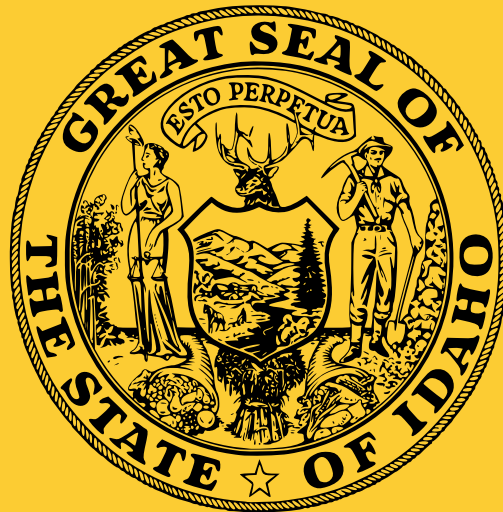


IDAHO

2023

LEGISLATIVE FISCAL REPORT

FISCAL YEAR 2024



JOINT SENATE FINANCE
HOUSE APPROPRIATIONS COMMITTEE

A PUBLICATION
OF THE LEGISLATIVE SERVICES OFFICE
BUDGET AND POLICY ANALYSIS

FIRST REGULAR SESSION • SIXTY-SEVENTH LEGISLATURE

STATE OF IDAHO

2023 LEGISLATIVE FISCAL REPORT



For Fiscal Year 2024

This document is the only comprehensive historical resource that provides a record of the budget decisions made by the Joint Senate Finance-House Appropriations Committee and the First Regular Session of the Sixty-Seventh Idaho Legislature.

Statewide Reports provide narrative briefs, summarized reports, and historical tables. The following sections provide a more detailed description of the budget action taken on each of the 243 programs comprising the state budget. These write-ups include not only the funding levels, but also descriptions of legislative requirements, budget law exemptions, and comments by Budget & Policy Analysts clarifying key issues within a particular program.

**Legislative Services Office
Budget and Policy Analysis Division
700 West Jefferson Street
Idaho Statehouse
Phone: (208) 334-3531
Fax: (208) 334-2668
<https://legislature.idaho.gov/lso/bpa/>**

Joint Senate Finance House Appropriations Committee



FIRST REGULAR SESSION OF THE SIXTY-SEVENTH IDAHO LEGISLATURE

Senate Finance Committee

C. Scott Grow (R) Chairman, Eagle
Carl Bjerke (R) Vice-Chair, Coeur d'Alene
Van Burtenshaw (R) Terretton
Dave Lent (R) Idaho Falls
Kevin Cook (R) Idaho Falls
Julie VanOrden (R) Pingree
Ben Adams (R) Nampa
Scott Herndon (R) Sagle
Janie Ward-Engelking (D) Boise
J. Rick Just (D) Boise

House Appropriations Committee

Wendy Horman (R) Chairman, Idaho Falls
Steve Miller (R) Vice Chair, Fairfield
Matt Bundy (R) Mountain Home
Britt Raybould (R) Rexburg
Rod Furniss (R) Rigby
Clay Handy (R) Burley
Tina Lambert (R) Caldwell
James Petzke (R) Meridian
Josh Tanner (R) Eagle
Colin Nash (D) Boise

Committee Secretaries

Erin Miller Senate Finance
Alyson Jackson House Appropriations

Budget and Policy Analysis

Staff Assignments

| | |
|---|-----------------|
| Keith Bybee, Division Manager | 334-4739 |
| Budget Balancing, Legislative Branch, Legislative Services Office, Office of Performance Evaluations, Legislative Technology, Redistricting Commission | |
| Jared Tatro, Deputy Division Manager | 334-4740 |
| Public School Support/Financing, Educational Services for the Deaf and Blind, Department of Education, Idaho Public Television, Joint Millennium Fund Committee, Budget Monitor, Budget Database Reconciliation, Fiscal Source Book Editor | |
| Janet Jessup, Principal Analyst | 334-4730 |
| Department of Environmental Quality, Department of Fish and Game, Department of Lands, Endowment Fund Investment Board, Department of Parks and Recreation, Department of Water Resources, Office of Species Conservation | |
| Christine Otto, Principal Analyst | 334-4732 |
| Department of Correction, Board of Correction, Commission of Pardons and Parole, Department of Juvenile Corrections, Idaho State Police, Division of Human Resources, PERSI, CEC Committee | |
| Jill Randolph, Principal Analyst | 334-4749 |
| Catastrophic Health Care Program, Department of Health and Welfare, Medicaid Division, Commission on Aging, State Independent Living Council, Public Health Districts, Appropriation Bill Coordinator | |
| Nate Osborne, Analyst | 334-4741 |
| College and Universities, Agricultural Research and Extension, Health Education Programs, Special Programs, Community Colleges, Career Technical Education, Office of the State Board of Education, STEM Action Center, Charter School Commission | |
| Frances Lippitt, Analyst | 334-4745 |
| Department of Administration, Permanent Building Fund, Capitol Commission, Department of Insurance, Department of Finance, Industrial Commission, Lieutenant Governor, State Treasurer, Secretary of State, State Controller | |
| Matthew Farina, Analyst | 334-4743 |
| Idaho Transportation Department, Department of Labor, Department of Commerce, Division of Veterans Services, Military Division, Workforce Development Council, Office of Information Technology Services, Division of Vocational Rehabilitation | |
| Tim Hibbard, Analyst | 334-4758 |
| Department of Revenue and Taxation, Judicial Branch, Attorney General, Public Defense Commission, State Appellate Public Defender, Division of Financial Management, Executive Office of the Governor, Division of Occupational and Professional Licenses, Office of Administrative Hearings, Statewide Cost Allocation Plan (SWCAP), General Fund Daily Update, Bill Tracking, Economic Outlook and Revenue Assessment Committee | |
| Alex Williamson, Analyst | 334-4742 |
| Department of Agriculture, Soil and Water Conservation Commission, Public Utilities Commission, Historical Society, Commission for Libraries, Commission on Hispanic Affairs, State Lottery, Commission on the Arts, Commission for the Blind and Visually Impaired, Office of Energy and Mineral Resources, State Liquor Division, Office of Drug Policy, Wolf Depredation Control Board | |
| Erin Phipps, Revenue Analyst (Central Administration) | 334-4856 |
| Economic Outlook and Revenue Assessment Committee, Revenue Tracking, Data Visualization, Dashboards | |
| Shane Winslow, Data Systems Coordinator | 334-4738 |
| Office Coordinator, Vacant | 334-3537 |

Table of Contents

2023 Legislative Session

Statewide Reports:

| | |
|--|---------|
| General Fund Budget Update | 1 - 3 |
| Budget Issues Summary | 4 |
| Change in Employee Compensation (CEC) and Legislative History | 5 - 6 |
| Budget Highlights | 7 - 18 |
| General Fund Revenue Collections and Estimates | 19 |
| FY 2024 General Fund Revenue & Appropriations Pie Chart | 20 |
| FY 2024 All Appropriations by Fund & Function Pie Chart | 21 |
| Twenty-two Year History of General Fund Appropriations | 22 |
| Twenty-two Year History of General Fund Changes | 23 |
| Budget Stabilization Fund | 24 |
| Major Reserve and Other Fund Balances | 25 |
| FY 2024 Original Appropriation Bills by Agency | 26 - 28 |
| Full-Time Equivalent Positions (FTP) All Funds Summary by Agency | 29 |
| General Fund Major Decision Units by Agency | 30 - 31 |
| FY 2024 Appropriation by Decision Unit | 32 |
| FY 2024 Appropriation by Fund Source by Agency | 33 |
| FY 2024 General Fund Appropriation Comparison by Agency | 34 |
| FY 2024 All Funds Appropriation Comparison by Agency | 35 |
| Ongoing and Onetime Original General Fund Appropriation Change | 36 |
| Ongoing and Onetime All Funds Appropriation Change | 37 |
| FY 2024 General Fund Standard Class Summary by Agency | 38 |
| FY 2024 All Funds Standard Class Summary by Agency | 39 |
| General Fund Three-Year Summary by Agency | 40 |
| All Funds Three-Year Summary by Agency | 41 |

Budgets by Functional Area:

| | |
|---------------------------------|-----|
| 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 |

Appendix Reports:

| | |
|----------------|---|
| Glossary | I |
|----------------|---|

GENERAL FUND BUDGET REPORT

FISCAL YEAR 2022

| <u>REVENUES</u> | <u>Legislative Action</u> |
|--|--------------------------------|
| 1. Beginning Balance | 889,524,000 |
| 2. Reappropriation | 1,582,100 |
| 3. After Year-End Reversion (DHW) | 69,234,100 |
| 4. Adjusted Beginning Balance | <u>\$ 960,340,200</u> |
| 5. Revenue 22.3% over FY 2021 Actual Collections | \$ 6,197,598,500 |
| 6. TOTAL REVENUES AND ADJ. BEGINNING BALANCE | \$ 7,157,938,700 |
| 7. H337 of 2021 - Transfer to Peace Officer Standards & Training Academy (POST) | (400,000) |
| 8. S1160 of 2021 - Transfer to Fire Suppression Fund | (20,000,000) |
| 9. S1172 of 2021 - Permanent Building Fund (Earmarked for BIF in 2021) | (7,000,000) |
| 10. S1188 of 2021 - Transfer to Ag BMP Fund (DEQ) | (1,000,000) |
| 11. S1188 of 2021 - Transfer to Water Pollution Control Fund (DEQ) | (8,181,700) |
| 12. S1214 of 2021 - Attorney General Transfers | 335,300 |
| 13. S1214 of 2021 - Transfer to 27th Payroll Fund | (15,000,000) |
| 14. S1214 of 2021 - Transfer to Business Info Infrastructure Fund (State Controller) | (3,000,000) |
| 15. S1214 of 2021- Transfer to Tax Rebate Fund | (40,000,000) |
| 16. Emergency Proclamation 02-2021 - Transfer to Disaster Emergency | (25,000,000) |
| 17. Revenue Offset for Eligible Public Safety Salary - CRRSA | 62,301,500 |
| 18. H436 of 2022 - Transfer to Tax Rebate Fund | (262,288,500) |
| 19. H449 of 2022 - Deficiency Warrants - Pests, HazMat, Tires | (405,400) |
| 20. H755 of 2022 - Transfer to IDL - Fire Suppression Deficiency Fund | (80,000,000) |
| 21. H763 of 2022 - Transfers to DEQ - Ag BMPs, CAFO, & Fed Match for IIJA | (54,000,000) |
| 22. H779, H791, S1421 of 2022 - Transfer to Permanent Building Fund | (464,525,000) |
| 23. H787 of 2022 - Transfer to ITD - TECM Fund Offset Bond Amount | (100,000,000) |
| 24. S1359 of 2022 - Transfer to ITD - Rails, Bridges, Pedestrian, Airport, & GARVEE | (252,885,000) |
| 25. S1396 of 2022 - Transfer to OEMR - Energy Resiliency Grants | (15,000,000) |
| 26. S1420 of 2022 - Dept Corrections - Transfer to Hepatitis-C Fund | (12,000,000) |
| 27. S1428 of 2022 - Transfer to Dept Insurance - Indiv. High Risk Reinsurance Pool | (25,000,000) |
| 28. S1428 of 2022 - Transfer to Public Education Stabilization Fund | (44,000,000) |
| 29. Transfer to Budget Stabilization Fund §57-814, I.C. | (50,095,000) |
| 30. Other Revenue Adjustments | (2,370,800) |
| 31. Total Transfers in (out) | <u>\$ (1,419,514,600)</u> |
| 32. NET REVENUES (line 6 + 31) | \$ 5,738,424,100 |
| | |
| <u>APPROPRIATIONS</u> | \$ 4,222,572,600 |
| 33. FY 2022 Original Appropriation | 1,582,100 |
| 34. Reappropriations | 195,395,300 |
| 35. Supplementals/Rescissions: | <u>\$ 4,419,550,000</u> |
| 36. FY 2022 Total Appropriations | |
| 37. Receipts to Appropriation | \$ 686,800 |
| 38. Reversions | (15,370,200) |
| 39. Authorized Carryover | (50,494,200) |
| 40. Executive Carryforward | (18,580,600) |
| 41. FY 2022 ACTUAL EXPENDITURES | <u>\$ 4,335,791,800</u> |
| 42. FY 2022 ENDING BALANCE (Line 32 - 41) | \$ 1,402,632,300 |
| 43. <i>Reserved Cash for Carryover and Executive Carryforward</i> | (69,074,800) |
| 44. AVAILABLE CASH BALANCE (Line 42 + 43) | \$ 1,333,557,500 |

GENERAL FUND BUDGET REPORT

FISCAL YEAR 2023

| <u>REVENUES</u> | <u>Legislative Action</u> |
|---|---------------------------|
| 1. Beginning Balance | 1,333,557,500 |
| 2. Reappropriation and Executive Carry Forward (Includes DHW) | 86,837,500 |
| 3. After Year-End Cash Reversions | 11,827,100 |
| 4. Total Beginning Cash Balance | <u>\$ 1,432,222,100</u> |
| 5. JFAC Revenue Estimate 5.3% below FY 2022 Revenue Collections | 5,867,925,400 |
| 6. H59 - Capital Investment Income Tax | 363,000 |
| 7. H70 - County Indigent Services | 35,000 |
| 8. H292 - Property Tax Relief (Circuit Breaker) | (1,600,000) |
| 9. Projected Revenues | <u>\$ 5,866,723,400</u> |
| 10. TOTAL REVENUES AND BEGINNING BALANCE | \$ 7,298,945,500 |
| 11. H769 of 2022 - Transfer to Dept Water Resources - Water Management Fund | (75,000,000) |
| 12. H772 of 2022 - Transfer to ITD - Strategic Initiatives Fund | (200,000,000) |
| 13. H779 of 2022 - Transfer to Permanent Building Fund - Deferred Maintenance | (150,000,000) |
| 14. H795 of 2022 - Public School Support Health Insurance | (75,500,000) |
| 15. H803 of 2022 - Transfer to Dept Commerce - Idaho Opportunity Fund | (2,000,000) |
| 16. S1428 of 2022 - Transfer to 27th Payroll Fund | (20,000,000) |
| 17. S1428 of 2022 - Transfer to Budget Stabilization Fund | (120,000,000) |
| 18. S1428 of 2022 - Transfer to Opioid Settlement Fund | (2,399,500) |
| 19. S1428 of 2022 - Transfer to Public Education Stabilization Fund | (77,000,000) |
| 20. H1 of 2022 Extraordinary Session - Income Tax Rebates | (500,000,000) |
| 21. H207 - Deficiency Warrants - Pests, Tires, Hazardous Materials | (472,200) |
| 22. H292 - Property Tax Relief - Homeowner Property Tax Relief Fund | (75,000,000) |
| 23. H354 - Transfer to ITD for Airports, Local Bridges, & Pedestrian Safety | (245,000,000) |
| 24. H361 - Transfer to DEQ for Drinking Water and Waste Water Projects | (99,000,000) |
| 25. H361 - Transfer to Water Resources for Water Infrastructure Projects | (150,000,000) |
| 26. S1195 - Transfer to Medicaid Management Information Systems Fund | (18,656,400) |
| 27. S1196 - Transfer to Parks & Recreation - Capacity and Maintenance | (85,000,000) |
| 28. S1197 - Transfer to Permanent Building Fund - Deferred Maintenance | (302,808,700) |
| 29. S1211 - Transfer to Workforce Development Council - Semiconductor Workforce | (15,000,000) |
| 30. Total Transfers in (out) | <u>(\$ 2,212,836,800)</u> |
| 31. NET REVENUES | \$ 5,086,108,700 |
| <u>APPROPRIATIONS</u> | |
| 32. FY 2023 Original Appropriation | 4,624,520,500 |
| 33. Reappropriation and Executive Carryforward | 86,837,500 |
| 34. Supplementals/Rescissions: | (41,612,700) |
| 35. FY 2023 Estimated Expenditures | <u>\$ 4,669,745,300</u> |
| 36. FY 2023 ESTIMATED ENDING BALANCE (Line 31 - 35) | \$ 416,363,400 |

GENERAL FUND BUDGET REPORT

FISCAL YEAR 2024

| <u>REVENUES</u> | <u>Legislative Action</u> |
|---|----------------------------------|
| 1. Estimated Beginning Balance | \$ 416,363,400 |
| 2. JFAC Revenue Estimate 5.5% below FY 2023 Revenue Estimate | 5,547,111,500 |
| 3. H1 of 2022 Extraordinary Session - Public School Income Fund | 330,000,000 |
| 4. H59 - Capital Investment Income Tax | 363,000 |
| 5. H70 - County Indigent Services | 35,000 |
| 6. H172 - Retroactive Income Tax Rates | (100,000) |
| 7. H288 - Dependent Care Income Tax Deduction | (4,000,000) |
| 8. H292 - Property Tax Relief | (124,200,000) |
| 9. H376 - Trailer to H292 - Public Defense Funding | 34,000,000 |
| 10. Total Revenues | <u>\$ 5,783,209,500</u> |
| | |
| 11. TOTAL REVENUES AND ESTIMATED BEGINNING BALANCE (Line 1 + 10) | \$ 6,199,572,900 |
| | |
| 12. H345 - Transfer to Charter School Loan Fund | (50,000,000) |
| 13. H354 - Transfer to ITD for Local Strategic Initiatives Grants | (100,000,000) |
| 14. H354 - Transfer to ITD for Local Highway Districts - Distribution Formula | (121,120,000) |
| 15. H354 - Transfer to ITD for ITD Strategic Initiatives Projects | (181,680,000) |
| 16. H356 - Transfer to Rural Nursing Loan Repayment Fund | (250,000) |
| 17. H380 - Transfer to Public Defense Fund | (36,000,000) |
| 18. H380 - Transfer to School District Facilities Fund | (20,000,000) |
| 19. H380 - Transfer to Sales Tax Distribution Fund - Special Purpose Taxing Districts | (2,000,000) |
| 20. S1196 - Transfer to Parks & Recreation for Capacity and Maintenance | (10,000,000) |
| 21. S1197 - Transfer to Permanent Building Fund for Additional Projects | (94,098,100) |
| 22. S1211 - Transfer to Peace Officers Training Fund - POST Operations | (550,000) |
| 23. S1211 - Transfer to Budget Stabilization Fund | (32,363,200) |
| 24. S1211 - Transfer to Public Education Stabilization Fund | (29,327,600) |
| 25. S1211 - Transfer to Fire Suppression Deficiency Fund | (68,715,900) |
| 26. Total Transfers in (out) | <u>\$ (746,104,800)</u> |
| | |
| 27. NET REVENUES (Line 11 + 26) | \$ 5,453,468,100 |
| | |
| <u>APPROPRIATIONS</u> | |
| 28. FY 2024 Original Appropriations | \$ 5,181,036,700 |
| | |
| 29. <i>FY 2024 ESTIMATED ENDING BALANCE (Line 27 - 28)</i> | \$ 272,431,400 |

Budget Issues Summary

FY 2023

The Legislature made its final adjustments to the budget based on the revenue projection made by the Economic Outlook and Revenue Assessment Committee of \$5.87 billion, which is a 5.3% revenue decrease from FY 2022. The difference between the revenue projection and the \$4.7 billion budget set last year is approximately \$1.1 billion. Additionally, there was just over \$1.4 billion in General Fund cash carried over from the previous year, leaving over \$2.5 billion excess revenue and cash compared to the budget blueprint from the 2022 legislative session.

The Legislature chose to spend the budget surplus from last year and the estimated budget surplus in the current year in several ways. First, in the special session last August, the Legislature provided an additional tax rebate equal to 10% of the tax liability reported on the 2020 tax return or \$300 for individual filers and \$600 for joint filers, whichever is more. The cost of that action was estimated to be \$500 million. Second, the Legislature invested surplus monies in natural resources, buildings, and transportation infrastructure. [H 361](#) provided \$150 million to the water management fund in addition to the \$75 million provided by the 2022 Legislature for a total of \$225 million in FY 2023. [H 354](#) provided \$245 million for infrastructure projects with the Idaho Transportation Department (ITD), which included funding for airports and local bridge maintenance in addition to the \$200 million provided by the 2022 Legislature for strategic initiatives for local and state projects. These actions totaled \$445 million for transportation infrastructure in FY 2023. [S 1197](#) provided \$300 million for deferred maintenance projects for state-owned buildings, which was in addition to the \$150 million approved last session for deferred maintenance. The total investment for maintaining and refurbishing state-owned buildings in FY 2023 was \$450 million. The Legislature also invested \$85 million to expand and maintain the state parks system as well as \$99 million for water projects at the Department of Environmental Quality. Third, a notable mid-year adjustment to the budget was a \$90.5 million General Fund reduction for Medicaid. This action was possible because the federal government reimbursed eligible claims at a higher rate to address the public health emergency responding to the global pandemic, lessening the burden borne by state funds. Total mid-year adjustments to the FY 2023 budget left an estimated ending balance of \$416.3 million to be carried forward into FY 2024. These actions will be tracked and documented in LSO's monthly Budget Monitor available at <https://legislature.idaho.gov/iso/bpa/highlights/>.

FY 2024

The FY 2024 General Fund budget was based on a \$5.5 billion dollar revenue projection from the Economic Outlook and Revenue Assessment Committee, which was adopted by JFAC. This represented a 5.5% decrease from the projection used in FY 2023 to finalize budgets. However, after researching the sales tax impact from [H 001 of the 2022 Extraordinary Session](#), the Legislature determined the \$330 million obligated for the public schools income fund will show up on the financial statements of the state as part of the General Fund. As a consequence, JFAC increased the revenue projection by \$330 million for a total of \$5.89 billion or a 0.2% increase from the FY 2023 revenue projection. One major piece of legislation passed affecting General Fund revenues was [H 292](#), which, among other things, provided \$124.2 million in ongoing property tax relief from sales tax that would have otherwise been distributed to the General Fund. In total, revenues available to the FY 2024 budget were projected to be \$5.78 billion.

The spending blueprint adopted by the Legislature for FY 2024 reflected a 12% increase over the original FY 2023 appropriation and a 10.9% increase over the final FY 2023 appropriation. However, \$330 million of the \$556.5 million increase from the previous year was due to [H 001](#) of the 2022 Extraordinary Session, which went to public school support. Without the \$330 million for public schools, the increase was 4.9% from the FY 2023 original appropriation. The original appropriation for FY 2024 is \$5.18 billion, and the difference between revenues and appropriation is nearly \$600 million. The Legislature appropriated almost \$2.7 billion for the public school support program and \$380 million in new General Fund appropriation. This represented a 16.4% increase over the previous year and the largest amount of new money appropriated. Similar to FY 2023, the Legislature chose to spend some of this structural balance between revenues and appropriation, most notably with onetime investments of \$68.7 million for fire suppression, \$402.7 million for transportation infrastructure, \$94 million for state buildings, and \$50 million for the charter school loan program. The Legislature finished the 2023 session budget blueprint with a projected General Fund ending balance of \$272.4 million. Other key budget actions for the entire budget, including dedicated funds and federal funds, are included in this report.

Employee Compensation, including Salary and Benefits

The Legislature approved the pay schedule be shifted upward by an average of 8.5% and did not fund that shift as recommended by the Governor. The Legislature funded an appropriation equal to \$1.20 per permanent employee per hour to be distributed based on merit with the flexibility for agency heads and institution presidents to distribute funds for recruitment and retention purposes; additional compensation was not included for group and temporary positions. Additionally, appointed officials in the Public Utilities Commission, the Tax Commission, and the Industrial Commission received a \$1.20 per hour increase through statutory amendments in [S 1200](#), as shown below.

| Appointed Official | Current | FY 2024 |
|-------------------------------|-----------|-----------|
| Public Utilities Commissioner | \$120,246 | \$122,742 |
| Tax Commissioner | \$111,376 | 113,977 |
| Industrial Commissioner | \$117,044 | \$119,540 |

[H 368](#) appropriated an additional \$853,100 to address the fiscal impact of [H 348](#), which set the salaries of the Supreme Court Justices which increased by 3%, the Court of Appeals Judges which increased by 4.5%, the District Judges which increased by 4.7%, and the Magistrate Judges which increased by 8.2%, as shown below.

| Judicial Branch | Current | FY 2024 |
|-------------------------|-----------|-----------|
| Supreme Court Justices | \$160,400 | \$165,212 |
| Court of Appeals Judges | \$150,400 | \$157,212 |
| District Judges | \$144,400 | \$151,212 |
| Magistrate Judges | \$132,400 | \$143,212 |

The Legislature maintained the current employee health insurance benefit package with no significant changes in plan design. The health insurance premium costs will increase for both the state and its employees. The state's share of the increase will be paid with the appropriation increase of \$1,250 per FTP and reserve fund balances. The exact amount of the increase per employee depends on which plan the employee is enrolled in and whether there are dependents on the employee's plan.

The Legislature maintained the current PERSI benefit package. PERSI implemented a rate holiday for employers that contribute to the sick leave fund, which provides health insurance benefits to PERSI retirees. The rate holiday initially took effect January 1, 2020, and remains in effect for FY 2024. General member retirement contribution rates decreased to 11.18% for employers and 6.71% for employees; public safety member retirement contribution rates increased to 13.26% for employers and 9.83% for employees. Instructional and administrative school member rates increased to 12.69% for employers and 7.62% for employees.

Division of Human Resources (DHR) Consolidation

The Legislature approved DHR consolidation, which transferred all human resource positions under DHR. The employees will physically stay with the agency but will report to the administrator of DHR. In addition to the transfer of positions, the DHR rate is increasing to 2% for classified employees, 1% for non-classified employees, and 0.65% for non-consolidated agencies who are provided support. Non-consolidated agencies include Boise State University, Idaho State University, and the Military Division. The Legislative Branch, Judicial Branch, statewide elected officials, and the University of Idaho were not included in DHR consolidation.

The overall impact to the state budget was an increase of \$48,000 total funds and \$896,500 from the General Fund.

Change in Employee Compensation (CEC): FY 2020 to FY 2024

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 recommendations.

FY 2024

The Legislature shifted the pay schedule by an average of 8.5% and did not fund that shift 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 DHR and the Governor recommended a 3% salary increase for state employees to be distributed based on merit for permanent state employees and to shift the salary structure up by 2% and did not include a compensation increase for group and temporary employees. The Legislature however, shifted the pay schedule 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; the legislature fully funded this shift. The Legislature also funded \$1.25/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 Governor recommended and 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 DHR and the Governor recommended a 2% salary increase for state employees to be distributed based on merit for permanent state employees and did not include a compensation increase for group and temporary employees. They also recommended that the salary structure be shifted upwards by 2% at the minimum, the policy, and the maximum pay rates in each pay grade. The Legislature funded those recommendations. For benefits the Governor recommended and the Legislature funded \$11,650 per eligible FTP for health insurance, which is the same as FY 2021. The employee-paid share of the health insurance increased \$24 to \$312 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 2% CEC. Funding for judicial salaries increased by approximately 2%.

FY 2021

The DHR and the Governor recommended a 2% salary increase for state employees to be distributed based on merit for permanent state employees and did not include a compensation increase for group and temporary employees. They also recommended that the salary structure be shifted upwards by 3% at the minimum, the policy, and the maximum pay rates in each pay grade. The Legislature funded those recommendations as well as adding additional funding for hard to fill positions as outlined in DHR's CEC report. For benefits the Governor recommended and the Legislature funded \$11,650 per eligible FTP for health insurance, which is the same as FY 2020 due to fewer claims than expected and changes to federal tax policies. The employee-paid share of the health insurance increased \$30 to \$160 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 2% CEC. Funding for judicial salaries increased by approximately 2%.

FY 2020

The DHR and the Governor recommended a 3% salary increase for state employees to be distributed based on merit for permanent state employees and did not include a compensation increase for group and temporary employees. They also recommended that the salary structure be shifted upwards by 2% at the minimum, the policy, and the maximum pay rates. The Legislature funded the equivalent of a 3% change in employee compensation for permanent employees, with a minimum increase of \$550 for each employee and the remaining amount to be distributed based on merit and shifted the salary structure upwards by 3%. For benefits the Governor recommended a decrease of \$630, or 5.4%, from the previous year. If funded at that level, the year-end reserve fund balance was projected to be drawn down to the minimum amount allowed by the state's contract, which was calculated as 10% of the expected premium costs annually (approximately \$31 million). The Legislature maintained the current appropriated amount for health insurance at \$11,650 per eligible FTP, provided a 5.5% increase for the employer's share of PERSI contributions from 11.32% to 11.94% (the employee-paid rates were also increased by 5.5%, from 6.79% to 7.14%); and temporarily reduced the rate agencies pay the Division of Human Resources for its services. The seven constitutional officers received annualizations to fund the salary increases authorized during the 2018 legislative session from July through December 2019, but no further increases will be provided through December 2022. Appointed officials in the Public Utilities Commission, Tax Commission, and Industrial Commission received a 3% CEC. Funding for judicial salaries increased by approximately 3%.

American Rescue Plan Act of 2021 (ARPA)

As in the previous two sessions, Idaho’s state budget continued to reflect a larger proportion of federal appropriations in response to the pandemic. The state of Idaho received federal funding for COVID-19 relief from six different acts. Only the final COVID-19 relief act, the American Rescue Plan Act (ARPA), continues to play a role in Idaho’s budget because it was designed to address the economic impact from COVID-19. ARPA provided funding for new and existing grants to state agencies, such as emergency rental assistance and homeowner’s assistance; a State Fiscal Recovery Fund (SFRF) to allow Idaho to target policy areas most in need of relief; and a Capital Projects Fund for broadband infrastructure.

Emergency Rental Assistance, Homeowner’s Assistance and State Small Business Credit Initiative

[H 742](#) of 2022 appropriated \$38,000,000 to the Emergency Rental Assistance (ERA) Fund, \$14,387,100 to the Homeowners Assistance Fund (HAF), and \$13,135,600 to the State Small Business Credit Initiative (SSBCI) program. Each program was appropriated based on estimates for program demand provided by the Idaho Housing and Finance Association (IHFA) and the Idaho Economic Development Districts (EDD), however the volume of requests for assistance exceeded expectations. This session, the Legislature through [H 324](#) provided a supplemental appropriation to meet that demand, including a onetime increase of \$32,000,000 from the ARPA Emergency Rental Assistance Fund, an additional \$7,454,100 one-time from the American Rescue Plan Fund for the SSBCI program, and \$5,612,900 one-time from the ARPA Homeowners Assistance Fund. The FY 2023 appropriation for emergency rental assistance exhausts all available funding for the program.

State Fiscal Recovery Fund

The SFRF provides \$1.09 billion available to the state until 2027 and, according to US Treasury’s final rule, the fund can be used for four broad areas:

- 1) Up to \$10 million for Revenue Replacement, at the discretion of the unit of government
- 2) Public Health and Economic Response
- 3) Premium Pay for Essential Workers
- 4) Water, Sewer, and Broadband Infrastructure

With appropriations, the Legislature has obligated \$1.04 billion of the \$1.09 billion available from the State Fiscal Recovery Fund of ARPA.

However, [S 1181](#), the appropriation to the Department of Water Resources, obligated approximately \$250 million, which includes the \$150 million found in the table below. Additionally, [S 1183](#), the appropriation to the Department of Environmental Quality, obligated not more than \$325 million for drinking water and wastewater projects, which includes the \$172 million in the table below. That brings the grand total of obligated amounts to \$1,042,650,000, or 95.3% of the State Fiscal Recovery Fund.

Capital Projects Fund

An additional \$128.5 million was made available to the state from the Capital Projects Fund to carry out critical capital projects for high-quality modern infrastructure, including broadband, that directly enable work, education, and health monitoring, including remote options, in response to the public health emergency.

With appropriations, the Legislature has obligated 99.5% of the Capital Projects Fund. The Department of Commerce received most of this funding to provide broadband grants. These funds will be allocated at the direction of the Idaho Broadband Advisory Board. Approximately \$3.5 million was appropriated to the Commission for Libraries to provide competitive grants to Idaho libraries to improve digital access.

ARPA State Fiscal Recovery Fund Appropriations to Date.

| Agency | Brief Description | FY 2022 | FY 2023 | FY 2024 | Total |
|------------------|--|--------------|--------------|--------------|--------------|
| DFM | Unanticipated COVID-19 Costs | \$50,000,000 | | | \$50,000,000 |
| Education | | | | | |
| OSBE | Empowering Parents Grants | \$51,035,000 | \$150,000 | | \$51,185,000 |
| University | University of Idaho Remote Worker Training | \$490,100 | \$390,100 | \$390,100 | \$1,270,300 |
| WDC | Workforce Training for In-Demand Professions | | \$25,000,000 | \$25,017,200 | \$50,017,200 |
| Public Schools | All Public School Staff | \$36,705,800 | | | \$36,705,800 |
| Public Schools | Additional Teacher Compensation | | \$36,481,700 | | \$36,481,700 |

| Natural Resources | | | | | |
|----------------------------------|---|--------------|---------------|--------------|---------------|
| IDWR* | Recharge and Water Storage Projects | | \$100,030,000 | \$50,000,000 | \$150,030,000 |
| DEQ | CDA Lake Clean-Up & Other Improvement Projects | \$1,452,200 | \$13,426,800 | \$13,454,600 | \$28,333,600 |
| DEQ** | Grants for Local Drinking and Wastewater Projects | | \$82,887,200 | \$59,906,000 | \$142,793,200 |
| DEQ | Grant Administration | | \$419,000 | \$419,000 | \$838,000 |
| Health and Human Services | | | | | |
| WDC | Childcare Infrastructure Expansion Grants | \$15,000,000 | | \$15,016,800 | \$30,016,800 |
| DHW | Home Visiting | | \$1,000,000 | \$1,000,000 | \$2,000,000 |
| Veterans | COVID-19 Costs at Veterans Homes | | \$1,000,000 | | \$1,000,000 |
| Behavioral Health Council | | | | | |
| DHW | Mental Health Crisis Line Conversion | | \$4,400,000 | | \$4,400,000 |
| DHW | Grants for Community Behavioral Health Clinics | | \$6,000,000 | \$6,000,000 | \$12,000,000 |
| DHW | EMS Ambulance Funds | | \$2,500,000 | \$2,500,000 | \$5,000,000 |
| Economic Development | | | | | |
| Commerce | Food Bank Support | | \$1,000,000 | | \$1,000,000 |
| Parks | Outdoor Recreation Capacity and Maintenance | | \$20,000,000 | \$15,000,000 | \$35,000,000 |
| Treasurer | Idaho Workforce Housing Fund | \$50,000,000 | | | \$50,000,000 |
| Public Safety | | | | | |
| IDOC | Improvements to Lagoon | | \$10,000,000 | | \$10,000,000 |
| IDOC | Offset Operating Costs of COVID-19 | | \$500,000 | \$500,000 | \$1,000,000 |
| Parole | Extradition Transportation Due to COVID-19 Shutdown | | \$50,000 | \$50,000 | \$100,000 |
| DVC | Domestic Violence Bridge Funding | | \$6,000,000 | \$2,500,000 | \$8,500,000 |
| General Government | | | | | |
| Admin | State Health Insurance Plan COVID-19 Costs | | \$25,000,000 | \$21,000,000 | \$46,000,000 |
| Admin | Local Govt Self-Insured COVID-19 Costs (supp) | | \$2,900,000 | | \$2,900,000 |
| Various | IT Replacement Items Across Multiple Agencies | | \$3,579,300 | | \$3,579,300 |
| SCO | Cybersecurity Technology Project | | \$950,000 | | \$950,000 |
| DFM | Legal and Audit Support and Staffing | | \$1,081,200 | \$1,085,600 | \$2,166,800 |
| Legislature | Legislative Technology | | \$3,053,000 | | \$3,053,000 |
| Judicial Branch | Court IT Modernization | | \$19,990,500 | | \$19,990,500 |

| | | | | |
|---|----------------------|----------------------|----------------------|------------------------|
| Total Obligated by Year | \$204,683,100 | \$367,788,800 | \$213,839,300 | \$786,311,200 |
| Percent of SFRF Appropriation by Year | 18.7% | 33.6% | 19.5% | 72% |
| Future Leg Intent, IDWR | | | | \$99,970,000 |
| Future Leg Intent, DEQ | | | | \$156,368,800 |
| Total Obligated by Legislature | | | | \$1,042,650,000 |
| Percent of SFRF Obligated by Legislature | | | | 95% |

* A total of \$250 million has been obligated for Recharge and Water Storage Projects until FY 2027

** A total of \$300 million has been obligated for Water Remediation and Drinking Water and Wastewater Projects until FY 2027

Budget Highlights

Education

Public Schools

[H 194](#) (Teachers Supplemental), [H 208](#) (IESDB Supplemental), [S 1204](#) (Administrators), [S 1205](#) (Teachers), [S 1206](#) (Operations), [S 1207](#) (Children's Programs), [S 1208](#) (Facilities), [S 1209](#) (Central Services), and [S 1210](#) (IESDB) comprised the K-12 Public Schools appropriation bills for FY 2024 and supplemental appropriations for FY 2023.

| | FY 2023 ORIGINAL Appropriation | FY 2023 TOTAL Appropriation | FY 2024 ORIGINAL Appropriation |
|--------------------------------|---|--|---|
| General Fund | \$2,318,089,700 | \$2,319,809,400 | \$2,698,842,500 |
| Dedicated Funds | \$128,652,000 | \$128,652,000 | \$126,498,300 |
| Federal Funds | \$871,376,500 | \$871,376,500 | \$557,501,200 |
| TOTAL APPROPRIATION | \$3,318,118,200 | \$3,319,837,900 | \$3,382,842,000 |

Change from FY 2023 Original Appropriation:

| | |
|-------------------------------------|-------|
| <i>General Fund Percent Change:</i> | 16.4% |
| <i>Total Funds Percent Change:</i> | 2.0% |

Public School Highlights Included:

\$378,599,100 in new state funds compared to the FY 2023 original appropriation and includes the following highlights:

- \$170,705,800 for Career Ladder compensation:
 - \$25,745,200 for Career Ladder movement, growth, and PERSI rate increases; and
 - \$6,359 for each instructional and pupil service staff position for FY 2024 for a total of \$144,960,600.
- \$100,046,800 in salary-based apportionment for classified staff positions
- \$54,318,100 in additional discretionary funds for a 20.4% increase
- \$34,542,200 in additional health insurance/health benefits funding for a 10.9% increase;
- \$4,900,000 in new professional development funding for dyslexia training and support and for statewide support for reading, math, and science; and
- \$1,295,100 for Idaho Educational Services for the Deaf and the Blind (IESDB)
 - \$355,700 for Career Ladder equivalence (IESDB is not statutorily on the Career Ladder); \$6,359 for instructional and pupil service staff positions, for a total of \$629,400; and \$310,000 for compensation and staffing issues.

Department of Education

[H 353](#), [H 355](#), and [H 364](#) appropriated a total of \$94,050,500 and capped the number of authorized full-time equivalent positions at 124.00. Overall, the budget was an 80.1% increase over the FY 2023 original appropriation with most of the increase related to onetime state funding for career-technical education programs in rural areas to meet the requirements set forth in [H 267](#). Other additions to the department budget include funding for safe and drug free school programs as part of the Legislature's Millennium Fund Committee recommendation; three new support staff for school choice, dyslexia, and workforce development; and tier-2 dyslexia measures.

Higher Education

Office of the State Board of Education

[S 1202](#) was the FY 2024 original appropriation for the Office of the State Board of Education, which appropriated a total of \$96,376,200 and capped the number of authorized full-time equivalent positions at 74.25. Overall, this was a 183.1% increase from the FY 2023 original appropriation. Enhancements for FY 2024 included \$30,000,000 ongoing to make permanent the "Empowering Parents Grants" established in [S 1255](#) of 2022, a transfer of existing audit staff from the Universities to the Office of the State Board of Education, and \$47,234,700 of federal funds to replace the Idaho System of Educational Excellence (ISEE) and other programs. Also included in this bill were two supplementals including \$1,000,000 for arts grants in rural public schools and \$20,000,000 for school safety and security grants.

Division of Career Technical Education

[H 363](#) was the FY 2024 original appropriation bill for the Division of Career Technical Education, which appropriated a total of \$108,296,800. Overall, this was a 28.6% increase from the FY 2023 original appropriation. Enhancements for FY 2024 included \$5,000,000 one-time for postsecondary CTE programs and \$10,000,000 one-time for secondary CTE programs.

College and Universities

[S 1176](#) was the FY 2024 original appropriation bill for College and Universities, which appropriated a total of \$678,550,500. Overall, this was a 5.5% increase from the FY 2023 original appropriation. Enhancements for FY 2024 included a transfer of 10.00 FTP and \$1,203,900 from the universities to the Office of the State Board of Education for existing audit staff, \$5,937,200 for additional funding for the four institutions, and \$199,100 for systemwide positions to support the four institutions.

[H 222](#) was a \$1,000,000 supplemental appropriation for the University of Idaho for their response to a security incident near campus.

Community Colleges

[S 1160](#) was the FY 2024 original appropriation bill for Community Colleges, which appropriated a total of \$61,710,500. Overall, this was a 6.9% increase from the FY 2023 original appropriation. Enhancements for FY 2024 included a total of \$2,421,400 for an increase in compensation for the four community colleges, \$1,045,800 to the College of Western Idaho for increased capacity for STEM and nursing courses, and support for military and Hispanic students. The College of Western Idaho was also held harmless for 50%, or \$383,000, of their calculated Enrollment Workload Adjustment (EWA) decrease to stand up an entrepreneurial program.

Health and Human Services

Department of Health and Welfare

The FY 2024 original appropriation for the Department of Health and Welfare was \$5,425,990,700, consisting of \$1,070,387,400 from the General Fund, \$780,737,100 from dedicated funds, and \$3,574,866,200 from federal funds. This is an increase of 4.5% from the General Fund and 10.3% in total funds. The largest budget drivers for these changes are discussed in more detail below. The number of authorized full-time equivalent positions decreased by 25.00 due to Human Resources Consolidation statewide. Consistent with other state agencies, the department had adjustments to benefit costs, change in employee compensation (CEC), and statewide cost allocation. All Department of Health and Welfare FY 2024 original appropriation bills contained the same five common sections of legislative language: the Director of the Department of Health and Welfare shall make General Fund transfer requests to the Board of Examiners; prohibits the transfer of any appropriation from the expense code trustee and benefit payments; the Department shall be required to provide services authorized or mandated by law to the extent funding and resources are available; prohibits the transfer of funds from the expense class personnel costs to any other expenses class; and providing for accountability reports.

The FY 2023 supplemental appropriation bills for the department were: [H 209](#), for the Division of Indirect Support Services for funds associated with Attorney Costs for F.V. v. Jeppesen; [H 210](#) for the Division of Child Welfare for operating expense shortfalls which came to light after the legislature limited the transfer of personnel costs; [H 323](#) for the Division of Medicaid supplementals, which included adjustments for the impacts of the enhanced FMAP available during the Public Health Emergency, impacts changes to the Upper Payment Limit, funds for an assessment of the Early and Periodic Screening, and additional receipt authority; [S 1113](#) for the Division of Psychiatric Hospitalization to provided funding in light of accreditation delays at State Hospital North and State Hospital South; and [S 1203](#) for the Division of Welfare for funding for Child Care Grants. Onetime supplementals were also included in the FY 2024 original appropriation bills.

The FY 2024 original appropriation bills were: [H 333](#) for Other Programs including the Divisions of Indirect Support Services, Licensing and Certification, and the two Independent Councils of the Developmental Disabilities Council and the Domestic Violence Council; [H 350](#) for Behavioral Health, which includes the Divisions of Substance Abuse Treatment and Prevention, Mental Health, and Psychiatric Hospitalization; [H 369](#) for the Division of Medicaid; [S 1175](#) for the Division of Welfare; [S 1171](#) for Family and Community Services, which includes the Divisions of Child Welfare, Services for the Developmentally Disabled, and Service Integration; and [S 1182](#) for the Division of Public Health.

The FY 2024 trailer appropriation bills were [H 356](#), which was the trailer to [H 213](#) which established the Rural Nursing Loan Forgiveness Program, and [S 1195](#), which was the trailer to [S 1097](#), which established the Medicaid Management Information Systems Dedicated Fund.

Division of Medicaid

In [H 323](#), four FY 2023 supplementals were appropriated:

- Removal of \$90,518,000 from the General Fund and addition of \$260,807,700 from federal funds for the impacts of the enhanced FMAP offered to all states from the Public Health Emergency and modified by the Omnibus Appropriations Act of 2022;
- \$100,000 for Early and Periodic Screening Assessment review, as requested by class counsel in the Jeff D. Settlement Lawsuit;
- Removal of \$14,933,200 from the General Fund, addition of \$100,756,400 from dedicated funds, and removal of \$56,794,200 from federal funds for a net impact of an increase of \$29,029,000 to address the impacts of receipts coming into Medicaid from increased drug rebates. The Division of Medicaid collects these drug rebates into a dedicated fund and then uses that dedicated fund to offset the costs to the General Fund and federal funds as new claims are incurred; and
- Addition of \$17,371,000 in dedicated funds and an addition of \$193,220,100 from federal funds to address the now calculated impacts of S1350 of 2022, which adjusted the Upper Payment Limit (UPL) available to hospitals. The UPL is the difference between the rate Medicare would have paid and the rate the state Medicaid program did pay for an allowable service.

[S 1195](#) provided for a cash transfer, an FY 2023 supplemental, and an FY 2024 appropriation as a trailer to [S 1097](#):

- A cash transfer of \$18,656,400 from the General Fund to the Medicaid Management Information System Dedicated Fund, which was created by [S 1097](#) of 2023. This represents the entire estimated state impact for the procurement of the Medicaid Management Information System (MMIS);
- An appropriation for FY 2023 of \$183,900 from dedicated funds and \$1,654,800 from federal funds was provided to begin the procurement process for the MMIS in the current fiscal year; and
- An appropriation for FY 2024 of \$143,743,800 was added for the contract cost for the procurement of the Medicaid Management Information System (MMIS), to allow contract to be signed in FY 2024 for the four base modules.

[H 369](#) contained one FY 2023 supplemental and the FY 2024 original appropriation:

- For FY 2023 as a supplemental:
 - \$1,858,400 from the General Fund and \$4,358,100 from federal funds was added to provide six different providers rate increases. These providers include: Certified Family Homes; supported employment; home-delivered meals; personal emergency response system; private duty nursing; and targeted service coordination, which includes the sub providers of plan development, service coordination, service coordination paraprofessional, crisis assistance, and crisis assistance paraprofessional.
- For FY 2024 in the original appropriation:
 - Nondiscretionary Adjustments included a total increase of \$171,271,900, of which \$73,115,900 is from the General Fund, \$36,883,700 is from dedicated funds, and \$61,272,300 is from federal funds:
 - \$43,553,700 for cost-based pricing. 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;
 - \$55,937,700 for mandatory pricing. 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 (RHC), and Indian Health Clinics (IHC);
 - \$32,987,000 for caseload adjustments. Caseload is the number of estimated new Idahoans eligible for Medicaid services. For FY 2024, this number is a net of new eligible clients and any that will be removed from the Medicaid roll due to unwinding, and the removal of the requirement that Medicaid hold those that are eligible due to the provisions of the Families First Coronavirus Response Act (FFCRA) signed into law in March of 2020; and
 - \$726,722,300 for utilization adjustments. 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 rebates programs. During the COVID-19 pandemic, utilization of services like routine doctor visits decreased significantly.
 - Twelve line items were funded, which included:
 - \$72,000,000 for the Behavioral Health Plan is provided, which will allow for more in-patient services rather than the current outpatient model;
 - \$20,082,000 for the Ground Emergency Medical Transportation (GEMT) waiver as approved in [S 1283](#) of 2022, which allows for a higher reimbursement for GEMT as well as funds needed to apply for the waiver from the federal partner;
 - \$3,160,000 to move the Homes with Adult Residential Treatment (HART) pilot project from the Division of Mental Health Services to allow for matching federal funds to be utilized;
 - \$300,000 for a quality improvement organization contract to find efficiencies in the delivery of Medicaid throughout the state;

- \$560,000 for a review of managed care compliance due to changing federal regulations which require the reviewing organization to not be a service provider;
- \$330,000 for a contractor to implement the budget model as a result of the KW Lawsuit; a third-party contractor is required by the court and this particular contractor has been agreed to by both parties;
- Removes \$10,700,00 from the General Fund and \$49,832,200 from federal funds for the impacts of the stepped down enhanced FMAP, which addresses changes from the federal Omnibus Appropriations Act passed in December 2022;
- \$80,000,000 for the state's share of the upper payment limit (UPL) due to approved changes in [S 1350](#) of 2022;
- \$24,864,300 for a provider rate increase for six home and community-based provider types. These providers include: Certified Family Homes; supported employment; home-delivered meals; personal emergency response system; private duty nursing; and targeted service coordination, which includes the sub providers of plan development, service coordination, service coordination paraprofessional, crisis assistance, and crisis assistance paraprofessional;
- Implements the Millennium Fund Committee recommendation to make Millennium Income Fund dollars onetime in the Division of Medicaid;
- \$152,360,000 is removed for the 13,000 people already removed from the Medicaid enrollment rolls during the first month of redeterminations; and
- \$500,000 is added from the Millennium Income Fund as a trailer to [HCR 009](#).

Division of Public Health Services

[S 1182](#) provided one FY 2023 supplemental, and the FY 2024 original appropriation:

- For FY 2023, a onetime supplemental of \$1,300,000 was provided for Ryan White Receipt Authority to address the timing issue of when rebates were received at the end of FY 2022 and to allow the program to purchase needed HIV or AIDS drugs for eligible Idahoans for the entirety of FY 2023;
- First, the Physical Health Services Program was appropriated 14 line items:
 - Nine of these line items are onetime federal funds to provide onetime services. These items include:
 - \$4,564,700 to build the public health infrastructure;
 - \$16,122,200 to respond to the pandemic and build ongoing capacity;
 - \$12,097,700 for congregate setting infection control for places like jails or police lockups;
 - \$200,000 for modernization of the vital records system;
 - \$395,000 for the voluntary home visiting program to help new parents learn parenting skills;
 - \$223,100 to test drinking water for lead in schools and daycares; and
 - \$288,800 for personnel adjustments and \$2,512,900 for limited-service positions to help administer some of these federal funds.
 - \$234,500 to maintain the advanced healthcare directive registry to allow a central state location for doctors only to access advanced directives; and
 - Removal of \$579,100 for sex education grants; and
 - Removal of \$706,700 for advertising from Project Filter.
- The Emergency Medical Services Program was appropriated four line items:
 - \$75,800 to create a career ladder for the StateComm which provides additional pay for any additional certificates employees earn;
 - \$2,400 to move EMS personnel to the rule of 80;
 - \$350,000 to develop a statewide funding model for EMS; and
 - \$2,500,000 is provided to purchase requested ambulances for local entities.
- The Suicide Prevention and Awareness Program was appropriated one line item:
 - includes grant funds to handle additional call and text volume at the 988 crisis line.

[H 356](#) provided a FY 2024 Trailer Appropriation to [H 213](#)

- \$250,000 was provided as a cash transfer from the General Fund to the Rural Nursing Loan Repayment fund, as created in [H 213](#) of 2023.
- An appropriation of \$250,000 was provided from the Rural Nursing Loan Repayment Fund, to establish the new program.

Public Safety

Idaho Department of Correction

[H 351](#) FY 2024 the Idaho Department of Correction was appropriated an additional \$22,408,100 from the General Fund for a 7.5% increase from the FY 2023 original appropriation and \$14,624,300 from all funds, or a 4.2% increase over the FY 2023 original appropriation. Highlights include: an additional 6% increase in CEC for public safety positions; funding for inflation of supplies, food, institutional supplies, clothing and personal care, and utilities totaling \$2,550,800 department-wide; two new positions to help the food safety manager with centralized food management; and \$2,958,000 for

county and out-of-state population driven costs. The department estimated an average daily count of 630 inmates in county jails at an average rate of \$74.50 per inmate per day in county jails for FY 2024. 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. Also, the department expected to house an average of 440 inmates per day in out-of-state beds at the cost of \$79.71 per day for 365 days. The medical per diem is estimated at \$22.30 per day per inmate. Lastly, the Legislature approved a change in operation of the Correctional Alternative Placement (CAPP) facility. The Legislature approved 79.00 new FTP and an ongoing reduction of \$684,500 allowing the department to take over operations of the facility and no longer contract with Management Training Corporation.

[H 357](#) provided funding in FY 2023 to address the fiscal impact of [H 186](#), which adds the firing squad as an alternative method of execution when lethal injection is unavailable.

Idaho State Police

[H 359](#) provided supplemental appropriations in FY 2023 for replacement equipment and fully equipped vehicles, this was funded in the current fiscal year due to supply change issues. The Legislature also funded \$5,919,300 for onetime purchases of fully equipped vehicles, two command center trailers, six car lifts, seven Xray Machines, a crime scene trailer, six portable firearm simulators, drones, night vision goggles, six total stations, incident response bags, two Liz Q faro units and a driver training system vehicle accessory to combat the use of fentanyl. Lastly, the Legislature funded \$550,000 to POST to help with its revenue shortfall in the current fiscal year.

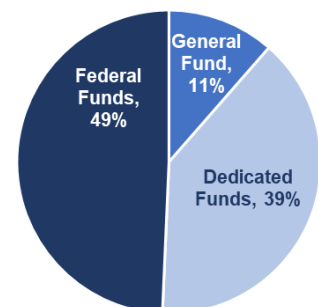
[H 359](#) FY 2024 the Idaho State Police was appropriated an additional \$9,069,400 from the General Fund for a 21.2% increase from the previous year, and reduction of \$7,751,300, or a 7.0% reduction from all funds from the FY 2023 original appropriation. Highlights include: an additional 6% increase in CEC for public safety positions; federal funding for seven forensic scientists; five new IT positions that will be used for the new records management system; \$347,900 for an increase to the cafeteria contract which is nearly doubling for ISP and POST; a \$4,000,000 transfer from dedicated funds to the General Fund for year three of the HDA fund shift; and ten positions for a new unit to focus on combating fentanyl (ISP); lastly, there was a cash transfer to POST of \$550,000 in FY 2024 through [S 1211](#).

Natural Resources

Budget Highlights

- During the 2023 session, JFAC passed 6 original appropriation bills within the Natural Resources section.
 - Total appropriations for Natural Resources for FY 2024 were \$563,295,200 which is a decrease of 1.0% from the FY 2023 original appropriation (All Funds).
 - The total General Fund Appropriation for Natural Resources was \$64,374,100 which is an increase of \$4.5 million from FY 2023, or 7.5%.
 - The **ongoing** General Fund increase was \$3,907,700 or 6.5% above the FY 2023 original appropriation.
 - The largest portion of the Natural Resources budget is from Federal Fund sources (see pie chart).

Natural Resources Appropriation by Fund Source, FY 2024



Department of Environmental Quality

[S 1183](#) was the FY 2024 original appropriation for the Department of Environmental Quality, which appropriated \$165,914,000 and capped the number of authorized full-time equivalent positions at 379.00. Overall, the budget is a 14.6% increase over the FY 2023 original appropriation. Enhancements for FY 2024 included:

- \$191,900 to increase the base pay for engineering professionals;
- \$98,200 for a wastewater reuse analyst to address increase demand for reuse permits and to centralize tasks within the department;
- \$148,600 to increase the pay rate for seasonal employees within the Beneficial Use Reconnaissance Program (BURP) and support increase testing costs within the Water Quality Program;
- \$98,400 for an air quality compliance officer to be shared between the Pocatello and Twin Falls regional offices;
- \$98,200 to hire a permit writer for the Idaho Pollutant Discharge Elimination System (IPDES) Bureau to address a permit renewal backlog;
- \$98,200 to hire a data analyst within the Idaho Pollutant Discharge Elimination System (IPDES) Bureau to centralize tasks within the bureau and provide more time for permit writers to address the permit renewal backlog experienced by the agency;
- \$385,000 for additional operating costs within the Idaho Pollutant Discharge Elimination System (IPDES) Bureau for an e-permitting system utilized by the agency, permitted industry users, and federal partners;

- \$12,600,000 for additional federal funding to accommodate additional infrastructure grants allocated to the state for drinking water and clean water infrastructure projects;
- \$400,000 for training, equipment, and oversight of the Idaho National Laboratory (INL); a
- \$1,500,000 for the superfund cleanup project and transfers said funds from the Water Pollution Control Fund to the Environmental Remediation (Basin) Fund as part the state's federal match requirement;
- \$4,895,400 in ongoing federal funding to ensure the agency has sufficient appropriation for upcoming projects for anticipated allocations from the Infrastructure Investment and Jobs Act; and
- \$555,000 ongoing funding for maintenance of the Central Treatment Plant (CTP) in Kellogg.

This bill also included three FY 2023 supplemental actions that utilized onetime funding that is removed before calculating the fiscal year 2024 Base. Supplemental actions included:

- \$3,000,000 to hire a contractor to replace the agency's current electronic data management system;
- \$555,000 onetime funding for maintenance of the Central Treatment Plant (CTP) in Kellogg; and
- \$195,900 to purchase air quality equipment with ARPA funds allocated to the agency.

H 361 was a FY 2023 supplemental appropriation for the Department of Environmental Quality that appropriated and transferred \$99,000,000 from the General Fund to continuously appropriated dedicated funds. These actions included \$92,000,000 to the Water Pollution Control Fund for drinking water and wastewater infrastructure grants; \$2,000,000 to the Agricultural Best Management; and \$5,000,000 to the Confined Animal Feeding Operations Fund (CAFO). The supplemental actions also included the additional appropriation of \$23,000,000 from the ARPA State Fiscal Recovery Fund for drinking water and wastewater infrastructure grants.

Department of Fish and Game

H 304 was the FY 2024 original appropriation, which included \$149,932,500 and capped the number of authorized full-time equivalent positions at 547.00. Overall, this is a 10.7% increase over the FY 2023 original appropriation. Enhancements for FY 2024 included:

- \$1,738,400 for targeted salary increases for selected paygrades at the department and would increase beginning pay at the lowest paygrades to \$15 per hour;
- \$598,500 to conduct mandatory chronic wasting disease (CWD) sampling in the CWD Management Zone and enhanced surveillance across Idaho in white-tail deer and elk populations;
- \$5,534,100 for stage four of restoration projects at Eagle Valley Ranch affecting the habitat for Chinook salmon, steelhead, and bull trout and federally funded rehabilitation efforts;
- \$500,000 to construct a staff residence at the Hayspur hatchery near Bellevue for a conservation officer;
- \$500,000 to carry out projects under the Good Neighbor Authority (GNA) agreement including forest and plant restoration to support wildlife habitat;
- \$261,000 to test and remove bighorn sheep that carry complex pneumonia, reducing the incidence of the disease and related mortalities; and
- \$4,322,600 to mitigate damage from flooding resulting from the operation of the Albeni Falls Dam on the Pend Oreille River.

Department of Lands

S 1117 was a FY 2023 supplemental appropriation for the Department of Lands, which included \$1,711,400 to purchase fire equipment for Cottonwood District in eastern Idaho and other statewide locations.

S 1174 was a FY 2024 original appropriation for the Department of Lands, which appropriated \$86,205,900 and capped the number of authorized full-time equivalent positions at 355.27. Overall, the budget is an 6.0% increase over the FY 2023 original appropriation. Enhancements for FY 2024 included:

- 5.82 FTP \$700,300 for staffing of the Cottonwood fire district;
- \$275,000 to hire a seasonal fire fighting crew and fire engine maintenance costs for a crew that will be strategically deployed at fire locations throughout the state;
- 1.00 FTP and \$51,600 a new zone fire manager who would be responsible for coordinating firefighting efforts with regional partners;
- \$2,500,000 to increase capacity for forest management projects including planting, thinning, pest control, and herbicide application;
- 1.00 FTP and \$127,600 for a resource specialist position for expanding workload to implement forest management activities under the Good Neighbor Authority based in southern Idaho;
- \$72,000 good neighbor authority equipment including all-terrain vehicles;
- 1.00 FTP and \$151,000 for a land resource supervisor working as part of the private forestry program and the Forest Practices Act (FPA) in the southern part of Idaho;
- \$500,000 to replace the HVAC system at the agency's Boise office;

- \$96,000 for vehicles in the scaling program;
- 1.00 FTP and \$115,000 to hire a land program manager for the Idaho Forest Legacy Program, which supports the voluntary purchase of conservation easements on private lands; and
- \$58,300 for CEC and inflation adjustments for two timber protective associations.

This bill also included two FY 2023 supplemental actions that utilized onetime funding that is removed before calculating the fiscal year 2024 Base. Supplemental action included:

- \$1,250,000 to acquire property in the Maggie Creek Supervisory Area and refurbishing the property to be used for seasonal housing; and
- \$750,000 for phosphate-based, ground-applied, long-term fire retardants.

Department of Parks and Recreation

H 211 was a FY 2023 supplemental appropriation for the Department of Parks and Recreation, which included \$900,000 to construct a maintenance building at the Trail of the Coeur d'Alenes.

H 319 was a FY 2024 original appropriation for the Department of Parks and Recreation, which appropriated \$68,901,100 and capped the number of authorized full-time equivalent positions at 183.80. Overall, the budget is a reduction of 10.4% over the FY 2023 original appropriation. Enhancements for FY 2024 include:

- 10.00 FTP and \$649,600 for additional park personnel;
- \$485,000 for higher utility, fuel, and maintenance costs at parks as requested by the agency;
- \$150,000 to increase wages for seasonal positions and would increase the starting salary from \$12 to \$15 an hour;
- 2.00 FTP and \$379,200 for personnel within the motorized trail program;
- 0.83 FTP and \$58,600 to convert three part-time personnel to full-time;
- \$100,000 for a media campaign to promote responsible off-highway vehicle use on public lands;
- \$25,000 onetime to purchase a utility type vehicle for the motorized trail program to ensure that trails are safe and maintained;
- \$375,000 onetime to construct for group shelter and facilities at McCroskey State Park;
- \$880,000 to replace the entrance station at the Lionhead Unit of Priest Lake State Park near Coolin;
- \$2,200,000 to increase the capacity for the department to distribute revenues back to local agencies via grants as requested by the agency;
- 2.00 FTP and \$1,185,400 for a maintenance crew for the eastern region of the state; and
- \$5,000,000 from the ARPA State Fiscal Recovery Funds for maintenance projects and park improvements.

S 1196 was an additional appropriation for the Department of Parks and Recreation, which appropriated \$95,000,000 from the General Fund for FY 2023 and 2024 for deferred maintenance, capital projects, and collaborative interagency projects. These actions included appropriations from the Parks and Recreation Fund to ensure that the agency had sufficient authority to spend transferred funds.

Department of Water Resources

S 1181 was the FY 2024 original appropriation for the Department of Water Resources, which appropriated \$81,469,100 and capped the number of authorized full-time equivalent positions at 170.00. Overall, the budget is a reduction of 37.3% over the FY 2023 original appropriation. Enhancements for FY 2024 include:

- \$716,000 for aquifer monitoring and measuring; and
- 3.00 FTP and \$332,500 for the further build out for the general water rights adjudication of waters in the Bear River Basin.

H 361 was a FY 2023 supplemental appropriation for the Department of Water Resources, which appropriated and transferred \$150,000,000 from the General Fund to the Water Management Fund for large water projects. The Legislature directed that the funding should be used to address water sustainability, enhance and modernize surface water delivery systems, rehabilitate or improve aging water infrastructure, flood management, and water infrastructure grants.

Economic Development

Soil and Water Conservation Commission

H 352 was the FY 2024 original appropriation for the Soil and Water Conservation Commission, which appropriated a total of \$5,642,200 and capped the number of authorized full-time equivalent positions at 18.75. Overall, the budget was a 2.9% increase over the FY 2023 original appropriation. Enhancements for FY 2024 included: \$13,900 for two new com-

missioners' compensation and related travel expenses. Also included in this bill was a FY 2023 supplemental appropriation, which provided \$5,000,000 onetime from the General Fund for the Water Quality Program for Agriculture.

Department of Commerce

[S 1129](#) was a FY 2023 supplemental appropriation bill the Department of Commerce, which appropriated \$124,000,100 for broadband infrastructure grants.

[S 1159](#) was the FY 2024 original appropriation bill for the Department of Commerce, which appropriated \$204,546,900 and capped the number of authorized full-time equivalent positions at 48.00. Overall, the budget was a 103.6% increase over the FY 2023 original appropriation. Enhancements for FY 2024 include:

- \$46,800 for DHR consolidation;
- \$5,225,800 for tourism and promotion funding;
- \$190,000 for additional operating expenditures;
- 2.00 FTP and \$100,000,000 for broadband infrastructure; and
- 2.00 FTP and 300,000 to manage broadband infrastructure grants provided in [S 1129](#).

Commission for Libraries

[H 344](#) was the FY 2024 original appropriation for the Commission for Libraries, which appropriated \$11,815,200 and capped the number of authorized full-time equivalent positions at 35.50. Overall, the budget was a 53.3% increase over the FY 2023 original appropriation. The primary source of the overall increase was from federal funds. The General Fund increase over the FY 2023 original appropriation was 3.4%. Enhancements for FY 2024 included:

- \$1,750,000 for implementing digital access plans with multiple state, local, and community stakeholders to ensure that Idahoans can use reliable high-speed internet; and
- \$3,518,300 from the American Rescue Plan Act (ARPA) to utilize federal Capital Projects Funds. Subgrants will be competitively awarded to public libraries to make capital improvements to their permanent physical facilities, primarily in the form of onetime construction costs.

Public Defense Commission

Idaho is currently transitioning the way it funds and provides public defense to indigent persons in the state. Through the end of FY 2024, the Public Defense Commission will continue to operate and provide grant funding to counties who provide these services. FY 2024 budget and agency highlights include:

- Through [H 306](#), the agency received an additional \$339,600 of appropriation for passthrough grant funds which now total \$10,980,500 for FY 2024.
- [H 236](#) temporarily established the newly created State Public Defender within for the Public Defense Commission for the period of July 1, 2023, to June 30, 2024.
- [H 367](#), the trailer appropriation bill to [H 236](#), appropriated a total of \$4,380,700 from the General Fund and added 10.00 FTP to lay the groundwork for the creation of Office of the State Public Defender. [H 367](#) also appropriated 1.00 FTP and associated funding to the Division of Human Resources to help onboard these positions and assist with the personnel transitions of employees and contracts to the Office of the State Public Defender.
- The Public Defense Commission is abolished, effective immediately at the close of FY 2024, and is replaced by the Office of the State Public Defender at the beginning of FY 2025.

Idaho Transportation Department

[S 1189](#) was the FY 2024 original appropriation bill for the Idaho Transportation Department, which appropriated \$1,030,070,600 and capped the number of authorized full-time equivalent positions at 1,592.00. Overall, the budget was a 23.8% decrease from the FY 2023 original appropriation. Enhancements for FY 2024 include:

- A reduction of 36.00 FTP and \$240,600 for OITS Consolidation;
- \$128,054,800 to align the department's budget with available funding;
- \$36,000,000 for Local Highway Project Funding;
- \$15,500,000 for Statewide Facility Deferred Maintenance;
- \$11,397,700 for Urban and Rural Public Transportation;
- \$5,554,500 for Project Management Software; and
- \$1,402,600 for Idaho Historical Markers and Signs.

Also included in this bill was an ongoing FY 2023 supplemental appropriation which included:

- \$3,638,300 for increased fuel costs for aviation and highway maintenance;
- \$5,745,200 for maintenance related cost increases;

- \$2,187,200 for state transportation planning and research; and
- \$10,000,000 for port access projects.

This bill also provided reappropriation authority for airport development grants, the Capital Facilities Program, and the Contract Construction and Right-of-Way Acquisition Division up to \$250 million and provided a continuous appropriation for moneys to the Local Bridge Inspection Fund and the Railroad Grade Crossing Protection Fund.

H 354 was an additional appropriation bill for the Idaho Transportation Department that provided FY 2023 supplemental appropriations, which included:

- \$35,000,000 for Airport Improvements;
- \$200,000,000 for Local Bridge Maintenance; and
- \$10,000,000 for Pedestrian Safety Projects;

and FY 2024 additional appropriations, which included:

- \$206,742,000 for Road and Bridge Maintenance;
- \$138,720,000 for Local Transportation Projects; and
- \$58,080,000 for Transportation Capacity and Safety Projects.

General Government

Permanent Building Fund

S 1197 was the appropriation to the Permanent Building Fund. It provided a current year adjustment for FY 2023 and the original appropriation for FY 2024.

FY 2023

The Legislature provided a transfer of \$302,808,700 from the General Fund, which funded:

- \$300,000,000 in statewide deferred maintenance; and
- \$2,808,700 to upgrade broadcast infrastructure for Idaho Public Television.

FY 2024

The Legislature appropriated a total of \$185,181,700. The bill provided \$59,664,000 for program maintenance, including:

- \$50,271,100 for alterations and repairs;
- \$3,000,000 for statewide Americans with Disabilities Act compliance;
- \$500,000 for asbestos abatement; and
- \$5,892,900 for facilities maintenance at the Chinden Campus and Capitol Mall.

The Legislature provided funding for all capital projects recommended by the Permanent Building Fund Advisory Council, which included:

- \$10,603,000 for the Department of Juvenile Corrections cottages in St. Anthony;
- \$9,975,000 for a District 2 facility in Lewiston for the Idaho State Police;
- \$4,841,700 for the District 6 facility in Idaho Falls for the Idaho State Police; and
- \$6,000,000 for the Division of Military's Youth ChalleNGe dorms.

The Legislature additionally provided a transfer of \$94,098,100 from the General Fund, which funded capital projects for higher education institutions, Idaho Department of Juvenile Corrections, and the Idaho State Historical Society. This included:

- \$72,922,000 for the following higher education capital projects:
 - \$17,936,000 for Boise State University's design and construction of a science research building;
 - \$8,388,000 for Idaho State University to invest in property development for future expansion of the health sciences campus; or for nuclear faculty research lab space to accommodate expanded nuclear research activities in partnership with Idaho National Laboratory; or to expand the physician assistant facility in Pocatello for more classroom seats;
 - \$2,370,000 for Lewis-Clark State College for the Sam Glenn complex remodel to provide a safer environment for career and technical education programs and student support services; or for LCSC to expand a current dormitory facility to increase its capacity by 20 beds for a nursing learning and living

- community; or to build-out the Clearwater Hall first floor for offices, classrooms, a computer lab for workforce training, and for campus overflow classes;
- \$8,998,000 for the University of Idaho for the McCall Field Campus to construct a dining lodge and kitchen facility; or to design and construct a meat science and innovation center that will focus on meat science and production; or to create a Joint Reserve Officer Training Corps (ROTC) facility to better serve the needs and requirements of the exiting ROTC detachments of the U.S. Armed Forces; or to continue funding the Parma campus building which is currently under construction;
- \$10,700,000 for the College of Western Idaho (CWI) for a student learning center;
- \$5,000,000 for CWI for phase 2 development of an expanded Agricultural-Science Program that directly relates to the Horticulture Program;
- \$2,530,000 for the College of Southern Idaho for an emergency generator and data center improvements;
- \$9,000,000 for CSI for the Evergreen Building physical science remodel; and
- \$8,000,000 for the College of Eastern Idaho for campus infrastructure improvements.
- \$6,176,000 for the remodel of the Department of Juvenile Corrections Lewiston facility to add substance use and residential treatment programs;
- \$15,000,100 for a preservation facility for the Idaho State Historical Society.

Office of Energy and Mineral Resources

S 1192 was the FY 2024 original appropriation for the Office of Energy and Mineral Resources, which appropriated a total of \$8,236,500 and capped the number of authorized full-time equivalent positions at 11.00.

Overall, the budget was a 159.0% increase over the FY 2023 original appropriation. For FY 2024, there were no General Funds appropriated to the Office of Energy and Mineral Resources. Enhancements for FY 2024 included:

- \$5,000,000, of which \$4,750,000 was for trustee and benefit payments, for the Preventing Outages and Enhancing the Resilience of the Electric Grid programs under the Infrastructure Investment and Jobs Act of 2021 (IIJA). This program will provide grants to Idaho grid operators, transmission owners and operators, distribution providers, and other entities. The subgrantees will use the funds on projects to harden the electric grid, enhance resiliency, prevent wildfires, and prevent electricity outages.

Workforce Development Council

S 1211 included a onetime FY 2023 supplemental appropriation for the Workforce Development Council, which appropriated \$15,000,000 for semiconductor workforce training grants.

S 1179 was the FY 2023 original appropriation bill for the Workforce Development Council, which appropriated a total of \$49,565,800 and capped the number of authorized full-time equivalent positions at 11.00. Overall, the budget was a 43.4% increase over the FY 2023 original appropriation. Enhancements for FY 2024 Included:

- \$15,004,600 for childcare infrastructure grants to expand existing facilities to increase the number of childcare slots available.

S 1212 was a FY 2024 additional appropriation for the Workforce Development Council, which appropriated \$5,000,000 to expand the Idaho Launch Program. The funding in FY 2024 will be used by the Workforce Development Council to procure, develop, and connect platforms to accept applications, document eligibility, and administer student accounts.

General Fund Revenue Collections and Estimates

The Economic Outlook and Revenue Assessment Committee (EORAC), appointed by leadership and made up of nine members from the Senate and nine members from the House, convened before the session and heard testimony from economists and key industry representatives from throughout the state. The committee then reviewed the FY 2023 and FY 2024 General Fund revenue forecasts presented to the First Regular Session of the 67th Idaho Legislature in the Governor's State of the State speech. The committee concluded that total General Fund revenues available for appropriation be \$5,867.9 million for FY 2023 and \$5,547.1 million for FY 2024. The committee's median forecast was more than the executive forecast by 4.2%, or \$244.5 million, for FY 2023, and more than the executive forecast by 12.8%, or \$708.3 million, for FY 2024.

The Joint Finance-Appropriations Committee used the EORAC recommendations for FY 2023 and FY 2024 for the purposes of setting budgets. The numbers below include adjustments from legislation impacting General Fund revenues. Included in these law changes is an upward adjustment of \$330,000,000 in Sales Tax to account for the transfer to the Public School Income Fund (a General Fund) in HB1 of the 2022 Extraordinary Session. The bill number, description, and estimated fiscal impact of each of the law changes can be found on the General Fund Budget Update.

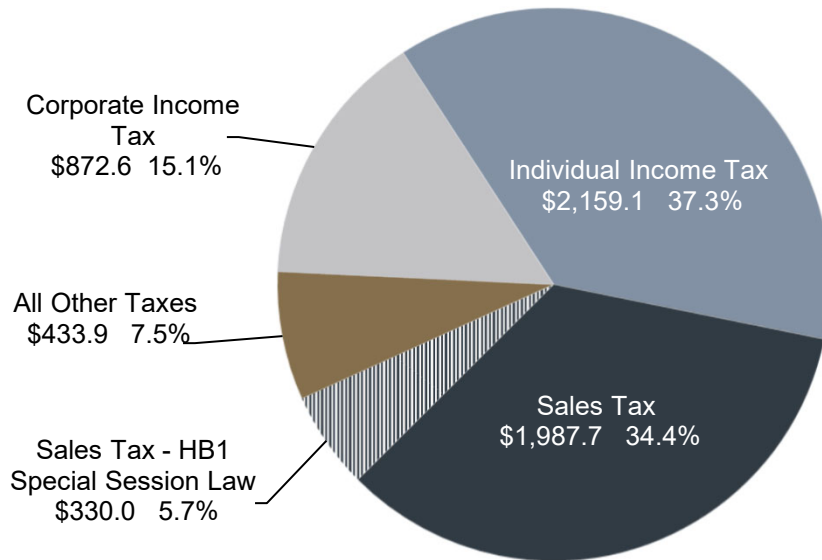
| REVENUE SOURCE | Revenue Estimates | | | | |
|--------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| | FY2022 | FY 2023 | | FY 2024 | |
| | Actual Collection | January Forecast | With Law Changes | January Forecast | With Law Changes |
| Individual Income Tax | \$2,602,646,946 | \$2,180,807,300 | \$2,181,170,300 | \$2,162,795,000 | \$2,159,058,000 |
| Corporate Income Tax | 1,039,159,285 | 929,665,200 | 929,665,200 | 872,563,200 | 872,563,200 |
| Sales Tax | 2,195,372,931 | 2,319,187,400 | 2,317,587,400 | 2,077,892,900 | 1,987,692,900 |
| H1-2022 Extraordinary Session | | | | 330,000,000 | 330,000,000 |
| Total Sales Tax | 2,195,372,931 | 2,319,187,400 | 2,317,587,400 | 2,407,892,900 | 2,317,692,900 |
| Product Taxes | | | | | |
| Cigarette Tax | 9,524,200 | 1,288,100 | 1,288,100 | 1,288,100 | 1,288,100 |
| Tobacco Tax | 11,931,810 | 12,772,200 | 12,772,200 | 13,986,900 | 13,986,900 |
| Beer Tax | 2,237,461 | 2,269,100 | 2,269,100 | 2,301,300 | 2,301,300 |
| Wine Tax | 4,930,009 | 5,287,700 | 5,287,700 | 5,483,900 | 5,483,900 |
| Liquor Transfer | 55,620,000 | 50,080,000 | 50,080,000 | 52,337,900 | 52,337,900 |
| Total Product Taxes | 84,243,480 | 71,697,100 | 71,697,100 | 75,398,100 | 75,398,100 |
| Miscellaneous Revenue | | | | | |
| Kilowatt Hour Tax | 1,618,615 | 1,856,700 | 1,856,700 | 1,804,800 | 1,804,800 |
| Mine License Tax | 14,127 | 18,600 | 18,600 | 0 | 0 |
| State Treasurer | 14,736,732 | 31,392,300 | 31,392,300 | 30,476,400 | 30,476,400 |
| Judicial Branch | 7,077,107 | 7,310,800 | 7,310,800 | 7,354,000 | 7,354,000 |
| Insurance Premium Tax | 103,143,261 | 102,912,600 | 102,912,600 | 100,287,500 | 100,287,500 |
| State Police | 341,661 | 0 | 0 | 0 | 0 |
| Secretary of State | 6,841,803 | 7,767,000 | 7,767,000 | 9,238,200 | 9,238,200 |
| Unclaimed Property | 15,313,708 | 15,000,000 | 15,000,000 | 15,000,000 | 15,000,000 |
| Estate Tax | 0 | 0 | 0 | 0 | 0 |
| Other/Dept. Transfers | 127,088,840 | 200,310,400 | 200,345,400 | 194,301,400 | 194,336,400 |
| Total Miscellaneous Revenue | 276,175,854 | 366,568,400 | 366,603,400 | 358,462,300 | 358,497,300 |
| TOTAL REVENUES* | \$6,197,598,500 | \$5,867,925,400 | \$5,866,723,400 | \$5,547,111,500 | \$5,783,209,500 |
| % Change from prior year | 23.7% | (5.3%) | (5.3%) | (5.5%) | (1.4%) |
| With Beginning Balances | 959,937,500 | 1,402,632,200 | 1,402,632,200 | 210,523,100 | 210,523,100 |
| REVENUES & BALANCES | \$7,157,536,000 | \$7,270,557,600 | \$7,269,355,600 | \$5,757,634,600 | \$5,993,732,600 |

*Revenue forecast numbers have been adjusted for rounding

FY 2024 General Fund Revenue & Appropriations

"Where the money comes from . . ."

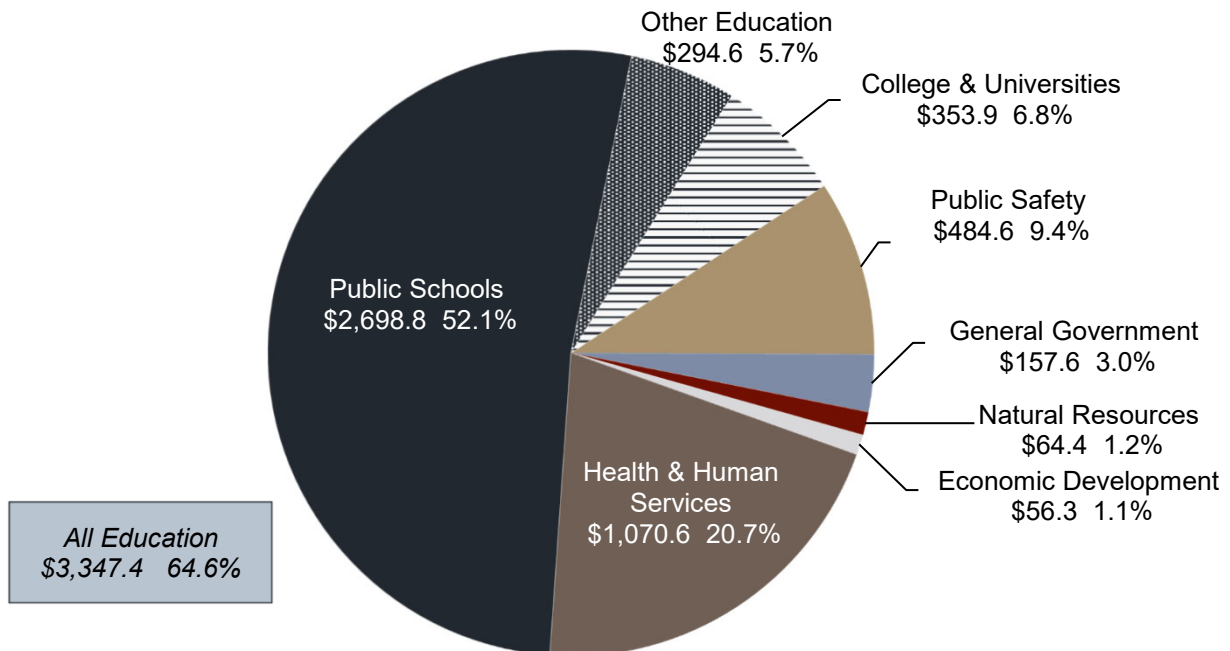
Dollars In Millions (Percent of Revenue)



Balances and Transfers = (\$329.7)
General Fund Revenue = \$5,783.2

"Where the money goes . . ."

Dollars In Millions (Percent of Appropriations)

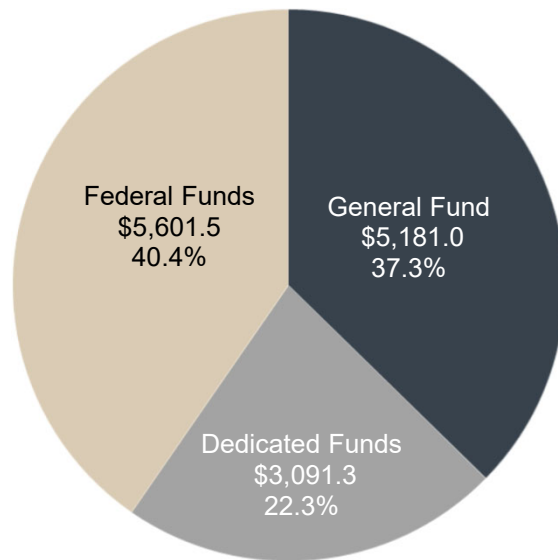


General Fund Appropriations = \$5,181.0
General Fund Ending Balance = \$272.4

FY 2024 All Appropriations by Fund & Function

"Where the money comes from . . ."

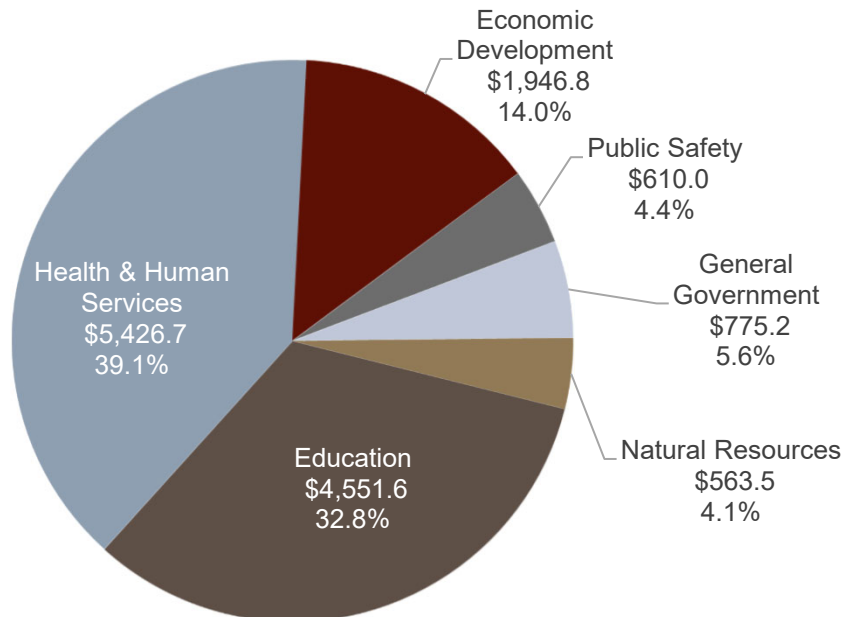
Dollars In Millions (Percent of Revenue)



Appropriations by Fund = \$13,873.9

"Where the money goes . . ."

Dollars In Millions (Percent of Appropriations)



Appropriations by Function = \$13,873.9

Twenty-Two Year History of General Fund

Original Appropriations: FY 2003 to FY 2024

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 |
|-------------|----------------|------------------------|---------------------|-----------------|------------------|-------------------------|--------------------|----------------|
| 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 | \$947.4 | \$326.5 | \$335.2 | \$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 |
| 2003 | \$920.0 | \$213.6 | \$130.4 | \$1,264.0 | \$359.6 | \$145.0 | \$199.3 | \$1,967.9 |

Percentage of Total

| Fiscal Year | Public Schools | College & Universities | All Other Education | Total Education | Health & Welfare | Adult & Juv Corrections | All Other Agencies | Total |
|-------------|----------------|------------------------|---------------------|-----------------|------------------|-------------------------|--------------------|-------|
| 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% | 22.4% | 7.7% | 7.9% | 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% |
| 2003 | 46.8% | 10.9% | 6.6% | 64.2% | 18.3% | 7.4% | 10.1% | 100% |

2010* Moved Deaf/Blind Services 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 2003 to FY 2024

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 |
|-------------|----------------|------------------------|---------------------|-----------------|------------------|-------------------------|--------------------|----------------|
| 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 | \$77.2 | \$18.9 | \$13.7 | \$401.9 |
| 2022 | \$74.6 | \$6.0 | \$12.2 | \$92.8 | \$45.5 | \$2.9 | \$19.2 | \$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 |
| 2003 | (\$13.0) | (\$22.9) | (\$11.7) | (\$47.5) | \$1.6 | (\$2.2) | (\$28.2) | (\$76.4) |

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 |
|-------------|----------------|------------------------|---------------------|-----------------|------------------|-------------------------|--------------------|---------|
| 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% | 8.1% | 5.8% | 4.1% | 9.5% |
| 2022 | 3.8% | 2.0% | 5.3% | 3.7% | 5.0% | 0.9% | 6.1% | 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% |
| 2003 | (1.4%) | (9.7%) | (8.2%) | (3.6%) | 0.5% | (1.5%) | (12.4%) | (3.7%) |

2010* Moved Deaf/Blind Services 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

| | SUMMARY | SECTION 57-814, IDAHO CODE | Transfers | Balance |
|----------------|--|----------------------------|--------------|-------------|
| FY 1984 | Budget Reserve Created H747 of 1984 | | 1,490,300 | 5,757,500 |
| FY 1985 | H350 of 1985 | | (5,757,500) | - |
| FY 1989 | S1332aaH of 1989 | | 12,000,000 | 12,000,000 |
| FY 1990 | S1573 of 1990, H905 of 1990 | | 23,184,432 | 35,184,432 |
| FY 1992 | S1464 of 1992 | | (5,406,100) | 29,778,332 |
| FY 1993 | S1276 of 1993, H463 of 1993 | | (3,100,000) | 26,678,332 |
| FY 1994 | H992 of 1994, H464 of 1993 | | 6,182,800 | 32,861,132 |
| FY 1995 | Partial Return from Juvenile Correction Study | | 26,763 | 32,887,895 |
| FY 1996 | Executive Order 1996-04 | | (1,000,000) | 31,887,895 |
| FY 1997 | Executive Order 1997-01 | | (4,000,000) | 27,887,895 |
| FY 1998 | S1285 of 1997, H573 of 1998, H443a of 1998 | | 8,142,300 | 36,030,195 |
| FY 1999 | | | - | 36,030,195 |
| FY 2000 | | | - | 36,030,195 |
| FY 2001 | Executive Order 2000-17, H569 of 2020 | | 17,209,641 | 53,239,836 |
| FY 2002 | S1301 of 2002 | | (149,802) | 53,090,034 |
| FY 2003 | S1517 of 2002, S1195 of 2003 | | (53,090,000) | 34 |
| FY 2004 | | | - | 34 |
| FY 2005 | Statutory Transfer | | 15,971,011 | 15,971,045 |
| FY 2006 | H409 of 2006, Statutory Transfer | | 92,676,916 | 108,647,961 |
| FY 2007 | Statutory Transfer | | 12,917,610 | 121,565,571 |
| FY 2008 | Statutory Transfer | | 19,059,069 | 140,624,640 |
| FY 2009 | S1227 of 2009 | | (12,400,000) | 128,224,640 |
| FY 2010 | S1227, H372a of 2009 | | (63,899,568) | 64,325,072 |
| FY 2011 | S1445 of 2010 | | (64,225,400) | 99,672 |
| FY 2012 | Year-End Transfer | | 23,769,346 | 23,869,018 |
| FY 2013 | H345 of 2013 | | 111,269,325 | 135,138,343 |
| FY 2014 | Statutory Transfer, H635 of 2014 | | 26,375,764 | 161,514,107 |
| FY 2015 | Statutory Transfer, H312 of 2015 | | 82,306,748 | 243,820,855 |
| FY 2016 | Statutory Transfer, H312 of 2015 | | 15,623,410 | 259,444,265 |
| FY 2017 | Statutory Transfer, S1206 of 2017 | | 59,301,200 | 318,745,465 |
| FY 2018 | Statutory Transfer, S1206 of 2017 | | 94,780,500 | 413,525,965 |
| FY 2019 | Statutory Transfer out (exceeded 10% Cap) | | (40,365,300) | 373,160,665 |
| FY 2020 | H449 of 2020 | | 20,213,142 | 393,373,807 |
| FY 2021 | Transfer from the General Fund §57-814(2) | | 40,319,784 | 433,693,591 |
| FY 2021 | H449 of 2020 (Transfer from ERRF due to a cancelled encumbrance) | | 37,034 | 433,730,625 |
| FY 2021 | S1427 of 2020 | | 30,000,000 | 463,730,625 |
| FY 2021 | S1214 of 2021 | | 214,000,000 | 677,730,625 |
| FY 2022 | Statutory Transfer | | 50,095,000 | 727,825,625 |
| FY 2023 | S1428 of 2022 | | 120,000,000 | 847,825,625 |
| FY 2024 | S1211 of 2023 | | 32,363,200 | 880,188,825 |
| Note 1: | <i>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.</i> | | | |

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 | Tax Relief Fund | Emergency Funds | 27th Payroll Fund | TOTAL |
|---|---------------------------|------------------------------|---------------------------|-----------------------|------------------------------|-----------------|-----------------|-------------------|--------------|
| 1. Balance June 30, 2006 | \$ 108.648 | \$ 7.771 | \$ 24.632 | \$ 67.436 | \$ 0.000 | \$ 0.000 | \$ 0.281 | \$ 0.000 | \$ 208.768 |
| 2. Balance June 30, 2007 | \$ 121.566 | \$ 109.030 | \$ 2.657 | \$ 64.079 | \$ 0.000 | \$ 0.000 | \$ 0.875 | \$ 0.000 | \$ 298.207 |
| 3. Balance June 30, 2008 | \$ 140.625 | \$ 112.046 | \$ 66.133 | \$ 70.207 | \$ 0.000 | \$ 0.000 | \$ 3.337 | \$ 0.000 | \$ 392.349 |
| 4. Balance June 30, 2009 | \$ 128.225 | \$ 17.979 | \$ 68.101 | \$ 74.206 | \$ 0.000 | \$ 0.000 | \$ 0.720 | \$ 0.000 | \$ 289.231 |
| 5. Balance June 30, 2010 | \$ 30.820 | \$ 23.174 | \$ 48.847 | \$ 76.967 | \$ 0.000 | \$ 0.000 | \$ 0.792 | \$ 0.000 | \$ 180.600 |
| 6. Balance June 30, 2011 | \$ 0.100 | \$ 11.154 | \$ 0.054 | \$ 74.589 | \$ 0.000 | \$ 0.000 | \$ 3.339 | \$ 0.000 | \$ 89.235 |
| 7. Balance June 30, 2012 | \$ 23.869 | \$ 36.968 | \$ 0.056 | \$ 14.156 | \$ 0.367 | \$ 0.000 | \$ 4.233 | \$ 0.000 | \$ 79.648 |
| 8. Balance June 30, 2013 | \$ 135.138 | \$ 49.049 | \$ 0.057 | \$ 15.492 | \$ 0.942 | \$ 0.000 | \$ 3.424 | \$ 0.000 | \$ 204.103 |
| 9. Balance June 30, 2014 | \$ 161.514 | \$ 72.851 | \$ 0.057 | \$ 20.235 | \$ 3.227 | \$ 0.000 | \$ 3.373 | \$ 0.000 | \$ 261.256 |
| 10. Balance June 30, 2015 | \$ 243.821 | \$ 90.948 | \$ 0.057 | \$ 25.409 | \$ 3.492 | \$ 0.000 | \$ 2.795 | \$ 0.000 | \$ 366.522 |
| 11. Balance June 30, 2016 | \$ 259.444 | \$ 88.551 | \$ 20.092 | \$ 29.787 | \$ 3.064 | \$ 0.000 | \$ 2.567 | \$ 0.000 | \$ 403.505 |
| 12. Balance June 30, 2017 | \$ 318.746 | \$ 85.043 | \$ 0.370 | \$ 33.584 | \$ 8.866 | \$ 0.000 | \$ 53.901 | \$ 0.000 | \$ 500.510 |
| 13. Balance June 30, 2018 | \$ 413.526 | \$ 64.350 | \$ 0.453 | \$ 37.494 | \$ 5.287 | \$ 0.000 | \$ 41.474 | \$ 0.000 | \$ 562.584 |
| 14. Balance June 30, 2019 | \$ 373.161 | \$ 81.729 | \$ 0.022 | \$ 41.028 | \$ 7.730 | \$ 0.000 | \$ 27.559 | \$ 0.000 | \$ 531.229 |
| 20. Balance June 30, 2020 | \$ 393.374 | \$ 72.436 | (\$ 0.000) | \$ 44.261 | \$ 11.451 | \$ 44.266 | \$ 54.143 | \$ 0.000 | \$ 619.931 |
| 21. Balance June 30, 2021 | \$ 677.731 | \$ 95.634 | \$ 0.000 | \$ 47.009 | \$ 13.721 | \$ 180.159 | \$ 60.877 | \$ 0.000 | \$ 1,075.130 |
| General Fund Revenue = \$5,009.5 | 13.5% | 1.9% | 0.0% | 0.9% | 0.3% | 3.6% | 1.2% | 0.0% | 21.5% |
| The balance in Idaho's major reserve funds at the end of FY 2021 (line 21) was \$1075.1 million or 21.5% of the FY 2021 General Fund Revenue Collections. | | | | | | | | | |
| FY 2022 Actuals | | | | | | | | | |
| 22. Interest Earnings & Revenues | | 0.330 | | 0.167 | 0.052 | 183.595 | 144.652 | | 328.795 |
| 23. Transfers In (Out) | 0.000 | 44.125 | (0.000) | 4.443 | 0.667 | 39.300 | (151.465) | 15.000 | (47.930) |
| 24. Disbursements | | (15.475) | | (2.042) | | | (29.300) | | (46.817) |
| 25. Transfers from GF \$57-814(2) | | | | | | (384.000) | | | (384.000) |
| 26. End-of-Year Surplus Eliminator | | | | | | | | | |
| 27. Balance June 30, 2022 | \$ 677.731 | \$ 124.613 | (\$ 0.000) | \$ 49.577 | \$ 14.439 | \$ 19.053 | \$ 24.765 | \$ 15.000 | \$ 925.178 |
| General Fund Revenue = \$6,190.4 | 10.9% | 2.0% | 0.0% | 0.8% | 0.2% | 0.3% | 0.4% | 0.2% | 14.9% |
| The balance in Idaho's major reserve funds at the end of FY 2022 (line 27) was \$925.2 million or 14.9% of the FY 2022 General Fund Revenue Collections. | | | | | | | | | |
| * FY 2023 Estimates | | | | | | | | | |
| 28. Interest Earnings & Revenues | | 3.023 | | 0.524 | 0.228 | 203.815 | 44.399 | | 251.990 |
| 29. Transfers In (Out) | 120.000 | 79.190 | | 4.500 | 0.279 | | (33.276) | 20.000 | 190.693 |
| 30. Disbursements | | (1.501) | | (2.181) | (4.000) | (236.000) | | | (243.682) |
| 31. Transfers from GF \$57-814(2) | 50.095 | (1.271) | | | | | | | 48.824 |
| 32. End-of-Year Surplus Eliminator | | | | | | | | | |
| 33. Estimate* June 30, 2023 | \$ 847.826 | \$ 204.055 | (\$ 0.000) | \$ 52.420 | \$ 10.947 | \$ 0.000 | \$ 35.888 | \$ 35.000 | \$ 1,186.136 |
| General Fund Revenue = \$5,867.9 | 13.7% | 3.5% | 0.0% | 0.9% | 0.2% | 0.0% | 0.6% | 0.6% | 20.2% |
| The balance in Idaho's major reserve funds at the end of FY 2023 (line 33) is estimated to be \$1186.1 million or 20.2% of the FY 2023 General Fund Revenue Estimate. | | | | | | | | | |
| * FY 2024 Estimates | | | | | | | | | |
| 32. Interest Earnings & Revenues | | | | 0.217 | 0.050 | 214.978 | | | 215.245 |
| 33. Transfers In (Out) | 32.363 | 29.328 | | 4.500 | | | | | 66.191 |
| 34. Disbursements | | | | (2.308) | | (272.000) | | | (274.308) |
| 35. Transfers from GF \$57-814(2) | | | | | | | | | |
| 36. End-of-Year Surplus Eliminator | | | | | | | | | |
| 37. Estimate* June 30, 2024 | \$ 880.189 | \$ 233.382 | (\$ 0.000) | \$ 54.830 | \$ 10.997 | \$ 0.000 | \$ 35.888 | \$ 35.000 | \$ 1,250.286 |
| General Fund Revenue = \$5,877.1 | 15.0% | 4.0% | 0.0% | 0.9% | 0.2% | 0.0% | 0.6% | 0.6% | 21.3% |
| The balance in Idaho's major reserve funds at the end of FY 2024 (line 37) is estimated to be \$1250.3 million or 21.3% of the FY 2024 General Fund Revenue Estimate. | | | | | | | | | |

*** FY 2023 and FY 2024 estimates include action taken by the Legislature, transactions that have occurred in the current fiscal year, and estimated transfers and interest earnings.**

FY 2024 Original Appropriation Bills by Agency

| | Bill No. | Amends Code or Session Law | Program Transfer Exempt | Object Transfer Exempt | Cash Transfer | Continuous Approp | No FTP Cap | Supplemental(s) Included | Re-Approp | Requires Report |
|---|----------|----------------------------|-------------------------|------------------------|---------------|-------------------|------------|--------------------------|-----------|-----------------|
| 1. Education | | | | | | | | | | |
| Public School Support | | | | | | | | | | |
| Administrators | S1204 | ✓ | ✓ | ✓ | | | ✓ | | | |
| Teachers | S1205 | | ✓ | ✓ | | | ✓ | | | ✓ |
| Operations | S1206 | ✓ | ✓ | ✓ | | | ✓ | | | ✓ |
| Children's Programs | S1207 | | ✓ | ✓ | ✓ | | ✓ | | | ✓ |
| Facilities | S1208 | | ✓ | ✓ | ✓ | | ✓ | | | |
| Central Services | S1209 | | | ✓ | | | ✓ | | | ✓ |
| Educational Services, Deaf and Blind | S1210 | | | ✓ | | | ✓ | | | |
| State Board of Education | | | | | | | | | | |
| Agricultural Research & Ext. Services | H336 | | | ✓ | | | | | | |
| College and Universities | S1176 | | ✓ | ✓ | | | ✓ | | ✓ | ✓ |
| Community Colleges | S1160 | | ✓ | ✓ | | | ✓ | | | |
| Office of the State Board of Education | S1202 | | | | | | | ✓ | ✓ | ✓ |
| Health Education Programs | S1147 | | | ✓ | | | | | ✓ | |
| Career Technical Education | H363 | | | ✓ | | | | | | |
| Idaho Public Television | H276 | | | | | ✓ | | | ✓ | |
| Special Programs | S1177 | | | | ✓ | | | | | |
| Department of Education | H353 | | | | | | | ✓ | | ✓ |
| Vocational Rehabilitation | H300 | | | | | | | | | |
| Charter School Commission | H343 | | | | | | | | ✓ | |
| 2. Health and Human Services | | | | | | | | | | |
| Catastrophic Health Care Program | | | | | | | | | | |
| | NA | | | | | | | | | |
| Department of Health and Welfare | | | | | | | | | | |
| Child Welfare | S1171 | | | | | | | ✓ | | |
| Services for Developmentally Disabled | S1171 | | | | | | | | | |
| Independent Councils | H333 | | | | | | | | | |
| Indirect Support Services | H333 | | | | | | | | | ✓ |
| Division of Medicaid | H369 | | ✓ | | | | | ✓ | | ✓ |
| Mental Health Services | H350 | | | | | | | | | ✓ |
| Psychiatric Hospitalization | H350 | | ✓ | | | | | | | |
| Public Health Services | S1182 | | | | | | | | | ✓ |
| Service Integration | S1171 | | | | | | | | | |
| Substance Abuse Treatment & Prev. | H350 | | | | | | | ✓ | | ✓ |
| Division of Welfare | S1175 | | | | | | | | | ✓ |
| Licensing and Certification | H333 | | | | | | | | | ✓ |
| Public Health Districts | | | | | | | | | | |
| | NA | | | | | | | | | |
| State Independent Living Council | | | | | | | | | | |
| | H252 | | | | | | | | | |
| 3. Law and Justice | | | | | | | | | | |
| Department of Correction | | | | | | | | | | |
| Management Services | H351 | | ✓ | | | | | ✓ | ✓ | |
| State Prisons | H351 | | ✓ | | | | | ✓ | | |
| County and Out-of-State Placement | H351 | | ✓ | | | | | | | |
| Correctional Alternative Placement | H351 | | ✓ | | | | | ✓ | | |
| Community Corrections | H351 | | ✓ | | | | | ✓ | | |
| Community-Based Subs. Abuse Treat | H351 | | ✓ | | | | | | | |
| Medical Services | H351 | | ✓ | | | | | ✓ | | |
| Commission of Pardons and Parole | H335 | | | | | | | | | |
| Judicial Branch | | | | | | | | | | |
| Court Operations | S1168 | | ✓ | ✓ | | | ✓ | | | |
| Guardian Ad Litem Program | S1168 | | ✓ | ✓ | | | ✓ | | | |
| Judicial Council | S1168 | | ✓ | ✓ | | | ✓ | | | |
| Department of Juvenile Corrections | | | | | | | | | | |
| | H282 | | | | | | | ✓ | ✓ | |
| Idaho State Police | | | | | | | | | | |
| Brand Inspection | H359 | | | | | | | | | |
| Division of Idaho State Police | H359 | | | | | | | ✓ | ✓ | |
| POST Academy | H359 | | | | ✓ | | | ✓ | | |
| Racing Commission | H359 | | | | | | | | | |

FY 2024 Original Appropriation Bills by Agency

| Bill No. | Session Law | Amends Code or Exempt | Program Transfer Exempt | Object Transfer Exempt | Cash Transfer | Continuous Approp | No FTP Cap | Supplemental(s) Included | Re-Approp | Requires Report |
|-------------------------------------|-------------|-----------------------|-------------------------|------------------------|---------------|-------------------|------------|--------------------------|-----------|-----------------|
| 4. Natural Resources | | | | | | | | | | |
| Department of Environ. Quality | S1183 | | | | ✓ | | | ✓ | ✓ | ✓ |
| Department of Fish and Game | H304 | | | | | | | | ✓ | ✓ |
| Endowment Fund Invest. Board | H277 | | | | ✓ | ✓ | | | | |
| Department of Lands | S1174 | | | ✓ | | | | ✓ | ✓ | |
| Department of Parks and Rec. | H319 | | ✓ | | | | | | ✓ | |
| Department of Water Resources | S1181 | | | | ✓ | | | | | |
| 5. Economic Development | | | | | | | | | | |
| Department of Agriculture | H325 | | | | | | | | | ✓ |
| Soil and Water Cons. Commission | H352 | | | | | | | ✓ | ✓ | |
| Department of Commerce | S1159 | | | | | | | | ✓ | |
| Department of Finance | H253 | | | | | ✓ | | | | |
| Industrial Commission | H260 | | | | | | | | | ✓ |
| Department of Insurance | S1135 | | | | | | | | | |
| Department of Labor | S1164 | | | | | | | ✓ | | |
| Public Utilities Commission | H322 | | | | | | | | | |
| Self-Governing Agencies | | | | | | | | | | |
| Office of Administrative Hearings | H327 | | | | | | | | | |
| Commission on Hispanic Affairs | S1178 | | | | | | | | | |
| Idaho State Historical Society | S1170 | | | | | | | | | |
| Commission for Libraries | H344 | | | | | | | | ✓ | |
| State Lottery | H278 | | | | | ✓ | | | | |
| Div of Occupational Licensing | S1201 | | ✓ | | | | | | ✓ | ✓ |
| Public Defense Commission | H306 | | | | | | | | | |
| State Appellate Public Defender | S1199 | ✓ | | | | | | ✓ | ✓ | |
| Division of Veterans Services | S1150 | | | | | | | | ✓ | |
| Idaho Transportation Department | S1189 | | | | ✓ | ✓ | | ✓ | ✓ | |
| 6. General Government | | | | | | | | | | |
| Department of Administration | | | | | | | | | | |
| Department of Administration | H305 | | | | ✓ | | | | | |
| Capitol Commission | H302 | | | | ✓ | | | | ✓ | |
| Bond Payments | NA | | | | | | | | | |
| Permanent Building Fund | S1197 | | | | ✓ | | | ✓ | | |
| Attorney General | S1198 | | ✓ | ✓ | | | | | | |
| State Controller | S1180 | | ✓ | | | | | | ✓ | |
| Office of the Governor | | | | | | | | | | |
| Commission on Aging | S1134 | | | | | | | ✓ | | |
| Commission on the Arts | S1169 | | | | | | | | | |
| Commission, Blind & Visually Imp. | S1138 | | | | | | | | | |
| Office of Drug Policy | H254 | | | | | | | ✓ | ✓ | |
| Office of Energy and Min. Res. | S1192 | | | | | | | | ✓ | ✓ |
| Division of Financial Management | H324 | | | | | | | ✓ | | |
| Executive Office of the Governor | S1139 | | ✓ | ✓ | | | | | | |
| Division of Human Resources | H251 | | | | | | | | | |
| State Liquor Division | H362 | | | | | | | | | ✓ |
| Military Division | H261 | | | | | ✓ | | | | |
| Public Employee Retire. System | S1132 | | | | | ✓ | | | | |
| Office of Species Conservation | S1133 | | | | | | | | | |
| STEM Action Center | S1136 | | | | | | | | | |
| Wolf Depredation Control Board | S1166 | | | | | | | | | |
| Workforce Development Council | S1179 | | | | | | | | ✓ | ✓ |
| Office of Info. Tech. Services | S1165 | | | | | | | ✓ | | |
| Legislative Branch | H301 | | | ✓ | | | ✓ | | ✓ | |
| Lieutenant Governor | S1155 | | | ✓ | | | | ✓ | | |
| Board of Tax Appeals | H249 | | | | | | | | | |
| State Tax Commission | S1184 | | | | | | | | | |
| Secretary of State | H299 | | | | | | | ✓ | ✓ | |
| State Treasurer | H283 | | | | | | | | ✓ | |
| Millennium Fund | H355 | | | | | | | | | ✓ |

FY 2024 Original Appropriation Bills by Agency

| 1 Education | Bill # |
|---|--------|
| Public School Support | |
| Administrators | S1204 |
| Teachers | S1205 |
| Operations | S1206 |
| Children's Programs | S1207 |
| Facilities Division | S1208 |
| Central Services | S1209 |
| Services for Deaf & Blind | S1210 |
| Agricultural Research & Extension Svcs. | H336 |
| College and Universities | S1176 |
| Community Colleges | S1160 |
| Education, Office of the State Board of | S1202 |
| Charter School Commission | H343 |
| Health Education Programs | S1147 |
| Career Technical Education | H363 |
| Idaho Public Television | H276 |
| Special Programs | S1177 |
| Superintendent of Public Instruction | H353 |
| Vocational Rehabilitation | H300 |
| 2 Health and Human Services | Bill # |
| Catastrophic Health Care Program | NA |
| Health and Welfare, Department of | |
| Child Welfare | S1171 |
| Developmentally Disabled, Services for | S1171 |
| Independent Councils | H333 |
| Indirect Support Services | H333 |
| Medicaid, Division of | H369 |
| Mental Health Services | H350 |
| Psychiatric Hospitalization | H350 |
| Public Health Services | S1182 |
| Service Integration | S1171 |
| Substance Abuse Treatment & Prevention | H350 |
| Welfare, Division of | S1175 |
| Licensing and Certification | H333 |
| Public Health Districts | NA |
| Independent Living Council, State | H252 |
| 3 Law and Justice | Bill # |
| Correction, Department of | |
| Management Services | H351 |
| State Prisons | H351 |
| County & Out-of-State Placement | H351 |
| Correctional Alternative Placement | H351 |
| Community Corrections | H351 |
| Community-Based Substance Abuse Treatment | H351 |
| Medical Services | H351 |
| Pardons & Parole, Commission | H335 |
| Judicial Branch | |
| Court Operations | S1168 |
| Guardian Ad Litem Program | S1168 |
| Judicial Council | S1168 |
| Juvenile Corrections, Department of | H282 |
| Police, Idaho State | |
| Brand Inspection | H359 |
| Police, Division of Idaho State | H359 |
| POST Academy | H359 |
| Racing Commission | H359 |
| 4 Natural Resources | Bill # |
| Environmental Quality, Department of | S1183 |
| Fish and Game, Department of | H304 |
| Land, Board of Commissioners | H277 |
| Lands, Department of | S1174 |
| Parks and Recreation, Department of | H319 |
| Water Resources, Department of | S1181 |

| 5 Economic Development | Bill # |
|--|--------|
| Agriculture, Department of | H325 |
| Soil and Water Conservation Commission | H352 |
| Commerce, Department of | S1159 |
| Finance, Department of | H253 |
| Industrial Commission | H260 |
| Insurance, Department of | S1135 |
| Labor, Department of | S1164 |
| Public Utilities Commission | H322 |
| Self-Governing Agencies | |
| Administrative Hearings, Office of | H327 |
| Hispanic Affairs, Commission on | S1178 |
| Historical Society, Idaho State | S1170 |
| Libraries, Commission for | H344 |
| Lottery, State | H278 |
| Occupational Licensing, Division of | S1201 |
| Public Defense Commission | H306 |
| State Appellate Public Defender | S1199 |
| Veterans Services, Division of | S1150 |
| Transportation Department, Idaho | |
| Transportation Services | S1189 |
| Motor Vehicles | S1189 |
| Highway Operations | S1189 |
| Contract Construction & Right-of-Way Acq. | S1189 |
| 6 General Government | Bill # |
| Administration, Department of | |
| Administration, Department of | H305 |
| Capitol Commission | H302 |
| Bond Payments | NA |
| Permanent Building Fund | S1197 |
| Attorney General | S1198 |
| State Controller | S1180 |
| Office of the Governor | |
| Aging, Commission on | S1134 |
| Arts, Commission on | S1169 |
| Blind and Visually Impaired, Commission on | S1138 |
| Drug Policy, Office of | H254 |
| Energy and Mineral Resources, Office of | S1192 |
| Financial Management, Division of | H324 |
| Governor, Executive Office of the | S1139 |
| Human Resources, Division of | H251 |
| Liquor Division, State | H362 |
| Military Division | H261 |
| Public Employee Retirement System | S1132 |
| Species Conservation, Office of | S1133 |
| STEM Action Center | S1136 |
| Wolf Depredation Control Board | S1166 |
| Workforce Development Council | S1179 |
| Office of Information Technology Services | S1165 |
| Legislative Branch | |
| Legislative Services Office | H301 |
| Performance Evaluations, Office of | H301 |
| Lieutenant Governor | S1155 |
| Revenue & Taxation, Department of | |
| Tax Appeals, Board of | H249 |
| Tax Commission, State | S1184 |
| Secretary of State | H299 |
| State Treasurer | H283 |
| Millennium Fund | H355 |

FTP All Funds Summary by Agency

| | FY 2022 Actual | FY 2023 Total App | FY 2024 Request | FY 2024 Gov's Rec | FY 2024 Approp | Change From FY 2023 |
|---|-------------------|----------------------|--------------------|----------------------|-------------------|------------------------|
| 1 Education | | | | | | |
| Public School Support | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Agricultural Research & Extension Service | 349.35 | 338.72 | 340.21 | 340.21 | 340.21 | 1.49 |
| College and Universities | 4,742.15 | 4,749.43 | 4,846.88 | 4,840.68 | 4,840.68 | 91.25 |
| Community Colleges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Education, Office of the State Board of | 56.75 | 61.25 | 72.25 | 71.25 | 74.25 | 13.00 |
| Health Education Programs | 39.65 | 42.65 | 44.65 | 44.65 | 44.65 | 2.00 |
| Career Technical Education | 586.01 | 553.64 | 563.14 | 564.14 | 564.14 | 10.50 |
| Idaho Public Television | 70.48 | 14.00 | 14.00 | 14.00 | 14.00 | 0.00 |
| Special Programs | 46.59 | 47.09 | 48.79 | 48.79 | 48.79 | 1.70 |
| Department of Education | 123.00 | 124.00 | 129.00 | 129.00 | 124.00 | 0.00 |
| Vocational Rehabilitation | 150.00 | 148.00 | 151.00 | 149.00 | 146.00 | (2.00) |
| Charter School Commission | 5.00 | 5.00 | 7.00 | 7.00 | 5.00 | 0.00 |
| Total Education | 6,168.98 | 6,083.78 | 6,216.92 | 6,208.72 | 6,201.72 | 117.94 |
| 2 Health and Human Services | | | | | | |
| Catastrophic Health Care Program | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Health and Welfare, Department of | 2,778.94 | 2,808.94 | 2,808.94 | 2,783.94 | 2,783.94 | (25.00) |
| Medicaid, Division of | 213.00 | 213.00 | 213.00 | 213.00 | 213.00 | 0.00 |
| Public Health Districts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| State Independent Living Council | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 0.00 |
| Total Health and Human Services | 2,995.94 | 3,025.94 | 3,025.94 | 3,000.94 | 3,000.94 | (25.00) |
| 3 Public Safety | | | | | | |
| Correction, Department of | 2,098.85 | 2,157.85 | 2,145.85 | 2,207.85 | 2,207.85 | 50.00 |
| Judicial Branch | 375.00 | 400.00 | 400.00 | 402.00 | 402.00 | 2.00 |
| Juvenile Corrections, Department of | 414.00 | 413.00 | 413.00 | 409.00 | 409.00 | (4.00) |
| Police, Idaho State | 616.10 | 636.10 | 655.09 | 662.09 | 658.76 | 22.66 |
| Total Public Safety | 3,503.95 | 3,606.95 | 3,613.94 | 3,680.94 | 3,677.61 | 70.66 |
| 4 Natural Resources | | | | | | |
| Environmental Quality, Department of | 379.00 | 387.00 | 387.00 | 381.00 | 379.00 | (8.00) |
| Fish and Game, Department of | 553.00 | 553.00 | 553.00 | 547.00 | 547.00 | (6.00) |
| Land, Board of Commissioners | 342.82 | 353.45 | 362.27 | 359.27 | 359.27 | 5.82 |
| Parks and Recreation, Department of | 159.39 | 170.97 | 185.80 | 183.80 | 183.80 | 12.83 |
| Water Resources, Department of | 154.00 | 168.00 | 171.00 | 170.00 | 170.00 | 2.00 |
| Total Natural Resources | 1,588.21 | 1,632.42 | 1,659.07 | 1,641.07 | 1,639.07 | 6.65 |
| 5 Economic Development | | | | | | |
| Agriculture, Department of | 235.25 | 243.75 | 248.75 | 243.75 | 243.75 | 0.00 |
| Commerce, Department of | 43.00 | 44.00 | 48.00 | 48.00 | 48.00 | 4.00 |
| Finance, Department of | 66.00 | 70.00 | 74.00 | 72.00 | 72.00 | 2.00 |
| Industrial Commission | 133.25 | 133.25 | 133.25 | 130.25 | 130.25 | (3.00) |
| Insurance, Department of | 71.50 | 71.50 | 71.50 | 70.50 | 70.50 | (1.00) |
| Labor, Department of | 708.58 | 707.58 | 690.58 | 702.58 | 702.58 | (5.00) |
| Public Utilities Commission | 49.00 | 49.00 | 49.00 | 48.00 | 48.00 | (1.00) |
| Self-Governing Agencies | 812.90 | 902.20 | 903.20 | 890.20 | 900.20 | (2.00) |
| Transportation Department, Idaho | 1,648.00 | 1,648.00 | 1,612.00 | 1,592.00 | 1,592.00 | (56.00) |
| Total Economic Development | 3,767.48 | 3,869.28 | 3,830.28 | 3,797.28 | 3,807.28 | (62.00) |
| 6 General Government | | | | | | |
| Administration, Department of | 124.00 | 128.00 | 128.00 | 126.00 | 126.00 | (2.00) |
| Permanent Building Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Attorney General | 220.00 | 226.00 | 227.00 | 227.00 | 228.00 | 2.00 |
| State Controller | 104.00 | 114.00 | 115.00 | 115.00 | 115.00 | 1.00 |
| Governor, Office of the | 1,055.92 | 1,093.92 | 1,166.92 | 1,283.92 | 1,281.92 | 188.00 |
| Legislative Branch | 80.00 | 80.00 | 80.00 | 80.00 | 82.00 | 2.00 |
| Lieutenant Governor | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 0.00 |
| Revenue and Taxation, Department of | 448.00 | 450.00 | 453.00 | 447.00 | 444.00 | (6.00) |
| Secretary of State | 30.00 | 31.00 | 35.88 | 35.88 | 35.50 | 4.50 |
| State Treasurer | 26.00 | 26.00 | 17.10 | 17.10 | 28.00 | 2.00 |
| Total General Government | 2,090.92 | 2,151.92 | 2,225.90 | 2,334.90 | 2,343.42 | 191.50 |
| Statewide Total: | 20,115.48 | 20,370.29 | 20,572.05 | 20,663.85 | 20,670.04 | 299.75 |

General Fund Major Decision Units by Agency

| | FY 2023 Original | Carry Over | Supple- mentals* | Resciss- ions* | FY 2023 Total | Chg from Original |
|---|----------------------|-------------------|---------------------|----------------------|----------------------|----------------------|
| 1 Education | | | | | | |
| Public School Support | 2,318,089,700 | 0 | 1,719,700 | 0 | 2,319,809,400 | 0.1% |
| Agricultural Research & Extension Service | 35,395,700 | 2,800,000 | 0 | 0 | 38,195,700 | 7.9% |
| College and Universities | 338,065,500 | 1,450,000 | 1,000,000 | 0 | 340,515,500 | 0.7% |
| Community Colleges | 56,928,900 | 0 | 0 | 0 | 56,928,900 | 0.0% |
| Education, Office of the State Board of | 9,428,100 | 100,000 | 21,000,000 | 0 | 30,528,100 | - |
| Health Education Programs | 24,833,300 | 0 | 0 | 0 | 24,833,300 | 0.0% |
| Career Technical Education | 73,192,000 | 10,030,000 | 0 | 0 | 83,222,000 | 13.7% |
| Idaho Public Television | 2,817,400 | 0 | 0 | 0 | 2,817,400 | 0.0% |
| Special Programs | 27,620,000 | 0 | 0 | 0 | 27,620,000 | 0.0% |
| Department of Education | 14,153,400 | 0 | 441,300 | 0 | 14,594,700 | 3.1% |
| Vocational Rehabilitation | 4,985,000 | 0 | 0 | 0 | 4,985,000 | 0.0% |
| Charter School Commission | 182,400 | 0 | 0 | 0 | 182,400 | 0.0% |
| Total Education | 2,905,691,400 | 14,380,000 | 24,161,000 | 0 | 2,944,232,400 | 1.3% |
| 2 Health and Human Services | | | | | | |
| Catastrophic Health Care Program | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Health and Welfare, Department of | 194,490,200 | 15,000,000 | 6,667,600 | 0 | 216,157,800 | 11.1% |
| Medicaid, Division of | 830,051,800 | 0 | (84,886,800) | (18,656,400) | 726,508,600 | (12.5%) |
| Public Health Districts | 0 | 0 | 0 | 0 | 0 | 0.0% |
| State Independent Living Council | 237,700 | 0 | 0 | 0 | 237,700 | 0.0% |
| Total Health and Human Services | 1,024,779,700 | 15,000,000 | (78,219,200) | (18,656,400) | 942,904,100 | (8.0%) |
| 3 Public Safety | | | | | | |
| Correction, Department of | 299,369,600 | 4,800,000 | 5,350,000 | 0 | 309,519,600 | 3.4% |
| Judicial Branch | 58,961,600 | 0 | 0 | 0 | 58,961,600 | 0.0% |
| Juvenile Corrections, Department of | 46,071,600 | 11,156,300 | 4,100,000 | 0 | 61,327,900 | 33.1% |
| Police, Idaho State | 42,780,300 | 435,700 | 7,396,500 | 0 | 50,612,500 | 18.3% |
| Total Public Safety | 447,183,100 | 16,392,000 | 16,846,500 | 0 | 480,421,600 | 7.4% |
| 4 Natural Resources | | | | | | |
| Environmental Quality, Department of | 24,760,400 | 0 | 102,014,000 | (99,014,000) | 27,760,400 | 12.1% |
| Fish and Game, Department of | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Land, Board of Commissioners | 8,881,800 | 0 | 3,171,400 | 0 | 12,053,200 | 35.7% |
| Parks and Recreation, Department of | 3,730,600 | 419,200 | 85,900,000 | (85,000,000) | 5,049,800 | 35.4% |
| Water Resources, Department of | 22,521,200 | 0 | 150,000,000 | (150,000,000) | 22,521,200 | 0.0% |
| Total Natural Resources | 59,894,000 | 419,200 | 341,085,400 | (334,014,000) | 67,384,600 | 12.5% |
| 5 Economic Development | | | | | | |
| Agriculture, Department of | 15,897,300 | 5,600,000 | 5,450,100 | (450,100) | 26,497,300 | 66.7% |
| Commerce, Department of | 6,408,300 | 0 | 0 | 0 | 6,408,300 | 0.0% |
| Finance, Department of | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Industrial Commission | 294,000 | 0 | 0 | 0 | 294,000 | 0.0% |
| Insurance, Department of | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Labor, Department of | 567,300 | 0 | 0 | 0 | 567,300 | 0.0% |
| Public Utilities Commission | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Self-Governing Agencies | 26,235,400 | 4,831,100 | 1,376,900 | 0 | 32,443,400 | 23.7% |
| Transportation Department, Idaho | 0 | 0 | 245,000,000 | (245,000,000) | 0 | 0.0% |
| Total Economic Development | 49,402,300 | 10,431,100 | 251,827,000 | (245,450,100) | 66,210,300 | 34.0% |
| 6 General Government | | | | | | |
| Administration, Department of | 2,627,800 | 0 | 0 | 0 | 2,627,800 | 0.0% |
| Permanent Building Fund | 0 | 0 | 302,808,700 | (302,808,700) | 0 | 0.0% |
| Attorney General | 28,030,100 | 0 | 25,000 | 0 | 28,055,100 | 0.1% |
| State Controller | 13,463,600 | 2,500,000 | 0 | 0 | 15,963,600 | 18.6% |
| Governor, Office of the | 29,056,500 | 6,122,000 | 15,701,800 | (15,008,100) | 35,872,200 | 23.5% |
| Legislative Branch | 17,116,600 | 250,000 | 0 | 0 | 17,366,600 | 1.5% |
| Lieutenant Governor | 205,000 | 0 | 7,000 | 0 | 212,000 | 3.4% |
| Revenue and Taxation, Department of | 41,043,200 | 0 | 0 | 0 | 41,043,200 | 0.0% |
| Secretary of State | 4,496,400 | 0 | 81,400 | 0 | 4,577,800 | 1.8% |
| State Treasurer | 1,530,800 | 0 | 0 | 0 | 1,530,800 | 0.0% |
| Total General Government | 137,570,000 | 8,872,000 | 318,623,900 | (317,816,800) | 147,249,100 | 7.0% |
| Statewide Total: | 4,624,520,500 | 65,494,300 | 874,324,600 | (915,937,300) | 4,648,402,100 | 0.5% |

* Deficiency Warrants are included with Supplementals and Other Appropriation Adjustments are included with Rescissions.

General Fund Major Decision Units by Agency

| | Remove Onetimes | Base Adjust | Maintenance Items | Line Items | FY 2024 Original | Chg Orig |
|---|----------------------|--------------------|----------------------|---------------------|----------------------|--------------|
| 1 Education | | | | | | |
| Public School Support | (1,609,000) | 0 | 40,586,500 | 340,055,600 | 2,698,842,500 | 16.4% |
| Agricultural Research & Extension Service | (3,205,900) | 0 | 1,414,500 | 394,000 | 36,798,300 | 4.0% |
| College and Universities | (3,479,100) | 0 | 11,875,000 | 4,995,900 | 353,942,200 | 4.7% |
| Community Colleges | 0 | 0 | 2,138,300 | 1,843,300 | 60,910,500 | 7.0% |
| Education, Office of the State Board of | (21,815,000) | 0 | 253,700 | 31,671,700 | 41,353,500 | - |
| Health Education Programs | 0 | 0 | 855,600 | 1,156,600 | 26,845,500 | 8.1% |
| Career Technical Education | (10,137,700) | 0 | 2,087,000 | 1,338,000 | 76,509,300 | 4.5% |
| Idaho Public Television | (233,500) | 0 | 98,800 | 17,700 | 2,933,900 | 4.1% |
| Special Programs | (99,200) | 0 | 201,700 | 1,316,300 | 29,138,000 | 5.5% |
| Department of Education | (800,100) | 0 | 331,300 | 630,500 | 14,778,500 | 4.4% |
| Vocational Rehabilitation | (3,400) | 0 | 148,900 | 41,700 | 5,172,200 | 3.8% |
| Charter School Commission | 0 | 0 | 6,100 | 1,600 | 190,100 | 4.2% |
| Total Education | (41,382,900) | 0 | 59,997,400 | 383,462,900 | 3,347,414,500 | 15.2% |
| 2 Health and Human Services | | | | | | |
| Catastrophic Health Care Program | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Health and Welfare, Department of | (22,589,500) | 0 | 13,345,100 | 5,810,300 | 214,020,500 | 10.0% |
| Medicaid, Division of | (15,590,500) | 102,487,600 | 73,444,700 | (31,664,800) | 856,366,900 | 3.2% |
| Public Health Districts | 0 | 0 | 0 | 0 | 0 | 0.0% |
| State Independent Living Council | 0 | 0 | 20,900 | 1,300 | 259,900 | 9.3% |
| Total Health and Human Services | (38,180,000) | 102,487,600 | 86,810,700 | (25,853,200) | 1,070,647,300 | 4.5% |
| 3 Public Safety | | | | | | |
| Correction, Department of | (19,357,000) | 2,716,300 | 16,254,100 | 6,674,500 | 321,777,700 | 7.5% |
| Judicial Branch | (2,271,300) | (440,800) | 1,096,100 | 4,421,700 | 62,453,600 | 5.9% |
| Juvenile Corrections, Department of | (15,256,300) | 0 | 2,355,500 | 138,900 | 48,566,000 | 5.4% |
| Police, Idaho State | (11,878,000) | 0 | 3,634,000 | 6,901,900 | 51,849,700 | 21.2% |
| Total Public Safety | (48,762,600) | 2,275,500 | 23,339,700 | 18,137,000 | 484,647,000 | 8.4% |
| 4 Natural Resources | | | | | | |
| Environmental Quality, Department of | (3,284,300) | 0 | 1,000,900 | 347,600 | 26,108,900 | 5.4% |
| Fish and Game, Department of | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Land, Board of Commissioners | (3,283,300) | 0 | 415,600 | 1,196,500 | 10,414,800 | 17.3% |
| Parks and Recreation, Department of | (1,319,200) | 0 | 151,600 | 32,800 | 3,915,000 | 4.9% |
| Water Resources, Department of | (239,800) | 0 | 1,073,900 | 475,300 | 23,935,400 | 6.3% |
| Total Natural Resources | (8,126,600) | 0 | 2,642,000 | 2,052,200 | 64,374,100 | 7.5% |
| 5 Economic Development | | | | | | |
| Agriculture, Department of | (10,980,600) | 0 | 621,800 | 85,600 | 16,604,700 | 4.4% |
| Commerce, Department of | (3,077,700) | (48,500) | 91,500 | 217,700 | 6,669,000 | 4.1% |
| Finance, Department of | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Industrial Commission | 0 | 0 | 0 | 0 | 294,000 | 0.0% |
| Insurance, Department of | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Labor, Department of | 0 | 0 | 23,000 | 4,700 | 595,000 | 4.9% |
| Public Utilities Commission | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Self-Governing Agencies | (6,385,700) | 0 | 891,000 | 5,197,500 | 32,180,600 | 22.7% |
| Transportation Department, Idaho | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Economic Development | (20,444,000) | (48,500) | 1,627,300 | 5,505,500 | 56,343,300 | 14.0% |
| 6 General Government | | | | | | |
| Administration, Department of | 0 | 0 | 54,400 | 9,800 | 2,692,000 | 2.4% |
| Permanent Building Fund | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Attorney General | (33,200) | 0 | 1,006,900 | 1,558,800 | 30,587,600 | 9.1% |
| State Controller | (2,500,000) | 0 | 215,800 | 166,300 | 13,845,700 | 2.8% |
| Governor, Office of the | (12,547,800) | 0 | 1,296,800 | 924,700 | 30,153,500 | 3.8% |
| Legislative Branch | (365,200) | 0 | 253,400 | 380,900 | 17,635,700 | 3.0% |
| Lieutenant Governor | (2,000) | 0 | 14,000 | 72,000 | 296,000 | 44.4% |
| Revenue and Taxation, Department of | (14,600) | 0 | 2,127,200 | 2,855,100 | 46,013,300 | 12.1% |
| Secretary of State | (706,800) | 0 | 367,300 | 10,526,300 | 14,764,600 | - |
| State Treasurer | 0 | 0 | 36,000 | 55,300 | 1,622,100 | 6.0% |
| Total General Government | (16,169,600) | 0 | 5,371,800 | 16,549,200 | 157,610,500 | 14.6% |
| Statewide Total: | (173,065,700) | 104,714,600 | 179,788,900 | 399,853,600 | 5,181,036,700 | 12.0% |

FY 2024 Appropriation by Decision Unit

| Decision Unit | FTP | Gen | Ded | Fed | Total | |
|--|------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|
| FY 2023 Original Appropriation | 20,338.29 | 4,624,520,500 | 2,792,961,100 | 5,495,902,900 | 12,913,384,500 | |
| Reappropriation | 0.00 | 65,494,300 | 1,184,545,000 | 147,338,100 | 1,397,377,400 | |
| Supplementals | 32.00 | 873,852,400 | 821,246,700 | 655,422,400 | 2,350,521,500 | |
| Rescissions | 0.00 | 0 | 0 | (14,394,000) | (14,394,000) | |
| Deficiency Warrants | 0.00 | 472,200 | 0 | 0 | 472,200 | |
| Cash Transfers & Adjustments | 0.00 | (915,937,300) | 0 | 0 | (915,937,300) | |
| FY 2023 Total Appropriation | 20,370.29 | 4,648,402,100 | 4,798,752,800 | 6,284,269,400 | 15,731,424,300 | |
| Expenditure Adjustments | 25.54 | 0 | 6,928,300 | 14,363,400 | 21,291,700 | |
| Executive Carry Forward | 0.00 | 21,343,200 | 63,222,100 | 29,692,700 | 114,258,000 | |
| FY 2023 Estimated Expenditures | 20,395.83 | 4,669,745,300 | 4,868,903,200 | 6,328,325,500 | 15,866,974,000 | |
| Removal of Onetime Expenditures | (62.33) | (173,065,700) | (2,789,035,200) | (1,733,171,600) | (4,695,272,500) | |
| Base Adjustments | 111.26 | 104,714,600 | (8,885,100) | (18,887,300) | 76,942,200 | |
| FY 2024 Base | 20,444.76 | 4,601,394,200 | 2,070,982,900 | 4,576,266,600 | 11,248,643,700 | |
| Benefit Costs | 0.00 | 12,567,000 | 8,058,800 | 3,482,600 | 24,108,400 | |
| Inflationary Adjustments | 0.00 | 2,158,500 | 7,405,700 | 1,382,600 | 10,946,800 | |
| Replacement Items | 0.00 | 3,440,100 | 133,244,100 | 2,213,900 | 138,898,100 | |
| Statewide Cost Allocation | 0.00 | 4,630,600 | 1,367,800 | 760,300 | 6,758,700 | |
| Annualizations | 0.00 | 1,099,800 | 2,695,100 | 1,684,600 | 5,479,500 | |
| Change in Employee Compensation | 0.00 | 39,851,100 | 21,965,800 | 10,519,900 | 72,336,800 | |
| Public Schools Admin/Classified CEC | 0.00 | 12,020,000 | 0 | 0 | 12,020,000 | |
| Military Compensation | 0.00 | 79,600 | 48,100 | 396,200 | 523,900 | |
| Nondiscretionary Adjustments | 0.00 | 103,865,400 | 34,728,800 | 60,891,300 | 199,485,500 | |
| Endowment Adjustments | 0.00 | 76,800 | (76,800) | 0 | 0 | |
| FY 2024 Program Maintenance | 20,444.76 | 4,781,183,100 | 2,280,420,300 | 4,657,598,000 | 11,719,201,400 | |
| Line Items by Functional Area | | | | | | |
| Education | 25.47 | 383,388,100 | 68,551,200 | 360,679,100 | 812,618,400 | |
| Health and Human Services | 0.00 | (25,901,200) | 95,449,200 | 230,521,600 | 300,069,600 | |
| Public Safety | 113.66 | 18,229,400 | (1,506,900) | 1,612,200 | 18,334,700 | |
| Natural Resources | 27.65 | 80,616,500 | 29,927,200 | 30,110,500 | 140,654,200 | |
| Economic Development | 24.00 | 408,346,000 | 426,147,400 | 258,256,300 | 1,092,749,700 | |
| General Government | 33.50 | 146,630,800 | 175,913,800 | 64,528,300 | 387,072,900 | |
| DHR Consolidation | 1.00 | 896,500 | 12,502,400 | 188,800 | 13,587,700 | |
| OITS Consolidation | 0.00 | 61,500 | 4,777,200 | 15,600 | 4,854,300 | |
| Cash Transfers | 0.00 | (612,414,000) | (2,216,000) | (21,000,000) | (635,630,000) | |
| FY 2024 Original Appropriation | 20,670.04 | 5,181,036,700 | 3,091,315,800 | 5,582,510,400 | 13,854,862,900 | |
| Percent Change from Orig. Appropriation | 1.6% | 12.0% | 10.7% | 1.6% | 7.3% | |
| Percent Change from Total Appropriation | 1.5% | 11.5% | (35.6%) | (11.2%) | (11.9%) | |
| FY 2024 Legislative Appropriation | | | | | | |
| | FTP | Pers Costs | Oper Exp | Cap Out | T/B Pymts | Total |
| General | 9,617.72 | 1,082,723,100 | 345,305,700 | 10,706,200 | 3,706,262,000 | 5,144,997,000 |
| OT | 0.00 | 100,000 | 20,126,600 | 7,217,100 | 8,596,000 | 36,039,700 |
| Fund Total: | 9,617.72 | 1,082,823,100 | 365,432,300 | 17,923,300 | 3,714,858,000 | 5,181,036,700 |
| Dedicated | 8,880.91 | 747,433,400 | 479,896,200 | 170,012,600 | 872,711,100 | 2,270,053,300 |
| OT | 0.00 | 150,000 | 41,378,400 | 532,369,900 | 247,364,200 | 821,262,500 |
| Fund Total: | 8,880.91 | 747,583,400 | 521,274,600 | 702,382,500 | 1,120,075,300 | 3,091,315,800 |
| Federal | 2,170.41 | 344,153,800 | 308,117,800 | 334,798,000 | 3,796,542,600 | 4,783,612,200 |
| OT | 1.00 | 6,921,300 | 231,090,900 | 75,785,300 | 485,100,700 | 798,898,200 |
| Fund Total: | 2,171.41 | 351,075,100 | 539,208,700 | 410,583,300 | 4,281,643,300 | 5,582,510,400 |
| Total: | 20,670.04 | 2,181,481,600 | 1,425,915,600 | 1,130,889,100 | 9,116,576,600 | 13,854,862,900 |

FY 2024 Appropriation by Fund Source by Agency

| | FTP | General | Dedicated | Federal | Total |
|---|------------------|----------------------|----------------------|----------------------|-----------------------|
| 1 Education | | | | | |
| Public School Support | 0.00 | 2,698,842,500 | 126,498,300 | 557,501,200 | 3,382,842,000 |
| Agricultural Research & Extension Service | 340.21 | 36,798,300 | 0 | 390,100 | 37,188,400 |
| College and Universities | 4,840.68 | 353,942,200 | 324,608,300 | 0 | 678,550,500 |
| Community Colleges | 0.00 | 60,910,500 | 800,000 | 0 | 61,710,500 |
| Education, Office of the State Board of | 74.25 | 41,353,500 | 7,020,300 | 48,002,400 | 96,376,200 |
| Health Education Programs | 44.65 | 26,845,500 | 369,600 | 0 | 27,215,100 |
| Career Technical Education | 564.14 | 76,509,300 | 20,552,800 | 11,234,700 | 108,296,800 |
| Idaho Public Television | 14.00 | 2,933,900 | 300,000 | 0 | 3,233,900 |
| Special Programs | 48.79 | 29,138,000 | 1,000,000 | 4,747,600 | 34,885,600 |
| Department of Education | 124.00 | 14,778,500 | 57,613,700 | 21,658,300 | 94,050,500 |
| Vocational Rehabilitation | 146.00 | 5,172,200 | 2,136,500 | 19,233,100 | 26,541,800 |
| Charter School Commission | 5.00 | 190,100 | 538,800 | 0 | 728,900 |
| Total Education | 6,201.72 | 3,347,414,500 | 541,438,300 | 662,767,400 | 4,551,620,200 |
| 2 Health and Human Services | | | | | |
| Catastrophic Health Care Program | 0.00 | 0 | 0 | 0 | 0 |
| Health and Welfare, Department of | 2,783.94 | 214,020,500 | 88,668,800 | 437,790,800 | 740,480,100 |
| Medicaid, Division of | 213.00 | 856,366,900 | 690,218,500 | 3,137,075,400 | 4,683,660,800 |
| Public Health Districts | 0.00 | 0 | 0 | 0 | 0 |
| State Independent Living Council | 4.00 | 259,900 | 393,600 | 59,100 | 712,600 |
| Total Health and Human Services | 3,000.94 | 1,070,647,300 | 779,280,900 | 3,574,925,300 | 5,424,853,500 |
| 3 Public Safety | | | | | |
| Correction, Department of | 2,207.85 | 321,777,700 | 33,391,400 | 3,127,600 | 358,296,700 |
| Judicial Branch | 402.00 | 62,453,600 | 25,912,400 | 1,961,400 | 90,327,400 |
| Juvenile Corrections, Department of | 409.00 | 48,566,000 | 7,548,400 | 2,181,700 | 58,296,100 |
| Police, Idaho State | 658.76 | 51,849,700 | 38,906,300 | 12,314,600 | 103,070,600 |
| Total Public Safety | 3,677.61 | 484,647,000 | 105,758,500 | 19,585,300 | 609,990,800 |
| 4 Natural Resources | | | | | |
| Environmental Quality, Department of | 379.00 | 26,108,900 | 18,866,000 | 121,119,300 | 166,094,200 |
| Fish and Game, Department of | 547.00 | 0 | 85,713,500 | 64,219,000 | 149,932,500 |
| Land, Board of Commissioners | 359.27 | 10,414,800 | 57,456,900 | 19,206,800 | 87,078,500 |
| Parks and Recreation, Department of | 183.80 | 3,915,000 | 53,622,300 | 21,363,800 | 78,901,100 |
| Water Resources, Department of | 170.00 | 23,935,400 | 5,695,600 | 51,838,100 | 81,469,100 |
| Total Natural Resources | 1,639.07 | 64,374,100 | 221,354,300 | 277,747,000 | 563,475,400 |
| 5 Economic Development | | | | | |
| Agriculture, Department of | 243.75 | 16,604,700 | 31,034,900 | 9,185,900 | 56,825,500 |
| Commerce, Department of | 48.00 | 6,669,000 | 31,276,900 | 166,601,000 | 204,546,900 |
| Finance, Department of | 72.00 | 0 | 10,722,500 | 0 | 10,722,500 |
| Industrial Commission | 130.25 | 294,000 | 18,864,900 | 1,639,000 | 20,797,900 |
| Insurance, Department of | 70.50 | 0 | 9,874,100 | 730,000 | 10,604,100 |
| Labor, Department of | 702.58 | 595,000 | 21,929,700 | 85,091,000 | 107,615,700 |
| Public Utilities Commission | 48.00 | 0 | 6,812,900 | 370,700 | 7,183,600 |
| Self-Governing Agencies | 900.20 | 32,180,600 | 76,042,700 | 107,834,500 | 216,057,800 |
| Transportation Department, Idaho | 1,592.00 | 0 | 848,014,700 | 464,477,900 | 1,312,492,600 |
| Total Economic Development | 3,807.28 | 56,343,300 | 1,054,573,300 | 835,930,000 | 1,946,846,600 |
| 6 General Government | | | | | |
| Administration, Department of | 126.00 | 2,692,000 | 28,761,400 | 0 | 31,453,400 |
| Permanent Building Fund | 0.00 | 0 | 185,181,800 | 0 | 185,181,800 |
| Attorney General | 228.00 | 30,587,600 | 1,091,300 | 1,514,300 | 33,193,200 |
| State Controller | 115.00 | 13,845,700 | 8,731,400 | 2,041,800 | 24,618,900 |
| Governor, Office of the | 1,281.92 | 30,153,500 | 112,464,700 | 207,999,300 | 350,617,500 |
| Legislative Branch | 82.00 | 17,635,700 | 2,376,600 | 0 | 20,012,300 |
| Lieutenant Governor | 3.00 | 296,000 | 0 | 0 | 296,000 |
| Revenue and Taxation, Department of | 444.00 | 46,013,300 | 45,143,700 | 0 | 91,157,000 |
| Secretary of State | 35.50 | 14,764,600 | 0 | 0 | 14,764,600 |
| State Treasurer | 28.00 | 1,622,100 | 5,159,600 | 0 | 6,781,700 |
| Total General Government | 2,343.42 | 157,610,500 | 388,910,500 | 211,555,400 | 758,076,400 |
| Statewide Total | 20,670.04 | 5,181,036,700 | 3,091,315,800 | 5,582,510,400 | 13,854,862,900 |

General Fund Appropriation Comparison by Agency

| | FY 2023 Total App | FY 2024 Approp | Amount Change | Percent Change |
|---|----------------------|----------------------|--------------------|-------------------|
| 1 Education | | | | |
| Public School Support | 2,319,809,400 | 2,698,842,500 | 379,033,100 | 16.3% |
| Agricultural Research & Extension Service | 38,195,700 | 36,798,300 | (1,397,400) | (3.7%) |
| College and Universities | 340,515,500 | 353,942,200 | 13,426,700 | 3.9% |
| Community Colleges | 56,928,900 | 60,910,500 | 3,981,600 | 7.0% |
| Education, Office of the State Board of | 30,528,100 | 41,353,500 | 10,825,400 | 35.5% |
| Health Education Programs | 24,833,300 | 26,845,500 | 2,012,200 | 8.1% |
| Career Technical Education | 83,222,000 | 76,509,300 | (6,712,700) | (8.1%) |
| Idaho Public Television | 2,817,400 | 2,933,900 | 116,500 | 4.1% |
| Special Programs | 27,620,000 | 29,138,000 | 1,518,000 | 5.5% |
| Department of Education | 14,594,700 | 14,778,500 | 183,800 | 1.3% |
| Vocational Rehabilitation | 4,985,000 | 5,172,200 | 187,200 | 3.8% |
| Charter School Commission | 182,400 | 190,100 | 7,700 | 4.2% |
| Total Education | 2,944,232,400 | 3,347,414,500 | 403,182,100 | 13.7% |
| 2 Health and Human Services | | | | |
| Catastrophic Health Care Program | 0 | 0 | 0 | |
| Health and Welfare, Department of | 216,157,800 | 214,020,500 | (2,137,300) | (1.0%) |
| Medicaid, Division of | 726,508,600 | 856,366,900 | 129,858,300 | 17.9% |
| Public Health Districts | 0 | 0 | 0 | |
| State Independent Living Council | 237,700 | 259,900 | 22,200 | 9.3% |
| Total Health and Human Services | 942,904,100 | 1,070,647,300 | 127,743,200 | 13.5% |
| 3 Public Safety | | | | |
| Correction, Department of | 309,519,600 | 321,777,700 | 12,258,100 | 4.0% |
| Judicial Branch | 58,961,600 | 62,453,600 | 3,492,000 | 5.9% |
| Juvenile Corrections, Department of | 61,327,900 | 48,566,000 | (12,761,900) | (20.8%) |
| Police, Idaho State | 50,612,500 | 51,849,700 | 1,237,200 | 2.4% |
| Total Public Safety | 480,421,600 | 484,647,000 | 4,225,400 | 0.9% |
| 4 Natural Resources | | | | |
| Environmental Quality, Department of | 27,760,400 | 26,108,900 | (1,651,500) | (5.9%) |
| Fish and Game, Department of | 0 | 0 | 0 | |
| Land, Board of Commissioners | 12,053,200 | 10,414,800 | (1,638,400) | (13.6%) |
| Parks and Recreation, Department of | 5,049,800 | 3,915,000 | (1,134,800) | (22.5%) |
| Water Resources, Department of | 22,521,200 | 23,935,400 | 1,414,200 | 6.3% |
| Total Natural Resources | 67,384,600 | 64,374,100 | (3,010,500) | (4.5%) |
| 5 Economic Development | | | | |
| Agriculture, Department of | 26,497,300 | 16,604,700 | (9,892,600) | (37.3%) |
| Commerce, Department of | 6,408,300 | 6,669,000 | 260,700 | 4.1% |
| Finance, Department of | 0 | 0 | 0 | |
| Industrial Commission | 294,000 | 294,000 | 0 | 0.0% |
| Insurance, Department of | 0 | 0 | 0 | |
| Labor, Department of | 567,300 | 595,000 | 27,700 | 4.9% |
| Public Utilities Commission | 0 | 0 | 0 | |
| Self-Governing Agencies | 32,443,400 | 32,180,600 | (262,800) | (0.8%) |
| Transportation Department, Idaho | 0 | 0 | 0 | |
| Total Economic Development | 66,210,300 | 56,343,300 | (9,867,000) | (14.9%) |
| 6 General Government | | | | |
| Administration, Department of | 2,627,800 | 2,692,000 | 64,200 | 2.4% |
| Permanent Building Fund | 0 | 0 | 0 | |
| Attorney General | 28,055,100 | 30,587,600 | 2,532,500 | 9.0% |
| State Controller | 15,963,600 | 13,845,700 | (2,117,900) | (13.3%) |
| Governor, Office of the | 35,872,200 | 30,153,500 | (5,718,700) | (15.9%) |
| Legislative Branch | 17,366,600 | 17,635,700 | 269,100 | 1.5% |
| Lieutenant Governor | 212,000 | 296,000 | 84,000 | 39.6% |
| Revenue and Taxation, Department of | 41,043,200 | 46,013,300 | 4,970,100 | 12.1% |
| Secretary of State | 4,577,800 | 14,764,600 | 10,186,800 | 222.5% |
| State Treasurer | 1,530,800 | 1,622,100 | 91,300 | 6.0% |
| Total General Government | 147,249,100 | 157,610,500 | 10,361,400 | 7.0% |
| Statewide Total | 4,648,402,100 | 5,181,036,700 | 532,634,600 | 11.5% |

All Funds Appropriation Comparison by Agency

| | FY 2023 Total App | FY 2024 Approp | Amount Change | Percent Change |
|---|-----------------------|-----------------------|------------------------|-------------------|
| 1 Education | | | | |
| Public School Support | 3,319,837,900 | 3,382,842,000 | 63,004,100 | 1.9% |
| Agricultural Research & Extension Service | 39,075,900 | 37,188,400 | (1,887,500) | (4.8%) |
| College and Universities | 849,859,200 | 678,550,500 | (171,308,700) | (20.2%) |
| Community Colleges | 57,742,900 | 61,710,500 | 3,967,600 | 6.9% |
| Education, Office of the State Board of | 55,141,900 | 96,376,200 | 41,234,300 | 74.8% |
| Health Education Programs | 25,949,100 | 27,215,100 | 1,266,000 | 4.9% |
| Career Technical Education | 94,268,800 | 108,296,800 | 14,028,000 | 14.9% |
| Idaho Public Television | 2,817,400 | 3,233,900 | 416,500 | 14.8% |
| Special Programs | 33,158,800 | 34,885,600 | 1,726,800 | 5.2% |
| Department of Education | 52,674,300 | 94,050,500 | 41,376,200 | 78.6% |
| Vocational Rehabilitation | 25,861,800 | 26,541,800 | 680,000 | 2.6% |
| Charter School Commission | 1,330,200 | 728,900 | (601,300) | (45.2%) |
| Total Education | 4,557,718,200 | 4,551,620,200 | (6,098,000) | (0.1%) |
| 2 Health and Human Services | | | | |
| Catastrophic Health Care Program | 0 | 0 | 0 | |
| Health and Welfare, Department of | 915,357,800 | 740,480,100 | (174,877,700) | (19.1%) |
| Medicaid, Division of | 4,462,773,600 | 4,683,660,800 | 220,887,200 | 4.9% |
| Public Health Districts | 0 | 0 | 0 | |
| State Independent Living Council | 685,600 | 712,600 | 27,000 | 3.9% |
| Total Health and Human Services | 5,378,817,000 | 5,424,853,500 | 46,036,500 | 0.9% |
| 3 Public Safety | | | | |
| Correction, Department of | 364,968,200 | 358,296,700 | (6,671,500) | (1.8%) |
| Judicial Branch | 106,616,600 | 90,327,400 | (16,289,200) | (15.3%) |
| Juvenile Corrections, Department of | 71,795,600 | 58,296,100 | (13,499,500) | (18.8%) |
| Police, Idaho State | 122,632,400 | 103,070,600 | (19,561,800) | (16.0%) |
| Total Public Safety | 666,012,800 | 609,990,800 | (56,022,000) | (8.4%) |
| 4 Natural Resources | | | | |
| Environmental Quality, Department of | 171,908,800 | 166,094,200 | (5,814,600) | (3.4%) |
| Fish and Game, Department of | 135,394,700 | 149,932,500 | 14,537,800 | 10.7% |
| Land, Board of Commissioners | 85,354,900 | 87,078,500 | 1,723,600 | 2.0% |
| Parks and Recreation, Department of | 176,954,800 | 78,901,100 | (98,053,700) | (55.4%) |
| Water Resources, Department of | 129,984,300 | 81,469,100 | (48,515,200) | (37.3%) |
| Total Natural Resources | 699,597,500 | 563,475,400 | (136,122,100) | (19.5%) |
| 5 Economic Development | | | | |
| Agriculture, Department of | 66,216,400 | 56,825,500 | (9,390,900) | (14.2%) |
| Commerce, Department of | 259,733,000 | 204,546,900 | (55,186,100) | (21.2%) |
| Finance, Department of | 10,059,400 | 10,722,500 | 663,100 | 6.6% |
| Industrial Commission | 22,869,500 | 20,797,900 | (2,071,600) | (9.1%) |
| Insurance, Department of | 10,341,900 | 10,604,100 | 262,200 | 2.5% |
| Labor, Department of | 128,865,400 | 107,615,700 | (21,249,700) | (16.5%) |
| Public Utilities Commission | 6,996,200 | 7,183,600 | 187,400 | 2.7% |
| Self-Governing Agencies | 162,101,800 | 216,057,800 | 53,956,000 | 33.3% |
| Transportation Department, Idaho | 1,884,122,900 | 1,312,492,600 | (571,630,300) | (30.3%) |
| Total Economic Development | 2,551,306,500 | 1,946,846,600 | (604,459,900) | (23.7%) |
| 6 General Government | | | | |
| Administration, Department of | 48,665,200 | 31,453,400 | (17,211,800) | (35.4%) |
| Permanent Building Fund | 1,157,630,000 | 185,181,800 | (972,448,200) | (84.0%) |
| Attorney General | 30,750,000 | 33,193,200 | 2,443,200 | 7.9% |
| State Controller | 29,564,100 | 24,618,900 | (4,945,200) | (16.7%) |
| Governor, Office of the | 477,116,100 | 350,617,500 | (126,498,600) | (26.5%) |
| Legislative Branch | 23,171,600 | 20,012,300 | (3,159,300) | (13.6%) |
| Lieutenant Governor | 212,000 | 296,000 | 84,000 | 39.6% |
| Revenue and Taxation, Department of | 50,028,700 | 91,157,000 | 41,128,300 | 82.2% |
| Secretary of State | 4,577,800 | 14,764,600 | 10,186,800 | 222.5% |
| State Treasurer | 56,256,800 | 6,781,700 | (49,475,100) | (87.9%) |
| Total General Government | 1,877,972,300 | 758,076,400 | (1,119,895,900) | (59.6%) |
| Statewide Total | 15,731,424,300 | 13,854,862,900 | (1,876,561,400) | (11.9%) |

Ongoing and Onetime Original General Funds Appropriation Change

| | FY 2023 Ongoing | FY 2024 Ongoing | Change In Ongoing | FY 2023 Onetime | FY 2024 Onetime | Change in Onetime |
|---|----------------------|----------------------|----------------------|--------------------|--------------------|----------------------|
| 1 Education | | | | | | |
| Public School Support | 2,317,980,700 | 2,690,096,500 | 16.1% | 109,000 | 8,746,000 | 7,923.9% |
| Agricultural Research & Extension Service | 34,989,800 | 36,798,300 | 5.2% | 405,900 | 0 | (100.0%) |
| College and Universities | 337,071,300 | 353,939,200 | 5.0% | 994,200 | 3,000 | (99.7%) |
| Community Colleges | 56,928,900 | 60,894,500 | 7.0% | 0 | 16,000 | |
| Education, Office of the State Board of | 9,428,100 | 41,353,500 | 338.6% | 0 | 0 | |
| Health Education Programs | 24,833,300 | 26,845,500 | 8.1% | 0 | 0 | |
| Career Technical Education | 73,084,300 | 76,444,200 | 4.6% | 107,700 | 65,100 | (39.6%) |
| Idaho Public Television | 2,817,400 | 2,885,500 | 2.4% | 0 | 48,400 | |
| Special Programs | 27,620,000 | 29,133,100 | 5.5% | 0 | 4,900 | |
| Department of Education | 13,778,400 | 14,139,500 | 2.6% | 375,000 | 639,000 | 70.4% |
| Vocational Rehabilitation | 4,981,600 | 5,172,200 | 3.8% | 3,400 | 0 | (100.0%) |
| Charter School Commission | 182,400 | 190,100 | 4.2% | 0 | 0 | |
| Total Education | 2,903,696,200 | 3,337,892,100 | 15.0% | 1,995,200 | 9,522,400 | 377.3% |
| 2 Health and Human Services | | | | | | |
| Catastrophic Health Care Program | 0 | 0 | | 0 | 0 | |
| Health and Welfare, Department of | 194,327,700 | 207,711,000 | 6.9% | 162,500 | 6,309,500 | 3,782.8% |
| Medicaid, Division of | 829,520,200 | 856,336,900 | 3.2% | 531,600 | 30,000 | (94.4%) |
| Public Health Districts | 0 | 0 | | 0 | 0 | |
| State Independent Living Council | 237,700 | 255,700 | 7.6% | 0 | 4,200 | |
| Total Health and Human Services | 1,024,085,600 | 1,064,303,600 | 3.9% | 694,100 | 6,343,700 | 813.9% |
| 3 Public Safety | | | | | | |
| Correction, Department of | 298,849,100 | 321,645,100 | 7.6% | 520,500 | 132,600 | (74.5%) |
| Judicial Branch | 57,376,600 | 60,353,800 | 5.2% | 1,585,000 | 2,099,800 | 32.5% |
| Juvenile Corrections, Department of | 46,071,600 | 48,566,000 | 5.4% | 0 | 0 | |
| Police, Idaho State | 41,313,800 | 51,043,500 | 23.6% | 1,466,500 | 806,200 | (45.0%) |
| Total Public Safety | 443,611,100 | 481,608,400 | 8.6% | 3,572,000 | 3,038,600 | (14.9%) |
| 4 Natural Resources | | | | | | |
| Environmental Quality, Department of | 24,760,400 | 26,104,900 | 5.4% | 0 | 4,000 | |
| Fish and Game, Department of | 0 | 0 | | 0 | 0 | |
| Land, Board of Commissioners | 8,802,700 | 10,245,100 | 16.4% | 79,100 | 169,700 | 114.5% |
| Parks and Recreation, Department of | 3,730,600 | 3,915,000 | 4.9% | 0 | 0 | |
| Water Resources, Department of | 22,386,200 | 23,536,700 | 5.1% | 135,000 | 398,700 | 195.3% |
| Total Natural Resources | 59,679,900 | 63,801,700 | 6.9% | 214,100 | 572,400 | 167.4% |
| 5 Economic Development | | | | | | |
| Agriculture, Department of | 15,897,300 | 16,503,000 | 3.8% | 0 | 101,700 | |
| Commerce, Department of | 6,408,300 | 6,664,800 | 4.0% | 0 | 4,200 | |
| Finance, Department of | 0 | 0 | | 0 | 0 | |
| Industrial Commission | 294,000 | 294,000 | 0.0% | 0 | 0 | |
| Insurance, Department of | 0 | 0 | | 0 | 0 | |
| Labor, Department of | 567,300 | 595,000 | 4.9% | 0 | 0 | |
| Public Utilities Commission | 0 | 0 | | 0 | 0 | |
| Self-Governing Agencies | 26,092,100 | 29,070,900 | 11.4% | 143,300 | 3,109,700 | 2,070.1% |
| Transportation Department, Idaho | 0 | 0 | | 0 | 0 | |
| Total Economic Development | 49,259,000 | 53,127,700 | 7.9% | 143,300 | 3,215,600 | 2,144.0% |
| 6 General Government | | | | | | |
| Administration, Department of | 2,627,800 | 2,692,000 | 2.4% | 0 | 0 | |
| Permanent Building Fund | 0 | 0 | | 0 | 0 | |
| Attorney General | 28,021,900 | 30,237,000 | 7.9% | 8,200 | 350,600 | 4,175.6% |
| State Controller | 13,463,600 | 13,845,700 | 2.8% | 0 | 0 | |
| Governor, Office of the | 27,591,500 | 29,225,800 | 5.9% | 1,465,000 | 927,700 | (36.7%) |
| Legislative Branch | 17,001,400 | 17,631,700 | 3.7% | 115,200 | 4,000 | (96.5%) |
| Lieutenant Governor | 205,000 | 294,500 | 43.7% | 0 | 1,500 | |
| Revenue and Taxation, Department of | 41,031,000 | 44,005,100 | 7.2% | 12,200 | 2,008,200 | 16,360.7% |
| Secretary of State | 3,796,400 | 4,709,600 | 24.1% | 700,000 | 10,055,000 | 1,336.4% |
| State Treasurer | 1,530,800 | 1,622,100 | 6.0% | 0 | 0 | |
| Total General Government | 135,269,400 | 144,263,500 | 6.6% | 2,300,600 | 13,347,000 | 480.2% |
| Statewide Total: | 4,615,601,200 | 5,144,997,000 | 11.5% | 8,919,300 | 36,039,700 | 304.1% |

Ongoing and Onetime Original All Funds Appropriation Change

| | FY 2023 Ongoing | FY 2024 Ongoing | Change In Ongoing | FY 2023 Onetime | FY 2024 Onetime | Change in Onetime |
|---|-----------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|
| 1 Education | | | | | | |
| Public School Support | 2,696,632,700 | 3,067,741,400 | 13.8% | 621,485,500 | 315,100,600 | (49.3%) |
| Agricultural Research & Extension Service | 35,379,900 | 37,188,400 | 5.1% | 405,900 | 0 | (100.0%) |
| College and Universities | 642,039,300 | 676,322,900 | 5.3% | 1,008,200 | 2,227,600 | 120.9% |
| Community Colleges | 57,728,900 | 61,694,500 | 6.9% | 14,000 | 16,000 | 14.3% |
| Education, Office of the State Board of | 17,156,600 | 49,141,500 | 186.4% | 16,885,300 | 47,234,700 | 179.7% |
| Health Education Programs | 25,200,800 | 27,215,100 | 8.0% | 0 | 0 | |
| Career Technical Education | 83,477,500 | 91,886,200 | 10.1% | 761,100 | 16,410,600 | 2,056.2% |
| Idaho Public Television | 2,817,400 | 2,885,500 | 2.4% | 0 | 348,400 | |
| Special Programs | 33,147,300 | 34,880,700 | 5.2% | 11,500 | 4,900 | (57.4%) |
| Department of Education | 40,143,100 | 43,782,700 | 9.1% | 12,089,900 | 50,267,800 | 315.8% |
| Vocational Rehabilitation | 25,858,400 | 26,518,000 | 2.6% | 3,400 | 23,800 | 600.0% |
| Charter School Commission | 678,300 | 728,900 | 7.5% | 0 | 0 | |
| Total Education | 3,660,260,200 | 4,119,985,800 | 12.6% | 652,664,800 | 431,634,400 | (33.9%) |
| 2 Health and Human Services | | | | | | |
| Catastrophic Health Care Program | 0 | 0 | | 0 | 0 | |
| Health and Welfare, Department of | 651,392,900 | 681,655,600 | 4.6% | 223,118,200 | 58,824,500 | (73.6%) |
| Medicaid, Division of | 4,039,393,000 | 4,474,186,600 | 10.8% | 5,316,000 | 209,474,200 | 3,840.4% |
| Public Health Districts | 0 | 0 | | 0 | 0 | |
| State Independent Living Council | 685,600 | 707,800 | 3.2% | 0 | 4,800 | |
| Total Health and Human Services | 4,691,471,500 | 5,156,550,000 | 9.9% | 228,434,200 | 268,303,500 | 17.5% |
| 3 Public Safety | | | | | | |
| Correction, Department of | 328,565,900 | 354,127,500 | 7.8% | 15,106,500 | 4,169,200 | (72.4%) |
| Judicial Branch | 85,041,100 | 88,102,100 | 3.6% | 21,575,500 | 2,225,300 | (89.7%) |
| Juvenile Corrections, Department of | 55,832,300 | 57,632,800 | 3.2% | 707,000 | 663,300 | (6.2%) |
| Police, Idaho State | 88,804,100 | 98,161,900 | 10.5% | 21,910,300 | 4,908,700 | (77.6%) |
| Total Public Safety | 558,243,400 | 598,024,300 | 7.1% | 59,299,300 | 11,966,500 | (79.8%) |
| 4 Natural Resources | | | | | | |
| Environmental Quality, Department of | 144,528,600 | 165,818,400 | 14.7% | 206,000 | 275,800 | 33.9% |
| Fish and Game, Department of | 127,503,600 | 136,884,000 | 7.4% | 7,891,100 | 13,048,500 | 65.4% |
| Land, Board of Commissioners | 78,755,000 | 84,250,600 | 7.0% | 3,428,500 | 2,827,900 | (17.5%) |
| Parks and Recreation, Department of | 51,536,100 | 56,333,100 | 9.3% | 25,375,700 | 22,568,000 | (11.1%) |
| Water Resources, Department of | 79,813,300 | 81,061,400 | 1.6% | 50,171,000 | 407,700 | (99.2%) |
| Total Natural Resources | 482,136,600 | 524,347,500 | 8.8% | 87,072,300 | 39,127,900 | (55.1%) |
| 5 Economic Development | | | | | | |
| Agriculture, Department of | 54,193,400 | 55,682,400 | 2.7% | 1,423,000 | 1,143,100 | (19.7%) |
| Commerce, Department of | 98,643,000 | 204,540,900 | 107.4% | 2,000,000 | 6,000 | (99.7%) |
| Finance, Department of | 9,989,500 | 10,682,900 | 6.9% | 69,900 | 39,600 | (43.3%) |
| Industrial Commission | 19,569,700 | 20,020,500 | 2.3% | 3,299,800 | 777,400 | (76.4%) |
| Insurance, Department of | 10,287,900 | 10,524,300 | 2.3% | 54,000 | 79,800 | 47.8% |
| Labor, Department of | 100,840,400 | 107,615,700 | 6.7% | 0 | 0 | |
| Public Utilities Commission | 6,996,200 | 7,110,000 | 1.6% | 0 | 73,600 | |
| Self-Governing Agencies | 123,066,000 | 137,564,100 | 11.8% | 8,647,500 | 78,493,700 | 807.7% |
| Transportation Department, Idaho | 748,256,100 | 774,750,700 | 3.5% | 604,081,700 | 537,741,900 | (11.0%) |
| Total Economic Development | 1,171,842,200 | 1,328,491,500 | 13.4% | 619,575,900 | 618,355,100 | (0.2%) |
| 6 General Government | | | | | | |
| Administration, Department of | 43,207,800 | 31,231,200 | (27.7%) | 184,700 | 222,200 | 20.3% |
| Permanent Building Fund | 0 | 0 | | 196,828,600 | 185,181,800 | (5.9%) |
| Attorney General | 30,446,600 | 32,842,600 | 7.9% | 243,400 | 350,600 | 44.0% |
| State Controller | 24,287,300 | 24,618,900 | 1.4% | 950,000 | 0 | (100.0%) |
| Governor, Office of the | 304,982,900 | 297,671,200 | (2.4%) | 17,451,900 | 52,946,300 | 203.4% |
| Legislative Branch | 19,322,000 | 20,008,300 | 3.6% | 3,492,000 | 4,000 | (99.9%) |
| Lieutenant Governor | 205,000 | 294,500 | 43.7% | 0 | 1,500 | |
| Revenue and Taxation, Department of | 49,713,500 | 53,105,400 | 6.8% | 315,200 | 38,051,600 | 11,972.2% |
| Secretary of State | 3,796,400 | 4,709,600 | 24.1% | 700,000 | 10,055,000 | 1,336.4% |
| State Treasurer | 4,546,800 | 6,781,700 | 49.2% | 1,710,000 | 0 | (100.0%) |
| Total General Government | 480,508,300 | 471,263,400 | (1.9%) | 221,875,800 | 286,813,000 | 29.3% |
| Statewide Total: | 11,044,462,200 | 12,198,662,500 | 10.5% | 1,868,922,300 | 1,656,200,400 | (11.4%) |

FY 2024 General Fund Standard Class Summary by Agency

| | Personnel Costs | Operating Expenditure | Capital Outlay | Trustee/ Benefits | Total Approp |
|---|----------------------|--------------------------|-------------------|----------------------|----------------------|
| 1 Education | | | | | |
| Public School Support | 14,030,100 | 15,043,300 | 200,000 | 2,669,569,100 | 2,698,842,500 |
| Agricultural Research & Extension Service | 32,547,200 | 3,601,100 | 650,000 | 0 | 36,798,300 |
| College and Universities | 319,947,800 | 22,242,000 | 7,677,600 | 4,074,800 | 353,942,200 |
| Community Colleges | 52,935,100 | 7,959,400 | 16,000 | 0 | 60,910,500 |
| Education, Office of the State Board of | 8,156,300 | 33,197,200 | 0 | 0 | 41,353,500 |
| Health Education Programs | 5,376,900 | 2,830,900 | 0 | 18,637,700 | 26,845,500 |
| Career Technical Education | 52,414,800 | 6,203,900 | 65,100 | 17,825,500 | 76,509,300 |
| Idaho Public Television | 1,780,300 | 763,300 | 390,300 | 0 | 2,933,900 |
| Special Programs | 4,748,600 | 220,800 | 4,900 | 24,163,700 | 29,138,000 |
| Department of Education | 5,606,000 | 4,959,400 | 9,000 | 4,204,100 | 14,778,500 |
| Vocational Rehabilitation | 2,874,700 | 444,600 | 55,500 | 1,797,400 | 5,172,200 |
| Charter School Commission | 142,500 | 47,600 | 0 | 0 | 190,100 |
| Total Education | 500,560,300 | 97,513,500 | 9,068,400 | 2,740,272,300 | 3,347,414,500 |
| 2 Health and Human Services | | | | | |
| Catastrophic Health Care Program | 0 | 0 | 0 | 0 | 0 |
| Health and Welfare, Department of | 104,600,200 | 28,886,400 | 4,117,500 | 76,416,400 | 214,020,500 |
| Medicaid, Division of | 7,936,600 | 11,465,100 | 0 | 836,965,200 | 856,366,900 |
| Public Health Districts | 0 | 0 | 0 | 0 | 0 |
| State Independent Living Council | 148,600 | 111,300 | 0 | 0 | 259,900 |
| Total Health and Human Services | 112,685,400 | 40,462,800 | 4,117,500 | 913,381,600 | 1,070,647,300 |
| 3 Public Safety | | | | | |
| Correction, Department of | 177,802,200 | 141,013,500 | 115,500 | 2,846,500 | 321,777,700 |
| Judicial Branch | 53,160,600 | 4,331,000 | 1,009,800 | 3,952,200 | 62,453,600 |
| Juvenile Corrections, Department of | 34,685,100 | 3,431,400 | 0 | 10,449,500 | 48,566,000 |
| Police, Idaho State | 43,305,200 | 7,728,200 | 816,300 | 0 | 51,849,700 |
| Total Public Safety | 308,953,100 | 156,504,100 | 1,941,600 | 17,248,200 | 484,647,000 |
| 4 Natural Resources | | | | | |
| Environmental Quality, Department of | 19,695,200 | 4,092,300 | 1,259,300 | 1,062,100 | 26,108,900 |
| Fish and Game, Department of | 0 | 0 | 0 | 0 | 0 |
| Land, Board of Commissioners | 7,286,500 | 1,607,800 | 169,700 | 1,350,800 | 10,414,800 |
| Parks and Recreation, Department of | 2,975,000 | 940,000 | 0 | 0 | 3,915,000 |
| Water Resources, Department of | 12,305,400 | 4,317,500 | 376,000 | 6,936,500 | 23,935,400 |
| Total Natural Resources | 42,262,100 | 10,957,600 | 1,805,000 | 9,349,400 | 64,374,100 |
| 5 Economic Development | | | | | |
| Agriculture, Department of | 8,154,900 | 3,385,200 | 119,000 | 4,945,600 | 16,604,700 |
| Commerce, Department of | 2,914,600 | 1,504,400 | 0 | 2,250,000 | 6,669,000 |
| Finance, Department of | 0 | 0 | 0 | 0 | 0 |
| Industrial Commission | 0 | 0 | 0 | 294,000 | 294,000 |
| Insurance, Department of | 0 | 0 | 0 | 0 | 0 |
| Labor, Department of | 481,100 | 113,900 | 0 | 0 | 595,000 |
| Public Utilities Commission | 0 | 0 | 0 | 0 | 0 |
| Self-Governing Agencies | 12,568,200 | 7,944,400 | 120,900 | 11,547,100 | 32,180,600 |
| Transportation Department, Idaho | 0 | 0 | 0 | 0 | 0 |
| Total Economic Development | 24,118,800 | 12,947,900 | 239,900 | 19,036,700 | 56,343,300 |
| 6 General Government | | | | | |
| Administration, Department of | 948,300 | 1,743,700 | 0 | 0 | 2,692,000 |
| Permanent Building Fund | 0 | 0 | 0 | 0 | 0 |
| Attorney General | 26,996,900 | 2,455,800 | 117,600 | 1,017,300 | 30,587,600 |
| State Controller | 5,330,200 | 8,515,500 | 0 | 0 | 13,845,700 |
| Governor, Office of the | 16,120,500 | 7,611,500 | 380,000 | 6,041,500 | 30,153,500 |
| Legislative Branch | 7,957,100 | 1,163,600 | 4,000 | 8,511,000 | 17,635,700 |
| Lieutenant Governor | 266,900 | 29,100 | 0 | 0 | 296,000 |
| Revenue and Taxation, Department of | 32,158,600 | 13,625,400 | 229,300 | 0 | 46,013,300 |
| Secretary of State | 3,348,400 | 11,396,200 | 20,000 | 0 | 14,764,600 |
| State Treasurer | 1,116,500 | 505,600 | 0 | 0 | 1,622,100 |
| Total General Government | 94,243,400 | 47,046,400 | 750,900 | 15,569,800 | 157,610,500 |
| Statewide Total | 1,082,823,100 | 365,432,300 | 17,923,300 | 3,714,858,000 | 5,181,036,700 |

FY 2024 All Funds Standard Class Summary by Agency

| | Personnel Costs | Operating Expenditure | Capital Outlay | Trustee/ Benefits | Total Approp |
|---|----------------------|--------------------------|----------------------|----------------------|-----------------------|
| 1 Education | | | | | |
| Public School Support | 14,030,100 | 15,276,900 | 200,000 | 3,353,335,000 | 3,382,842,000 |
| Agricultural Research & Extension Service | 32,692,300 | 3,846,100 | 650,000 | 0 | 37,188,400 |
| College and Universities | 539,206,600 | 120,611,500 | 14,657,600 | 4,074,800 | 678,550,500 |
| Community Colleges | 53,135,100 | 8,534,400 | 41,000 | 0 | 61,710,500 |
| Education, Office of the State Board of | 9,133,700 | 33,892,800 | 6,125,000 | 47,224,700 | 96,376,200 |
| Health Education Programs | 5,615,200 | 2,856,700 | 5,500 | 18,737,700 | 27,215,100 |
| Career Technical Education | 53,476,300 | 6,902,000 | 499,900 | 47,418,600 | 108,296,800 |
| Idaho Public Television | 1,930,300 | 913,300 | 390,300 | 0 | 3,233,900 |
| Special Programs | 4,880,400 | 332,000 | 4,900 | 29,668,300 | 34,885,600 |
| Department of Education | 13,688,000 | 21,901,500 | 9,000 | 58,452,000 | 94,050,500 |
| Vocational Rehabilitation | 12,530,600 | 2,165,700 | 428,400 | 11,417,100 | 26,541,800 |
| Charter School Commission | 556,600 | 172,300 | 0 | 0 | 728,900 |
| Total Education | 740,875,200 | 217,405,200 | 23,011,600 | 3,570,328,200 | 4,551,620,200 |
| 2 Health and Human Services | | | | | |
| Catastrophic Health Care Program | 0 | 0 | 0 | 0 | 0 |
| Health and Welfare, Department of | 264,213,000 | 163,727,500 | 4,760,500 | 307,779,100 | 740,480,100 |
| Medicaid, Division of | 20,276,100 | 211,680,500 | 0 | 4,451,704,200 | 4,683,660,800 |
| Public Health Districts | 0 | 0 | 0 | 0 | 0 |
| State Independent Living Council | 472,200 | 215,300 | 0 | 25,100 | 712,600 |
| Total Health and Human Services | 284,961,300 | 375,623,300 | 4,760,500 | 4,759,508,400 | 5,424,853,500 |
| 3 Public Safety | | | | | |
| Correction, Department of | 197,304,200 | 155,264,300 | 2,481,700 | 3,246,500 | 358,296,700 |
| Judicial Branch | 62,994,200 | 14,792,100 | 4,358,100 | 8,183,000 | 90,327,400 |
| Juvenile Corrections, Department of | 35,011,700 | 6,088,200 | 588,300 | 16,607,900 | 58,296,100 |
| Police, Idaho State | 75,767,000 | 21,857,700 | 2,454,600 | 2,991,300 | 103,070,600 |
| Total Public Safety | 371,077,100 | 198,002,300 | 9,882,700 | 31,028,700 | 609,990,800 |
| 4 Natural Resources | | | | | |
| Environmental Quality, Department of | 43,323,400 | 45,379,800 | 2,502,800 | 74,888,200 | 166,094,200 |
| Fish and Game, Department of | 67,999,400 | 74,668,400 | 5,289,900 | 1,974,800 | 149,932,500 |
| Land, Board of Commissioners | 39,804,200 | 38,284,100 | 2,377,900 | 6,612,300 | 87,078,500 |
| Parks and Recreation, Department of | 18,079,400 | 10,884,400 | 32,468,000 | 17,469,300 | 78,901,100 |
| Water Resources, Department of | 16,850,200 | 7,297,400 | 385,000 | 56,936,500 | 81,469,100 |
| Total Natural Resources | 186,056,600 | 176,514,100 | 43,023,600 | 157,881,100 | 563,475,400 |
| 5 Economic Development | | | | | |
| Agriculture, Department of | 31,949,800 | 13,188,100 | 1,283,300 | 10,404,300 | 56,825,500 |
| Commerce, Department of | 5,253,500 | 18,134,000 | 0 | 181,159,400 | 204,546,900 |
| Finance, Department of | 8,372,200 | 2,310,700 | 39,600 | 0 | 10,722,500 |
| Industrial Commission | 11,203,000 | 4,095,800 | 54,400 | 5,444,700 | 20,797,900 |
| Insurance, Department of | 6,674,300 | 3,818,100 | 111,700 | 0 | 10,604,100 |
| Labor, Department of | 63,804,500 | 26,080,000 | 1,045,400 | 16,685,800 | 107,615,700 |
| Public Utilities Commission | 5,120,000 | 1,990,000 | 73,600 | 0 | 7,183,600 |
| Self-Governing Agencies | 80,602,900 | 117,724,500 | 1,781,700 | 15,948,700 | 216,057,800 |
| Transportation Department, Idaho | 151,602,400 | 137,908,300 | 849,049,000 | 173,932,900 | 1,312,492,600 |
| Total Economic Development | 364,582,600 | 325,249,500 | 853,438,700 | 403,575,800 | 1,946,846,600 |
| 6 General Government | | | | | |
| Administration, Department of | 11,638,300 | 17,344,800 | 2,470,300 | 0 | 31,453,400 |
| Permanent Building Fund | 0 | 0 | 185,181,800 | 0 | 185,181,800 |
| Attorney General | 28,984,700 | 3,067,600 | 117,600 | 1,023,300 | 33,193,200 |
| State Controller | 11,154,500 | 13,464,400 | 0 | 0 | 24,618,900 |
| Governor, Office of the | 127,537,000 | 67,516,900 | 8,693,300 | 146,870,300 | 350,617,500 |
| Legislative Branch | 9,687,900 | 1,809,400 | 4,000 | 8,511,000 | 20,012,300 |
| Lieutenant Governor | 266,900 | 29,100 | 0 | 0 | 296,000 |
| Revenue and Taxation, Department of | 38,113,600 | 16,758,400 | 285,000 | 36,000,000 | 91,157,000 |
| Secretary of State | 3,348,400 | 11,396,200 | 20,000 | 0 | 14,764,600 |
| State Treasurer | 3,197,500 | 1,734,400 | 0 | 1,849,800 | 6,781,700 |
| Total General Government | 233,928,800 | 133,121,200 | 196,772,000 | 194,254,400 | 758,076,400 |
| Statewide Total | 2,181,481,600 | 1,425,915,600 | 1,130,889,100 | 9,116,576,600 | 13,854,862,900 |

General Fund Three-Year Summary by Agency

| | FY 2022 Total App | FY 2022 Actual | FY 2023 Total App | FY 2024 Request | FY 2024 Gov's Rec | FY 2024 Approp |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 1 Education | | | | | | |
| Public School Support | 2,110,235,800 | 2,110,235,800 | 2,319,809,400 | 2,502,544,800 | 2,382,813,000 | 2,698,842,500 |
| Agricultural Research & Extension Service | 35,495,100 | 32,695,100 | 38,195,700 | 36,039,500 | 36,833,000 | 36,798,300 |
| College and Universities | 315,109,200 | 313,188,800 | 340,515,500 | 348,603,700 | 355,468,300 | 353,942,200 |
| Community Colleges | 51,799,600 | 51,799,600 | 56,928,900 | 58,635,500 | 59,853,300 | 60,910,500 |
| Education, Office of the State Board of | 9,690,700 | 8,585,000 | 30,528,100 | 10,927,500 | 11,100,000 | 41,353,500 |
| Health Education Programs | 24,586,600 | 24,586,600 | 24,833,300 | 26,780,200 | 27,015,100 | 26,845,500 |
| Career Technical Education | 83,007,500 | 72,782,900 | 83,222,000 | 75,254,200 | 76,458,100 | 76,509,300 |
| Idaho Public Television | 2,719,200 | 2,565,700 | 2,817,400 | 2,889,000 | 2,952,600 | 2,933,900 |
| Special Programs | 26,516,700 | 26,121,400 | 27,620,000 | 29,408,400 | 29,522,900 | 29,138,000 |
| Department of Education | 13,457,100 | 12,746,200 | 14,594,700 | 15,193,200 | 15,323,500 | 14,778,500 |
| Vocational Rehabilitation | 8,202,200 | 7,372,800 | 4,985,000 | 5,152,400 | 5,212,800 | 5,172,200 |
| Charter School Commission | 174,100 | 172,700 | 182,400 | 266,300 | 272,200 | 190,100 |
| Total Education | 2,680,993,800 | 2,662,852,600 | 2,944,232,400 | 3,111,694,700 | 3,002,824,800 | 3,347,414,500 |
| 2 Health and Human Services | | | | | | |
| Catastrophic Health Care Program | 8,500,600 | 8,500,600 | 0 | 0 | 0 | 0 |
| Health and Welfare, Department of | 211,515,500 | 186,562,100 | 216,157,800 | 206,242,700 | 209,085,200 | 214,020,500 |
| Medicaid, Division of | 643,903,800 | 641,026,200 | 726,508,600 | 983,608,700 | 896,983,500 | 856,366,900 |
| Public Health Districts | 6,846,800 | 6,846,800 | 0 | 0 | 0 | 0 |
| State Independent Living Council | 228,200 | 226,200 | 237,700 | 247,600 | 252,300 | 259,900 |
| Total Health and Human Services | 870,994,900 | 843,161,900 | 942,904,100 | 1,190,099,000 | 1,106,321,000 | 1,070,647,300 |
| 3 Public Safety | | | | | | |
| Correction, Department of | 289,840,800 | 278,689,900 | 309,519,600 | 311,289,800 | 321,181,900 | 321,777,700 |
| Judicial Branch | 52,211,700 | 52,138,100 | 58,961,600 | 61,509,200 | 62,864,000 | 62,453,600 |
| Juvenile Corrections, Department of | 54,316,700 | 37,849,000 | 61,327,900 | 46,800,300 | 48,380,900 | 48,566,000 |
| Police, Idaho State | 37,693,900 | 35,514,000 | 50,612,500 | 48,040,500 | 50,829,700 | 51,849,700 |
| Total Public Safety | 434,063,100 | 404,191,000 | 480,421,600 | 467,639,800 | 483,256,500 | 484,647,000 |
| 4 Natural Resources | | | | | | |
| Environmental Quality, Department of | 22,388,500 | 20,266,400 | 27,760,400 | 25,765,500 | 26,218,400 | 26,108,900 |
| Fish and Game, Department of | 0 | 0 | 0 | 0 | 0 | 0 |
| Land, Board of Commissioners | 7,166,700 | 7,127,300 | 12,053,200 | 10,182,300 | 10,349,500 | 10,414,800 |
| Parks and Recreation, Department of | 3,993,800 | 3,574,600 | 5,049,800 | 3,798,200 | 3,899,400 | 3,915,000 |
| Water Resources, Department of | 20,564,800 | 14,286,800 | 22,521,200 | 23,528,100 | 23,963,700 | 23,935,400 |
| Total Natural Resources | 54,113,800 | 45,255,100 | 67,384,600 | 63,274,100 | 64,431,000 | 64,374,100 |
| 5 Economic Development | | | | | | |
| Agriculture, Department of | 21,092,400 | 14,533,500 | 26,497,300 | 16,427,500 | 16,342,000 | 16,604,700 |
| Commerce, Department of | 6,036,200 | 4,024,100 | 6,408,300 | 6,579,900 | 6,683,400 | 6,669,000 |
| Finance, Department of | 0 | 0 | 0 | 0 | 0 | 0 |
| Industrial Commission | 294,000 | 101,900 | 294,000 | 294,000 | 294,000 | 294,000 |
| Insurance, Department of | 0 | 0 | 0 | 0 | 0 | 0 |
| Labor, Department of | 538,100 | 538,100 | 567,300 | 577,100 | 591,800 | 595,000 |
| Public Utilities Commission | 0 | 0 | 0 | 0 | 0 | 0 |
| Self-Governing Agencies | 29,437,700 | 23,049,000 | 32,443,400 | 27,400,700 | 27,613,600 | 32,180,600 |
| Transportation Department, Idaho | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Economic Development | 57,398,400 | 42,246,600 | 66,210,300 | 51,279,200 | 51,524,800 | 56,343,300 |
| 6 General Government | | | | | | |
| Administration, Department of | 182,118,200 | 182,016,800 | 2,627,800 | 2,650,000 | 2,681,200 | 2,692,000 |
| Permanent Building Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| Attorney General | 25,526,600 | 24,834,400 | 28,055,100 | 29,147,500 | 29,815,400 | 30,587,600 |
| State Controller | 15,763,600 | 11,843,000 | 15,963,600 | 13,671,000 | 13,854,700 | 13,845,700 |
| Governor, Office of the | 37,395,600 | 26,062,800 | 35,872,200 | 29,185,900 | 29,670,300 | 30,153,500 |
| Legislative Branch | 17,358,800 | 16,460,400 | 17,366,600 | 17,350,300 | 17,539,600 | 17,635,700 |
| Lieutenant Governor | 183,100 | 183,100 | 212,000 | 291,000 | 293,500 | 296,000 |
| Revenue and Taxation, Department of | 38,519,200 | 37,658,100 | 41,043,200 | 43,587,000 | 44,197,300 | 46,013,300 |
| Secretary of State | 3,665,700 | 3,632,800 | 4,577,800 | 7,969,000 | 8,029,500 | 14,764,600 |
| State Treasurer | 1,455,200 | 1,438,600 | 1,530,800 | 1,605,600 | 1,627,100 | 1,622,100 |
| Total General Government | 321,986,000 | 304,130,000 | 147,249,100 | 145,457,300 | 147,708,600 | 157,610,500 |
| Statewide Total: | 4,419,550,000 | 4,301,837,200 | 4,648,402,100 | 5,029,444,100 | 4,856,066,700 | 5,181,036,700 |

All Funds Three-Year Summary by Agency

| | FY 2022 Total App | FY 2022 Actual | FY 2023 Total App | FY 2024 Request | FY 2024 Gov's Rec | FY 2024 Approp |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 1 Education | | | | | | |
| Public School Support | 3,239,194,800 | 2,737,575,200 | 3,319,837,900 | 3,333,521,500 | 3,514,938,700 | 3,382,842,000 |
| Agricultural Research & Extension Service | 35,985,200 | 32,695,100 | 39,075,900 | 36,429,600 | 37,223,100 | 37,188,400 |
| College and Universities | 806,136,800 | 599,542,800 | 849,859,200 | 667,308,700 | 681,210,200 | 678,550,500 |
| Community Colleges | 72,599,600 | 52,599,600 | 57,742,900 | 59,435,500 | 60,653,300 | 61,710,500 |
| Education, Office of the State Board of | 107,546,200 | 21,489,500 | 55,141,900 | 83,698,500 | 113,884,500 | 96,376,200 |
| Health Education Programs | 25,634,200 | 24,885,900 | 25,949,100 | 27,147,300 | 27,387,900 | 27,215,100 |
| Career Technical Education | 94,229,200 | 83,507,700 | 94,268,800 | 86,576,800 | 88,249,900 | 108,296,800 |
| Idaho Public Television | 9,552,700 | 9,012,300 | 2,817,400 | 2,889,000 | 2,952,600 | 3,233,900 |
| Special Programs | 32,867,500 | 28,317,200 | 33,158,800 | 35,154,900 | 35,270,000 | 34,885,600 |
| Department of Education | 60,833,900 | 35,621,900 | 52,674,300 | 46,057,500 | 46,421,400 | 94,050,500 |
| Vocational Rehabilitation | 28,416,400 | 23,089,000 | 25,861,800 | 26,488,100 | 26,730,200 | 26,541,800 |
| Charter School Commission | 1,195,800 | 542,500 | 1,330,200 | 890,500 | 908,500 | 728,900 |
| Total Education | 4,514,192,300 | 3,648,878,700 | 4,557,718,200 | 4,405,597,900 | 4,635,830,300 | 4,551,620,200 |
| 2 Health and Human Services | | | | | | |
| Catastrophic Health Care Program | 8,500,600 | 8,500,600 | 0 | 0 | 0 | 0 |
| Health and Welfare, Department of | 905,703,300 | 720,041,600 | 915,357,800 | 789,946,000 | 798,096,500 | 740,480,100 |
| Medicaid, Division of | 3,799,550,200 | 3,678,103,600 | 4,462,773,600 | 4,698,218,600 | 4,736,219,600 | 4,683,660,800 |
| Public Health Districts | 7,625,900 | 7,532,200 | 0 | 0 | 0 | 0 |
| State Independent Living Council | 662,600 | 428,900 | 685,600 | 700,000 | 711,600 | 712,600 |
| Total Health and Human Services | 4,722,042,600 | 4,414,606,900 | 5,378,817,000 | 5,488,864,600 | 5,535,027,700 | 5,424,853,500 |
| 3 Public Safety | | | | | | |
| Correction, Department of | 332,569,800 | 303,511,000 | 364,968,200 | 346,437,300 | 357,623,000 | 358,296,700 |
| Judicial Branch | 76,068,900 | 68,761,200 | 106,616,600 | 89,316,900 | 91,320,600 | 90,327,400 |
| Juvenile Corrections, Department of | 64,628,800 | 45,679,100 | 71,795,600 | 56,510,600 | 58,110,800 | 58,296,100 |
| Police, Idaho State | 92,770,200 | 80,442,300 | 122,632,400 | 97,361,700 | 102,793,200 | 103,070,600 |
| Total Public Safety | 566,037,700 | 498,393,600 | 666,012,800 | 589,626,500 | 609,847,600 | 609,990,800 |
| 4 Natural Resources | | | | | | |
| Environmental Quality, Department of | 73,208,000 | 52,810,100 | 171,908,800 | 165,158,900 | 165,972,600 | 166,094,200 |
| Fish and Game, Department of | 130,778,600 | 119,059,000 | 135,394,700 | 148,165,400 | 150,064,800 | 149,932,500 |
| Land, Board of Commissioners | 67,249,700 | 50,112,000 | 85,354,900 | 86,097,500 | 87,019,200 | 87,078,500 |
| Parks and Recreation, Department of | 62,041,200 | 36,126,100 | 176,954,800 | 68,518,800 | 68,826,300 | 78,901,100 |
| Water Resources, Department of | 27,656,900 | 19,658,400 | 129,984,300 | 81,116,700 | 81,497,400 | 81,469,100 |
| Total Natural Resources | 360,934,400 | 277,765,600 | 699,597,500 | 549,057,300 | 553,380,300 | 563,475,400 |
| 5 Economic Development | | | | | | |
| Agriculture, Department of | 56,533,100 | 40,159,700 | 66,216,400 | 56,332,700 | 56,507,600 | 56,825,500 |
| Commerce, Department of | 82,597,400 | 40,106,500 | 259,733,000 | 204,403,000 | 204,558,600 | 204,546,900 |
| Finance, Department of | 9,500,100 | 8,142,300 | 10,059,400 | 10,730,400 | 10,773,200 | 10,722,500 |
| Industrial Commission | 21,580,500 | 17,838,000 | 22,869,500 | 20,671,100 | 20,756,100 | 20,797,900 |
| Insurance, Department of | 10,067,700 | 7,509,800 | 10,341,900 | 10,551,600 | 10,595,100 | 10,604,100 |
| Labor, Department of | 100,414,500 | 63,491,200 | 128,865,400 | 106,042,500 | 107,014,500 | 107,615,700 |
| Public Utilities Commission | 6,709,600 | 5,176,400 | 6,996,200 | 7,129,800 | 7,204,000 | 7,183,600 |
| Self-Governing Agencies | 182,822,600 | 136,911,000 | 162,101,800 | 208,909,900 | 210,342,300 | 216,057,800 |
| Transportation Department, Idaho | 1,345,217,100 | 654,266,900 | 1,884,122,900 | 1,138,719,900 | 1,200,159,700 | 1,312,492,600 |
| Total Economic Development | 1,815,442,600 | 973,601,800 | 2,551,306,500 | 1,763,490,900 | 1,827,911,100 | 1,946,846,600 |
| 6 General Government | | | | | | |
| Administration, Department of | 223,636,100 | 219,182,000 | 48,665,200 | 31,247,700 | 31,431,100 | 31,453,400 |
| Permanent Building Fund | 709,186,100 | 51,193,400 | 1,157,630,000 | 91,083,700 | 256,742,200 | 185,181,800 |
| Attorney General | 27,587,800 | 26,651,200 | 30,750,000 | 31,643,300 | 32,354,800 | 33,193,200 |
| State Controller | 96,304,500 | 88,505,300 | 29,564,100 | 24,341,500 | 24,674,200 | 24,618,900 |
| Governor, Office of the | 787,871,200 | 317,163,000 | 477,116,100 | 369,150,000 | 366,597,300 | 350,617,500 |
| Legislative Branch | 20,403,100 | 17,905,600 | 23,171,600 | 19,693,700 | 19,923,200 | 20,012,300 |
| Lieutenant Governor | 183,100 | 183,100 | 212,000 | 291,000 | 293,500 | 296,000 |
| Revenue and Taxation, Department of | 46,999,700 | 45,788,000 | 50,028,700 | 52,577,000 | 53,325,300 | 91,157,000 |
| Secretary of State | 3,665,700 | 3,632,800 | 4,577,800 | 7,969,000 | 8,029,500 | 14,764,600 |
| State Treasurer | 54,357,700 | 4,240,200 | 56,256,800 | 3,530,200 | 3,575,200 | 6,781,700 |
| Total General Government | 1,970,195,000 | 774,444,600 | 1,877,972,300 | 631,527,100 | 796,946,300 | 758,076,400 |
| Statewide Total: | 13,948,844,600 | 10,587,691,200 | 15,731,424,300 | 13,428,164,300 | 13,958,943,300 | 13,854,862,900 |

Section Contents

Education

2023 Legislative Session

| | |
|---|---------------|
| Public School Support | 1 - 3 |
| Administrators | 1 - 6 |
| Teachers | 1 - 7 |
| Operations | 1 - 8 |
| Children's Programs | 1 - 9 |
| Facilities | 1 - 11 |
| Central Services | 1 - 12 |
| Deaf & the Blind, Educational Services for the | 1 - 13 |
| Education, State Board of | 1 - 17 |
| Agricultural Research & Extension Service | 1 - 18 |
| College and Universities | 1 - 19 |
| Community Colleges | 1 - 28 |
| Education, Office of the State Board of | 1 - 34 |
| Health Education Programs | 1 - 39 |
| Career Technical Education | 1 - 48 |
| Idaho Public Television | 1 - 54 |
| Special Programs | 1 - 55 |
| Department of Education | 1 - 62 |
| Vocational Rehabilitation | 1 - 66 |
| Charter School Commission | 1 - 70 |

Public School Support

| DEPARTMENT SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|----------------------|-----------------------|----------------------|----------------------|----------------------|
| BY DIVISION | | | | | | |
| Administrators | 110,555,300 | 110,548,900 | 119,177,000 | 126,210,300 | 123,562,200 | 123,916,000 |
| Teachers | 1,181,824,100 | 1,171,185,700 | 1,205,898,600 | 1,220,533,400 | 1,356,495,200 | 1,338,906,000 |
| Operations | 810,761,000 | 796,750,400 | 927,075,900 | 1,040,458,400 | 1,103,002,200 | 1,123,677,600 |
| Children's Programs | 1,049,042,500 | 575,825,300 | 970,112,100 | 850,188,600 | 836,996,500 | 698,949,800 |
| Facilities | 61,331,900 | 58,157,500 | 71,467,000 | 67,885,600 | 67,885,600 | 67,885,600 |
| Central Services | 13,667,600 | 13,095,000 | 12,587,600 | 14,237,600 | 12,237,600 | 14,237,600 |
| Deaf & Blind, Educational Svcs fo | 12,012,400 | 12,012,400 | 13,519,700 | 14,007,600 | 14,759,400 | 15,269,400 |
| Total: | 3,239,194,800 | 2,737,575,200 | 3,319,837,900 | 3,333,521,500 | 3,514,938,700 | 3,382,842,000 |
| BY FUND SOURCE | | | | | | |
| General | 2,110,235,800 | 2,110,235,800 | 2,319,809,400 | 2,502,544,800 | 2,382,813,000 | 2,698,842,500 |
| Dedicated | 102,154,200 | 98,979,800 | 128,652,000 | 126,497,100 | 426,498,300 | 126,498,300 |
| Federal | 1,026,804,800 | 528,359,600 | 871,376,500 | 704,479,600 | 705,627,400 | 557,501,200 |
| Total: | 3,239,194,800 | 2,737,575,200 | 3,319,837,900 | 3,333,521,500 | 3,514,938,700 | 3,382,842,000 |
| Percent Change: | | (15.5%) | 21.3% | 0.4% | 5.9% | 1.9% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 9,827,900 | 9,827,900 | 11,167,900 | 11,773,300 | 12,525,100 | 14,030,100 |
| Operating Expenditures | 15,621,100 | 15,048,500 | 14,830,400 | 16,471,900 | 14,471,900 | 15,276,900 |
| Capital Outlay | 231,000 | 231,000 | 109,000 | 0 | 0 | 200,000 |
| Trustee/Benefit | 3,213,514,800 | 2,712,467,800 | 3,293,730,600 | 3,305,276,300 | 3,487,941,700 | 3,353,335,000 |
| Total: | 3,239,194,800 | 2,737,575,200 | 3,319,837,900 | 3,333,521,500 | 3,514,938,700 | 3,382,842,000 |

The Public School Support budget provides state and federal funding for public education in grades K-12 to 115 local school districts, 70 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."

APPROPRIATION HIGHLIGHTS: H194, H208, and S1204 through S1210 comprised the K-12 Public Schools appropriation bills for FY 2024 and supplemental appropriations for FY 2023.

Highlights for FY 2024 included:

- \$378,599,100 in new state funds compared to the FY 2023 Original Appropriation
- \$170,705,800 for Career Ladder compensation
- \$6,359 of additional compensation for each instructional and pupil service staff position starting in FY 2024
- \$100,046,800 in salary-based apportionment for classified staff positions
- \$54,318,100 in additional discretionary funds for a 20.4% increase
- \$34,542,200 in additional health insurance/ health benefits funding for a 10.9% increase
- \$10,000,000 to restore ongoing technology funds
- \$4,900,000 in new professional development funding including for dyslexia training and support
- \$1,295,100 at Educational Services for the Deaf and the Blind (IESDB) for staff compensation and retention

| FY 2024 Original Appropriation PUBLIC SCHOOLS SUPPORT PROGRAM | | FY 2023 Original Appropriation | FY 2024 Original Appropriation | Change from 2023 Orig. Approp. |
|---|---|---|---|---|
| FUND SOURCES | | FY 2024 JFAC ACTION (Legislation) --> | | |
| General Fund | | \$2,318,089,700 | \$2,698,842,500 | \$380,752,800 |
| Dedicated Funds | | \$128,652,000 | \$126,498,300 | (\$2,153,700) |
| Federal Funds | | \$871,376,500 | \$557,501,200 | (\$313,875,300) |
| TOTAL APPROPRIATION | | \$3,318,118,200 | \$3,382,842,000 | \$64,723,800 |
| General Fund Percent Change: | | | 16.4% | 16.4% |
| Total Funds Percent Change: | | | 2.0% | 2.0% |
| I. | DISTRIBUTIONS | | \$236,297,302 | |
| la. | Statutory Requirements | | | |
| 1 | Transportation | \$98,573,100 | \$100,267,700 | \$1,694,600 |
| 2 | Border Contracts | \$2,462,700 | \$2,462,700 | \$0 |
| 3 | Exceptional Contracts/Tuition Equivalents | \$6,448,100 | \$6,448,100 | \$0 |
| 4 | Salary-Based Apportionment | \$257,496,500 | \$346,865,100 | \$89,368,600 |
| 5 | State Paid Employee Benefits | \$50,441,600 | \$65,858,800 | \$15,417,200 |
| 6 | Career Ladder Salaries | \$941,093,700 | \$1,062,669,700 | \$121,576,000 |
| 7 | Career Ladder Benefits | \$185,956,600 | \$235,086,400 | \$49,129,800 |
| 8 | Bond Levy Equalization | \$25,461,900 | \$23,781,400 | (\$1,680,500) |
| 9 | Idaho Digital Learning Academy | \$16,916,200 | \$19,719,900 | \$2,803,700 |
| 10 | Idaho Safe & Drug-Free Schools | \$4,024,900 | \$4,324,900 | \$300,000 |
| 11 | Math and Science Requirement | \$7,081,000 | \$7,358,700 | \$277,700 |
| 12 | Advanced Opportunities | \$32,968,400 | \$27,000,000 | (\$5,968,400) |
| 13 | National Board Teacher Certification | \$40,000 | \$40,000 | \$0 |
| 14 | Facilities (Lottery & Interest Earned) | \$31,687,500 | \$29,625,000 | (\$2,062,500) |
| 15 | Facilities State Match (GF) | \$1,112,700 | \$1,274,300 | \$161,600 |
| 16 | Facilities - Charter School Funding | \$13,204,900 | \$13,204,900 | \$0 |
| 17 | Continuous Improvement Plans and Training | \$652,000 | \$652,000 | \$0 |
| 18 | Mastery Based System | \$1,400,000 | \$0 | (\$1,400,000) |
| 19 | Literacy Proficiency/Interventions Based on IRI | \$72,812,000 | \$72,812,000 | \$0 |
| 20 | Academic & College/Career Advisors and Mentors | \$9,000,000 | \$9,000,000 | \$0 |
| 21 | Master Educator Premiums Salaries and Benefits | \$2,903,600 | \$0 | (\$2,903,600) |
| | Sub-Total -- Statutory Requirements | \$1,761,737,400 | \$2,028,451,600 | \$266,714,200 |
| lb. | Other Program Distributions | | | |
| 22 | Program Support (Math Initiative, LEP, Learning Loss) | \$7,279,100 | \$7,279,100 | \$0 |
| 23 | District IT Staffing | \$4,000,000 | \$0 | (\$4,000,000) |
| 24 | Technology (Classroom, WiFi, LMS) | \$26,500,000 | \$36,500,000 | \$10,000,000 |
| 25 | Student Achievement Assessments | \$2,258,500 | \$2,258,500 | \$0 |
| 26 | Professional Development | \$13,350,000 | \$18,250,000 | \$4,900,000 |
| 27 | Content and Curriculum | \$9,735,000 | \$11,335,000 | \$1,600,000 |
| 28 | Special Education - Onetime Funding (MFS) | \$0 | \$8,546,000 | \$8,546,000 |
| 29 | Teacher of the Year Stipend | \$0 | \$1,200 | \$1,200 |
| 30 | Bureau of Services for the Deaf & Blind (Campus) | \$8,131,200 | \$9,261,800 | \$1,130,600 |
| 31 | Bureau of Services for the Deaf & Blind (Outreach) | \$5,160,800 | \$6,007,600 | \$846,800 |
| 32 | Federal Funds for School Districts (Excluding IESDB) | \$324,000,000 | \$251,147,800 | (\$72,852,200) |
| 33 | COVID-19 Relief Funds | \$547,376,500 | \$306,353,400 | (\$241,023,100) |
| | Sub-Total -- Other Program Distributions | \$947,791,100 | \$656,940,400 | (\$290,850,700) |
| lc. | TOTAL DISTRIBUTIONS (LINE ITEMS) | \$2,709,528,500 | \$2,685,392,000 | (\$24,136,500) |
| II. | STATE DISCRETIONARY FUNDS | \$274,885,000 | \$329,203,100 | \$54,318,100 |
| III. | HEALTH INSURANCE FUNDS | \$333,704,700 | \$368,246,900 | \$34,542,200 |
| IV. | ESTIMATED SUPPORT UNITS (Best 28 weeks) | 16,941 | 16,850 | (91) |
| V. | STATE DISCRETIONARY \$ PER SUPPORT UNIT | \$16,226 | \$19,537 | \$3,311 |
| VI. | STATE HEALTH INSURANCE \$ PER SUPPORT UNIT | \$19,698 | \$21,854 | \$2,156 |
| <i>(The Discretionary Funds distribution includes \$300/support unit for safe school environments (§33-1002, Idaho Code))</i> | | | | |

| Div. of Admin. | Div. of Teachers | Div. of Operations | Div. of Children's Programs | Div. of Facilities | Div. of Central Services | Deaf & Blind Services |
|--|--------------------------|------------------------|-------------------------------|---------------------|--------------------------|-----------------------|
| S1204 | H208, S1205 | S1206 | S1207 | S1208 | S1209 | H194, S1210 |
| \$123,916,000 | \$1,327,904,800 | \$1,055,145,400 | \$148,123,700 | \$14,479,200 | \$14,237,600 | \$15,035,800 |
| \$0 | \$1,200 | \$68,532,200 | \$4,324,900 | \$53,406,400 | \$0 | \$233,600 |
| \$0 | \$11,000,000 | \$0 | \$546,501,200 | \$0 | \$0 | \$0 |
| \$123,916,000 | \$1,338,906,000 | \$1,123,677,600 | \$698,949,800 | \$67,885,600 | \$14,237,600 | \$15,269,400 |
| | | | | | | |
| | | \$100,267,700 | | | | |
| | | | \$2,462,700 | | | |
| | | | \$6,448,100 | | | |
| \$103,061,700 | | \$243,803,400 | | | | |
| \$20,202,300 | | \$45,656,500 | | | | |
| | \$1,062,669,700 | | | | | |
| | \$235,086,400 | | | | | |
| | | | | \$23,781,400 | | |
| | | | \$19,719,900 | | | |
| | | | \$4,324,900 | | | |
| | \$7,358,700 | | | | | |
| | | | \$27,000,000 | | | |
| | \$40,000 | | | | | |
| | | | | \$29,625,000 | | |
| | | | | \$1,274,300 | | |
| | | | | \$13,204,900 | | |
| \$652,000 | | | | | | |
| | | | \$0 | | | \$0 |
| | \$9,000,000 | | \$72,812,000 | | | |
| | \$0 | | | | | |
| \$123,916,000 | \$1,314,154,800 | \$389,727,600 | \$132,767,600 | \$67,885,600 | \$0 | \$0 |
| | | | \$4,820,000 | | \$2,459,100 | |
| | | \$0 | | | | |
| | | \$36,500,000 | | | | |
| | \$13,750,000 | | | | \$2,258,500 | |
| | | | \$6,315,000 | | \$4,500,000 | |
| | | | \$8,546,000 | | \$5,020,000 | |
| | \$1,200 | | | | | \$9,261,800 |
| | | | | | | \$6,007,600 |
| | \$11,000,000 | | \$240,147,800 | | | |
| | | | \$306,353,400 | | | |
| \$0 | \$24,751,200 | \$36,500,000 | \$566,182,200 | \$0 | \$14,237,600 | \$15,269,400 |
| \$123,916,000 | \$1,338,906,000 | \$426,227,600 | \$698,949,800 | \$67,885,600 | \$14,237,600 | \$15,269,400 |
| | | \$329,203,100 | | | | |
| | | \$368,246,900 | | | | |
| | Oper. Dist. Total | \$1,123,677,600 | | | JFAC Action | |
| Percent Change in Total "Per Support Unit" | | | Discretionary Funds | | 20.4% | |
| Amounts Over FY 2023 Original Appropriation | | | Health Insurance Funds | | 10.9% | |

Administrators

Agency Number & Appropriation Unit: 170 EDPA

Bill Number & Chapter: S1204 (Ch.224)

PROGRAM DESCRIPTION: This division provides state funding to support the administration of Idaho's local school districts and public charter schools. Funding is used for personnel costs and the employer-paid benefits (PERSI and FICA) for district and school administrators, which include superintendents, assistant superintendents, principals, assistant principals, supervisors, and coordinators.

| DIVISION SUMMARY: | | | | | | |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
| BY FUND SOURCE | | | | | | |
| General | 109,048,900 | 109,048,900 | 119,177,000 | 126,210,300 | 123,562,200 | 123,916,000 |
| Federal | 1,506,400 | 1,500,000 | 0 | 0 | 0 | 0 |
| Total: | 110,555,300 | 110,548,900 | 119,177,000 | 126,210,300 | 123,562,200 | 123,916,000 |
| Percent Change: | | 0.0% | 7.8% | 5.9% | 3.7% | 4.0% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Trustee/Benefit | 110,555,300 | 110,548,900 | 119,177,000 | 126,210,300 | 123,562,200 | 123,916,000 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 0.00 | 119,177,000 | 0 | 0 | 119,177,000 | |
| FY 2024 Base | 0.00 | 119,177,000 | 0 | 0 | 119,177,000 | |
| Change in Employee Compensation | 0.00 | 4,561,000 | 0 | 0 | 4,561,000 | |
| Nondiscretionary Adjustments | 0.00 | 178,000 | 0 | 0 | 178,000 | |
| FY 2024 Total Appropriation | 0.00 | 123,916,000 | 0 | 0 | 123,916,000 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>4.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>4.0%</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: S1204 included funding for a 4% base salary increase for administrators and for the estimated reduction of 91 mid-term support units as the state returns to counting students using average daily attendance instead of enrollment, as required by law.

LEGISLATIVE REQUIREMENTS: Section 3 of S1204 amended Section 33-1004E(6), Idaho Code, to increase the base salary of administrative staff from \$41,491 to \$43,151 as a result of the 4% base salary increase.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|---------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 0.00 | 0 | 0 | 0 | 123,916,000 | 123,916,000 |

Teachers

Agency Number & Appropriation Unit: 170 EDPT
Bill Number & Chapter: H208 (Ch.40), S1205 (Ch.276)

PROGRAM DESCRIPTION: This division provides state and federal funding to support the instructional services in Idaho's local school districts and public charter schools. Funds are primarily expended for salaries and employer-paid benefits (PERSI and FICA).

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|----------------------|-----------------------|----------------------|----------------------|----------------------|
| BY FUND SOURCE | | | | | | |
| General | 1,138,748,200 | 1,138,748,200 | 1,158,424,900 | 1,209,533,400 | 1,197,633,400 | 1,327,904,800 |
| Dedicated | 0 | 0 | 0 | 0 | 147,861,800 | 1,200 |
| Federal | 43,075,900 | 32,437,500 | 47,473,700 | 11,000,000 | 11,000,000 | 11,000,000 |
| Total: | 1,181,824,100 | 1,171,185,700 | 1,205,898,600 | 1,220,533,400 | 1,356,495,200 | 1,338,906,000 |
| Percent Change: | | (0.9%) | 3.0% | 1.2% | 12.5% | 11.0% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Trustee/Benefit | 1,181,824,100 | 1,171,185,700 | 1,205,898,600 | 1,220,533,400 | 1,356,495,200 | 1,338,906,000 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|-------------|----------------------|--------------|-------------------|----------------------|
| FY 2023 Original Appropriation | 0.00 | 1,156,924,900 | 0 | 47,473,700 | 1,204,398,600 |
| 1. Dyslexia Training - Prof. Development | 0.00 | 1,500,000 | 0 | 0 | 1,500,000 |
| FY 2023 Total Appropriation | 0.00 | 1,158,424,900 | 0 | 47,473,700 | 1,205,898,600 |
| Removal of Onetime Expenditures | 0.00 | (1,500,000) | 0 | (36,473,700) | (37,973,700) |
| FY 2024 Base | 0.00 | 1,156,924,900 | 0 | 11,000,000 | 1,167,924,900 |
| Nondiscretionary Adjustments | 0.00 | 23,119,300 | 0 | 0 | 23,119,300 |
| FY 2024 Maintenance (MCO) | 0.00 | 1,180,044,200 | 0 | 11,000,000 | 1,191,044,200 |
| 2. Dyslexia Training | 0.00 | 2,900,000 | 0 | 0 | 2,900,000 |
| Career Ladder Change - \$6,359 per FTE | 0.00 | 144,960,600 | 0 | 0 | 144,960,600 |
| Teacher of the Year Stipend | 0.00 | 0 | 1,200 | 0 | 1,200 |
| FY 2024 Total Appropriation | 0.00 | 1,327,904,800 | 1,200 | 11,000,000 | 1,338,906,000 |
| % Change From FY 2023 Original Approp. | 0.0% | 14.8% | 0.0% | (76.8%) | 11.2% |
| % Change From FY 2023 Total Approp. | 0.0% | 14.6% | 0.0% | (76.8%) | 11.0% |

FISCAL YEAR 2023 SUPPLEMENTAL: H208 provided onetime funding to address the requirement that local education agencies provide professional development and training support for dyslexia. This requirement was added with passage of H731 (2022).

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature in S1205 fully funded nondiscretionary adjustments including the career ladder; math and science requirements; increases related to PERSI retirement rates; and a zeroing-out of funding for the Master Educator Premiums, as this program will sunset at the end of FY 2024. Funding for the Career Ladder was reduced from the \$36,079,900 request to \$18,650,700 to account for the reduction of 91 mid-term support units as a result of returning to average daily attendance (ADA) for student count purposes. The Legislature approved three line items. The first line item included ongoing funding for dyslexia training and professional development. Funding was also approved for a pay increase of \$6,359 for each allocated teacher and pupil service staff member; this funding was approved by the Legislature for the purpose of providing ongoing salary increases. Finally, onetime funding was provided for a teacher of the year stipend.

LEGISLATIVE REQUIREMENTS: Section 4 of S1205 provided guidance on the funding, uses, and reporting for professional development, Section 5 defined "distributed," and Section 6 provided distribution criteria for the \$6,359 of additional compensation for teachers and pupil service staff.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|------------------------|-----------------------|-------------|------------|----------|----------|----------------------|----------------------|
| G 10000 | General | 0.00 | 0 | 0 | 0 | 1,327,904,800 | 1,327,904,800 |
| OT D 53500 | Idaho Tax Rebate Fund | 0.00 | 0 | 0 | 0 | 1,200 | 1,200 |
| F 34800 | Federal Grant | 0.00 | 0 | 0 | 0 | 11,000,000 | 11,000,000 |
| Totals: | | 0.00 | 0 | 0 | 0 | 1,338,906,000 | 1,338,906,000 |

Operations

Agency Number & Appropriation Unit: 170 EDPO, 170 EDPS(Cont)

Bill Number & Chapter: S1206 (Ch.277)

PROGRAM DESCRIPTION: This division provides state funding to support the operations of Idaho's local school districts and public charter schools. Funds are used for salaries and employer-paid benefits (PERSI, and FICA) for a wide range of job duties such as business managers, office support, computer technicians, grounds keeping, and maintenance (classified staff). This division also includes funding for pupil transportation, technology, health insurance funds, and discretionary funds which can be used for any educational support services or general operations.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|--------------------|-----------------------|----------------------|----------------------|----------------------|
| BY FUND SOURCE | | | | | | |
| General | 721,839,500 | 721,839,500 | 858,543,700 | 971,926,200 | 884,620,100 | 1,055,145,400 |
| Dedicated | 62,798,000 | 62,798,000 | 68,532,200 | 68,532,200 | 218,382,100 | 68,532,200 |
| Federal | 26,123,500 | 12,112,900 | 0 | 0 | 0 | 0 |
| Total: | 810,761,000 | 796,750,400 | 927,075,900 | 1,040,458,400 | 1,103,002,200 | 1,123,677,600 |
| Percent Change: | | (1.7%) | 16.4% | 12.2% | 19.0% | 21.2% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Trustee/Benefit | 810,761,000 | 796,750,400 | 927,075,900 | 1,040,458,400 | 1,103,002,200 | 1,123,677,600 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|-------------|----------------------|-------------------|-------------|----------------------|
| FY 2023 Original Appropriation | 0.00 | 858,543,700 | 68,532,200 | 0 | 927,075,900 |
| FY 2024 Base | 0.00 | 858,543,700 | 68,532,200 | 0 | 927,075,900 |
| Public School Salary Change | 0.00 | 7,459,000 | 0 | 0 | 7,459,000 |
| Nondiscretionary Adjustments | 0.00 | 8,988,800 | 0 | 0 | 8,988,800 |
| FY 2024 Maintenance (MCO) | 0.00 | 874,991,500 | 68,532,200 | 0 | 943,523,700 |
| 8. Additional Compensation - Classified | 0.00 | 97,400,000 | 0 | 0 | 97,400,000 |
| 9. Discretionary Funding | 0.00 | 48,849,900 | 0 | 0 | 48,849,900 |
| 10. Health Insurance Funding | 0.00 | 27,904,000 | 0 | 0 | 27,904,000 |
| 11. Restore Technology Funding | 0.00 | 10,000,000 | 0 | 0 | 10,000,000 |
| 15. Move IT Staff Funds to Discretionary | 0.00 | (4,000,000) | 0 | 0 | (4,000,000) |
| FY 2024 Total Appropriation | 0.00 | 1,055,145,400 | 68,532,200 | 0 | 1,123,677,600 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>22.9%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>21.2%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: S1206 included funding for a 4% base salary increase for classified staff, funding for estimated transportation costs, and for the estimated reduction of 91 mid-term support units as a result of student counts returning to average daily attendance (ADA) from enrollment. The Legislature approved four line items. Line item 8 provided increased funding to address issues with classified compensation from other fund sources. Line item 9 increased the discretionary funding by 20.4%. Line item 10 increased health insurance allocations to keep funding consistent with allocations for state employees. Line item 11 restored technology funding that was reduced during the COVID-19 pandemic. Finally, line item 15 removed funding that was earmarked for IT staff support in schools; these funds will be considered discretionary in FY 2024.

LEGISLATIVE REQUIREMENTS: Section 3 of S1206 amended Section 33-1004E(6), Idaho Code, to increase the base salary of classified staff from \$24,841 to \$38,802 as a result of the 4% base salary increase and the funding approved in line item 8. S1206 also included the following requirements: Section 4 set the discretionary funds at \$19,537 per support unit; Section 5 sets the health benefit and insurance funds distribution at \$21,854 per support unit to offset the employer costs of health, vision, and dental insurance and benefits; Section 6 provided guidance on the distribution and purposes of funding for classroom technology; Section 7 defined "distribution;" and Section 8 allowed for the transfer of funds among six divisions of the public schools budget for year-end reconciliation.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|------------------------------|-------------|------------|----------|----------|----------------------|----------------------|
| G 10000 General | 0.00 | 0 | 0 | 0 | 1,055,145,400 | 1,055,145,400 |
| D 48110 Pub Sch Other Income | 0.00 | 0 | 0 | 0 | 7,000,000 | 7,000,000 |
| D 48199 Pub School End Inc | 0.00 | 0 | 0 | 0 | 61,532,200 | 61,532,200 |
| Totals: | 0.00 | 0 | 0 | 0 | 1,123,677,600 | 1,123,677,600 |

Children's Programs

Agency Number & Appropriation Unit: 170 EDPC

Bill Number & Chapter: S1207 (Ch.278)

PROGRAM DESCRIPTION: The Division of 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 provide funding for the separate instruction of identified subgroups of children outside the normal classroom of an Idaho public school.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-----------------------|--------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 90,768,300 | 90,768,300 | 142,192,400 | 152,384,100 | 136,384,100 | 148,123,700 |
| Dedicated | 4,025,200 | 4,025,200 | 4,024,900 | 4,324,900 | 5,985,000 | 4,324,900 |
| Federal | 954,249,000 | 481,031,800 | 823,894,800 | 693,479,600 | 694,627,400 | 546,501,200 |
| Total: | 1,049,042,500 | 575,825,300 | 970,112,100 | 850,188,600 | 836,996,500 | 698,949,800 |
| Percent Change: | | (45.1%) | 68.5% | (12.4%) | (13.7%) | (28.0%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Trustee/Benefit | 1,049,042,500 | 575,825,300 | 970,112,100 | 850,188,600 | 836,996,500 | 698,949,800 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 0.00 | 142,192,400 | 4,024,900 | 823,894,800 | 970,112,100 | |
| Removal of Onetime Expenditures | 0.00 | 0 | 0 | (584,894,800) | (584,894,800) | |
| FY 2024 Base | 0.00 | 142,192,400 | 4,024,900 | 239,000,000 | 385,217,300 | |
| Nondiscretionary Adjustments | 0.00 | (3,164,700) | 300,000 | 0 | (2,864,700) | |
| FY 2024 Maintenance (MCO) | 0.00 | 139,027,700 | 4,324,900 | 239,000,000 | 382,352,600 | |
| 1. Content & Curriculum - Learning Loss | 0.00 | 1,600,000 | 0 | 0 | 1,600,000 | |
| 8. Move Mastery Based Funds to Dyslexia | 0.00 | (1,050,000) | 0 | 0 | (1,050,000) | |
| 18. ESSER II Funding | 0.00 | 0 | 0 | 21,238,900 | 21,238,900 | |
| 19. ESSER III Funding | 0.00 | 0 | 0 | 277,005,700 | 277,005,700 | |
| 20. Children Experiencing Homelessness | 0.00 | 0 | 0 | 1,800,400 | 1,800,400 | |
| 21. IDEA Part B Special Education | 0.00 | 0 | 0 | 5,658,900 | 5,658,900 | |
| 22. IDEA Part B Pre-K Special Education | 0.00 | 0 | 0 | 649,500 | 649,500 | |
| 23. Stronger Connections Federal Grant | 0.00 | 0 | 0 | 1,147,800 | 1,147,800 | |
| 25. Special Education MFS | 0.00 | 8,546,000 | 0 | 0 | 8,546,000 | |
| 26. Advanced Opportunities (H181) | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2024 Total Appropriation | 0.00 | 148,123,700 | 4,324,900 | 546,501,200 | 698,949,800 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>4.2%</i> | <i>7.5%</i> | <i>(33.7%)</i> | <i>(28.0%)</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: S1207 included nondiscretionary adjustments for the Idaho Digital Learning Academy; Advanced Opportunities Program; and safe and drug free schools. The Legislature approved ten line items. Line item 1 restored funding for digital content and curricula that was reduced during the COVID-19 pandemic. Line item 8 removed funding for the Mastery-Based Program and moved this funding to the Teachers Division for costs related to dyslexia support. Line item 18 provided the remaining amount of funding from the ESSER II allocation. Line item 19 provided for the remaining ESSER III allocation. Line item 20 provided funding for support services for children experiencing homelessness. Line items 21 and 22 provided the remaining ARPA funding for special education programs. Line item 23 provided new appropriation for the Stronger Connections Federal Grant to provide funding to help keep schools safe. Line item 25 provided onetime funding for Idaho to meet its maintenance of financial support (MFS) for special education services; this funding was moved from a supplemental request to account for the delayed decision making process of the federal government. Finally, line item 26 provided \$10,000,000 to meet the requirements of H181. However, H181 was held in the Senate Education Committee and the funding bill, S1215, was held in the Finance Committee.

LEGISLATIVE REQUIREMENTS: S1207 included several sections of language that directed the use of the moneys appropriated in the bill. Section 3 provided guidance for the Idaho Digital Learning Academy on its program operations. Section 4 provided funding distribution amounts and uses for the Safe and Drug-Free Schools Program. Section 5 provided guidance on the use of funds for remediation and reporting requirements. Section 6 provided a formula and outlined the purpose of funding for English proficiency. Section 7 required the Department of Education to collect certain data for advanced opportunities courses and program evaluation. Section 8 provided for a transfer of funds to the Commission on Hispanic Affairs. Section 9 provided for a transfer of funds to the Idaho State Police. Section 10 defined "distributed." Section 11 required the Department of Education to distribute funds for digital content. Finally, Section 12 provided for distribution and reporting criteria on special education funding that is related to the maintenance of financial support provided in line item 25.

OTHER LEGISLATION: H24 and its trailer bill S1167 pertain to the Governor's Initiative for the Idaho Launch Program. These bills enhanced the program, moved the In-Demand Careers Fund from Title 33 to Title 72 of Idaho Code, provided that any unexpended moneys appropriated for the Advanced Opportunities Programs from any fund source are to be transferred to the In-Demand Careers Fund instead of the Public Education Stabilization Fund (PESF), provided for direction on the use of funds should the appropriation exceed the number of eligible participants, and required reporting to the Legislature. S1167 provided a sunset on the launch program of July 1, 2029.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|---------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 0.00 | 0 | 0 | 0 | 139,577,700 | 139,577,700 |
| OT G 10000 | General | 0.00 | 0 | 0 | 0 | 8,546,000 | 8,546,000 |
| D 48154 | Cig, Tob, Lottery Inc Tax | 0.00 | 0 | 0 | 0 | 4,324,900 | 4,324,900 |
| OT F 34400 | American Rescue Plan | 0.00 | 0 | 0 | 0 | 285,114,500 | 285,114,500 |
| OT F 34500 | Federal COVID-19 Relief | 0.00 | 0 | 0 | 0 | 21,238,900 | 21,238,900 |
| F 34800 | Federal Grant | 0.00 | 0 | 0 | 0 | 240,147,800 | 240,147,800 |
| Totals: | | 0.00 | 0 | 0 | 0 | 698,949,800 | 698,949,800 |

Facilities

Agency Number & Appropriation Unit: 170 EDPF, 170 EDPM(Cont)

Bill Number & Chapter: S1208 (Ch.225)

PROGRAM DESCRIPTION: The Division of Facilities includes moneys from the General Fund and funding provided from Idaho Lottery proceeds for both public school facility construction and repair costs and to support the Bond Levy Equalization Program. Specifically, this appropriation funds the Bond Levy Equalization Program, the Charter School Facilities Program, and the School Facilities Maintenance Match Program.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 26,206,900 | 26,206,900 | 15,605,700 | 14,479,200 | 14,479,200 | 14,479,200 |
| Dedicated | 35,125,000 | 31,950,600 | 55,861,300 | 53,406,400 | 53,406,400 | 53,406,400 |
| Total: | 61,331,900 | 58,157,500 | 71,467,000 | 67,885,600 | 67,885,600 | 67,885,600 |
| Percent Change: | | (5.2%) | 22.9% | (5.0%) | (5.0%) | (5.0%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Trustee/Benefit | 61,331,900 | 58,157,500 | 71,467,000 | 67,885,600 | 67,885,600 | 67,885,600 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|-------------|-------------------|-------------------|----------------|-------------------|
| FY 2023 Original Appropriation | 0.00 | 15,605,700 | 55,861,300 | 0 | 71,467,000 |
| FY 2024 Base | 0.00 | 15,605,700 | 55,861,300 | 0 | 71,467,000 |
| Nondiscretionary Adjustments | 0.00 | (1,126,500) | (2,454,900) | 0 | (3,581,400) |
| FY 2024 Total Appropriation | 0.00 | 14,479,200 | 53,406,400 | 0 | 67,885,600 |
| % Change From FY 2023 Original Approp. | 0.0% | (7.2%) | (4.4%) | 0.0% | (5.0%) |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: S1208 included a net decrease in nondiscretionary adjustments for FY 2024 from lottery and maintenance related funds. The appropriation included the following distributions:

- \$13,204,900 from the General Fund for the charter school facilities distribution;
- \$30,899,300 for the state facilities maintenance match distribution (\$1,274,300 General Fund and \$29,625,000 dedicated funds); and
- \$23,781,400 for the Bond Levy Equalization Program (\$0 from the General Fund and \$23,781,400 dedicated funds).

LEGISLATIVE REQUIREMENTS: Section 2 of S1208 specified that if funding is insufficient to meet the fiscal requirements of these programs, the necessary funds can be withdrawn from the Public Education Stabilization Fund (PESF). Section 3 directed the amount of General Fund to be transferred for the charter school facilities and school facilities maintenance match.

OTHER LEGISLATION: H292 as approved by the Legislature, provided property tax relief and financial support for school facilities. The financial support can be used to pay off bonds and levies or saved in a reserve fund for future facility needs. H380 provided \$20 million as part of the trailer appropriation bill for H292. S1043 provided for a charter school loan program where a qualifying school may borrow up to \$2.5 million to obtain low interest rate loans for facility purchases, improvements, and construction. The loan program is expected to be self-sustaining with loan repayments providing for new loans. Funding for the loan program was provided with H345 and \$50,000,000 was transferred from the General Fund to the Charter School Revolving Loan Fund.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 0.00 | 0 | 0 | 0 | 14,479,200 | 14,479,200 |
| D 31502 | Bond Levy Equalization | 0.00 | 0 | 0 | 0 | 23,781,400 | 23,781,400 |
| D 31503 | School District Bldg | 0.00 | 0 | 0 | 0 | 29,625,000 | 29,625,000 |
| Totals: | | 0.00 | 0 | 0 | 0 | 67,885,600 | 67,885,600 |

Central Services

Agency Number & Appropriation Unit: 170 EDPB

Bill Number & Chapter: S1209 (Ch.279)

PROGRAM DESCRIPTION: The Division of Central Services includes those 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.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 11,817,600 | 11,817,600 | 12,587,600 | 14,237,600 | 12,237,600 | 14,237,600 |
| Federal | 1,850,000 | 1,277,400 | 0 | 0 | 0 | 0 |
| Total: | 13,667,600 | 13,095,000 | 12,587,600 | 14,237,600 | 12,237,600 | 14,237,600 |
| Percent Change: | | (4.2%) | (3.9%) | 13.1% | (2.8%) | 13.1% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Operating Expenditures | 13,667,600 | 13,095,000 | 12,587,600 | 14,237,600 | 12,237,600 | 14,237,600 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|-------------|-------------------|-----------|----------|-------------------|
| FY 2023 Original Appropriation | 0.00 | 12,587,600 | 0 | 0 | 12,587,600 |
| FY 2024 Base | 0.00 | 12,587,600 | 0 | 0 | 12,587,600 |
| 5. Professional Development | 0.00 | 2,000,000 | 0 | 0 | 2,000,000 |
| 14. Moved Mastery Based Funds to Dyslexia | 0.00 | (350,000) | 0 | 0 | (350,000) |
| FY 2024 Total Appropriation | 0.00 | 14,237,600 | 0 | 0 | 14,237,600 |
| % Change From FY 2023 Original Approp. | 0.0% | 13.1% | 0.0% | 0.0% | 13.1% |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: S1209 appropriated funding for programs that are overseen 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. The Legislature approved two line items. Line item 5 provided funding to expand support to rural and smaller schools for math, science, and reading programs. Line item 14 removed earmarked funding for the Mastery-Based Programs; these moneys were moved to the Teachers Division to cover the costs of providing support for dyslexia programs.

LEGISLATIVE REQUIREMENTS: S1209 included several sections of language that directed the use of the moneys appropriated in the bill. Section 3 specified expenditures to support literacy programs, non-Title I schools, and math initiative efforts. Section 4 specified funding for assessments that include college entrance exams, the pre-college entrance exam, and end-of-course exams in science. Section 5 specified funding for professional development and teacher training. Section 6 specified funding that shall be expended for digital content and curriculum. Section 7 allowed for any unspent funds, with the exception of Section 4 which is driven by the number of students, to be deposited into the Public Education Stabilization Fund at the end of the fiscal year. Section 8 directed funding to be expended for technology education opportunities and/or information technology certificates. Section 9 defined the terms "expended" and "distributed." Section 10 encouraged the Department of Education to engage in open competitive acquisition processes and required a report to the Legislature by December 1, 2023, with information on all contracts valued at more than \$25,000.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|------------------------|------|------------|------------|---------|------------|------------|
| G 10000 General | 0.00 | 0 | 14,237,600 | 0 | 0 | 14,237,600 |

Educational Services for the Deaf & Blind

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY PROGRAM | | | | | | |
| Campus Operations | 7,679,000 | 7,679,000 | 8,304,700 | 8,613,900 | 9,011,800 | 9,261,800 |
| Outreach Programs | 4,333,400 | 4,333,400 | 5,215,000 | 5,393,700 | 5,747,600 | 6,007,600 |
| Total: | 12,012,400 | 12,012,400 | 13,519,700 | 14,007,600 | 14,759,400 | 15,269,400 |
| BY FUND SOURCE | | | | | | |
| General | 11,806,400 | 11,806,400 | 13,278,100 | 13,774,000 | 13,896,400 | 15,035,800 |
| Dedicated | 206,000 | 206,000 | 233,600 | 233,600 | 863,000 | 233,600 |
| Federal | 0 | 0 | 8,000 | 0 | 0 | 0 |
| Total: | 12,012,400 | 12,012,400 | 13,519,700 | 14,007,600 | 14,759,400 | 15,269,400 |
| Percent Change: | | 0.0% | 12.5% | 3.6% | 9.2% | 12.9% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 9,827,900 | 9,827,900 | 11,167,900 | 11,773,300 | 12,525,100 | 14,030,100 |
| Operating Expenditures | 1,953,500 | 1,953,500 | 2,242,800 | 2,234,300 | 2,234,300 | 1,039,300 |
| Capital Outlay | 231,000 | 231,000 | 109,000 | 0 | 0 | 200,000 |
| Total: | 12,012,400 | 12,012,400 | 13,519,700 | 14,007,600 | 14,759,400 | 15,269,400 |

DIVISION DESCRIPTION: The Idaho Bureau of Educational Services for the Deaf & the Blind (IESDB) is a quasi-governmental nonstate agency that provides educational services and opportunities for hearing impaired and visually impaired youth (birth through age 21) in Idaho. There is no full-time equivalent (FTP) cap for this entity.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|-------------|-------------------|----------------|--------------|-------------------|
| FY 2023 Original Appropriation | 0.00 | 13,058,400 | 233,600 | 8,000 | 13,300,000 |
| Supplementals | 0.00 | 219,700 | 0 | 0 | 219,700 |
| FY 2023 Total Appropriation | 0.00 | 13,278,100 | 233,600 | 8,000 | 13,519,700 |
| Removal of One-Time Expenditures | 0.00 | (109,000) | 0 | (8,000) | (117,000) |
| FY 2024 Base | 0.00 | 13,169,100 | 233,600 | 0 | 13,402,700 |
| Personnel Cost Benefits | 0.00 | 208,900 | 0 | 0 | 208,900 |
| Replacement Items | 0.00 | 200,000 | 0 | 0 | 200,000 |
| Statewide Cost Allocation | 0.00 | (500) | 0 | 0 | (500) |
| Change in Employee Compensation | 0.00 | 163,200 | 0 | 0 | 163,200 |
| FY 2024 Program Maintenance | 0.00 | 13,740,700 | 233,600 | 0 | 13,974,300 |
| Line Items | 0.00 | 1,295,100 | 0 | 0 | 1,295,100 |
| FY 2024 Total | 0.00 | 15,035,800 | 233,600 | 0 | 15,269,400 |
| % Chg from FY 2023 Orig Approp. | | 15.1% | 0.0% | (100.0%) | 14.8% |
| % Chg from FY 2023 Total Approp. | | 13.2% | 0.0% | (100.0%) | 12.9% |

I. Educational Services for the Deaf & Blind: Campus Operations

Agency Number & Appropriation Unit: 502 EDPD

Bill Number & Chapter: H194 (Ch.25), S1210 (Ch.226)

PROGRAM DESCRIPTION: The Bureau of Educational Services for the Deaf & the Blind Campus Operations provides educational opportunities for hearing impaired and visually impaired youth (birth through age 21) in Idaho, at the residential campus in Gooding.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 7,473,000 | 7,473,000 | 8,070,100 | 8,380,300 | 8,482,900 | 9,028,200 |
| Dedicated | 206,000 | 206,000 | 233,600 | 233,600 | 528,900 | 233,600 |
| Federal | 0 | 0 | 1,000 | 0 | 0 | 0 |
| Total: | 7,679,000 | 7,679,000 | 8,304,700 | 8,613,900 | 9,011,800 | 9,261,800 |
| Percent Change: | | 0.0% | 8.1% | 3.7% | 8.5% | 11.5% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 5,918,500 | 5,918,500 | 6,447,100 | 6,757,800 | 7,155,700 | 8,260,700 |
| Operating Expenditures | 1,638,500 | 1,638,500 | 1,857,600 | 1,856,100 | 1,856,100 | 1,001,100 |
| Capital Outlay | 122,000 | 122,000 | 0 | 0 | 0 | 0 |
| Total: | 7,679,000 | 7,679,000 | 8,304,700 | 8,613,900 | 9,011,800 | 9,261,800 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|-------------|------------------|------------------|----------------|------------------|
| FY 2023 Original Appropriation | 0.00 | 7,897,600 | 233,600 | 1,000 | 8,132,200 |
| 1. Inflation Related Cost Increases | 0.00 | 150,800 | 0 | 0 | 150,800 |
| 2. Risk Management Premium Increases | 0.00 | 21,700 | 0 | 0 | 21,700 |
| FY 2023 Total Appropriation | 0.00 | 8,070,100 | 233,600 | 1,000 | 8,304,700 |
| Removal of Onetime Expenditures | 0.00 | 0 | 0 | (1,000) | (1,000) |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Base | 0.00 | 8,070,100 | 233,600 | 0 | 8,303,700 |
| Personnel Benefit Costs | 0.00 | 142,600 | 0 | 0 | 142,600 |
| Statewide Cost Allocation | 0.00 | (500) | 0 | 0 | (500) |
| Change in Employee Compensation | 0.00 | 136,800 | 0 | 0 | 136,800 |
| FY 2024 Maintenance (MCO) | 0.00 | 8,349,000 | 233,600 | 0 | 8,582,600 |
| 1. Career Ladder Equivalence | 0.00 | 133,900 | 0 | 0 | 133,900 |
| 2. Personnel Salary Adjustments | 0.00 | 250,000 | 0 | 0 | 250,000 |
| Career Ladder Change - \$6,359 per FTE | 0.00 | 295,300 | 0 | 0 | 295,300 |
| FY 2024 Total Appropriation | 0.00 | 9,028,200 | 233,600 | 0 | 9,261,800 |
| % Change From FY 2023 Original Approp. | 0.0% | 14.3% | 0.0% | (100.0%) | 13.9% |
| % Change From FY 2023 Total Approp. | 0.0% | 11.9% | 0.0% | (100.0%) | 11.5% |

FISCAL YEAR 2023 SUPPLEMENTAL: H194 provided additional funding in FY 2023 for inflation related costs and risk management premium increases.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, and change in employee compensation (details on p. 5). The Legislature funded three line items pertaining to employee compensation. Line item 1 provided commensurate funding with the Career Ladder for instructional staff that work in the Campus Program as these instructional staff are not on the Career Ladder. Line item 2 provided funding to address staffing recruitment and retention issues on the campus. The Campus Program has been experiencing difficulties with recruiting and retaining staff in several hard to fill positions. Line item 3 provided funding for each instructional staff member to receive an additional \$6,359 in ongoing compensation for parity with traditional public school teachers and instructional staff.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------------------|-------------|-------------------|------------------|----------------|-------------------|------------------|
| G 10000 | General | 0.00 | 8,260,700 | 767,500 | 0 | 0 | 9,028,200 |
| D 48122 | D&B School (Endowment) | 0.00 | 0 | 233,600 | 0 | 0 | 233,600 |
| Totals: | | 0.00 | 8,260,700 | 1,001,100 | 0 | 0 | 9,261,800 |

II. Educational Services for the Deaf & Blind: Outreach Programs

Agency Number & Appropriation Unit: 502 EDPE

Bill Number & Chapter: H194 (Ch.25), S1210 (Ch.226)

PROGRAM DESCRIPTION: The Bureau of Educational Services for the Deaf & the Blind Outreach Programs provides support services for school districts, and hearing impaired and visually impaired students and their families, through regional programs offered statewide.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 4,333,400 | 4,333,400 | 5,208,000 | 5,393,700 | 5,413,500 | 6,007,600 |
| Dedicated | 0 | 0 | 0 | 0 | 334,100 | 0 |
| Federal | 0 | 0 | 7,000 | 0 | 0 | 0 |
| Total: | 4,333,400 | 4,333,400 | 5,215,000 | 5,393,700 | 5,747,600 | 6,007,600 |
| Percent Change: | | 0.0% | 20.3% | 3.4% | 10.2% | 15.2% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 3,909,400 | 3,909,400 | 4,720,800 | 5,015,500 | 5,369,400 | 5,769,400 |
| Operating Expenditures | 315,000 | 315,000 | 385,200 | 378,200 | 378,200 | 38,200 |
| Capital Outlay | 109,000 | 109,000 | 109,000 | 0 | 0 | 200,000 |
| Total: | 4,333,400 | 4,333,400 | 5,215,000 | 5,393,700 | 5,747,600 | 6,007,600 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|-------------|------------------|-----------|--------------|------------------|
| FY 2023 Original Appropriation | 0.00 | 5,160,800 | 0 | 7,000 | 5,167,800 |
| 1. Inflation Related Cost Increases | 0.00 | 31,000 | 0 | 0 | 31,000 |
| 2. Risk Management Premium Increases | 0.00 | 16,200 | 0 | 0 | 16,200 |
| FY 2023 Total Appropriation | 0.00 | 5,208,000 | 0 | 7,000 | 5,215,000 |
| Removal of Onetime Expenditures | 0.00 | (109,000) | 0 | (7,000) | (116,000) |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Base | 0.00 | 5,099,000 | 0 | 0 | 5,099,000 |
| Personnel Benefit Costs | 0.00 | 66,300 | 0 | 0 | 66,300 |
| Replacement Items | 0.00 | 200,000 | 0 | 0 | 200,000 |
| Change in Employee Compensation | 0.00 | 26,400 | 0 | 0 | 26,400 |
| FY 2024 Maintenance (MCO) | 0.00 | 5,391,700 | 0 | 0 | 5,391,700 |
| 1. Career Ladder Equivalence | 0.00 | 221,800 | 0 | 0 | 221,800 |
| 2. Personnel Salary Adjustments | 0.00 | 60,000 | 0 | 0 | 60,000 |
| Career Ladder Change - \$6,359 per FTE | 0.00 | 334,100 | 0 | 0 | 334,100 |
| FY 2024 Total Appropriation | 0.00 | 6,007,600 | 0 | 0 | 6,007,600 |
| % Change From FY 2023 Original Approp. | 0.0% | 16.4% | 0.0% | (100.0%) | 16.3% |
| % Change From FY 2023 Total Approp. | 0.0% | 15.4% | 0.0% | (100.0%) | 15.2% |

FISCAL YEAR 2023 SUPPLEMENTAL: H194 provided additional funding in FY 2023 for inflation related costs and risk management premium increases.

The Legislature made standard maintenance adjustments for benefit costs, and change in employee compensation (details on p. 5). Funding was provided to replace eight vehicles in the Outreach Program and for three line items pertaining to employee compensation. Line item 1 provided commensurate funding with the Career Ladder for instructional staff that work in the Campus Program as these instructional staff are not on the Career Ladder. Line item 2 provided funding to address staffing recruitment and retention issues with the Outreach Program. The Outreach Program has been experiencing difficulties with recruiting and retaining staff in several hard to fill positions. Line item 3 provided funding for each instructional staff member to receive an additional \$6,359 in ongoing compensation for parity with traditional public school teachers and instructional staff.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|------------------------|------|------------|----------|---------|------------|-----------|
| G 10000 General | 0.00 | 5,769,400 | 38,200 | 0 | 0 | 5,807,600 |
| OT G 10000 General | 0.00 | 0 | 0 | 200,000 | 0 | 200,000 |
| Totals: | 0.00 | 5,769,400 | 38,200 | 200,000 | 0 | 6,007,600 |

State Board of Education

| DEPARTMENT SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|--------------------|-----------------------|----------------------|----------------------|----------------------|
| BY DIVISION | | | | | | |
| Ag Research & Ext Service | 35,985,200 | 32,695,100 | 39,075,900 | 36,429,600 | 37,223,100 | 37,188,400 |
| College and Universities | 806,136,800 | 599,542,800 | 849,859,200 | 667,308,700 | 681,210,200 | 678,550,500 |
| Community Colleges | 72,599,600 | 52,599,600 | 57,742,900 | 59,435,500 | 60,653,300 | 61,710,500 |
| Education, State Board of | 107,546,200 | 21,489,500 | 55,141,900 | 83,698,500 | 113,884,500 | 96,376,200 |
| Health Education Programs | 25,634,200 | 24,885,900 | 25,949,100 | 27,147,300 | 27,387,900 | 27,215,100 |
| Career Technical Education | 94,229,200 | 83,507,700 | 94,268,800 | 86,576,800 | 88,249,900 | 108,296,800 |
| Idaho Public Television | 9,552,700 | 9,012,300 | 2,817,400 | 2,889,000 | 2,952,600 | 3,233,900 |
| Special Programs | 32,867,500 | 28,317,200 | 33,158,800 | 35,154,900 | 35,270,000 | 34,885,600 |
| Department of Education | 60,833,900 | 35,621,900 | 52,674,300 | 46,057,500 | 46,421,400 | 94,050,500 |
| Vocational Rehabilitation | 28,416,400 | 23,089,000 | 25,861,800 | 26,488,100 | 26,730,200 | 26,541,800 |
| Charter School Commission | 1,195,800 | 542,500 | 1,330,200 | 890,500 | 908,500 | 728,900 |
| Total: | 1,274,997,500 | 911,303,500 | 1,237,880,300 | 1,072,076,400 | 1,120,891,600 | 1,168,778,200 |
| BY FUND SOURCE | | | | | | |
| General | 570,758,000 | 552,616,800 | 624,423,000 | 609,149,900 | 620,011,800 | 648,572,000 |
| Dedicated | 487,146,300 | 306,903,900 | 526,099,700 | 339,347,500 | 376,469,800 | 414,940,000 |
| Federal | 217,093,200 | 51,782,800 | 87,357,600 | 123,579,000 | 124,410,000 | 105,266,200 |
| Total: | 1,274,997,500 | 911,303,500 | 1,237,880,300 | 1,072,076,400 | 1,120,891,600 | 1,168,778,200 |
| Percent Change: | | (28.5%) | 35.8% | (13.4%) | (9.5%) | (5.6%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 730,624,100 | 537,703,500 | 779,730,900 | 705,504,600 | 728,966,100 | 726,845,100 |
| Operating Expenditures | 324,779,600 | 149,289,500 | 283,251,500 | 173,780,300 | 201,818,100 | 202,128,300 |
| Capital Outlay | 27,775,000 | 26,203,100 | 27,664,600 | 25,434,400 | 22,814,300 | 22,811,600 |
| Trustee/Benefit | 191,818,800 | 198,107,400 | 147,233,300 | 167,357,100 | 167,293,100 | 216,993,200 |
| Total: | 1,274,997,500 | 911,303,500 | 1,237,880,300 | 1,072,076,400 | 1,120,891,600 | 1,168,778,200 |
| Full-Time Positions (FTP) | 6,178.65 | 6,168.98 | 6,083.78 | 6,216.92 | 6,208.72 | 6,201.72 |

Agricultural Research & Extension Service

Agency Number & Appropriation Unit: 514 EDHA

Bill Number & Chapter: H336 (Ch.184)

PROGRAM DESCRIPTION: Agricultural Research and Cooperative Extension Service (ARES) scientists conduct research on the University of Idaho campus and at thirteen research and extension centers across the state to ensure that Idaho agriculture remains productive and profitable. Results of that research, as well as family and consumer services, are then delivered to the agricultural community and citizens of Idaho through extension offices located in 42 of Idaho's 44 counties. [Statutory Authority: Section 33-2908, Idaho Code, et seq.]

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 35,495,100 | 32,695,100 | 38,195,700 | 36,039,500 | 36,833,000 | 36,798,300 |
| Federal | 490,100 | 0 | 880,200 | 390,100 | 390,100 | 390,100 |
| Total: | 35,985,200 | 32,695,100 | 39,075,900 | 36,429,600 | 37,223,100 | 37,188,400 |
| Percent Change: | | (9.1%) | 19.5% | (6.8%) | (4.7%) | (4.8%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 28,354,300 | 26,991,100 | 31,028,900 | 31,933,500 | 32,727,000 | 32,692,300 |
| Operating Expenditures | 6,880,900 | 4,369,600 | 6,891,100 | 3,846,100 | 3,846,100 | 3,846,100 |
| Capital Outlay | 750,000 | 1,334,400 | 1,155,900 | 650,000 | 650,000 | 650,000 |
| Total: | 35,985,200 | 32,695,100 | 39,075,900 | 36,429,600 | 37,223,100 | 37,188,400 |
| Full-Time Positions (FTP) | 349.35 | 349.35 | 338.72 | 340.21 | 340.21 | 340.21 |

Although ARES has approximately 340.21 full-time equivalent positions for FY 2024, there is no full-time equivalent position cap.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|---------------|-------------------|-----------|----------------|-------------------|
| FY 2023 Original Appropriation | 338.72 | 35,395,700 | 0 | 390,100 | 35,785,800 |
| Prior Year Reappropriation | 0.00 | 2,800,000 | 0 | 490,100 | 3,290,100 |
| FY 2023 Total Appropriation | 338.72 | 38,195,700 | 0 | 880,200 | 39,075,900 |
| Expenditure Adjustments | (1.28) | 0 | 0 | 0 | 0 |
| FY 2023 Estimated Expenditures | 337.44 | 38,195,700 | 0 | 880,200 | 39,075,900 |
| Removal of Onetime Expenditures | 0.00 | (3,205,900) | 0 | (490,100) | (3,696,000) |
| FY 2024 Base | 337.44 | 34,989,800 | 0 | 390,100 | 35,379,900 |
| Personnel Benefit Costs | 0.00 | 391,200 | 0 | 0 | 391,200 |
| Change in Employee Compensation | 0.00 | 1,023,300 | 0 | 0 | 1,023,300 |
| FY 2024 Maintenance (MCO) | 337.44 | 36,404,300 | 0 | 390,100 | 36,794,400 |
| 1. Animal and Plant Faculty Positions | 2.77 | 394,000 | 0 | 0 | 394,000 |
| FY 2024 Total Appropriation | 340.21 | 36,798,300 | 0 | 390,100 | 37,188,400 |
| % Change From FY 2023 Original Approp. | 0.4% | 4.0% | 0.0% | 0.0% | 3.9% |
| % Change From FY 2023 Total Approp. | 0.4% | (3.7%) | 0.0% | (55.7%) | (4.8%) |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs and change in employee compensation (details on p. 5). Line item 1 provided 2.77 FTP and \$394,000 for three research professors who will work at the University of Idaho Center for Agriculture, Food, and the Environment (CAFE) research dairy in Rupert, Idaho. The focus of this research will be the impact of cattle on the environment, how to increase and improve alfalfa and corn production, and chemical and particulate emissions from animal agriculture. Land for the research dairy was purchased in 2019, and the facility is currently under construction with a goal of the first cows being milked at the dairy in 2024.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|------------------------------------|--------|------------|-----------|---------|------------|------------|
| G 10000 General | 340.21 | 32,547,200 | 3,601,100 | 650,000 | 0 | 36,798,300 |
| F 34430 ARPA State Fiscal Recovery | 0.00 | 145,100 | 245,000 | 0 | 0 | 390,100 |
| Totals: | 340.21 | 32,692,300 | 3,846,100 | 650,000 | 0 | 37,188,400 |

College and Universities

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|--------------------|-----------------------|--------------------|--------------------|--------------------|
| BY PROGRAM | | | | | | |
| Boise State University | 322,215,600 | 242,501,300 | 353,336,000 | 279,113,600 | 284,043,500 | 282,541,800 |
| Idaho State University | 222,008,700 | 150,659,200 | 220,382,300 | 156,332,100 | 159,752,000 | 159,484,700 |
| Lewis-Clark State College | 60,844,700 | 32,508,800 | 65,192,900 | 39,488,600 | 40,523,300 | 40,517,100 |
| University of Idaho | 194,825,100 | 172,272,000 | 204,705,300 | 185,932,600 | 190,449,600 | 189,565,100 |
| Systemwide | 6,242,700 | 1,601,500 | 6,242,700 | 6,441,800 | 6,441,800 | 6,441,800 |
| Total: | 806,136,800 | 599,542,800 | 849,859,200 | 667,308,700 | 681,210,200 | 678,550,500 |
| BY FUND SOURCE | | | | | | |
| General | 315,109,200 | 313,188,800 | 340,515,500 | 348,603,700 | 355,468,300 | 353,942,200 |
| Dedicated | 458,237,600 | 286,004,000 | 503,111,000 | 318,705,000 | 325,741,900 | 324,608,300 |
| Federal | 32,790,000 | 350,000 | 6,232,700 | 0 | 0 | 0 |
| Total: | 806,136,800 | 599,542,800 | 849,859,200 | 667,308,700 | 681,210,200 | 678,550,500 |
| Percent Change: | | (25.6%) | 41.8% | (21.5%) | (19.8%) | (20.2%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 565,345,000 | 466,358,000 | 603,831,900 | 523,116,800 | 541,866,300 | 539,206,600 |
| Operating Expenditures | 217,108,300 | 112,530,900 | 222,619,000 | 122,435,600 | 120,611,500 | 120,611,500 |
| Capital Outlay | 19,608,700 | 17,825,300 | 19,333,500 | 17,681,500 | 14,657,600 | 14,657,600 |
| Trustee/Benefit | 4,074,800 | 2,828,600 | 4,074,800 | 4,074,800 | 4,074,800 | 4,074,800 |
| Total: | 806,136,800 | 599,542,800 | 849,859,200 | 667,308,700 | 681,210,200 | 678,550,500 |
| Full-Time Positions (FTP) | 4,751.82 | 4,742.15 | 4,749.43 | 4,846.88 | 4,840.68 | 4,840.68 |

Although the College and Universities estimate 4,840.68 full-time equivalent positions for FY 2024, there is no full-time equivalent position cap. The Legislature provides an appropriation to each institution, and authorizes the State Board of Education to distribute systemwide appropriations to the institutions.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|-----------------|--------------------|--------------------|------------------|--------------------|
| FY 2023 Original Appropriation | 4,749.43 | 338,065,500 | 304,968,000 | 14,000 | 643,047,500 |
| Reappropriation | 0.00 | 1,450,000 | 198,143,000 | 6,218,700 | 205,811,700 |
| Supplementals | 0.00 | 1,000,000 | 0 | 0 | 1,000,000 |
| FY 2023 Total Appropriation | 4,749.43 | 340,515,500 | 503,111,000 | 6,232,700 | 849,859,200 |
| Executive Carry Forward | 0.00 | 34,900 | 0 | 0 | 34,900 |
| Expenditure Adjustments | 24.82 | 0 | 6,932,400 | 0 | 6,932,400 |
| FY 2023 Estimated Expenditures | 4,774.25 | 340,550,400 | 510,043,400 | 6,232,700 | 856,826,500 |
| Removal of One-Time Expenditures | (30.33) | (3,479,100) | (205,500,300) | (6,232,700) | (215,212,100) |
| Base Adjustments | 104.26 | 0 | 5,500,400 | 0 | 5,500,400 |
| FY 2024 Base | 4,848.18 | 337,071,300 | 310,043,500 | 0 | 647,114,800 |
| Personnel Cost Benefits | 0.00 | 3,332,500 | 2,151,700 | 0 | 5,484,200 |
| Inflationary Adjustments | 0.00 | 0 | 4,369,900 | 0 | 4,369,900 |
| Replacement Items | 0.00 | 0 | 2,224,600 | 0 | 2,224,600 |
| Statewide Cost Allocation | 0.00 | 2,582,200 | 0 | 0 | 2,582,200 |
| Change in Employee Compensation | 0.00 | 8,923,400 | 5,779,400 | 0 | 14,702,800 |
| Nondiscretionary Adjustments | 0.00 | (2,963,100) | 0 | 0 | (2,963,100) |
| FY 2024 Program Maintenance | 4,848.18 | 348,946,300 | 324,569,100 | 0 | 673,515,400 |
| Line Items | (7.50) | 4,932,400 | 0 | 0 | 4,932,400 |
| DHR Consolidation | 0.00 | 63,500 | 39,200 | 0 | 102,700 |
| FY 2024 Total | 4,840.68 | 353,942,200 | 324,608,300 | 0 | 678,550,500 |
| % Chg from FY 2023 Orig Approp. | 1.9% | 4.7% | 6.4% | (100.0%) | 5.5% |
| % Chg from FY 2023 Total Approp. | 1.9% | 3.9% | (35.5%) | (100.0%) | (20.2%) |

I. College and Universities: Boise State University

Agency Number & Appropriation Unit: 512 EDGA

Bill Number & Chapter: S1176 (Ch.170)

PROGRAM DESCRIPTION: Boise State University is a comprehensive, urban university serving a diverse population through undergraduate, graduate, and doctoral programs; research; and state and regional public service. The university's primary emphasis is on business and economics, engineering, the social sciences, public affairs, the performing arts, and teacher preparation. The university also focuses on the health professions and the physical and biological sciences.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 109,688,200 | 111,730,700 | 120,502,400 | 124,706,900 | 126,014,900 | 125,254,900 |
| Dedicated | 190,306,100 | 130,770,600 | 232,833,600 | 154,406,700 | 158,028,600 | 157,286,900 |
| Federal | 22,221,300 | 0 | 0 | 0 | 0 | 0 |
| Total: | 322,215,600 | 242,501,300 | 353,336,000 | 279,113,600 | 284,043,500 | 282,541,800 |
| Percent Change: | | (24.7%) | 45.7% | (21.0%) | (19.6%) | (20.0%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 218,009,700 | 197,960,100 | 241,665,500 | 216,065,500 | 223,624,600 | 222,122,900 |
| Operating Expenditures | 95,074,600 | 37,555,700 | 105,629,500 | 55,076,000 | 54,299,100 | 54,299,100 |
| Capital Outlay | 9,131,300 | 6,985,500 | 6,041,000 | 7,972,100 | 6,119,800 | 6,119,800 |
| Total: | 322,215,600 | 242,501,300 | 353,336,000 | 279,113,600 | 284,043,500 | 282,541,800 |
| Full-Time Positions (FTP) | 1,855.17 | 1,855.17 | 1,855.17 | 1,926.43 | 1,925.10 | 1,925.10 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 1,855.17 | 120,502,400 | 151,062,900 | 0 | 271,565,300 | |
| Prior Year Reappropriation | 0.00 | 0 | 81,770,700 | 0 | 81,770,700 | |
| FY 2023 Total Appropriation | 1,855.17 | 120,502,400 | 232,833,600 | 0 | 353,336,000 | |
| Expenditure Adjustments | 0.00 | 1,779,000 | 0 | 0 | 1,779,000 | |
| FY 2023 Estimated Expenditures | 1,855.17 | 122,281,400 | 232,833,600 | 0 | 355,115,000 | |
| Removal of Onetime Expenditures | 0.00 | 0 | (81,770,700) | 0 | (81,770,700) | |
| Base Adjustments | 73.93 | (1,779,000) | (2,269,200) | 0 | (4,048,200) | |
| FY 2024 Base | 1,929.10 | 120,502,400 | 148,793,700 | 0 | 269,296,100 | |
| Personnel Benefit Costs | 0.00 | 1,071,200 | 1,045,300 | 0 | 2,116,500 | |
| Inflationary Adjustments | 0.00 | 0 | 2,310,700 | 0 | 2,310,700 | |
| Replacement Items | 0.00 | 0 | 2,224,600 | 0 | 2,224,600 | |
| Statewide Cost Allocation | 0.00 | 1,003,700 | 0 | 0 | 1,003,700 | |
| Change in Employee Compensation | 0.00 | 2,960,800 | 2,889,500 | 0 | 5,850,300 | |
| Nondiscretionary Adjustments | 0.00 | (2,020,300) | 0 | 0 | (2,020,300) | |
| FY 2024 Maintenance (MCO) | 1,929.10 | 123,517,800 | 157,263,800 | 0 | 280,781,600 | |
| 5. BSU, ISU, UI-Audit Staff Transfer | (4.00) | (423,200) | 0 | 0 | (423,200) | |
| Gov. Initiative - Institution Funding | 0.00 | 2,136,600 | 0 | 0 | 2,136,600 | |
| DHR Consolidation | 0.00 | 23,700 | 23,100 | 0 | 46,800 | |
| FY 2024 Total Appropriation | 1,925.10 | 125,254,900 | 157,286,900 | 0 | 282,541,800 | |
| % Change From FY 2023 Original Approp. | 3.8% | 3.9% | 4.1% | 0.0% | 4.0% | |
| % Change From FY 2023 Total Approp. | 3.8% | 3.9% | (32.4%) | 0.0% | (20.0%) | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Inflationary adjustments included library subscriptions and utility costs. Replacement items included vehicles, lawn equipment, audio/visual and computer equipment, shop equipment, musical instruments, furniture, art supplies and equipment, and tools. Line item 5 provided for the reduction of 4.00 FTP and \$423,200 from Boise State University to consolidate institution audit staff under the Office of the State Board of Education. Lastly, funding was provided for each institution in lieu of individual allocations for replacement items, inflationary adjustments, and occupancy costs.

LEGISLATIVE REQUIREMENTS: S1176 included four sections of requirements. Section 2 provided reappropriation authority for any unused and unencumbered dedicated funds at the end of FY 2023. Section 4 provided authority for the Office of the State Board of Education to distribute funds to institutions for Higher Education Research Council and competitive grants through the Idaho Incubation Fund Program. Section 5 provided authority to the Division of Financial Management to approve the expenditure of dedicated state funds pursuant to the noncognizable process for student tuition and fees during fiscal year 2022. Section 6 required that the institutions shall not spend any state appropriated funds to support diversity, equity, inclusion, or social justice ideology. The institutions shall also provide a report to the Joint Finance-Appropriations Committee of the expenditure of funds for these purposes by January by 2024.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in its FY 2024 appropriation bill that removes all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments. The bill also exempted the agency from the 10% transfer limitation between budgeted programs.

| FY 2024 APPROPRIATION: | | <u>FTP</u> | <u>Pers. Cost</u> | <u>Oper Exp</u> | <u>Cap Out</u> | <u>T/B Pymnts</u> | <u>Total</u> |
|-------------------------------|--------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 878.49 | 112,276,400 | 9,220,700 | 3,757,800 | 0 | 125,254,900 |
| D 65000 | Unrestricted | 1,046.61 | 109,846,500 | 45,078,400 | 137,400 | 0 | 155,062,300 |
| OT D 65000 | Unrestricted | 0.00 | 0 | 0 | 2,224,600 | 0 | 2,224,600 |
| Totals: | | 1,925.10 | 222,122,900 | 54,299,100 | 6,119,800 | 0 | 282,541,800 |

II. College and Universities: Idaho State University

Agency Number & Appropriation Unit: 513 EDGB

Bill Number & Chapter: S1176 (Ch.170)

PROGRAM DESCRIPTION: Idaho State University, located in Pocatello, is a doctoral university serving a diverse population through research, state and regional public service, and undergraduate and graduate programs. The university also has specific responsibilities for delivering programs in the health professions with an emphasis in the biological sciences. Idaho State University also emphasizes business, education and teacher preparation, engineering, technical training, liberal arts, and sciences.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 85,042,000 | 84,345,200 | 91,518,200 | 93,050,400 | 95,178,400 | 94,980,500 |
| Dedicated | 136,616,700 | 65,964,000 | 128,864,100 | 63,281,700 | 64,573,600 | 64,504,200 |
| Federal | 350,000 | 350,000 | 0 | 0 | 0 | 0 |
| Total: | 222,008,700 | 150,659,200 | 220,382,300 | 156,332,100 | 159,752,000 | 159,484,700 |
| Percent Change: | | (32.1%) | 46.3% | (29.1%) | (27.5%) | (27.6%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 165,443,700 | 115,221,200 | 173,785,900 | 125,939,600 | 130,566,400 | 130,299,100 |
| Operating Expenditures | 52,811,700 | 28,215,800 | 40,480,700 | 25,813,300 | 25,518,900 | 25,518,900 |
| Capital Outlay | 3,753,300 | 7,222,200 | 6,115,700 | 4,579,200 | 3,666,700 | 3,666,700 |
| Total: | 222,008,700 | 150,659,200 | 220,382,300 | 156,332,100 | 159,752,000 | 159,484,700 |
| Full-Time Positions (FTP) | 1,248.40 | 1,238.73 | 1,241.73 | 1,242.10 | 1,240.81 | 1,240.81 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 1,241.73 | 90,068,200 | 58,941,500 | 0 | 149,009,700 | |
| Prior Year Reappropriation | 0.00 | 1,450,000 | 69,922,600 | 0 | 71,372,600 | |
| FY 2023 Total Appropriation | 1,241.73 | 91,518,200 | 128,864,100 | 0 | 220,382,300 | |
| Expenditure Adjustments | 2.08 | 315,000 | 2,263,900 | 0 | 2,578,900 | |
| FY 2023 Estimated Expenditures | 1,243.81 | 91,833,200 | 131,128,000 | 0 | 222,961,200 | |
| Removal of Onetime Expenditures | (2.08) | (1,450,000) | (72,186,500) | 0 | (73,636,500) | |
| Base Adjustments | 2.08 | (315,000) | 2,263,500 | 0 | 1,948,500 | |
| FY 2024 Base | 1,243.81 | 90,068,200 | 61,205,000 | 0 | 151,273,200 | |
| Personnel Benefit Costs | 0.00 | 1,041,500 | 365,500 | 0 | 1,407,000 | |
| Inflationary Adjustments | 0.00 | 0 | 1,941,900 | 0 | 1,941,900 | |
| Statewide Cost Allocation | 0.00 | 661,900 | 0 | 0 | 661,900 | |
| Change in Employee Compensation | 0.00 | 2,792,200 | 979,800 | 0 | 3,772,000 | |
| Nondiscretionary Adjustments | 0.00 | (841,000) | 0 | 0 | (841,000) | |
| FY 2024 Maintenance (MCO) | 1,243.81 | 93,722,800 | 64,492,200 | 0 | 158,215,000 | |
| 5. BSU, ISU, UI - Audit Staff Transfer | (3.00) | (390,600) | 0 | 0 | (390,600) | |
| Gov. Initiative - Institution Funding | 0.00 | 1,614,000 | 0 | 0 | 1,614,000 | |
| DHR Consolidation | 0.00 | 34,300 | 12,000 | 0 | 46,300 | |
| FY 2024 Total Appropriation | 1,240.81 | 94,980,500 | 64,504,200 | 0 | 159,484,700 | |
| % Change From FY 2023 Original Approp. | (0.1%) | 5.5% | 9.4% | 0.0% | 7.0% | |
| % Change From FY 2023 Total Approp. | (0.1%) | 3.8% | (49.9%) | 0.0% | (27.6%) | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Inflationary adjustments included library subscriptions and utility costs. Line item 5 reduced 3.00 FTP and \$390,600 from Idaho State University to consolidate institution audit staff under the Office of the State Board of Education. Lastly, funding was provided for each institution in lieu of individual allocations for replacement items, inflationary adjustments, and occupancy costs.

LEGISLATIVE REQUIREMENTS: S1176 included four sections of requirements. Section 2 provided reappropriation authority for any unused and unencumbered dedicated funds at the end of FY 2023. Section 4 provided authority for the Office of the State Board of Education to distribute funds to institutions for Higher Education Research Council and competitive grants through the Idaho Incubation Fund Program. Section 5 provided authority to the Division of Financial Management to approve the expenditure of dedicated state funds pursuant to the noncognizable process for student tuition and fees during fiscal year 2022. Section 6 required that the institutions shall not spend any state appropriated funds to support diversity, equity, inclusion, or social justice ideology. The institutions shall also provide a report to the Joint Finance-Appropriations Committee of the expenditure of funds for these purposes in January by 2024.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in its FY 2024 appropriation bill that removes all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments. The bill also exempted the agency from the 10% transfer limitation between budgeted programs.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-------------------------|-----------------|--------------------|-------------------|------------------|-------------------|--------------------|
| G 10000 | General | 1,240.81 | 92,742,500 | 2,238,000 | 0 | 0 | 94,980,500 |
| D 48103 | Charitable Institutions | 0.00 | 1,868,800 | 0 | 0 | 0 | 1,868,800 |
| D 48104 | Normal School | 0.00 | 3,284,400 | 0 | 0 | 0 | 3,284,400 |
| D 65000 | Unrestricted | 0.00 | 32,403,400 | 23,280,900 | 3,666,700 | 0 | 59,351,000 |
| Totals: | | 1,240.81 | 130,299,100 | 25,518,900 | 3,666,700 | 0 | 159,484,700 |

III. College and Universities: Lewis-Clark State College

Agency Number & Appropriation Unit: 511 EDGD

Bill Number & Chapter: S1176 (Ch.170)

PROGRAM DESCRIPTION: Lewis-Clark State College, located in Lewiston, is a regional state college offering undergraduate instruction in the liberal arts and sciences, professional areas tailored to the educational needs of Idaho, and applied technical programs which support the state and local economy. The college emphasizes business, criminal justice, nursing, social work, teacher preparation, and career technical education. The college also provides select programs offered on and off campus at non-traditional times, using non-traditional means of delivery and serving a highly diverse student body.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 18,460,400 | 18,194,200 | 20,389,900 | 21,073,400 | 21,764,000 | 21,760,500 |
| Dedicated | 36,165,600 | 14,314,600 | 38,575,300 | 18,415,200 | 18,759,300 | 18,756,600 |
| Federal | 6,218,700 | 0 | 6,227,700 | 0 | 0 | 0 |
| Total: | 60,844,700 | 32,508,800 | 65,192,900 | 39,488,600 | 40,523,300 | 40,517,100 |
| Percent Change: | | (46.6%) | 100.5% | (39.4%) | (37.8%) | (37.9%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 42,596,300 | 24,794,900 | 46,114,700 | 31,847,000 | 32,965,300 | 32,959,100 |
| Operating Expenditures | 16,168,000 | 5,808,200 | 17,391,900 | 7,192,500 | 7,108,900 | 7,108,900 |
| Capital Outlay | 2,080,400 | 1,905,700 | 1,686,300 | 449,100 | 449,100 | 449,100 |
| Total: | 60,844,700 | 32,508,800 | 65,192,900 | 39,488,600 | 40,523,300 | 40,517,100 |
| Full-Time Positions (FTP) | 339.98 | 339.98 | 349.73 | 345.37 | 344.22 | 344.22 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|---------------|-------------------|-------------------|------------------|-------------------|
| FY 2023 Original Appropriation | 349.73 | 20,389,900 | 18,532,000 | 9,000 | 38,930,900 |
| Prior Year Reappropriation | 0.00 | 0 | 20,043,300 | 6,218,700 | 26,262,000 |
| FY 2023 Total Appropriation | 349.73 | 20,389,900 | 38,575,300 | 6,227,700 | 65,192,900 |
| Expenditure Adjustments | (5.51) | 134,000 | (837,600) | 0 | (703,600) |
| FY 2023 Estimated Expenditures | 344.22 | 20,523,900 | 37,737,700 | 6,227,700 | 64,489,300 |
| Removal of Onetime Expenditures | 0.00 | 0 | (19,630,600) | (6,227,700) | (25,858,300) |
| Base Adjustments | 0.00 | (134,000) | 0 | 0 | (134,000) |
| FY 2024 Base | 344.22 | 20,389,900 | 18,107,100 | 0 | 38,497,000 |
| Personnel Benefit Costs | 0.00 | 254,700 | 194,500 | 0 | 449,200 |
| Statewide Cost Allocation | 0.00 | 71,800 | 0 | 0 | 71,800 |
| Change in Employee Compensation | 0.00 | 593,000 | 450,900 | 0 | 1,043,900 |
| Nondiscretionary Adjustments | 0.00 | 75,500 | 0 | 0 | 75,500 |
| FY 2024 Maintenance (MCO) | 344.22 | 21,384,900 | 18,752,500 | 0 | 40,137,400 |
| Gov. Initiative - Institution Funding | 0.00 | 370,100 | 0 | 0 | 370,100 |
| DHR Consolidation | 0.00 | 5,500 | 4,100 | 0 | 9,600 |
| FY 2024 Total Appropriation | 344.22 | 21,760,500 | 18,756,600 | 0 | 40,517,100 |
| % Change From FY 2023 Original Approp. | (1.6%) | 6.7% | 1.2% | (100.0%) | 4.1% |
| % Change From FY 2023 Total Approp. | (1.6%) | 6.7% | (51.4%) | (100.0%) | (37.9%) |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Finally, funding was provided for each institution in lieu of individual allocations for replacement items, inflationary adjustments, and occupancy costs.

LEGISLATIVE REQUIREMENTS: S1176 included four sections of requirements. Section 2 provided reappropriation authority for any unused and unencumbered dedicated funds at the end of FY 2023. Section 4 provided authority for the Office of the State Board of Education to distribute funds to institutions for Higher Education Research Council and competitive grants through the Idaho Incubation Fund Program. Section 5 provided authority to the Division of Financial Management to approve the expenditure of dedicated state funds pursuant to the noncognizable process for student tuition and fees during fiscal year 2022. Section 6 required that the institutions shall not spend any state appropriated funds to support diversity, equity, inclusion, or social justice ideology. The institutions shall also provide a report to the Joint Finance-Appropriations Committee of the expenditure of funds for these purposes in January by 2024.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in its FY 2024 appropriation bill that removes all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments. The bill also exempted the agency from the 10% transfer limitation between budgeted programs.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|------------------------|--------|------------|-----------|---------|------------|------------|
| G 10000 General | 344.22 | 18,912,900 | 2,422,300 | 425,300 | 0 | 21,760,500 |
| D 48104 Normal School | 0.00 | 0 | 3,284,400 | 0 | 0 | 3,284,400 |
| D 65000 Unrestricted | 0.00 | 14,046,200 | 1,402,200 | 23,800 | 0 | 15,472,200 |
| Totals: | 344.22 | 32,959,100 | 7,108,900 | 449,100 | 0 | 40,517,100 |

IV. College and Universities: University of Idaho

Agency Number & Appropriation Unit: 514 EDGC

Bill Number & Chapter: H222 (Ch.61), S1176 (Ch.170)

PROGRAM DESCRIPTION: The University of Idaho, located in Moscow, is a land-grant institution committed to undergraduate and graduate research education with extension services responsive to Idaho and the region's business and community needs. The university is also responsible for regional medical and veterinary education programs in which the state of Idaho participates. The University of Idaho emphasizes agriculture, natural resources, metallurgy, engineering, architecture, law, foreign languages, teacher preparation, and international programs.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 95,675,900 | 97,317,200 | 101,862,300 | 103,331,200 | 106,069,200 | 105,504,500 |
| Dedicated | 95,149,200 | 74,954,800 | 102,838,000 | 82,601,400 | 84,380,400 | 84,060,600 |
| Federal | 4,000,000 | 0 | 5,000 | 0 | 0 | 0 |
| Total: | 194,825,100 | 172,272,000 | 204,705,300 | 185,932,600 | 190,449,600 | 189,565,100 |
| Percent Change: | | (11.6%) | 18.8% | (9.2%) | (7.0%) | (7.4%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 139,295,300 | 128,381,800 | 142,265,800 | 149,065,600 | 154,458,700 | 153,574,200 |
| Operating Expenditures | 50,886,100 | 39,349,700 | 56,949,000 | 32,185,900 | 31,571,900 | 31,571,900 |
| Capital Outlay | 4,643,700 | 1,711,900 | 5,490,500 | 4,681,100 | 4,419,000 | 4,419,000 |
| Trustee/Benefit | 0 | 2,828,600 | 0 | 0 | 0 | 0 |
| Total: | 194,825,100 | 172,272,000 | 204,705,300 | 185,932,600 | 190,449,600 | 189,565,100 |
| Full-Time Positions (FTP) | 1,308.27 | 1,308.27 | 1,302.80 | 1,330.48 | 1,328.05 | 1,328.05 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 1,302.80 | 100,862,300 | 76,431,600 | 5,000 | 177,298,900 | |
| Prior Year Reappropriation | 0.00 | 0 | 26,406,400 | 0 | 26,406,400 | |
| 1. Security Incident Costs | 0.00 | 1,000,000 | 0 | 0 | 1,000,000 | |
| FY 2023 Total Appropriation | 1,302.80 | 101,862,300 | 102,838,000 | 5,000 | 204,705,300 | |
| Expenditure Adjustments | 28.25 | 1,808,000 | 5,506,100 | 0 | 7,314,100 | |
| FY 2023 Estimated Expenditures | 1,331.05 | 103,670,300 | 108,344,100 | 5,000 | 212,019,400 | |
| Removal of Onetime Expenditures | (28.25) | (1,994,200) | (31,912,500) | (5,000) | (33,911,700) | |
| Base Adjustments | 28.25 | (1,808,000) | 5,506,100 | 0 | 3,698,100 | |
| FY 2024 Base | 1,331.05 | 99,868,100 | 81,937,700 | 0 | 181,805,800 | |
| Personnel Benefit Costs | 0.00 | 965,100 | 546,400 | 0 | 1,511,500 | |
| Inflationary Adjustments | 0.00 | 0 | 117,300 | 0 | 117,300 | |
| Statewide Cost Allocation | 0.00 | 844,800 | 0 | 0 | 844,800 | |
| Change in Employee Compensation | 0.00 | 2,577,400 | 1,459,200 | 0 | 4,036,600 | |
| Nondiscretionary Adjustments | 0.00 | (177,300) | 0 | 0 | (177,300) | |
| FY 2024 Maintenance (MCO) | 1,331.05 | 104,078,100 | 84,060,600 | 0 | 188,138,700 | |
| 5. BSU, ISU, UI - Audit Staff Transfer | (3.00) | (390,100) | 0 | 0 | (390,100) | |
| Gov. Initiative - Institution Funding | 0.00 | 1,816,500 | 0 | 0 | 1,816,500 | |
| FY 2024 Total Appropriation | 1,328.05 | 105,504,500 | 84,060,600 | 0 | 189,565,100 | |
| % Change From FY 2023 Original Approp. | 1.9% | 4.6% | 10.0% | (100.0%) | 6.9% | |
| % Change From FY 2023 Total Approp. | 1.9% | 3.6% | (18.3%) | (100.0%) | (7.4%) | |

FISCAL YEAR 2023 SUPPLEMENTAL: H222 provided \$1,000,000 of onetime additional funding in FY 2023 to the University of Idaho to cover the additional costs incurred in response to a security incident near campus.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, and change in employee compensation, and human resource consolidation (details on p. 5). Inflationary adjustments included library subscriptions and utility costs. Line item 5 provided for the transfer of 3.00 FTP and \$390,100 from the University of Idaho to consolidate institution audit staff under the Office of the State Board of Education. Finally, funding was provided for each institution in lieu of individual allocations for replacement items, inflationary adjustments, and occupancy costs.

LEGISLATIVE REQUIREMENTS: S1176 included four sections of requirements. Section 2 of H776 provided reappropriation authority for any unused and unencumbered dedicated funds at the end of FY 2023. Section 4 provided authority for the Office of the State Board of Education to distribute funds to institutions for Higher Education Research Council and competitive grants through the Idaho Incubation Fund program. Section 5 provided authority to the Division of Financial Management to approve the expenditure of dedicated state funds pursuant to the noncognizable process for student tuition and fees during fiscal year 2022. Section 6 required that the institutions shall not spend any state appropriated funds to support diversity, equity, inclusion, or social justice ideology. The institutions shall also provide a report to the Joint Finance-Appropriations Committee of the expenditure of funds for these purposes in January by 2024.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in its FY 2024 appropriation bill that removes all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments. The bill also exempted the agency from the 10% transfer limitation between budgeted programs.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 1,328.05 | 95,764,700 | 6,248,300 | 3,491,500 | 0 | 105,504,500 |
| D 48102 | Ag College Income | 0.00 | 940,100 | 740,500 | 246,900 | 0 | 1,927,500 |
| D 48106 | Scientific School | 0.00 | 3,468,500 | 3,204,200 | 0 | 0 | 6,672,700 |
| D 48108 | University Income | 0.00 | 0 | 5,199,300 | 680,600 | 0 | 5,879,900 |
| D 65000 | Unrestricted | 0.00 | 53,400,900 | 16,179,600 | 0 | 0 | 69,580,500 |
| Totals: | | 1,328.05 | 153,574,200 | 31,571,900 | 4,419,000 | 0 | 189,565,100 |

V. College and Universities: Systemwide Programs

Agency Number & Appropriation Unit: 501 EDGE

Bill Number & Chapter: S1176 (Ch.170)

PROGRAM DESCRIPTION: 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.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 6,242,700 | 1,601,500 | 6,242,700 | 6,441,800 | 6,441,800 | 6,441,800 |
| Percent Change: | | (74.3%) | 289.8% | 3.2% | 3.2% | 3.2% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 0 | 0 | 0 | 199,100 | 251,300 | 251,300 |
| Operating Expenditures | 2,167,900 | 1,601,500 | 2,167,900 | 2,167,900 | 2,112,700 | 2,112,700 |
| Capital Outlay | 0 | 0 | 0 | 0 | 3,000 | 3,000 |
| Trustee/Benefit | 4,074,800 | 0 | 4,074,800 | 4,074,800 | 4,074,800 | 4,074,800 |
| Total: | 6,242,700 | 1,601,500 | 6,242,700 | 6,441,800 | 6,441,800 | 6,441,800 |
| Full-Time Positions (FTP) | 0.00 | 0.00 | 0.00 | 2.50 | 2.50 | 2.50 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 0.00 | 6,242,700 | 0 | 0 | 6,242,700 | |
| Executive Carry Forward | 0.00 | 34,900 | 0 | 0 | 34,900 | |
| Expenditure Adjustments | 0.00 | (4,036,000) | 0 | 0 | (4,036,000) | |
| FY 2023 Estimated Expenditures | 0.00 | 2,241,600 | 0 | 0 | 2,241,600 | |
| Removal of Onetime Expenditures | 0.00 | (34,900) | 0 | 0 | (34,900) | |
| Base Adjustments | 0.00 | 4,036,000 | 0 | 0 | 4,036,000 | |
| FY 2024 Base | 0.00 | 6,242,700 | 0 | 0 | 6,242,700 | |
| 1. Higher Ed. Research Council Staff | 0.50 | 0 | 0 | 0 | 0 | |
| 2. Academic Technology Support Staff | 1.00 | 103,000 | 0 | 0 | 103,000 | |
| 3. Apply Idaho Project Manager | 1.00 | 96,100 | 0 | 0 | 96,100 | |
| HERC Coordinator Funding | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2024 Total Appropriation | 2.50 | 6,441,800 | 0 | 0 | 6,441,800 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>3.2%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>3.2%</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The legislature approved three line items. Line item 2 provided \$103,000 for a technology support position, who will support Online Idaho and other online teaching and learning tools. This position will also support faculty and staff teaching online classes. Line item 3 provided \$96,100 for an Apply Idaho project manager. Apply Idaho allows eligible individuals to apply to all in-state colleges and universities at no cost. This position will allow the application period to be open year-round, and all Idaho high school graduates will be eligible to use Apply Idaho.

LEGISLATIVE REQUIREMENTS: Section 4 of S1176 provided authority for the Office of the State Board of Education to distribute funds to institutions for Higher Education Research Council and competitive grants through the Idaho Incubation Fund program.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in its FY 2024 appropriation bill that removes all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments. The bill also exempted the agency from the 10% transfer limitation between budgeted programs.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 2.50 | 251,300 | 2,112,700 | 0 | 4,074,800 | 6,438,800 |
| OT G 10000 General | 0.00 | 0 | 0 | 3,000 | 0 | 3,000 |
| Totals: | 2.50 | 251,300 | 2,112,700 | 3,000 | 4,074,800 | 6,441,800 |

Community Colleges

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY PROGRAM | | | | | | |
| College of Eastern Idaho | 8,183,200 | 5,517,600 | 6,288,400 | 6,464,800 | 6,995,200 | 7,003,700 |
| College of Southern Idaho | 17,131,000 | 15,493,500 | 17,346,200 | 17,860,600 | 18,645,500 | 18,668,500 |
| College of Western Idaho | 29,535,100 | 17,378,700 | 19,303,000 | 19,867,900 | 19,613,200 | 20,816,700 |
| North Idaho College | 16,711,100 | 13,170,600 | 14,766,100 | 15,203,000 | 15,360,200 | 15,182,400 |
| CC Systemwide | 1,039,200 | 1,039,200 | 39,200 | 39,200 | 39,200 | 39,200 |
| Total: | 72,599,600 | 52,599,600 | 57,742,900 | 59,435,500 | 60,653,300 | 61,710,500 |
| BY FUND SOURCE | | | | | | |
| General | 51,799,600 | 51,799,600 | 56,928,900 | 58,635,500 | 59,853,300 | 60,910,500 |
| Dedicated | 800,000 | 800,000 | 800,000 | 800,000 | 800,000 | 800,000 |
| Federal | 20,000,000 | 0 | 14,000 | 0 | 0 | 0 |
| Total: | 72,599,600 | 52,599,600 | 57,742,900 | 59,435,500 | 60,653,300 | 61,710,500 |
| Percent Change: | | (27.5%) | 9.8% | 2.9% | 5.0% | 6.9% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 43,131,100 | 0 | 49,147,500 | 50,758,700 | 52,093,900 | 53,135,100 |
| Operating Expenditures | 27,936,100 | 39,200 | 8,556,400 | 8,620,800 | 8,534,400 | 8,534,400 |
| Capital Outlay | 532,400 | 0 | 39,000 | 56,000 | 25,000 | 41,000 |
| Trustee/Benefit | 1,000,000 | 52,560,400 | 0 | 0 | 0 | 0 |
| Total: | 72,599,600 | 52,599,600 | 57,742,900 | 59,435,500 | 60,653,300 | 61,710,500 |

The Legislature provides an appropriation to each institution, but authorizes the State Board of Education to reallocate the appropriation among those entities. Because community college employees are not state employees, no FTP were authorized.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|-------------|-------------------|----------------|---------------|-------------------|
| FY 2023 Original Appropriation | 0.00 | 56,928,900 | 800,000 | 14,000 | 57,742,900 |
| Removal of One-Time Expenditures | 0.00 | 0 | 0 | (14,000) | (14,000) |
| FY 2024 Base | 0.00 | 56,928,900 | 800,000 | 0 | 57,728,900 |
| Personnel Cost Benefits | 0.00 | 463,300 | 0 | 0 | 463,300 |
| Change in Employee Compensation | 0.00 | 1,623,900 | 0 | 0 | 1,623,900 |
| Nondiscretionary Adjustments | 0.00 | 51,100 | 0 | 0 | 51,100 |
| FY 2024 Program Maintenance | 0.00 | 59,067,200 | 800,000 | 0 | 59,867,200 |
| Line Items | 0.00 | 1,843,300 | 0 | 0 | 1,843,300 |
| FY 2024 Total | 0.00 | 60,910,500 | 800,000 | 0 | 61,710,500 |
| % Chg from FY 2023 Orig Approp. | | 7.0% | 0.0% | (100.0%) | 6.9% |

I. Community Colleges: College of Eastern Idaho

Agency Number & Appropriation Unit: 501 EDFE

Bill Number & Chapter: S1160 (Ch.164)

PROGRAM DESCRIPTION: The College of Eastern Idaho, located in Idaho Falls, is a comprehensive community college that provides access to affordable, quality education that meets the needs of students, regional employers, and the community. The institution, previously known as Eastern Idaho Technical College, received support from Bonneville County voters in 2017 to become Idaho's fourth community college. Funding for the college comes from a variety of sources, including the state General Fund, property taxes from the taxing district (Bonneville County), county tuition, tuition and fees, and state liquor funds.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 5,317,600 | 5,317,600 | 6,082,400 | 6,264,800 | 6,795,200 | 6,803,700 |
| Dedicated | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Federal | 2,665,600 | 0 | 6,000 | 0 | 0 | 0 |
| Total: | 8,183,200 | 5,517,600 | 6,288,400 | 6,464,800 | 6,995,200 | 7,003,700 |
| Percent Change: | | (32.6%) | 14.0% | 2.8% | 11.2% | 11.4% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 5,497,600 | 0 | 6,260,400 | 6,464,800 | 6,995,200 | 7,003,700 |
| Operating Expenditures | 2,685,600 | 0 | 22,000 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 6,000 | 0 | 0 | 0 |
| Trustee/Benefit | 0 | 5,517,600 | 0 | 0 | 0 | 0 |
| Total: | 8,183,200 | 5,517,600 | 6,288,400 | 6,464,800 | 6,995,200 | 7,003,700 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|-------------|------------------|------------------|----------------|------------------|
| FY 2023 Original Appropriation | 0.00 | 6,082,400 | 200,000 | 6,000 | 6,288,400 |
| Removal of Onetime Expenditures | 0.00 | 0 | 0 | (6,000) | (6,000) |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Base | 0.00 | 6,082,400 | 200,000 | 0 | 6,282,400 |
| Personnel Benefit Costs | 0.00 | 47,800 | 0 | 0 | 47,800 |
| Change in Employee Compensation | 0.00 | 209,700 | 0 | 0 | 209,700 |
| Nondiscretionary Adjustments | 0.00 | 322,900 | 0 | 0 | 322,900 |
| FY 2024 Maintenance (MCO) | 0.00 | 6,662,800 | 200,000 | 0 | 6,862,800 |
| 1. CEI - Compensation Equalization | 0.00 | 82,200 | 0 | 0 | 82,200 |
| 9. Additional CEC for Institutions | 0.00 | 58,700 | 0 | 0 | 58,700 |
| FY 2024 Total Appropriation | 0.00 | 6,803,700 | 200,000 | 0 | 7,003,700 |
| % Change From FY 2023 Original Approp. | 0.0% | 11.9% | 0.0% | (100.0%) | 11.4% |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, and change in employee compensation (details on p. 5). The College of Eastern Idaho (CEI) received \$322,900 as an Enrollment Workload Adjustment (EWA), which is based on the change in weighted resident credit hours at the institution. Line item 1 provided \$82,200 for additional employee pay at CEI, which was requested to assist with retention and recruitment of administrative positions, faculty, and staff. Line item 9 provided \$58,700 for additional compensation for current staff at CEI in addition to the change in employee compensation approved statewide.

BUDGET LAW EXEMPTIONS: The College of Eastern Idaho received specific legislative authorization in its FY 2024 appropriation bill that removes all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments. The bill also exempted the agency from the 10% transfer limitation between budgeted programs.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-------------------|-------------|-------------------|-----------------|----------------|-------------------|------------------|
| G 10000 | General | 0.00 | 6,803,700 | 0 | 0 | 0 | 6,803,700 |
| D 50600 | Community College | 0.00 | 200,000 | 0 | 0 | 0 | 200,000 |
| Totals: | | 0.00 | 7,003,700 | 0 | 0 | 0 | 7,003,700 |

II. Community Colleges: College of Southern Idaho

Agency Number & Appropriation Unit: 501 EDFB

Bill Number & Chapter: S1160 (Ch.164)

PROGRAM DESCRIPTION: The College of Southern Idaho, located in Twin Falls, is a comprehensive community college that provides educational, social, cultural, economic, and workforce development opportunities. The college has off-campus centers in Burley, Gooding, Jerome, and Hailey. In 1963 the Idaho Legislature passed the Junior College Act, which provided for the establishment of junior college districts (Chapter 21, Title 33, Idaho Code). Twin Falls County voted to form a junior college district in November 1964. The following year, Jerome County citizens voted to join the junior college district. Funding for the college comes from a variety of sources, including the state General Fund, property taxes from the taxing districts (Twin Falls County and Jerome County), county tuition, tuition and fees, and state liquor funds.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 15,293,500 | 15,293,500 | 17,146,200 | 17,660,600 | 18,445,500 | 18,468,500 |
| Dedicated | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Federal | 1,637,500 | 0 | 0 | 0 | 0 | 0 |
| Total: | 17,131,000 | 15,493,500 | 17,346,200 | 17,860,600 | 18,645,500 | 18,668,500 |
| Percent Change: | | (9.6%) | 12.0% | 3.0% | 7.5% | 7.6% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 13,027,400 | 0 | 14,835,300 | 15,349,700 | 16,134,600 | 16,157,600 |
| Operating Expenditures | 3,596,200 | 0 | 2,510,900 | 2,510,900 | 2,510,900 | 2,510,900 |
| Capital Outlay | 507,400 | 0 | 0 | 0 | 0 | 0 |
| Trustee/Benefit | 0 | 15,493,500 | 0 | 0 | 0 | 0 |
| Total: | 17,131,000 | 15,493,500 | 17,346,200 | 17,860,600 | 18,645,500 | 18,668,500 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|-------------|-------------------|------------------|----------------|-------------------|
| FY 2023 Original Appropriation | 0.00 | 17,146,200 | 200,000 | 0 | 17,346,200 |
| FY 2024 Base | 0.00 | 17,146,200 | 200,000 | 0 | 17,346,200 |
| Personnel Benefit Costs | 0.00 | 143,000 | 0 | 0 | 143,000 |
| Change in Employee Compensation | 0.00 | 441,200 | 0 | 0 | 441,200 |
| Nondiscretionary Adjustments | 0.00 | 353,700 | 0 | 0 | 353,700 |
| FY 2024 Maintenance (MCO) | 0.00 | 18,084,100 | 200,000 | 0 | 18,284,100 |
| 2. CSI - Compensation Equalization | 0.00 | 261,000 | 0 | 0 | 261,000 |
| 9. Additional CEC for Institutions | 0.00 | 123,400 | 0 | 0 | 123,400 |
| FY 2024 Total Appropriation | 0.00 | 18,468,500 | 200,000 | 0 | 18,668,500 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>7.7%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>7.6%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, and change in employee compensation (details on p. 5). The College of Southern Idaho (CSI) received \$353,700 as an Enrollment Workload Adjustment (EWA), which is based on the change in weighted resident credit hours at the institution. Line item 2 provided \$261,000 for additional employee pay at CSI, which was requested to assist with retention and recruitment of administrative positions, faculty, and staff. Line item 9 provided \$123,400 for additional compensation for current staff at CSI in addition to the change in employee compensation approved statewide.

BUDGET LAW EXEMPTIONS: The College of Southern Idaho received specific legislative authorization in its FY 2024 appropriation bill that removes all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments. The bill also exempted the agency from the 10% transfer limitation between budgeted programs.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-------------|-------------------|------------------|----------------|-------------------|-------------------|
| G 10000 General | 0.00 | 16,157,600 | 2,310,900 | 0 | 0 | 18,468,500 |
| D 50600 Community College | 0.00 | 0 | 200,000 | 0 | 0 | 200,000 |
| Totals: | 0.00 | 16,157,600 | 2,510,900 | 0 | 0 | 18,668,500 |

III. Community Colleges: College of Western Idaho

Agency Number & Appropriation Unit: 501 EDFD

Bill Number & Chapter: S1160 (Ch.164)

PROGRAM DESCRIPTION: The College of Western Idaho is a public, comprehensive community college committed to providing affordable access to quality teaching and learning opportunities to the residents of its service area. The taxing district for the college was created in May 2007 when voters in Ada County and Canyon County approved its formation. Like the other Idaho community colleges, tuition and fees are set by the board of trustees for each college. According to Section 33-2110, Idaho Code, tuition may be increased by increments of not more than 10% per year to a maximum of \$2,500 per annum for full-time academic students who are residents of the community college district. Student fees are set separately from, and in addition to, tuition.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 17,178,700 | 17,178,700 | 19,095,000 | 19,667,900 | 19,413,200 | 20,616,700 |
| Dedicated | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Federal | 12,156,400 | 0 | 8,000 | 0 | 0 | 0 |
| Total: | 29,535,100 | 17,378,700 | 19,303,000 | 19,867,900 | 19,613,200 | 20,816,700 |
| Percent Change: | | (41.2%) | 11.1% | 2.9% | 1.6% | 7.8% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 13,539,600 | 0 | 15,652,500 | 16,209,400 | 15,970,700 | 17,158,200 |
| Operating Expenditures | 15,995,500 | 0 | 3,642,500 | 3,642,500 | 3,642,500 | 3,642,500 |
| Capital Outlay | 0 | 0 | 8,000 | 16,000 | 0 | 16,000 |
| Trustee/Benefit | 0 | 17,378,700 | 0 | 0 | 0 | 0 |
| Total: | 29,535,100 | 17,378,700 | 19,303,000 | 19,867,900 | 19,613,200 | 20,816,700 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|-------------|-------------------|------------------|----------------|-------------------|
| FY 2023 Original Appropriation | 0.00 | 19,095,000 | 200,000 | 8,000 | 19,303,000 |
| Removal of Onetime Expenditures | 0.00 | 0 | 0 | (8,000) | (8,000) |
| FY 2024 Base | 0.00 | 19,095,000 | 200,000 | 0 | 19,295,000 |
| Personnel Benefit Costs | 0.00 | 155,400 | 0 | 0 | 155,400 |
| Change in Employee Compensation | 0.00 | 549,700 | 0 | 0 | 549,700 |
| EWA | 0.00 | (383,000) | 0 | 0 | (383,000) |
| FY 2024 Maintenance (MCO) | 0.00 | 19,417,100 | 200,000 | 0 | 19,617,100 |
| 3. CWI - Increased Nursing Capacity | 0.00 | 303,700 | 0 | 0 | 303,700 |
| 4. CWI - STEM Student Capacity Increase | 0.00 | 447,300 | 0 | 0 | 447,300 |
| 5. CWI - Student Outreach and Recruitment | 0.00 | 294,800 | 0 | 0 | 294,800 |
| 9. Additional CEC for Institutions | 0.00 | 153,800 | 0 | 0 | 153,800 |
| FY 2024 Total Appropriation | 0.00 | 20,616,700 | 200,000 | 0 | 20,816,700 |
| % Change From FY 2023 Original Approp. | 0.0% | 8.0% | 0.0% | (100.0%) | 7.8% |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, and change in employee compensation (details on p. 5). The College of Western Idaho (CWI) received a reduction of \$383,000 as an Enrollment Workload Adjustment (EWA), which is based on the change in weighted resident credit hours at the institution. The college received four line items. Line item 3 provided \$303,700 to increase the capacity of the college's nursing program. Included in this line item are two instructors, who will increase the available seats in the program by 60. Line item 4 provided \$447,300 for five new STEM instructors, which will increase the capacity to teach students bio-science, chemistry, and physics. Line item 5 provided \$294,800 to support Hispanic and military students to go on to college at CSI through dual credit advisors and a military liaison. Line item 9 provided \$153,800 for additional compensation for current staff at CWI.

BUDGET LAW EXEMPTIONS: The College of Western Idaho received specific legislative authorization in its FY 2024 appropriation bill that removes all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments. The bill also exempted the agency from the 10% transfer limitation between budgeted programs.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 0.00 | 17,158,200 | 3,442,500 | 0 | 0 | 20,600,700 |
| OT G 10000 | General | 0.00 | 0 | 0 | 16,000 | 0 | 16,000 |
| D 50600 | Community College | 0.00 | 0 | 200,000 | 0 | 0 | 200,000 |
| Totals: | | 0.00 | 17,158,200 | 3,642,500 | 16,000 | 0 | 20,816,700 |

IV. Community Colleges: North Idaho College

Agency Number & Appropriation Unit: 501 EDFC

Bill Number & Chapter: S1160 (Ch.164)

PROGRAM DESCRIPTION: Founded in 1933, North Idaho College (NIC) is a comprehensive community college located on the shores of Lake Coeur d'Alene. NIC offers degrees and certificates in a wide spectrum of academic transfer, career technical, and general education programs. The college serves a five-county region through outreach centers in Bonners Ferry, Kellogg, and Ponderay, as well as through an extensive array of internet and interactive video conferencing courses. NIC also plays a key role in the region's economic development by preparing competent, trained employees for area businesses, industries, and government agencies.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 12,970,600 | 12,970,600 | 14,566,100 | 15,003,000 | 15,160,200 | 14,982,400 |
| Dedicated | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Federal | 3,540,500 | 0 | 0 | 0 | 0 | 0 |
| Total: | 16,711,100 | 13,170,600 | 14,766,100 | 15,203,000 | 15,360,200 | 15,182,400 |
| Percent Change: | | (21.2%) | 12.1% | 3.0% | 4.0% | 2.8% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 11,066,500 | 0 | 12,399,300 | 12,734,800 | 12,993,400 | 12,815,600 |
| Operating Expenditures | 5,619,600 | 0 | 2,341,800 | 2,428,200 | 2,341,800 | 2,341,800 |
| Capital Outlay | 25,000 | 0 | 25,000 | 40,000 | 25,000 | 25,000 |
| Trustee/Benefit | 0 | 13,170,600 | 0 | 0 | 0 | 0 |
| Total: | 16,711,100 | 13,170,600 | 14,766,100 | 15,203,000 | 15,360,200 | 15,182,400 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 0.00 | 14,566,100 | 200,000 | 0 | 14,766,100 | |
| FY 2024 Base | 0.00 | 14,566,100 | 200,000 | 0 | 14,766,100 | |
| Personnel Benefit Costs | 0.00 | 117,100 | 0 | 0 | 117,100 | |
| Change in Employee Compensation | 0.00 | 423,300 | 0 | 0 | 423,300 | |
| Nondiscretionary Adjustments | 0.00 | (242,500) | 0 | 0 | (242,500) | |
| FY 2024 Maintenance (MCO) | 0.00 | 14,864,000 | 200,000 | 0 | 15,064,000 | |
| 9. Additional CEC for Institutions | 0.00 | 118,400 | 0 | 0 | 118,400 | |
| FY 2024 Total Appropriation | 0.00 | 14,982,400 | 200,000 | 0 | 15,182,400 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>2.9%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>2.8%</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, and change in employee compensation (details on p. 5). North Idaho College (NIC) received a reduction of \$242,500 as an Enrollment Workload Adjustment (EWA), which is based on the change in weighted resident credit hours at the institution. Line item 9 provided \$118,400 for additional compensation for current staff at NIC.

BUDGET LAW EXEMPTIONS: North Idaho College received specific legislative authorization in its FY 2024 appropriation bill that removes all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments. The bill also exempted the agency from the 10% transfer limitation between budgeted programs.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-------------------|-------------|-------------------|------------------|----------------|-------------------|-------------------|
| G 10000 | General | 0.00 | 12,815,600 | 2,166,800 | 0 | 0 | 14,982,400 |
| D 50600 | Community College | 0.00 | 0 | 175,000 | 25,000 | 0 | 200,000 |
| Totals: | | 0.00 | 12,815,600 | 2,341,800 | 25,000 | 0 | 15,182,400 |

V. Community Colleges: CC Systemwide

Agency Number & Appropriation Unit: 501 EDFA

Bill Number & Chapter: S1160 (Ch.164)

PROGRAM DESCRIPTION: Funding for Systemwide Programs is included in the Community Colleges appropriation and is expended for projects or services that benefit all institutions.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 1,039,200 | 1,039,200 | 39,200 | 39,200 | 39,200 | 39,200 |
| Percent Change: | | 0.0% | (96.2%) | 0.0% | 0.0% | 0.0% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Operating Expenditures | 39,200 | 39,200 | 39,200 | 39,200 | 39,200 | 39,200 |
| Trustee/Benefit | 1,000,000 | 1,000,000 | 0 | 0 | 0 | 0 |
| Total: | 1,039,200 | 1,039,200 | 39,200 | 39,200 | 39,200 | 39,200 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|-------------|----------------|------------------|----------------|---------------|
| FY 2023 Original Appropriation | 0.00 | 39,200 | 0 | 0 | 39,200 |
| FY 2024 Base | 0.00 | 39,200 | 0 | 0 | 39,200 |
| FY 2024 Total Appropriation | 0.00 | 39,200 | 0 | 0 | 39,200 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made no adjustments to the FY 2024 budget for Systemwide Programs.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in its FY 2024 appropriation bill that removes all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments. The bill also exempted the agency from the 10% transfer limitation between budgeted programs.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 0.00 | 0 | 39,200 | 0 | 0 | 39,200 |

Office of the State Board of Education

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY PROGRAM | | | | | | |
| OSBE Administration | 103,577,900 | 18,035,200 | 30,891,000 | 79,028,600 | 109,119,400 | 91,325,000 |
| IT and Data Management | 2,891,400 | 2,700,900 | 3,136,300 | 3,518,100 | 3,589,600 | 3,878,400 |
| School Safety and Security Program | 1,076,900 | 753,400 | 21,114,600 | 1,151,800 | 1,175,500 | 1,172,800 |
| Total: | 107,546,200 | 21,489,500 | 55,141,900 | 83,698,500 | 113,884,500 | 96,376,200 |
| BY FUND SOURCE | | | | | | |
| General | 9,690,700 | 8,585,000 | 30,528,100 | 10,927,500 | 11,100,000 | 41,353,500 |
| Dedicated | 6,974,400 | 6,574,000 | 6,963,300 | 7,005,800 | 37,019,300 | 7,020,300 |
| Federal | 90,881,100 | 6,330,500 | 17,650,500 | 65,765,200 | 65,765,200 | 48,002,400 |
| Total: | 107,546,200 | 21,489,500 | 55,141,900 | 83,698,500 | 113,884,500 | 96,376,200 |
| Percent Change: | | (80.0%) | 156.6% | 51.8% | 106.5% | 74.8% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 6,171,500 | 5,613,100 | 7,197,300 | 8,505,900 | 8,791,900 | 9,133,700 |
| Operating Expenditures | 35,788,300 | 4,781,700 | 3,884,300 | 3,967,600 | 33,867,600 | 33,892,800 |
| Capital Outlay | 6,152,400 | 6,120,100 | 6,238,700 | 6,125,000 | 6,125,000 | 6,125,000 |
| Trustee/Benefit | 59,434,000 | 4,974,600 | 37,821,600 | 65,100,000 | 65,100,000 | 47,224,700 |
| Total: | 107,546,200 | 21,489,500 | 55,141,900 | 83,698,500 | 113,884,500 | 96,376,200 |
| Full-Time Positions (FTP) | 56.75 | 56.75 | 61.25 | 72.25 | 71.25 | 74.25 |

In accordance with Section 67-3519, Idaho Code, this division is authorized no more than 74.25 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|--------------|-------------------|------------------|-------------------|-------------------|
| FY 2023 Original Appropriation | 61.25 | 9,428,100 | 6,963,300 | 17,650,500 | 34,041,900 |
| Reappropriation | 0.00 | 100,000 | 0 | 0 | 100,000 |
| Supplementals | 0.00 | 21,000,000 | 0 | 0 | 21,000,000 |
| FY 2023 Total Appropriation | 61.25 | 30,528,100 | 6,963,300 | 17,650,500 | 55,141,900 |
| Executive Carry Forward | 0.00 | 715,000 | 0 | 0 | 715,000 |
| FY 2023 Estimated Expenditures | 61.25 | 31,243,100 | 6,963,300 | 17,650,500 | 55,856,900 |
| Removal of One-Time Expenditures | (1.00) | (21,815,000) | 0 | (16,885,300) | (38,700,300) |
| FY 2024 Base | 60.25 | 9,428,100 | 6,963,300 | 765,200 | 17,156,600 |
| Personnel Cost Benefits | 0.00 | 48,800 | 2,200 | 0 | 51,000 |
| Inflationary Adjustments | 0.00 | 13,800 | 0 | 0 | 13,800 |
| Statewide Cost Allocation | 0.00 | 25,000 | 37,000 | 0 | 62,000 |
| Change in Employee Compensation | 0.00 | 166,100 | 14,200 | 2,500 | 182,800 |
| FY 2024 Program Maintenance | 60.25 | 9,681,800 | 7,016,700 | 767,700 | 17,466,200 |
| Line Items | 15.00 | 31,703,200 | 0 | 47,234,700 | 78,937,900 |
| DHR Consolidation | (1.00) | (31,500) | 3,600 | 0 | (27,900) |
| FY 2024 Total | 74.25 | 41,353,500 | 7,020,300 | 48,002,400 | 96,376,200 |
| % Chg from FY 2023 Orig Approp. | 21.2% | 338.6% | 0.8% | 172.0% | 183.1% |
| % Chg from FY 2023 Total Approp. | 21.2% | 35.5% | 0.8% | 172.0% | 74.8% |

I. Office of the State Board of Education: OSBE Administration

Agency Number & Appropriation Unit: 501 EDAA

Bill Number & Chapter: S1202 (Ch.262)

PROGRAM DESCRIPTION: 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. The State Board of Education is responsible for the general supervision, governance, and control of Idaho's public education system from kindergarten through the doctoral level. [Authority: Idaho Constitution, Article IX, Section 2, and Section 33-101, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 6,317,800 | 5,491,500 | 6,964,600 | 6,854,800 | 6,941,900 | 36,908,600 |
| Dedicated | 6,629,700 | 6,406,000 | 6,630,400 | 6,669,100 | 36,672,800 | 6,674,500 |
| Federal | 90,630,400 | 6,137,700 | 17,296,000 | 65,504,700 | 65,504,700 | 47,741,900 |
| Total: | 103,577,900 | 18,035,200 | 30,891,000 | 79,028,600 | 109,119,400 | 91,325,000 |
| Percent Change: | | (82.6%) | 71.3% | 155.8% | 253.2% | 195.6% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 3,530,400 | 3,123,800 | 4,263,600 | 5,059,200 | 5,250,000 | 5,322,100 |
| Operating Expenditures | 34,486,600 | 3,816,700 | 2,661,100 | 2,744,400 | 32,644,400 | 32,653,200 |
| Capital Outlay | 6,126,900 | 6,120,100 | 6,144,700 | 6,125,000 | 6,125,000 | 6,125,000 |
| Trustee/Benefit | 59,434,000 | 4,974,600 | 17,821,600 | 65,100,000 | 65,100,000 | 47,224,700 |
| Total: | 103,577,900 | 18,035,200 | 30,891,000 | 79,028,600 | 109,119,400 | 91,325,000 |
| Full-Time Positions (FTP) | 32.75 | 32.75 | 36.75 | 43.75 | 42.75 | 42.75 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 36.75 | 5,864,600 | 6,630,400 | 17,296,000 | 29,791,000 | |
| Prior Year Reappropriation | 0.00 | 100,000 | 0 | 0 | 100,000 | |
| 1. Arts in Rural Public Schools | 0.00 | 1,000,000 | 0 | 0 | 1,000,000 | |
| 3. ARPA Fund Adjustment | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2023 Total Appropriation | 36.75 | 6,964,600 | 6,630,400 | 17,296,000 | 30,891,000 | |
| Executive Carry Forward | 0.00 | 575,100 | 0 | 0 | 575,100 | |
| FY 2023 Estimated Expenditures | 36.75 | 7,539,700 | 6,630,400 | 17,296,000 | 31,466,100 | |
| Removal of Onetime Expenditures | (1.00) | (1,675,100) | 0 | (16,791,300) | (18,466,400) | |
| Base Adjustments | (3.00) | (342,500) | 0 | 0 | (342,500) | |
| FY 2024 Base | 32.75 | 5,522,100 | 6,630,400 | 504,700 | 12,657,200 | |
| Personnel Benefit Costs | 0.00 | 33,200 | 700 | 0 | 33,900 | |
| Inflationary Adjustments | 0.00 | 13,800 | 0 | 0 | 13,800 | |
| Statewide Cost Allocation | 0.00 | 25,000 | 37,000 | 0 | 62,000 | |
| Change in Employee Compensation | 0.00 | 91,200 | 5,600 | 2,500 | 99,300 | |
| FY 2024 Maintenance (MCO) | 32.75 | 5,685,300 | 6,673,700 | 507,200 | 12,866,200 | |
| 3. Adm, New Finance Specialist | 1.00 | 72,200 | 0 | 0 | 72,200 | |
| 4. Audit Staff Transfer | 10.00 | 1,203,900 | 0 | 0 | 1,203,900 | |
| 5. COVID Relief Funding | 0.00 | 0 | 0 | 47,234,700 | 47,234,700 | |
| Empowering Parents Grants | 0.00 | 30,000,000 | 0 | 0 | 30,000,000 | |
| Human Resource Consolidation | (1.00) | (52,800) | 800 | 0 | (52,000) | |
| FY 2024 Total Appropriation | 42.75 | 36,908,600 | 6,674,500 | 47,741,900 | 91,325,000 | |
| % Change From FY 2023 Original Approp. | 16.3% | 529.3% | 0.7% | 176.0% | 206.6% | |
| % Change From FY 2023 Total Approp. | 16.3% | 429.9% | 0.7% | 176.0% | 195.6% | |

FISCAL YEAR 2023 SUPPLEMENTAL: S1202 provided additional funding in FY 2023 including \$1,000,000 for arts grants to rural public schools. The arts grant will be administered by OSBE and the Idaho Commission on the Arts, and eligible uses include curriculum materials, equipment, and supplies to support arts education programs and is similar to the grants funded through S1292 of 2022.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Inflationary adjustments included \$5,000 for contract inflation with the Western Interstate Commission for Higher Education (WICHE) pursuant to 33-3601, Idaho Code and \$8,800 for a rent increase.

Line item 3 provided \$72,200 for a new finance specialist to support the increased staff in the office due to personnel transfers from other agencies. Line item 4 provided for a transfer of audit staff from the universities to the Office of the State Board of Education. Audit staff was centralized to improve efficiency; this transfer process began last year, and will conclude with the transfer of these ten positions. Line item 5 provided for federal funds to support a number of projects, including rebuilding the ISEE data system, creating a dyslexia handbook, an accelerated math learning collaborative, and summer and after school reading programs. Line item 65 made ongoing the Empowering Parents Grant Program established through Senate Bill 1255 of 2022. This line item included \$30,000,000 ongoing from the General Fund to support this program.

LEGISLATIVE REQUIREMENTS: S1202 included 1 section of requirements. Section 3 of S1202 provided reappropriation authority for any unused and unencumbered funds at the end of FY 2023 for arts grants to rural public schools.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-------------------------|--------------|-------------------|-------------------|------------------|-------------------|-------------------|
| G 10000 | General | 40.06 | 4,841,600 | 32,067,000 | 0 | 0 | 36,908,600 |
| D 12500 | Indirect Cost Recov | 0.73 | 37,900 | 83,900 | 0 | 0 | 121,800 |
| D 34900 | Miscellaneous Revenue | 1.13 | 165,700 | 162,000 | 6,125,000 | 100,000 | 6,552,700 |
| OT F 34400 | American Rescue Plan | 0.00 | 110,000 | 0 | 0 | 27,324,700 | 27,434,700 |
| OT F 34500 | Federal COVID-19 Relief | 0.00 | 0 | 0 | 0 | 19,800,000 | 19,800,000 |
| F 34800 | Federal Grant | 0.83 | 166,900 | 340,300 | 0 | 0 | 507,200 |
| Totals: | | 42.75 | 5,322,100 | 32,653,200 | 6,125,000 | 47,224,700 | 91,325,000 |

II. Office of the State Board of Education: IT and Data Management

Agency Number & Appropriation Unit: 501 EDAC

Bill Number & Chapter: S1202 (Ch.262)

PROGRAM DESCRIPTION: The IT and Data Management Program was created in the 2020 legislative session for FY 2021 to centralize state education IT and data management within the Office of the State Board of Education. The State Board of Education is responsible for publishing a public inventory and dictionary or index of data elements (pursuant to Section 33-133(3)(a), Idaho Code); developing a detailed data security plan (pursuant to Section 33-133(3)(d), Idaho Code); and developing model policies for school districts and public charter schools that govern data collection, access, security, and use of student data (pursuant to Section 33-133(7), Idaho Code).

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 2,876,400 | 2,700,900 | 3,027,300 | 3,503,100 | 3,574,600 | 3,863,400 |
| Dedicated | 15,000 | 0 | 15,000 | 15,000 | 15,000 | 15,000 |
| Federal | 0 | 0 | 94,000 | 0 | 0 | 0 |
| Total: | 2,891,400 | 2,700,900 | 3,136,300 | 3,518,100 | 3,589,600 | 3,878,400 |
| Percent Change: | | (6.6%) | 16.1% | 12.2% | 14.5% | 23.7% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 1,911,300 | 1,907,800 | 2,062,200 | 2,538,000 | 2,609,500 | 2,881,900 |
| Operating Expenditures | 980,100 | 793,100 | 980,100 | 980,100 | 980,100 | 996,500 |
| Capital Outlay | 0 | 0 | 94,000 | 0 | 0 | 0 |
| Total: | 2,891,400 | 2,700,900 | 3,136,300 | 3,518,100 | 3,589,600 | 3,878,400 |
| Full-Time Positions (FTP) | 18.00 | 18.00 | 18.00 | 22.00 | 22.00 | 25.00 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 18.00 | 3,027,300 | 15,000 | 94,000 | 3,136,300 | |
| Executive Carry Forward | 0.00 | 139,900 | 0 | 0 | 139,900 | |
| FY 2023 Estimated Expenditures | 18.00 | 3,167,200 | 15,000 | 94,000 | 3,276,200 | |
| Removal of Onetime Expenditures | 0.00 | (139,900) | 0 | (94,000) | (233,900) | |
| Base Adjustments | 3.00 | 342,500 | 0 | 0 | 342,500 | |
| FY 2024 Base | 21.00 | 3,369,800 | 15,000 | 0 | 3,384,800 | |
| Personnel Benefit Costs | 0.00 | 11,500 | 0 | 0 | 11,500 | |
| Change in Employee Compensation | 0.00 | 63,700 | 0 | 0 | 63,700 | |
| FY 2024 Maintenance (MCO) | 21.00 | 3,445,000 | 15,000 | 0 | 3,460,000 | |
| 2. ISEE Coordinator Position | 1.00 | 103,800 | 0 | 0 | 103,800 | |
| 6. IT Staff Transfer | 3.00 | 297,300 | 0 | 0 | 297,300 | |
| DHR Consolidation | 0.00 | 17,300 | 0 | 0 | 17,300 | |
| FY 2024 Total Appropriation | 25.00 | 3,863,400 | 15,000 | 0 | 3,878,400 | |
| % Change From FY 2023 Original Approp. | 38.9% | 27.6% | 0.0% | (100.0%) | 23.7% | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, change in employee compensation, and human resource consolidation (details on p. 5). Line item 2 provided \$103,800 for an Idaho System for Educational Excellence (ISEE) coordinator. This line item brought the total number of coordinators from two to three. These positions support local school districts with data submission and troubleshooting. Line item 6 provided for the transfer of three IT positions from the Department of Education to the Office of the State Board of Education.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|--------------------|--------------|-------------------|-----------------|----------------|-------------------|------------------|
| G 10000 | General | 25.00 | 2,881,900 | 981,500 | 0 | 0 | 3,863,400 |
| D 32500 | Public Instruction | 0.00 | 0 | 15,000 | 0 | 0 | 15,000 |
| Totals: | | 25.00 | 2,881,900 | 996,500 | 0 | 0 | 3,878,400 |

III. Office of the State Board of Education: School Safety and Security Program

Agency Number & Appropriation Unit: 501 ED4E

Bill Number & Chapter: S1202 (Ch.262)

PROGRAM DESCRIPTION: The School Safety and Security Program was created by the Legislature in 2016 to support the efforts of Idaho public schools as they work to create safer learning environments. Pursuant to Chapter 59, Idaho Code, the office works within a triennial schedule to perform comprehensive threat and vulnerability assessments on every school campus. In addition to assessment services, the office also provides training, support, and serves as a comprehensive repository of effective practices. Prior to being housed within the Office of the State Board of Education, the School Safety and Security Program was a part of the Division of Building Safety. In 2021, the Legislature moved the School Safety and Security Program to the Office of the State Board when the Division of Building Safety was consolidated with other agencies to create the Division of Occupational and Professional Licenses.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 496,500 | 392,600 | 20,536,200 | 569,600 | 583,500 | 581,500 |
| Dedicated | 329,700 | 168,000 | 317,900 | 321,700 | 331,500 | 330,800 |
| Federal | 250,700 | 192,800 | 260,500 | 260,500 | 260,500 | 260,500 |
| Total: | 1,076,900 | 753,400 | 21,114,600 | 1,151,800 | 1,175,500 | 1,172,800 |
| Percent Change: | | (30.0%) | 2,702.6% | (94.5%) | (94.4%) | (94.4%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 729,800 | 581,500 | 871,500 | 908,700 | 932,400 | 929,700 |
| Operating Expenditures | 321,600 | 171,900 | 243,100 | 243,100 | 243,100 | 243,100 |
| Capital Outlay | 25,500 | 0 | 0 | 0 | 0 | 0 |
| Trustee/Benefit | 0 | 0 | 20,000,000 | 0 | 0 | 0 |
| Total: | 1,076,900 | 753,400 | 21,114,600 | 1,151,800 | 1,175,500 | 1,172,800 |
| Full-Time Positions (FTP) | 6.00 | 6.00 | 6.50 | 6.50 | 6.50 | 6.50 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|-------------|-------------------|------------------|----------------|-------------------|
| FY 2023 Original Appropriation | 6.50 | 536,200 | 317,900 | 260,500 | 1,114,600 |
| 2. K-12 School Security | 0.00 | 20,000,000 | 0 | 0 | 20,000,000 |
| FY 2023 Total Appropriation | 6.50 | 20,536,200 | 317,900 | 260,500 | 21,114,600 |
| Expenditure Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2023 Estimated Expenditures | 6.50 | 20,536,200 | 317,900 | 260,500 | 21,114,600 |
| Removal of Onetime Expenditures | 0.00 | (20,000,000) | 0 | 0 | (20,000,000) |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Base | 6.50 | 536,200 | 317,900 | 260,500 | 1,114,600 |
| Personnel Benefit Costs | 0.00 | 4,100 | 1,500 | 0 | 5,600 |
| Change in Employee Compensation | 0.00 | 11,200 | 8,600 | 0 | 19,800 |
| FY 2024 Maintenance (MCO) | 6.50 | 551,500 | 328,000 | 260,500 | 1,140,000 |
| 1. Federal Grant Transfer | 0.00 | 26,000 | 0 | 0 | 26,000 |
| DHR Consolidation | 0.00 | 4,000 | 2,800 | 0 | 6,800 |
| FY 2024 Total Appropriation | 6.50 | 581,500 | 330,800 | 260,500 | 1,172,800 |
| % Change From FY 2023 Original Approp. | 0.0% | 8.4% | 4.1% | 0.0% | 5.2% |
| % Change From FY 2023 Total Approp. | 0.0% | (97.2%) | 4.1% | 0.0% | (94.4%) |

FISCAL YEAR 2023 SUPPLEMENTAL: S1202 provided additional funding in FY 2023 including \$20,000,000 for school safety and security grants to K-12 public schools. Public schools may apply for the school safety and security grant for eligible expenses that includes communication systems, fire detection and suppression systems, and secured exterior doors. Schools must use needs identified in their three-year security review when applying for funds.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, change in employee compensation, and human resource consolidation (details on p. 5). Line item 1 provided \$26,000 to fully support a school security analyst, which was previously supported by federal funds. The analyst conducts safety assessments of public schools that are used to determine eligible security expenses for public schools requesting grant money from the supplemental described above.

LEGISLATIVE REQUIREMENTS: S1202 included 2 sections of requirements. Section 4 of S1202 provided reappropriation authority for any unused and unencumbered funds at the end of FY 2023 for school safety and security grants to public K-12 schools. Section 7 of S1202 required the Office to submit a report of expenditures on school safety and security as appropriated in Section 4 of S1202.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------------------|-------------|-------------------|-----------------|----------------|-------------------|------------------|
| G 10000 | General | 3.68 | 432,800 | 148,700 | 0 | 0 | 581,500 |
| D 34936 | Misc Rev/School Secure | 2.82 | 277,300 | 53,500 | 0 | 0 | 330,800 |
| F 34800 | Federal Grant | 0.00 | 219,600 | 40,900 | 0 | 0 | 260,500 |
| Totals: | | 6.50 | 929,700 | 243,100 | 0 | 0 | 1,172,800 |

Health Education Programs

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY PROGRAM | | | | | | |
| Boise Internal Medicine | 895,000 | 895,000 | 1,075,000 | 1,135,000 | 1,171,000 | 1,171,000 |
| Eastern Idaho Med Residencies | 2,165,000 | 2,165,000 | 2,525,000 | 2,765,000 | 2,765,000 | 2,765,000 |
| Family Medicine Residencies | 6,023,700 | 6,023,700 | 6,719,100 | 7,302,300 | 7,431,600 | 7,288,600 |
| Idaho Dental Education | 4,127,900 | 3,379,600 | 2,840,900 | 2,191,500 | 2,204,100 | 2,196,900 |
| Psychiatry Residency | 837,800 | 837,800 | 837,800 | 837,800 | 837,800 | 837,800 |
| Univ. of Utah Med. Ed. | 2,446,600 | 2,446,600 | 2,626,600 | 2,825,900 | 2,825,900 | 2,825,900 |
| WIMU Veterinary Education | 2,258,800 | 2,258,800 | 2,351,300 | 2,830,000 | 2,845,000 | 2,844,400 |
| WWAMI Medical Education | 6,879,400 | 6,879,400 | 6,973,400 | 7,259,800 | 7,307,500 | 7,285,500 |
| Total: | 25,634,200 | 24,885,900 | 25,949,100 | 27,147,300 | 27,387,900 | 27,215,100 |
| BY FUND SOURCE | | | | | | |
| General | 24,586,600 | 24,586,600 | 24,833,300 | 26,780,200 | 27,015,100 | 26,845,500 |
| Dedicated | 1,047,600 | 299,300 | 1,115,800 | 367,100 | 372,800 | 369,600 |
| Total: | 25,634,200 | 24,885,900 | 25,949,100 | 27,147,300 | 27,387,900 | 27,215,100 |
| Percent Change: | | (2.9%) | 4.3% | 4.6% | 5.5% | 4.9% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 5,429,500 | 4,450,300 | 5,996,000 | 5,483,400 | 5,788,000 | 5,615,200 |
| Operating Expenditures | 2,334,600 | 2,658,900 | 2,395,500 | 2,856,700 | 2,856,700 | 2,856,700 |
| Capital Outlay | 19,100 | 8,600 | 24,600 | 5,500 | 5,500 | 5,500 |
| Trustee/Benefit | 17,851,000 | 17,768,100 | 17,533,000 | 18,801,700 | 18,737,700 | 18,737,700 |
| Total: | 25,634,200 | 24,885,900 | 25,949,100 | 27,147,300 | 27,387,900 | 27,215,100 |
| Full-Time Positions (FTP) | 39.65 | 39.65 | 42.65 | 44.65 | 44.65 | 44.65 |

In accordance with Section 67-3519, Idaho Code, this division is authorized no more than 44.65 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|--------------|-------------------|------------------|----------|-------------------|
| FY 2023 Original Appropriation | 42.65 | 24,833,300 | 367,500 | 0 | 25,200,800 |
| Reappropriation | 0.00 | 0 | 748,300 | 0 | 748,300 |
| FY 2023 Total Appropriation | 42.65 | 24,833,300 | 1,115,800 | 0 | 25,949,100 |
| Expenditure Adjustments | 0.00 | 0 | (4,100) | 0 | (4,100) |
| FY 2023 Estimated Expenditures | 42.65 | 24,833,300 | 1,111,700 | 0 | 25,945,000 |
| Removal of One-Time Expenditures | 0.00 | 0 | (744,200) | 0 | (744,200) |
| Base Adjustments | 0.00 | 0 | (4,100) | 0 | (4,100) |
| FY 2024 Base | 42.65 | 24,833,300 | 363,400 | 0 | 25,196,700 |
| Personnel Cost Benefits | 0.00 | 47,900 | 1,700 | 0 | 49,600 |
| Inflationary Adjustments | 0.00 | 683,000 | 0 | 0 | 683,000 |
| Change in Employee Compensation | 0.00 | 124,700 | 4,500 | 0 | 129,200 |
| FY 2024 Program Maintenance | 42.65 | 25,688,900 | 369,600 | 0 | 26,058,500 |
| Line Items | 2.00 | 1,156,300 | 0 | 0 | 1,156,300 |
| DHR Consolidation | 0.00 | 300 | 0 | 0 | 300 |
| FY 2024 Total | 44.65 | 26,845,500 | 369,600 | 0 | 27,215,100 |
| % Chg from FY 2023 Orig Approp. | 4.7% | 8.1% | 0.6% | | 8.0% |
| % Chg from FY 2023 Total Approp. | 4.7% | 8.1% | (66.9%) | | 4.9% |

I. Health Education Programs: Boise Internal Medicine

Agency Number & Appropriation Unit: 501 EDIG

Bill Number & Chapter: S1147 (Ch.110)

PROGRAM DESCRIPTION: The Boise Internal Medicine (BIM) Residency Program provides internal medicine residency training at rural and underserved sites in Idaho. This program is a partnership with the federal Department of Veterans Affairs, St. Alphonsus Regional Health Care System, St. Luke's Regional Health Care System, University of Washington Medical Center, and Harborview Medical Center. This program supports 34 residents specializing in internal medicine.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 895,000 | 895,000 | 1,075,000 | 1,135,000 | 1,171,000 | 1,171,000 |
| Percent Change: | | 0.0% | 20.1% | 5.6% | 8.9% | 8.9% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Trustee/Benefit | 895,000 | 895,000 | 1,075,000 | 1,135,000 | 1,171,000 | 1,171,000 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|-------------|------------------|------------------|----------------|------------------|
| FY 2023 Original Appropriation | 0.00 | 1,075,000 | 0 | 0 | 1,075,000 |
| FY 2024 Base | 0.00 | 1,075,000 | 0 | 0 | 1,075,000 |
| 2. New Internal Medicine Resident | 0.00 | 96,000 | 0 | 0 | 96,000 |
| FY 2024 Total Appropriation | 0.00 | 1,171,000 | 0 | 0 | 1,171,000 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>8.9%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>8.9%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature funded line item 2, which provided \$60,000 for a new internal medicine resident and \$36,000 for additional funding for current residents in the program. New residents were funded at \$60,000 per position, which is in alignment with the 10-year Strategic Plan for Graduate Medical Education approved by the State Board of Education.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 0.00 | 0 | 0 | 0 | 1,171,000 | 1,171,000 |

II. Health Education Programs: Eastern Idaho Med Residencies

Agency Number & Appropriation Unit: 501 EDIK

Bill Number & Chapter: S1147 (Ch.110)

PROGRAM DESCRIPTION: In FY 2019, the Legislature funded the creation of a new state-funded medical residency program at the Eastern Idaho Regional Medical Center (EIMR) in Idaho Falls. EIMR received its institutional accreditation from the Accreditation Council for Graduate Medical Education (GME) in May of 2017. Presently, a total of 46 residents can be enrolled in the residency program, specializing in internal medicine (30 residents), family medicine (12 residents), and psychiatry (4 residents). Residency programs are three years in length, allowing each cohort to include approximately 15 residents. [Statutory Authority: Section 33-3720, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 2,165,000 | 2,165,000 | 2,525,000 | 2,765,000 | 2,765,000 | 2,765,000 |
| Percent Change: | | 0.0% | 16.6% | 9.5% | 9.5% | 9.5% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Trustee/Benefit | 2,165,000 | 2,165,000 | 2,525,000 | 2,765,000 | 2,765,000 | 2,765,000 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 0.00 | 2,525,000 | 0 | 0 | 2,525,000 | |
| FY 2024 Base | 0.00 | 2,525,000 | 0 | 0 | 2,525,000 | |
| 3. New Medicine Residents | 0.00 | 240,000 | 0 | 0 | 240,000 | |
| FY 2024 Total Appropriation | 0.00 | 2,765,000 | 0 | 0 | 2,765,000 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>9.5%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>9.5%</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature provided \$240,000 for four new psychiatry residents that will serve in the Idaho Falls area. New residents funded at \$60,000 per position is in alignment with the 10-year Strategic Plan for Graduate Medical Education approved by the State Board of Education.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|---------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 0.00 | 0 | 0 | 0 | 2,765,000 | 2,765,000 |

III. Health Education Programs: Family Medicine Residencies

Agency Number & Appropriation Unit: 501 EDIE, 501 EDIJ, 513 EDIF

Bill Number & Chapter: S1147 (Ch.110)

PROGRAM DESCRIPTION: Idaho's three Family Medicine Residency programs (the Family Medicine Residency of Idaho in Boise, the Idaho State University Family Medicine Residency in Pocatello, and the Kootenai Health Family Medicine Residency in Coeur d'Alene) deliver the final three years of formal family physician training to newly graduated medical doctors. The goal is to produce family doctors to practice in Idaho's underserved rural areas. The Boise program has 54 residents, the ISU program has 27 residents, and the Kootenai program has 19 residents. [Statutory Authority: Section 33-3720, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 6,023,700 | 6,023,700 | 6,719,100 | 7,302,300 | 7,431,600 | 7,288,600 |
| Percent Change: | | 0.0% | 11.5% | 8.7% | 10.6% | 8.5% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 1,952,100 | 1,952,100 | 2,317,500 | 2,480,700 | 2,710,000 | 2,567,000 |
| Operating Expenditures | 321,600 | 313,000 | 321,600 | 321,600 | 321,600 | 321,600 |
| Capital Outlay | 0 | 8,600 | 0 | 0 | 0 | 0 |
| Trustee/Benefit | 3,750,000 | 3,750,000 | 4,080,000 | 4,500,000 | 4,400,000 | 4,400,000 |
| Total: | 6,023,700 | 6,023,700 | 6,719,100 | 7,302,300 | 7,431,600 | 7,288,600 |
| Full-Time Positions (FTP) | 16.30 | 16.30 | 19.30 | 21.30 | 21.30 | 21.30 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 19.30 | 6,719,100 | 0 | 0 | 6,719,100 | |
| FY 2024 Base | 19.30 | 6,719,100 | 0 | 0 | 6,719,100 | |
| Personnel Benefit Costs | 0.00 | 22,700 | 0 | 0 | 22,700 | |
| Change in Employee Compensation | 0.00 | 58,500 | 0 | 0 | 58,500 | |
| FY 2024 Maintenance (MCO) | 19.30 | 6,800,300 | 0 | 0 | 6,800,300 | |
| 4. Two New Family Medicine Residents | 2.00 | 168,000 | 0 | 0 | 168,000 | |
| 5. New Family Practice Residencies | 0.00 | 320,000 | 0 | 0 | 320,000 | |
| DHR Consolidation | 0.00 | 300 | 0 | 0 | 300 | |
| FY 2024 Total Appropriation | 21.30 | 7,288,600 | 0 | 0 | 7,288,600 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>10.4%</i> | <i>8.5%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>8.5%</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, change in employee compensation, and human resource consolidation (details on p. 5). Line item 4 provided \$120,000 for two new family medical residents in collaboration with Idaho State University, and \$48,000 for additional funding for current residents in the program. Line item 5 provided \$180,000 for one family medicine resident in Coeur d'Alene, a rural medicine fellowship based in Boise, a behavioral health fellowship in Nampa, and \$140,000 for additional funding for current residents in the program. New residents were funded at \$60,000 per position, which is in alignment with the 10-year Strategic Plan for Graduate Medical Education approved by the State Board of Education.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 21.30 | 2,567,000 | 321,600 | 0 | 4,400,000 | 7,288,600 |

IV. Health Education Programs: Idaho Dental Education Program

Agency Number & Appropriation Unit: 513 EDIC

Bill Number & Chapter: S1147 (Ch.110)

PROGRAM DESCRIPTION: The Idaho Dental Education Program (IDEP) provides access to postgraduate dental education for Idaho students annually through a cooperative program at Idaho State University and Creighton University in Omaha, Nebraska. A total of 32 Idaho students can be enrolled in this four-year program, or eight per year. [Statutory Authority: Section 33-3720, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 3,180,300 | 3,180,300 | 1,825,100 | 1,924,400 | 1,931,300 | 1,927,300 |
| Dedicated | 947,600 | 199,300 | 1,015,800 | 267,100 | 272,800 | 269,600 |
| Total: | 4,127,900 | 3,379,600 | 2,840,900 | 2,191,500 | 2,204,100 | 2,196,900 |
| Percent Change: | | (18.1%) | (15.9%) | (22.9%) | (22.4%) | (22.7%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 1,172,200 | 363,500 | 1,242,300 | 522,600 | 535,200 | 528,000 |
| Operating Expenditures | 25,800 | 63,400 | 31,200 | 25,800 | 25,800 | 25,800 |
| Capital Outlay | 19,100 | 0 | 24,600 | 5,500 | 5,500 | 5,500 |
| Trustee/Benefit | 2,910,800 | 2,952,700 | 1,542,800 | 1,637,600 | 1,637,600 | 1,637,600 |
| Total: | 4,127,900 | 3,379,600 | 2,840,900 | 2,191,500 | 2,204,100 | 2,196,900 |
| Full-Time Positions (FTP) | 3.25 | 3.25 | 3.25 | 3.25 | 3.25 | 3.25 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|-------------|------------------|------------------|----------------|------------------|
| FY 2023 Original Appropriation | 3.25 | 1,825,100 | 267,500 | 0 | 2,092,600 |
| Prior Year Reappropriation | 0.00 | 0 | 748,300 | 0 | 748,300 |
| FY 2023 Total Appropriation | 3.25 | 1,825,100 | 1,015,800 | 0 | 2,840,900 |
| Expenditure Adjustments | 0.00 | 0 | (4,100) | 0 | (4,100) |
| FY 2023 Estimated Expenditures | 3.25 | 1,825,100 | 1,011,700 | 0 | 2,836,800 |
| Removal of Onetime Expenditures | 0.00 | 0 | (744,200) | 0 | (744,200) |
| Base Adjustments | 0.00 | 0 | (4,100) | 0 | (4,100) |
| FY 2024 Base | 3.25 | 1,825,100 | 263,400 | 0 | 2,088,500 |
| Personnel Benefit Costs | 0.00 | 2,100 | 1,700 | 0 | 3,800 |
| Inflationary Adjustments | 0.00 | 94,800 | 0 | 0 | 94,800 |
| Change in Employee Compensation | 0.00 | 5,300 | 4,500 | 0 | 9,800 |
| FY 2024 Total Appropriation | 3.25 | 1,927,300 | 269,600 | 0 | 2,196,900 |
| % Change From FY 2023 Original Approp. | 0.0% | 5.6% | 0.8% | 0.0% | 5.0% |
| % Change From FY 2023 Total Approp. | 0.0% | 5.6% | (73.5%) | 0.0% | (22.7%) |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs and change in employee compensation (details on p. 5). Inflationary adjustments included \$94,800 in contract inflation with the Creighton University School of Dentistry. The State of Idaho has a contract with Creighton University, which reserves eight seats for Idaho students per year at the dental school.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 1.75 | 289,700 | 0 | 0 | 1,637,600 | 1,927,300 |
| D 65000 Unrestricted | 1.50 | 238,300 | 25,800 | 5,500 | 0 | 269,600 |
| Totals: | 3.25 | 528,000 | 25,800 | 5,500 | 1,637,600 | 2,196,900 |

V. Health Education Programs: Psychiatry Education

Agency Number & Appropriation Unit: 501 EDII

Bill Number & Chapter: S1147 (Ch.110)

PROGRAM DESCRIPTION: The Psychiatry Education Program provides residency opportunities for medical residents in the field of psychiatry. The program is a collaboration with the University of Washington School of Medicine, Veterans Administration, St. Alphonsus Regional Health Care System, and St. Luke's Regional Health Care System. Residents spend the first two years in Seattle (University of Washington) and the last two years in Boise. Boise-based training includes outpatient psychiatry, consultation liaison psychiatry, and primary care consultation rotations. Clinical rotations may be completed at the Boise VA hospital, St. Alphonsus Regional Health Care System, St. Luke's Regional Health Care System, and rural rotations around the state. The program supports 15 residents specializing in psychiatry. [Statutory Authority: Section 33-3720, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 837,800 | 837,800 | 837,800 | 837,800 | 837,800 | 837,800 |
| Percent Change: | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Trustee/Benefit | 837,800 | 837,800 | 837,800 | 837,800 | 837,800 | 837,800 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 0.00 | 837,800 | 0 | 0 | 837,800 | |
| FY 2024 Base | 0.00 | 837,800 | 0 | 0 | 837,800 | |
| FY 2024 Total Appropriation | 0.00 | 837,800 | 0 | 0 | 837,800 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: There was no change to the appropriation for this program.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 0.00 | 0 | 0 | 0 | 837,800 | 837,800 |

VI. Health Education Programs: University of Utah Medical Education

Agency Number & Appropriation Unit: 501 EDID

Bill Number & Chapter: S1147 (Ch.110)

PROGRAM DESCRIPTION: The University of Utah Medical School Program provides access to postgraduate medical education for Idaho students annually through a cooperative program at the University of Utah. Fiscal year 2020 saw the completion of the latest build-out of seats for the medical program. A total of 40 Idaho students can be enrolled in the four-year medical program, or 10 students per year. Beginning in fiscal year 2020, the appropriation included support for residency positions, and now has six residents specializing in psychiatry in collaboration with Idaho State University. [Statutory Authority: Section 33-3720, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 2,446,600 | 2,446,600 | 2,626,600 | 2,825,900 | 2,825,900 | 2,825,900 |
| Percent Change: | | 0.0% | 7.4% | 7.6% | 7.6% | 7.6% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Trustee/Benefit | 2,446,600 | 2,446,600 | 2,626,600 | 2,825,900 | 2,825,900 | 2,825,900 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 0.00 | 2,626,600 | 0 | 0 | 2,626,600 | |
| FY 2024 Base | 0.00 | 2,626,600 | 0 | 0 | 2,626,600 | |
| Inflationary Adjustments | 0.00 | 166,800 | 0 | 0 | 166,800 | |
| FY 2024 Maintenance (MCO) | 0.00 | 2,793,400 | 0 | 0 | 2,793,400 | |
| 1. U of U/WIMU Prior Year Contract Inflation | 0.00 | 32,500 | 0 | 0 | 32,500 | |
| FY 2024 Total Appropriation | 0.00 | 2,825,900 | 0 | 0 | 2,825,900 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>7.6%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>7.6%</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made adjustments for contract inflation with the University of Utah School of Medicine (UUSOM). The State of Idaho has contracts with UUSOM, which reserves 10 seats for Idaho students. Line item 1 provided \$32,500 for contract inflation from the prior fiscal year.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 0.00 | 0 | 0 | 0 | 2,825,900 | 2,825,900 |

VII. Health Education Programs: WIMU Veterinary Education

Agency Number & Appropriation Unit: 514 EDIA

Bill Number & Chapter: S1147 (Ch.110)

PROGRAM DESCRIPTION: The WIMU (Washington-Idaho-Montana-Utah) Veterinary Education Program provides Idaho students with access to veterinary medical education through a cooperative agreement between the University of Idaho, Montana State University, Utah State University, and Washington State University School of Veterinary Medicine. A total of 44 Idaho students can be enrolled in this four-year program, or 11 students per year. [Statutory Authority: Section 33-3720, Idaho Code]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 2,158,800 | 2,158,800 | 2,251,300 | 2,730,000 | 2,745,000 | 2,744,400 |
| Dedicated | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Total: | 2,258,800 | 2,258,800 | 2,351,300 | 2,830,000 | 2,845,000 | 2,844,400 |
| Percent Change: | | 0.0% | 4.1% | 20.4% | 21.0% | 21.0% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 619,400 | 448,900 | 656,400 | 668,500 | 683,500 | 682,900 |
| Operating Expenditures | 1,539,400 | 1,709,900 | 1,594,900 | 2,061,500 | 2,061,500 | 2,061,500 |
| Trustee/Benefit | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Total: | 2,258,800 | 2,258,800 | 2,351,300 | 2,830,000 | 2,845,000 | 2,844,400 |
| Full-Time Positions (FTP) | 6.38 | 6.38 | 6.38 | 6.38 | 6.38 | 6.38 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 6.38 | 2,251,300 | 100,000 | 0 | 2,351,300 | |
| FY 2024 Base | 6.38 | 2,251,300 | 100,000 | 0 | 2,351,300 | |
| Personnel Benefit Costs | 0.00 | 7,200 | 0 | 0 | 7,200 | |
| Inflationary Adjustments | 0.00 | 166,800 | 0 | 0 | 166,800 | |
| Change in Employee Compensation | 0.00 | 19,300 | 0 | 0 | 19,300 | |
| FY 2024 Maintenance (MCO) | 6.38 | 2,444,600 | 100,000 | 0 | 2,544,600 | |
| 1. U of U/WIMU Prior Year Contract Inflation | 0.00 | 299,800 | 0 | 0 | 299,800 | |
| FY 2024 Total Appropriation | 6.38 | 2,744,400 | 100,000 | 0 | 2,844,400 | |
| % Change From FY 2023 Original Approp. | 0.0% | 21.9% | 0.0% | 0.0% | 21.0% | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, and change in employee compensation (details on p. 5). Inflationary adjustments included \$166,800 in contract inflation with the Washington State University College of Veterinary Medicine. The State of Idaho has contracts with the veterinary school, which reserves 11 seats for Idaho students. Line item 1 provided \$299,800 for contract inflation from the prior fiscal year.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 6.38 | 682,900 | 2,061,500 | 0 | 0 | 2,744,400 |
| D 66000 Restricted | 0.00 | 0 | 0 | 0 | 100,000 | 100,000 |
| Totals: | 6.38 | 682,900 | 2,061,500 | 0 | 100,000 | 2,844,400 |

VIII. Health Education Programs: WWAMI Medical Education

Agency Number & Appropriation Unit: 514 EDIB

Bill Number & Chapter: S1147 (Ch.110)

PROGRAM DESCRIPTION: The WWAMI (Washington-Wyoming-Alaska-Montana-Idaho) Medical Education Program provides access to postgraduate medical education for Idaho students annually through a cooperative program at the University of Idaho with the University of Washington. A total of 160 Idaho students can be enrolled in this four-year program, or 40 students per year. [Statutory Authority: Section 33-3720, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 6,879,400 | 6,879,400 | 6,973,400 | 7,259,800 | 7,307,500 | 7,285,500 |
| Percent Change: | | 0.0% | 1.4% | 4.1% | 4.8% | 4.5% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 1,685,800 | 1,685,800 | 1,779,800 | 1,811,600 | 1,859,300 | 1,837,300 |
| Operating Expenditures | 447,800 | 572,600 | 447,800 | 447,800 | 447,800 | 447,800 |
| Trustee/Benefit | 4,745,800 | 4,621,000 | 4,745,800 | 5,000,400 | 5,000,400 | 5,000,400 |
| Total: | 6,879,400 | 6,879,400 | 6,973,400 | 7,259,800 | 7,307,500 | 7,285,500 |
| Full-Time Positions (FTP) | 13.72 | 13.72 | 13.72 | 13.72 | 13.72 | 13.72 |
| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 13.72 | 6,973,400 | 0 | 0 | 6,973,400 | |
| FY 2024 Base | 13.72 | 6,973,400 | 0 | 0 | 6,973,400 | |
| Personnel Benefit Costs | 0.00 | 15,900 | 0 | 0 | 15,900 | |
| Inflationary Adjustments | 0.00 | 254,600 | 0 | 0 | 254,600 | |
| Change in Employee Compensation | 0.00 | 41,600 | 0 | 0 | 41,600 | |
| FY 2024 Total Appropriation | 13.72 | 7,285,500 | 0 | 0 | 7,285,500 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>4.5%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>4.5%</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, and change in employee compensation (details on page 5). Inflationary adjustments included \$254,600 in contract inflation with the University of Washington School of Medicine. The State of Idaho has a contract with WWAMI, which reserves 40 seats for Idaho students per year, who receive instruction on the University of Idaho Moscow campus.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 13.72 | 1,837,300 | 447,800 | 0 | 5,000,400 | 7,285,500 |

Division of Career Technical Education

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|--------------------|
| BY PROGRAM | | | | | | |
| CTE Administration | 3,702,100 | 2,136,700 | 3,822,000 | 2,299,100 | 2,351,900 | 2,355,000 |
| Secondary and General Programs | 27,177,900 | 22,304,600 | 24,678,400 | 20,455,300 | 20,513,900 | 35,511,700 |
| Postsecondary Programs | 54,143,800 | 50,128,100 | 57,475,600 | 54,710,300 | 55,797,700 | 60,847,900 |
| Educator Services Program | 2,899,300 | 2,403,200 | 1,506,500 | 1,798,400 | 1,816,400 | 1,810,800 |
| Related Programs | 6,306,100 | 6,535,100 | 6,786,300 | 7,313,700 | 7,770,000 | 7,771,400 |
| Total: | 94,229,200 | 83,507,700 | 94,268,800 | 86,576,800 | 88,249,900 | 108,296,800 |
| BY FUND SOURCE | | | | | | |
| General | 83,007,500 | 72,782,900 | 83,222,000 | 75,254,200 | 76,458,100 | 76,509,300 |
| Dedicated | 552,800 | 227,100 | 552,800 | 552,800 | 552,800 | 20,552,800 |
| Federal | 10,668,900 | 10,497,700 | 10,494,000 | 10,769,800 | 11,239,000 | 11,234,700 |
| Total: | 94,229,200 | 83,507,700 | 94,268,800 | 86,576,800 | 88,249,900 | 108,296,800 |
| Percent Change: | | (11.4%) | 12.9% | (8.2%) | (6.4%) | 14.9% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 47,504,100 | 3,901,200 | 50,313,800 | 52,191,100 | 53,429,400 | 53,476,300 |
| Operating Expenditures | 7,233,700 | 1,726,500 | 8,299,200 | 6,902,000 | 6,902,000 | 6,902,000 |
| Capital Outlay | 0 | 164,800 | 111,300 | 65,100 | 499,900 | 499,900 |
| Trustee/Benefit | 39,491,400 | 77,715,200 | 35,544,500 | 27,418,600 | 27,418,600 | 47,418,600 |
| Total: | 94,229,200 | 83,507,700 | 94,268,800 | 86,576,800 | 88,249,900 | 108,296,800 |
| Full-Time Positions (FTP) | 586.01 | 586.01 | 553.64 | 563.14 | 564.14 | 564.14 |

Consistent with budgets for institutions of higher education, the FY 2024 appropriation for the Division of Career Technical Education provided no limitation on full-time equivalent positions. The majority of FTP within this budget are employed at the six technical colleges located at Idaho State University, College of Eastern Idaho, North Idaho College, College of Southern Idaho, College of Western Idaho, and Lewis-Clark State College.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|---------------|-------------------|-------------------|-------------------|--------------------|
| FY 2023 Original Appropriation | 553.64 | 73,192,000 | 552,800 | 10,493,800 | 84,238,600 |
| Reappropriation | 0.00 | 10,030,000 | 0 | 200 | 10,030,200 |
| FY 2023 Total Appropriation | 553.64 | 83,222,000 | 552,800 | 10,494,000 | 94,268,800 |
| FY 2023 Estimated Expenditures | 553.64 | 83,222,000 | 552,800 | 10,494,000 | 94,268,800 |
| Removal of One-Time Expenditures | (1.00) | (10,137,700) | 0 | (653,600) | (10,791,300) |
| FY 2024 Base | 552.64 | 73,084,300 | 552,800 | 9,840,400 | 83,477,500 |
| Personnel Cost Benefits | 0.00 | 422,400 | 0 | 9,800 | 432,200 |
| Statewide Cost Allocation | 0.00 | 19,800 | 0 | 0 | 19,800 |
| Change in Employee Compensation | 0.00 | 1,644,800 | 0 | 31,100 | 1,675,900 |
| FY 2024 Program Maintenance | 552.64 | 75,171,300 | 552,800 | 9,881,300 | 85,605,400 |
| Line Items | 11.50 | 1,306,400 | 20,000,000 | 1,345,500 | 22,651,900 |
| DHR Consolidation | 0.00 | 31,600 | 0 | 7,900 | 39,500 |
| FY 2024 Total | 564.14 | 76,509,300 | 20,552,800 | 11,234,700 | 108,296,800 |
| % Chg from FY 2023 Orig Approp. | 1.9% | 4.5% | 3,617.9% | 7.1% | 28.6% |
| % Chg from FY 2023 Total Approp. | 1.9% | (8.1%) | 3,617.9% | 7.1% | 14.9% |

I. Division of Career Technical Education: CTE Administration

Agency Number & Appropriation Unit: 503 EDEA

Bill Number & Chapter: H363 (Ch.222)

PROGRAM DESCRIPTION: The CTE Administration Program includes central staff to provide leadership, administrative, and technical assistance to career technical programs at the state's high schools and technical colleges. This system prepares Idaho's youth and adults who do not desire a baccalaureate degree to perform successfully in a globally competitive workplace. This budgeted program was previously named State Leadership and Technical Assistance, but was renamed to be more transparent and align with Luma reorganization efforts [Statutory Authority: Section 33-2201, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 3,648,500 | 2,136,700 | 3,801,800 | 2,279,100 | 2,331,900 | 2,335,000 |
| Federal | 53,600 | 0 | 20,200 | 20,000 | 20,000 | 20,000 |
| Total: | 3,702,100 | 2,136,700 | 3,822,000 | 2,299,100 | 2,351,900 | 2,355,000 |
| Percent Change: | | (42.3%) | 78.9% | (39.8%) | (38.5%) | (38.4%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 1,784,600 | 1,571,700 | 1,939,600 | 1,880,700 | 1,933,500 | 1,936,600 |
| Operating Expenditures | 1,917,500 | 400,200 | 1,882,400 | 407,000 | 407,000 | 407,000 |
| Capital Outlay | 0 | 164,800 | 0 | 11,400 | 11,400 | 11,400 |
| Total: | 3,702,100 | 2,136,700 | 3,822,000 | 2,299,100 | 2,351,900 | 2,355,000 |
| Full-Time Positions (FTP) | 17.25 | 17.25 | 18.00 | 21.00 | 21.00 | 21.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|------------------|------------------|----------------|------------------|
| FY 2023 Original Appropriation | 18.00 | 2,301,800 | 0 | 20,000 | 2,321,800 |
| Prior Year Reappropriation | 0.00 | 1,500,000 | 0 | 200 | 1,500,200 |
| FY 2023 Total Appropriation | 18.00 | 3,801,800 | 0 | 20,200 | 3,822,000 |
| Expenditure Adjustments | (3.00) | (370,000) | 0 | 0 | (370,000) |
| FY 2023 Estimated Expenditures | 15.00 | 3,431,800 | 0 | 20,200 | 3,452,000 |
| Removal of Onetime Expenditures | 0.00 | (1,500,000) | 0 | (200) | (1,500,200) |
| Base Adjustments | 3.00 | 370,000 | 0 | 0 | 370,000 |
| FY 2024 Base | 18.00 | 2,301,800 | 0 | 20,000 | 2,321,800 |
| Personnel Benefit Costs | 0.00 | 11,700 | 0 | 0 | 11,700 |
| Statewide Cost Allocation | 0.00 | 19,800 | 0 | 0 | 19,800 |
| Change in Employee Compensation | 0.00 | 54,600 | 0 | 0 | 54,600 |
| FY 2024 Maintenance (MCO) | 18.00 | 2,387,900 | 0 | 20,000 | 2,407,900 |
| 1. Additional CTE Personnel | 3.00 | 302,900 | 0 | 0 | 302,900 |
| 5. Personnel Cost Realignment | 0.00 | (370,000) | 0 | 0 | (370,000) |
| Human Resource Consolidation | 0.00 | 14,200 | 0 | 0 | 14,200 |
| FY 2024 Total Appropriation | 21.00 | 2,335,000 | 0 | 20,000 | 2,355,000 |
| % Change From FY 2023 Original Approp. | 16.7% | 1.4% | 0.0% | 0.0% | 1.4% |
| % Change From FY 2023 Total Approp. | 16.7% | (38.6%) | 0.0% | (1.0%) | (38.4%) |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on page 5).

Line item 1 provided \$302,900 for additional CTE administrative personnel including a chief of staff, senior buyer, and a technical records specialist. Line item 5 provided for a realignment of funds between programs in the Division of Career Technical Education to align expense reporting between the state's accounting system and LUMA, the state's enterprise resource planning system.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 21.00 | 1,936,600 | 387,000 | 0 | 0 | 2,323,600 |
| OT G 10000 General | 0.00 | 0 | 0 | 11,400 | 0 | 11,400 |
| F 34800 Federal Grant | 0.00 | 0 | 20,000 | 0 | 0 | 20,000 |
| Totals: | 21.00 | 1,936,600 | 407,000 | 11,400 | 0 | 2,355,000 |

II. Division of Career Technical Education: Secondary and General Programs

Agency Number & Appropriation Unit: 503 EDEB

Bill Number & Chapter: H363 (Ch.222); H364 (Ch.248)

PROGRAM DESCRIPTION: Secondary and General Programs includes funding for high school students with quality career technical programs and adults with workforce training. The programs provide realistic employment opportunities and are consistent with students' interests, aptitudes, and abilities. This budgeted program was previously named General Programs, but was renamed to be more transparent and align with Luma reorganization efforts [Statutory Authority: Section 33-2201, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 20,653,500 | 16,340,400 | 20,663,800 | 16,431,600 | 16,466,100 | 16,465,000 |
| Dedicated | 25,000 | 14,400 | 25,000 | 25,000 | 25,000 | 15,025,000 |
| Federal | 6,499,400 | 5,949,800 | 3,989,600 | 3,998,700 | 4,022,800 | 4,021,700 |
| Total: | 27,177,900 | 22,304,600 | 24,678,400 | 20,455,300 | 20,513,900 | 35,511,700 |
| Percent Change: | | (17.9%) | 10.6% | (17.1%) | (16.9%) | 43.9% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 1,626,600 | 1,436,100 | 1,746,100 | 1,894,900 | 1,953,500 | 1,951,300 |
| Operating Expenditures | 1,082,700 | 635,100 | 542,000 | 542,000 | 542,000 | 542,000 |
| Capital Outlay | 0 | 0 | 3,600 | 0 | 0 | 0 |
| Trustee/Benefit | 24,468,600 | 20,233,400 | 22,386,700 | 18,018,400 | 18,018,400 | 33,018,400 |
| Total: | 27,177,900 | 22,304,600 | 24,678,400 | 20,455,300 | 20,513,900 | 35,511,700 |
| Full-Time Positions (FTP) | 19.50 | 19.50 | 19.00 | 19.00 | 19.00 | 19.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|-------------------|-------------------|------------------|-------------------|
| FY 2023 Original Appropriation | 19.00 | 16,163,800 | 25,000 | 3,989,600 | 20,178,400 |
| Prior Year Reappropriation | 0.00 | 4,500,000 | 0 | 0 | 4,500,000 |
| FY 2023 Total Appropriation | 19.00 | 20,663,800 | 25,000 | 3,989,600 | 24,678,400 |
| Expenditure Adjustments | 1.00 | 120,000 | 0 | 0 | 120,000 |
| FY 2023 Estimated Expenditures | 20.00 | 20,783,800 | 25,000 | 3,989,600 | 24,798,400 |
| Removal of Onetime Expenditures | 0.00 | (4,500,000) | 0 | (3,600) | (4,503,600) |
| Base Adjustments | (1.00) | (120,000) | 0 | 0 | (120,000) |
| FY 2024 Base | 19.00 | 16,163,800 | 25,000 | 3,986,000 | 20,174,800 |
| Personnel Benefit Costs | 0.00 | 7,300 | 0 | 6,600 | 13,900 |
| Change in Employee Compensation | 0.00 | 34,100 | 0 | 23,500 | 57,600 |
| FY 2024 Maintenance (MCO) | 19.00 | 16,205,200 | 25,000 | 4,016,100 | 20,246,300 |
| 3. Funding for Higher Enrollment | 0.00 | 131,700 | 0 | 0 | 131,700 |
| 5. Personnel Cost Realignment | 0.00 | 120,000 | 0 | 0 | 120,000 |
| 7. Additional CTE Program Support | 0.00 | 0 | 10,000,000 | 0 | 10,000,000 |
| 12. Trailer H267 - CTE Readiness | 0.00 | 0 | 5,000,000 | 0 | 5,000,000 |
| DHR Consolidation | 0.00 | 8,100 | 0 | 5,600 | 13,700 |
| FY 2024 Total Appropriation | 19.00 | 16,465,000 | 15,025,000 | 4,021,700 | 35,511,700 |
| % Change From FY 2023 Original Approp. | 0.0% | 1.9% | 60,000.0% | 0.8% | 76.0% |
| % Change From FY 2023 Total Approp. | 0.0% | (20.3%) | 60,000.0% | 0.8% | 43.9% |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, change in employee compensation, and human resource consolidation (details on p. 5). Line item 3 provided added cost funding for secondary CTE courses. Additional money may be allocated to CTE programs based on a formula to account for the higher cost of providing a CTE course due to the additional equipment required. This line item provided funding that will be distributed to secondary CTE programs throughout the state. Line item 5 provided for a realignment of funds between programs in the Division of Career Technical Education to align expense reporting between the state's accounting system and LUMA, the state's enterprise resource planning system. Line item 7 provided \$5,000,000 onetime for additional added-cost funding at secondary schools, and \$5,000,000 onetime for secondary CTE programs. Line item 12, through H364, provided funding to address the fiscal impact of H267, which allocated \$5,000,000 ongoing for added cost funding for secondary CTE programs. This ongoing appropriation is in addition to the \$5,000,000 onetime appropriated to this program for added cost funds in line item 7.

OTHER LEGISLATION: H267 has a fiscal impact including \$45,000,000 deposited into the Idaho Career Ready Students Program Fund for one-time capital projects, and \$5,000,000 ongoing for career technical education added cost funding at secondary programs.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-----------------------------------|-------|------------|----------|---------|------------|------------|
| G 10000 General | 11.25 | 1,192,800 | 239,200 | 0 | 15,033,000 | 16,465,000 |
| D 32300 In-Demand Careers Fund | 0.00 | 0 | 0 | 0 | 5,000,000 | 5,000,000 |
| OT D 32300 In-Demand Careers Fund | 0.00 | 0 | 0 | 0 | 10,000,000 | 10,000,000 |
| D 34900 Miscellaneous Revenue | 0.00 | 0 | 25,000 | 0 | 0 | 25,000 |
| F 34800 Federal Grant | 7.75 | 758,500 | 277,800 | 0 | 2,985,400 | 4,021,700 |
| Totals: | 19.00 | 1,951,300 | 542,000 | 0 | 33,018,400 | 35,511,700 |

III. Division of Career Technical Education: Postsecondary Programs

Agency Number & Appropriation Unit: 503 EDEC

Bill Number & Chapter: H363 (Ch.222)

PROGRAM DESCRIPTION: Postsecondary Programs provides 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. It also provides persons already in the workforce with the skills necessary to maintain or advance in their chosen occupation. The appropriation for this program is intended to fund 100% of the direct costs at Idaho's six technical colleges. Those colleges are located within Idaho State University, Lewis-Clark State College, College of Southern Idaho, College of Western Idaho, North Idaho College, and College of Eastern Idaho. [Statutory Authority: Section 33-2201, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 53,243,800 | 49,181,100 | 54,790,100 | 52,024,800 | 53,112,200 | 53,162,400 |
| Dedicated | 0 | 0 | 0 | 0 | 0 | 5,000,000 |
| Federal | 900,000 | 947,000 | 2,685,500 | 2,685,500 | 2,685,500 | 2,685,500 |
| Total: | 54,143,800 | 50,128,100 | 57,475,600 | 54,710,300 | 55,797,700 | 60,847,900 |
| Percent Change: | | (7.4%) | 14.7% | (4.8%) | (2.9%) | 5.9% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 43,209,800 | 0 | 45,517,800 | 46,782,200 | 47,869,600 | 47,919,800 |
| Operating Expenditures | 3,534,000 | 0 | 5,134,600 | 5,200,300 | 5,200,300 | 5,200,300 |
| Capital Outlay | 0 | 0 | 107,700 | 42,300 | 42,300 | 42,300 |
| Trustee/Benefit | 7,400,000 | 50,128,100 | 6,715,500 | 2,685,500 | 2,685,500 | 7,685,500 |
| Total: | 54,143,800 | 50,128,100 | 57,475,600 | 54,710,300 | 55,797,700 | 60,847,900 |
| Full-Time Positions (FTP) | 536.26 | 536.26 | 504.64 | 509.14 | 509.14 | 509.14 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|---------------|-------------------|------------------|------------------|-------------------|
| FY 2023 Original Appropriation | 504.64 | 50,760,100 | 0 | 2,685,500 | 53,445,600 |
| Prior Year Reappropriation | 0.00 | 4,030,000 | 0 | 0 | 4,030,000 |
| FY 2023 Total Appropriation | 504.64 | 54,790,100 | 0 | 2,685,500 | 57,475,600 |
| Expenditure Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2023 Estimated Expenditures | 504.64 | 54,790,100 | 0 | 2,685,500 | 57,475,600 |
| Removal of Onetime Expenditures | 0.00 | (4,137,700) | 0 | 0 | (4,137,700) |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Base | 504.64 | 50,652,400 | 0 | 2,685,500 | 53,337,900 |
| Personnel Benefit Costs | 0.00 | 397,800 | 0 | 0 | 397,800 |
| Change in Employee Compensation | 0.00 | 1,530,400 | 0 | 0 | 1,530,400 |
| FY 2024 Maintenance (MCO) | 504.64 | 52,580,600 | 0 | 2,685,500 | 55,266,100 |
| 2. New Postsecondary Staff Support | 4.50 | 581,800 | 0 | 0 | 581,800 |
| 7. Additional CTE Program Support | 0.00 | 0 | 5,000,000 | 0 | 5,000,000 |
| FY 2024 Total Appropriation | 509.14 | 53,162,400 | 5,000,000 | 2,685,500 | 60,847,900 |
| % Change From FY 2023 Original Approp. | 0.9% | 4.7% | 0.0% | 0.0% | 13.9% |
| % Change From FY 2023 Total Approp. | 0.9% | (3.0%) | 0.0% | 0.0% | 5.9% |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, and change in employee compensation (details on p. 5). Line item 2 provided \$581,800 for new instructional staff at the career technical colleges including an assistant professor of radiology at NIC; and a dental hygiene instructor at CEI, pay adjustments for staff at CWI, an automation engineering instructor at CSI, and an occupation therapy and clinical instructor at ISU. Line item 7 provided \$5 million onetime support for postsecondary CTE programs for equipment purchase and other onetime investments to CTE programs.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in its FY 2024 appropriation bill that removes all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 509.14 | 47,919,800 | 5,200,300 | 0 | 0 | 53,120,100 |
| OT G 10000 | General | 0.00 | 0 | 0 | 42,300 | 0 | 42,300 |
| OT D 32300 | In-Demand Careers Fund | 0.00 | 0 | 0 | 0 | 5,000,000 | 5,000,000 |
| F 34800 | Federal Grant | 0.00 | 0 | 0 | 0 | 2,685,500 | 2,685,500 |
| Totals: | | 509.14 | 47,919,800 | 5,200,300 | 42,300 | 7,685,500 | 60,847,900 |

IV. Division of Career Technical Education: Educator Services Program

Agency Number & Appropriation Unit: 503 EDED, 503 EDEH(Cont)

Bill Number & Chapter: H363 (Ch.222)

PROGRAM DESCRIPTION: The Educator Services Program includes funding to equip underprepared adults, including displaced homemakers and single parents, with the skills necessary to be successful in the workplace. This includes funding for the Centers for New Directions at each of the six technical colleges. This budgeted program was previously named Dedicated Programs, but renamed to be more transparent and align with Luma reorganization efforts [Statutory Authority: Section 33-2201, Idaho Code, et seq. and Section 39-5001, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 2,624,300 | 2,376,600 | 1,231,500 | 1,523,400 | 1,541,400 | 1,535,800 |
| Dedicated | 275,000 | 26,600 | 275,000 | 275,000 | 275,000 | 275,000 |
| Total: | 2,899,300 | 2,403,200 | 1,506,500 | 1,798,400 | 1,816,400 | 1,810,800 |
| Percent Change: | | (17.1%) | (37.3%) | 19.4% | 20.6% | 20.2% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 192,000 | 300,500 | 294,900 | 583,000 | 601,000 | 595,400 |
| Operating Expenditures | 484,400 | 462,700 | 509,100 | 509,100 | 509,100 | 509,100 |
| Capital Outlay | 0 | 0 | 0 | 3,800 | 3,800 | 3,800 |
| Trustee/Benefit | 2,222,900 | 1,640,000 | 702,500 | 702,500 | 702,500 | 702,500 |
| Total: | 2,899,300 | 2,403,200 | 1,506,500 | 1,798,400 | 1,816,400 | 1,810,800 |
| Full-Time Positions (FTP) | 3.00 | 3.00 | 4.00 | 5.00 | 5.00 | 5.00 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 4.00 | 1,231,500 | 275,000 | 0 | 1,506,500 | |
| Expenditure Adjustments | 2.00 | 200,000 | 0 | 0 | 200,000 | |
| FY 2023 Estimated Expenditures | 6.00 | 1,431,500 | 275,000 | 0 | 1,706,500 | |
| Base Adjustments | (2.00) | (200,000) | 0 | 0 | (200,000) | |
| FY 2024 Base | 4.00 | 1,231,500 | 275,000 | 0 | 1,506,500 | |
| Personnel Benefit Costs | 0.00 | 3,800 | 0 | 0 | 3,800 | |
| Change in Employee Compensation | 0.00 | 12,100 | 0 | 0 | 12,100 | |
| FY 2024 Maintenance (MCO) | 4.00 | 1,247,400 | 275,000 | 0 | 1,522,400 | |
| 1. Additional CTE Personnel | 1.00 | 83,600 | 0 | 0 | 83,600 | |
| 5. Personnel Cost Realignment | 0.00 | 200,000 | 0 | 0 | 200,000 | |
| Human Resource Consolidation | 0.00 | 4,800 | 0 | 0 | 4,800 | |
| FY 2024 Total Appropriation | 5.00 | 1,535,800 | 275,000 | 0 | 1,810,800 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>25.0%</i> | <i>24.7%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>20.2%</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, change in employee compensation, and human resource consolidation (details on p. 5). Line item 1 provided \$83,600 for a professional development coordinator. Line item 5 provided \$200,000 to align expenditure reporting within the different CTE programs. This line item eliminated the need to perform program transfers each fiscal year.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-----------------------|-------------|-------------------|-----------------|----------------|-------------------|------------------|
| G 10000 | General | 5.00 | 595,400 | 234,100 | 0 | 702,500 | 1,532,000 |
| OT G 10000 | General | 0.00 | 0 | 0 | 3,800 | 0 | 3,800 |
| D 34900 | Miscellaneous Revenue | 0.00 | 0 | 275,000 | 0 | 0 | 275,000 |
| Totals: | | 5.00 | 595,400 | 509,100 | 3,800 | 702,500 | 1,810,800 |

V. Division of Career Technical Education: Related Programs

Agency Number & Appropriation Unit: 503 EDEJ, 503 EDEK(Cont)

Bill Number & Chapter: H363 (Ch.222)

PROGRAM DESCRIPTION: Related Programs administers Adult Basic Education (ABE) and General Educational Development (GED).
[Authority: Section 33-2401, Idaho Code, et seq. and Executive Order No. 2007-04]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 2,837,400 | 2,748,100 | 2,734,800 | 2,995,300 | 3,006,500 | 3,011,100 |
| Dedicated | 252,800 | 186,100 | 252,800 | 252,800 | 252,800 | 252,800 |
| Federal | 3,215,900 | 3,600,900 | 3,798,700 | 4,065,600 | 4,510,700 | 4,507,500 |
| Total: | 6,306,100 | 6,535,100 | 6,786,300 | 7,313,700 | 7,770,000 | 7,771,400 |
| Percent Change: | | 3.6% | 3.8% | 7.8% | 14.5% | 14.5% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 691,100 | 592,900 | 815,400 | 1,050,300 | 1,071,800 | 1,073,200 |
| Operating Expenditures | 215,100 | 228,500 | 231,100 | 243,600 | 243,600 | 243,600 |
| Capital Outlay | 0 | 0 | 0 | 7,600 | 442,400 | 442,400 |
| Trustee/Benefit | 5,399,900 | 5,713,700 | 5,739,800 | 6,012,200 | 6,012,200 | 6,012,200 |
| Total: | 6,306,100 | 6,535,100 | 6,786,300 | 7,313,700 | 7,770,000 | 7,771,400 |
| Full-Time Positions (FTP) | 10.00 | 10.00 | 8.00 | 9.00 | 10.00 | 10.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|--------------|------------------|------------------|------------------|------------------|
| FY 2023 Original Appropriation | 8.00 | 2,734,800 | 252,800 | 3,798,700 | 6,786,300 |
| Expenditure Adjustments | 0.00 | 50,000 | 0 | 0 | 50,000 |
| FY 2023 Estimated Expenditures | 8.00 | 2,784,800 | 252,800 | 3,798,700 | 6,836,300 |
| Removal of Onetime Expenditures | (1.00) | 0 | 0 | (649,800) | (649,800) |
| Base Adjustments | 0.00 | (50,000) | 0 | 0 | (50,000) |
| FY 2024 Base | 7.00 | 2,734,800 | 252,800 | 3,148,900 | 6,136,500 |
| Personnel Benefit Costs | 0.00 | 1,800 | 0 | 3,200 | 5,000 |
| Change in Employee Compensation | 0.00 | 13,600 | 0 | 7,600 | 21,200 |
| FY 2024 Maintenance (MCO) | 7.00 | 2,750,200 | 252,800 | 3,159,700 | 6,162,700 |
| 1. Additional CTE Personnel | 2.00 | 206,400 | 0 | 0 | 206,400 |
| 4. Apprenticeship Grant | 1.00 | 0 | 0 | 910,700 | 910,700 |
| 5. Personnel Cost Realignment | 0.00 | 50,000 | 0 | 0 | 50,000 |
| 6. Gov. Initiative - Firefighter Training Grant | 0.00 | 0 | 0 | 434,800 | 434,800 |
| DHR Consolidation | 0.00 | 4,500 | 0 | 2,300 | 6,800 |
| FY 2024 Total Appropriation | 10.00 | 3,011,100 | 252,800 | 4,507,500 | 7,771,400 |
| % Change From FY 2023 Original Approp. | 25.0% | 10.1% | 0.0% | 18.7% | 14.5% |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, change in employee compensation, and human resource consolidation (details on p. 5). Line item 1 provided for an assistant director of federal programs and a fire service training coordinator. Line item 4 provided for a federal grant from the U.S. Department of Labor. The Division has received funding through this grant in fiscal years 2022 and 2023, and the fiscal year 2024 amount will be the final year of the program. Part of the funding includes the salary of a federal grant coordinator. This program provides funding for apprenticeships in the IT, manufacturing, and health care fields. Line item 5 provided \$50,000 to align expenditure reporting within the different CTE programs. This line item eliminates the need to perform program transfers each fiscal year. Line item 6 provided funding for purchasing firefighter training equipment.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 6.50 | 770,200 | 143,300 | 0 | 2,090,000 | 3,003,500 |
| OT G 10000 General | 0.00 | 0 | 0 | 7,600 | 0 | 7,600 |
| D 21800 Displaced Homemaker | 0.00 | 0 | 0 | 0 | 170,000 | 170,000 |
| D 27400 Hazardous Materials | 0.00 | 0 | 0 | 0 | 67,800 | 67,800 |
| D 34900 Miscellaneous Revenue | 0.00 | 0 | 15,000 | 0 | 0 | 15,000 |
| F 34800 Federal Grant | 2.50 | 230,200 | 69,800 | 0 | 2,862,000 | 3,162,000 |
| OT F 34800 Federal Grant | 1.00 | 72,800 | 15,500 | 434,800 | 822,400 | 1,345,500 |
| Totals: | 10.00 | 1,073,200 | 243,600 | 442,400 | 6,012,200 | 7,771,400 |

Idaho Public Television

Agency Number & Appropriation Unit: 520 EDKA
Bill Number & Chapter: H276 (Ch.115), H355 (Ch.217)

PROGRAM DESCRIPTION: Under the general supervision of the State Board of Education, Idaho Public Television provides educational and instructional television programs during and after school hours, telecommunications services, and "prime time" programs. Idaho Public Television's statewide system reaches approximately 98% of the state's population via 47 translators distributed across the state and five transmitters located near Coeur d'Alene, Moscow, Boise, Twin Falls, and Pocatello.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 2,719,200 | 2,565,700 | 2,817,400 | 2,889,000 | 2,952,600 | 2,933,900 |
| Dedicated | 6,233,500 | 6,342,200 | 0 | 0 | 0 | 300,000 |
| Federal | 600,000 | 104,400 | 0 | 0 | 0 | 0 |
| Total: | 9,552,700 | 9,012,300 | 2,817,400 | 2,889,000 | 2,952,600 | 3,233,900 |
| Percent Change: | | (5.7%) | (68.7%) | 2.5% | 4.8% | 14.8% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 5,690,100 | 5,296,500 | 1,712,500 | 1,735,400 | 1,799,000 | 1,930,300 |
| Operating Expenditures | 3,410,700 | 3,512,700 | 763,000 | 763,300 | 763,300 | 913,300 |
| Capital Outlay | 451,900 | 203,100 | 341,900 | 390,300 | 390,300 | 390,300 |
| Total: | 9,552,700 | 9,012,300 | 2,817,400 | 2,889,000 | 2,952,600 | 3,233,900 |
| Full-Time Positions (FTP) | 70.48 | 70.48 | 14.00 | 14.00 | 14.00 | 14.00 |

In accordance with Section 67-3519, Idaho Code, Idaho Public Television is authorized no more than 14.00 full-time equivalent positions from the General Fund at any point during the period July 1, 2023, through June 30, 2024.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|--------------|------------------|----------------|-------------|------------------|
| FY 2023 Original Appropriation | 14.00 | 2,817,400 | 0 | 0 | 2,817,400 |
| Executive Carry Forward | 0.00 | 233,500 | 0 | 0 | 233,500 |
| FY 2023 Estimated Expenditures | 14.00 | 3,050,900 | 0 | 0 | 3,050,900 |
| Removal of Onetime Expenditures | 0.00 | (233,500) | 0 | 0 | (233,500) |
| FY 2024 Base | 14.00 | 2,817,400 | 0 | 0 | 2,817,400 |
| Personnel Benefit Costs | 0.00 | 7,600 | 0 | 0 | 7,600 |
| Inflationary Adjustments | 0.00 | 13,000 | 0 | 0 | 13,000 |
| Replacement Items | 0.00 | 48,400 | 0 | 0 | 48,400 |
| Statewide Cost Allocation | 0.00 | (12,700) | 0 | 0 | (12,700) |
| Change in Employee Compensation | 0.00 | 42,500 | 0 | 0 | 42,500 |
| FY 2024 Maintenance (MCO) | 14.00 | 2,916,200 | 0 | 0 | 2,916,200 |
| 1. Vape Awareness & Education | 0.00 | 0 | 300,000 | 0 | 300,000 |
| DHR Consolidation | 0.00 | 17,700 | 0 | 0 | 17,700 |
| FY 2024 Total Appropriation | 14.00 | 2,933,900 | 300,000 | 0 | 3,233,900 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>4.1%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>14.8%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Inflationary adjustments included funding for the contractual lease agreement at the Orchard Office in Boise. Replacement items included funding for technology equipment and a smaller-sized snowcat machine. Line item 1, through H355, provided \$300,000 of onetime funding from the Idaho Millennium Income Fund to continue the education and awareness campaign on using vape products. Funding was initially approved in S1395 of the 2022 legislative session.

BUDGET LAW EXEMPTIONS: Idaho Public Television (IPTV) received specific legislative authorization in its FY 2024 appropriation bill that provided for a continuous appropriation for the agency's dedicated Miscellaneous Revenue Fund. This exemption will require legislative approval each year. IPTV also received authority to carryover any unexpended and unencumbered moneys from the Idaho Millennium Income Fund for the education and awareness of using vape products.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|------------------------------|--------------|------------------|----------------|----------------|------------|------------------|
| G 10000 General | 14.00 | 1,780,300 | 763,300 | 341,900 | 0 | 2,885,500 |
| OT G 10000 General | 0.00 | 0 | 0 | 48,400 | 0 | 48,400 |
| OT D 49900 Millennium Income | 0.00 | 150,000 | 150,000 | 0 | 0 | 300,000 |
| Totals: | 14.00 | 1,930,300 | 913,300 | 390,300 | 0 | 3,233,900 |

Special Programs

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY PROGRAM | | | | | | |
| Forest Utilization Research | 1,447,700 | 1,447,700 | 1,526,900 | 1,572,700 | 1,607,800 | 1,599,500 |
| Geological Survey | 1,128,300 | 1,128,300 | 1,230,200 | 1,267,100 | 1,297,800 | 1,294,000 |
| Museum of Natural History | 637,200 | 637,200 | 694,400 | 703,100 | 719,100 | 722,700 |
| Scholarships and Grants | 27,759,800 | 24,141,200 | 28,541,600 | 30,168,400 | 30,171,300 | 29,797,800 |
| Small Bus. Development Centers | 1,223,000 | 598,800 | 770,300 | 1,029,300 | 1,049,300 | 1,050,900 |
| TechHelp | 671,500 | 364,000 | 395,400 | 414,300 | 424,700 | 420,700 |
| Total: | 32,867,500 | 28,317,200 | 33,158,800 | 35,154,900 | 35,270,000 | 34,885,600 |
| BY FUND SOURCE | | | | | | |
| General | 26,516,700 | 26,121,400 | 27,620,000 | 29,408,400 | 29,522,900 | 29,138,000 |
| Dedicated | 1,000,000 | 72,900 | 1,001,500 | 1,000,000 | 1,000,000 | 1,000,000 |
| Federal | 5,350,800 | 2,122,900 | 4,537,300 | 4,746,500 | 4,747,100 | 4,747,600 |
| Total: | 32,867,500 | 28,317,200 | 33,158,800 | 35,154,900 | 35,270,000 | 34,885,600 |
| Percent Change: | | (13.8%) | 17.1% | 6.0% | 6.4% | 5.2% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 4,188,600 | 2,539,000 | 4,515,400 | 4,775,100 | 4,890,200 | 4,880,400 |
| Operating Expenditures | 1,011,000 | 1,597,800 | 214,000 | 332,000 | 332,000 | 332,000 |
| Capital Outlay | 0 | 111,200 | 11,500 | 4,900 | 4,900 | 4,900 |
| Trustee/Benefit | 27,667,900 | 24,069,200 | 28,417,900 | 30,042,900 | 30,042,900 | 29,668,300 |
| Total: | 32,867,500 | 28,317,200 | 33,158,800 | 35,154,900 | 35,270,000 | 34,885,600 |
| Full-Time Positions (FTP) | 46.59 | 46.59 | 47.09 | 48.79 | 48.79 | 48.79 |

In accordance with Section 67-3519, Idaho Code, the programs in the Special Programs Division are authorized no more than a total of 48.79 FTP at any point during the period July 1, 2023, through June 30, 2024, including 12.78 FTP for Forest Utilization Research, 12.28 FTP for Idaho Geological Survey, 1.35 FTP for Scholarships and Grants, 8.20 FTP for Idaho Museum of Natural History, 10.83 FTP for Small Business Development Centers, and 3.35 FTP for TechHelp.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|--------------|-------------------|------------------|------------------|-------------------|
| FY 2023 Original Appropriation | 47.09 | 27,620,000 | 1,001,500 | 4,537,300 | 33,158,800 |
| Executive Carry Forward | 0.00 | 99,200 | 0 | 0 | 99,200 |
| FY 2023 Estimated Expenditures | 47.09 | 27,719,200 | 1,001,500 | 4,537,300 | 33,258,000 |
| Removal of One-Time Expenditures | 0.00 | (99,200) | 0 | (11,500) | (110,700) |
| Base Adjustments | 0.00 | 0 | (1,500) | 1,500 | 0 |
| FY 2024 Base | 47.09 | 27,620,000 | 1,000,000 | 4,527,300 | 33,147,300 |
| Personnel Cost Benefits | 0.00 | 55,000 | 0 | 200 | 55,200 |
| Replacement Items | 0.00 | 4,900 | 0 | 0 | 4,900 |
| Change in Employee Compensation | 0.00 | 141,800 | 0 | 1,100 | 142,900 |
| FY 2024 Program Maintenance | 47.09 | 27,821,700 | 1,000,000 | 4,528,600 | 33,350,300 |
| Line Items | 1.70 | 1,315,800 | 0 | 218,900 | 1,534,700 |
| DHR Consolidation | 0.00 | 500 | 0 | 100 | 600 |
| FY 2024 Total | 48.79 | 29,138,000 | 1,000,000 | 4,747,600 | 34,885,600 |
| % Chg from FY 2023 Orig Approp. | 3.6% | 5.5% | (0.1%) | 4.6% | 5.2% |

I. Special Programs: Forest Utilization Research

Agency Number & Appropriation Unit: 514 EDJA

Bill Number & Chapter: S1177 (Ch.169)

PROGRAM DESCRIPTION: The Forest Utilization Research (FUR) Program is organized within the University of Idaho's College of Natural Resources. It works to increase the productivity of Idaho's forests by: (1) improving forest management, harvest, and regeneration practices; (2) improving wood use and wood residue utilization technologies; and (3) improving forest nursery management practices. FUR also includes the Policy Analysis Group, which provides timely, scientific, and objective data and analysis on resource and land use issues of interest to the people of Idaho. [Statutory Authority: Section 38-701, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 1,447,700 | 1,447,700 | 1,526,900 | 1,572,700 | 1,607,800 | 1,599,500 |
| Percent Change: | | 0.0% | 5.5% | 3.0% | 5.3% | 4.8% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 1,285,100 | 663,400 | 1,364,300 | 1,402,300 | 1,437,400 | 1,429,100 |
| Operating Expenditures | 162,600 | 784,300 | 162,600 | 170,400 | 170,400 | 170,400 |
| Total: | 1,447,700 | 1,447,700 | 1,526,900 | 1,572,700 | 1,607,800 | 1,599,500 |
| Full-Time Positions (FTP) | 12.68 | 12.68 | 12.68 | 12.78 | 12.78 | 12.78 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 12.68 | 1,526,900 | 0 | 0 | 1,526,900 | |
| FY 2024 Base | 12.68 | 1,526,900 | 0 | 0 | 1,526,900 | |
| Personnel Benefit Costs | 0.00 | 15,900 | 0 | 0 | 15,900 | |
| Change in Employee Compensation | 0.00 | 38,500 | 0 | 0 | 38,500 | |
| FY 2024 Maintenance (MCO) | 12.68 | 1,581,300 | 0 | 0 | 1,581,300 | |
| 6. Wildland Fire Center | 0.10 | 18,200 | 0 | 0 | 18,200 | |
| FY 2024 Total Appropriation | 12.78 | 1,599,500 | 0 | 0 | 1,599,500 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.8%</i> | <i>4.8%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>4.8%</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, and change in employee compensation (details on p. 5). Line item 6 provided \$18,200 for the wildland fire center, a resource for fire prevention, recovery, and rehabilitation, and a way to coordinate forest and rangeland management with local fire districts.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 12.78 | 1,429,100 | 170,400 | 0 | 0 | 1,599,500 |

II. Special Programs: Geological Survey

Agency Number & Appropriation Unit: 514 EDJB

Bill Number & Chapter: S1177 (Ch.169)

PROGRAM DESCRIPTION: The Idaho Geological Survey (IGS) is headquartered at the University of Idaho with branch offices at Idaho State University and Boise State University. It is the lead state agency for the collection, analysis, and dissemination of all geologic and mineral based data for the state. The IGS accomplishes this mission through applied research and public service. [Statutory Authority: Section 47-201, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 1,128,300 | 1,128,300 | 1,230,200 | 1,267,100 | 1,297,800 | 1,294,000 |
| Percent Change: | | 0.0% | 9.0% | 3.0% | 5.5% | 5.2% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 1,117,600 | 569,400 | 1,191,500 | 1,228,400 | 1,259,100 | 1,255,300 |
| Operating Expenditures | 10,700 | 475,600 | 38,700 | 38,700 | 38,700 | 38,700 |
| Capital Outlay | 0 | 83,300 | 0 | 0 | 0 | 0 |
| Total: | 1,128,300 | 1,128,300 | 1,230,200 | 1,267,100 | 1,297,800 | 1,294,000 |
| Full-Time Positions (FTP) | 12.28 | 12.28 | 12.28 | 12.28 | 12.28 | 12.28 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 12.28 | 1,230,200 | 0 | 0 | 1,230,200 | |
| FY 2024 Base | 12.28 | 1,230,200 | 0 | 0 | 1,230,200 | |
| Personnel Benefit Costs | 0.00 | 14,200 | 0 | 0 | 14,200 | |
| Change in Employee Compensation | 0.00 | 37,200 | 0 | 0 | 37,200 | |
| FY 2024 Maintenance (MCO) | 12.28 | 1,281,600 | 0 | 0 | 1,281,600 | |
| 5. Employee Retention Compensation | 0.00 | 12,400 | 0 | 0 | 12,400 | |
| FY 2024 Total Appropriation | 12.28 | 1,294,000 | 0 | 0 | 1,294,000 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>5.2%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>5.2%</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs and change in employee compensation (details on p. 5). Line item 5 provided \$12,400 for employee retention at the agency.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 12.28 | 1,255,300 | 38,700 | 0 | 0 | 1,294,000 |

III. Special Programs: Museum of Natural History

Agency Number & Appropriation Unit: 513 EDJD

Bill Number & Chapter: S1177 (Ch.169)

PROGRAM DESCRIPTION: The Museum of Natural History, located at Idaho State University, collects and preserves artifacts and disseminates knowledge of the natural history of Idaho and the Intermountain West. The museum maintains collections in the areas of anthropology, botany, geology, paleontology, and zoology. The museum also supports research, exhibitions, publications, and interpretive programs on those topics to benefit Idaho citizens. [Statutory Authority: Section 33-3012, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 637,200 | 637,200 | 682,900 | 703,100 | 719,100 | 722,700 |
| Federal | 0 | 0 | 11,500 | 0 | 0 | 0 |
| Total: | 637,200 | 637,200 | 694,400 | 703,100 | 719,100 | 722,700 |
| Percent Change: | | 0.0% | 9.0% | 1.3% | 3.6% | 4.1% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 633,000 | 549,100 | 678,700 | 694,000 | 710,000 | 713,600 |
| Operating Expenditures | 4,200 | 60,200 | 4,200 | 4,200 | 4,200 | 4,200 |
| Capital Outlay | 0 | 27,900 | 11,500 | 4,900 | 4,900 | 4,900 |
| Total: | 637,200 | 637,200 | 694,400 | 703,100 | 719,100 | 722,700 |
| Full-Time Positions (FTP) | 8.20 | 8.20 | 8.20 | 8.20 | 8.20 | 8.20 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|-------------|----------------|------------------|----------------|----------------|
| FY 2023 Original Appropriation | 8.20 | 682,900 | 0 | 11,500 | 694,400 |
| Removal of Onetime Expenditures | 0.00 | 0 | 0 | (11,500) | (11,500) |
| FY 2024 Base | 8.20 | 682,900 | 0 | 0 | 682,900 |
| Personnel Benefit Costs | 0.00 | 10,000 | 0 | 0 | 10,000 |
| Replacement Items | 0.00 | 4,900 | 0 | 0 | 4,900 |
| Change in Employee Compensation | 0.00 | 24,900 | 0 | 0 | 24,900 |
| FY 2024 Total Appropriation | 8.20 | 722,700 | 0 | 0 | 722,700 |
| % Change From FY 2023 Original Approp. | 0.0% | 5.8% | 0.0% | (100.0%) | 4.1% |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs and change in employee compensation (details on p. 5). Replacement items included \$4,900 for electronic equipment.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 8.20 | 713,600 | 4,200 | 0 | 0 | 717,800 |
| OT G 10000 General | 0.00 | 0 | 0 | 4,900 | 0 | 4,900 |
| Totals: | 8.20 | 713,600 | 4,200 | 4,900 | 0 | 722,700 |

IV. Special Programs: Scholarships and Grants

Agency Number & Appropriation Unit: 501 EDJC, 501 EDJO(Cont)

Bill Number & Chapter: S1177 (Ch.169)

PROGRAM DESCRIPTION: The Office of the State Board of Education administers four scholarship and grant programs: (1) Idaho Work Study Program [Statutory Authority: Section 33-4401, Idaho Code, et seq.]; (2) Armed Forces and Public Safety Officer Scholarship (fee waiver) [Statutory Authority: Section 33-4302, Idaho Code]; (3) Opportunity Scholarship [Statutory Authority: Section 33-4303, Idaho Code, et seq.]; and (4) the federal Gaining Early Awareness and Readiness Undergraduate Program (GEARUP) scholarships.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 22,234,000 | 21,945,400 | 23,014,300 | 24,640,800 | 24,643,100 | 24,269,100 |
| Dedicated | 1,000,000 | 72,900 | 1,001,500 | 1,000,000 | 1,000,000 | 1,000,000 |
| Federal | 4,525,800 | 2,122,900 | 4,525,800 | 4,527,600 | 4,528,200 | 4,528,700 |
| Total: | 27,759,800 | 24,141,200 | 28,541,600 | 30,168,400 | 30,171,300 | 29,797,800 |
| Percent Change: | | (13.0%) | 18.2% | 5.7% | 5.7% | 4.4% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 90,900 | 72,000 | 122,700 | 124,500 | 127,400 | 128,500 |
| Operating Expenditures | 1,000 | 0 | 1,000 | 1,000 | 1,000 | 1,000 |
| Trustee/Benefit | 27,667,900 | 24,069,200 | 28,417,900 | 30,042,900 | 30,042,900 | 29,668,300 |
| Total: | 27,759,800 | 24,141,200 | 28,541,600 | 30,168,400 | 30,171,300 | 29,797,800 |
| Full-Time Positions (FTP) | 1.35 | 1.35 | 1.35 | 1.35 | 1.35 | 1.35 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 1.35 | 23,014,300 | 1,001,500 | 4,525,800 | 28,541,600 | |
| Base Adjustments | 0.00 | 0 | (1,500) | 1,500 | 0 | |
| FY 2024 Base | 1.35 | 23,014,300 | 1,000,000 | 4,527,300 | 28,541,600 | |
| Personnel Benefit Costs | 0.00 | 900 | 0 | 200 | 1,100 | |
| Change in Employee Compensation | 0.00 | 3,000 | 0 | 1,100 | 4,100 | |
| FY 2024 Maintenance (MCO) | 1.35 | 23,018,200 | 1,000,000 | 4,528,600 | 28,546,800 | |
| 1. Rural Educator Incentive | 0.00 | 1,250,400 | 0 | 0 | 1,250,400 | |
| DHR Consolidation | 0.00 | 500 | 0 | 100 | 600 | |
| FY 2024 Total Appropriation | 1.35 | 24,269,100 | 1,000,000 | 4,528,700 | 29,797,800 | |
| % Change From FY 2023 Original Approp. | 0.0% | 5.5% | (0.1%) | 0.1% | 4.4% | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, change in employee compensation, and human resource consolidation (details on p. 5). Line item 1 provided \$1,250,400 for the rural educator incentive program created through S1290 of 2022. For the second year of the program, eligible educators may receive up to \$2,500 for student loan repayment, additional education, or other related costs.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-----------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 1.00 | 105,400 | 0 | 0 | 24,163,700 | 24,269,100 |
| D 34900 | Miscellaneous Revenue | 0.00 | 0 | 0 | 0 | 1,000,000 | 1,000,000 |
| F 34800 | Federal Grant | 0.35 | 23,100 | 1,000 | 0 | 4,504,600 | 4,528,700 |
| Totals: | | 1.35 | 128,500 | 1,000 | 0 | 29,668,300 | 29,797,800 |

V. Special Programs: Small Business Development Centers

Agency Number & Appropriation Unit: 512 EDJI

Bill Number & Chapter: S1177 (Ch.169)

PROGRAM DESCRIPTION: The Idaho Small Business Development Center (ISBDC) provides direct services to individual small businesses in Idaho through a higher education-based network. ISBDC is headquartered at Boise State University with field offices in Coeur d'Alene, Lewiston, Twin Falls, Pocatello, and Idaho Falls that are associated with North Idaho College, Lewis-Clark State College, the College of Southern Idaho, and Idaho State University, respectively. From its six offices, ISBDC consultants provide business counseling, non-academic credit training, research, and technical support primarily to very small businesses and entrepreneurs. These services encourage the growth and expansion of small business in Idaho and reduce the state's small business failure rate.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 698,000 | 598,800 | 770,300 | 810,400 | 830,400 | 832,000 |
| Federal | 525,000 | 0 | 0 | 218,900 | 218,900 | 218,900 |
| Total: | 1,223,000 | 598,800 | 770,300 | 1,029,300 | 1,049,300 | 1,050,900 |
| Percent Change: | | (51.0%) | 28.6% | 33.6% | 36.2% | 36.4% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 698,000 | 321,100 | 770,300 | 919,100 | 939,100 | 940,700 |
| Operating Expenditures | 525,000 | 277,700 | 0 | 110,200 | 110,200 | 110,200 |
| Total: | 1,223,000 | 598,800 | 770,300 | 1,029,300 | 1,049,300 | 1,050,900 |
| Full-Time Positions (FTP) | 8.83 | 8.83 | 9.33 | 10.83 | 10.83 | 10.83 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 9.33 | 770,300 | 0 | 0 | 770,300 | |
| Executive Carry Forward | 0.00 | 99,200 | 0 | 0 | 99,200 | |
| Expenditure Adjustments | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2023 Estimated Expenditures | 9.33 | 869,500 | 0 | 0 | 869,500 | |
| Removal of Onetime Expenditures | 0.00 | (99,200) | 0 | 0 | (99,200) | |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2024 Base | 9.33 | 770,300 | 0 | 0 | 770,300 | |
| Personnel Benefit Costs | 0.00 | 10,300 | 0 | 0 | 10,300 | |
| Change in Employee Compensation | 0.00 | 28,300 | 0 | 0 | 28,300 | |
| FY 2024 Maintenance (MCO) | 9.33 | 808,900 | 0 | 0 | 808,900 | |
| 2. Rural Service Consultant Position | 0.50 | 23,100 | 0 | 0 | 23,100 | |
| 4. Technical Assistance Grant | 1.00 | 0 | 0 | 218,900 | 218,900 | |
| FY 2024 Total Appropriation | 10.83 | 832,000 | 0 | 218,900 | 1,050,900 | |
| % Change From FY 2023 Original Approp. | 16.1% | 8.0% | 0.0% | 0.0% | 36.4% | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs and change in employee compensation (details on p. 5). Line item 2 provided \$23,100 for a part-time rural consultant, who will assist small business owners and entrepreneurs by providing advice and information on any aspect of running a business. This part-time position will be located in Eastern Idaho. Line item 4 provided \$218,900 for a technical assistance grant. This grant will have funds available for five years, and was awarded to the SBDC to provide legal, interpreting, and account services to small businesses.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|----------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 9.83 | 832,000 | 0 | 0 | 0 | 832,000 |
| F 34400 | American Rescue Plan | 1.00 | 108,700 | 110,200 | 0 | 0 | 218,900 |
| Totals: | | 10.83 | 940,700 | 110,200 | 0 | 0 | 1,050,900 |

VI. Special Programs: TechHelp

Agency Number & Appropriation Unit: 512 EDJK

Bill Number & Chapter: S1177 (Ch.169)

PROGRAM DESCRIPTION: TechHelp provides manufacturing consulting services to small and medium sized companies. TechHelp specialists provide technical and professional assistance, training, and information to Idaho manufacturers, processors, and inventors to strengthen their global competitiveness through product and process improvements. This is a partnership of Idaho's three state universities and 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.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 371,500 | 364,000 | 395,400 | 414,300 | 424,700 | 420,700 |
| Federal | 300,000 | 0 | 0 | 0 | 0 | 0 |
| Total: | 671,500 | 364,000 | 395,400 | 414,300 | 424,700 | 420,700 |
| Percent Change: | | (45.8%) | 8.6% | 4.8% | 7.4% | 6.4% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 364,000 | 364,000 | 387,900 | 406,800 | 417,200 | 413,200 |
| Operating Expenditures | 307,500 | 0 | 7,500 | 7,500 | 7,500 | 7,500 |
| Total: | 671,500 | 364,000 | 395,400 | 414,300 | 424,700 | 420,700 |
| Full-Time Positions (FTP) | 3.25 | 3.25 | 3.25 | 3.35 | 3.35 | 3.35 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 3.25 | 395,400 | 0 | 0 | 395,400 | |
| FY 2024 Base | 3.25 | 395,400 | 0 | 0 | 395,400 | |
| Personnel Benefit Costs | 0.00 | 3,700 | 0 | 0 | 3,700 | |
| Change in Employee Compensation | 0.00 | 9,900 | 0 | 0 | 9,900 | |
| FY 2024 Maintenance (MCO) | 3.25 | 409,000 | 0 | 0 | 409,000 | |
| 3. Center Director Position | 0.10 | 11,700 | 0 | 0 | 11,700 | |
| FY 2024 Total Appropriation | 3.35 | 420,700 | 0 | 0 | 420,700 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>3.1%</i> | <i>6.4%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>6.4%</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs and change in employee compensation (details on p. 5). Line item 3 provided \$11,700 for a director of Studio/Blu, a collaboration between TechHelp, industry partners, and BSU Colleges of Engineering, Business, and Economics. The center provides services to clients on a for fee basis including design and prototyping, transition to manufacturing assistance, funding assistance, and marketing strategy.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 3.35 | 413,200 | 7,500 | 0 | 0 | 420,700 |

Department of Education

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY PROGRAM | | | | | | |
| Administration | 10,425,500 | 8,055,900 | 10,668,100 | 10,869,800 | 10,964,700 | 10,908,300 |
| Student Services | 50,408,400 | 27,566,000 | 42,006,200 | 35,187,700 | 35,456,700 | 83,142,200 |
| Total: | 60,833,900 | 35,621,900 | 52,674,300 | 46,057,500 | 46,421,400 | 94,050,500 |
| BY FUND SOURCE | | | | | | |
| General | 13,457,100 | 12,746,200 | 14,594,700 | 15,193,200 | 15,323,500 | 14,778,500 |
| Dedicated | 9,160,900 | 4,098,300 | 9,278,600 | 9,315,500 | 9,365,100 | 57,613,700 |
| Federal | 38,215,900 | 18,777,400 | 28,801,000 | 21,548,800 | 21,732,800 | 21,658,300 |
| Total: | 60,833,900 | 35,621,900 | 52,674,300 | 46,057,500 | 46,421,400 | 94,050,500 |
| Percent Change: | | (41.4%) | 47.9% | (12.6%) | (11.9%) | 78.6% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 12,927,800 | 11,301,200 | 13,298,300 | 13,849,600 | 14,165,200 | 13,688,000 |
| Operating Expenditures | 20,213,500 | 16,197,200 | 26,938,700 | 21,690,900 | 21,739,200 | 21,901,500 |
| Capital Outlay | 0 | 41,400 | 0 | 15,000 | 15,000 | 9,000 |
| Trustee/Benefit | 27,692,600 | 8,082,100 | 12,437,300 | 10,502,000 | 10,502,000 | 58,452,000 |
| Total: | 60,833,900 | 35,621,900 | 52,674,300 | 46,057,500 | 46,421,400 | 94,050,500 |
| Full-Time Positions (FTP) | 123.00 | 123.00 | 124.00 | 129.00 | 129.00 | 124.00 |

The Department of Education works to: 1) Meet all statutory regulations as they relate to public schools and the state agency, 2) Provide services to school districts and charter schools in Idaho to maintain or improve educational opportunities for children, and 3) Provide leadership and help resolve problems in all areas of public education in Idaho.

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 124.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024. This includes an allocation of 37.75 FTP in the Administration Program and 86.25 FTP in the Student Services Program.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|---------------|-------------------|-------------------|-------------------|-------------------|
| FY 2023 Original Appropriation | 123.00 | 14,153,400 | 9,278,600 | 28,801,000 | 52,233,000 |
| Supplementals | 1.00 | 441,300 | 0 | 0 | 441,300 |
| FY 2023 Total Appropriation | 124.00 | 14,594,700 | 9,278,600 | 28,801,000 | 52,674,300 |
| Executive Carry Forward | 0.00 | 22,100 | 0 | 0 | 22,100 |
| Removal of One-Time Expenditures | 0.00 | (800,100) | 0 | (11,714,900) | (12,515,000) |
| FY 2024 Base | 124.00 | 13,816,700 | 9,278,600 | 17,086,100 | 40,181,400 |
| Personnel Cost Benefits | 0.00 | 38,900 | 17,200 | 37,400 | 93,500 |
| Statewide Cost Allocation | 0.00 | 48,800 | 2,800 | 5,200 | 56,800 |
| Annualizations | 0.00 | 86,400 | 0 | 0 | 86,400 |
| Change in Employee Compensation | 0.00 | 157,200 | 65,100 | 150,800 | 373,100 |
| FY 2024 Program Maintenance | 124.00 | 14,148,000 | 9,363,700 | 17,279,500 | 40,791,200 |
| Line Items | 0.00 | 630,500 | 48,250,000 | 4,378,800 | 53,259,300 |
| FY 2024 Total | 124.00 | 14,778,500 | 57,613,700 | 21,658,300 | 94,050,500 |
| % Chg from FY 2023 Orig Approp. | 0.8% | 4.4% | 520.9% | (24.8%) | 80.1% |
| % Chg from FY 2023 Total Approp. | 0.0% | 1.3% | 520.9% | (24.8%) | 78.6% |

I. Department of Education: Administration

Agency Number & Appropriation Unit: 170 EDBD, 170 EDPR(Cont)

Bill Number & Chapter: H353 (Ch.189), H355 (Ch.217)

PROGRAM DESCRIPTION: The Administration Program includes the functions of Accounting, Certification and Professional Standards, Communications, Human Resources, and Public School Finance.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 6,852,100 | 6,741,300 | 7,029,400 | 7,210,900 | 7,279,100 | 6,973,000 |
| Dedicated | 3,477,400 | 1,314,600 | 3,542,700 | 3,562,900 | 3,589,600 | 3,839,300 |
| Federal | 96,000 | 0 | 96,000 | 96,000 | 96,000 | 96,000 |
| Total: | 10,425,500 | 8,055,900 | 10,668,100 | 10,869,800 | 10,964,700 | 10,908,300 |
| Percent Change: | | (22.7%) | 32.4% | 1.9% | 2.8% | 2.3% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 3,839,400 | 3,612,000 | 4,080,800 | 4,229,600 | 4,324,500 | 4,034,500 |
| Operating Expenditures | 1,256,100 | 808,100 | 1,257,300 | 1,307,200 | 1,307,200 | 1,540,800 |
| Capital Outlay | 0 | 18,400 | 0 | 3,000 | 3,000 | 3,000 |
| Trustee/Benefit | 5,330,000 | 3,617,400 | 5,330,000 | 5,330,000 | 5,330,000 | 5,330,000 |
| Total: | 10,425,500 | 8,055,900 | 10,668,100 | 10,869,800 | 10,964,700 | 10,908,300 |
| Full-Time Positions (FTP) | 39.75 | 39.75 | 39.75 | 40.75 | 40.75 | 37.75 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|------------------|------------------|---------------|-------------------|
| FY 2023 Original Appropriation | 39.75 | 7,029,400 | 3,542,700 | 96,000 | 10,668,100 |
| Executive Carry Forward | 0.00 | 12,800 | 0 | 0 | 12,800 |
| FY 2023 Estimated Expenditures | 39.75 | 7,042,200 | 3,542,700 | 96,000 | 10,680,900 |
| Removal of Onetime Expenditures | 0.00 | (12,800) | 0 | 0 | (12,800) |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Base | 39.75 | 7,029,400 | 3,542,700 | 96,000 | 10,668,100 |
| Personnel Benefit Costs | 0.00 | 21,600 | 9,300 | 0 | 30,900 |
| Statewide Cost Allocation | 0.00 | 46,900 | 2,000 | 0 | 48,900 |
| Annualizations | 0.00 | 6,700 | 0 | 0 | 6,700 |
| Change in Employee Compensation | 0.00 | 82,200 | 35,300 | 0 | 117,500 |
| FY 2024 Maintenance (MCO) | 39.75 | 7,186,800 | 3,589,300 | 96,000 | 10,872,100 |
| 5. Senior Financial Specialist | 1.00 | 83,500 | 0 | 0 | 83,500 |
| 11. IT Staff to OSBE | (3.00) | (297,300) | 0 | 0 | (297,300) |
| 14. Statewide Comprehensive Plan | 0.00 | 0 | 250,000 | 0 | 250,000 |
| FY 2024 Total Appropriation | 37.75 | 6,973,000 | 3,839,300 | 96,000 | 10,908,300 |
| % Change From FY 2023 Original Approp. | (5.0%) | (0.8%) | 8.4% | 0.0% | 2.3% |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, and change in employee compensation (details on p. 5). An annualization was provided for the second six-months of the Superintendent of Public Instruction's salary that was increased by the 2022 Legislature in H747. The Legislature approved three line items. Line item 5 provided an additional financial specialist to account for the increased growth of requirements placed on schools and for the significant financial investments made in Public Schools by the Idaho Legislature over the past few years. Line item 11 transfers the remaining three IT positions from the State Department of Education to the Office of the State Board of Education (OSBE); this completes the transfer of IT program costs to OSBE. Line item 14, through H355, provided onetime funding for the department to oversee and coordinate a comprehensive statewide plan that involves all relevant stakeholders to identify the best programs for youth substance use prevention and cessation programs. This plan must also include programs that benefit the overall health and wellbeing of Idaho's youth.

LEGISLATIVE REQUIREMENTS: Section 3 of H353 encouraged the Department of Education to engage in open competitive acquisition processes and required a report to the Legislature by December 1, 2023, with information on all contracts valued at more than \$25,000. Section 8 of H355 required the State Department of Education to develop a comprehensive plan with input from relevant stakeholders and report to the Joint Legislative Millennium Fund Committee on a periodic basis on the progress of the plan.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|------------------------|--------------------------|-------|------------|-----------|---------|------------|------------|
| G 10000 | General | 26.10 | 2,700,900 | 839,100 | 0 | 3,430,000 | 6,970,000 |
| OT G 10000 | General | 0.00 | 0 | 0 | 3,000 | 0 | 3,000 |
| D 12500 | Indirect Cost Recov | 5.65 | 780,900 | 157,500 | 0 | 0 | 938,400 |
| D 32100 | Broadband Infrastructure | 0.00 | 0 | 0 | 0 | 1,900,000 | 1,900,000 |
| D 32500 | Public Instruction | 6.00 | 552,700 | 198,200 | 0 | 0 | 750,900 |
| OT D 49900 | Millennium Income | 0.00 | 0 | 250,000 | 0 | 0 | 250,000 |
| F 34800 | Federal Grant | 0.00 | 0 | 96,000 | 0 | 0 | 96,000 |
| Totals: | | 37.75 | 4,034,500 | 1,540,800 | 3,000 | 5,330,000 | 10,908,300 |

II. Department of Education: Student Services

Agency Number & Appropriation Unit: 170 EDBE, 170 EDBF(Cont)

Bill Number & Chapter: H353 (Ch.189), H355 (Ch.217), H364 (Ch.248)

PROGRAM DESCRIPTION: The Student Services Program includes the 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, and Student Transportation.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 6,605,000 | 6,004,900 | 7,565,300 | 7,982,300 | 8,044,400 | 7,805,500 |
| Dedicated | 5,683,500 | 2,783,700 | 5,735,900 | 5,752,600 | 5,775,500 | 53,774,400 |
| Federal | 38,119,900 | 18,777,400 | 28,705,000 | 21,452,800 | 21,636,800 | 21,562,300 |
| Total: | 50,408,400 | 27,566,000 | 42,006,200 | 35,187,700 | 35,456,700 | 83,142,200 |
| Percent Change: | | (45.3%) | 52.4% | (16.2%) | (15.6%) | 97.9% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 9,088,400 | 7,689,200 | 9,217,500 | 9,620,000 | 9,840,700 | 9,653,500 |
| Operating Expenditures | 18,957,400 | 15,389,100 | 25,681,400 | 20,383,700 | 20,432,000 | 20,360,700 |
| Capital Outlay | 0 | 23,000 | 0 | 12,000 | 12,000 | 6,000 |
| Trustee/Benefit | 22,362,600 | 4,464,700 | 7,107,300 | 5,172,000 | 5,172,000 | 53,122,000 |
| Total: | 50,408,400 | 27,566,000 | 42,006,200 | 35,187,700 | 35,456,700 | 83,142,200 |
| Full-Time Positions (FTP) | 83.25 | 83.25 | 84.25 | 88.25 | 88.25 | 86.25 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 83.25 | 7,124,000 | 5,735,900 | 28,705,000 | 41,564,900 | |
| 1. Dyslexia Services | 1.00 | 441,300 | 0 | 0 | 441,300 | |
| 2. Vacation Payouts | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2023 Total Appropriation | 84.25 | 7,565,300 | 5,735,900 | 28,705,000 | 42,006,200 | |
| Executive Carry Forward | 0.00 | 9,300 | 0 | 0 | 9,300 | |
| FY 2023 Estimated Expenditures | 84.25 | 7,574,600 | 5,735,900 | 28,705,000 | 42,015,500 | |
| Removal of Onetime Expenditures | 0.00 | (787,300) | 0 | (11,714,900) | (12,502,200) | |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2024 Base | 84.25 | 6,787,300 | 5,735,900 | 16,990,100 | 29,513,300 | |
| Personnel Benefit Costs | 0.00 | 17,300 | 7,900 | 37,400 | 62,600 | |
| Statewide Cost Allocation | 0.00 | 1,900 | 800 | 5,200 | 7,900 | |
| Annualizations | 0.00 | 79,700 | 0 | 0 | 79,700 | |
| Change in Employee Compensation | 0.00 | 75,000 | 29,800 | 150,800 | 255,600 | |
| FY 2024 Maintenance (MCO) | 84.25 | 6,961,200 | 5,774,400 | 17,183,500 | 29,919,100 | |
| 1. School Choice Coordinator | 0.50 | 53,600 | 0 | 0 | 53,600 | |
| 2. Parental Engagement Coordinator | 0.50 | 53,600 | 0 | 0 | 53,600 | |
| 3. Workforce Development Coordinator | 1.00 | 107,100 | 0 | 0 | 107,100 | |
| 6. Student Assessment Development | 0.00 | 230,000 | 0 | 0 | 230,000 | |
| 7. Private School COVID Support -CRRSA | 0.00 | 0 | 0 | 2,211,800 | 2,211,800 | |
| 8. ESSER III Administration & Support | 0.00 | 0 | 0 | 633,000 | 633,000 | |
| 9. Children Experiencing Homelessness | 0.00 | 0 | 0 | 285,000 | 285,000 | |
| 10. Private School COVID Support - ARPA | 0.00 | 0 | 0 | 1,249,000 | 1,249,000 | |
| 12. Trailer H267 Career Ready CTE | 0.00 | 0 | 45,000,000 | 0 | 45,000,000 | |
| 13. Dyslexia Tier 2 Measures | 0.00 | 400,000 | 0 | 0 | 400,000 | |
| 15. Safe & Drug Free Schools | 0.00 | 0 | 3,000,000 | 0 | 3,000,000 | |
| FY 2024 Total Appropriation | 86.25 | 7,805,500 | 53,774,400 | 21,562,300 | 83,142,200 | |
| % Change From FY 2023 Original Approp. | 3.6% | 9.6% | 837.5% | (24.9%) | 100.0% | |
| % Change From FY 2023 Total Approp. | 2.4% | 3.2% | 837.5% | (24.9%) | 97.9% | |

FISCAL YEAR 2023 SUPPLEMENTAL: H353 provided additional funding in FY 2023 to address the dyslexia requirements added during the 2022 legislative session in H731. H353 also transferred \$35,000 from operating expenditures to personnel costs from the Indirect Cost Recovery Fund to address vacation payouts of staff no longer with the department.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, and change in employee compensation (details on p. 5). An annualization was provided for the dyslexia position approved as a FY 2023 supplemental appropriation. The Legislature approved 11 line items. Line items 1 through 3 increased the staffing for the program by adding a shared staff position that will assist both families and schools with understanding the school choice options in Idaho and a position that will partner with businesses to identify partnerships for workforce development. Line item 6 provided onetime funding to continue addressing changes for the content and curriculum and student assessments required by passage of H716 (2022). Line items 7 through 10 provided onetime COVID-19 relief funding for the department to support public and private schools with

distribution and reporting of COVID-19 relief funds. Line item 12, through H364, provided onetime funding to expand the capacity of career technical education (CTE) programs in grades 7-12, with an emphasis on rural and remote communities. This funding was transferred from the In-Demand Careers Fund that was established in HB1 during the 2022 extraordinary session. Line item 13 provided a second year of onetime funding for dyslexia tier 2 measures. Finally, line item 15, provided ongoing funding through H355, for safe and drug free school programs.

LEGISLATIVE REQUIREMENTS: Section 3 of H353 encouraged the Department of Education to engage in open competitive acquisition processes and required a report to the Legislature by December 1, 2023, with information on all contracts valued at more than \$25,000. Section 7 of H355 required the State Department of Education to work collaboratively with the existing agencies and programs when providing safe and drug free programs; the intent is to maximize resources and not duplicate services.

OTHER LEGISLATION: H267 expanded the capacity of career technical education (CTE) programs in grades 7-12, with an emphasis on rural and remote communities. H24 and S1167 expanded the Idaho Launch Program for students and in-demand careers. Eligible participants can receive a maximum amount of \$8,000 for tuition and fees and only at community colleges and workforce training providers.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|---------------------------|--------------|-------------------|-------------------|----------------|-------------------|-------------------|
| G 10000 | General | 26.74 | 2,905,100 | 3,490,300 | 0 | 774,100 | 7,169,500 |
| OT G 10000 | General | 0.00 | 0 | 630,000 | 6,000 | 0 | 636,000 |
| D 12500 | Indirect Cost Recov | 0.94 | 107,500 | 902,500 | 0 | 0 | 1,010,000 |
| OT D 30900 | ID Career Ready Students | 0.00 | 0 | 0 | 0 | 45,000,000 | 45,000,000 |
| D 31900 | Driver's Training | 1.58 | 210,100 | 151,300 | 0 | 2,113,300 | 2,474,700 |
| D 32500 | Public Instruction | 1.77 | 386,400 | 764,400 | 0 | 11,400 | 1,162,200 |
| D 34900 | Miscellaneous Revenue | 3.48 | 357,300 | 184,900 | 0 | 0 | 542,200 |
| D 48110 | Pub Sch Other Income | 1.00 | 111,000 | 362,300 | 0 | 0 | 473,300 |
| D 48154 | Cig, Tob, Lottery Inc Tax | 1.02 | 112,000 | 0 | 0 | 0 | 112,000 |
| D 49900 | Millennium Income | 0.00 | 50,000 | 0 | 0 | 2,950,000 | 3,000,000 |
| OT F 34400 | American Rescue Plan | 0.00 | 431,000 | 1,736,000 | 0 | 0 | 2,167,000 |
| OT F 34500 | Federal COVID-19 Relief | 0.00 | 20,800 | 0 | 0 | 2,191,000 | 2,211,800 |
| F 34800 | Federal Grant | 49.72 | 4,962,300 | 12,139,000 | 0 | 82,200 | 17,183,500 |
| Totals: | | 86.25 | 9,653,500 | 20,360,700 | 6,000 | 53,122,000 | 83,142,200 |

Vocational Rehabilitation

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY PROGRAM | | | | | | |
| Extended Employment Services | 3,595,800 | 2,761,200 | 0 | 0 | 0 | 0 |
| Vocational Rehabilitation | 24,427,500 | 19,936,200 | 25,351,400 | 25,949,000 | 26,176,400 | 25,987,400 |
| Deaf & Hard of Hearing Council | 393,100 | 391,600 | 510,400 | 539,100 | 553,800 | 554,400 |
| Total: | 28,416,400 | 23,089,000 | 25,861,800 | 26,488,100 | 26,730,200 | 26,541,800 |
| BY FUND SOURCE | | | | | | |
| General | 8,202,200 | 7,372,800 | 4,985,000 | 5,152,400 | 5,212,800 | 5,172,200 |
| Dedicated | 2,117,800 | 2,116,300 | 2,128,900 | 977,100 | 981,600 | 2,136,500 |
| Federal | 18,096,400 | 13,599,900 | 18,747,900 | 20,358,600 | 20,535,800 | 19,233,100 |
| Total: | 28,416,400 | 23,089,000 | 25,861,800 | 26,488,100 | 26,730,200 | 26,541,800 |
| Percent Change: | | (18.7%) | 12.0% | 2.4% | 3.4% | 2.6% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 11,300,400 | 10,812,400 | 12,018,900 | 12,457,500 | 12,699,600 | 12,530,600 |
| Operating Expenditures | 2,248,400 | 1,788,600 | 2,030,700 | 2,172,400 | 2,172,400 | 2,165,700 |
| Capital Outlay | 260,500 | 378,800 | 408,000 | 441,100 | 441,100 | 428,400 |
| Trustee/Benefit | 14,607,100 | 10,109,200 | 11,404,200 | 11,417,100 | 11,417,100 | 11,417,100 |
| Total: | 28,416,400 | 23,089,000 | 25,861,800 | 26,488,100 | 26,730,200 | 26,541,800 |
| Full-Time Positions (FTP) | 150.00 | 150.00 | 148.00 | 151.00 | 149.00 | 146.00 |

In accordance with Section 67-3519, Idaho Code, the Division of Vocational Rehabilitation is authorized no more than 146.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|---------------|------------------|------------------|-------------------|-------------------|
| FY 2023 Original Appropriation | 148.00 | 4,985,000 | 2,128,900 | 18,747,900 | 25,861,800 |
| Removal of One-Time Expenditures | 0.00 | (3,400) | 0 | 0 | (3,400) |
| FY 2024 Base | 148.00 | 4,981,600 | 2,128,900 | 18,747,900 | 25,858,400 |
| Personnel Cost Benefits | 0.00 | 27,000 | 900 | 95,700 | 123,600 |
| Inflationary Adjustments | 0.00 | 2,500 | 0 | 0 | 2,500 |
| Replacement Items | 0.00 | 0 | 0 | 23,800 | 23,800 |
| Statewide Cost Allocation | 0.00 | 20,800 | 0 | 74,000 | 94,800 |
| Change in Employee Compensation | 0.00 | 98,600 | 6,000 | 344,200 | 448,800 |
| FY 2024 Program Maintenance | 148.00 | 5,130,500 | 2,135,800 | 19,285,600 | 26,551,900 |
| Line Items | 0.00 | 50,600 | 0 | 0 | 50,600 |
| DHR Consolidation | (2.00) | (8,900) | 700 | (52,500) | (60,700) |
| FY 2024 Total | 146.00 | 5,172,200 | 2,136,500 | 19,233,100 | 26,541,800 |
| % Chg from FY 2023 Orig Approp. | (1.4%) | 3.8% | 0.4% | 2.6% | 2.6% |

I. Vocational Rehabilitation: Extended Employment Services

Agency Number & Appropriation Unit: 523 EDNE

Bill Number & Chapter: N/A

PROGRAM DESCRIPTION: Extended Employment Services (EES) is 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."

S1399 of 2022 repealed Chapter 63, Title 33, Idaho Code and established Chapter 17, Title 56, Idaho Code, which moved the Extended Employment Services Program from the Division of Vocational Rehabilitation to the Department of Health and Welfare.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 3,595,800 | 2,761,200 | 0 | 0 | 0 | 0 |
| Percent Change: | | (23.2%) | (100.0%) | | | |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 301,300 | 301,300 | 0 | 0 | 0 | 0 |
| Operating Expenditures | 91,600 | 54,800 | 0 | 0 | 0 | 0 |
| Trustee/Benefit | 3,202,900 | 2,405,100 | 0 | 0 | 0 | 0 |
| Total: | 3,595,800 | 2,761,200 | 0 | 0 | 0 | 0 |
| Full-Time Positions (FTP) | 3.60 | 3.60 | 0.00 | 0.00 | 0.00 | 0.00 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2024 Base | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2024 Total Appropriation | 0.00 | 0 | 0 | 0 | 0 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | |

II. Vocational Rehabilitation: Vocational Rehabilitation

Agency Number & Appropriation Unit: 523 EDNB

Bill Number & Chapter: H300 (Ch.192)

PROGRAM DESCRIPTION: Vocational Rehabilitation assists individuals with disabilities in obtaining and maintaining employment commensurate with their abilities, skills, and desires. [Statutory Authority: Section 33-2301, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 4,216,300 | 4,221,500 | 4,477,600 | 4,616,300 | 4,662,000 | 4,620,800 |
| Dedicated | 2,114,800 | 2,114,800 | 2,125,900 | 974,100 | 978,600 | 2,133,500 |
| Federal | 18,096,400 | 13,599,900 | 18,747,900 | 20,358,600 | 20,535,800 | 19,233,100 |
| Total: | 24,427,500 | 19,936,200 | 25,351,400 | 25,949,000 | 26,176,400 | 25,987,400 |
| Percent Change: | | (18.4%) | 27.2% | 2.4% | 3.3% | 2.5% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 10,680,200 | 10,192,200 | 11,591,900 | 12,022,700 | 12,250,100 | 12,080,500 |
| Operating Expenditures | 2,082,600 | 1,661,100 | 1,950,700 | 2,068,100 | 2,068,100 | 2,061,400 |
| Capital Outlay | 260,500 | 378,800 | 404,600 | 441,100 | 441,100 | 428,400 |
| Trustee/Benefit | 11,404,200 | 7,704,100 | 11,404,200 | 11,417,100 | 11,417,100 | 11,417,100 |
| Total: | 24,427,500 | 19,936,200 | 25,351,400 | 25,949,000 | 26,176,400 | 25,987,400 |
| Full-Time Positions (FTP) | 142.50 | 142.50 | 143.10 | 146.10 | 144.10 | 141.10 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|---------------|------------------|------------------|-------------------|-------------------|
| FY 2023 Original Appropriation | 143.10 | 4,477,600 | 2,125,900 | 18,747,900 | 25,351,400 |
| FY 2024 Base | 143.10 | 4,477,600 | 2,125,900 | 18,747,900 | 25,351,400 |
| Personnel Benefit Costs | 0.00 | 22,700 | 900 | 95,700 | 119,300 |
| Replacement Items | 0.00 | 0 | 0 | 23,800 | 23,800 |
| Statewide Cost Allocation | 0.00 | 17,700 | 0 | 74,000 | 91,700 |
| Change in Employee Compensation | 0.00 | 83,700 | 6,000 | 344,200 | 433,900 |
| FY 2024 Maintenance (MCO) | 143.10 | 4,601,700 | 2,132,800 | 19,285,600 | 26,020,100 |
| 2. Federal Grant Match | 0.00 | 31,900 | 0 | 0 | 31,900 |
| DHR Consolidation | (2.00) | (12,800) | 700 | (52,500) | (64,600) |
| FY 2024 Total Appropriation | 141.10 | 4,620,800 | 2,133,500 | 19,233,100 | 25,987,400 |
| % Change From FY 2023 Original Approp. | (1.4%) | 3.2% | 0.4% | 2.6% | 2.5% |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Line item 2 provided additional funding to increase match funds for federal grants.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 27.20 | 2,424,600 | 343,300 | 55,500 | 1,797,400 | 4,620,800 |
| D 28800 Rehab Cost Recovery | 1.00 | 72,900 | 41,500 | 0 | 1,040,000 | 1,154,400 |
| D 34900 Miscellaneous Revenue | 1.00 | 82,900 | 46,200 | 0 | 850,000 | 979,100 |
| F 34800 Federal Grant | 111.90 | 9,500,100 | 1,630,400 | 349,100 | 7,729,700 | 19,209,300 |
| OT F 34800 Federal Grant | 0.00 | 0 | 0 | 23,800 | 0 | 23,800 |
| Totals: | 141.10 | 12,080,500 | 2,061,400 | 428,400 | 11,417,100 | 25,987,400 |

III. Vocational Rehabilitation: Council for the Deaf and Hard of Hearing

Agency Number & Appropriation Unit: 523 EDNF

Bill Number & Chapter: H300 (Ch.192)

PROGRAM DESCRIPTION: The Council for the Deaf and Hard of Hearing coordinates state-level programs and ensures accommodations and access to services for individuals who are deaf or hearing impaired. The council was organized within the Department of Health and Welfare until FY 2011, at which time it moved to the Division of Vocational Rehabilitation. [Statutory Authority: Section 67-7301, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 390,100 | 390,100 | 507,400 | 536,100 | 550,800 | 551,400 |
| Dedicated | 3,000 | 1,500 | 3,000 | 3,000 | 3,000 | 3,000 |
| Total: | 393,100 | 391,600 | 510,400 | 539,100 | 553,800 | 554,400 |
| Percent Change: | | (0.4%) | 30.3% | 5.6% | 8.5% | 8.6% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 318,900 | 318,900 | 427,000 | 434,800 | 449,500 | 450,100 |
| Operating Expenditures | 74,200 | 72,700 | 80,000 | 104,300 | 104,300 | 104,300 |
| Capital Outlay | 0 | 0 | 3,400 | 0 | 0 | 0 |
| Total: | 393,100 | 391,600 | 510,400 | 539,100 | 553,800 | 554,400 |
| Full-Time Positions (FTP) | 3.90 | 3.90 | 4.90 | 4.90 | 4.90 | 4.90 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|-------------|----------------|------------------|----------------|----------------|
| FY 2023 Original Appropriation | 4.90 | 507,400 | 3,000 | 0 | 510,400 |
| Removal of Onetime Expenditures | 0.00 | (3,400) | 0 | 0 | (3,400) |
| FY 2024 Base | 4.90 | 504,000 | 3,000 | 0 | 507,000 |
| Personnel Benefit Costs | 0.00 | 4,300 | 0 | 0 | 4,300 |
| Inflationary Adjustments | 0.00 | 2,500 | 0 | 0 | 2,500 |
| Statewide Cost Allocation | 0.00 | 3,100 | 0 | 0 | 3,100 |
| Change in Employee Compensation | 0.00 | 14,900 | 0 | 0 | 14,900 |
| FY 2024 Maintenance (MCO) | 4.90 | 528,800 | 3,000 | 0 | 531,800 |
| 3. Interpreter Services | 0.00 | 18,700 | 0 | 0 | 18,700 |
| DHR Consolidation | 0.00 | 3,900 | 0 | 0 | 3,900 |
| FY 2024 Total Appropriation | 4.90 | 551,400 | 3,000 | 0 | 554,400 |
| % Change From FY 2023 Original Approp. | 0.0% | 8.7% | 0.0% | 0.0% | 8.6% |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Line item 3 provided new funding for contracted interpreter services to assist agency personnel.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-----------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 4.90 | 450,100 | 101,300 | 0 | 0 | 551,400 |
| D 34900 | Miscellaneous Revenue | 0.00 | 0 | 3,000 | 0 | 0 | 3,000 |
| Totals: | | 4.90 | 450,100 | 104,300 | 0 | 0 | 554,400 |

Charter School Commission

Agency Number & Appropriation Unit: 501 EDAB

Bill Number & Chapter: H343 (Ch.216)

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 the director, whose authority includes the ability to hire necessary staff and enforce applicable statutes.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 174,100 | 172,700 | 182,400 | 266,300 | 272,200 | 190,100 |
| Dedicated | 1,021,700 | 369,800 | 1,147,800 | 624,200 | 636,300 | 538,800 |
| Total: | 1,195,800 | 542,500 | 1,330,200 | 890,500 | 908,500 | 728,900 |
| Percent Change: | | (54.6%) | 145.2% | (33.1%) | (31.7%) | (45.2%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 581,700 | 440,700 | 670,400 | 697,600 | 715,600 | 556,600 |
| Operating Expenditures | 614,100 | 86,400 | 659,600 | 192,900 | 192,900 | 172,300 |
| Capital Outlay | 0 | 15,400 | 200 | 0 | 0 | 0 |
| Total: | 1,195,800 | 542,500 | 1,330,200 | 890,500 | 908,500 | 728,900 |
| Full-Time Positions (FTP) | 5.00 | 5.00 | 5.00 | 7.00 | 7.00 | 5.00 |

In accordance with Section 67-3519, Idaho Code, this division is authorized no more than 5.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|-------------|----------------|------------------|----------|------------------|
| FY 2023 Original Appropriation | 5.00 | 182,400 | 495,900 | 0 | 678,300 |
| Prior Year Reappropriation | 0.00 | 0 | 651,900 | 0 | 651,900 |
| FY 2023 Total Appropriation | 5.00 | 182,400 | 1,147,800 | 0 | 1,330,200 |
| Removal of Onetime Expenditures | 0.00 | 0 | (651,900) | 0 | (651,900) |
| FY 2024 Base | 5.00 | 182,400 | 495,900 | 0 | 678,300 |
| Personnel Benefit Costs | 0.00 | 1,600 | 5,300 | 0 | 6,900 |
| Inflationary Adjustments | 0.00 | 0 | 19,400 | 0 | 19,400 |
| Statewide Cost Allocation | 0.00 | 0 | 4,000 | 0 | 4,000 |
| Change in Employee Compensation | 0.00 | 4,500 | 10,600 | 0 | 15,100 |
| FY 2024 Maintenance (MCO) | 5.00 | 188,500 | 535,200 | 0 | 723,700 |
| DHR Consolidation | 0.00 | 1,600 | 3,600 | 0 | 5,200 |
| FY 2024 Total Appropriation | 5.00 | 190,100 | 538,800 | 0 | 728,900 |
| % Change From FY 2023 Original Approp. | 0.0% | 4.2% | 8.7% | 0.0% | 7.5% |
| % Change From FY 2023 Total Approp. | 0.0% | 4.2% | (53.1%) | 0.0% | (45.2%) |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Inflationary adjustments included \$19,400 for increased facility costs associated with the agency's relocation based on the Department of Administration's facility plans. There were no line items approved for the Charter School Commission.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|------------------------------------|------|------------|----------|---------|------------|---------|
| G 10000 General | 1.50 | 142,500 | 47,600 | 0 | 0 | 190,100 |
| D 32533 Charter School Authorizers | 3.50 | 414,100 | 124,700 | 0 | 0 | 538,800 |
| Totals: | 5.00 | 556,600 | 172,300 | 0 | 0 | 728,900 |

Section Contents
Health and Human Services
2023 Legislative Session

| | |
|---|---------------|
| Catastrophic Health Care Program | 2 - 3 |
| Health and Welfare, Department of | 2 - 5 |
| Child Welfare | 2 - 6 |
| Developmentally Disabled, Services for | 2 - 9 |
| Service Integration | 2 - 13 |
| Welfare, Division of | 2 - 14 |
| Medicaid, Division of | 2 - 17 |
| Public Health Services | 2 - 26 |
| Indirect Support Services | 2 - 33 |
| Licensing and Certification | 2 - 35 |
| Substance Abuse Treatment & Prevention | 2 - 36 |
| Mental Health Services | 2 - 38 |
| Psychiatric Hospitalization | 2 - 41 |
| Independent Councils | 2 - 49 |
| Public Health Districts | 2 - 52 |
| State Independent Living Council | 2 - 53 |

Catastrophic Health Care Program

Agency Number & Appropriation Unit: 903 XXAA

Bill Number & Chapter: N/A

PROGRAM DESCRIPTION: To meet the needs of the medically indigent in Idaho who do not qualify for state or federal Health and Welfare programs, but do qualify for county assistance. The law was modified in 2009 to increase the county cost sharing deductible from \$10,000 to \$11,000. The county is responsible for the first \$11,000 in medical bills incurred by each medically indigent individual in any twelve month period. The Catastrophic Health Care Program is responsible for all medical bills in excess of \$11,000. Effective March 1, 2022, the program will only accept applications for those that are not otherwise eligible for Medicaid or private insurance, as a result of passage of H316aaS in 2021. During the 2022 legislative session, the Legislature approved H735a to modify the final date for applications to March 31, 2022, and then repealed all requirements for county and state officials to pay for medically indigent services.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 8,500,600 | 8,500,600 | 0 | 0 | 0 | 0 |
| Percent Change: | | 0.0% | (100.0%) | | | |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Operating Expenditures | 426,400 | 426,400 | 0 | 0 | 0 | 0 |
| Trustee/Benefit | 8,074,200 | 8,074,200 | 0 | 0 | 0 | 0 |
| Total: | 8,500,600 | 8,500,600 | 0 | 0 | 0 | 0 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2024 Base | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2024 Total Appropriation | 0.00 | 0 | 0 | 0 | 0 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | |

The Legislature did not appropriate any funds to the Catastrophic Health Care Program for FY 2024 as the program could rely on existing cash balances for any claims submitted to the program. H735a of 2022 repealed the county Charity and Indigent Fund Levy; repealed the state and county responsibility for paying for medical services for the medically indigent on and after March 31, 2022, but retained the requirement for reimbursement from any individual receiving medically indigent support prior to March 31, 2022; and shifted the responsibility of funding indigent public defense to the state.

Department of Health and Welfare

| DEPARTMENT SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|----------------------|-----------------------|----------------------|----------------------|----------------------|
| BY DIVISION | | | | | | |
| Child Welfare | 84,118,400 | 82,481,200 | 99,229,100 | 105,197,400 | 106,520,000 | 106,648,000 |
| Developmentally Disabled Svcs | 46,263,300 | 42,212,500 | 39,888,100 | 40,616,400 | 41,540,100 | 41,639,400 |
| Service Integration | 6,196,600 | 4,947,900 | 6,386,100 | 6,439,700 | 6,531,700 | 6,555,100 |
| Welfare, Division of | 319,851,400 | 251,796,700 | 304,242,800 | 211,921,300 | 213,598,100 | 177,951,900 |
| Medicaid, Division of | 3,799,550,200 | 3,678,103,600 | 4,462,773,600 | 4,698,218,600 | 4,736,219,600 | 4,683,660,800 |
| Public Health Services | 225,680,000 | 159,800,000 | 218,503,800 | 203,278,200 | 205,251,000 | 178,259,800 |
| Indirect Support Services | 48,599,700 | 41,862,700 | 54,332,000 | 54,479,900 | 53,048,300 | 53,174,100 |
| Licensing and Certification | 7,753,200 | 6,252,100 | 8,183,200 | 8,298,300 | 8,536,500 | 8,539,900 |
| Substance Abuse | 25,247,100 | 21,076,400 | 27,125,200 | 27,156,800 | 28,109,300 | 27,370,300 |
| Mental Health Services | 72,011,700 | 44,203,500 | 77,320,700 | 58,238,200 | 59,161,700 | 59,257,600 |
| Psychiatric Hospitalization | 55,147,500 | 52,866,100 | 55,925,600 | 58,775,800 | 60,213,600 | 63,000,100 |
| Independent Councils | 14,834,400 | 12,542,500 | 24,221,200 | 15,544,000 | 15,586,200 | 18,083,900 |
| Total: | 4,705,253,500 | 4,398,145,200 | 5,378,131,400 | 5,488,164,600 | 5,534,316,100 | 5,424,140,900 |
| BY FUND SOURCE | | | | | | |
| General | 855,419,300 | 827,588,300 | 942,666,400 | 1,189,851,400 | 1,106,068,700 | 1,070,387,400 |
| Dedicated | 516,725,300 | 498,074,700 | 647,197,200 | 702,167,800 | 788,039,300 | 778,887,300 |
| Federal | 3,333,108,900 | 3,072,482,200 | 3,788,267,800 | 3,596,145,400 | 3,640,208,100 | 3,574,866,200 |
| Total: | 4,705,253,500 | 4,398,145,200 | 5,378,131,400 | 5,488,164,600 | 5,534,316,100 | 5,424,140,900 |
| Percent Change: | | (6.5%) | 22.3% | 2.0% | 2.9% | 0.9% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 245,410,900 | 227,122,300 | 268,493,200 | 277,617,000 | 284,827,000 | 284,489,100 |
| Operating Expenditures | 323,401,400 | 170,062,200 | 332,531,300 | 279,187,400 | 279,517,400 | 375,408,000 |
| Capital Outlay | 17,723,200 | 19,137,800 | 1,855,200 | 1,125,000 | 1,125,000 | 4,760,500 |
| Trustee/Benefit | 4,118,718,000 | 3,981,822,900 | 4,775,251,700 | 4,930,235,200 | 4,968,846,700 | 4,759,483,300 |
| Total: | 4,705,253,500 | 4,398,145,200 | 5,378,131,400 | 5,488,164,600 | 5,534,316,100 | 5,424,140,900 |
| Full-Time Positions (FTP) | 2,991.94 | 2,991.94 | 3,021.94 | 3,021.94 | 2,996.94 | 2,996.94 |

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]

Child Welfare

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY PROGRAM | | | | | | |
| Child Welfare | 41,199,500 | 39,779,100 | 47,083,100 | 47,765,800 | 49,088,400 | 49,216,400 |
| Foster & Assistance Payments | 42,918,900 | 42,702,100 | 52,146,000 | 57,431,600 | 57,431,600 | 57,431,600 |
| Total: | 84,118,400 | 82,481,200 | 99,229,100 | 105,197,400 | 106,520,000 | 106,648,000 |
| BY FUND SOURCE | | | | | | |
| General | 29,546,400 | 29,070,400 | 38,147,600 | 43,961,000 | 44,410,500 | 44,454,000 |
| Dedicated | 243,500 | 158,800 | 243,500 | 243,500 | 243,500 | 243,500 |
| Federal | 54,328,500 | 53,252,000 | 60,838,000 | 60,992,900 | 61,866,000 | 61,950,500 |
| Total: | 84,118,400 | 82,481,200 | 99,229,100 | 105,197,400 | 106,520,000 | 106,648,000 |
| Percent Change: | | (1.9%) | 20.3% | 6.0% | 7.3% | 7.5% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 33,664,600 | 33,343,900 | 38,844,100 | 39,541,600 | 40,864,200 | 40,992,200 |
| Operating Expenditures | 7,534,900 | 6,432,300 | 8,239,000 | 8,224,200 | 8,224,200 | 8,224,200 |
| Capital Outlay | 0 | 2,900 | 0 | 0 | 0 | 0 |
| Trustee/Benefit | 42,918,900 | 42,702,100 | 52,146,000 | 57,431,600 | 57,431,600 | 57,431,600 |
| Total: | 84,118,400 | 82,481,200 | 99,229,100 | 105,197,400 | 106,520,000 | 106,648,000 |
| Full-Time Positions (FTP) | 408.80 | 410.80 | 434.80 | 434.80 | 434.80 | 434.80 |

In accordance with Section 67-3519, Idaho Code, Child Welfare is authorized no more than 434.80 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|---------------|-------------------|----------------|-------------------|--------------------|
| FY 2023 Original Appropriation | 434.80 | 36,607,600 | 243,500 | 59,789,900 | 96,641,000 |
| Supplementals | 0.00 | 1,540,000 | 0 | 1,048,100 | 2,588,100 |
| FY 2023 Total Appropriation | 434.80 | 38,147,600 | 243,500 | 60,838,000 | 99,229,100 |
| Removal of One-Time Expenditures | 0.00 | (1,002,600) | 0 | (1,048,100) | (2,050,700) |
| FY 2024 Base | 434.80 | 37,145,000 | 243,500 | 59,789,900 | 97,178,400 |
| Personnel Cost Benefits | 0.00 | 129,100 | 0 | 250,800 | 379,900 |
| Statewide Cost Allocation | 0.00 | (4,900) | 0 | (9,900) | (14,800) |
| Change in Employee Compensation | 0.00 | 448,300 | 0 | 870,300 | 1,318,600 |
| Nondiscretionary Adjustments | 0.00 | 5,581,100 | 0 | (295,500) | 5,285,600 |
| FY 2024 Program Maintenance | 434.80 | 43,298,600 | 243,500 | 60,605,600 | 104,147,700 |
| Line Items | 0.00 | 1,002,600 | 0 | 1,048,100 | 2,050,700 |
| DHR Consolidation | 0.00 | 152,800 | 0 | 296,800 | 449,600 |
| FY 2024 Total | 434.80 | 44,454,000 | 243,500 | 61,950,500 | 106,648,000 |
| % Chg from FY 2023 Orig Approp. | 0.0% | 21.4% | 0.0% | 3.6% | 10.4% |
| % Chg from FY 2023 Total Approp. | 0.0% | 16.5% | 0.0% | 1.8% | 7.5% |

I. Child Welfare: Child Welfare

Agency Number & Appropriation Unit: 270 HWJA, 270 HWTA(Cont)

Bill Number & Chapter: H210 (Ch.39), S1171 (Ch.145)

PROGRAM DESCRIPTION: The Child Welfare Program is responsible for child protection, foster care, adoptions, unmarried parent services, and refugee assistance.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 12,726,300 | 12,324,300 | 15,467,500 | 15,699,800 | 16,149,300 | 16,192,800 |
| Dedicated | 93,500 | 53,200 | 93,500 | 93,500 | 93,500 | 93,500 |
| Federal | 28,379,700 | 27,401,600 | 31,522,100 | 31,972,500 | 32,845,600 | 32,930,100 |
| Total: | 41,199,500 | 39,779,100 | 47,083,100 | 47,765,800 | 49,088,400 | 49,216,400 |
| Percent Change: | | (3.4%) | 18.4% | 1.4% | 4.3% | 4.5% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 33,664,600 | 33,343,900 | 38,844,100 | 39,541,600 | 40,864,200 | 40,992,200 |
| Operating Expenditures | 7,534,900 | 6,432,300 | 8,239,000 | 8,224,200 | 8,224,200 | 8,224,200 |
| Capital Outlay | 0 | 2,900 | 0 | 0 | 0 | 0 |
| Total: | 41,199,500 | 39,779,100 | 47,083,100 | 47,765,800 | 49,088,400 | 49,216,400 |
| Full-Time Positions (FTP) | 408.80 | 410.80 | 434.80 | 434.80 | 434.80 | 434.80 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|---------------|-------------------|------------------|-------------------|-------------------|
| FY 2023 Original Appropriation | 434.80 | 14,930,100 | 93,500 | 31,522,100 | 46,545,700 |
| 2. Operating Funding | 0.00 | 537,400 | 0 | 0 | 537,400 |
| FY 2023 Total Appropriation | 434.80 | 15,467,500 | 93,500 | 31,522,100 | 47,083,100 |
| FY 2024 Base | 434.80 | 15,467,500 | 93,500 | 31,522,100 | 47,083,100 |
| Personnel Benefit Costs | 0.00 | 129,100 | 0 | 250,800 | 379,900 |
| Statewide Cost Allocation | 0.00 | (4,900) | 0 | (9,900) | (14,800) |
| Change in Employee Compensation | 0.00 | 448,300 | 0 | 870,300 | 1,318,600 |
| FY 2024 Maintenance (MCO) | 434.80 | 16,040,000 | 93,500 | 32,633,300 | 48,766,800 |
| DHR Consolidation | 0.00 | 152,800 | 0 | 296,800 | 449,600 |
| FY 2024 Total Appropriation | 434.80 | 16,192,800 | 93,500 | 32,930,100 | 49,216,400 |
| % Change From FY 2023 Original Approp. | 0.0% | 8.5% | 0.0% | 4.5% | 5.7% |
| % Change From FY 2023 Total Approp. | 0.0% | 4.7% | 0.0% | 4.5% | 4.5% |

FISCAL YEAR 2023 SUPPLEMENTAL: H210 provided additional funding in FY 2023 for operating funding. In Section 8 of H773 of 2022, legislative requirements prohibited the transfer of personnel costs to any other expense class or any other program. Due to this prohibition, the agency discovered a shortfall of \$537,400 in operating expenditures for items such as security contracts and software licenses. This supplemental addresses those shortfalls for ongoing contractual obligations.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5).

LEGISLATIVE REQUIREMENTS: S1171 included seven sections of requirements relevant to this program. Section 3 provided that the Office of the State Controller shall make periodic transfers from the General Fund to the Cooperative Welfare Fund, as approved by the Board of Examiners. Section 4 provided that no funds appropriated for trustee and benefit payments can be transferred to any other expense class. Section 5 provided that the Department of Health and Welfare is required to provide services authorized in Idaho Code only to the extent funding and resources are available. Section 6 provided that the Department of Health and Welfare shall be responsible for the educational needs of school-age children placed in its custody. Section 7 provided a minimum amount to be distributed equally to the public health districts for citizen review panels. Section 8 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 11 provided for accountability reports.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 22003 CW - General | 12.00 | 13,808,300 | 2,384,500 | 0 | 0 | 16,192,800 |
| D 22005 CW - Dedicated | 410.80 | 73,500 | 20,000 | 0 | 0 | 93,500 |
| F 22002 CW - Federal | 12.00 | 27,110,400 | 5,819,700 | 0 | 0 | 32,930,100 |
| Totals: | 434.80 | 40,992,200 | 8,224,200 | 0 | 0 | 49,216,400 |

II. Child Welfare: Foster & Assistance Payments

Agency Number & Appropriation Unit: 270 HWJB

Bill Number & Chapter: H210 (Ch.39), S1171 (Ch.145)

PROGRAM DESCRIPTION: The Foster and Assistance Payments Program is responsible for the payment of services and goods for children that are part of the child protection, foster care, or adoptions systems.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 16,820,100 | 16,746,100 | 22,680,100 | 28,261,200 | 28,261,200 | 28,261,200 |
| Dedicated | 150,000 | 105,600 | 150,000 | 150,000 | 150,000 | 150,000 |
| Federal | 25,948,800 | 25,850,400 | 29,315,900 | 29,020,400 | 29,020,400 | 29,020,400 |
| Total: | 42,918,900 | 42,702,100 | 52,146,000 | 57,431,600 | 57,431,600 | 57,431,600 |
| Percent Change: | | (0.5%) | 22.1% | 10.1% | 10.1% | 10.1% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Trustee/Benefit | 42,918,900 | 42,702,100 | 52,146,000 | 57,431,600 | 57,431,600 | 57,431,600 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 0.00 | 21,677,500 | 150,000 | 28,267,800 | 50,095,300 | |
| 1. Congregate Care Costs | 0.00 | 1,002,600 | 0 | 1,048,100 | 2,050,700 | |
| FY 2023 Total Appropriation | 0.00 | 22,680,100 | 150,000 | 29,315,900 | 52,146,000 | |
| Removal of Onetime Expenditures | 0.00 | (1,002,600) | 0 | (1,048,100) | (2,050,700) | |
| FY 2024 Base | 0.00 | 21,677,500 | 150,000 | 28,267,800 | 50,095,300 | |
| Nondiscretionary Adjustments | 0.00 | 5,581,100 | 0 | (295,500) | 5,285,600 | |
| FY 2024 Maintenance (MCO) | 0.00 | 27,258,600 | 150,000 | 27,972,300 | 55,380,900 | |
| 45. Congregate Care Costs | 0.00 | 1,002,600 | 0 | 1,048,100 | 2,050,700 | |
| FY 2024 Total Appropriation | 0.00 | 28,261,200 | 150,000 | 29,020,400 | 57,431,600 | |
| % Change From FY 2023 Original Approp. | 0.0% | 30.4% | 0.0% | 2.7% | 14.6% | |
| % Change From FY 2023 Total Approp. | 0.0% | 24.6% | 0.0% | (1.0%) | 10.1% | |

FISCAL YEAR 2023 SUPPLEMENTAL: S1171 provided additional funding in FY 2023 for increased mandatory costs associated with congregated care for foster child. Congregate Care is provided to those children who have severe health or behavioral needs for which traditional foster care is not well suited.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made adjustments to nondiscretionary costs, including the impacts of the Federal Medical Assistance Percentage (FMAP) on foster care, and cost based pricing increases for those children in foster care. Line item 45 provided ongoing costs for congregated care; due to the timing of the supplemental being acted on the same day as the original appropriation was set, the supplemental was made onetime to have a clean base and this line item accounts for the ongoing portion.

LEGISLATIVE REQUIREMENTS: H1171 included six sections of requirements relevant to this program. Section 3 provided that the Office of the State Controller shall make periodic transfers from the General Fund to the Cooperative Welfare Fund, as approved by the Board of Examiners. Section 4 provided that no funds appropriated for trustee and benefit payments can be transferred to any other expense class. Section 5 provided that the Department of Health and Welfare is required to provide services authorized in Idaho Code only to the extent funding and resources are available. Section 6 provided that the Department of Health and Welfare shall be responsible for the educational needs of school-age children placed in its custody. Section 7 provided a minimum amount to be distributed equally to the public health districts for citizen review panels. Section 11 provided for accountability reports.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 22003 CW - General | 0.00 | 0 | 0 | 0 | 28,261,200 | 28,261,200 |
| D 22005 CW - Dedicated | 0.00 | 0 | 0 | 0 | 150,000 | 150,000 |
| F 22002 CW - Federal | 0.00 | 0 | 0 | 0 | 29,020,400 | 29,020,400 |
| Totals: | 0.00 | 0 | 0 | 0 | 57,431,600 | 57,431,600 |

Services for the Developmentally Disabled

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY PROGRAM | | | | | | |
| Community DD Services | 22,627,900 | 20,359,000 | 23,662,200 | 23,951,500 | 24,535,600 | 24,562,600 |
| Southwest Idaho Treatment Center | 23,635,400 | 21,853,500 | 12,716,800 | 13,151,100 | 13,483,000 | 13,553,100 |
| Extended Employment Services | 0 | 0 | 3,509,100 | 3,513,800 | 3,521,500 | 3,523,700 |
| Total: | 46,263,300 | 42,212,500 | 39,888,100 | 40,616,400 | 41,540,100 | 41,639,400 |
| BY FUND SOURCE | | | | | | |
| General | 27,205,100 | 27,112,700 | 19,924,400 | 20,474,900 | 20,971,500 | 21,022,500 |
| Dedicated | 1,393,500 | 299,700 | 1,425,300 | 1,427,000 | 1,430,500 | 1,430,600 |
| Federal | 17,664,700 | 14,800,100 | 18,538,400 | 18,714,500 | 19,138,100 | 19,186,300 |
| Total: | 46,263,300 | 42,212,500 | 39,888,100 | 40,616,400 | 41,540,100 | 41,639,400 |
| Percent Change: | | (8.8%) | (5.5%) | 1.8% | 4.1% | 4.4% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 22,519,400 | 21,165,500 | 26,009,100 | 26,500,400 | 27,424,100 | 27,523,400 |
| Operating Expenditures | 4,230,800 | 3,278,500 | 4,313,000 | 4,550,000 | 4,550,000 | 4,550,000 |
| Capital Outlay | 13,150,000 | 13,233,000 | 0 | 0 | 0 | 0 |
| Trustee/Benefit | 6,363,100 | 4,535,500 | 9,566,000 | 9,566,000 | 9,566,000 | 9,566,000 |
| Total: | 46,263,300 | 42,212,500 | 39,888,100 | 40,616,400 | 41,540,100 | 41,639,400 |
| Full-Time Positions (FTP) | 303.71 | 303.71 | 306.71 | 306.71 | 306.71 | 306.71 |

In accordance with Section 67-3519, Idaho Code, the Community Developmental Disability Services Program is authorized no more than 181.96 full-time equivalent positions, the Southwest Idaho Treatment Center is authorized no more than 121.75 full-time equivalent positions, and the Extended Employment Services Program is authorized no more than 3.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024, for a division-wide FTP cap of 306.71.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|---------------|-------------------|------------------|-------------------|-------------------|
| FY 2023 Original Appropriation | 306.71 | 19,924,400 | 1,425,300 | 18,538,400 | 39,888,100 |
| FY 2024 Base | 306.71 | 19,924,400 | 1,425,300 | 18,538,400 | 39,888,100 |
| Personnel Cost Benefits | 0.00 | 150,400 | 900 | 130,200 | 281,500 |
| Statewide Cost Allocation | 0.00 | (4,800) | 0 | (7,400) | (12,200) |
| Change in Employee Compensation | 0.00 | 497,500 | 3,300 | 429,300 | 930,100 |
| Nondiscretionary Adjustments | 0.00 | 43,100 | 0 | (43,100) | 0 |
| FY 2024 Program Maintenance | 306.71 | 20,610,600 | 1,429,500 | 19,047,400 | 41,087,500 |
| Line Items | 0.00 | 249,200 | 0 | 0 | 249,200 |
| DHR Consolidation | 0.00 | 162,700 | 1,100 | 138,900 | 302,700 |
| FY 2024 Total | 306.71 | 21,022,500 | 1,430,600 | 19,186,300 | 41,639,400 |
| % Chg from FY 2023 Orig Approp. | 0.0% | 5.5% | 0.4% | 3.5% | 4.4% |

I. Services for the Developmentally Disabled: Community Developmental Disability Services

Agency Number & Appropriation Unit: 270 HWJC

Bill Number & Chapter: S1171 (Ch.145)

PROGRAM DESCRIPTION: Provides community-based services for children and adults with developmental disabilities.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 11,323,700 | 11,070,800 | 11,896,400 | 12,064,900 | 12,394,400 | 12,409,600 |
| Dedicated | 940,400 | 126,100 | 948,400 | 950,100 | 953,600 | 953,700 |
| Federal | 10,363,800 | 9,162,100 | 10,817,400 | 10,936,500 | 11,187,600 | 11,199,300 |
| Total: | 22,627,900 | 20,359,000 | 23,662,200 | 23,951,500 | 24,535,600 | 24,562,600 |
| Percent Change: | | (10.0%) | 16.2% | 1.2% | 3.7% | 3.8% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 14,493,800 | 13,873,000 | 15,531,300 | 15,824,800 | 16,408,900 | 16,435,900 |
| Operating Expenditures | 2,002,100 | 2,050,000 | 1,998,900 | 1,994,700 | 1,994,700 | 1,994,700 |
| Capital Outlay | 0 | 37,600 | 0 | 0 | 0 | 0 |
| Trustee/Benefit | 6,132,000 | 4,398,400 | 6,132,000 | 6,132,000 | 6,132,000 | 6,132,000 |
| Total: | 22,627,900 | 20,359,000 | 23,662,200 | 23,951,500 | 24,535,600 | 24,562,600 |
| Full-Time Positions (FTP) | 181.96 | 181.96 | 181.96 | 181.96 | 181.96 | 181.96 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|---------------|-------------------|------------------|-------------------|-------------------|
| FY 2023 Original Appropriation | 181.96 | 11,896,400 | 948,400 | 10,817,400 | 23,662,200 |
| FY 2024 Base | 181.96 | 11,896,400 | 948,400 | 10,817,400 | 23,662,200 |
| Personnel Benefit Costs | 0.00 | 91,600 | 900 | 69,800 | 162,300 |
| Statewide Cost Allocation | 0.00 | (2,400) | 0 | (1,800) | (4,200) |
| Change in Employee Compensation | 0.00 | 311,200 | 3,300 | 237,300 | 551,800 |
| Nondiscretionary Adjustments | 0.00 | 5,300 | 0 | (5,300) | 0 |
| FY 2024 Maintenance (MCO) | 181.96 | 12,302,100 | 952,600 | 11,117,400 | 24,372,100 |
| DHR Consolidation | 0.00 | 107,500 | 1,100 | 81,900 | 190,500 |
| FY 2024 Total Appropriation | 181.96 | 12,409,600 | 953,700 | 11,199,300 | 24,562,600 |
| % Change From FY 2023 Original Approp. | 0.0% | 4.3% | 0.6% | 3.5% | 3.8% |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Nondiscretionary adjustments reflect the impact from the change in the Federal Medical Assistance Percentage (FMAP) for services provided to clients.

LEGISLATIVE REQUIREMENTS: S1171 included five sections of requirements relevant to this program. Section 3 provided that the Office of the State Controller shall make periodic transfers from the General Fund to the Cooperative Welfare Fund, as approved by the Board of Examiners. Section 4 provided that no funds appropriated for trustee and benefit payments can be transferred to any other expense class. Section 5 provided that the Department of Health and Welfare is required to provide services authorized in Idaho Code only to the extent funding and resources are available. Section 9 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 11 provided for accountability reports.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 22003 CW - General | 0.00 | 9,089,400 | 893,600 | 0 | 2,426,600 | 12,409,600 |
| D 22005 CW - Dedicated | 181.96 | 124,300 | 46,300 | 0 | 783,100 | 953,700 |
| F 22002 CW - Federal | 0.00 | 7,222,200 | 1,054,800 | 0 | 2,922,300 | 11,199,300 |
| Totals: | 181.96 | 16,435,900 | 1,994,700 | 0 | 6,132,000 | 24,562,600 |

II. Services for the Developmentally Disabled: Southwest Idaho Treatment Center

Agency Number & Appropriation Unit: 270 HWJD

Bill Number & Chapter: S1171 (Ch.145)

PROGRAM DESCRIPTION: The Southwest Idaho Treatment Center serves the physical, mental, and social needs of institutionalized persons with disabilities, protecting their rights and providing high quality habitation programs so that each individual served can realize a maximum level of self-sufficiency.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 15,881,400 | 16,041,900 | 4,518,900 | 4,896,200 | 5,055,600 | 5,089,200 |
| Dedicated | 453,100 | 173,600 | 476,900 | 476,900 | 476,900 | 476,900 |
| Federal | 7,300,900 | 5,638,000 | 7,721,000 | 7,778,000 | 7,950,500 | 7,987,000 |
| Total: | 23,635,400 | 21,853,500 | 12,716,800 | 13,151,100 | 13,483,000 | 13,553,100 |
| Percent Change: | | (7.5%) | (41.8%) | 3.4% | 6.0% | 6.6% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 8,025,600 | 7,292,500 | 10,263,200 | 10,456,300 | 10,788,200 | 10,858,300 |
| Operating Expenditures | 2,228,700 | 1,228,500 | 2,222,500 | 2,463,700 | 2,463,700 | 2,463,700 |
| Capital Outlay | 13,150,000 | 13,195,400 | 0 | 0 | 0 | 0 |
| Trustee/Benefit | 231,100 | 137,100 | 231,100 | 231,100 | 231,100 | 231,100 |
| Total: | 23,635,400 | 21,853,500 | 12,716,800 | 13,151,100 | 13,483,000 | 13,553,100 |
| Full-Time Positions (FTP) | 121.75 | 121.75 | 121.75 | 121.75 | 121.75 | 121.75 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 121.75 | 4,518,900 | 476,900 | 7,721,000 | 12,716,800 | |
| FY 2024 Base | 121.75 | 4,518,900 | 476,900 | 7,721,000 | 12,716,800 | |
| Personnel Benefit Costs | 0.00 | 55,800 | 0 | 60,400 | 116,200 | |
| Statewide Cost Allocation | 0.00 | (2,400) | 0 | (5,600) | (8,000) | |
| Change in Employee Compensation | 0.00 | 177,200 | 0 | 192,000 | 369,200 | |
| Nondiscretionary Adjustments | 0.00 | 37,800 | 0 | (37,800) | 0 | |
| FY 2024 Maintenance (MCO) | 121.75 | 4,787,300 | 476,900 | 7,930,000 | 13,194,200 | |
| 3. SWITC - Year 1 START Certification | 0.00 | 249,200 | 0 | 0 | 249,200 | |
| DHR Consolidation | 0.00 | 52,700 | 0 | 57,000 | 109,700 | |
| FY 2024 Total Appropriation | 121.75 | 5,089,200 | 476,900 | 7,987,000 | 13,553,100 | |
| % Change From FY 2023 Original Approp. | 0.0% | 12.6% | 0.0% | 3.4% | 6.6% | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Nondiscretionary adjustments included an adjustment for the annual change to the Federal Medical Assistance Percentage (FMAP). Line item 3 provided funding for year 1 of the Systemic, Therapeutic, Assessment, Resources, and Treatment (START) certification, which will provide "train the trainer" events to enhance community-based developmental disabilities services to decrease need for emergency services interventions and psychiatric hospitalizations.

LEGISLATIVE REQUIREMENTS: S1171 included six sections of requirements relevant to this program. Section 3 provided that the Office of the State Controller shall make periodic transfers from the General Fund to the Cooperative Welfare Fund, as approved by the Board of Examiners. Section 4 provided that no funds appropriated for trustee and benefit payments can be transferred to any other expense class. Section 5 provided that the Department of Health and Welfare is required to provide services authorized in Idaho Code only to the extent funding and resources are available. Section 6 provided that the Department of Health and Welfare shall be responsible for the educational needs of school-age children placed in its custody. Section 9 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 11 provided for accountability reports.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|----------------|---------------|-------------------|------------------|----------------|-------------------|-------------------|
| G 22003 | CW - General | 0.00 | 4,285,500 | 475,300 | 0 | 79,200 | 4,840,000 |
| OT G 22003 | CW - General | 0.00 | 0 | 249,200 | 0 | 0 | 249,200 |
| D 22005 | CW - Dedicated | 121.75 | 328,500 | 137,800 | 0 | 10,600 | 476,900 |
| F 22002 | CW - Federal | 0.00 | 6,244,300 | 1,601,400 | 0 | 141,300 | 7,987,000 |
| Totals: | | 121.75 | 10,858,300 | 2,463,700 | 0 | 231,100 | 13,553,100 |

III. Services for the Developmentally Disabled: Extended Employment Services

Agency Number & Appropriation Unit: 270 HWJF

Bill Number & Chapter: S1171 (Ch.145)

PROGRAM DESCRIPTION: Extended Employment Services (EES) is 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." [Statutory Authority: Chapter 17, Title 56, Idaho Code]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 0 | 0 | 3,509,100 | 3,513,800 | 3,521,500 | 3,523,700 |
| Percent Change: | | | | 0.1% | 0.4% | 0.4% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 0 | 0 | 214,600 | 219,300 | 227,000 | 229,200 |
| Operating Expenditures | 0 | 0 | 91,600 | 91,600 | 91,600 | 91,600 |
| Trustee/Benefit | 0 | 0 | 3,202,900 | 3,202,900 | 3,202,900 | 3,202,900 |
| Total: | 0 | 0 | 3,509,100 | 3,513,800 | 3,521,500 | 3,523,700 |
| Full-Time Positions (FTP) | 0.00 | 0.00 | 3.00 | 3.00 | 3.00 | 3.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|-------------|------------------|------------------|----------------|------------------|
| FY 2023 Original Appropriation | 3.00 | 3,509,100 | 0 | 0 | 3,509,100 |
| FY 2024 Base | 3.00 | 3,509,100 | 0 | 0 | 3,509,100 |
| Personnel Benefit Costs | 0.00 | 3,000 | 0 | 0 | 3,000 |
| Change in Employee Compensation | 0.00 | 9,100 | 0 | 0 | 9,100 |
| FY 2024 Maintenance (MCO) | 3.00 | 3,521,200 | 0 | 0 | 3,521,200 |
| Human Resources Consolidation | 0.00 | 2,500 | 0 | 0 | 2,500 |
| FY 2024 Total Appropriation | 3.00 | 3,523,700 | 0 | 0 | 3,523,700 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>0.4%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.4%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, change in employee compensation, and human resource consolidation (details on p. 5).

LEGISLATIVE REQUIREMENTS: S1171 included five sections of requirements relevant to this program. Section 3 provided that the Office of the State Controller shall make periodic transfers from the General Fund to the Cooperative Welfare Fund, as approved by the Board of Examiners. Section 4 provided that no funds appropriated for trustee and benefit payments can be transferred to any other expense class. Section 5 provided that the Department of Health and Welfare is required to provide services authorized in Idaho Code only to the extent funding and resources are available. Section 9 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 11 provided for accountability reports.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 22003 CW - General | 3.00 | 229,200 | 91,600 | 0 | 3,202,900 | 3,523,700 |

Service Integration

Agency Number & Appropriation Unit: 270 HWJE

Bill Number & Chapter: S1171 (Ch.145)

PROGRAM DESCRIPTION: Service Integration is responsible for improving customer service to clients. This is accomplished by: 1) promoting coordination across programs; 2) delivering emergency assistance services through a consolidated unit; 3) identifying services that clients are accessing across all divisions and coordinating to reduce duplication; and 4) coordinating access to cross-divisional staffing for clients at risk of higher cost service needs or more complicated service needs.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 737,000 | 741,800 | 756,100 | 761,600 | 770,800 | 773,100 |
| Dedicated | 69,500 | 68,600 | 69,500 | 69,500 | 69,500 | 69,500 |
| Federal | 5,390,100 | 4,137,500 | 5,560,500 | 5,608,600 | 5,691,400 | 5,712,500 |
| Total: | 6,196,600 | 4,947,900 | 6,386,100 | 6,439,700 | 6,531,700 | 6,555,100 |
| Percent Change: | | (20.2%) | 29.1% | 0.8% | 2.3% | 2.6% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 2,466,700 | 2,275,300 | 2,656,800 | 2,711,200 | 2,803,200 | 2,826,600 |
| Operating Expenditures | 329,900 | 297,800 | 329,300 | 328,500 | 328,500 | 328,500 |
| Trustee/Benefit | 3,400,000 | 2,374,800 | 3,400,000 | 3,400,000 | 3,400,000 | 3,400,000 |
| Total: | 6,196,600 | 4,947,900 | 6,386,100 | 6,439,700 | 6,531,700 | 6,555,100 |
| Full-Time Positions (FTP) | 35.00 | 35.00 | 35.00 | 35.00 | 35.00 | 35.00 |

In accordance with Section 67-3519, Idaho Code, Service Integration is authorized no more than 35.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|--------------|----------------|------------------|------------------|------------------|
| FY 2023 Original Appropriation | 35.00 | 756,100 | 69,500 | 5,560,500 | 6,386,100 |
| FY 2024 Base | 35.00 | 756,100 | 69,500 | 5,560,500 | 6,386,100 |
| Personnel Benefit Costs | 0.00 | 3,300 | 0 | 29,800 | 33,100 |
| Statewide Cost Allocation | 0.00 | 0 | 0 | (800) | (800) |
| Change in Employee Compensation | 0.00 | 10,600 | 0 | 95,500 | 106,100 |
| FY 2024 Maintenance (MCO) | 35.00 | 770,000 | 69,500 | 5,685,000 | 6,524,500 |
| DHR Consolidation | 0.00 | 3,100 | 0 | 27,500 | 30,600 |
| FY 2024 Total Appropriation | 35.00 | 773,100 | 69,500 | 5,712,500 | 6,555,100 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>2.2%</i> | <i>0.0%</i> | <i>2.7%</i> | <i>2.6%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5).

LEGISLATIVE REQUIREMENTS: S1171 included five sections of requirements relevant to this program. Section 3 provided that the Office of the State Controller shall make periodic transfers from the General Fund to the Cooperative Welfare Fund, as approved by the Board of Examiners. Section 4 provided that no funds appropriated for trustee and benefit payments can be transferred to any other expense class. Section 5 provided that the Department of Health and Welfare is required to provide services authorized in Idaho Code only to the extent funding and resources are available. Section 10 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 11 provided for accountability reports.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|--------------|-------------------|-----------------|----------------|-------------------|------------------|
| G 22003 CW - General | 0.00 | 281,800 | 41,300 | 0 | 450,000 | 773,100 |
| D 22005 CW - Dedicated | 35.00 | 0 | 19,500 | 0 | 50,000 | 69,500 |
| F 22002 CW - Federal | 0.00 | 2,544,800 | 267,700 | 0 | 2,900,000 | 5,712,500 |
| Totals: | 35.00 | 2,826,600 | 328,500 | 0 | 3,400,000 | 6,555,100 |

Division of Welfare

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY PROGRAM | | | | | | |
| Self-Reliance Operations | 89,520,800 | 62,214,600 | 102,665,500 | 74,287,700 | 75,964,500 | 75,968,300 |
| Benefit Payments | 230,330,600 | 189,582,100 | 201,577,300 | 137,633,600 | 137,633,600 | 101,983,600 |
| Total: | 319,851,400 | 251,796,700 | 304,242,800 | 211,921,300 | 213,598,100 | 177,951,900 |
| BY FUND SOURCE | | | | | | |
| General | 43,367,100 | 41,019,300 | 44,616,000 | 44,975,800 | 45,604,500 | 46,202,300 |
| Dedicated | 4,829,500 | 3,441,000 | 4,853,300 | 4,853,300 | 4,853,300 | 4,853,300 |
| Federal | 271,654,800 | 207,336,400 | 254,773,500 | 162,092,200 | 163,140,300 | 126,896,300 |
| Total: | 319,851,400 | 251,796,700 | 304,242,800 | 211,921,300 | 213,598,100 | 177,951,900 |
| Percent Change: | | (21.3%) | 20.8% | (30.3%) | (29.8%) | (41.5%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 43,076,300 | 40,603,600 | 46,260,700 | 47,232,800 | 48,909,600 | 49,263,400 |
| Operating Expenditures | 46,444,500 | 21,611,000 | 56,404,800 | 27,054,900 | 27,054,900 | 26,704,900 |
| Trustee/Benefit | 230,330,600 | 189,582,100 | 201,577,300 | 137,633,600 | 137,633,600 | 101,983,600 |
| Total: | 319,851,400 | 251,796,700 | 304,242,800 | 211,921,300 | 213,598,100 | 177,951,900 |
| Full-Time Positions (FTP) | 613.50 | 613.50 | 613.50 | 613.50 | 613.50 | 613.50 |

In accordance with Section 67-3519, Idaho Code, Self-Reliance Operations is authorized no more than 613.50 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|---------------|-------------------|------------------|--------------------|--------------------|
| FY 2023 Original Appropriation | 613.50 | 44,616,000 | 4,853,300 | 241,142,500 | 290,611,800 |
| Supplementals | 0.00 | 0 | 0 | 28,025,000 | 28,025,000 |
| Rescissions | 0.00 | 0 | 0 | (14,394,000) | (14,394,000) |
| FY 2023 Total Appropriation | 613.50 | 44,616,000 | 4,853,300 | 254,773,500 | 304,242,800 |
| Executive Carry Forward | 0.00 | 186,300 | 0 | 305,900 | 492,200 |
| Removal of One-Time Expenditures | 0.00 | (186,300) | 0 | (144,604,600) | (144,790,900) |
| Base Adjustments | 0.00 | 0 | 0 | 14,394,000 | 14,394,000 |
| FY 2024 Base | 613.50 | 44,616,000 | 4,853,300 | 124,868,800 | 174,338,100 |
| Personnel Cost Benefits | 0.00 | 221,300 | 0 | 368,800 | 590,100 |
| Statewide Cost Allocation | 0.00 | (4,800) | 0 | (8,100) | (12,900) |
| Change in Employee Compensation | 0.00 | 1,162,800 | 0 | 697,700 | 1,860,500 |
| FY 2024 Program Maintenance | 613.50 | 45,995,300 | 4,853,300 | 125,927,200 | 176,775,800 |
| Line Items | 0.00 | 0 | 0 | 624,000 | 624,000 |
| DHR Consolidation | 0.00 | 207,000 | 0 | 345,100 | 552,100 |
| FY 2024 Total | 613.50 | 46,202,300 | 4,853,300 | 126,896,300 | 177,951,900 |
| % Chg from FY 2023 Orig Approp. | 0.0% | 3.6% | 0.0% | (47.4%) | (38.8%) |
| % Chg from FY 2023 Total Approp. | 0.0% | 3.6% | 0.0% | (50.2%) | (41.5%) |

I. Division of Welfare: Self-Reliance Operations

Agency Number & Appropriation Unit: 270 HWCA

Bill Number & Chapter: S1175 (Ch.312), S1203 (Ch.304)

PROGRAM DESCRIPTION: Self-Reliance Operations includes personnel costs and operating expenditures to support the management and operations required to determine eligibility for benefits. All direct assistance payments are managed in the Benefit Payments Program.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 21,038,000 | 20,119,300 | 22,286,900 | 22,646,700 | 23,275,400 | 23,873,200 |
| Dedicated | 4,329,500 | 2,941,000 | 4,353,300 | 4,353,300 | 4,353,300 | 4,353,300 |
| Federal | 64,153,300 | 39,154,300 | 76,025,300 | 47,287,700 | 48,335,800 | 47,741,800 |
| Total: | 89,520,800 | 62,214,600 | 102,665,500 | 74,287,700 | 75,964,500 | 75,968,300 |
| Percent Change: | | (30.5%) | 65.0% | (27.6%) | (26.0%) | (26.0%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 43,076,300 | 40,603,600 | 46,260,700 | 47,232,800 | 48,909,600 | 49,263,400 |
| Operating Expenditures | 46,444,500 | 21,611,000 | 56,404,800 | 27,054,900 | 27,054,900 | 26,704,900 |
| Total: | 89,520,800 | 62,214,600 | 102,665,500 | 74,287,700 | 75,964,500 | 75,968,300 |
| Full-Time Positions (FTP) | 613.50 | 613.50 | 613.50 | 613.50 | 613.50 | 613.50 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|---------------|-------------------|------------------|-------------------|--------------------|
| FY 2023 Original Appropriation | 613.50 | 22,286,900 | 4,353,300 | 48,000,300 | 74,640,500 |
| 1. Child Care Grants | 0.00 | 0 | 0 | 28,025,000 | 28,025,000 |
| FY 2023 Total Appropriation | 613.50 | 22,286,900 | 4,353,300 | 76,025,300 | 102,665,500 |
| Executive Carry Forward | 0.00 | 186,300 | 0 | 305,900 | 492,200 |
| FY 2023 Estimated Expenditures | 613.50 | 22,473,200 | 4,353,300 | 76,331,200 | 103,157,700 |
| Removal of Onetime Expenditures | 0.00 | (186,300) | 0 | (29,992,900) | (30,179,200) |
| FY 2024 Base | 613.50 | 22,286,900 | 4,353,300 | 46,338,300 | 72,978,500 |
| Personnel Benefit Costs | 0.00 | 221,300 | 0 | 368,800 | 590,100 |
| Statewide Cost Allocation | 0.00 | (4,800) | 0 | (8,100) | (12,900) |
| Change in Employee Compensation | 0.00 | 1,162,800 | 0 | 697,700 | 1,860,500 |
| FY 2024 Maintenance (MCO) | 613.50 | 23,666,200 | 4,353,300 | 47,396,700 | 75,416,200 |
| DHR Consolidation | 0.00 | 207,000 | 0 | 345,100 | 552,100 |
| FY 2024 Total Appropriation | 613.50 | 23,873,200 | 4,353,300 | 47,741,800 | 75,968,300 |
| % Change From FY 2023 Original Approp. | 0.0% | 7.1% | 0.0% | (0.5%) | 1.8% |
| % Change From FY 2023 Total Approp. | 0.0% | 7.1% | 0.0% | (37.2%) | (26.0%) |

FISCAL YEAR 2023 SUPPLEMENTAL: S1203 provided additional funding in FY 2023 for child care grants, as well as a reduction related to alleged improper payments to community partner providers. Section 2 of S1203 provided \$28,025,000 for child care grants. The Department of Health and Welfare is the only recipient of the specific funds, therefore they must receive an appropriation for this purpose. Section 4 required the Department of Health and Welfare to pass-through the entire amount appropriated to the Department of Labor for dispersant of those child care grants, to ensure accurate dispersal according to the intent of the Legislature. Section 5 required the Department of Labor to compile with any reporting requirements made by the Department of Health and Welfare.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5).

LEGISLATIVE REQUIREMENTS: S1175 included six sections of requirements relevant to this program. Section 3 provided that the Office of the State Controller shall make periodic transfers from the General Fund to the Cooperative Welfare Fund, as approved by the Board of Examiners. Section 4 provided that no funds appropriated for trustee and benefit payments can be transferred to any other expense class. Section 5 provided that the Department of Health and Welfare is required to provide services authorized in Idaho Code only to the extent funding and resources are available. Section 6 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 7 provided for accountability reports. Section 8 provided for accountability reports for community partner grants.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 22003 CW - General | 0.00 | 18,190,600 | 5,682,600 | 0 | 0 | 23,873,200 |
| D 22005 CW - Dedicated | 613.50 | 814,300 | 3,539,000 | 0 | 0 | 4,353,300 |
| F 22002 CW - Federal | 0.00 | 30,258,500 | 17,483,300 | 0 | 0 | 47,741,800 |
| Totals: | 613.50 | 49,263,400 | 26,704,900 | 0 | 0 | 75,968,300 |

II. Division of Welfare: Benefit Payments

Agency Number & Appropriation Unit: 270 HWCC

Bill Number & Chapter: S1175 (Ch.312), S1203 (Ch.304)

PROGRAM DESCRIPTION: These funds are appropriated in trustee and benefit payments and include benefit payments for Temporary Assistance for Families in Idaho (TAFI), Work Services, Community Services, the Child Care Program, and Aid to the Aged, Blind, and Disabled.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 22,329,100 | 20,900,000 | 22,329,100 | 22,329,100 | 22,329,100 | 22,329,100 |
| Dedicated | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| Federal | 207,501,500 | 168,182,100 | 178,748,200 | 114,804,500 | 114,804,500 | 79,154,500 |
| Total: | 230,330,600 | 189,582,100 | 201,577,300 | 137,633,600 | 137,633,600 | 101,983,600 |
| Percent Change: | | (17.7%) | 6.3% | (31.7%) | (31.7%) | (49.4%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Trustee/Benefit | 230,330,600 | 189,582,100 | 201,577,300 | 137,633,600 | 137,633,600 | 101,983,600 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 0.00 | 22,329,100 | 500,000 | 193,142,200 | 215,971,300 | |
| 1. Reduction for Div of Welfare | 0.00 | 0 | 0 | (14,394,000) | (14,394,000) | |
| FY 2023 Total Appropriation | 0.00 | 22,329,100 | 500,000 | 178,748,200 | 201,577,300 | |
| Removal of Onetime Expenditures | 0.00 | 0 | 0 | (114,611,700) | (114,611,700) | |
| Base Adjustments | 0.00 | 0 | 0 | 14,394,000 | 14,394,000 | |
| FY 2024 Base | 0.00 | 22,329,100 | 500,000 | 78,530,500 | 101,359,600 | |
| 18. The Emerg. Food Assist. Prg. (TEFAP) | 0.00 | 0 | 0 | 624,000 | 624,000 | |
| FY 2024 Total Appropriation | 0.00 | 22,329,100 | 500,000 | 79,154,500 | 101,983,600 | |
| % Change From FY 2023 Original Approp. | 0.0% | 0.0% | 0.0% | (59.0%) | (52.8%) | |
| % Change From FY 2023 Total Approp. | 0.0% | 0.0% | 0.0% | (55.7%) | (49.4%) | |

FISCAL YEAR 2023 SUPPLEMENTAL: S1203 provided additional funding in FY 2023 for child care grants. Specific to this program, Section 1 of S1203 provided for a reduction based on the amount of alleged improper payments to ineligible community partner providers based on criteria set in Section 6 of H764 of 2022.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: Line item 18 provided additional funds to The Emergency Food Assistance Program (TEFAP) for expanded partnerships with Idaho farmers and agricultural products, strengthening the existing food pantry infrastructure, and increase food access throughout Idaho's low-income communities.

LEGISLATIVE REQUIREMENTS: S1175 included five sections of requirements relevant to this program. Section 3 provided that the Office of the State Controller shall make periodic transfers from the General Fund to the Cooperative Welfare Fund, as approved by the Board of Examiners. Section 4 provided that no funds appropriated for trustee and benefit payments can be transferred to any other expense class. Section 5 provided that the Department of Health and Welfare is required to provide services authorized in Idaho Code only to the extent funding and resources are available. Section 7 provided for accountability reports. Section 8 provided for accountability reports for community partner grants.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 22003 CW - General | 0.00 | 0 | 0 | 0 | 22,329,100 | 22,329,100 |
| D 22005 CW - Dedicated | 0.00 | 0 | 0 | 0 | 500,000 | 500,000 |
| F 22002 CW - Federal | 0.00 | 0 | 0 | 0 | 78,530,500 | 78,530,500 |
| OT F 22002 CW - Federal | 0.00 | 0 | 0 | 0 | 624,000 | 624,000 |
| Totals: | 0.00 | 0 | 0 | 0 | 101,983,600 | 101,983,600 |

Division of Medicaid

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|----------------------|-----------------------|----------------------|----------------------|----------------------|
| BY PROGRAM | | | | | | |
| Medicaid Admin & Medical Mgmt | 82,443,100 | 61,512,300 | 117,869,900 | 142,395,000 | 144,233,600 | 256,924,300 |
| Coordinated Medicaid Plan | 707,605,400 | 806,724,900 | 831,240,200 | 935,435,900 | 914,310,000 | 761,950,000 |
| Enhanced Medicaid Plan | 1,338,254,500 | 1,132,358,200 | 1,478,495,300 | 1,449,200,300 | 1,442,244,400 | 1,478,674,500 |
| Basic Medicaid Plan | 828,843,900 | 821,275,200 | 969,339,200 | 1,135,420,600 | 1,199,664,800 | 1,099,500,200 |
| Expansion Medicaid Plan | 842,403,300 | 856,233,000 | 1,065,829,000 | 1,035,766,800 | 1,035,766,800 | 1,086,611,800 |
| Total: | 3,799,550,200 | 3,678,103,600 | 4,462,773,600 | 4,698,218,600 | 4,736,219,600 | 4,683,660,800 |
| BY FUND SOURCE | | | | | | |
| General | 643,903,800 | 641,026,200 | 726,508,600 | 983,608,700 | 896,983,500 | 856,366,900 |
| Dedicated | 433,487,900 | 424,533,200 | 558,642,200 | 612,740,800 | 696,166,200 | 690,218,500 |
| Federal | 2,722,158,500 | 2,612,544,200 | 3,177,622,800 | 3,101,869,100 | 3,143,069,900 | 3,137,075,400 |
| Total: | 3,799,550,200 | 3,678,103,600 | 4,462,773,600 | 4,698,218,600 | 4,736,219,600 | 4,683,660,800 |
| Percent Change: | | (3.2%) | 21.3% | 5.3% | 6.1% | 4.9% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 17,647,700 | 17,251,700 | 19,128,100 | 19,550,600 | 20,529,200 | 20,276,100 |
| Operating Expenditures | 62,868,200 | 40,149,500 | 74,304,100 | 98,406,700 | 98,736,700 | 211,680,500 |
| Trustee/Benefit | 3,719,034,300 | 3,620,702,400 | 4,369,341,400 | 4,580,261,300 | 4,616,953,700 | 4,451,704,200 |
| Total: | 3,799,550,200 | 3,678,103,600 | 4,462,773,600 | 4,698,218,600 | 4,736,219,600 | 4,683,660,800 |
| Full-Time Positions (FTP) | 213.00 | 213.00 | 213.00 | 213.00 | 213.00 | 213.00 |

In accordance with Section 67-3519, Idaho Code, the Division of Medicaid through the Medicaid Administration and Medical Management Program is authorized no more than 213.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|---------------|--------------------|--------------------|----------------------|----------------------|
| FY 2023 Original Appropriation | 213.00 | 830,051,800 | 440,330,900 | 2,774,326,300 | 4,044,709,000 |
| Supplementals | 0.00 | (84,886,800) | 118,311,300 | 403,296,500 | 436,721,000 |
| Other Appropriation Adjustments | 0.00 | (18,656,400) | 0 | 0 | (18,656,400) |
| FY 2023 Total Appropriation | 213.00 | 726,508,600 | 558,642,200 | 3,177,622,800 | 4,462,773,600 |
| Executive Carry Forward | 0.00 | 1,181,300 | 0 | 4,406,600 | 5,587,900 |
| Removal of One-Time Expenditures | 0.00 | (15,590,500) | (183,900) | (276,061,600) | (291,836,000) |
| Base Adjustments | 0.00 | 102,487,600 | 0 | 0 | 102,487,600 |
| FY 2024 Base | 213.00 | 814,587,000 | 558,458,300 | 2,905,967,800 | 4,279,013,100 |
| Personnel Cost Benefits | 0.00 | 70,400 | 600 | 104,900 | 175,900 |
| Statewide Cost Allocation | 0.00 | (1,300) | 0 | (1,400) | (2,700) |
| Change in Employee Compensation | 0.00 | 259,700 | 0 | 386,300 | 646,000 |
| Nondiscretionary Adjustments | 0.00 | 73,115,900 | 36,883,700 | 61,272,300 | 171,271,900 |
| FY 2024 Program Maintenance | 213.00 | 888,031,700 | 595,342,600 | 2,967,729,900 | 4,451,104,200 |
| Line Items | 0.00 | (31,762,300) | 94,874,400 | 169,200,400 | 232,312,500 |
| DHR Consolidation | 0.00 | 97,500 | 1,500 | 145,100 | 244,100 |
| FY 2024 Total | 213.00 | 856,366,900 | 690,218,500 | 3,137,075,400 | 4,683,660,800 |
| % Chg from FY 2023 Orig Approp. | 0.0% | 3.2% | 56.7% | 13.1% | 15.8% |
| % Chg from FY 2023 Total Approp. | 0.0% | 17.9% | 23.6% | (1.3%) | 4.9% |

I. Division of Medicaid: Medicaid Administration and Medical Mgmt

Agency Number & Appropriation Unit: 270 HWIA

Bill Number & Chapter: H323 (Ch.131), H369 (Ch.297), S1195 (Ch.274)

PROGRAM DESCRIPTION: Includes all expenditures to administer a comprehensive program of medical coverage to eligible recipients in Idaho. Coverage is provided through traditional Medicaid (Title XIX) and CHIP (Title XXI). Administrative functions include managing provider payments, contracts with governmental and non-governmental entities for medical management, drug utilization reviews, and assessments.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 16,603,200 | 16,119,900 | 24,885,000 | 24,509,200 | 25,139,900 | 25,015,700 |
| Dedicated | 9,124,300 | 2,917,800 | 9,315,000 | 26,332,800 | 26,337,300 | 24,007,600 |
| Federal | 56,715,600 | 42,474,600 | 83,669,900 | 91,553,000 | 92,756,400 | 207,901,000 |
| Total: | 82,443,100 | 61,512,300 | 117,869,900 | 142,395,000 | 144,233,600 | 256,924,300 |
| Percent Change: | | (25.4%) | 91.6% | 20.8% | 22.4% | 118.0% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 17,647,700 | 17,251,700 | 19,128,100 | 19,550,600 | 20,529,200 | 20,276,100 |
| Operating Expenditures | 62,868,200 | 40,149,500 | 74,304,100 | 98,406,700 | 98,406,700 | 211,350,500 |
| Trustee/Benefit | 1,927,200 | 4,111,100 | 24,437,700 | 24,437,700 | 25,297,700 | 25,297,700 |
| Total: | 82,443,100 | 61,512,300 | 117,869,900 | 142,395,000 | 144,233,600 | 256,924,300 |
| Full-Time Positions (FTP) | 213.00 | 213.00 | 213.00 | 213.00 | 213.00 | 213.00 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 213.00 | 24,835,000 | 9,131,100 | 81,965,100 | 115,931,200 | |
| 3. MMIS Procurement | 0.00 | 18,656,400 | 183,900 | 1,654,800 | 20,495,100 | |
| 4. Early and Periodic Screening Assmt | 0.00 | 50,000 | 0 | 50,000 | 100,000 | |
| Other App Adjustments | 0.00 | (18,656,400) | 0 | 0 | (18,656,400) | |
| FY 2023 Total Appropriation | 213.00 | 24,885,000 | 9,315,000 | 83,669,900 | 117,869,900 | |
| Executive Carry Forward | 0.00 | 1,181,300 | 0 | 4,406,600 | 5,587,900 | |
| FY 2023 Estimated Expenditures | 213.00 | 26,066,300 | 9,315,000 | 88,076,500 | 123,457,800 | |
| Removal of Onetime Expenditures | 0.00 | (1,762,900) | (183,900) | (10,895,800) | (12,842,600) | |
| FY 2024 Base | 213.00 | 24,303,400 | 9,131,100 | 77,180,700 | 110,615,200 | |
| Personnel Benefit Costs | 0.00 | 70,400 | 600 | 104,900 | 175,900 | |
| Statewide Cost Allocation | 0.00 | (1,300) | 0 | (1,400) | (2,700) | |
| Change in Employee Compensation | 0.00 | 259,700 | 0 | 386,300 | 646,000 | |
| FY 2024 Maintenance (MCO) | 213.00 | 24,632,200 | 9,131,700 | 77,670,500 | 111,434,400 | |
| 2. Emergency Medical Transportation | 0.00 | 41,000 | 0 | 41,000 | 82,000 | |
| 7. Homes w/ Adlt Res Tmt to Medicaid | 0.00 | 30,000 | 0 | 30,000 | 60,000 | |
| 37. Quality Improvement Org Contract | 0.00 | 75,000 | 0 | 225,000 | 300,000 | |
| 39. Managed Care Compliance Review | 0.00 | 140,000 | 0 | 420,000 | 560,000 | |
| 58. HCR 9 Trailer | 0.00 | 0 | 500,000 | 0 | 500,000 | |
| 59. MMIS Contract Procurement | 0.00 | 0 | 14,374,400 | 129,369,400 | 143,743,800 | |
| DHR Consolidation | 0.00 | 97,500 | 1,500 | 145,100 | 244,100 | |
| FY 2024 Total Appropriation | 213.00 | 25,015,700 | 24,007,600 | 207,901,000 | 256,924,300 | |
| % Change From FY 2023 Original Approp. | 0.0% | 0.7% | 162.9% | 153.6% | 121.6% | |
| % Change From FY 2023 Total Approp. | 0.0% | 0.5% | 157.7% | 148.5% | 118.0% | |

FISCAL YEAR 2023 SUPPLEMENTALS: S1195 provided additional funding in FY 2023 for the replacement of the Medicaid Management Information System (MMIS). This bill provides for a cash transfer of \$18,656,400 from the General Fund to the Medicaid Management Information Systems Dedicated Fund, as established in S1095. In addition, there is an appropriation provided to begin the procurement process. This funding will be used to bring on additional contractors to ensure the Request for Proposals (RFP) to be released in FY 2024 is adequate to ensure criteria are met for the new system. Over a seven-year implementation period, the total project cost is estimated to be \$186,564,000, with the state responsible for 10% of the total cost.

H323 provided additional funding in FY 2023 for an Early and Periodic Screening assessment to be completed. This assessment was requested by class counsel in the Jeff D. Settlement.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Line item 2 provided funding needed to begin the waiver process for Ground Emergency Medical Transportation (GEMT) in Section 56-268, Idaho Code, which was modified by the Legislature through S1283 in 2022. Line item 7 transferred funding from the Division of Mental Health Services to this division in order to leverage available federal dollars to enhance the Homes with Adult Residential Treatment (HART) pilot project. Line item 37 provided funding for a Quality Improvement Organization (QIO) contract, which supports utilization management activities for the Division of Medicaid. This funding will pay for quality improvement activities, including utilization management, post-payment reviews, and

service utilization reviews. Line item 39 provided for a federally required external quality review organization (EQRO) contractor and a separate contractor to support independent assessments. An EQRO completes an analysis and evaluation of information pertaining to quality, timeliness, and access to health care services from a managed care plan. Line item 58, through H369, provided funding to address the fiscal impact of HCR 9, which created a task force to review managed care in Medicaid.

Line item 59, through S1195, provided funding to address the fiscal impact of S1097, which set up the Medicaid Management Information Systems Dedicated Fund. This fund will be used to fund the states portion of 10% of the total cost for the new procurement of the Medicaid Management Information System (MMIS). An appropriation is given to sign the contracts for the first four modules, which are also known as the base modules. S1195 also contains three sections of reporting language, which will trigger reporting at certain points to better inform the Legislature throughout this estimated five-year implementation process.

LEGISLATIVE REQUIREMENTS: H369 included nine sections of requirements relevant to this program. Section 3 provided that the Office of the State Controller shall make periodic transfers from the General Fund to the Cooperative Welfare Fund, as approved by the Board of Examiners. Section 4 provided that no funds appropriated for trustee and benefit payments can be transferred to any other expense class. Section 5 provided that the Department of Health and Welfare is required to provide services authorized in Idaho Code only to the extent funding and resources are available. Section 6 required a monthly report on the actual expenditures versus the appropriation for the Division of Medicaid. Section 7 required that funding for trustee and benefit payments can be transferred in excess of 10% within the Division of Medicaid, but cannot be transferred to any other expense class or division. Section 8 required a report on the progress in integrating managed care approaches into Medicaid. Section 10 provided that the Division of Medicaid shall not submit a budget request which includes impacts for any action which requires statutory changes. Section 11 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 12 provided for accountability reports.

OTHER LEGISLATION: Section 9 of H355 required that any newly requested funds from the Millennium Income Fund be presented in the Legislative Budget Book as from the Idaho Millennium Fund Program, not in the respective agency budgets.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|--|---------------|-------------------|--------------------|----------------|-------------------|--------------------|
| | G 22003 CW - General | 0.00 | 7,936,600 | 11,270,100 | 0 | 5,779,000 | 24,985,700 |
| OT | G 22003 CW - General | 0.00 | 0 | 30,000 | 0 | 0 | 30,000 |
| | D 22005 CW - Dedicated | 213.00 | 0 | 8,883,800 | 0 | 0 | 8,883,800 |
| | D 49900 Millennium Income | 0.00 | 107,100 | 142,300 | 0 | 0 | 249,400 |
| OT | D 49900 Millennium Income | 0.00 | 0 | 500,000 | 0 | 0 | 500,000 |
| OT | D 99998 Medicaid Mgmt Info Systems Ded | 0.00 | 0 | 14,374,400 | 0 | 0 | 14,374,400 |
| | F 22002 CW - Federal | 0.00 | 12,232,400 | 46,750,500 | 0 | 19,518,700 | 78,501,600 |
| OT | F 22002 CW - Federal | 0.00 | 0 | 129,399,400 | 0 | 0 | 129,399,400 |
| Totals: | | 213.00 | 20,276,100 | 211,350,500 | 0 | 25,297,700 | 256,924,300 |

II. Division of Medicaid: Coordinated Medicaid Plan

Agency Number & Appropriation Unit: 270 HWIB

Bill Number & Chapter: H323 (Ch.131), H369 (Ch.297)

PROGRAM DESCRIPTION: 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.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 195,896,900 | 209,244,900 | 229,044,100 | 309,359,000 | 281,457,300 | 230,112,000 |
| Dedicated | 43,739,500 | 14,979,600 | 70,008,100 | 70,008,100 | 70,008,100 | 70,008,100 |
| Federal | 467,969,000 | 582,500,400 | 532,188,000 | 556,068,800 | 562,844,600 | 461,829,900 |
| Total: | 707,605,400 | 806,724,900 | 831,240,200 | 935,435,900 | 914,310,000 | 761,950,000 |
| Percent Change: | | 14.0% | 3.0% | 12.5% | 10.0% | (8.3%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Operating Expenditures | 0 | 0 | 0 | 0 | 330,000 | 330,000 |
| Trustee/Benefit | 707,605,400 | 806,724,900 | 831,240,200 | 935,435,900 | 913,980,000 | 761,620,000 |
| Total: | 707,605,400 | 806,724,900 | 831,240,200 | 935,435,900 | 914,310,000 | 761,950,000 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|-------------|--------------------|-------------------|--------------------|--------------------|
| FY 2023 Original Appropriation | 0.00 | 232,466,700 | 50,039,500 | 541,966,500 | 824,472,700 |
| 5. Receipt Authority | 0.00 | (3,422,600) | 19,968,600 | (9,778,500) | 6,767,500 |
| FY 2023 Total Appropriation | 0.00 | 229,044,100 | 70,008,100 | 532,188,000 | 831,240,200 |
| FY 2024 Base | 0.00 | 229,044,100 | 70,008,100 | 532,188,000 | 831,240,200 |
| Nondiscretionary Adjustments | 0.00 | 33,414,900 | 0 | (38,819,200) | (5,404,300) |
| FY 2024 Maintenance (MCO) | 0.00 | 262,459,000 | 70,008,100 | 493,368,800 | 825,835,900 |
| 1. Behavioral Health Plan | 0.00 | 21,600,000 | 0 | 50,400,000 | 72,000,000 |
| 7. Homes w/ Adlt Res Tmt to Medicaid | 0.00 | 800,000 | 0 | 2,300,000 | 3,100,000 |
| 40. KW Lawsuit Consultant | 0.00 | 165,000 | 0 | 165,000 | 330,000 |
| 41. Enhanced Federal Match Reversion | 0.00 | (3,566,700) | 0 | 16,610,800 | 13,044,100 |
| 58. Disenrollment Reduction | 0.00 | (51,345,300) | 0 | (101,014,700) | (152,360,000) |
| FY 2024 Total Appropriation | 0.00 | 230,112,000 | 70,008,100 | 461,829,900 | 761,950,000 |
| % Change From FY 2023 Original Approp. | 0.0% | (1.0%) | 39.9% | (14.8%) | (7.6%) |
| % Change From FY 2023 Total Approp. | 0.0% | 0.5% | 0.0% | (13.2%) | (8.3%) |

FISCAL YEAR 2023 SUPPLEMENTAL: H323 provided additional funding in FY 2023 for additional receipt authority. Receipt authority is found in dedicated funds, and represents revenue from a source other than state funds or federal funds, such as drug rebates. These dedicated funds are then used on a proportional basis to offset costs to both state funds and federal funds.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: Through H369, the Legislature added funding for nondiscretionary adjustments as a result of increased medical pricing, increased utilization, and decreased Federal Medical Assistance Percentage (FMAP) rates. Line item 1 provided additional funding for a new procurement for a contractor for the Idaho Behavioral Health Plan (IBHP). These funds will move the IBHP from a prepaid ambulatory health plan (PAHP) to a prepaid inpatient health plan (PIHP) which includes inpatient services. Line item 7 transferred funding from the Division of Mental Health Services to this division in order to leverage available federal dollars to enhance the Homes with Adult Residential Treatment (HART) pilot project. Line item 40 provided additional funds to implement a new budget methodology for participants as court-ordered in the KW lawsuit agreement. The plaintiffs and defendants have agreed upon an independent consultant to develop, test, and assist in implementation of the new methodology, as court-ordered. Line item 41 removed General Fund appropriation and added federal fund appropriation to address the impacts of the stepped down Federal Medical Assistance Percentage (FMAP). Line item 58 provided a reduction for clients to be removed from the Medicaid rolls due to the redetermination process as the impacts of the Families First Coronavirus Response Act (P.L. 116-127) are unwound.

LEGISLATIVE REQUIREMENTS: H369 included five sections of requirements relevant to this program. Section 3 provided that the Office of the State Controller shall make periodic transfers from the General Fund to the Cooperative Welfare Fund, as approved by the Board of Examiners. Section 4 provided that no funds appropriated for trustee and benefit payments can be transferred to any other expense class. Section 5 provided that the Department of Health and Welfare is required to provide services authorized in Idaho Code only to the extent funding and resources are available. Section 7 required that funding for trustee and benefit payments can be transferred in excess of 10% within the Division of Medicaid, but cannot be transferred to any other expense class or division. Section 12 provided for accountability reports.

OTHER LEGISLATION: Section 9 of H355 required that any newly requested funds from the Millennium Income Fund be presented in the Legislative Budget Book as from the Idaho Millennium Fund Program, not in the respective agency budgets.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|---------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 22003 | CW - General | 0.00 | 0 | 165,000 | 0 | 229,947,000 | 230,112,000 |
| D 21900 | Hospital Assessment | 0.00 | 0 | 0 | 0 | 28,563,000 | 28,563,000 |
| D 22005 | CW - Dedicated | 0.00 | 0 | 0 | 0 | 41,445,100 | 41,445,100 |
| F 22002 | CW - Federal | 0.00 | 0 | 165,000 | 0 | 445,054,100 | 445,219,100 |
| OT F 22002 | CW - Federal | 0.00 | 0 | 0 | 0 | 16,610,800 | 16,610,800 |
| Totals: | | 0.00 | 0 | 330,000 | 0 | 761,620,000 | 761,950,000 |

III. Division of Medicaid: Enhanced Medicaid Plan

Agency Number & Appropriation Unit: 270 HWIC

Bill Number & Chapter: H323 (Ch.131), H369 (Ch.297)

PROGRAM DESCRIPTION: 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.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 140,679,900 | 171,195,800 | 173,846,600 | 323,855,700 | 300,289,000 | 307,721,000 |
| Dedicated | 216,792,100 | 252,771,600 | 241,892,100 | 244,708,400 | 244,708,400 | 256,274,200 |
| Federal | 980,782,500 | 708,390,800 | 1,062,756,600 | 880,636,200 | 897,247,000 | 914,679,300 |
| Total: | 1,338,254,500 | 1,132,358,200 | 1,478,495,300 | 1,449,200,300 | 1,442,244,400 | 1,478,674,500 |
| Percent Change: | | (15.4%) | 30.6% | (2.0%) | (2.5%) | 0.0% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Trustee/Benefit | 1,338,254,500 | 1,132,358,200 | 1,478,495,300 | 1,449,200,300 | 1,442,244,400 | 1,478,674,500 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 0.00 | 278,778,400 | 216,792,100 | 917,499,600 | 1,413,070,100 | |
| 1. Public Health Emergency (PHE) | 0.00 | (102,487,600) | 0 | 153,190,500 | 50,702,900 | |
| 5. Receipt Authority | 0.00 | (4,302,200) | 25,100,000 | (12,291,600) | 8,506,200 | |
| 7. Provider Rate Increase | 0.00 | 1,858,000 | 0 | 4,358,100 | 6,216,100 | |
| FY 2023 Total Appropriation | 0.00 | 173,846,600 | 241,892,100 | 1,062,756,600 | 1,478,495,300 | |
| Removal of Onetime Expenditures | 0.00 | (1,858,000) | 0 | (157,548,600) | (159,406,600) | |
| Base Adjustments | 0.00 | 102,487,600 | 0 | 0 | 102,487,600 | |
| FY 2024 Base | 0.00 | 274,476,200 | 241,892,100 | 905,208,000 | 1,421,576,300 | |
| Nondiscretionary Adjustments | 0.00 | 29,379,500 | 2,816,300 | (24,571,800) | 7,624,000 | |
| FY 2024 Maintenance (MCO) | 0.00 | 303,855,700 | 244,708,400 | 880,636,200 | 1,429,200,300 | |
| 41. Enhanced Federal Match Reversion | 0.00 | (3,566,700) | 0 | 16,610,800 | 13,044,100 | |
| 56. Provider Rate Increase | 0.00 | 7,432,000 | 0 | 17,432,300 | 24,864,300 | |
| 57. Millennium Fund Committee Recommendation | 0.00 | 0 | 11,565,800 | 0 | 11,565,800 | |
| FY 2024 Total Appropriation | 0.00 | 307,721,000 | 256,274,200 | 914,679,300 | 1,478,674,500 | |
| % Change From FY 2023 Original Approp. | 0.0% | 10.4% | 18.2% | (0.3%) | 4.6% | |
| % Change From FY 2023 Total Approp. | 0.0% | 77.0% | 5.9% | (13.9%) | 0.0% | |

FISCAL YEAR 2023 SUPPLEMENTALS: H323 contained two supplementals. First, there was a reduction from the General Fund and an increase in federal funds to address the impacts of the enhanced Federal Medical Assistance Percentage (FMAP) rate due to the provisions of the Families First Coronavirus Response Act (P.L. 116-127). Second, additional funding was provided in FY 2023 for additional receipt authority. Receipt authority is found in dedicated funds, and represents revenue from a source other than state funds or federal funds, such as drug rebates. These dedicated funds are then used on a proportional basis to offset costs to both state funds and federal funds.

H369 provided funding for a provider rate increase for the last quarter of FY 2023. These six providers included: Certified Family Homes; supported employment; home-delivered meals; personal emergency response system; private duty nursing; and targeted service coordination, which includes the sub providers of plan development, service coordination, service coordination paraprofessional, crisis assistance, and crisis assistance paraprofessional.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: Through H369, the Legislature added funding for nondiscretionary adjustments as a result of increased medical pricing, increased utilization, and decreased Federal Medical Assistance Percentage (FMAP) rates. Line item 41 removed General Fund appropriation and added federal fund appropriation to address the impacts of the stepped down Federal Medical Assistance Percentage (FMAP) rate. Line item 56 provided an ongoing rate increase for six provider types, including: Certified Family Homes; supported employment; home-delivered meals; personal emergency response system; private duty nursing; and targeted service coordination, which includes the sub providers of plan development, service coordination, service coordination paraprofessional, crisis assistance, and crisis assistance paraprofessional. Line item 57 implemented the recommendation from the Millennium Fund Committee to make funding from the Joint Legislative Millennium Income Fund onetime, and to reverse the amounts appropriated to Medicaid Expansion and Traditional Medicaid. This line item is a net-zero budget impact to this division.

LEGISLATIVE REQUIREMENTS: H369 included five sections of requirements relevant to this program. Section 3 provided that the Office of the State Controller shall make periodic transfers from the General Fund to the Cooperative Welfare Fund, as approved by the Board of Examiners. Section 4 provided that no funds appropriated for trustee and benefit payments can be transferred to any other expense class. Section 5 provided that the Department of Health and Welfare is required to provide services authorized in Idaho Code only to the extent funding and resources are available. Section 7 required that funding for trustee and benefit payments can be transferred in excess of 10% within the Division of Medicaid, but cannot be transferred to any other expense class or division. Section 12 provided for accountability reports.

OTHER LEGISLATION: Section 9 of H355 required that any newly requested funds from the Millennium Income Fund be presented in the

Legislative Budget Book as from the Idaho Millennium Fund Program, not in the respective agency budgets.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|---------------------|-------------|-------------------|-----------------|----------------|----------------------|----------------------|
| G 22003 | CW - General | 0.00 | 0 | 0 | 0 | 307,721,000 | 307,721,000 |
| D 21900 | Hospital Assessment | 0.00 | 0 | 0 | 0 | 2,363,500 | 2,363,500 |
| D 22005 | CW - Dedicated | 0.00 | 0 | 0 | 0 | 240,458,800 | 240,458,800 |
| OT D 49900 | Millennium Income | 0.00 | 0 | 0 | 0 | 13,451,900 | 13,451,900 |
| F 22002 | CW - Federal | 0.00 | 0 | 0 | 0 | 898,068,500 | 898,068,500 |
| OT F 22002 | CW - Federal | 0.00 | 0 | 0 | 0 | 16,610,800 | 16,610,800 |
| Totals: | | 0.00 | 0 | 0 | 0 | 1,478,674,500 | 1,478,674,500 |

IV. Division of Medicaid: Basic Medicaid Plan

Agency Number & Appropriation Unit: 270 HWID

Bill Number & Chapter: H323 (Ch.131), H369 (Ch.297)

PROGRAM DESCRIPTION: 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 have average levels of health and disease.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 232,236,400 | 185,459,100 | 230,655,900 | 255,040,800 | 222,674,200 | 222,674,200 |
| Dedicated | 29,462,000 | 11,610,900 | 66,945,800 | 109,797,500 | 189,797,500 | 180,612,000 |
| Federal | 567,145,500 | 624,205,200 | 671,737,500 | 770,582,300 | 787,193,100 | 696,214,000 |
| Total: | 828,843,900 | 821,275,200 | 969,339,200 | 1,135,420,600 | 1,199,664,800 | 1,099,500,200 |
| Percent Change: | | (0.9%) | 18.0% | 17.1% | 23.8% | 13.4% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Trustee/Benefit | 828,843,900 | 821,275,200 | 969,339,200 | 1,135,420,600 | 1,199,664,800 | 1,099,500,200 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|-------------|--------------------|--------------------|--------------------|----------------------|
| FY 2023 Original Appropriation | 0.00 | 235,575,100 | 29,462,000 | 583,829,900 | 848,867,000 |
| 5. Receipt Authority | 0.00 | (4,919,200) | 28,700,000 | (14,054,300) | 9,726,500 |
| 6. Upper Payment Limit Increase | 0.00 | 0 | 8,783,800 | 101,961,900 | 110,745,700 |
| FY 2023 Total Appropriation | 0.00 | 230,655,900 | 66,945,800 | 671,737,500 | 969,339,200 |
| FY 2024 Base | 0.00 | 230,655,900 | 66,945,800 | 671,737,500 | 969,339,200 |
| Nondiscretionary Adjustments | 0.00 | (4,415,100) | 33,666,200 | (12,134,300) | 17,116,800 |
| FY 2024 Maintenance (MCO) | 0.00 | 226,240,800 | 100,612,000 | 659,603,200 | 986,456,000 |
| 2. Ground Emergency Medical Transportation | 0.00 | 0 | 0 | 20,000,000 | 20,000,000 |
| 41. Enhanced Federal Match Reversion | 0.00 | (3,566,600) | 0 | 16,610,800 | 13,044,200 |
| 42. Hospital Assessment Fund | 0.00 | 0 | 80,000,000 | 0 | 80,000,000 |
| FY 2024 Total Appropriation | 0.00 | 222,674,200 | 180,612,000 | 696,214,000 | 1,099,500,200 |
| % Change From FY 2023 Original Approp. | 0.0% | (5.5%) | 513.0% | 19.2% | 29.5% |
| % Change From FY 2023 Total Approp. | 0.0% | (3.5%) | 169.8% | 3.6% | 13.4% |

FISCAL YEAR 2023 SUPPLEMENTAL: H323 contained two supplementals relevant to this program. First, additional funding was provided in FY 2023 for additional receipt authority. Receipt authority is found in dedicated funds, and represents revenue from a source other than state funds or federal funds, such as drug rebates. These dedicated funds are then used on a proportional basis to offset costs to both state funds and federal funds. Second, additional funding was provided to address the impacts of S1350 of 2022, which changed the methodology for calculating the Upper Payment Limit (UPL). The UPL is the difference between what Medicare would have paid for a service and what Medicaid did pay for the service.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: Through H369, the Legislature added funding for nondiscretionary adjustments as a result of increased medical pricing, increased utilization, and decreased Federal Medical Assistance Percentage (FMAP) rates. Line item 2 provided for the expected impacts to Ground Emergency Medical Transportation (GEMT) in Section 56-268, Idaho Code, which was modified by the Legislature through S1283 in 2022. Line item 41 removed General Fund appropriation and added federal fund appropriation to address the impacts of the stepped down Federal Medical Assistance Percentage (FMAP) rate. Line item 42 provided for the ongoing impacts of the change to the Upper Payment Limit (UPL), as enacted by the Legislature in S1350 of 2022. This amount reflects the amount the state expects to receive from the additional assessment paid by the hospitals.

LEGISLATIVE REQUIREMENTS: H369 included five sections of requirements relevant to this program. Section 3 provided that the Office of the State Controller shall make periodic transfers from the General Fund to the Cooperative Welfare Fund, as approved by the Board of Examiners. Section 4 provided that no funds appropriated for trustee and benefit payments can be transferred to any other expense class. Section 5 provided that the Department of Health and Welfare is required to provide services authorized in Idaho Code only to the extent funding and resources are available. Section 7 required that funding for trustee and benefit payments can be transferred in excess of 10% within the Division of Medicaid, but cannot be transferred to any other expense class or division. Section 12 provided for accountability reports.

OTHER LEGISLATION: Section 9 of H355 required that any newly requested funds from the Millennium Income Fund be presented in the Legislative Budget Book as from the Idaho Millennium Fund Program, not in the respective agency budgets.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|---------------|
| G 22003 CW - General | 0.00 | 0 | 0 | 0 | 222,674,200 | 222,674,200 |
| D 21900 Hospital Assessment | 0.00 | 0 | 0 | 0 | 40,089,000 | 40,089,000 |
| D 22005 CW - Dedicated | 0.00 | 0 | 0 | 0 | 140,523,000 | 140,523,000 |
| F 22002 CW - Federal | 0.00 | 0 | 0 | 0 | 679,603,200 | 679,603,200 |
| OT F 22002 CW - Federal | 0.00 | 0 | 0 | 0 | 16,610,800 | 16,610,800 |
| Totals: | 0.00 | 0 | 0 | 0 | 1,099,500,200 | 1,099,500,200 |

V. Division of Medicaid: Expansion Medicaid Plan

Agency Number & Appropriation Unit: 270 HWIE

Bill Number & Chapter: H323 (Ch.131), H369 (Ch.297)

PROGRAM DESCRIPTION: In November 2018, 61% of the people of Idaho approved Medicaid expansion with passage of Proposition 2. This ballot initiative allowed for Idahoans with an income at 133% or less of the federal poverty limit (FPL) to enroll in Medicaid. Services for expansion are outlined in Chapter 2, Title 56, Idaho Code, and went live on January 1, 2020.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 58,487,400 | 59,006,500 | 68,077,000 | 70,844,000 | 67,423,100 | 70,844,000 |
| Dedicated | 134,370,000 | 142,253,300 | 170,481,200 | 161,894,000 | 165,314,900 | 159,316,600 |
| Federal | 649,545,900 | 654,973,200 | 827,270,800 | 803,028,800 | 803,028,800 | 856,451,200 |
| Total: | 842,403,300 | 856,233,000 | 1,065,829,000 | 1,035,766,800 | 1,035,766,800 | 1,086,611,800 |
| Percent Change: | | 1.6% | 24.5% | (2.8%) | (2.8%) | 1.9% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Trustee/Benefit | 842,403,300 | 856,233,000 | 1,065,829,000 | 1,035,766,800 | 1,035,766,800 | 1,086,611,800 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 0.00 | 58,396,600 | 134,906,200 | 649,065,200 | 842,368,000 | |
| 1. Trendline Update | 0.00 | 11,969,600 | 0 | 107,617,200 | 119,586,800 | |
| 5. Receipt Authority | 0.00 | (2,289,200) | 26,987,800 | (20,669,800) | 4,028,800 | |
| 6. Upper Payment Limit Increase | 0.00 | 0 | 8,587,200 | 91,258,200 | 99,845,400 | |
| FY 2023 Total Appropriation | 0.00 | 68,077,000 | 170,481,200 | 827,270,800 | 1,065,829,000 | |
| Removal of Onetime Expenditures | 0.00 | (11,969,600) | 0 | (107,617,200) | (119,586,800) | |
| FY 2024 Base | 0.00 | 56,107,400 | 170,481,200 | 719,653,600 | 946,242,200 | |
| Nondiscretionary Adjustments | 0.00 | 14,736,600 | 401,200 | 136,797,600 | 151,935,400 | |
| FY 2024 Maintenance (MCO) | 0.00 | 70,844,000 | 170,882,400 | 856,451,200 | 1,098,177,600 | |
| 57. Millennium Fund Committee Recommendation | 0.00 | 0 | (11,565,800) | 0 | (11,565,800) | |
| FY 2024 Total Appropriation | 0.00 | 70,844,000 | 159,316,600 | 856,451,200 | 1,086,611,800 | |
| % Change From FY 2023 Original Approp. | 0.0% | 21.3% | 18.1% | 32.0% | 29.0% | |
| % Change From FY 2023 Total Approp. | 0.0% | 4.1% | (6.5%) | 3.5% | 1.9% | |

FISCAL YEAR 2023 SUPPLEMENTALS: H323 contained three supplementals relevant to this program. First, there was an increase from the General Fund and an increase in federal funds to address the impacts of the enhanced Federal Medical Assistance Percentage (FMAP) rate due to the provisions of the Families First Coronavirus Response Act (P.L. 116-127). Second, additional funding was provided in FY 2023 for additional receipt authority. Receipt authority is found in dedicated funds, and represents revenue from a source other than state funds or federal funds, such as drug rebates. These dedicated funds are then used on a proportional basis to offset costs to both state funds and federal funds. Finally, additional funding was provided to address the impacts of S1350 of 2022, which changed the methodology for calculating the Upper Payment Limit (UPL). The UPL is the difference between what Medicare would have paid for a service and what Medicaid did pay for the service.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: Through H369, the Legislature added funding for nondiscretionary adjustments as a result of increased medical pricing, increased utilization, and decreased Federal Medical Assistance Percentage (FMAP) rates. Line item 57 implemented the recommendation from the Joint Legislative Millennium Fund Committee to make funding from the Millennium Income Fund onetime, and to reverse the amounts appropriated to Medicaid Expansion and Traditional Medicaid. This line item is a net-zero budget impact to this division.

LEGISLATIVE REQUIREMENTS: H369 included five sections of requirements relevant to this program. Section 3 provided that the Office of the State Controller shall make periodic transfers from the General Fund to the Cooperative Welfare Fund, as approved by the Board of Examiners. Section 4 provided that no funds appropriated for trustee and benefit payments can be transferred to any other expense class. Section 5 provided that the Department of Health and Welfare is required to provide services authorized in Idaho Code only to the extent funding and resources are available. Section 7 required that funding for trustee and benefit payments can be transferred in excess of 10% within the Division of Medicaid, but cannot be transferred to any other expense class or division. Section 12 provided for accountability reports.

OTHER LEGISLATION: Section 9 of H355 required that any newly requested funds from the Millennium Income Fund be presented in the Legislative Budget Book as from the Idaho Millennium Fund Program, not in the respective agency budgets.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-------------|-------------------|-----------------|----------------|----------------------|----------------------|
| G 22003 CW - General | 0.00 | 0 | 0 | 0 | 70,844,000 | 70,844,000 |
| D 21900 Hospital Assessment | 0.00 | 0 | 0 | 0 | 13,017,200 | 13,017,200 |
| D 22005 CW - Dedicated | 0.00 | 0 | 0 | 0 | 144,413,300 | 144,413,300 |
| OT D 49900 Millennium Income | 0.00 | 0 | 0 | 0 | 1,886,100 | 1,886,100 |
| F 22002 CW - Federal | 0.00 | 0 | 0 | 0 | 856,451,200 | 856,451,200 |
| Totals: | 0.00 | 0 | 0 | 0 | 1,086,611,800 | 1,086,611,800 |

Public Health Services

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|--------------------|-----------------------|--------------------|--------------------|--------------------|
| BY PROGRAM | | | | | | |
| Physical Health Services | 201,344,500 | 138,426,000 | 187,682,800 | 172,405,400 | 174,096,000 | 150,395,900 |
| Emergency Medical Services | 12,532,600 | 10,212,700 | 20,926,200 | 19,073,400 | 19,204,100 | 15,915,500 |
| Laboratory Services | 8,739,800 | 8,233,200 | 6,798,400 | 8,369,700 | 8,501,300 | 8,500,000 |
| Suicide Prevention and Awareness | 1,958,000 | 1,994,400 | 1,978,800 | 2,308,700 | 2,320,800 | 2,320,500 |
| Health Care Policy Initiatives | 1,105,100 | 933,700 | 1,117,600 | 1,121,000 | 1,128,800 | 1,127,900 |
| Total: | 225,680,000 | 159,800,000 | 218,503,800 | 203,278,200 | 205,251,000 | 178,259,800 |
| BY FUND SOURCE | | | | | | |
| General | 10,406,300 | 9,136,000 | 10,763,400 | 10,993,300 | 11,147,100 | 11,139,100 |
| Dedicated | 48,278,600 | 42,720,700 | 51,360,500 | 50,727,600 | 51,927,800 | 50,701,900 |
| Federal | 166,995,100 | 107,943,300 | 156,379,900 | 141,557,300 | 142,176,100 | 116,418,800 |
| Total: | 225,680,000 | 159,800,000 | 218,503,800 | 203,278,200 | 205,251,000 | 178,259,800 |
| Percent Change: | | (29.2%) | 36.7% | (7.0%) | (6.1%) | (18.4%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 22,963,500 | 22,278,400 | 25,225,200 | 29,076,800 | 30,030,500 | 30,280,100 |
| Operating Expenditures | 143,379,300 | 59,972,100 | 114,590,700 | 83,656,800 | 83,656,800 | 66,609,900 |
| Capital Outlay | 0 | 882,300 | 227,500 | 200,000 | 200,000 | 200,000 |
| Trustee/Benefit | 59,337,200 | 76,667,200 | 78,460,400 | 90,344,600 | 91,363,700 | 81,169,800 |
| Total: | 225,680,000 | 159,800,000 | 218,503,800 | 203,278,200 | 205,251,000 | 178,259,800 |
| Full-Time Positions (FTP) | 255.02 | 256.02 | 259.02 | 259.02 | 259.02 | 259.02 |

In accordance with Section 67-3519, Idaho Code, Physical Health Services is authorized no more than 171.68 full-time equivalent positions, Emergency Medical Services is authorized no more than 42.84 full-time equivalent positions, Laboratory Services is authorized no more than 39.00 full-time equivalent positions, Suicide Prevention and Awareness is authorized no more than 3.50 full-time equivalent positions, and Health Care Policy Initiatives is authorized no more than 2.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024, for a division-wide FTP cap of 259.02.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|---------------|-------------------|-------------------|--------------------|--------------------|
| FY 2023 Original Appropriation | 259.02 | 10,763,400 | 50,060,500 | 156,379,900 | 217,203,800 |
| Supplementals | 0.00 | 0 | 1,300,000 | 0 | 1,300,000 |
| FY 2023 Total Appropriation | 259.02 | 10,763,400 | 51,360,500 | 156,379,900 | 218,503,800 |
| Executive Carry Forward | 0.00 | 13,000 | 1,397,900 | 0 | 1,410,900 |
| Expenditure Adjustments | 15.00 | 0 | 0 | 0 | 0 |
| FY 2023 Estimated Expenditures | 274.02 | 10,776,400 | 52,758,400 | 156,379,900 | 219,914,700 |
| Removal of One-Time Expenditures | 0.00 | (90,500) | (2,697,900) | (83,188,400) | (85,976,800) |
| Base Adjustments | (15.00) | 0 | 0 | 0 | 0 |
| FY 2024 Base | 259.02 | 10,685,900 | 50,060,500 | 73,191,500 | 133,937,900 |
| Personnel Cost Benefits | 0.00 | 40,200 | 53,100 | 146,300 | 239,600 |
| Statewide Cost Allocation | 0.00 | (3,800) | 0 | (2,300) | (6,100) |
| Change in Employee Compensation | 0.00 | 133,900 | 175,100 | 476,300 | 785,300 |
| FY 2024 Program Maintenance | 259.02 | 10,856,200 | 50,288,700 | 73,811,800 | 134,956,700 |
| Line Items | 0.00 | 484,500 | 354,800 | 42,379,100 | 43,218,400 |
| DHR Consolidation | 0.00 | 48,400 | 58,400 | 227,900 | 334,700 |
| Revenue Adjustments & Cash Transfers | 0.00 | (250,000) | 0 | 0 | (250,000) |
| FY 2024 Total | 259.02 | 11,139,100 | 50,701,900 | 116,418,800 | 178,259,800 |
| % Chg from FY 2023 Orig Approp. | 0.0% | 3.5% | 1.3% | (25.6%) | (17.9%) |
| % Chg from FY 2023 Total Approp. | 0.0% | 3.5% | (1.3%) | (25.6%) | (18.4%) |

I. Public Health Services: Physical Health Services

Agency Number & Appropriation Unit: 270 HWBA

Bill Number & Chapter: H355 (Ch.217), H356 (Ch.215), S1182 (Ch.209)

PROGRAM DESCRIPTION: Provides preventive, educational, treatment, surveillance, and health services to families in Idaho. Most "hands-on-services" are provided by contract through seven public health districts, based upon a cooperative public health planning system.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 5,745,400 | 4,589,300 | 5,863,400 | 6,127,700 | 6,189,700 | 6,183,400 |
| Dedicated | 40,963,300 | 36,746,200 | 43,845,600 | 42,733,700 | 43,840,100 | 42,596,700 |
| Federal | 154,635,800 | 97,090,500 | 137,973,800 | 123,544,000 | 124,066,200 | 101,615,800 |
| Total: | 201,344,500 | 138,426,000 | 187,682,800 | 172,405,400 | 174,096,000 | 150,395,900 |
| Percent Change: | | (31.2%) | 35.6% | (8.1%) | (7.2%) | (19.9%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 15,376,000 | 15,350,300 | 17,112,900 | 20,294,800 | 20,966,300 | 21,205,100 |
| Operating Expenditures | 133,870,100 | 53,713,000 | 102,423,300 | 73,630,700 | 73,630,700 | 58,083,800 |
| Capital Outlay | 0 | 22,500 | 0 | 0 | 0 | 0 |
| Trustee/Benefit | 52,098,400 | 69,340,200 | 68,146,600 | 78,479,900 | 79,499,000 | 71,107,000 |
| Total: | 201,344,500 | 138,426,000 | 187,682,800 | 172,405,400 | 174,096,000 | 150,395,900 |
| Full-Time Positions (FTP) | 167.68 | 168.68 | 171.68 | 171.68 | 171.68 | 171.68 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|---------------|------------------|-------------------|--------------------|--------------------|
| FY 2023 Original Appropriation | 171.68 | 5,863,400 | 42,545,600 | 137,973,800 | 186,382,800 |
| 1. Ryan White Receipt Authority | 0.00 | 0 | 1,300,000 | 0 | 1,300,000 |
| FY 2023 Total Appropriation | 171.68 | 5,863,400 | 43,845,600 | 137,973,800 | 187,682,800 |
| Executive Carry Forward | 0.00 | 13,000 | 1,397,900 | 0 | 1,410,900 |
| Expenditure Adjustments | 15.00 | 0 | 0 | 0 | 0 |
| FY 2023 Estimated Expenditures | 186.68 | 5,876,400 | 45,243,500 | 137,973,800 | 189,093,700 |
| Removal of Onetime Expenditures | 0.00 | (13,000) | (2,697,900) | (73,538,500) | (76,249,400) |
| Base Adjustments | (15.00) | 0 | 0 | 0 | 0 |
| FY 2024 Base | 171.68 | 5,863,400 | 42,545,600 | 64,435,300 | 112,844,300 |
| Personnel Benefit Costs | 0.00 | 16,300 | 23,300 | 122,800 | 162,400 |
| Statewide Cost Allocation | 0.00 | (1,900) | 0 | (2,300) | (4,200) |
| Change in Employee Compensation | 0.00 | 52,300 | 74,300 | 394,000 | 520,600 |
| FY 2024 Maintenance (MCO) | 171.68 | 5,930,100 | 42,643,200 | 64,949,800 | 113,523,100 |
| 4. Public Health Infrastructure Grant | 0.00 | 0 | 0 | 4,564,700 | 4,564,700 |
| 14. Healthcare Directive Registry | 0.00 | 234,500 | 0 | 0 | 234,500 |
| 15. Vital Records- Position Reclass | 0.00 | 0 | 143,300 | 0 | 143,300 |
| 17. Pandemic Response Grants | 0.00 | 0 | 0 | 16,122,200 | 16,122,200 |
| 21. Rural Provider Loan Repayment | 0.00 | 0 | 0 | 644,200 | 644,200 |
| 22. Congregate Settings Infect Ctrl Grant | 0.00 | 0 | 0 | 12,097,700 | 12,097,700 |
| 24. Vital Records System Modernization | 0.00 | 0 | 0 | 200,000 | 200,000 |
| 25. Home Visiting | 0.00 | 0 | 0 | 395,000 | 395,000 |
| 29. Lead Testing Drinking Water Grant | 0.00 | 0 | 0 | 223,100 | 223,100 |
| 36. Cancer Control Registry | 0.00 | 0 | 240,000 | 0 | 240,000 |
| 50. Personnel Adjustments | 0.00 | 0 | 0 | 288,800 | 288,800 |
| 51. Limited Service Positions | 0.00 | 0 | 0 | 2,512,900 | 2,512,900 |
| 53. Remove Sex Education Grants | 0.00 | 0 | 0 | (579,100) | (579,100) |
| 54. Remove Millennium Fund Advertising | 0.00 | 0 | (706,700) | 0 | (706,700) |
| 59. H213 - Rural Nursing Repayment | 0.00 | 250,000 | 250,000 | 0 | 500,000 |
| DHR Consolidation | 0.00 | 18,800 | 26,900 | 196,500 | 242,200 |
| Revenue Adjustments & Cash Transfers | 0.00 | (250,000) | 0 | 0 | (250,000) |
| FY 2024 Total Appropriation | 171.68 | 6,183,400 | 42,596,700 | 101,615,800 | 150,395,900 |
| % Change From FY 2023 Original Approp. | 0.0% | 5.5% | 0.1% | (26.4%) | (19.3%) |
| % Change From FY 2023 Total Approp. | 0.0% | 5.5% | (2.8%) | (26.4%) | (19.9%) |

FISCAL YEAR 2023 SUPPLEMENTAL: S1182 provided additional funding in FY 2023 to address a timing issue in the Ryan White Program, in which HIV/AIDS drug rebates were received in FY 2023 instead of FY 2022.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Nine line items are onetime federal funds to provide onetime services. These items include funding to: build the public health infrastructure in line item 4;

respond to the pandemic and build ongoing capacity in line item 17; maintain congregate setting infection control for places like jails or police lockups in line item 22; modernize the vital records system in line item 24; expand the voluntary home visiting program to help new parents learn parenting skills in line item 25; test drinking water for lead in schools and daycares in line item 29; and for personnel adjustments and limited service positions to help administer some of these federal funds in line items 50 and 51. Line item 14 provided funding to maintain the advanced healthcare directive registry, to allow a central state location for doctors only to access advanced directives. Line item 53 removed federal funding connected to sex education grants. Line item 54 removed funding from the Millennium Income Fund for Project Filter advertising. Lastly, line item 59, through H356, provided a cash transfer and appropriation to address the fiscal impacts of H213, which created the Rural Nursing Loan Repayment Program.

LEGISLATIVE REQUIREMENTS: S1182 included twelve sections of requirements relevant to this program. Section 3 provided that the Office of the State Controller shall make periodic transfers from the General Fund to the Cooperative Welfare Fund, as approved by the Board of Examiners. Section 4 provided that no funds appropriated for trustee and benefit payments can be transferred to any other expense class. Section 5 provided that the Department of Health and Welfare is required to provide services authorized in Idaho Code only to the extent funding and resources are available. Section 7 provided that funds should be transferred to the Rural Physician Incentive Fund. Section 8 provided that funds should be transferred to the Washington, Wyoming, Alaska, Montana, and Idaho (WWAMI) Medical Education Program for the continued implementation of Project ECHO. Section 9 provided for the distribution of funding to the Public Health Districts for the Home Visitation Program. Section 10 provide for the distribution of funds from the Millennium Income Fund to the Public Health Districts for smoking cessation programs. Section 11 provided for the distribution of funds from the Millennium Income Fund to the Public Health Districts for youth smoking and vaping prevention programs. Section 12 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 13 provided for accountability reports. Section 14 provided for the allowable uses of Millennium Income Fund in Project Filter, and excluded funds being used for sponsorships or passive advertising. Section 15 provided legislative intent for the funds from the federal Temporary Assistance for Needy Families (TANF) and specified that funds are not to be used in regards to sexual health or behavior.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|---------------------------------|---------------|-------------------|-------------------|----------------|-------------------|--------------------|
| G 22003 | CW - General | 0.00 | 2,290,300 | 1,063,500 | 0 | 2,829,600 | 6,183,400 |
| D 17200 | Idaho Immunization Dedicated Va | 0.00 | 0 | 18,970,000 | 0 | 0 | 18,970,000 |
| D 17600 | Cancer Control | 1.00 | 70,600 | 205,000 | 0 | 82,600 | 358,200 |
| D 18100 | Tumor Registry | 0.00 | 0 | 120,000 | 0 | 240,000 | 360,000 |
| D 21600 | Rural Nursing Loan Repayment | 0.00 | 0 | 0 | 0 | 250,000 | 250,000 |
| D 22005 | CW - Dedicated | 170.68 | 2,780,700 | 5,462,700 | 0 | 11,136,200 | 19,379,600 |
| D 49900 | Millennium Income | 0.00 | 0 | 2,000,000 | 0 | 1,278,900 | 3,278,900 |
| F 22002 | CW - Federal | 0.00 | 10,978,000 | 16,778,000 | 0 | 37,400,700 | 65,156,700 |
| OT F 22002 | CW - Federal | 0.00 | 5,085,500 | 13,484,600 | 0 | 16,889,000 | 35,459,100 |
| F 34430 | ARPA State Fiscal Recovery | 0.00 | 0 | 0 | 0 | 1,000,000 | 1,000,000 |
| Totals: | | 171.68 | 21,205,100 | 58,083,800 | 0 | 71,107,000 | 150,395,900 |

II. Public Health Services: Emergency Medical Services

Agency Number & Appropriation Unit: 270 HWBB

Bill Number & Chapter: S1182 (Ch.209)

PROGRAM DESCRIPTION: Provides a statewide system to respond to critical illness and injury situations.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 149,400 | 147,700 | 153,100 | 154,200 | 156,700 | 156,400 |
| Dedicated | 6,472,800 | 5,387,300 | 6,662,300 | 7,141,300 | 7,235,100 | 7,252,600 |
| Federal | 5,910,400 | 4,677,700 | 14,110,800 | 11,777,900 | 11,812,300 | 8,506,500 |
| Total: | 12,532,600 | 10,212,700 | 20,926,200 | 19,073,400 | 19,204,100 | 15,915,500 |
| Percent Change: | | (18.5%) | 104.9% | (8.9%) | (8.2%) | (23.9%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 3,430,500 | 3,229,400 | 3,674,100 | 3,819,400 | 3,950,100 | 3,963,400 |
| Operating Expenditures | 3,087,900 | 1,400,500 | 8,162,900 | 4,937,900 | 4,937,900 | 3,437,900 |
| Capital Outlay | 0 | 217,400 | 0 | 0 | 0 | 0 |
| Trustee/Benefit | 6,014,200 | 5,365,400 | 9,089,200 | 10,316,100 | 10,316,100 | 8,514,200 |
| Total: | 12,532,600 | 10,212,700 | 20,926,200 | 19,073,400 | 19,204,100 | 15,915,500 |
| Full-Time Positions (FTP) | 42.84 | 42.84 | 42.84 | 42.84 | 42.84 | 42.84 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 42.84 | 153,100 | 6,662,300 | 14,110,800 | 20,926,200 | |
| Removal of Onetime Expenditures | 0.00 | 0 | 0 | (8,150,000) | (8,150,000) | |
| FY 2024 Base | 42.84 | 153,100 | 6,662,300 | 5,960,800 | 12,776,200 | |
| Personnel Benefit Costs | 0.00 | 500 | 29,800 | 7,300 | 37,600 | |
| Change in Employee Compensation | 0.00 | 2,000 | 100,800 | 27,000 | 129,800 | |
| FY 2024 Maintenance (MCO) | 42.84 | 155,600 | 6,792,900 | 5,995,100 | 12,943,600 | |
| 5. EMS: StateComm Career Ladder | 0.00 | 0 | 75,800 | 0 | 75,800 | |
| 6. EMS: Move to Rule of 80 | 0.00 | 0 | 2,400 | 0 | 2,400 | |
| 33. EMS- Develop Statewide Funding | 0.00 | 0 | 350,000 | 0 | 350,000 | |
| 52. Ambulance Purchases | 0.00 | 0 | 0 | 2,500,000 | 2,500,000 | |
| Human Resources Consolidation | 0.00 | 800 | 31,500 | 11,400 | 43,700 | |
| FY 2024 Total Appropriation | 42.84 | 156,400 | 7,252,600 | 8,506,500 | 15,915,500 | |
| % Change From FY 2023 Original Approp. | 0.0% | 2.2% | 8.9% | (39.7%) | (23.9%) | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, change in employee compensation, and human resource consolidation (details on p. 5). Line item 5 provided funding to create a career ladder for the StateComm program, with increases in pay available to those who take on additional roles or duties or complete additional certifications. Line item 6 provided funding to move StateComm to the rule of 80 from the rule of 90. Line item 33 provided funding for a work group to meet with stakeholders and develop a statewide funding model to be presented at the next legislative session. Line item 52 provided onetime funds to purchase additional ambulances, based on eligible grant applications.

LEGISLATIVE REQUIREMENTS: S1182 included five sections of requirements relevant to this program. Section 3 provided that the Office of the State Controller shall make periodic transfers from the General Fund to the Cooperative Welfare Fund, as approved by the Board of Examiners. Section 4 provided that no funds appropriated for trustee and benefit payments can be transferred to any other expense class. Section 5 provided that the Department of Health and Welfare is required to provide services authorized in Idaho Code only to the extent funding and resources are available. Section 11 provided that funds appropriated in line item 52 should be used for equipment grants first, and then used for the EMS III Fund purposes outlined in Section 56-1018B, Idaho Code. Section 12 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 13 provided for accountability reports.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|----------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 22003 | CW - General | 0.00 | 71,400 | 85,000 | 0 | 0 | 156,400 |
| D 17800 | EMS | 25.96 | 2,031,200 | 1,400,200 | 0 | 0 | 3,431,400 |
| OT D 17800 | EMS | 0.00 | 0 | 350,000 | 0 | 0 | 350,000 |
| D 19000 | Emerg Med Serv III | 0.00 | 0 | 0 | 0 | 1,700,000 | 1,700,000 |
| D 19200 | TSE Registry | 1.50 | 120,400 | 327,000 | 0 | 0 | 447,400 |
| D 22005 | CW - Dedicated | 15.38 | 772,400 | 551,400 | 0 | 0 | 1,323,800 |
| F 22002 | CW - Federal | 0.00 | 968,000 | 724,300 | 0 | 4,314,200 | 6,006,500 |
| OT F 34430 | ARPA State Fiscal Recovery | 0.00 | 0 | 0 | 0 | 2,500,000 | 2,500,000 |
| Totals: | | 42.84 | 3,963,400 | 3,437,900 | 0 | 8,514,200 | 15,915,500 |

III. Public Health Services: Laboratory Services

Agency Number & Appropriation Unit: 270 HWBC

Bill Number & Chapter: S1182 (Ch.209)

PROGRAM DESCRIPTION: Provides laboratory support for departmental programs. This program was part of Public Health Services until FY 2003 when it was established as a separate stand-alone program.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 2,277,800 | 2,255,000 | 2,486,200 | 2,443,000 | 2,516,400 | 2,515,700 |
| Dedicated | 690,300 | 587,200 | 700,400 | 700,400 | 700,400 | 700,400 |
| Federal | 5,771,700 | 5,391,000 | 3,611,800 | 5,226,300 | 5,284,500 | 5,283,900 |
| Total: | 8,739,800 | 8,233,200 | 6,798,400 | 8,369,700 | 8,501,300 | 8,500,000 |
| Percent Change: | | (5.8%) | (17.4%) | 23.1% | 25.0% | 25.0% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 3,595,000 | 3,224,100 | 3,842,900 | 4,358,000 | 4,489,600 | 4,488,300 |
| Operating Expenditures | 5,144,800 | 4,366,700 | 2,728,000 | 3,811,700 | 3,811,700 | 3,811,700 |
| Capital Outlay | 0 | 642,400 | 227,500 | 200,000 | 200,000 | 200,000 |
| Total: | 8,739,800 | 8,233,200 | 6,798,400 | 8,369,700 | 8,501,300 | 8,500,000 |
| Full-Time Positions (FTP) | 39.00 | 39.00 | 39.00 | 39.00 | 39.00 | 39.00 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 39.00 | 2,486,200 | 700,400 | 3,611,800 | 6,798,400 | |
| Removal of Onetime Expenditures | 0.00 | (77,500) | 0 | (1,499,900) | (1,577,400) | |
| FY 2024 Base | 39.00 | 2,408,700 | 700,400 | 2,111,900 | 5,221,000 | |
| Personnel Benefit Costs | 0.00 | 19,400 | 0 | 15,400 | 34,800 | |
| Statewide Cost Allocation | 0.00 | (1,900) | 0 | 0 | (1,900) | |
| Change in Employee Compensation | 0.00 | 66,000 | 0 | 52,300 | 118,300 | |
| FY 2024 Maintenance (MCO) | 39.00 | 2,492,200 | 700,400 | 2,179,600 | 5,372,200 | |
| 19. Labs- Anti-microbial Resist. Grant | 0.00 | 0 | 0 | 1,542,400 | 1,542,400 | |
| 20. Labs- Enhancing Detection Grant | 0.00 | 0 | 0 | 1,543,200 | 1,543,200 | |
| DHR Consolidation | 0.00 | 23,500 | 0 | 18,700 | 42,200 | |
| FY 2024 Total Appropriation | 39.00 | 2,515,700 | 700,400 | 5,283,900 | 8,500,000 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>1.2%</i> | <i>0.0%</i> | <i>46.3%</i> | <i>25.0%</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Line items 19 and 20 provided funding for onetime federal grants for enhancing detection of communicable diseases and researching anti-microbial resistance.

LEGISLATIVE REQUIREMENTS: S1182 included five sections of requirements relevant to this program. Section 3 provided that the Office of the State Controller shall make periodic transfers from the General Fund to the Cooperative Welfare Fund, as approved by the Board of Examiners. Section 4 provided that no funds appropriated for trustee and benefit payments can be transferred to any other expense class. Section 5 provided that the Department of Health and Welfare is required to provide services authorized in Idaho Code only to the extent funding and resources are available. Section 12 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 13 provided for accountability reports.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|----------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 22003 | CW - General | 0.00 | 2,164,300 | 351,400 | 0 | 0 | 2,515,700 |
| D 22005 | CW - Dedicated | 39.00 | 421,100 | 279,300 | 0 | 0 | 700,400 |
| F 22002 | CW - Federal | 0.00 | 1,259,000 | 939,300 | 0 | 0 | 2,198,300 |
| OT F 22002 | CW - Federal | 0.00 | 643,900 | 2,241,700 | 200,000 | 0 | 3,085,600 |
| Totals: | | 39.00 | 4,488,300 | 3,811,700 | 200,000 | 0 | 8,500,000 |

IV. Public Health Services: Suicide Prevention and Awareness

Agency Number & Appropriation Unit: 270 HWBD

Bill Number & Chapter: S1182 (Ch.209)

PROGRAM DESCRIPTION: This program was created in 2016 to establish and operate a Suicide Prevention and Awareness Program in the Department of Health and Welfare. The program's initial goals were to create youth programming in cooperation with the State Department of Education, establish a public awareness campaign, and provide financial assistance to the Idaho Suicide Hotline. The program was created in response to recommendations made by the Health Quality Planning Commission, as required by SCR104 of the 2015 legislative session. In August, 2018, the program in partnership with relevant stakeholders developed a more comprehensive plan to address suicide issues in Idaho.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 1,763,000 | 1,709,200 | 1,783,800 | 1,789,700 | 1,801,800 | 1,801,500 |
| Federal | 195,000 | 285,200 | 195,000 | 519,000 | 519,000 | 519,000 |
| Total: | 1,958,000 | 1,994,400 | 1,978,800 | 2,308,700 | 2,320,800 | 2,320,500 |
| Percent Change: | | 1.9% | (0.8%) | 16.7% | 17.3% | 17.3% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 297,900 | 292,100 | 318,700 | 324,600 | 336,700 | 336,400 |
| Operating Expenditures | 935,500 | 240,700 | 935,500 | 935,500 | 935,500 | 935,500 |
| Trustee/Benefit | 724,600 | 1,461,600 | 724,600 | 1,048,600 | 1,048,600 | 1,048,600 |
| Total: | 1,958,000 | 1,994,400 | 1,978,800 | 2,308,700 | 2,320,800 | 2,320,500 |
| Full-Time Positions (FTP) | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|-------------|------------------|------------------|----------------|------------------|
| FY 2023 Original Appropriation | 3.50 | 1,783,800 | 0 | 195,000 | 1,978,800 |
| FY 2024 Base | 3.50 | 1,783,800 | 0 | 195,000 | 1,978,800 |
| Personnel Benefit Costs | 0.00 | 3,100 | 0 | 0 | 3,100 |
| Change in Employee Compensation | 0.00 | 10,600 | 0 | 0 | 10,600 |
| FY 2024 Maintenance (MCO) | 3.50 | 1,797,500 | 0 | 195,000 | 1,992,500 |
| 26. Suicide- Prevention 988 Crisis Line | 0.00 | 0 | 0 | 324,000 | 324,000 |
| DHR Consolidation | 0.00 | 4,000 | 0 | 0 | 4,000 |
| FY 2024 Total Appropriation | 3.50 | 1,801,500 | 0 | 519,000 | 2,320,500 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>1.0%</i> | <i>0.0%</i> | <i>166.2%</i> | <i>17.3%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, change in employee compensation, and human resource consolidation (details on p. 5). Line item 26 provided onetime funds for a grant received for the 988 Crisis Line.

LEGISLATIVE REQUIREMENTS: S1182 included six sections of requirements relevant to this program. Section 3 provided that the Office of the State Controller shall make periodic transfers from the General Fund to the Cooperative Welfare Fund, as approved by the Board of Examiners. Section 4 provided that no funds appropriated for trustee and benefit payments can be transferred to any other expense class. Section 5 provided that the Department of Health and Welfare is required to provide services authorized in Idaho Code only to the extent funding and resources are available. Section 6 provided that the amounts appropriated for this program shall be used in accordance with the plan developed by stakeholders and in coordination with those stakeholders. Section 12 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 13 provided for accountability reports.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 22003 CW - General | 0.00 | 336,400 | 820,500 | 0 | 644,600 | 1,801,500 |
| D 22005 CW - Dedicated | 3.50 | 0 | 0 | 0 | 0 | 0 |
| F 22002 CW - Federal | 0.00 | 0 | 115,000 | 0 | 80,000 | 195,000 |
| OT F 22002 CW - Federal | 0.00 | 0 | 0 | 0 | 324,000 | 324,000 |
| Totals: | 3.50 | 336,400 | 935,500 | 0 | 1,048,600 | 2,320,500 |

V. Public Health Services: Health Care Policy Initiatives

Agency Number & Appropriation Unit: 270 HWKB

Bill Number & Chapter: S1182 (Ch.209)

PROGRAM DESCRIPTION: The program was established in 2015 to administer the State Healthcare Innovation Plan (SHIP) and other statewide health-policy initiatives focused on improving Idaho's health care system. In 2017, the Legislature added funding to support Medicaid-eligible services in the Graduate Medical Education (GME) Program. In 2020, the Legislature approved moving the program from a stand-alone division and program to a program within the Public Health Services Division.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 470,700 | 434,800 | 476,900 | 478,700 | 482,500 | 482,100 |
| Dedicated | 152,200 | 0 | 152,200 | 152,200 | 152,200 | 152,200 |
| Federal | 482,200 | 498,900 | 488,500 | 490,100 | 494,100 | 493,600 |
| Total: | 1,105,100 | 933,700 | 1,117,600 | 1,121,000 | 1,128,800 | 1,127,900 |
| Percent Change: | | (15.5%) | 19.7% | 0.3% | 1.0% | 0.9% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 264,100 | 182,500 | 276,600 | 280,000 | 287,800 | 286,900 |
| Operating Expenditures | 341,000 | 251,200 | 341,000 | 341,000 | 341,000 | 341,000 |
| Trustee/Benefit | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| Total: | 1,105,100 | 933,700 | 1,117,600 | 1,121,000 | 1,128,800 | 1,127,900 |
| Full-Time Positions (FTP) | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 2.00 | 476,900 | 152,200 | 488,500 | 1,117,600 | |
| FY 2024 Base | 2.00 | 476,900 | 152,200 | 488,500 | 1,117,600 | |
| Personnel Benefit Costs | 0.00 | 900 | 0 | 800 | 1,700 | |
| Change in Employee Compensation | 0.00 | 3,000 | 0 | 3,000 | 6,000 | |
| FY 2024 Maintenance (MCO) | 2.00 | 480,800 | 152,200 | 492,300 | 1,125,300 | |
| DHR Consolidation | 0.00 | 1,300 | 0 | 1,300 | 2,600 | |
| FY 2024 Total Appropriation | 2.00 | 482,100 | 152,200 | 493,600 | 1,127,900 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>1.1%</i> | <i>0.0%</i> | <i>1.0%</i> | <i>0.9%</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, change in employee compensation, and human resource consolidation (details on p. 5).

LEGISLATIVE REQUIREMENTS: S1182 included five sections of requirements relevant to this program. Section 3 provided that the Office of the State Controller shall make periodic transfers from the General Fund to the Cooperative Welfare Fund, as approved by the Board of Examiners. Section 4 provided that no funds appropriated for trustee and benefit payments can be transferred to any other expense class. Section 5 provided that the Department of Health and Welfare is required to provide services authorized in Idaho Code only to the extent funding and resources are available. Section 12 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 13 provided for accountability reports.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 22003 CW - General | 0.00 | 105,400 | 233,000 | 0 | 143,700 | 482,100 |
| D 22005 CW - Dedicated | 2.00 | 77,200 | 75,000 | 0 | 0 | 152,200 |
| F 22002 CW - Federal | 0.00 | 104,300 | 33,000 | 0 | 356,300 | 493,600 |
| Totals: | 2.00 | 286,900 | 341,000 | 0 | 500,000 | 1,127,900 |

Indirect Support Services

Agency Number & Appropriation Unit: 270 HWAA

Bill Number & Chapter: H209 (Ch.41), H333 (Ch.206)

PROGRAM DESCRIPTION: Provides policy direction, administrative leadership, and management support necessary for the department to operate. Includes the Division of Information Services, the Division of Management Services, Legal Services, the Office of Public Participation, the Office of the Director, and Regional Administration.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 20,000,200 | 18,662,700 | 20,800,300 | 23,126,400 | 22,496,500 | 22,676,800 |
| Dedicated | 3,380,900 | 3,087,900 | 3,484,200 | 3,510,900 | 3,433,600 | 3,428,300 |
| Federal | 25,218,600 | 20,112,100 | 30,047,500 | 27,842,600 | 27,118,200 | 27,069,000 |
| Total: | 48,599,700 | 41,862,700 | 54,332,000 | 54,479,900 | 53,048,300 | 53,174,100 |
| Percent Change: | | (13.9%) | 29.8% | 0.3% | (2.4%) | (2.1%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 28,719,800 | 23,384,400 | 30,257,400 | 30,752,100 | 29,320,500 | 29,223,300 |
| Operating Expenditures | 19,879,900 | 18,165,400 | 22,243,600 | 22,977,800 | 22,977,800 | 23,200,800 |
| Capital Outlay | 0 | 312,900 | 1,503,400 | 750,000 | 750,000 | 750,000 |
| Trustee/Benefit | 0 | 0 | 327,600 | 0 | 0 | 0 |
| Total: | 48,599,700 | 41,862,700 | 54,332,000 | 54,479,900 | 53,048,300 | 53,174,100 |
| Full-Time Positions (FTP) | 288.60 | 287.60 | 287.60 | 287.60 | 262.60 | 262.60 |

In accordance with Section 67-3519, Idaho Code, Indirect Support Services is authorized no more than 262.60 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|---------------|-------------------|------------------|-------------------|-------------------|
| FY 2023 Original Appropriation | 287.60 | 20,472,700 | 3,484,200 | 30,047,500 | 54,004,400 |
| 3. F.V. v. Jeppesen Settlement | 0.00 | 327,600 | 0 | 0 | 327,600 |
| FY 2023 Total Appropriation | 287.60 | 20,800,300 | 3,484,200 | 30,047,500 | 54,332,000 |
| Executive Carry Forward | 0.00 | 705,200 | 0 | 1,080,100 | 1,785,300 |
| Expenditure Adjustments | 0.00 | 0 | 0 | (716,100) | (716,100) |
| FY 2023 Estimated Expenditures | 287.60 | 21,505,500 | 3,484,200 | 30,411,500 | 55,401,200 |
| Removal of Onetime Expenditures | 0.00 | (1,032,800) | 0 | (5,387,100) | (6,419,900) |
| Base Adjustments | 0.00 | 0 | 0 | 716,100 | 716,100 |
| FY 2024 Base | 287.60 | 20,472,700 | 3,484,200 | 25,740,500 | 49,697,400 |
| Personnel Benefit Costs | 0.00 | 108,900 | 13,300 | 125,100 | 247,300 |
| Replacement Items | 0.00 | 1,621,700 | 0 | 1,586,300 | 3,208,000 |
| Statewide Cost Allocation | 0.00 | 218,700 | 0 | 265,500 | 484,200 |
| Change in Employee Compensation | 0.00 | 383,800 | 47,100 | 441,300 | 872,200 |
| FY 2024 Maintenance (MCO) | 287.60 | 22,805,800 | 3,544,600 | 28,158,700 | 54,509,100 |
| 8. CHU Background Check System | 0.00 | 335,500 | 0 | 0 | 335,500 |
| 9. Laserfiche Doc Management System | 0.00 | 170,400 | 0 | 0 | 170,400 |
| 10. Tableau Data Analytics Platform | 0.00 | 112,700 | 0 | 0 | 112,700 |
| 11. AvePoint Cloud Governance | 0.00 | 31,500 | 0 | 0 | 31,500 |
| 55. Cost Allocation Support | 0.00 | 168,500 | 0 | 0 | 168,500 |
| DHR Consolidation | (25.00) | (947,600) | (116,300) | (1,089,700) | (2,153,600) |
| FY 2024 Total Appropriation | 262.60 | 22,676,800 | 3,428,300 | 27,069,000 | 53,174,100 |
| % Change From FY 2023 Original Approp. | (8.7%) | 10.8% | (1.6%) | (9.9%) | (1.5%) |
| % Change From FY 2023 Total Approp. | (8.7%) | 9.0% | (1.6%) | (9.9%) | (2.1%) |

FISCAL YEAR 2023 SUPPLEMENTAL: H209 provided additional funding in FY 2023 for attorney costs associated with the F.V. v. Jeppesen lawsuit.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on pp. XX). Replacement items included vehicles; 1,220 computers; and 1,807 desktop monitors. The replacement of the computers and monitors represents one-fourth of the total quantity owned by the department; the agency anticipates replacing one-fourth every year, in line with the IT Plan. Replacement items for the entire department are typically requested and appropriated through this division. There were five line items appropriated, four of which are related to IT, including: line item 8 for updates to the criminal history unit background check system; line item 9 for a Laserfiche document management system; line item 10 for Tableau data visualization licenses; and line item 11 for licenses for AvePoint cloud governance. Finally, line item 55 provided funding for an outside contractor to aid in cost allocation support throughout the departments' various federal grants.

LEGISLATIVE REQUIREMENTS: H333 included six sections of requirements relevant to this program. Section 3 provided that the Office

of the State Controller shall make periodic transfers from the General Fund to the Cooperative Welfare Fund, as approved by the Board of Examiners. Section 5 provided that the Department of Health and Welfare is required to provide services authorized in Idaho Code only to the extent funding and resources are available. Section 6 required a monthly report on the appropriation versus actual expenditures for the Division of Medicaid. Section 8 required a report on the obligations of the criminal history unit under Idaho Code. Section 9 provided for accountability reports. Section 10 provided that no funds appropriated for personnel costs can be transferred to any other expense class.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|----------------|---------------|-------------------|-------------------|----------------|-------------------|-------------------|
| G 22003 | CW - General | 0.00 | 11,789,600 | 9,042,500 | 0 | 0 | 20,832,100 |
| OT G 22003 | CW - General | 0.00 | 0 | 1,511,700 | 333,000 | 0 | 1,844,700 |
| D 22005 | CW - Dedicated | 262.60 | 1,926,200 | 1,502,100 | 0 | 0 | 3,428,300 |
| F 22002 | CW - Federal | 0.00 | 15,507,500 | 9,975,200 | 0 | 0 | 25,482,700 |
| OT F 22002 | CW - Federal | 0.00 | 0 | 1,169,300 | 417,000 | 0 | 1,586,300 |
| Totals: | | 262.60 | 29,223,300 | 23,200,800 | 750,000 | 0 | 53,174,100 |

Licensing and Certification

Agency Number & Appropriation Unit: 270 HWLC

Bill Number & Chapter: H333 (Ch.206)

PROGRAM DESCRIPTION: This program 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.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 2,074,900 | 1,740,300 | 2,192,200 | 2,221,800 | 2,283,300 | 2,284,200 |
| Dedicated | 866,700 | 832,500 | 928,300 | 947,900 | 988,400 | 989,000 |
| Federal | 4,811,600 | 3,679,300 | 5,062,700 | 5,128,600 | 5,264,800 | 5,266,700 |
| Total: | 7,753,200 | 6,252,100 | 8,183,200 | 8,298,300 | 8,536,500 | 8,539,900 |
| Percent Change: | | (19.4%) | 30.9% | 1.4% | 4.3% | 4.4% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 6,849,800 | 5,256,000 | 7,280,200 | 7,395,800 | 7,634,000 | 7,637,400 |
| Operating Expenditures | 903,400 | 996,100 | 903,000 | 902,500 | 902,500 | 902,500 |
| Total: | 7,753,200 | 6,252,100 | 8,183,200 | 8,298,300 | 8,536,500 | 8,539,900 |
| Full-Time Positions (FTP) | 71.90 | 71.90 | 71.90 | 71.90 | 71.90 | 71.90 |

In accordance with section 67-3519, Idaho Code, Licensing and Certification is authorized no more than 71.90 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|------------------|----------------|------------------|------------------|
| FY 2023 Original Appropriation | 71.90 | 2,192,200 | 928,300 | 5,062,700 | 8,183,200 |
| FY 2024 Base | 71.90 | 2,192,200 | 928,300 | 5,062,700 | 8,183,200 |
| Personnel Benefit Costs | 0.00 | 15,700 | 10,300 | 34,800 | 60,800 |
| Statewide Cost Allocation | 0.00 | (200) | 0 | (300) | (500) |
| Change in Employee Compensation | 0.00 | 56,300 | 37,100 | 124,700 | 218,100 |
| FY 2024 Maintenance (MCO) | 71.90 | 2,264,000 | 975,700 | 5,221,900 | 8,461,600 |
| DHR Consolidation | 0.00 | 20,200 | 13,300 | 44,800 | 78,300 |
| FY 2024 Total Appropriation | 71.90 | 2,284,200 | 989,000 | 5,266,700 | 8,539,900 |
| % Change From FY 2023 Original Approp. | 0.0% | 4.2% | 6.5% | 4.0% | 4.4% |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5).

LEGISLATIVE REQUIREMENTS: H333 included six sections of requirements relevant to this program. Section 3 provided that the Office of the State Controller shall make periodic transfers from the General Fund to the Cooperative Welfare Fund, as approved by the Board of Examiners. Section 5 provided that the Department of Health and Welfare is required to provide services authorized in Idaho Code only to the extent funding and resources are available. Section 6 required a monthly report on the appropriation versus actual expenditures for the Division of Medicaid. Section 7 required a bi-annual report on the status of facility licensing and certifications as well as staff workload and caseload issues. Section 9 provided for accountability reports. Section 11 provided that no funds appropriated for personnel costs can be transferred to any other expense class.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|------------------------|-------|------------|----------|---------|------------|-----------|
| G 22003 CW - General | 0.00 | 2,033,000 | 251,200 | 0 | 0 | 2,284,200 |
| D 22005 CW - Dedicated | 71.90 | 976,800 | 12,200 | 0 | 0 | 989,000 |
| F 22002 CW - Federal | 0.00 | 4,627,600 | 639,100 | 0 | 0 | 5,266,700 |
| Totals: | 71.90 | 7,637,400 | 902,500 | 0 | 0 | 8,539,900 |

Substance Abuse Treatment & Prevention

Agency Number & Appropriation Unit: 270 HWGH
Bill Number & Chapter: H350 (Ch.296), H355 (Ch.217)

PROGRAM DESCRIPTION: The Substance Abuse Treatment & Prevention Program was instituted to reduce the impact of alcohol and other drug abuse by developing treatment programs for people who are dependent upon these substances; and by developing prevention programs for people who are at risk of developing a substance use dependency.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 1,742,100 | 1,453,500 | 1,292,100 | 1,292,100 | 2,192,100 | 1,452,100 |
| Federal | 23,505,000 | 19,622,900 | 25,833,100 | 25,864,700 | 25,917,200 | 25,918,200 |
| Total: | 25,247,100 | 21,076,400 | 27,125,200 | 27,156,800 | 28,109,300 | 27,370,300 |
| Percent Change: | | (16.5%) | 28.7% | 0.1% | 3.6% | 0.9% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 1,153,400 | 1,430,100 | 1,245,500 | 1,277,100 | 1,329,600 | 1,330,600 |
| Operating Expenditures | 5,601,300 | 3,143,600 | 6,601,300 | 6,601,300 | 6,601,300 | 6,601,300 |
| Trustee/Benefit | 18,492,400 | 16,502,700 | 19,278,400 | 19,278,400 | 20,178,400 | 19,438,400 |
| Total: | 25,247,100 | 21,076,400 | 27,125,200 | 27,156,800 | 28,109,300 | 27,370,300 |
| Full-Time Positions (FTP) | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |

In accordance with Section 67-3519, Idaho Code, the Substance Abuse Treatment and Prevention Program is authorized no more than 16.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|----------|------------------|-------------------|-------------------|
| FY 2023 Original Appropriation | 16.00 | 0 | 1,292,100 | 17,833,100 | 19,125,200 |
| 1. State Opioid Response Grant | 0.00 | 0 | 0 | 8,000,000 | 8,000,000 |
| FY 2023 Total Appropriation | 16.00 | 0 | 1,292,100 | 25,833,100 | 27,125,200 |
| Expenditure Adjustments | 0.00 | 0 | 0 | 716,100 | 716,100 |
| FY 2023 Estimated Expenditures | 16.00 | 0 | 1,292,100 | 26,549,200 | 27,841,300 |
| Removal of Onetime Expenditures | 0.00 | 0 | 0 | (10,500,000) | (10,500,000) |
| Base Adjustments | 0.00 | 0 | 0 | (716,100) | (716,100) |
| FY 2024 Base | 16.00 | 0 | 1,292,100 | 15,333,100 | 16,625,200 |
| Personnel Benefit Costs | 0.00 | 0 | 0 | 14,500 | 14,500 |
| Change in Employee Compensation | 0.00 | 0 | 0 | 48,500 | 48,500 |
| FY 2024 Maintenance (MCO) | 16.00 | 0 | 1,292,100 | 15,396,100 | 16,688,200 |
| 31. Substance Abuse Prevention Funds | 0.00 | 0 | 0 | 2,500,000 | 2,500,000 |
| 44. State Opioid Response Grant | 0.00 | 0 | 0 | 8,000,000 | 8,000,000 |
| 59. Millennium Fund - Tobacco Compliance | 0.00 | 0 | 160,000 | 0 | 160,000 |
| DHR Consolidation | 0.00 | 0 | 0 | 22,100 | 22,100 |
| FY 2024 Total Appropriation | 16.00 | 0 | 1,452,100 | 25,918,200 | 27,370,300 |
| % Change From FY 2023 Original Approp. | 0.0% | 0.0% | 12.4% | 45.3% | 43.1% |
| % Change From FY 2023 Total Approp. | 0.0% | 0.0% | 12.4% | 0.3% | 0.9% |

FISCAL YEAR 2023 SUPPLEMENTAL: H350 provided additional funding in FY 2023 for additional funds awarded to the state through the State Opioid Response Grant. Changes in federal regulations allowed the agency to carryforward any unused funds; this supplemental allows the agency to spend those additional dollars for 26 subgrants currently funded, which provide services around the state including: expanding access to Medication for Opioid Use Disorder by supporting new opioid treatment programs and office based opioid treatment programs; warm handoff services for individuals who have survived an overdose; and Naloxone distribution for overdose reversal.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, change in employee compensation, and human resource consolidation (details on p. 5). Line item 31 provides for an additional allocation in the Substance Abuse Block Grant, which support efforts under the Idaho Behavioral Health Council's strategic action plan and builds infrastructure to support a stronger behavioral health system in Idaho. Specifically, these funds will be used for prevention activities, substance use disorder system analysis, medication assisted treatments for alcohol use disorder, recovery coach academy, telehealth improvements, recovery center expansions, anti-stigma campaigns, and workforce development. Line item 44 provided additional funding for an increase distribution of the State Opioid Response Grant, which the agency uses to support 26 subgrants to entities around the state to support opioid treatment and recovery. Line item 59, through H355, provided Millennium Income Fund appropriation for increased tobacco compliance checks.

LEGISLATIVE REQUIREMENTS: H350 included seven sections of requirements relevant to this program. Section 3 provided that the Office of the State Controller shall make periodic transfers from the General Fund to the Cooperative Welfare Fund, as approved by the Board of Examiners. Section 4 provided that no funds appropriated for trustee and benefit payments can be transferred to any other expense class. Section 5 provided that the Department of Health and Welfare is required to provide services authorized in Idaho Code only to the extent funding and resources are available. Section 11 provided for accountability reports. Section 14 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 15 required a report on prevention activities

versus treatment activities by this division. Section 16 directed that funds from the State Opioid Response Grant for naloxone and needles shall be available only to first responders.

OTHER LEGISLATION: H355 provided funding from the Millennium Income Fund to various state agencies, per the recommendations of the Joint Legislative Millennium Fund Committee. Funds that impacted this division was the funding of recovery centers in line item 43, and additional funds for tobacco compliance checks in line item 59.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|----------------------|--------------|-------------------|------------------|----------------|-------------------|-------------------|
| D 17400 | Prevention of Minors | 0.00 | 0 | 43,800 | 0 | 0 | 43,800 |
| D 22005 | CW - Dedicated | 16.00 | 0 | 438,300 | 0 | 0 | 438,300 |
| D 41800 | Liquor Control | 0.00 | 0 | 0 | 0 | 650,000 | 650,000 |
| D 49900 | Millennium Income | 0.00 | 0 | 160,000 | 0 | 160,000 | 320,000 |
| F 22002 | CW - Federal | 0.00 | 1,330,600 | 3,459,200 | 0 | 18,628,400 | 23,418,200 |
| OT F 22002 | CW - Federal | 0.00 | 0 | 2,500,000 | 0 | 0 | 2,500,000 |
| Totals: | | 16.00 | 1,330,600 | 6,601,300 | 0 | 19,438,400 | 27,370,300 |

Mental Health Services

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY PROGRAM | | | | | | |
| Children's Mental Health | 29,619,400 | 13,201,700 | 30,149,800 | 16,003,800 | 16,294,200 | 16,323,300 |
| Adult Mental Health | 42,392,300 | 31,001,800 | 47,170,900 | 42,234,400 | 42,867,500 | 42,934,300 |
| Total: | 72,011,700 | 44,203,500 | 77,320,700 | 58,238,200 | 59,161,700 | 59,257,600 |
| BY FUND SOURCE | | | | | | |
| General | 51,337,900 | 33,812,000 | 52,627,000 | 37,143,700 | 37,891,500 | 37,969,400 |
| Dedicated | 582,400 | 31,600 | 582,400 | 582,400 | 582,400 | 582,400 |
| Federal | 20,091,400 | 10,359,900 | 24,111,300 | 20,512,100 | 20,687,800 | 20,705,800 |
| Total: | 72,011,700 | 44,203,500 | 77,320,700 | 58,238,200 | 59,161,700 | 59,257,600 |
| Percent Change: | | (38.6%) | 74.9% | (24.7%) | (23.5%) | (23.4%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 26,187,600 | 22,811,100 | 28,054,800 | 28,493,100 | 29,416,600 | 29,512,500 |
| Operating Expenditures | 22,775,700 | 5,360,400 | 35,048,500 | 15,607,700 | 15,607,700 | 15,607,700 |
| Trustee/Benefit | 23,048,400 | 16,032,000 | 14,217,400 | 14,137,400 | 14,137,400 | 14,137,400 |
| Total: | 72,011,700 | 44,203,500 | 77,320,700 | 58,238,200 | 59,161,700 | 59,257,600 |
| Full-Time Positions (FTP) | 307.23 | 305.23 | 305.23 | 305.23 | 305.23 | 305.23 |

In accordance with Section 67-3519, Idaho Code, Children's Mental Health is authorized no more than 95.67 full-time equivalent positions and Adult Mental Health is authorized no more than 209.56 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024, for a division-wide FTP cap of 305.23.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|---------------|-------------------|----------------|-------------------|-------------------|
| FY 2023 Original Appropriation | 305.23 | 37,627,000 | 582,400 | 24,111,300 | 62,320,700 |
| Reappropriation | 0.00 | 15,000,000 | 0 | 0 | 15,000,000 |
| FY 2023 Total Appropriation | 305.23 | 52,627,000 | 582,400 | 24,111,300 | 77,320,700 |
| Expenditure Adjustments | (18.25) | 0 | 0 | 0 | 0 |
| FY 2023 Estimated Expenditures | 286.98 | 52,627,000 | 582,400 | 24,111,300 | 77,320,700 |
| Removal of One-Time Expenditures | 0.00 | (15,000,000) | 0 | (7,400,000) | (22,400,000) |
| Base Adjustments | 18.25 | 0 | 0 | 0 | 0 |
| FY 2024 Base | 305.23 | 37,627,000 | 582,400 | 16,711,300 | 54,920,700 |
| Personnel Cost Benefits | 0.00 | 185,900 | 0 | 43,600 | 229,500 |
| Statewide Cost Allocation | 0.00 | (8,400) | 0 | (2,400) | (10,800) |
| Change in Employee Compensation | 0.00 | 749,800 | 0 | 175,800 | 925,600 |
| FY 2024 Program Maintenance | 305.23 | 38,554,300 | 582,400 | 16,928,300 | 56,065,000 |
| Line Items | 0.00 | (830,000) | 0 | 3,720,000 | 2,890,000 |
| DHR Consolidation | 0.00 | 245,100 | 0 | 57,500 | 302,600 |
| FY 2024 Total | 305.23 | 37,969,400 | 582,400 | 20,705,800 | 59,257,600 |
| % Chg from FY 2023 Orig Approp. | 0.0% | 0.9% | 0.0% | (14.1%) | (4.9%) |
| % Chg from FY 2023 Total Approp. | 0.0% | (27.9%) | 0.0% | (14.1%) | (23.4%) |

I. Mental Health Services: Children's Mental Health

Agency Number & Appropriation Unit: 270 HWGF

Bill Number & Chapter: H350 (Ch.296)

PROGRAM DESCRIPTION: Provides assessment and evaluation, clinical case management, hospitalization, residential treatment, and therapeutic foster care for children with serious emotional disturbances.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 23,455,000 | 7,967,100 | 23,725,400 | 8,818,200 | 9,018,200 | 9,038,300 |
| Dedicated | 164,500 | 3,800 | 164,500 | 164,500 | 164,500 | 164,500 |
| Federal | 5,999,900 | 5,230,800 | 6,259,900 | 7,021,100 | 7,111,500 | 7,120,500 |
| Total: | 29,619,400 | 13,201,700 | 30,149,800 | 16,003,800 | 16,294,200 | 16,323,300 |
| Percent Change: | | (55.4%) | 128.4% | (46.9%) | (46.0%) | (45.9%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 8,397,600 | 6,748,500 | 8,930,400 | 9,067,500 | 9,357,900 | 9,387,000 |
| Operating Expenditures | 18,176,900 | 2,581,400 | 18,174,500 | 3,171,400 | 3,171,400 | 3,171,400 |
| Trustee/Benefit | 3,044,900 | 3,871,800 | 3,044,900 | 3,764,900 | 3,764,900 | 3,764,900 |
| Total: | 29,619,400 | 13,201,700 | 30,149,800 | 16,003,800 | 16,294,200 | 16,323,300 |
| Full-Time Positions (FTP) | 97.67 | 95.67 | 95.67 | 95.67 | 95.67 | 95.67 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|-------------------|------------------|------------------|-------------------|
| FY 2023 Original Appropriation | 95.67 | 8,725,400 | 164,500 | 6,259,900 | 15,149,800 |
| Prior Year Reappropriation | 0.00 | 15,000,000 | 0 | 0 | 15,000,000 |
| FY 2023 Total Appropriation | 95.67 | 23,725,400 | 164,500 | 6,259,900 | 30,149,800 |
| Expenditure Adjustments | 0.00 | 1,484,000 | 0 | (866,200) | 617,800 |
| FY 2023 Estimated Expenditures | 95.67 | 25,209,400 | 164,500 | 5,393,700 | 30,767,600 |
| Removal of Onetime Expenditures | 0.00 | (15,000,000) | 0 | 0 | (15,000,000) |
| Base Adjustments | 0.00 | (1,484,000) | 0 | 866,200 | (617,800) |
| FY 2024 Base | 95.67 | 8,725,400 | 164,500 | 6,259,900 | 15,149,800 |
| Personnel Benefit Costs | 0.00 | 49,400 | 0 | 22,300 | 71,700 |
| Statewide Cost Allocation | 0.00 | (1,700) | 0 | (1,400) | (3,100) |
| Change in Employee Compensation | 0.00 | 199,900 | 0 | 90,200 | 290,100 |
| FY 2024 Maintenance (MCO) | 95.67 | 8,973,000 | 164,500 | 6,371,000 | 15,508,500 |
| 30. Youth Crisis Centers | 0.00 | 0 | 0 | 720,000 | 720,000 |
| DHR Consolidation | 0.00 | 65,300 | 0 | 29,500 | 94,800 |
| FY 2024 Total Appropriation | 95.67 | 9,038,300 | 164,500 | 7,120,500 | 16,323,300 |
| % Change From FY 2023 Original Approp. | 0.0% | 3.6% | 0.0% | 13.7% | 7.7% |
| % Change From FY 2023 Total Approp. | 0.0% | (61.9%) | 0.0% | 13.7% | (45.9%) |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Line item 30 provided ongoing funding for youth crisis centers. This funding comes from the Department of Juvenile Corrections, as a statewide net-zero transfer.

LEGISLATIVE REQUIREMENTS: H350 included eight sections of requirements relevant to this program. Section 3 provided that the Office of the State Controller shall make periodic transfers from the General Fund to the Cooperative Welfare Fund, as approved by the Board of Examiners. Section 4 provided that no funds appropriated for trustee and benefit payments can be transferred to any other expense class. Section 5 provided that the Department of Health and Welfare is required to provide services authorized in Idaho Code only to the extent funding and resources are available. Section 6 provided that funds may be transferred between the Division of Mental Health Services and the Division of Psychiatric Hospitalization, but funds may not be transferred to any other division or program within the Department of Health and Welfare. Section 7 provided that the Department of Health and Welfare shall be responsible for the educational needs of school-age children placed in its custody. Section 8 provided that an interagency payment must be made to the Department of Juvenile Corrections to be used for the purchase of clinician services within the juvenile detention facilities. Section 11 provided for accountability reports. Section 12 provided that no funds appropriated for personnel costs can be transferred to any other expense class.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 22003 CW - General | 0.00 | 6,010,800 | 1,239,700 | 0 | 1,787,800 | 9,038,300 |
| D 22005 CW - Dedicated | 95.67 | 0 | 0 | 0 | 164,500 | 164,500 |
| F 22002 CW - Federal | 0.00 | 3,376,200 | 1,931,700 | 0 | 1,812,600 | 7,120,500 |
| Totals: | 95.67 | 9,387,000 | 3,171,400 | 0 | 3,764,900 | 16,323,300 |

II. Mental Health Services: Adult Mental Health

Agency Number & Appropriation Unit: 270 HWGB

Bill Number & Chapter: H350 (Ch.296)

PROGRAM DESCRIPTION: Provides community-based services for adults experiencing serious and persistent mental illness.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 27,882,900 | 25,844,900 | 28,901,600 | 28,325,500 | 28,873,300 | 28,931,100 |
| Dedicated | 417,900 | 27,800 | 417,900 | 417,900 | 417,900 | 417,900 |
| Federal | 14,091,500 | 5,129,100 | 17,851,400 | 13,491,000 | 13,576,300 | 13,585,300 |
| Total: | 42,392,300 | 31,001,800 | 47,170,900 | 42,234,400 | 42,867,500 | 42,934,300 |
| Percent Change: | | (26.9%) | 52.2% | (10.5%) | (9.1%) | (9.0%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 17,790,000 | 16,062,600 | 19,124,400 | 19,425,600 | 20,058,700 | 20,125,500 |
| Operating Expenditures | 4,598,800 | 2,779,000 | 16,874,000 | 12,436,300 | 12,436,300 | 12,436,300 |
| Trustee/Benefit | 20,003,500 | 12,160,200 | 11,172,500 | 10,372,500 | 10,372,500 | 10,372,500 |
| Total: | 42,392,300 | 31,001,800 | 47,170,900 | 42,234,400 | 42,867,500 | 42,934,300 |
| Full-Time Positions (FTP) | 209.56 | 209.56 | 209.56 | 209.56 | 209.56 | 209.56 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 209.56 | 28,901,600 | 417,900 | 17,851,400 | 47,170,900 | |
| Expenditure Adjustments | (18.25) | (1,484,000) | 0 | 866,200 | (617,800) | |
| FY 2023 Estimated Expenditures | 191.31 | 27,417,600 | 417,900 | 18,717,600 | 46,553,100 | |
| Removal of Onetime Expenditures | 0.00 | 0 | 0 | (7,400,000) | (7,400,000) | |
| Base Adjustments | 18.25 | 1,484,000 | 0 | (866,200) | 617,800 | |
| FY 2024 Base | 209.56 | 28,901,600 | 417,900 | 10,451,400 | 39,770,900 | |
| Personnel Benefit Costs | 0.00 | 136,500 | 0 | 21,300 | 157,800 | |
| Statewide Cost Allocation | 0.00 | (6,700) | 0 | (1,000) | (7,700) | |
| Change in Employee Compensation | 0.00 | 549,900 | 0 | 85,600 | 635,500 | |
| FY 2024 Maintenance (MCO) | 209.56 | 29,581,300 | 417,900 | 10,557,300 | 40,556,500 | |
| 7. Homes w Adlt Res Tmt to Medicaid | 0.00 | (830,000) | 0 | 0 | (830,000) | |
| 32. Community Mental Health Funds | 0.00 | 0 | 0 | 3,000,000 | 3,000,000 | |
| DHR Consolidation | 0.00 | 179,800 | 0 | 28,000 | 207,800 | |
| FY 2024 Total Appropriation | 209.56 | 28,931,100 | 417,900 | 13,585,300 | 42,934,300 | |
| % Change From FY 2023 Original Approp. | 0.0% | 0.1% | 0.0% | (23.9%) | (9.0%) | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on pp. XX). Line item 7 transferred funding from this program to the Division of Medicaid for the Homes with Adult Residential Treatment (HART), in order to leverage federal dollars to fund this program. Line item 32 provided funding for year two of three of an additional amount available to the state from the Community Mental Health Block Grant.

LEGISLATIVE REQUIREMENTS: H350 included seven sections of requirements relevant to this program. Section 3 provided that the Office of the State Controller shall make periodic transfers from the General Fund to the Cooperative Welfare Fund, as approved by the Board of Examiners. Section 4 provided that no funds appropriated for trustee and benefit payments can be transferred to any other expense class. Section 5 provided that the Department of Health and Welfare is required to provide services authorized in Idaho Code only to the extent funding and resources are available. Section 6 provided that funds may be transferred between the Division of Mental Health Services and the Division of Psychiatric Hospitalization, but funds may not be transferred to any other division or program within the Department of Health and Welfare. Section 9 required a report from the behavioral health community crisis centers to provide a better understanding of their financial situation. Section 11 provided for accountability reports. Section 12 provided that no funds appropriated for personnel costs can be transferred to any other expense class.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|------------------------------------|---------------|-------------------|-------------------|----------------|-------------------|-------------------|
| G 22003 CW - General | 0.00 | 17,283,300 | 2,404,000 | 0 | 9,243,800 | 28,931,100 |
| D 22005 CW - Dedicated | 209.56 | 67,900 | 0 | 0 | 350,000 | 417,900 |
| F 22002 CW - Federal | 0.00 | 2,655,400 | 1,151,200 | 0 | 778,700 | 4,585,300 |
| OT F 22002 CW - Federal | 0.00 | 0 | 3,000,000 | 0 | 0 | 3,000,000 |
| F 34430 ARPA State Fiscal Recovery | 0.00 | 118,900 | 5,881,100 | 0 | 0 | 6,000,000 |
| Totals: | 209.56 | 20,125,500 | 12,436,300 | 0 | 10,372,500 | 42,934,300 |

Psychiatric Hospitalization

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY PROGRAM | | | | | | |
| Community Hospitalization | 2,367,300 | 1,109,000 | 4,964,000 | 4,964,000 | 4,964,000 | 4,964,000 |
| State Hospital North | 14,438,500 | 13,990,500 | 13,402,700 | 13,826,400 | 14,224,300 | 16,849,900 |
| State Hospital South | 33,471,300 | 32,853,200 | 32,405,300 | 34,600,700 | 35,485,200 | 34,776,100 |
| State Hospital West | 4,870,400 | 4,913,400 | 5,153,600 | 5,384,700 | 5,540,100 | 6,410,100 |
| Total: | 55,147,500 | 52,866,100 | 55,925,600 | 58,775,800 | 60,213,600 | 63,000,100 |
| BY FUND SOURCE | | | | | | |
| General | 26,632,400 | 25,060,300 | 25,810,300 | 22,054,200 | 22,959,700 | 26,952,600 |
| Dedicated | 21,280,800 | 21,053,200 | 23,717,500 | 25,174,400 | 25,553,600 | 24,316,800 |
| Federal | 7,234,300 | 6,752,600 | 6,397,800 | 11,547,200 | 11,700,300 | 11,730,700 |
| Total: | 55,147,500 | 52,866,100 | 55,925,600 | 58,775,800 | 60,213,600 | 63,000,100 |
| Percent Change: | | (4.1%) | 5.8% | 5.1% | 7.7% | 12.6% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 39,050,200 | 36,267,000 | 41,690,500 | 43,544,500 | 44,982,300 | 44,042,600 |
| Operating Expenditures | 8,687,300 | 10,314,200 | 8,677,300 | 9,592,800 | 9,592,800 | 9,713,500 |
| Capital Outlay | 4,573,200 | 4,706,700 | 124,300 | 175,000 | 175,000 | 3,810,500 |
| Trustee/Benefit | 2,836,800 | 1,578,200 | 5,433,500 | 5,463,500 | 5,463,500 | 5,433,500 |
| Total: | 55,147,500 | 52,866,100 | 55,925,600 | 58,775,800 | 60,213,600 | 63,000,100 |
| Full-Time Positions (FTP) | 467.18 | 467.18 | 467.18 | 467.18 | 467.18 | 467.18 |

In accordance with Section 67-3519, Idaho Code, State Hospital North is authorized no more than 131.60 full-time equivalent positions, State Hospital South is authorized no more than 286.25 full-time equivalent positions, and State Hospital West is authorized no more than 49.33 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024, for a division-wide FTP cap of 467.18.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|---------------|-------------------|-------------------|-------------------|-------------------|
| FY 2023 Original Appropriation | 467.18 | 21,010,300 | 23,417,500 | 11,497,800 | 55,925,600 |
| Supplementals | 0.00 | 4,800,000 | 300,000 | (5,100,000) | 0 |
| FY 2023 Total Appropriation | 467.18 | 25,810,300 | 23,717,500 | 6,397,800 | 55,925,600 |
| Executive Carry Forward | 0.00 | 392,300 | 9,700 | 0 | 402,000 |
| Expenditure Adjustments | 3.25 | 0 | 0 | 0 | 0 |
| FY 2023 Estimated Expenditures | 470.43 | 26,202,600 | 23,727,200 | 6,397,800 | 56,327,600 |
| Removal of One-Time Expenditures | 0.00 | (5,277,300) | (349,000) | 0 | (5,626,300) |
| Base Adjustments | (3.25) | 0 | 0 | 5,100,000 | 5,100,000 |
| FY 2024 Base | 467.18 | 20,925,300 | 23,378,200 | 11,497,800 | 55,801,300 |
| Personnel Cost Benefits | 0.00 | 256,400 | 131,600 | 54,400 | 442,400 |
| Inflationary Adjustments | 0.00 | 144,000 | 250,000 | 0 | 394,000 |
| Replacement Items | 0.00 | 243,400 | 26,000 | 0 | 269,400 |
| Statewide Cost Allocation | 0.00 | (12,100) | 0 | (800) | (12,900) |
| Change in Employee Compensation | 0.00 | 839,300 | 408,700 | 168,800 | 1,416,800 |
| Nondiscretionary Adjustments | 0.00 | 42,400 | 0 | (42,400) | 0 |
| Other Maintenance Adjustments | 0.00 | 76,800 | (76,800) | 0 | 0 |
| FY 2024 Program Maintenance | 467.18 | 22,515,500 | 24,117,700 | 11,677,800 | 58,311,000 |
| Line Items | 0.00 | 4,136,200 | 60,000 | 0 | 4,196,200 |
| DHR Consolidation | 0.00 | 300,900 | 139,100 | 52,900 | 492,900 |
| FY 2024 Total | 467.18 | 26,952,600 | 24,316,800 | 11,730,700 | 63,000,100 |
| % Chg from FY 2023 Orig Approp. | 0.0% | 28.3% | 3.8% | 2.0% | 12.6% |
| % Chg from FY 2023 Total Approp. | 0.0% | 4.4% | 2.5% | 83.4% | 12.6% |

I. Psychiatric Hospitalization: Community Hospitalization

Agency Number & Appropriation Unit: 270 HWGE

Bill Number & Chapter: H350 (Ch.296)

PROGRAM DESCRIPTION: Funds are used to pay for patient care once an individual has been committed to state custody, but before a bed is available in one of the two state institutions.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 2,367,300 | 1,109,000 | 4,964,000 | 4,964,000 | 4,964,000 | 4,964,000 |
| Percent Change: | | (53.2%) | 347.6% | 0.0% | 0.0% | 0.0% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Trustee/Benefit | 2,367,300 | 1,109,000 | 4,964,000 | 4,964,000 | 4,964,000 | 4,964,000 |
| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 0.00 | 4,964,000 | 0 | 0 | 4,964,000 | |
| FY 2024 Base | 0.00 | 4,964,000 | 0 | 0 | 4,964,000 | |
| FY 2024 Total Appropriation | 0.00 | 4,964,000 | 0 | 0 | 4,964,000 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made no adjustments to this budget for fiscal year 2024.

LEGISLATIVE REQUIREMENTS: H350 included six sections of requirements relevant to this program. Section 3 provided that the Office of the State Controller shall make periodic transfers from the General Fund to the Cooperative Welfare Fund, as approved by the Board of Examiners. Section 4 provided that no funds appropriated for trustee and benefit payments can be transferred to any other expense class. Section 5 provided that the Department of Health and Welfare is required to provide services authorized in Idaho Code only to the extent funding and resources are available. Section 6 provided that funds may be transferred between the Division of Mental Health Services and the Division of Psychiatric Hospitalization, but funds may not be transferred to any other division or program within the Department of Health and Welfare. Section 10 provided that this program is allowed unlimited transfers into it from all other programs within the Department of Health and Welfare. Section 11 provided for accountability reports.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 22003 CW - General | 0.00 | 0 | 0 | 0 | 4,964,000 | 4,964,000 |

II. Psychiatric Hospitalization: State Hospital North

Agency Number & Appropriation Unit: 270 HWGC

Bill Number & Chapter: H350 (Ch.296), S1113 (Ch.81)

PROGRAM DESCRIPTION: State Hospital North (SHN), in Orofino, was established to diagnose, care for, and treat mentally ill citizens that have been adjudicated by a court of law.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 12,612,200 | 12,375,200 | 11,344,800 | 10,066,500 | 10,460,500 | 13,085,600 |
| Dedicated | 1,826,300 | 1,615,300 | 2,057,900 | 2,059,900 | 2,063,800 | 2,064,300 |
| Federal | 0 | 0 | 0 | 1,700,000 | 1,700,000 | 1,700,000 |
| Total: | 14,438,500 | 13,990,500 | 13,402,700 | 13,826,400 | 14,224,300 | 16,849,900 |
| Percent Change: | | (3.1%) | (4.2%) | 3.2% | 6.1% | 25.7% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 10,505,500 | 9,029,900 | 11,233,600 | 11,451,800 | 11,849,700 | 11,888,100 |
| Operating Expenditures | 1,938,000 | 2,972,300 | 1,934,100 | 2,140,100 | 2,140,100 | 2,140,100 |
| Capital Outlay | 1,845,000 | 1,865,800 | 85,000 | 84,500 | 84,500 | 2,671,700 |
| Trustee/Benefit | 150,000 | 122,500 | 150,000 | 150,000 | 150,000 | 150,000 |
| Total: | 14,438,500 | 13,990,500 | 13,402,700 | 13,826,400 | 14,224,300 | 16,849,900 |
| Full-Time Positions (FTP) | 131.60 | 131.60 | 131.60 | 131.60 | 131.60 | 131.60 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 131.60 | 9,644,800 | 2,057,900 | 1,700,000 | 13,402,700 | |
| 1. Accreditation Delays | 0.00 | 1,700,000 | 0 | (1,700,000) | 0 | |
| FY 2023 Total Appropriation | 131.60 | 11,344,800 | 2,057,900 | 0 | 13,402,700 | |
| Executive Carry Forward | 0.00 | 175,200 | 0 | 0 | 175,200 | |
| FY 2023 Estimated Expenditures | 131.60 | 11,520,000 | 2,057,900 | 0 | 13,577,900 | |
| Removal of Onetime Expenditures | 0.00 | (1,960,200) | 0 | 0 | (1,960,200) | |
| Base Adjustments | 0.00 | 0 | 0 | 1,700,000 | 1,700,000 | |
| FY 2024 Base | 131.60 | 9,559,800 | 2,057,900 | 1,700,000 | 13,317,700 | |
| Personnel Benefit Costs | 0.00 | 123,000 | 1,200 | 0 | 124,200 | |
| Inflationary Adjustments | 0.00 | 75,000 | 0 | 0 | 75,000 | |
| Replacement Items | 0.00 | 178,900 | 0 | 0 | 178,900 | |
| Statewide Cost Allocation | 0.00 | (5,000) | 0 | 0 | (5,000) | |
| Change in Employee Compensation | 0.00 | 395,200 | 3,900 | 0 | 399,100 | |
| FY 2024 Maintenance (MCO) | 131.60 | 10,326,900 | 2,063,000 | 1,700,000 | 14,089,900 | |
| 13. Electronic Medical Records Update | 0.00 | 565,800 | 0 | 0 | 565,800 | |
| 46. Facility Alterations for Accreditation | 0.00 | 2,063,000 | 0 | 0 | 2,063,000 | |
| DHR Consolidation | 0.00 | 129,900 | 1,300 | 0 | 131,200 | |
| FY 2024 Total Appropriation | 131.60 | 13,085,600 | 2,064,300 | 1,700,000 | 16,849,900 | |
| % Change From FY 2023 Original Approp. | 0.0% | 35.7% | 0.3% | 0.0% | 25.7% | |
| % Change From FY 2023 Total Approp. | 0.0% | 15.3% | 0.3% | 0.0% | 25.7% | |

FISCAL YEAR 2023 SUPPLEMENTAL: S1113 provided a net-zero appropriation in FY 2023, due to delays in achieving accreditation as an Institute of Mental Disease at State Hospital North.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Replacement items included replacement of: 48 light fixtures with LEDs; scissor lift for high-ceiling maintenance; barcode scanners in the nursing department; housekeeping carts with a locking alternative; floor scrubber; riding lawn mower; and garbage disposals in the kitchen. Line item 13 provided for an update to the electronic medical records system used by all three state hospitals, after the current software was phased out by the U.S. Department of Veterans Services. Line item 46 provided funding for facility alterations needed in order to achieve accreditation as an Institute of Mental Disease.

LEGISLATIVE REQUIREMENTS: H350 included six sections of requirements relevant to this program. Section 3 provided that the Office of the State Controller shall make periodic transfers from the General Fund to the Cooperative Welfare Fund, as approved by the Board of Examiners. Section 4 provided that no funds appropriated for trustee and benefit payments can be transferred to any other expense class. Section 5 provided that the Department of Health and Welfare is required to provide services authorized in Idaho Code only to the extent funding and resources are available. Section 6 provided that funds may be transferred between the Division of Mental Health Services and the Division of Psychiatric Hospitalization, but funds may not be transferred to any other division or program within the Department of Health and Welfare. Section 11 provided for accountability reports. Section 13 provided that no funds appropriated for personnel costs can be transferred to any other expense class.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|----------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 22003 | CW - General | 0.00 | 9,402,300 | 871,600 | 0 | 45,600 | 10,319,500 |
| OT G 22003 | CW - General | 0.00 | 0 | 94,400 | 2,671,700 | 0 | 2,766,100 |
| D 22005 | CW - Dedicated | 128.60 | 185,200 | 0 | 0 | 0 | 185,200 |
| D 48126 | SHN Endowment Income | 3.00 | 600,600 | 1,174,100 | 0 | 104,400 | 1,879,100 |
| F 22002 | CW - Federal | 0.00 | 1,700,000 | 0 | 0 | 0 | 1,700,000 |
| Totals: | | 131.60 | 11,888,100 | 2,140,100 | 2,671,700 | 150,000 | 16,849,900 |

III. Psychiatric Hospitalization: State Hospital South

Agency Number & Appropriation Unit: 270 HWGD

Bill Number & Chapter: H350 (Ch.296), S1113 (Ch.81)

PROGRAM DESCRIPTION: State Hospital South (SHS), in Blackfoot, serves as the major adult psychiatric inpatient facility for the state. The hospital provides intensive psychiatric treatment for acute, chronic, geriatric, and forensic patients in a residential setting.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 7,482,500 | 6,870,100 | 5,422,200 | 4,521,000 | 4,891,000 | 5,389,700 |
| Dedicated | 19,254,500 | 19,230,500 | 21,446,700 | 22,900,700 | 23,274,500 | 22,037,100 |
| Federal | 6,734,300 | 6,752,600 | 5,536,400 | 7,179,000 | 7,319,700 | 7,349,300 |
| Total: | 33,471,300 | 32,853,200 | 32,405,300 | 34,600,700 | 35,485,200 | 34,776,100 |
| Percent Change: | | (1.8%) | (1.4%) | 6.8% | 9.5% | 7.3% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 24,159,000 | 23,304,900 | 25,788,000 | 27,338,300 | 28,222,800 | 27,235,600 |
| Operating Expenditures | 6,272,900 | 6,468,200 | 6,266,800 | 6,895,200 | 6,895,200 | 6,679,200 |
| Capital Outlay | 2,728,200 | 2,760,500 | 39,300 | 26,000 | 26,000 | 550,100 |
| Trustee/Benefit | 311,200 | 319,600 | 311,200 | 341,200 | 341,200 | 311,200 |
| Total: | 33,471,300 | 32,853,200 | 32,405,300 | 34,600,700 | 35,485,200 | 34,776,100 |
| Full-Time Positions (FTP) | 286.25 | 286.25 | 286.25 | 286.25 | 286.25 | 286.25 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|---------------|------------------|-------------------|------------------|-------------------|
| FY 2023 Original Appropriation | 286.25 | 4,122,200 | 21,146,700 | 7,136,400 | 32,405,300 |
| 5. SHS Fund Shift | 0.00 | 1,300,000 | 300,000 | (1,600,000) | 0 |
| FY 2023 Total Appropriation | 286.25 | 5,422,200 | 21,446,700 | 5,536,400 | 32,405,300 |
| Executive Carry Forward | 0.00 | 0 | 9,700 | 0 | 9,700 |
| FY 2023 Estimated Expenditures | 286.25 | 5,422,200 | 21,456,400 | 5,536,400 | 32,415,000 |
| Removal of Onetime Expenditures | 0.00 | (1,300,000) | (349,000) | 0 | (1,649,000) |
| Base Adjustments | 0.00 | 0 | 0 | 1,600,000 | 1,600,000 |
| FY 2024 Base | 286.25 | 4,122,200 | 21,107,400 | 7,136,400 | 32,366,000 |
| Personnel Benefit Costs | 0.00 | 88,700 | 129,900 | 50,500 | 269,100 |
| Inflationary Adjustments | 0.00 | 0 | 250,000 | 0 | 250,000 |
| Replacement Items | 0.00 | 0 | 26,000 | 0 | 26,000 |
| Statewide Cost Allocation | 0.00 | (7,100) | 0 | (800) | (7,900) |
| Change in Employee Compensation | 0.00 | 308,000 | 403,300 | 156,800 | 868,100 |
| Nondiscretionary Adjustments | 0.00 | 42,400 | 0 | (42,400) | 0 |
| Other Maintenance Adjustments | 0.00 | 76,800 | (76,800) | 0 | 0 |
| FY 2024 Maintenance (MCO) | 286.25 | 4,631,000 | 21,839,800 | 7,300,500 | 33,771,300 |
| 13. Electronic Medical Records Update | 0.00 | 634,400 | 0 | 0 | 634,400 |
| 47. SHS Accreditation Upgrades | 0.00 | 0 | 60,000 | 0 | 60,000 |
| DHR Consolidation | 0.00 | 124,300 | 137,300 | 48,800 | 310,400 |
| FY 2024 Total Appropriation | 286.25 | 5,389,700 | 22,037,100 | 7,349,300 | 34,776,100 |
| % Change From FY 2023 Original Approp. | 0.0% | 30.7% | 4.2% | 3.0% | 7.3% |
| % Change From FY 2023 Total Approp. | 0.0% | (0.6%) | 2.8% | 32.7% | 7.3% |

FISCAL YEAR 2023 SUPPLEMENTAL: S1113 provided a net-zero appropriation in FY 2023, which shifted appropriation from federal funds onto the General Fund. During the fiscal year, federal fund revenues were lower than forecasted, due to more private insurance patients as well as longer stays, both of which decrease the federal fund revenues. This shift will allow State Hospital South to continue to provide services, using increased General Fund.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p.5). Line item 13 provided for an update to the electronic medical records system used by all three state hospitals, after the current software was phased out by the U.S. Department of Veterans Services. Line item 47 provided funding for facility alterations needed in order to maintain accreditation as an Institute of Mental Disease.

LEGISLATIVE REQUIREMENTS: H350 included six sections of requirements relevant to this program. Section 3 provided that the Office of the State Controller shall make periodic transfers from the General Fund to the Cooperative Welfare Fund, as approved by the Board of Examiners. Section 4 provided that no funds appropriated for trustee and benefit payments can be transferred to any other expense class. Section 5 provided that the Department of Health and Welfare is required to provide services authorized in Idaho Code only to the extent funding and resources are available. Section 6 provided that funds may be transferred between the Division of Mental Health Services and the Division of Psychiatric Hospitalization, but funds may not be transferred to any other division or program within the Department of Health and Welfare. Section 11 provided for accountability reports. Section 13 provided that no funds appropriated for personnel costs can be transferred to any other expense class.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|----------------------|---------------|-------------------|------------------|----------------|-------------------|-------------------|
| G 22003 | CW - General | 0.00 | 4,679,500 | 186,100 | 0 | 0 | 4,865,600 |
| OT G 22003 | CW - General | 0.00 | 0 | 0 | 524,100 | 0 | 524,100 |
| D 22005 | CW - Dedicated | 246.25 | 11,065,500 | 3,299,400 | 0 | 900 | 14,365,800 |
| OT D 22005 | CW - Dedicated | 0.00 | 0 | 60,000 | 0 | 0 | 60,000 |
| D 48107 | SHS Endowment Income | 40.00 | 5,091,900 | 2,208,700 | 0 | 284,700 | 7,585,300 |
| OT D 48107 | SHS Endowment Income | 0.00 | 0 | 0 | 26,000 | 0 | 26,000 |
| F 22002 | CW - Federal | 0.00 | 6,398,700 | 925,000 | 0 | 25,600 | 7,349,300 |
| Totals: | | 286.25 | 27,235,600 | 6,679,200 | 550,100 | 311,200 | 34,776,100 |

IV. Psychiatric Hospitalization: State Hospital West

Agency Number & Appropriation Unit: 270 HWGI

Bill Number & Chapter: H350 (Ch.296), S1113 (Ch.81)

PROGRAM DESCRIPTION: State Hospital West (SHW), was established in 2020 with passage of H597. The adolescent unit will have a 16 bed capacity and will be located in Nampa, Idaho. SHW will provide care to medically stable and healthy patients with a primary psychiatric diagnosis that will include one-on-one counseling, social therapy, a medical regime, recreational and occupational therapies, and a continuing education environment. The average length of stay is estimated at 30 days and the department calculates serving about 125-150 adolescents each year.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 4,170,400 | 4,706,000 | 4,079,300 | 2,502,700 | 2,644,200 | 3,513,300 |
| Dedicated | 200,000 | 207,400 | 212,900 | 213,800 | 215,300 | 215,400 |
| Federal | 500,000 | 0 | 861,400 | 2,668,200 | 2,680,600 | 2,681,400 |
| Total: | 4,870,400 | 4,913,400 | 5,153,600 | 5,384,700 | 5,540,100 | 6,410,100 |
| Percent Change: | | 0.9% | 4.9% | 4.5% | 7.5% | 24.4% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 4,385,700 | 3,932,200 | 4,668,900 | 4,754,400 | 4,909,800 | 4,918,900 |
| Operating Expenditures | 476,400 | 873,700 | 476,400 | 557,500 | 557,500 | 894,200 |
| Capital Outlay | 0 | 80,400 | 0 | 64,500 | 64,500 | 588,700 |
| Trustee/Benefit | 8,300 | 27,100 | 8,300 | 8,300 | 8,300 | 8,300 |
| Total: | 4,870,400 | 4,913,400 | 5,153,600 | 5,384,700 | 5,540,100 | 6,410,100 |
| Full-Time Positions (FTP) | 49.33 | 49.33 | 49.33 | 49.33 | 49.33 | 49.33 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 49.33 | 2,279,300 | 212,900 | 2,661,400 | 5,153,600 | |
| 1. Accreditation Delays | 0.00 | 1,800,000 | 0 | (1,800,000) | 0 | |
| FY 2023 Total Appropriation | 49.33 | 4,079,300 | 212,900 | 861,400 | 5,153,600 | |
| Executive Carry Forward | 0.00 | 217,100 | 0 | 0 | 217,100 | |
| Expenditure Adjustments | 3.25 | 0 | 0 | 0 | 0 | |
| FY 2023 Estimated Expenditures | 52.58 | 4,296,400 | 212,900 | 861,400 | 5,370,700 | |
| Removal of Onetime Expenditures | 0.00 | (2,017,100) | 0 | 0 | (2,017,100) | |
| Base Adjustments | (3.25) | 0 | 0 | 1,800,000 | 1,800,000 | |
| FY 2024 Base | 49.33 | 2,279,300 | 212,900 | 2,661,400 | 5,153,600 | |
| Personnel Benefit Costs | 0.00 | 44,700 | 500 | 3,900 | 49,100 | |
| Inflationary Adjustments | 0.00 | 69,000 | 0 | 0 | 69,000 | |
| Replacement Items | 0.00 | 64,500 | 0 | 0 | 64,500 | |
| Change in Employee Compensation | 0.00 | 136,100 | 1,500 | 12,000 | 149,600 | |
| FY 2024 Maintenance (MCO) | 49.33 | 2,593,600 | 214,900 | 2,677,300 | 5,485,800 | |
| 13. Electronic Medical Records Update | 0.00 | 536,300 | 0 | 0 | 536,300 | |
| 46. Facility Alterations for Accreditation | 0.00 | 336,700 | 0 | 0 | 336,700 | |
| DHR Consolidation | 0.00 | 46,700 | 500 | 4,100 | 51,300 | |
| FY 2024 Total Appropriation | 49.33 | 3,513,300 | 215,400 | 2,681,400 | 6,410,100 | |
| % Change From FY 2023 Original Approp. | 0.0% | 54.1% | 1.2% | 0.8% | 24.4% | |
| % Change From FY 2023 Total Approp. | 0.0% | (13.9%) | 1.2% | 211.3% | 24.4% | |

FISCAL YEAR 2023 SUPPLEMENTAL: S1113 provided a net-zero appropriation in FY 2023, due to delays in achieving accreditation. With accreditation, State Hospital West will be able to bill Medicaid for services provided, therefore decreasing the reliance on the General Fund. The delay in accreditation means State Hospital West is unable to receive federal funds and needs increased General Fund appropriation to continue operations while accreditation is pursued.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, change in employee compensation, and human resource consolidation (details on p. 5). Line item 13 provided for an update to the electronic medical records system used by all three state hospitals, after the current software was phased out by the U.S. Department of Veterans Services. Line item 46 provided funding for facility alterations needed in order to achieve accreditation as an Institute of Mental Disease.

LEGISLATIVE REQUIREMENTS: H350 included seven sections of requirements relevant to this program. Section 3 provided that the Office of the State Controller shall make periodic transfers from the General Fund to the Cooperative Welfare Fund, as approved by the Board of Examiners. Section 4 provided that no funds appropriated for trustee and benefit payments can be transferred to any other expense class. Section 5 provided that the Department of Health and Welfare is required to provide services authorized in Idaho Code only to the extent funding and resources are available. Section 6 provided that funds may be transferred between the Division of Mental Health Services and the Division of Psychiatric Hospitalization, but funds may not be transferred to any other division or program within the Department of Health and Welfare. Section 7 provided that the Department of Health and Welfare shall be responsible for the educational needs of school-age children placed in its custody. Section 11 provided for accountability reports. Section 13 provided that

no funds appropriated for personnel costs can be transferred to any other expense class.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|----------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 22003 | CW - General | 0.00 | 2,022,100 | 557,500 | 0 | 8,300 | 2,587,900 |
| OT G 22003 | CW - General | 0.00 | 0 | 336,700 | 588,700 | 0 | 925,400 |
| D 22005 | CW - Dedicated | 49.33 | 215,400 | 0 | 0 | 0 | 215,400 |
| F 22002 | CW - Federal | 0.00 | 2,681,400 | 0 | 0 | 0 | 2,681,400 |
| Totals: | | 49.33 | 4,918,900 | 894,200 | 588,700 | 8,300 | 6,410,100 |

Independent Councils

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY PROGRAM | | | | | | |
| Developmental Disab. Council | 877,200 | 764,000 | 913,300 | 973,300 | 994,500 | 993,500 |
| Domestic Violence Council | 13,957,200 | 11,778,500 | 23,307,900 | 14,570,700 | 14,591,700 | 17,090,400 |
| Total: | 14,834,400 | 12,542,500 | 24,221,200 | 15,544,000 | 15,586,200 | 18,083,900 |
| BY FUND SOURCE | | | | | | |
| General | 208,200 | 206,600 | 520,500 | 530,000 | 549,800 | 546,500 |
| Dedicated | 569,900 | 394,000 | 598,400 | 598,400 | 598,400 | 601,400 |
| Federal | 14,056,300 | 11,941,900 | 23,102,300 | 14,415,600 | 14,438,000 | 16,936,000 |
| Total: | 14,834,400 | 12,542,500 | 24,221,200 | 15,544,000 | 15,586,200 | 18,083,900 |
| Percent Change: | | (15.4%) | 93.1% | (35.8%) | (35.7%) | (25.3%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 1,111,900 | 1,055,300 | 1,840,800 | 1,541,000 | 1,583,200 | 1,580,900 |
| Operating Expenditures | 766,200 | 341,300 | 876,700 | 1,284,200 | 1,284,200 | 1,284,200 |
| Trustee/Benefit | 12,956,300 | 11,145,900 | 21,503,700 | 12,718,800 | 12,718,800 | 15,218,800 |
| Total: | 14,834,400 | 12,542,500 | 24,221,200 | 15,544,000 | 15,586,200 | 18,083,900 |
| Full-Time Positions (FTP) | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 |

In accordance with Section 67-3519, Idaho Code, the Developmental Disabilities Council is authorized no more than 6.00 full-time equivalent positions and the Domestic Violence Council is authorized no more than 6.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024, for a division-wide FTP cap of 12.00.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|--------------|----------------|----------------|-------------------|-------------------|
| FY 2023 Original Appropriation | 12.00 | 520,500 | 598,400 | 23,102,300 | 24,221,200 |
| FY 2023 Total Appropriation | 12.00 | 520,500 | 598,400 | 23,102,300 | 24,221,200 |
| Removal of One-Time Expenditures | 0.00 | 0 | 0 | (9,247,300) | (9,247,300) |
| FY 2024 Base | 12.00 | 520,500 | 598,400 | 13,855,000 | 14,973,900 |
| Personnel Cost Benefits | 0.00 | 4,400 | 0 | 5,300 | 9,700 |
| Change in Employee Compensation | 0.00 | 15,000 | 3,000 | 18,300 | 36,300 |
| FY 2024 Program Maintenance | 12.00 | 539,900 | 601,400 | 13,878,600 | 15,019,900 |
| Line Items | 0.00 | 0 | 0 | 3,050,000 | 3,050,000 |
| DHR Consolidation | 0.00 | 6,600 | 0 | 7,400 | 14,000 |
| FY 2024 Total | 12.00 | 546,500 | 601,400 | 16,936,000 | 18,083,900 |
| % Chg from FY 2023 Orig Approp. | 0.0% | 5.0% | 0.5% | (26.7%) | (25.3%) |
| % Chg from FY 2023 Total Approp. | 0.0% | 5.0% | 0.5% | (26.7%) | (25.3%) |

I. Independent Councils: Developmental Disabilities Council

Agency Number & Appropriation Unit: 270 HWHB

Bill Number & Chapter: H333 (Ch.206)

PROGRAM DESCRIPTION: Maintain a central point for cooperation and coordination between the public and private sectors to ensure that those with developmental disabilities receive necessary services and other assistance.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 191,700 | 191,300 | 203,400 | 205,900 | 211,200 | 210,900 |
| Dedicated | 15,000 | 0 | 15,000 | 15,000 | 15,000 | 15,000 |
| Federal | 670,500 | 572,700 | 694,900 | 752,400 | 768,300 | 767,600 |
| Total: | 877,200 | 764,000 | 913,300 | 973,300 | 994,500 | 993,500 |
| Percent Change: | | (12.9%) | 19.5% | 6.6% | 8.9% | 8.8% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 537,300 | 527,400 | 573,400 | 633,400 | 654,600 | 653,600 |
| Operating Expenditures | 308,300 | 213,000 | 308,300 | 308,300 | 308,300 | 308,300 |
| Trustee/Benefit | 31,600 | 23,600 | 31,600 | 31,600 | 31,600 | 31,600 |
| Total: | 877,200 | 764,000 | 913,300 | 973,300 | 994,500 | 993,500 |
| Full-Time Positions (FTP) | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|-------------|----------------|------------------|----------------|----------------|
| FY 2023 Original Appropriation | 6.00 | 203,400 | 15,000 | 694,900 | 913,300 |
| FY 2024 Base | 6.00 | 203,400 | 15,000 | 694,900 | 913,300 |
| Personnel Benefit Costs | 0.00 | 1,300 | 0 | 3,900 | 5,200 |
| Change in Employee Compensation | 0.00 | 4,500 | 0 | 13,600 | 18,100 |
| FY 2024 Maintenance (MCO) | 6.00 | 209,200 | 15,000 | 712,400 | 936,600 |
| 49. DD Council Personnel Funding | 0.00 | 0 | 0 | 50,000 | 50,000 |
| DHR Consolidation | 0.00 | 1,700 | 0 | 5,200 | 6,900 |
| FY 2024 Total Appropriation | 6.00 | 210,900 | 15,000 | 767,600 | 993,500 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>3.7%</i> | <i>0.0%</i> | <i>10.5%</i> | <i>8.8%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, change in employee compensation, and human resource consolidation (details on p. 5). Line item 49 provided ongoing funding for personnel costs to address retention and recruitment concerns.

LEGISLATIVE REQUIREMENTS: H333 included five sections of requirements relevant to this program. Section 3 provided that the Office of the State Controller shall make periodic transfers from the General Fund to the Cooperative Welfare Fund, as approved by the Board of Examiners. Section 4 provided that no funds appropriated for trustee and benefit payments can be transferred to any other expense class. Section 5 provided that the Department of Health and Welfare is required to provide services authorized in Idaho Code only to the extent funding and resources are available. Section 9 provided for accountability reports. Section 12 provided that no funds appropriated for personnel costs can be transferred to any other expense class.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 22003 CW - General | 0.00 | 193,500 | 17,400 | 0 | 0 | 210,900 |
| D 22005 CW - Dedicated | 6.00 | 0 | 15,000 | 0 | 0 | 15,000 |
| F 22002 CW - Federal | 0.00 | 460,100 | 275,900 | 0 | 31,600 | 767,600 |
| Totals: | 6.00 | 653,600 | 308,300 | 0 | 31,600 | 993,500 |

II. Independent Councils: Domestic Violence Council

Agency Number & Appropriation Unit: 270 HWWA

Bill Number & Chapter: H333 (Ch.206)

PROGRAM DESCRIPTION: Provides counseling, medicine, and financial assistance to victims of domestic violence.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 16,500 | 15,300 | 317,100 | 324,100 | 338,600 | 335,600 |
| Dedicated | 554,900 | 394,000 | 583,400 | 583,400 | 583,400 | 586,400 |
| Federal | 13,385,800 | 11,369,200 | 22,407,400 | 13,663,200 | 13,669,700 | 16,168,400 |
| Total: | 13,957,200 | 11,778,500 | 23,307,900 | 14,570,700 | 14,591,700 | 17,090,400 |
| Percent Change: | | (15.6%) | 97.9% | (37.5%) | (37.4%) | (26.7%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 574,600 | 527,900 | 1,267,400 | 907,600 | 928,600 | 927,300 |
| Operating Expenditures | 457,900 | 128,300 | 568,400 | 975,900 | 975,900 | 975,900 |
| Trustee/Benefit | 12,924,700 | 11,122,300 | 21,472,100 | 12,687,200 | 12,687,200 | 15,187,200 |
| Total: | 13,957,200 | 11,778,500 | 23,307,900 | 14,570,700 | 14,591,700 | 17,090,400 |
| Full-Time Positions (FTP) | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|-------------|----------------|------------------|-------------------|-------------------|
| FY 2023 Original Appropriation | 6.00 | 317,100 | 583,400 | 22,407,400 | 23,307,900 |
| Removal of Onetime Expenditures | 0.00 | 0 | 0 | (9,247,300) | (9,247,300) |
| FY 2024 Base | 6.00 | 317,100 | 583,400 | 13,160,100 | 14,060,600 |
| Personnel Benefit Costs | 0.00 | 3,100 | 0 | 1,400 | 4,500 |
| Change in Employee Compensation | 0.00 | 10,500 | 3,000 | 4,700 | 18,200 |
| FY 2024 Maintenance (MCO) | 6.00 | 330,700 | 586,400 | 13,166,200 | 14,083,300 |
| 34. DVC: Building Tech. Cap. Grant | 0.00 | 0 | 0 | 500,000 | 500,000 |
| 48. DVC Bridge Funding | 0.00 | 0 | 0 | 2,500,000 | 2,500,000 |
| DHR Consolidation | 0.00 | 4,900 | 0 | 2,200 | 7,100 |
| FY 2024 Total Appropriation | 6.00 | 335,600 | 586,400 | 16,168,400 | 17,090,400 |
| % Change From FY 2023 Original Approp. | 0.0% | 5.8% | 0.5% | (27.8%) | (26.7%) |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, change in employee compensation, and human resource consolidation (details on p. 5). Line item 34 provided onetime funding for the agency to spend an awarded competitive grant to update the grant tracking system. Line item 48 provided bridge funding due to a decline in disbursements to states from the Victims of Crime Act (VOCA). Federal legislation, through the VOCA Fix Act, addresses this decline in disbursement by including settlements in the amount of money to be dispersed; there is a natural lag while the federal act goes into effect and this appropriation will provide funding to the agency in the meantime.

LEGISLATIVE REQUIREMENTS: H333 included five sections of requirements relevant to this program. Section 3 provided that the Office of the State Controller shall make periodic transfers from the General Fund to the Cooperative Welfare Fund, as approved by the Board of Examiners. Section 4 provided that no funds appropriated for trustee and benefit payments can be transferred to any other expense class. Section 5 provided that the Department of Health and Welfare is required to provide services authorized in Idaho Code only to the extent funding and resources are available. Section 9 provided for accountability reports. Section 12 provided that no funds appropriated for personnel costs can be transferred to any other expense class.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|----------------------------|-------------|-------------------|-----------------|----------------|-------------------|-------------------|
| G 22003 | CW - General | 0.00 | 333,500 | 2,100 | 0 | 0 | 335,600 |
| D 17500 | Domestic Violence | 1.00 | 210,000 | 164,600 | 0 | 171,800 | 546,400 |
| D 22005 | CW - Dedicated | 5.00 | 0 | 40,000 | 0 | 0 | 40,000 |
| F 22002 | CW - Federal | 0.00 | 383,800 | 269,200 | 0 | 12,515,400 | 13,168,400 |
| OT F 22002 | CW - Federal | 0.00 | 0 | 500,000 | 0 | 0 | 500,000 |
| OT F 34430 | ARPA State Fiscal Recovery | 0.00 | 0 | 0 | 0 | 2,500,000 | 2,500,000 |
| Totals: | | 6.00 | 927,300 | 975,900 | 0 | 15,187,200 | 17,090,400 |

Public Health Districts

Agency Number & Appropriation Unit: 951 HDAA, 952 HDAB, 953 HDAC, 954 HDAD, 955 HDAE, 956 HDAF, 957 HDAG
Bill Number & Chapter: N/A

PROGRAM DESCRIPTION: The mission of the Public Health Districts is to prevent disease, disability, and premature death; to promote healthy lifestyles; and to protect and promote the health and quality of our environment.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 6,846,800 | 6,846,800 | 0 | 0 | 0 | 0 |
| Dedicated | 779,100 | 685,400 | 0 | 0 | 0 | 0 |
| Total: | 7,625,900 | 7,532,200 | 0 | 0 | 0 | 0 |
| Percent Change: | | (1.2%) | (100.0%) | | | |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 6,291,300 | 6,355,300 | 0 | 0 | 0 | 0 |
| Operating Expenditures | 1,334,600 | 1,158,600 | 0 | 0 | 0 | 0 |
| Trustee/Benefit | 0 | 18,300 | 0 | 0 | 0 | 0 |
| Total: | 7,625,900 | 7,532,200 | 0 | 0 | 0 | 0 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|-------------|-------------|-------------|-------------|-------------|
| FY 2023 Original Appropriation | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Base | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Total Appropriation | 0.00 | 0 | 0 | 0 | 0 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> |

The Legislature did not provide a direct appropriation to the Public Health Districts for FY 2024. Per H316aaS from the 2021 legislative session, beginning March 1, 2022, counties are responsible for providing additional financial support for the health districts. This increase in county contributions is intended to account for the counties' share of costs related to Medicaid Expansion. Funding for the seven Public Health Districts was provided in separate appropriation bills as passthrough funding.

State Independent Living Council

Agency Number & Appropriation Unit: 905 EDND

Bill Number & Chapter: H252 (Ch.64)

PROGRAM DESCRIPTION: The State Independent Living Council (SILC) promotes independent living in order to maximize the independence and productivity of individuals with disabilities and the integration and full inclusion of individuals with disabilities into mainstream society. [Statutory Authority: Section 56-1201, Idaho Code, et seq.]

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 228,200 | 226,200 | 237,700 | 247,600 | 252,300 | 259,900 |
| Dedicated | 375,500 | 202,700 | 389,000 | 393,500 | 400,200 | 393,600 |
| Federal | 58,900 | 0 | 58,900 | 58,900 | 59,100 | 59,100 |
| Total: | 662,600 | 428,900 | 685,600 | 700,000 | 711,600 | 712,600 |
| Percent Change: | | (35.3%) | 59.9% | 2.1% | 3.8% | 3.9% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 430,900 | 305,500 | 453,600 | 459,600 | 471,200 | 472,200 |
| Operating Expenditures | 206,600 | 123,400 | 206,900 | 215,300 | 215,300 | 215,300 |
| Trustee/Benefit | 25,100 | 0 | 25,100 | 25,100 | 25,100 | 25,100 |
| Total: | 662,600 | 428,900 | 685,600 | 700,000 | 711,600 | 712,600 |
| Full-Time Positions (FTP) | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |

In accordance with Section 67-3519, Idaho Code, the State Independent Living Council is authorized no more than 4.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|-------------|----------------|----------------|---------------|----------------|
| FY 2023 Original Appropriation | 4.00 | 237,700 | 389,000 | 58,900 | 685,600 |
| FY 2024 Base | 4.00 | 237,700 | 389,000 | 58,900 | 685,600 |
| Personnel Benefit Costs | 0.00 | 1,400 | 1,800 | 0 | 3,200 |
| Inflationary Adjustments | 0.00 | 400 | 400 | 0 | 800 |
| Replacement Items | 0.00 | 4,200 | 600 | 0 | 4,800 |
| Statewide Cost Allocation | 0.00 | 2,800 | 0 | 0 | 2,800 |
| Change in Employee Compensation | 0.00 | 12,100 | 0 | 0 | 12,100 |
| FY 2024 Maintenance (MCO) | 4.00 | 258,600 | 391,800 | 58,900 | 709,300 |
| DHR Consolidation | 0.00 | 1,300 | 1,800 | 200 | 3,300 |
| FY 2024 Total Appropriation | 4.00 | 259,900 | 393,600 | 59,100 | 712,600 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>9.3%</i> | <i>1.2%</i> | <i>0.3%</i> | <i>3.9%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Inflationary adjustments included additional funds for a contractual increase in rent at the agency's office. Replacement items included replacement of three laptops.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|---------------------------|-------------|----------------|----------------|----------|---------------|----------------|
| G 10000 General | 1.72 | 148,600 | 107,100 | 0 | 0 | 255,700 |
| OT G 10000 General | 0.00 | 0 | 4,200 | 0 | 0 | 4,200 |
| D 29102 SILC Dedicated | 2.28 | 299,000 | 94,000 | 0 | 0 | 393,000 |
| OT D 29102 SILC Dedicated | 0.00 | 0 | 600 | 0 | 0 | 600 |
| F 34800 Federal Grant | 0.00 | 24,600 | 9,400 | 0 | 25,100 | 59,100 |
| Totals: | 4.00 | 472,200 | 215,300 | 0 | 25,100 | 712,600 |

Section Contents
Public Safety
2023 Legislative Session

| | |
|--|---------------|
| Correction, Department of | 3 - 3 |
| Management Services | 3 - 4 |
| State Prisons | 3 - 5 |
| County & Out-of-State Placement | 3 - 18 |
| Correctional Alternative Placement | 3 - 19 |
| Community Corrections | 3 - 20 |
| Community-Based Substance Abuse Treatment | 3 - 24 |
| Medical Services | 3 - 25 |
| Pardons & Parole, Commission | 3 - 26 |
| Judicial Branch | 3 - 27 |
| Court Operations | 3 - 28 |
| Guardian Ad Litem Program | 3 - 36 |
| Judicial Council | 3 - 37 |
| Juvenile Corrections, Department of | 3 - 39 |
| Police, Idaho State | 3 - 45 |
| Brand Inspection | 3 - 46 |
| Police, Division of Idaho State | 3 - 47 |
| POST Academy | 3 - 58 |
| Racing Commission | 3 - 59 |

Department of Correction

| DEPARTMENT SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|--------------------|-----------------------|--------------------|--------------------|--------------------|
| BY DIVISION | | | | | | |
| Management Services | 37,914,600 | 24,834,100 | 34,929,500 | 23,245,000 | 22,230,100 | 22,234,100 |
| State Prisons | 134,606,000 | 122,709,600 | 163,566,500 | 153,474,900 | 162,858,200 | 171,613,600 |
| County & Out-of-State Placement | 28,011,800 | 22,848,800 | 26,974,800 | 29,932,800 | 29,932,800 | 29,932,800 |
| Alternative Placement | 21,385,700 | 20,513,300 | 11,495,200 | 8,995,200 | 8,289,000 | 0 |
| Community Corrections | 46,742,500 | 45,276,400 | 53,709,700 | 53,885,000 | 57,965,500 | 58,149,400 |
| Community-Based Substance Ab | 4,357,700 | 3,559,300 | 4,466,200 | 3,504,500 | 3,562,800 | 3,564,700 |
| Medical Services | 55,863,100 | 60,337,100 | 65,946,800 | 69,384,300 | 68,663,100 | 68,663,100 |
| Pardons & Parole | 3,688,400 | 3,432,400 | 3,879,500 | 4,015,600 | 4,121,500 | 4,139,000 |
| Total: | 332,569,800 | 303,511,000 | 364,968,200 | 346,437,300 | 357,623,000 | 358,296,700 |
| BY FUND SOURCE | | | | | | |
| General | 289,840,800 | 278,689,900 | 309,519,600 | 311,289,800 | 321,181,900 | 321,777,700 |
| Dedicated | 40,263,700 | 23,317,800 | 42,364,700 | 32,061,500 | 33,319,100 | 33,391,400 |
| Federal | 2,465,300 | 1,503,300 | 13,083,900 | 3,086,000 | 3,122,000 | 3,127,600 |
| Total: | 332,569,800 | 303,511,000 | 364,968,200 | 346,437,300 | 357,623,000 | 358,296,700 |
| Percent Change: | | (8.7%) | 20.2% | (5.1%) | (2.0%) | (1.8%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 151,617,600 | 139,857,200 | 174,736,200 | 179,364,400 | 196,630,500 | 197,304,200 |
| Operating Expenditures | 173,137,000 | 146,732,500 | 172,660,400 | 161,344,700 | 155,264,300 | 155,264,300 |
| Capital Outlay | 4,968,700 | 14,444,500 | 14,325,100 | 2,481,700 | 2,481,700 | 2,481,700 |
| Trustee/Benefit | 2,846,500 | 2,476,800 | 3,246,500 | 3,246,500 | 3,246,500 | 3,246,500 |
| Total: | 332,569,800 | 303,511,000 | 364,968,200 | 346,437,300 | 357,623,000 | 358,296,700 |
| Full-Time Positions (FTP) | 2,098.85 | 2,098.85 | 2,157.85 | 2,145.85 | 2,207.85 | 2,207.85 |

In accordance with Section 67-3519, Idaho Code, the Department of Correction and the Commission of Pardons and Parole are authorized no more than 2,207.85 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024. Of that number, the department is authorized 2,170.85 and the commission 37.00.

The department performs the functions of the constitutionally created Board of Correction and the statutorily created Commission of Pardons and Parole. 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 nine state prisons, the Correctional Alternative Placement Program, four community work centers, and seven district probation and parole offices. The Department of Correction manages more than 23,000 offenders in the state of Idaho.

Management Services

Agency Number & Appropriation Unit: 230 CCAA, 230 CCAY

Bill Number & Chapter: H351 (Ch.187)

PROGRAM DESCRIPTION: Management Services includes the Board of Correction and the Director's Office. It also has department-wide oversight of human resources, information services, construction, financial services, central records, research and quality assurance, and legal services. It is also responsible for contract administration of the Correctional Alternative Placement Program (CAPP), contracted beds, and medical services.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 24,015,000 | 20,696,600 | 23,214,300 | 20,558,700 | 19,484,900 | 19,485,500 |
| Dedicated | 13,899,600 | 4,137,500 | 11,715,200 | 2,686,300 | 2,745,200 | 2,748,600 |
| Total: | 37,914,600 | 24,834,100 | 34,929,500 | 23,245,000 | 22,230,100 | 22,234,100 |
| Percent Change: | | (34.5%) | 40.7% | (33.5%) | (36.4%) | (36.3%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 10,336,100 | 10,091,200 | 11,554,300 | 12,642,000 | 11,627,100 | 11,631,100 |
| Operating Expenditures | 27,578,500 | 14,742,800 | 23,375,200 | 10,603,000 | 10,603,000 | 10,603,000 |
| Capital Outlay | 0 | 100 | 0 | 0 | 0 | 0 |
| Total: | 37,914,600 | 24,834,100 | 34,929,500 | 23,245,000 | 22,230,100 | 22,234,100 |
| Full-Time Positions (FTP) | 127.00 | 127.00 | 131.92 | 141.00 | 125.00 | 125.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|---------------|-------------------|-------------------|----------|-------------------|
| FY 2023 Original Appropriation | 131.92 | 18,750,900 | 2,041,300 | 0 | 20,792,200 |
| Prior Year Reappropriation | 0.00 | 4,300,000 | 9,673,900 | 0 | 13,973,900 |
| 1. Current Year Inflation | 0.00 | 163,400 | 0 | 0 | 163,400 |
| FY 2023 Total Appropriation | 131.92 | 23,214,300 | 11,715,200 | 0 | 34,929,500 |
| Executive Carry Forward | 0.00 | 117,100 | 12,600 | 0 | 129,700 |
| FY 2023 Estimated Expenditures | 131.92 | 23,331,400 | 11,727,800 | 0 | 35,059,200 |
| Removal of Onetime Expenditures | 0.00 | (4,580,500) | (10,088,500) | 0 | (14,669,000) |
| Base Adjustments | 7.08 | 527,100 | 167,600 | 0 | 694,700 |
| FY 2024 Base | 139.00 | 19,278,000 | 1,806,900 | 0 | 21,084,900 |
| Personnel Benefit Costs | 0.00 | 144,000 | 21,100 | 0 | 165,100 |
| Inflationary Adjustments | 0.00 | 78,200 | 0 | 0 | 78,200 |
| Replacement Items | 0.00 | 0 | 664,400 | 0 | 664,400 |
| Statewide Cost Allocation | 0.00 | 812,100 | 0 | 0 | 812,100 |
| Change in Employee Compensation | 0.00 | 373,600 | 54,600 | 0 | 428,200 |
| FY 2024 Maintenance (MCO) | 139.00 | 20,685,900 | 2,547,000 | 0 | 23,232,900 |
| 1. Increase Cost of Inflation | 0.00 | 154,300 | 0 | 0 | 154,300 |
| 5. Food Service Staff | 2.00 | 0 | 181,100 | 0 | 181,100 |
| 10. CAPP Operational Change | 1.00 | 90,300 | 0 | 0 | 90,300 |
| DHR Consolidation | (17.00) | (1,445,000) | 20,500 | 0 | (1,424,500) |
| FY 2024 Total Appropriation | 125.00 | 19,485,500 | 2,748,600 | 0 | 22,234,100 |
| % Change From FY 2023 Original Approp. | (5.2%) | 3.9% | 34.6% | 0.0% | 6.9% |
| % Change From FY 2023 Total Approp. | (5.2%) | (16.1%) | (76.5%) | 0.0% | (36.3%) |

FISCAL YEAR 2023 SUPPLEMENTAL: H351 provided additional onetime funding in FY 2023 for inflation of supplies, food, institutional supplies, clothing and personal care, and utilities totaling \$1,971,900 department wide.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, and change in employee compensation which included an additional 6% for public safety positions, and human resource consolidation (details on p. 5). Lastly, line item 10 provided 1.00 FTP and funding for a human resource position due to the Correctional Alternative Placement Program change. This Position was then moved under the Division of Human Resources through consolidation. Line item 1 provided ongoing funding for inflation of supplies, food, institutional supplies, clothing and personal care, and utilities totaling \$2,550,800 department wide. Line item 5 provided two new positions to help the food safety manager with centralized food management.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|------------------------|-----------------------|--------|------------|------------|---------|------------|------------|
| G 10000 | General | 105.00 | 9,864,700 | 9,620,800 | 0 | 0 | 19,485,500 |
| D 28200 | Inmate Labor | 4.00 | 323,100 | 10,000 | 0 | 0 | 333,100 |
| OT D 28200 | Inmate Labor | 0.00 | 0 | 672,500 | 0 | 0 | 672,500 |
| D 28400 | Parolee Supervision | 4.00 | 299,000 | 132,300 | 0 | 0 | 431,300 |
| D 34900 | Miscellaneous Revenue | 12.00 | 1,144,300 | 167,400 | 0 | 0 | 1,311,700 |
| Totals: | | 125.00 | 11,631,100 | 10,603,000 | 0 | 0 | 22,234,100 |

State Prisons

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|--------------------|-----------------------|--------------------|--------------------|--------------------|
| BY PROGRAM | | | | | | |
| Prisons Administration | 7,891,900 | 6,239,500 | 18,644,600 | 7,543,500 | 7,840,900 | 7,846,600 |
| ISCI - Boise | 30,689,200 | 28,305,400 | 34,508,400 | 34,835,500 | 37,043,800 | 37,150,600 |
| ISCC - Boise | 29,782,000 | 26,719,400 | 33,458,600 | 33,887,600 | 36,050,700 | 36,149,800 |
| ICI - Orofino | 11,995,900 | 10,658,700 | 13,660,100 | 13,939,900 | 14,818,100 | 14,852,300 |
| IMSI - Boise | 13,708,700 | 12,397,200 | 15,790,300 | 15,933,700 | 17,034,000 | 17,082,700 |
| NICI - Cottonwood | 6,860,300 | 6,470,100 | 7,617,300 | 7,833,100 | 8,240,000 | 8,269,000 |
| SICI - Boise | 12,685,500 | 12,925,500 | 16,998,800 | 16,193,700 | 17,111,900 | 17,172,900 |
| SAWC | 8,259,300 | 6,203,600 | 8,736,400 | 8,804,800 | 9,312,800 | 9,349,800 |
| PWCC | 8,090,900 | 8,157,900 | 8,992,700 | 9,133,500 | 9,725,600 | 9,750,000 |
| SBWCC | 4,642,300 | 4,632,300 | 5,159,300 | 5,369,600 | 5,680,400 | 5,700,900 |
| Correctional Alternative Placement | 0 | 0 | 0 | 0 | 0 | 8,289,000 |
| Total: | 134,606,000 | 122,709,600 | 163,566,500 | 153,474,900 | 162,858,200 | 171,613,600 |
| BY FUND SOURCE | | | | | | |
| General | 119,461,100 | 113,129,700 | 134,769,900 | 136,211,600 | 145,024,600 | 153,441,400 |
| Dedicated | 13,754,500 | 8,531,700 | 16,852,500 | 15,306,300 | 15,843,500 | 16,176,900 |
| Federal | 1,390,400 | 1,048,200 | 11,944,100 | 1,957,000 | 1,990,100 | 1,995,300 |
| Total: | 134,606,000 | 122,709,600 | 163,566,500 | 153,474,900 | 162,858,200 | 171,613,600 |
| Percent Change: | | (8.8%) | 33.3% | (6.2%) | (0.4%) | 4.9% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 104,290,100 | 93,086,300 | 120,514,000 | 123,962,300 | 133,345,600 | 139,936,200 |
| Operating Expenditures | 27,347,500 | 27,811,200 | 29,850,200 | 27,469,300 | 27,469,300 | 29,634,100 |
| Capital Outlay | 2,968,400 | 1,812,100 | 13,202,300 | 2,043,300 | 2,043,300 | 2,043,300 |
| Total: | 134,606,000 | 122,709,600 | 163,566,500 | 153,474,900 | 162,858,200 | 171,613,600 |
| Full-Time Positions (FTP) | 1,459.50 | 1,459.50 | 1,484.50 | 1,482.50 | 1,482.50 | 1,560.50 |

State Prisons includes Prisons Administration and the ten adult correctional institutions in Idaho.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|-----------------|--------------------|-------------------|-------------------|--------------------|
| FY 2023 Original Appropriation | 1,484.50 | 130,467,000 | 15,922,600 | 11,944,100 | 158,333,700 |
| Reappropriation | 0.00 | 500,000 | 0 | 0 | 500,000 |
| Supplementals | 0.00 | 3,802,900 | 929,900 | 0 | 4,732,800 |
| FY 2023 Total Appropriation | 1,484.50 | 134,769,900 | 16,852,500 | 11,944,100 | 163,566,500 |
| Executive Carry Forward | 0.00 | 3,161,000 | 1,840,000 | 42,700 | 5,043,700 |
| Removal of One-Time Expenditures | 0.00 | (7,785,700) | (6,160,600) | (10,042,700) | (23,989,000) |
| Base Adjustments | (5.00) | (317,900) | (180,600) | 0 | (498,500) |
| FY 2024 Base | 1,479.50 | 129,827,300 | 12,351,300 | 1,944,100 | 144,122,700 |
| Personnel Cost Benefits | 0.00 | 2,553,200 | 168,100 | 7,900 | 2,729,200 |
| Inflationary Adjustments | 0.00 | 647,500 | 53,100 | 0 | 700,600 |
| Replacement Items | 0.00 | 0 | 2,406,600 | 0 | 2,406,600 |
| Statewide Cost Allocation | 0.00 | (49,000) | (2,500) | 0 | (51,500) |
| Change in Employee Compensation | 0.00 | 8,651,800 | 531,100 | 21,200 | 9,204,100 |
| FY 2024 Program Maintenance | 1,479.50 | 141,630,800 | 15,507,700 | 1,973,200 | 159,111,700 |
| Line Items | 81.00 | 10,408,400 | 586,500 | 15,000 | 11,009,900 |
| DHR Consolidation | 0.00 | 1,402,200 | 82,700 | 7,100 | 1,492,000 |
| FY 2024 Total | 1,560.50 | 153,441,400 | 16,176,900 | 1,995,300 | 171,613,600 |
| % Chg from FY 2023 Orig Approp. | 5.1% | 17.6% | 1.6% | (83.3%) | 8.4% |
| % Chg from FY 2023 Total Approp. | 5.1% | 13.9% | (4.0%) | (83.3%) | 4.9% |

I. State Prisons: Prisons Administration

Agency Number & Appropriation Unit: 230 CCAL

Bill Number & Chapter: H351 (Ch.187), H357 (Ch.204)

PROGRAM DESCRIPTION: Prisons Administration has oversight over nine state prisons. It ensures compliance with all policies and procedures, and state and federal guidelines.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 5,715,400 | 4,558,300 | 5,779,600 | 4,767,000 | 5,017,000 | 5,022,000 |
| Dedicated | 786,100 | 633,000 | 920,900 | 819,500 | 833,800 | 829,300 |
| Federal | 1,390,400 | 1,048,200 | 11,944,100 | 1,957,000 | 1,990,100 | 1,995,300 |
| Total: | 7,891,900 | 6,239,500 | 18,644,600 | 7,543,500 | 7,840,900 | 7,846,600 |
| Percent Change: | | (20.9%) | 198.8% | (59.5%) | (57.9%) | (57.9%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 2,448,100 | 2,265,300 | 4,460,300 | 4,759,100 | 5,056,500 | 5,062,200 |
| Operating Expenditures | 4,296,000 | 3,294,600 | 3,241,300 | 2,448,300 | 2,448,300 | 2,448,300 |
| Capital Outlay | 1,147,800 | 679,600 | 10,943,000 | 336,100 | 336,100 | 336,100 |
| Total: | 7,891,900 | 6,239,500 | 18,644,600 | 7,543,500 | 7,840,900 | 7,846,600 |
| Full-Time Positions (FTP) | 23.00 | 23.00 | 49.00 | 52.00 | 52.00 | 52.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|------------------|------------------|-------------------|-------------------|
| FY 2023 Original Appropriation | 49.00 | 3,972,600 | 920,900 | 11,944,100 | 16,837,600 |
| Prior Year Reappropriation | 0.00 | 500,000 | 0 | 0 | 500,000 |
| 1. Current Year Inflation | 0.00 | 557,000 | 0 | 0 | 557,000 |
| 5. Firing Squad Trailer (H186) | 0.00 | 750,000 | 0 | 0 | 750,000 |
| FY 2023 Total Appropriation | 49.00 | 5,779,600 | 920,900 | 11,944,100 | 18,644,600 |
| Executive Carry Forward | 0.00 | 2,667,300 | 684,200 | 42,700 | 3,394,200 |
| FY 2023 Estimated Expenditures | 49.00 | 8,446,900 | 1,605,100 | 11,986,800 | 22,038,800 |
| Removal of Onetime Expenditures | 0.00 | (4,474,300) | (889,600) | (10,042,700) | (15,406,600) |
| Base Adjustments | 0.00 | 330,800 | (38,000) | 0 | 292,800 |
| FY 2024 Base | 49.00 | 4,303,400 | 677,500 | 1,944,100 | 6,925,000 |
| Personnel Benefit Costs | 0.00 | 73,500 | 4,000 | 7,900 | 85,400 |
| Inflationary Adjustments | 0.00 | 7,100 | 0 | 0 | 7,100 |
| Replacement Items | 0.00 | 0 | 135,900 | 0 | 135,900 |
| Statewide Cost Allocation | 0.00 | (6,200) | 0 | 0 | (6,200) |
| Change in Employee Compensation | 0.00 | 223,100 | 6,100 | 21,200 | 250,400 |
| FY 2024 Maintenance (MCO) | 49.00 | 4,600,900 | 823,500 | 1,973,200 | 7,397,600 |
| 1. Increase Cost of Inflation | 0.00 | 20,900 | 0 | 0 | 20,900 |
| 6. Transport Expansion | 3.00 | 356,600 | 0 | 0 | 356,600 |
| Educator Career Ladder | 0.00 | 0 | 4,200 | 15,000 | 19,200 |
| DHR Consolidation | 0.00 | 43,600 | 1,600 | 7,100 | 52,300 |
| FY 2024 Total Appropriation | 52.00 | 5,022,000 | 829,300 | 1,995,300 | 7,846,600 |
| % Change From FY 2023 Original Approp. | 6.1% | 26.4% | (9.9%) | (83.3%) | (53.4%) |
| % Change From FY 2023 Total Approp. | 6.1% | (13.1%) | (9.9%) | (83.3%) | (57.9%) |

FISCAL YEAR 2023 SUPPLEMENTAL: H351 provided additional onetime funding in FY 2023 for inflation of supplies, food, institutional supplies, clothing and personal care, and utilities totaling \$1,971,900 department wide. Supplemental number 5, through H357 provided funding to address the fiscal impact of H186, which adds the firing squad as an alternative method of execution when lethal injection is unavailable.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation which included an additional 6% for public safety positions, and human resource consolidation, (details on p. 5). Line item 1 provided ongoing funding for inflation of supplies, food, institutional supplies, clothing and personal care, and utilities totaling \$2,550,800 department wide. Line item 6 provided funding for three positions and three vans to transport residents between various facilities and to offsite appointments in a timely manner. Lastly, there was \$144,000 department wide appropriated to mirror the educator career ladder.

LEGISLATIVE REQUIREMENTS: Section 2 of H357 provided reappropriation authority for any unused and unencumbered funds at the end of FY 2023 for refurbishing its facility to meet safety and execution requirements for the firing squad.

| FY 2024 APPROPRIATION: | | <u>FTP</u> | <u>Pers. Cost</u> | <u>Oper Exp</u> | <u>Cap Out</u> | <u>T/B Pymnts</u> | <u>Total</u> |
|-------------------------------|----------------------------|-------------------|--------------------------|------------------------|-----------------------|--------------------------|---------------------|
| G 10000 | General | 43.00 | 3,965,200 | 936,800 | 0 | 0 | 4,902,000 |
| OT G 10000 | General | 0.00 | 0 | 4,500 | 115,500 | 0 | 120,000 |
| OT D 28200 | Inmate Labor | 0.00 | 0 | 46,000 | 17,000 | 0 | 63,000 |
| D 34900 | Miscellaneous Revenue | 2.00 | 372,000 | 161,400 | 0 | 0 | 533,400 |
| D 48105 | Penitentiary Income | 0.00 | 0 | 0 | 160,000 | 0 | 160,000 |
| OT D 48105 | Penitentiary Income | 0.00 | 0 | 29,300 | 43,600 | 0 | 72,900 |
| F 34430 | ARPA State Fiscal Recovery | 0.00 | 0 | 500,000 | 0 | 0 | 500,000 |
| F 34800 | Federal Grant | 7.00 | 725,000 | 770,300 | 0 | 0 | 1,495,300 |
| Totals: | | 52.00 | 5,062,200 | 2,448,300 | 336,100 | 0 | 7,846,600 |

II. State Prisons: Idaho State Correctional Institution - Boise

Agency Number & Appropriation Unit: 230 CCAC

Bill Number & Chapter: H351 (Ch.187)

PROGRAM DESCRIPTION: Idaho State Correctional Institution is the state's oldest and largest state-operated 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 inmates. The compound includes a chapel, recreation center, school, large correctional industries operation, and a medical clinic. The safe operating capacity at ISCI is 1,577 beds.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 28,415,500 | 26,340,900 | 31,508,400 | 31,929,700 | 34,086,600 | 34,190,200 |
| Dedicated | 2,273,700 | 1,964,500 | 3,000,000 | 2,905,800 | 2,957,200 | 2,960,400 |
| Total: | 30,689,200 | 28,305,400 | 34,508,400 | 34,835,500 | 37,043,800 | 37,150,600 |
| Percent Change: | | (7.8%) | 21.9% | 0.9% | 7.3% | 7.7% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 25,674,600 | 22,404,800 | 28,165,400 | 28,850,500 | 31,058,800 | 31,165,600 |
| Operating Expenditures | 4,855,000 | 5,731,400 | 5,828,600 | 5,395,100 | 5,395,100 | 5,395,100 |
| Capital Outlay | 159,600 | 169,200 | 514,400 | 589,900 | 589,900 | 589,900 |
| Total: | 30,689,200 | 28,305,400 | 34,508,400 | 34,835,500 | 37,043,800 | 37,150,600 |
| Full-Time Positions (FTP) | 367.00 | 367.00 | 348.00 | 346.00 | 346.00 | 346.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|---------------|-------------------|------------------|----------------|-------------------|
| FY 2023 Original Appropriation | 348.00 | 30,743,000 | 2,647,200 | 0 | 33,390,200 |
| 1. Current Year Inflation | 0.00 | 765,400 | 352,800 | 0 | 1,118,200 |
| FY 2023 Total Appropriation | 348.00 | 31,508,400 | 3,000,000 | 0 | 34,508,400 |
| Executive Carry Forward | 0.00 | 57,300 | 152,100 | 0 | 209,400 |
| FY 2023 Estimated Expenditures | 348.00 | 31,565,700 | 3,152,100 | 0 | 34,717,800 |
| Removal of Overtime Expenditures | 0.00 | (822,700) | (1,142,500) | 0 | (1,965,200) |
| Base Adjustments | (2.00) | (467,800) | 0 | 0 | (467,800) |
| FY 2024 Base | 346.00 | 30,275,200 | 2,009,600 | 0 | 32,284,800 |
| Personnel Benefit Costs | 0.00 | 619,500 | 17,100 | 0 | 636,600 |
| Inflationary Adjustments | 0.00 | 129,500 | 33,200 | 0 | 162,700 |
| Replacement Items | 0.00 | 0 | 707,500 | 0 | 707,500 |
| Statewide Cost Allocation | 0.00 | (9,400) | 0 | 0 | (9,400) |
| Change in Employee Compensation | 0.00 | 2,140,300 | 42,000 | 0 | 2,182,300 |
| FY 2024 Maintenance (MCO) | 346.00 | 33,155,100 | 2,809,400 | 0 | 35,964,500 |
| 1. Increase Cost of Inflation | 0.00 | 685,000 | 108,000 | 0 | 793,000 |
| 4. Resident Pay Increase | 0.00 | 0 | 24,000 | 0 | 24,000 |
| Educator Career Ladder | 0.00 | 9,600 | 9,600 | 0 | 19,200 |
| DHR Consolidation | 0.00 | 340,500 | 9,400 | 0 | 349,900 |
| FY 2024 Total Appropriation | 346.00 | 34,190,200 | 2,960,400 | 0 | 37,150,600 |
| % Change From FY 2023 Original Approp. | (0.6%) | 11.2% | 11.8% | 0.0% | 11.3% |
| % Change From FY 2023 Total Approp. | (0.6%) | 8.5% | (1.3%) | 0.0% | 7.7% |

FISCAL YEAR 2023 SUPPLEMENTAL: H351 provided additional onetime funding in FY 2023 for inflation of supplies, food, institutional supplies, clothing and personal care, and utilities totaling \$1,971,900 department wide.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation which included an additional 6% for public safety positions, and human resource consolidation (details on p. 5). Line item 1 provided ongoing funding for inflation of supplies, food, institutional supplies, clothing and personal care, and utilities totaling \$2,550,800 department wide. Line item 4 provided funding for an average of a 10% pay increase for inmate jobs which include janitors, food service, maintenance, laundry, and driving, among others; this totaled \$132,000 department wide. Lastly, there was \$144,000 department wide appropriated to mirror the educator career ladder.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|--------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 337.00 | 30,332,200 | 3,858,000 | 0 | 0 | 34,190,200 |
| D 28200 Inmate Labor | 0.00 | 0 | 50,100 | 0 | 0 | 50,100 |
| OT D 28200 Inmate Labor | 0.00 | 0 | 53,000 | 157,500 | 0 | 210,500 |
| D 34900 Miscellaneous Revenue | 9.00 | 833,400 | 224,000 | 0 | 0 | 1,057,400 |
| D 48105 Penitentiary Income | 0.00 | 0 | 1,145,400 | 0 | 0 | 1,145,400 |
| OT D 48105 Penitentiary Income | 0.00 | 0 | 64,600 | 432,400 | 0 | 497,000 |
| Totals: | 346.00 | 31,165,600 | 5,395,100 | 589,900 | 0 | 37,150,600 |

III. State Prisons: Idaho State Correctional Center - Boise

Agency Number & Appropriation Unit: 230 CCAV

Bill Number & Chapter: H351 (Ch.187)

PROGRAM DESCRIPTION: The Idaho State Correctional Center opened in July 2000 as the first state-owned, privately operated facility. It was built on state property by the Corrections Corp. of America (CCA) and operated by CCA until July 1, 2014, at which time the Department of Correction assumed full management and operation. It houses close, medium, and minimum-custody male offenders. The safe operating capacity at this facility is 2,128 beds.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 29,165,700 | 26,281,600 | 32,389,700 | 33,302,700 | 35,465,800 | 35,564,900 |
| Dedicated | 616,300 | 437,800 | 1,068,900 | 584,900 | 584,900 | 584,900 |
| Total: | 29,782,000 | 26,719,400 | 33,458,600 | 33,887,600 | 36,050,700 | 36,149,800 |
| Percent Change: | | (10.3%) | 25.2% | 1.3% | 7.7% | 8.0% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 23,726,600 | 20,199,000 | 26,500,800 | 27,368,200 | 29,531,300 | 29,630,400 |
| Operating Expenditures | 6,003,500 | 6,397,100 | 6,855,700 | 6,519,400 | 6,519,400 | 6,519,400 |
| Capital Outlay | 51,900 | 123,300 | 102,100 | 0 | 0 | 0 |
| Total: | 29,782,000 | 26,719,400 | 33,458,600 | 33,887,600 | 36,050,700 | 36,149,800 |
| Full-Time Positions (FTP) | 336.00 | 336.00 | 327.00 | 327.00 | 327.00 | 327.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|---------------|-------------------|------------------|----------------|-------------------|
| FY 2023 Original Appropriation | 327.00 | 31,856,800 | 728,900 | 0 | 32,585,700 |
| 1. Current Year Inflation | 0.00 | 532,900 | 340,000 | 0 | 872,900 |
| FY 2023 Total Appropriation | 327.00 | 32,389,700 | 1,068,900 | 0 | 33,458,600 |
| Executive Carry Forward | 0.00 | 54,500 | 0 | 0 | 54,500 |
| FY 2023 Estimated Expenditures | 327.00 | 32,444,200 | 1,068,900 | 0 | 33,513,100 |
| Removal of Onetime Expenditures | 0.00 | (587,400) | (641,200) | 0 | (1,228,600) |
| Base Adjustments | 0.00 | 2,600 | 0 | 0 | 2,600 |
| FY 2024 Base | 327.00 | 31,859,400 | 427,700 | 0 | 32,287,100 |
| Personnel Benefit Costs | 0.00 | 618,200 | 0 | 0 | 618,200 |
| Inflationary Adjustments | 0.00 | 187,000 | 0 | 0 | 187,000 |
| Replacement Items | 0.00 | 0 | 120,200 | 0 | 120,200 |
| Statewide Cost Allocation | 0.00 | 2,100 | 0 | 0 | 2,100 |
| Change in Employee Compensation | 0.00 | 2,108,000 | 0 | 0 | 2,108,000 |
| FY 2024 Maintenance (MCO) | 327.00 | 34,774,700 | 547,900 | 0 | 35,322,600 |
| 1. Increase Cost of Inflation | 0.00 | 412,400 | 0 | 0 | 412,400 |
| 4. Resident Pay Increase | 0.00 | 0 | 37,000 | 0 | 37,000 |
| Educator Career Ladder | 0.00 | 43,400 | 0 | 0 | 43,400 |
| DHR Consolidation | 0.00 | 334,400 | 0 | 0 | 334,400 |
| FY 2024 Total Appropriation | 327.00 | 35,564,900 | 584,900 | 0 | 36,149,800 |
| % Change From FY 2023 Original Approp. | 0.0% | 11.6% | (19.8%) | 0.0% | 10.9% |
| % Change From FY 2023 Total Approp. | 0.0% | 9.8% | (45.3%) | 0.0% | 8.0% |

FISCAL YEAR 2023 SUPPLEMENTAL: H351 provided additional onetime funding in FY 2023 for inflation of supplies, food, institutional supplies, clothing and personal care, and utilities totaling \$1,971,900 department wide.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation which included an additional 6% for public safety positions, and human resource consolidation (details on p. 5). Line item 1 provided ongoing funding for inflation of supplies, food, institutional supplies, clothing and personal care, and utilities totaling \$2,550,800 department wide. Line item 4 provided funding for an average of a 10% pay increase for inmate jobs which include janitors, food service, maintenance, laundry, and driving, among others; this totaled \$132,000 department wide. Lastly, there was \$144,000 department wide appropriated to mirror the educator career ladder.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|--------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 327.00 | 29,630,400 | 5,934,500 | 0 | 0 | 35,564,900 |
| D 28200 Inmate Labor | 0.00 | 0 | 2,400 | 0 | 0 | 2,400 |
| OT D 28200 Inmate Labor | 0.00 | 0 | 30,300 | 0 | 0 | 30,300 |
| D 34900 Miscellaneous Revenue | 0.00 | 0 | 462,300 | 0 | 0 | 462,300 |
| OT D 48105 Penitentiary Income | 0.00 | 0 | 89,900 | 0 | 0 | 89,900 |
| Totals: | 327.00 | 29,630,400 | 6,519,400 | 0 | 0 | 36,149,800 |

IV. State Prisons: Idaho Correctional Institution - Orofino

Agency Number & Appropriation Unit: 230 CCAD

Bill Number & Chapter: H351 (Ch.187)

PROGRAM DESCRIPTION: Idaho Correctional Institution - Orofino is a modified state school and hospital mental health building. A new wing was added in 1988. It is a standard prison designed for male inmates of all custody levels including protective custody inmates. ICIO offers vocational work programs, education, and other programming opportunities with a safe operating capacity of 584 beds.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 10,294,700 | 9,651,200 | 11,682,300 | 11,989,700 | 12,780,400 | 12,810,000 |
| Dedicated | 1,701,200 | 1,007,500 | 1,977,800 | 1,950,200 | 2,037,700 | 2,042,300 |
| Total: | 11,995,900 | 10,658,700 | 13,660,100 | 13,939,900 | 14,818,100 | 14,852,300 |
| Percent Change: | | (11.1%) | 28.2% | 2.0% | 8.5% | 8.7% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 9,548,200 | 8,255,500 | 10,970,600 | 11,321,700 | 12,199,900 | 12,234,100 |
| Operating Expenditures | 2,306,200 | 2,269,400 | 2,440,900 | 2,444,300 | 2,444,300 | 2,444,300 |
| Capital Outlay | 141,500 | 133,800 | 248,600 | 173,900 | 173,900 | 173,900 |
| Total: | 11,995,900 | 10,658,700 | 13,660,100 | 13,939,900 | 14,818,100 | 14,852,300 |
| Full-Time Positions (FTP) | 131.00 | 131.00 | 132.00 | 132.00 | 132.00 | 132.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|---------------|-------------------|------------------|----------------|-------------------|
| FY 2023 Original Appropriation | 132.00 | 11,489,300 | 1,970,300 | 0 | 13,459,600 |
| 1. Supplemental | 0.00 | 193,000 | 7,500 | 0 | 200,500 |
| FY 2023 Total Appropriation | 132.00 | 11,682,300 | 1,977,800 | 0 | 13,660,100 |
| Executive Carry Forward | 0.00 | 102,100 | 57,400 | 0 | 159,500 |
| FY 2023 Estimated Expenditures | 132.00 | 11,784,400 | 2,035,200 | 0 | 13,819,600 |
| Removal of Onetime Expenditures | 0.00 | (295,100) | (313,500) | 0 | (608,600) |
| Base Adjustments | 0.00 | 2,100 | 0 | 0 | 2,100 |
| FY 2024 Base | 132.00 | 11,491,400 | 1,721,700 | 0 | 13,213,100 |
| Personnel Benefit Costs | 0.00 | 230,700 | 26,600 | 0 | 257,300 |
| Inflationary Adjustments | 0.00 | 63,600 | 3,500 | 0 | 67,100 |
| Replacement Items | 0.00 | 0 | 173,900 | 0 | 173,900 |
| Statewide Cost Allocation | 0.00 | 5,400 | 800 | 0 | 6,200 |
| Change in Employee Compensation | 0.00 | 770,300 | 87,700 | 0 | 858,000 |
| FY 2024 Maintenance (MCO) | 132.00 | 12,561,400 | 2,014,200 | 0 | 14,575,600 |
| 1. Increase Cost of Inflation | 0.00 | 115,600 | 10,000 | 0 | 125,600 |
| 4. Resident Pay Increase | 0.00 | 0 | 5,000 | 0 | 5,000 |
| Educator Career Ladder | 0.00 | 9,600 | 0 | 0 | 9,600 |
| DHR Consolidation | 0.00 | 123,400 | 13,100 | 0 | 136,500 |
| FY 2024 Total Appropriation | 132.00 | 12,810,000 | 2,042,300 | 0 | 14,852,300 |
| % Change From FY 2023 Original Approp. | 0.0% | 11.5% | 3.7% | 0.0% | 10.3% |
| % Change From FY 2023 Total Approp. | 0.0% | 9.7% | 3.3% | 0.0% | 8.7% |

FISCAL YEAR 2023 SUPPLEMENTAL: H351 provided additional onetime funding in FY 2023 for inflation of supplies, food, institutional supplies, clothing and personal care, and utilities totaling \$1,971,900 department wide.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation which included an additional 6% for public safety positions, and human resource consolidation (details on p. 5). Line item 1 provided ongoing funding for inflation of supplies, food, institutional supplies, clothing and personal care, and utilities totaling \$2,550,800 department wide. Line item 4 provided funding for an average of a 10% pay increase for inmate jobs which include janitors, food service, maintenance, laundry, and driving, among others, this totaled \$132,000 department wide. Lastly, there was \$144,000 department wide appropriated to mirror the educator career ladder.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|--------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 119.00 | 11,010,800 | 1,799,200 | 0 | 0 | 12,810,000 |
| D 28200 Inmate Labor | 12.00 | 1,136,300 | 523,300 | 0 | 0 | 1,659,600 |
| OT D 28200 Inmate Labor | 0.00 | 0 | 0 | 42,000 | 0 | 42,000 |
| D 34900 Miscellaneous Revenue | 1.00 | 87,000 | 67,200 | 0 | 0 | 154,200 |
| D 48105 Penitentiary Income | 0.00 | 0 | 54,600 | 0 | 0 | 54,600 |
| OT D 48105 Penitentiary Income | 0.00 | 0 | 0 | 131,900 | 0 | 131,900 |
| Totals: | 132.00 | 12,234,100 | 2,444,300 | 173,900 | 0 | 14,852,300 |

V. State Prisons: Idaho Maximum Security Institution - Boise

Agency Number & Appropriation Unit: 230 CCAG

Bill Number & Chapter: H351 (Ch.187)

PROGRAM DESCRIPTION: Idaho maximum security institution - Boise opened in 1989 to confine Idaho's highest risk offenders. The prison is located within a double perimeter fence reinforced with razor wire and an electronic detection system. The inmate population is composed of a large number of mental health inmates, including civil commitments. Sixteen beds are dedicated for acutely mentally ill inmates. IMSI has restrictive housing beds dedicated to administrative segregation and death row. The remaining beds are allocated for close-custody, general population inmates. The safe operating capacity at IMSI is 553 beds. Of that number, 32 beds are dedicated for mental health, and 16 beds for the acutely mentally ill, or a total 48 beds for those with mental health issues.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 13,219,100 | 12,093,300 | 15,159,500 | 15,483,100 | 16,583,400 | 16,632,100 |
| Dedicated | 489,600 | 303,900 | 630,800 | 450,600 | 450,600 | 450,600 |
| Total: | 13,708,700 | 12,397,200 | 15,790,300 | 15,933,700 | 17,034,000 | 17,082,700 |
| Percent Change: | | (9.6%) | 27.4% | 0.9% | 7.9% | 8.2% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 11,745,700 | 10,153,800 | 13,427,400 | 13,692,400 | 14,792,700 | 14,841,400 |
| Operating Expenditures | 1,876,100 | 2,217,100 | 2,255,600 | 2,027,800 | 2,027,800 | 2,027,800 |
| Capital Outlay | 86,900 | 26,300 | 107,300 | 213,500 | 213,500 | 213,500 |
| Total: | 13,708,700 | 12,397,200 | 15,790,300 | 15,933,700 | 17,034,000 | 17,082,700 |
| Full-Time Positions (FTP) | 167.00 | 167.00 | 166.00 | 164.00 | 164.00 | 164.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|---------------|-------------------|------------------|----------------|-------------------|
| FY 2023 Original Appropriation | 166.00 | 14,855,600 | 563,600 | 0 | 15,419,200 |
| 1. Current Year Inflation | 0.00 | 303,900 | 67,200 | 0 | 371,100 |
| FY 2023 Total Appropriation | 166.00 | 15,159,500 | 630,800 | 0 | 15,790,300 |
| Executive Carry Forward | 0.00 | 148,800 | 95,900 | 0 | 244,700 |
| FY 2023 Estimated Expenditures | 166.00 | 15,308,300 | 726,700 | 0 | 16,035,000 |
| Removal of Onetime Expenditures | 0.00 | (452,700) | (518,900) | 0 | (971,600) |
| Base Adjustments | (2.00) | (93,700) | (75,600) | 0 | (169,300) |
| FY 2024 Base | 164.00 | 14,761,900 | 132,200 | 0 | 14,894,100 |
| Personnel Benefit Costs | 0.00 | 299,900 | 0 | 0 | 299,900 |
| Inflationary Adjustments | 0.00 | 61,500 | 1,400 | 0 | 62,900 |
| Replacement Items | 0.00 | 0 | 305,500 | 0 | 305,500 |
| Statewide Cost Allocation | 0.00 | (15,000) | 0 | 0 | (15,000) |
| Change in Employee Compensation | 0.00 | 1,089,500 | 0 | 0 | 1,089,500 |
| FY 2024 Maintenance (MCO) | 164.00 | 16,197,800 | 439,100 | 0 | 16,636,900 |
| 1. Increase Cost of Inflation | 0.00 | 262,400 | 4,500 | 0 | 266,900 |
| 4. Resident Pay Increase | 0.00 | 0 | 7,000 | 0 | 7,000 |
| Educator Career Ladder | 0.00 | 4,800 | 0 | 0 | 4,800 |
| Human Resource Consolidation | 0.00 | 167,100 | 0 | 0 | 167,100 |
| FY 2024 Total Appropriation | 164.00 | 16,632,100 | 450,600 | 0 | 17,082,700 |
| % Change From FY 2023 Original Approp. | (1.2%) | 12.0% | (20.0%) | 0.0% | 10.8% |
| % Change From FY 2023 Total Approp. | (1.2%) | 9.7% | (28.6%) | 0.0% | 8.2% |

FISCAL YEAR 2023 SUPPLEMENTAL: H351 provided additional onetime funding in FY 2023 for inflation of supplies, food, institutional supplies, clothing and personal care, and utilities totaling \$1,971,900 department wide.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation which included an additional 6% for public safety positions, and human resource consolidation (details on p. 5). Line item 1 provided ongoing funding for inflation of supplies, food, institutional supplies, clothing and personal care, and utilities totaling \$2,550,800 department wide. Line item 4 provided funding for an average of a 10% pay increase for inmate jobs which include janitors, food service, maintenance, laundry, and driving, among others; this totaled \$132,000 department wide. Lastly, there was \$144,000 department wide appropriated to mirror the educator career ladder.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|--------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 164.00 | 14,841,400 | 1,790,700 | 0 | 0 | 16,632,100 |
| D 28200 Inmate Labor | 0.00 | 0 | 52,700 | 0 | 0 | 52,700 |
| OT D 28200 Inmate Labor | 0.00 | 0 | 10,500 | 63,200 | 0 | 73,700 |
| D 34900 Miscellaneous Revenue | 0.00 | 0 | 71,100 | 0 | 0 | 71,100 |
| D 48105 Penitentiary Income | 0.00 | 0 | 21,300 | 0 | 0 | 21,300 |
| OT D 48105 Penitentiary Income | 0.00 | 0 | 81,500 | 150,300 | 0 | 231,800 |
| Totals: | 164.00 | 14,841,400 | 2,027,800 | 213,500 | 0 | 17,082,700 |

VI. State Prisons: North Idaho Correctional Institution - Cottonwood

Agency Number & Appropriation Unit: 230 CCAE

Bill Number & Chapter: H351 (Ch.187)

PROGRAM DESCRIPTION: North Idaho Correctional Institution - Cottonwood is a former military radar station north of the town of Cottonwood. This is a program-specific prison designed for male inmates sentenced to a retained jurisdiction commitment (rider) 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. The safe operating capacity at NICI is 426 beds.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 6,364,700 | 6,206,800 | 7,090,900 | 7,252,600 | 7,657,700 | 7,685,300 |
| Dedicated | 495,600 | 263,300 | 526,400 | 580,500 | 582,300 | 583,700 |
| Total: | 6,860,300 | 6,470,100 | 7,617,300 | 7,833,100 | 8,240,000 | 8,269,000 |
| Percent Change: | | (5.7%) | 17.7% | 2.8% | 8.2% | 8.6% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 5,369,700 | 5,214,400 | 6,025,400 | 6,186,500 | 6,593,400 | 6,622,400 |
| Operating Expenditures | 1,463,200 | 1,241,600 | 1,540,100 | 1,414,000 | 1,414,000 | 1,414,000 |
| Capital Outlay | 27,400 | 14,100 | 51,800 | 232,600 | 232,600 | 232,600 |
| Total: | 6,860,300 | 6,470,100 | 7,617,300 | 7,833,100 | 8,240,000 | 8,269,000 |
| Full-Time Positions (FTP) | 76.00 | 76.00 | 76.00 | 76.00 | 76.00 | 76.00 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 76.00 | 6,994,700 | 451,400 | 0 | 7,446,100 | |
| 1. Current Year Inflation | 0.00 | 96,200 | 75,000 | 0 | 171,200 | |
| FY 2023 Total Appropriation | 76.00 | 7,090,900 | 526,400 | 0 | 7,617,300 | |
| Executive Carry Forward | 0.00 | 42,400 | 170,500 | 0 | 212,900 | |
| FY 2023 Estimated Expenditures | 76.00 | 7,133,300 | 696,900 | 0 | 7,830,200 | |
| Removal of Onetime Expenditures | 0.00 | (138,600) | (482,400) | 0 | (621,000) | |
| Base Adjustments | 0.00 | (15,800) | 0 | 0 | (15,800) | |
| FY 2024 Base | 76.00 | 6,978,900 | 214,500 | 0 | 7,193,400 | |
| Personnel Benefit Costs | 0.00 | 124,900 | 1,200 | 0 | 126,100 | |
| Inflationary Adjustments | 0.00 | 31,800 | 0 | 0 | 31,800 | |
| Replacement Items | 0.00 | 0 | 347,900 | 0 | 347,900 | |
| Statewide Cost Allocation | 0.00 | (2,300) | 0 | 0 | (2,300) | |
| Change in Employee Compensation | 0.00 | 395,200 | 3,000 | 0 | 398,200 | |
| FY 2024 Maintenance (MCO) | 76.00 | 7,528,500 | 566,600 | 0 | 8,095,100 | |
| 1. Increase Cost of Inflation | 0.00 | 68,900 | 0 | 0 | 68,900 | |
| 4. Resident Pay Increase | 0.00 | 0 | 16,500 | 0 | 16,500 | |
| Educator Career Ladder | 0.00 | 14,500 | 0 | 0 | 14,500 | |
| Human Resource Consolidation | 0.00 | 73,400 | 600 | 0 | 74,000 | |
| FY 2024 Total Appropriation | 76.00 | 7,685,300 | 583,700 | 0 | 8,269,000 | |
| % Change From FY 2023 Original Approp. | 0.0% | 9.9% | 29.3% | 0.0% | 11.1% | |
| % Change From FY 2023 Total Approp. | 0.0% | 8.4% | 10.9% | 0.0% | 8.6% | |

FISCAL YEAR 2023 SUPPLEMENTAL: H351 provided additional onetime funding in FY 2023 for inflation of supplies, food, institutional supplies, clothing and personal care, and utilities totaling \$1,971,900 department wide.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation which included an additional 6% for public safety positions, and human resource consolidation (details on p. 5). Line item 1 provided ongoing funding for inflation of supplies, food, institutional supplies, clothing and personal care, and utilities totaling \$2,550,800 department wide. Line item 4 provided funding for an average of a 10% pay increase for inmate jobs which include janitors, food service, maintenance, laundry, and driving, among others; this totaled \$132,000 department wide. Lastly, there was \$144,000 department wide appropriated to mirror the educator career ladder.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|--------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 75.00 | 6,556,000 | 1,129,300 | 0 | 0 | 7,685,300 |
| D 28200 Inmate Labor | 0.00 | 0 | 43,200 | 0 | 0 | 43,200 |
| OT D 28200 Inmate Labor | 0.00 | 0 | 53,300 | 57,300 | 0 | 110,600 |
| D 34900 Miscellaneous Revenue | 1.00 | 66,400 | 114,200 | 0 | 0 | 180,600 |
| D 48105 Penitentiary Income | 0.00 | 0 | 12,000 | 0 | 0 | 12,000 |
| OT D 48105 Penitentiary Income | 0.00 | 0 | 62,000 | 175,300 | 0 | 237,300 |
| Totals: | 76.00 | 6,622,400 | 1,414,000 | 232,600 | 0 | 8,269,000 |

VII. State Prisons: South Idaho Correctional Institution - Boise

Agency Number & Appropriation Unit: 230 CCAF

Bill Number & Chapter: H351 (Ch.187)

PROGRAM DESCRIPTION: South Idaho Correctional Institution - Boise (SICI) is a working facility which houses 372 male minimum-custody inmates in a dormitory setting. SICI inmates work in road crews for the Idaho Transportation Department and in firefighting crews for the US Forest Service. SICI's male pre-release program and North Dorm housing units have been converted into female units, housing minimum- and medium-custody inmates, adding 396 female beds. The male pre-release program was moved to the Correctional Alternative Placement Program. The safe operating capacity of the prison is 696 beds.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 9,490,900 | 10,915,600 | 12,234,000 | 12,057,100 | 12,758,000 | 12,807,600 |
| Dedicated | 3,194,600 | 2,009,900 | 4,764,800 | 4,136,600 | 4,353,900 | 4,365,300 |
| Total: | 12,685,500 | 12,925,500 | 16,998,800 | 16,193,700 | 17,111,900 | 17,172,900 |
| Percent Change: | | 1.9% | 31.5% | (4.7%) | 0.7% | 1.0% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 9,094,400 | 9,218,400 | 12,036,100 | 12,317,000 | 13,235,200 | 13,296,200 |
| Operating Expenditures | 2,881,800 | 3,388,100 | 3,895,800 | 3,493,900 | 3,493,900 | 3,493,900 |
| Capital Outlay | 709,300 | 319,000 | 1,066,900 | 382,800 | 382,800 | 382,800 |
| Total: | 12,685,500 | 12,925,500 | 16,998,800 | 16,193,700 | 17,111,900 | 17,172,900 |
| Full-Time Positions (FTP) | 127.00 | 127.00 | 154.00 | 153.00 | 153.00 | 153.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|---------------|-------------------|------------------|----------------|-------------------|
| FY 2023 Original Appropriation | 154.00 | 11,992,800 | 4,754,000 | 0 | 16,746,800 |
| 1. Current Year Inflation | 0.00 | 241,200 | 10,800 | 0 | 252,000 |
| FY 2023 Total Appropriation | 154.00 | 12,234,000 | 4,764,800 | 0 | 16,998,800 |
| Executive Carry Forward | 0.00 | 27,200 | 430,400 | 0 | 457,600 |
| FY 2023 Estimated Expenditures | 154.00 | 12,261,200 | 5,195,200 | 0 | 17,456,400 |
| Removal of Onetime Expenditures | 0.00 | (590,200) | (1,621,400) | 0 | (2,211,600) |
| Base Adjustments | (1.00) | (91,400) | 0 | 0 | (91,400) |
| FY 2024 Base | 153.00 | 11,579,600 | 3,573,800 | 0 | 15,153,400 |
| Personnel Benefit Costs | 0.00 | 208,400 | 63,200 | 0 | 271,600 |
| Inflationary Adjustments | 0.00 | 77,500 | 10,500 | 0 | 88,000 |
| Replacement Items | 0.00 | 0 | 433,400 | 0 | 433,400 |
| Statewide Cost Allocation | 0.00 | (10,800) | (1,700) | 0 | (12,500) |
| Change in Employee Compensation | 0.00 | 708,800 | 217,800 | 0 | 926,600 |
| FY 2024 Maintenance (MCO) | 153.00 | 12,563,500 | 4,297,000 | 0 | 16,860,500 |
| 1. Increase Cost of Inflation | 0.00 | 123,000 | 25,100 | 0 | 148,100 |
| 4. Resident Pay Increase | 0.00 | 0 | 11,000 | 0 | 11,000 |
| Educator Career Ladder | 0.00 | 4,800 | 0 | 0 | 4,800 |
| Human Resource Consolidation | 0.00 | 116,300 | 32,200 | 0 | 148,500 |
| FY 2024 Total Appropriation | 153.00 | 12,807,600 | 4,365,300 | 0 | 17,172,900 |
| % Change From FY 2023 Original Approp. | (0.6%) | 6.8% | (8.2%) | 0.0% | 2.5% |
| % Change From FY 2023 Total Approp. | (0.6%) | 4.7% | (8.4%) | 0.0% | 1.0% |

FISCAL YEAR 2023 SUPPLEMENTAL: H351 provided additional onetime funding in FY 2023 for inflation of supplies, food, institutional supplies, clothing and personal care, and utilities totaling \$1,971,900 department wide.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation which included an additional 6% for public safety positions, and human resource consolidation (details on p. 5). Line item 1 provided ongoing funding for inflation of supplies, food, institutional supplies, clothing and personal care, and utilities totaling \$2,550,800 department wide. Line item 4 provided funding for an average of a 10% pay increase for inmate jobs which include janitors, food service, maintenance, laundry, and driving, among others; this totaled \$132,000 department wide. Lastly, there was \$144,000 department wide appropriated to mirror the educator career ladder.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|--------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 121.00 | 10,399,200 | 2,408,400 | 0 | 0 | 12,807,600 |
| D 28200 Inmate Labor | 30.00 | 2,725,300 | 901,100 | 0 | 0 | 3,626,400 |
| OT D 28200 Inmate Labor | 0.00 | 0 | 50,600 | 90,900 | 0 | 141,500 |
| D 34900 Miscellaneous Revenue | 2.00 | 171,700 | 109,400 | 0 | 0 | 281,100 |
| D 48105 Penitentiary Income | 0.00 | 0 | 24,400 | 0 | 0 | 24,400 |
| OT D 48105 Penitentiary Income | 0.00 | 0 | 0 | 291,900 | 0 | 291,900 |
| Totals: | 153.00 | 13,296,200 | 3,493,900 | 382,800 | 0 | 17,172,900 |

VIII. State Prisons: St. Anthony Work Camp

Agency Number & Appropriation Unit: 230 CCAH

Bill Number & Chapter: H351 (Ch.187)

PROGRAM DESCRIPTION: St. Anthony Work Camp(SAWC), located in the eastern Idaho town of St. Anthony, is designed for low-risk minimum-custody male inmates. The program focus is to provide work therapy by offering full-time, constructive, paid employment to inmates through contracted work and public service projects with government agencies, non-profits, and private employers. SAWC also functions as a pre-release center, offering substance abuse treatment, academic, and vocational education. The safe operating capacity at this facility is 268 beds.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 5,324,100 | 4,899,600 | 5,921,700 | 6,011,000 | 6,394,000 | 6,417,400 |
| Dedicated | 2,935,200 | 1,304,000 | 2,814,700 | 2,793,800 | 2,918,800 | 2,932,400 |
| Total: | 8,259,300 | 6,203,600 | 8,736,400 | 8,804,800 | 9,312,800 | 9,349,800 |
| Percent Change: | | (24.9%) | 40.8% | 0.8% | 6.6% | 7.0% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 6,073,600 | 4,702,400 | 6,904,800 | 6,990,000 | 7,498,000 | 7,535,000 |
| Operating Expenditures | 1,850,000 | 1,258,500 | 1,747,900 | 1,746,800 | 1,746,800 | 1,746,800 |
| Capital Outlay | 335,700 | 242,700 | 83,700 | 68,000 | 68,000 | 68,000 |
| Total: | 8,259,300 | 6,203,600 | 8,736,400 | 8,804,800 | 9,312,800 | 9,349,800 |
| Full-Time Positions (FTP) | 85.00 | 85.00 | 85.00 | 84.00 | 84.00 | 84.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|------------------|------------------|----------------|------------------|
| FY 2023 Original Appropriation | 85.00 | 5,721,400 | 2,812,900 | 0 | 8,534,300 |
| 1. Current Year Inflation | 0.00 | 200,300 | 1,800 | 0 | 202,100 |
| FY 2023 Total Appropriation | 85.00 | 5,921,700 | 2,814,700 | 0 | 8,736,400 |
| Executive Carry Forward | 0.00 | 21,700 | 143,400 | 0 | 165,100 |
| FY 2023 Estimated Expenditures | 85.00 | 5,943,400 | 2,958,100 | 0 | 8,901,500 |
| Removal of Onetime Expenditures | 0.00 | (222,000) | (229,900) | 0 | (451,900) |
| Base Adjustments | (1.00) | (58,000) | (67,000) | 0 | (125,000) |
| FY 2024 Base | 84.00 | 5,663,400 | 2,661,200 | 0 | 8,324,600 |
| Personnel Benefit Costs | 0.00 | 116,200 | 39,500 | 0 | 155,700 |
| Inflationary Adjustments | 0.00 | 31,500 | 1,900 | 0 | 33,400 |
| Replacement Items | 0.00 | 0 | 69,500 | 0 | 69,500 |
| Statewide Cost Allocation | 0.00 | (200) | (1,000) | 0 | (1,200) |
| Change in Employee Compensation | 0.00 | 382,400 | 133,500 | 0 | 515,900 |
| FY 2024 Maintenance (MCO) | 84.00 | 6,193,300 | 2,904,600 | 0 | 9,097,900 |
| 1. Increase Cost of Inflation | 0.00 | 158,200 | 4,100 | 0 | 162,300 |
| 4. Resident Pay Increase | 0.00 | 0 | 6,000 | 0 | 6,000 |
| Educator Career Ladder | 0.00 | 4,800 | 0 | 0 | 4,800 |
| Human Resource Consolidation | 0.00 | 61,100 | 17,700 | 0 | 78,800 |
| FY 2024 Total Appropriation | 84.00 | 6,417,400 | 2,932,400 | 0 | 9,349,800 |
| % Change From FY 2023 Original Approp. | (1.2%) | 12.2% | 4.2% | 0.0% | 9.6% |
| % Change From FY 2023 Total Approp. | (1.2%) | 8.4% | 4.2% | 0.0% | 7.0% |

FISCAL YEAR 2023 SUPPLEMENTAL: H351 provided additional onetime funding in FY 2023 of inflation for supplies, food, institutional supplies, clothing and personal care, and utilities totaling \$1,971,900 departmentwide.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation which included an additional 6% for public safety positions, and human resource consolidation (details on p. 5). Line item 1 provided ongoing funding for inflation of supplies, food, institutional supplies, clothing and personal care, and utilities totaling \$2,550,800 department wide. Line item 4 provided funding for an average of a 10% pay increase for inmate jobs which include janitors, food service, maintenance, laundry, and driving, among others; this totaled \$132,000 department wide. Lastly, there was \$144,000 department wide appropriated to mirror the educator career ladder.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|--------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 63.00 | 5,578,300 | 839,100 | 0 | 0 | 6,417,400 |
| D 28200 Inmate Labor | 21.00 | 1,956,700 | 877,300 | 0 | 0 | 2,834,000 |
| OT D 28200 Inmate Labor | 0.00 | 0 | 1,500 | 0 | 0 | 1,500 |
| D 34900 Miscellaneous Revenue | 0.00 | 0 | 27,000 | 0 | 0 | 27,000 |
| D 48105 Penitentiary Income | 0.00 | 0 | 1,900 | 0 | 0 | 1,900 |
| OT D 48105 Penitentiary Income | 0.00 | 0 | 0 | 68,000 | 0 | 68,000 |
| Totals: | 84.00 | 7,535,000 | 1,746,800 | 68,000 | 0 | 9,349,800 |

IX. State Prisons: Pocatello Women's Correctional Center

Agency Number & Appropriation Unit: 230 CCAI

Bill Number & Chapter: H351 (Ch.187)

PROGRAM DESCRIPTION: Pocatello Women's Correctional Center (PWCC) is the state'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. The safe operating capacity at PWCC is 376 beds.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 7,025,000 | 7,608,100 | 7,967,000 | 8,169,200 | 8,721,400 | 8,742,100 |
| Dedicated | 1,065,900 | 549,800 | 1,025,700 | 964,300 | 1,004,200 | 1,007,900 |
| Total: | 8,090,900 | 8,157,900 | 8,992,700 | 9,133,500 | 9,725,600 | 9,750,000 |
| Percent Change: | | 0.8% | 10.2% | 1.6% | 8.1% | 8.4% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 6,685,900 | 6,805,500 | 7,610,000 | 7,851,700 | 8,443,800 | 8,468,200 |
| Operating Expenditures | 1,156,800 | 1,265,500 | 1,321,700 | 1,266,900 | 1,266,900 | 1,266,900 |
| Capital Outlay | 248,200 | 86,900 | 61,000 | 14,900 | 14,900 | 14,900 |
| Total: | 8,090,900 | 8,157,900 | 8,992,700 | 9,133,500 | 9,725,600 | 9,750,000 |
| Full-Time Positions (FTP) | 92.00 | 92.00 | 92.00 | 92.00 | 92.00 | 92.00 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 92.00 | 7,846,900 | 959,000 | 0 | 8,805,900 | |
| 1. Current Year Inflation | 0.00 | 120,100 | 66,700 | 0 | 186,800 | |
| FY 2023 Total Appropriation | 92.00 | 7,967,000 | 1,025,700 | 0 | 8,992,700 | |
| Executive Carry Forward | 0.00 | 31,800 | 64,500 | 0 | 96,300 | |
| FY 2023 Estimated Expenditures | 92.00 | 7,998,800 | 1,090,200 | 0 | 9,089,000 | |
| Removal of Onetime Expenditures | 0.00 | (151,900) | (204,700) | 0 | (356,600) | |
| FY 2024 Base | 92.00 | 7,846,900 | 885,500 | 0 | 8,732,400 | |
| Personnel Benefit Costs | 0.00 | 161,100 | 16,500 | 0 | 177,600 | |
| Inflationary Adjustments | 0.00 | 36,900 | 2,400 | 0 | 39,300 | |
| Replacement Items | 0.00 | 0 | 44,200 | 0 | 44,200 | |
| Statewide Cost Allocation | 0.00 | (8,500) | (600) | 0 | (9,100) | |
| Change in Employee Compensation | 0.00 | 535,000 | 41,000 | 0 | 576,000 | |
| FY 2024 Maintenance (MCO) | 92.00 | 8,571,400 | 989,000 | 0 | 9,560,400 | |
| 1. Increase Cost of Inflation | 0.00 | 74,200 | 6,800 | 0 | 81,000 | |
| 4. Resident Pay Increase | 0.00 | 0 | 4,000 | 0 | 4,000 | |
| Educator Career Ladder | 0.00 | 9,600 | 0 | 0 | 9,600 | |
| DHR Consolidation | 0.00 | 86,900 | 8,100 | 0 | 95,000 | |
| FY 2024 Total Appropriation | 92.00 | 8,742,100 | 1,007,900 | 0 | 9,750,000 | |
| % Change From FY 2023 Original Approp. | 0.0% | 11.4% | 5.1% | 0.0% | 10.7% | |
| % Change From FY 2023 Total Approp. | 0.0% | 9.7% | (1.7%) | 0.0% | 8.4% | |

FISCAL YEAR 2023 SUPPLEMENTAL: H351 provided additional onetime funding in FY 2023 for inflation of supplies, food, institutional supplies, clothing and personal care, and utilities totaling \$1,971,900 departmentwide.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation which included an additional 6% for public safety positions, and human resource consolidation (details on p. 5). Line item 1 provided ongoing funding for inflation of supplies, food, institutional supplies, clothing and personal care, and utilities totaling \$2,550,800 department wide. Line item 4 provided funding for an average of a 10% pay increase for inmate jobs which include janitors, food service, maintenance, laundry, and driving, among others; this totaled \$132,000 department wide. Lastly, there was \$144,000 department wide appropriated to mirror the educator career ladder.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|--------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 83.50 | 7,735,200 | 1,006,900 | 0 | 0 | 8,742,100 |
| D 28200 Inmate Labor | 5.00 | 434,600 | 80,100 | 0 | 0 | 514,700 |
| OT D 28200 Inmate Labor | 0.00 | 0 | 12,000 | 11,500 | 0 | 23,500 |
| D 34900 Miscellaneous Revenue | 3.50 | 298,400 | 120,400 | 0 | 0 | 418,800 |
| D 48105 Penitentiary Income | 0.00 | 0 | 30,200 | 0 | 0 | 30,200 |
| OT D 48105 Penitentiary Income | 0.00 | 0 | 17,300 | 3,400 | 0 | 20,700 |
| Totals: | 92.00 | 8,468,200 | 1,266,900 | 14,900 | 0 | 9,750,000 |

X. State Prisons: South Boise Women's Correctional Center

Agency Number & Appropriation Unit: 230 CCAP

Bill Number & Chapter: H351 (Ch.187)

PROGRAM DESCRIPTION: The South Boise Women's Correctional Center (SBWCC) houses females under court-retained jurisdiction. 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. The safe operating capacity at SBWCC is 309 beds.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 4,446,000 | 4,574,300 | 5,036,800 | 5,249,500 | 5,560,300 | 5,580,800 |
| Dedicated | 196,300 | 58,000 | 122,500 | 120,100 | 120,100 | 120,100 |
| Total: | 4,642,300 | 4,632,300 | 5,159,300 | 5,369,600 | 5,680,400 | 5,700,900 |
| Percent Change: | | (0.2%) | 11.4% | 4.1% | 10.1% | 10.5% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 3,923,300 | 3,867,200 | 4,413,200 | 4,625,200 | 4,936,000 | 4,956,500 |
| Operating Expenditures | 658,900 | 747,900 | 722,600 | 712,800 | 712,800 | 712,800 |
| Capital Outlay | 60,100 | 17,200 | 23,500 | 31,600 | 31,600 | 31,600 |
| Total: | 4,642,300 | 4,632,300 | 5,159,300 | 5,369,600 | 5,680,400 | 5,700,900 |
| Full-Time Positions (FTP) | 55.50 | 55.50 | 55.50 | 56.50 | 56.50 | 56.50 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|------------------|----------------|----------|------------------|
| FY 2023 Original Appropriation | 55.50 | 4,993,900 | 114,400 | 0 | 5,108,300 |
| 1. Current Year Inflation | 0.00 | 42,900 | 8,100 | 0 | 51,000 |
| FY 2023 Total Appropriation | 55.50 | 5,036,800 | 122,500 | 0 | 5,159,300 |
| Executive Carry Forward | 0.00 | 7,900 | 41,600 | 0 | 49,500 |
| FY 2023 Estimated Expenditures | 55.50 | 5,044,700 | 164,100 | 0 | 5,208,800 |
| Removal of Onetime Expenditures | 0.00 | (50,800) | (116,500) | 0 | (167,300) |
| Base Adjustments | 1.00 | 73,300 | 0 | 0 | 73,300 |
| FY 2024 Base | 56.50 | 5,067,200 | 47,600 | 0 | 5,114,800 |
| Personnel Benefit Costs | 0.00 | 100,800 | 0 | 0 | 100,800 |
| Inflationary Adjustments | 0.00 | 21,100 | 200 | 0 | 21,300 |
| Replacement Items | 0.00 | 0 | 68,600 | 0 | 68,600 |
| Statewide Cost Allocation | 0.00 | (4,100) | 0 | 0 | (4,100) |
| Change in Employee Compensation | 0.00 | 299,200 | 0 | 0 | 299,200 |
| FY 2024 Maintenance (MCO) | 56.50 | 5,484,200 | 116,400 | 0 | 5,600,600 |
| 1. Increase Cost of Inflation | 0.00 | 26,600 | 700 | 0 | 27,300 |
| 4. Resident Pay Increase | 0.00 | 0 | 3,000 | 0 | 3,000 |
| Educator Career Ladder | 0.00 | 14,500 | 0 | 0 | 14,500 |
| DHR Consolidation | 0.00 | 55,500 | 0 | 0 | 55,500 |
| FY 2024 Total Appropriation | 56.50 | 5,580,800 | 120,100 | 0 | 5,700,900 |
| % Change From FY 2023 Original Approp. | 1.8% | 11.8% | 5.0% | 0.0% | 11.6% |
| % Change From FY 2023 Total Approp. | 1.8% | 10.8% | (2.0%) | 0.0% | 10.5% |

FISCAL YEAR 2023 SUPPLEMENTAL: H351 provided additional onetime funding in FY 2023 for inflation of supplies, food, institutional supplies, clothing and personal care, and utilities totaling \$1,971,900 department wide.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation which included an additional 6% for public safety positions, and human resource consolidation (details on p. 5). Line item 1 provided ongoing funding for inflation of supplies, food, institutional supplies, clothing and personal care, and utilities totaling \$2,550,800 department wide. Line item 4 provided funding for an average of a 10% pay increase for inmate jobs which include janitors, food service, maintenance, laundry, and driving, among others; this totaled \$132,000 department wide. Lastly, there was \$144,000 department wide appropriated to mirror the educator career ladder.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|--------------------------------|-------|------------|----------|---------|------------|-----------|
| G 10000 General | 56.50 | 4,956,500 | 624,300 | 0 | 0 | 5,580,800 |
| OT D 28200 Inmate Labor | 0.00 | 0 | 12,300 | 21,200 | 0 | 33,500 |
| D 34900 Miscellaneous Revenue | 0.00 | 0 | 42,800 | 0 | 0 | 42,800 |
| D 48105 Penitentiary Income | 0.00 | 0 | 8,700 | 0 | 0 | 8,700 |
| OT D 48105 Penitentiary Income | 0.00 | 0 | 24,700 | 10,400 | 0 | 35,100 |
| Totals: | 56.50 | 4,956,500 | 712,800 | 31,600 | 0 | 5,700,900 |

XI. State Prisons: Correctional Alternative Placement

Agency Number & Appropriation Unit: 230 CCAT

Bill Number & Chapter: H351 (Ch.187)

PROGRAM DESCRIPTION: The Correctional Alternative Placement Program (CAPP) was created under the Division of Prisons starting in FY 2024. Previously it was a privately operated treatment facility that provided 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. CAPP is currently used for retained jurisdiction (rider) offenders. The safe operating capacity at CAPP is 438 beds.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 0 | 0 | 0 | 0 | 0 | 7,989,000 |
| Dedicated | 0 | 0 | 0 | 0 | 0 | 300,000 |
| Total: | 0 | 0 | 0 | 0 | 0 | 8,289,000 |
| Percent Change: | | | | | | |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 0 | 0 | 0 | 0 | 0 | 6,124,200 |
| Operating Expenditures | 0 | 0 | 0 | 0 | 0 | 2,164,800 |
| Total: | 0 | 0 | 0 | 0 | 0 | 8,289,000 |
| Full-Time Positions (FTP) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 78.00 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2024 Base | 0.00 | 0 | 0 | 0 | 0 | |
| 11. CAPP Operational Change | 78.00 | 7,989,000 | 300,000 | 0 | 8,289,000 | |
| FY 2024 Total Appropriation | 78.00 | 7,989,000 | 300,000 | 0 | 8,289,000 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: Line item 11 provided an appropriation that creates the Correctional Alternative Placement Program (CAPP) by transferring 78.00 FTP and \$8,289,000. Previously, CAPP was its own division and the department contracted services with Management Training Corporation. In FY 2022 the Legislature appropriated additional funding to pay off the CAPP facility lease, which allowed the department to take over and hire its own staff to run the facility. The department wide change added 79.00 FTP and an ongoing reduction of \$684,500. One position and associated funding was moved out of the Management Services Division to DHR through consolidation.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-----------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 78.00 | 6,124,200 | 1,864,800 | 0 | 0 | 7,989,000 |
| D 34900 | Miscellaneous Revenue | 0.00 | 0 | 300,000 | 0 | 0 | 300,000 |
| Totals: | | 78.00 | 6,124,200 | 2,164,800 | 0 | 0 | 8,289,000 |

County & Out-of-State Placement

Agency Number & Appropriation Unit: 230 CCAR

Bill Number & Chapter: H351 (Ch.187)

PROGRAM DESCRIPTION: The County and Out-of-State Placement Program provides funding to house and provide medical care for offenders placed in county jails and contract out-of-state prison beds.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 28,011,800 | 22,848,800 | 26,974,800 | 29,932,800 | 29,932,800 | 29,932,800 |
| Percent Change: | | (18.4%) | 18.1% | 11.0% | 11.0% | 11.0% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Operating Expenditures | 28,011,800 | 22,848,800 | 26,974,800 | 29,932,800 | 29,932,800 | 29,932,800 |
| DECISION UNIT SUMMARY: | | FTP | General | Dedicated | Federal | Total |
| FY 2023 Original Appropriation | | 0.00 | 26,974,800 | 0 | 0 | 26,974,800 |
| Executive Carry Forward | | 0.00 | 1,389,900 | 0 | 0 | 1,389,900 |
| FY 2023 Estimated Expenditures | | 0.00 | 28,364,700 | 0 | 0 | 28,364,700 |
| Removal of Onetime Expenditures | | 0.00 | (1,389,900) | 0 | 0 | (1,389,900) |
| FY 2024 Base | | 0.00 | 26,974,800 | 0 | 0 | 26,974,800 |
| 2. Population Driven Costs | | 0.00 | 2,958,000 | 0 | 0 | 2,958,000 |
| FY 2024 Total Appropriation | | 0.00 | 29,932,800 | 0 | 0 | 29,932,800 |
| <i>% Change From FY 2023 Original Approp.</i> | | <i>0.0%</i> | <i>11.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>11.0%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature provided funding for population driven costs due to a forecasted increase in per diem. The department estimated an average daily count of 630 inmates in county jails at an average rate of \$74.50 per inmate per day in county jails for FY 2024. 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. Also, the department expected to house an average of 440 inmates per day in out-of-state beds at the cost of \$79.71 per day for 365 days. The total projected cost for county and out-of-state beds in FY 2024 is \$29,932,800.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in its FY 2024 appropriation bill that removes all restrictions limiting the transfer of moneys between budgeted programs; provided, however, funds appropriated in the County and Out-of-State Placement Program and the Medical Services Program were only permitted to be transferred between themselves.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|------------------------|------|------------|------------|---------|------------|------------|
| G 10000 General | 0.00 | 0 | 29,932,800 | 0 | 0 | 29,932,800 |

Correctional Alternative Placement

Agency Number & Appropriation Unit: 230 CCAQ

Bill Number & Chapter: H351 (Ch.187), S1140 (Ch.105)

PROGRAM DESCRIPTION: The Correctional Alternative Placement Program (CAPP) is a privately operated treatment facility that has historically provided 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. CAPP is currently used for retained jurisdiction (rider) offenders. The safe operating capacity at CAPP is 438 beds.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 21,185,700 | 20,404,700 | 11,295,200 | 8,795,200 | 7,989,000 | 0 |
| Dedicated | 200,000 | 108,600 | 200,000 | 200,000 | 300,000 | 0 |
| Total: | 21,385,700 | 20,513,300 | 11,495,200 | 8,995,200 | 8,289,000 | 0 |
| Percent Change: | | (4.1%) | (44.0%) | (21.7%) | (27.9%) | (100.0%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 0 | 0 | 1,077,900 | 0 | 6,124,200 | 0 |
| Operating Expenditures | 20,154,400 | 8,544,100 | 9,917,300 | 8,995,200 | 2,164,800 | 0 |
| Capital Outlay | 1,231,300 | 11,969,200 | 500,000 | 0 | 0 | 0 |
| Total: | 21,385,700 | 20,513,300 | 11,495,200 | 8,995,200 | 8,289,000 | 0 |
| Full-Time Positions (FTP) | 0.00 | 0.00 | 17.00 | 0.00 | 78.00 | 0.00 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 0.00 | 8,795,200 | 200,000 | 0 | 8,995,200 | |
| 3. Net-Zero Transfer | 0.00 | 0 | 0 | 0 | 0 | |
| 4. CAPP Operational Change | 17.00 | 2,500,000 | 0 | 0 | 2,500,000 | |
| FY 2023 Total Appropriation | 17.00 | 11,295,200 | 200,000 | 0 | 11,495,200 | |
| Executive Carry Forward | 0.00 | 651,200 | 0 | 0 | 651,200 | |
| FY 2023 Estimated Expenditures | 17.00 | 11,946,400 | 200,000 | 0 | 12,146,400 | |
| Removal of Onetime Expenditures | (17.00) | (3,151,200) | 0 | 0 | (3,151,200) | |
| FY 2024 Base | 0.00 | 8,795,200 | 200,000 | 0 | 8,995,200 | |
| 10. CAPP Operational Change | 78.00 | (874,800) | 100,000 | 0 | (774,800) | |
| 11. CAPP Change | (78.00) | (7,989,000) | (300,000) | 0 | (8,289,000) | |
| DHR Consolidation | 0.00 | 68,600 | 0 | 0 | 68,600 | |
| FY 2024 Total Appropriation | 0.00 | 0 | 0 | 0 | 0 | |
| % Change From FY 2023 Original Approp. | 0.0% | (100.0%) | (100.0%) | 0.0% | (100.0%) | |
| % Change From FY 2023 Total Approp. | (100.0%) | (100.0%) | (100.0%) | 0.0% | (100.0%) | |

FISCAL YEAR 2023 SUPPLEMENTAL: S1140 provided additional funding in FY 2023 for the department to align its appropriation in the correct expense class. The department received an appropriation to pay off the lease for its correctional alternative placement facility in FY 2022 and an ongoing reduction to the budget for the lease payment. The lease payment was reduced from the incorrect expense class. H351 provided additional onetime funding in FY 2023 to start the operational change which will allow the department to take over the facility.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: Line items 10 and 11 provided a reduction that dissolved the Correctional Alternative Placement Program (CAPP) Division by transferring 78.00 FTP and \$8,289,000. Previously, CAPP was run by a privately operated treatment facility but will now be run by the department. In FY 2022, the Legislature appropriated additional funding to pay off the CAPP facility lease, which allowed the department to take over and hire its own staff to run the facility. The department wide change added 79.00 FTP and an ongoing reduction of \$684,500. One position and associated funding was moved out of the Management Services Division to DHR through consolidation.

Community Corrections

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY PROGRAM | | | | | | |
| Community Supervision | 38,011,600 | 36,548,900 | 43,946,500 | 43,903,600 | 47,496,900 | 47,652,000 |
| Community Reentry Centers | 8,730,900 | 8,727,500 | 9,763,200 | 9,981,400 | 10,468,600 | 10,497,400 |
| Total: | 46,742,500 | 45,276,400 | 53,709,700 | 53,885,000 | 57,965,500 | 58,149,400 |
| BY FUND SOURCE | | | | | | |
| General | 33,533,700 | 34,382,100 | 39,241,200 | 39,142,800 | 42,658,900 | 42,806,900 |
| Dedicated | 12,203,900 | 10,472,400 | 13,391,300 | 13,663,200 | 14,224,700 | 14,260,200 |
| Federal | 1,004,900 | 421,900 | 1,077,200 | 1,079,000 | 1,081,900 | 1,082,300 |
| Total: | 46,742,500 | 45,276,400 | 53,709,700 | 53,885,000 | 57,965,500 | 58,149,400 |
| Percent Change: | | (3.1%) | 18.6% | 0.3% | 7.9% | 8.3% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 32,652,500 | 33,038,300 | 36,939,100 | 37,964,200 | 40,573,500 | 40,757,400 |
| Operating Expenditures | 13,321,000 | 11,733,100 | 15,760,400 | 14,082,400 | 15,553,600 | 15,553,600 |
| Capital Outlay | 769,000 | 505,000 | 610,200 | 438,400 | 438,400 | 438,400 |
| Trustee/Benefit | 0 | 0 | 400,000 | 1,400,000 | 1,400,000 | 1,400,000 |
| Total: | 46,742,500 | 45,276,400 | 53,709,700 | 53,885,000 | 57,965,500 | 58,149,400 |
| Full-Time Positions (FTP) | 457.35 | 457.35 | 469.43 | 467.35 | 467.35 | 467.35 |

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).

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|---------------|-------------------|-------------------|------------------|-------------------|
| FY 2023 Original Appropriation | 469.43 | 37,641,200 | 12,849,300 | 1,077,200 | 51,567,700 |
| Supplementals | 0.00 | 1,600,000 | 542,000 | 0 | 2,142,000 |
| FY 2023 Total Appropriation | 469.43 | 39,241,200 | 13,391,300 | 1,077,200 | 53,709,700 |
| Executive Carry Forward | 0.00 | 515,800 | 356,800 | 0 | 872,600 |
| Removal of One-Time Expenditures | 0.00 | (2,314,500) | (1,679,500) | 0 | (3,994,000) |
| Base Adjustments | (2.08) | (209,200) | 13,000 | 0 | (196,200) |
| FY 2024 Base | 467.35 | 37,233,300 | 12,081,600 | 1,077,200 | 50,392,100 |
| Personnel Cost Benefits | 0.00 | 674,400 | 196,400 | 1,200 | 872,000 |
| Inflationary Adjustments | 0.00 | 64,100 | 81,700 | 0 | 145,800 |
| Replacement Items | 0.00 | 0 | 957,500 | 0 | 957,500 |
| Statewide Cost Allocation | 0.00 | (70,800) | (6,400) | 0 | (77,200) |
| Change in Employee Compensation | 0.00 | 2,081,100 | 565,300 | 3,000 | 2,649,400 |
| FY 2024 Program Maintenance | 467.35 | 39,982,100 | 13,876,100 | 1,081,400 | 54,939,600 |
| Line Items | 0.00 | 2,471,200 | 285,500 | 0 | 2,756,700 |
| DHR Consolidation | 0.00 | 353,600 | 98,600 | 900 | 453,100 |
| FY 2024 Total | 467.35 | 42,806,900 | 14,260,200 | 1,082,300 | 58,149,400 |
| % Chg from FY 2023 Orig Approp. | (0.4%) | 13.7% | 11.0% | 0.5% | 12.8% |
| % Chg from FY 2023 Total Approp. | (0.4%) | 9.1% | 6.5% | 0.5% | 8.3% |

I. Community Corrections: Community Supervision

Agency Number & Appropriation Unit: 230 CCAJ

Bill Number & Chapter: H351 (Ch.187)

PROGRAM DESCRIPTION: This program is responsible for supervising all adult felony probationers and parolees to support community safety and to provide offenders opportunities for successful change. The division prepares presentence investigation reports for courts in Idaho's seven judicial districts. Offenders are assigned a probation and parole officer who oversees implementation of a case plan based upon the offender's assessed risk, the required level of supervision (minimum, medium, maximum), and special needs. Counselors provide group and individual substance abuse treatment or other types of treatment. There are seven district offices with 16 satellite offices around the state. This program also accounts for the contract costs of operating seven Community Intervention Stations (CISs) statewide: one in each judicial district. These facilities 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.).

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 28,668,000 | 29,196,000 | 33,864,900 | 33,609,900 | 36,726,100 | 36,850,300 |
| Dedicated | 8,338,700 | 6,931,000 | 9,004,400 | 9,214,700 | 9,688,900 | 9,719,400 |
| Federal | 1,004,900 | 421,900 | 1,077,200 | 1,079,000 | 1,081,900 | 1,082,300 |
| Total: | 38,011,600 | 36,548,900 | 43,946,500 | 43,903,600 | 47,496,900 | 47,652,000 |
| Percent Change: | | (3.8%) | 20.2% | (0.1%) | 8.1% | 8.4% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 26,666,500 | 26,963,800 | 30,369,200 | 31,145,900 | 33,268,000 | 33,423,100 |
| Operating Expenditures | 10,973,500 | 9,340,000 | 12,892,100 | 11,312,600 | 12,783,800 | 12,783,800 |
| Capital Outlay | 371,600 | 245,100 | 285,200 | 45,100 | 45,100 | 45,100 |
| Trustee/Benefit | 0 | 0 | 400,000 | 1,400,000 | 1,400,000 | 1,400,000 |
| Total: | 38,011,600 | 36,548,900 | 43,946,500 | 43,903,600 | 47,496,900 | 47,652,000 |
| Full-Time Positions (FTP) | 372.35 | 372.35 | 386.35 | 384.35 | 384.35 | 384.35 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 386.35 | 32,264,900 | 8,917,600 | 1,077,200 | 42,259,700 | |
| 1. Current Year Inflation | 0.00 | 0 | 86,800 | 0 | 86,800 | |
| 2. Expanded Drug Testing and Training | 0.00 | 1,600,000 | 0 | 0 | 1,600,000 | |
| FY 2023 Total Appropriation | 386.35 | 33,864,900 | 9,004,400 | 1,077,200 | 43,946,500 | |
| Executive Carry Forward | 0.00 | 515,800 | 197,600 | 0 | 713,400 | |
| FY 2023 Estimated Expenditures | 386.35 | 34,380,700 | 9,202,000 | 1,077,200 | 44,659,900 | |
| Removal of Onetime Expenditures | 0.00 | (2,314,500) | (634,000) | 0 | (2,948,500) | |
| Base Adjustments | (2.00) | (196,100) | (40,000) | 0 | (236,100) | |
| FY 2024 Base | 384.35 | 31,870,100 | 8,528,000 | 1,077,200 | 41,475,300 | |
| Personnel Benefit Costs | 0.00 | 549,300 | 168,700 | 1,200 | 719,200 | |
| Inflationary Adjustments | 0.00 | 64,100 | 9,800 | 0 | 73,900 | |
| Replacement Items | 0.00 | 0 | 423,700 | 0 | 423,700 | |
| Statewide Cost Allocation | 0.00 | (70,600) | 0 | 0 | (70,600) | |
| Change in Employee Compensation | 0.00 | 1,679,100 | 478,400 | 3,000 | 2,160,500 | |
| FY 2024 Maintenance (MCO) | 384.35 | 34,092,000 | 9,608,600 | 1,081,400 | 44,782,000 | |
| 1. Increase Cost of Inflation | 0.00 | 0 | 28,500 | 0 | 28,500 | |
| 7. SUDS Program Transfer | 0.00 | 1,000,000 | 0 | 0 | 1,000,000 | |
| 8. Expanded Drug Testing | 0.00 | 721,200 | 0 | 0 | 721,200 | |
| 9. Transitional Housing | 0.00 | 750,000 | 0 | 0 | 750,000 | |
| DHR Consolidation | 0.00 | 287,100 | 82,300 | 900 | 370,300 | |
| FY 2024 Total Appropriation | 384.35 | 36,850,300 | 9,719,400 | 1,082,300 | 47,652,000 | |
| % Change From FY 2023 Original Approp. | (0.5%) | 14.2% | 9.0% | 0.5% | 12.8% | |
| % Change From FY 2023 Total Approp. | (0.5%) | 8.8% | 7.9% | 0.5% | 8.4% | |

FISCAL YEAR 2023 SUPPLEMENTAL: H351 provided additional onetime funding in FY 2023 for inflation of supplies, food, institutional supplies, clothing and personal care, and utilities totaling \$1,971,900 department wide. Additionally, H351 provided an additional onetime appropriation to expand drug testing to include additional opioids such as fentanyl.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation which included an additional 6% for public safety positions, and human resource consolidation (details on p. 5).

Line item 1 provided ongoing funding for inflation of supplies, food, institutional supplies, clothing and personal care, and utilities totaling \$2,550,800 department wide. Line item 7 provided a transfer of appropriation from the Community-Based Substance Abuse Program, transferring the funds to this program will allow the agency to have more flexibility in how the funds are spent. Line item 8 provides

ongoing funding to expand drug testing to include additional opioids such as fentanyl. Lastly, line item 9 provides additional appropriation for transitional housing; the appropriation pays for services such as transportation, proof of identity, assisted living costs (where housing is not available for high needs clients) and other non-contract housing expenses.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-----------------------|---------------|-------------------|-------------------|----------------|-------------------|-------------------|
| G 10000 | General | 299.35 | 25,915,500 | 9,934,800 | 0 | 1,000,000 | 36,850,300 |
| D 28200 | Inmate Labor | 0.00 | 0 | 54,100 | 0 | 0 | 54,100 |
| D 28400 | Parolee Supervision | 76.00 | 6,675,800 | 1,793,800 | 0 | 0 | 8,469,600 |
| OT D 28400 | Parolee Supervision | 0.00 | 0 | 378,600 | 45,100 | 0 | 423,700 |
| D 34001 | Court Supervision | 7.00 | 626,800 | 27,200 | 0 | 0 | 654,000 |
| D 34900 | Miscellaneous Revenue | 1.00 | 118,000 | 0 | 0 | 0 | 118,000 |
| F 34800 | Federal Grant | 1.00 | 87,000 | 595,300 | 0 | 400,000 | 1,082,300 |
| Totals: | | 384.35 | 33,423,100 | 12,783,800 | 45,100 | 1,400,000 | 47,652,000 |

II. Community Corrections: Community Reentry Centers

Agency Number & Appropriation Unit: 230 CCAN

Bill Number & Chapter: H351 (Ch.187)

PROGRAM DESCRIPTION: The department supervises felony offenders in five community reentry centers (CRCs) located in Nampa, Boise (2), Idaho Falls, and Twin Falls. These facilities house court-retained jurisdictional offenders together with offenders preparing to parole from state prisons. These are residential facilities that allow offenders to work while becoming reunited with families and the community, and provide protection to the community through high accountability and security of the offender in the CRC program. The safe operating capacity at these five community reentry centers is 643 beds. S1198 of 2019 appropriated \$12.2 million from the Permanent Building Fund for a sixth CRC in north Idaho.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 4,865,700 | 5,186,100 | 5,376,300 | 5,532,900 | 5,932,800 | 5,956,600 |
| Dedicated | 3,865,200 | 3,541,400 | 4,386,900 | 4,448,500 | 4,535,800 | 4,540,800 |
| Total: | 8,730,900 | 8,727,500 | 9,763,200 | 9,981,400 | 10,468,600 | 10,497,400 |
| Percent Change: | | 0.0% | 11.9% | 2.2% | 7.2% | 7.5% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 5,986,000 | 6,074,500 | 6,569,900 | 6,818,300 | 7,305,500 | 7,334,300 |
| Operating Expenditures | 2,347,500 | 2,393,100 | 2,868,300 | 2,769,800 | 2,769,800 | 2,769,800 |
| Capital Outlay | 397,400 | 259,900 | 325,000 | 393,300 | 393,300 | 393,300 |
| Total: | 8,730,900 | 8,727,500 | 9,763,200 | 9,981,400 | 10,468,600 | 10,497,400 |
| Full-Time Positions (FTP) | 85.00 | 85.00 | 83.08 | 83.00 | 83.00 | 83.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|------------------|------------------|----------------|-------------------|
| FY 2023 Original Appropriation | 83.08 | 5,376,300 | 3,931,700 | 0 | 9,308,000 |
| 1. Current Year Inflation | 0.00 | 0 | 455,200 | 0 | 455,200 |
| FY 2023 Total Appropriation | 83.08 | 5,376,300 | 4,386,900 | 0 | 9,763,200 |
| Executive Carry Forward | 0.00 | 0 | 159,200 | 0 | 159,200 |
| FY 2023 Estimated Expenditures | 83.08 | 5,376,300 | 4,546,100 | 0 | 9,922,400 |
| Removal of Onetime Expenditures | 0.00 | 0 | (1,045,500) | 0 | (1,045,500) |
| Base Adjustments | (0.08) | (13,100) | 53,000 | 0 | 39,900 |
| FY 2024 Base | 83.00 | 5,363,200 | 3,553,600 | 0 | 8,916,800 |
| Personnel Benefit Costs | 0.00 | 125,100 | 27,700 | 0 | 152,800 |
| Inflationary Adjustments | 0.00 | 0 | 71,900 | 0 | 71,900 |
| Replacement Items | 0.00 | 0 | 533,800 | 0 | 533,800 |
| Statewide Cost Allocation | 0.00 | (200) | (6,400) | 0 | (6,600) |
| Change in Employee Compensation | 0.00 | 402,000 | 86,900 | 0 | 488,900 |
| FY 2024 Maintenance (MCO) | 83.00 | 5,890,100 | 4,267,500 | 0 | 10,157,600 |
| 1. Increase Cost of Inflation | 0.00 | 0 | 238,500 | 0 | 238,500 |
| 4. Resident Pay Increase | 0.00 | 0 | 18,500 | 0 | 18,500 |
| DHR Consolidation | 0.00 | 66,500 | 16,300 | 0 | 82,800 |
| FY 2024 Total Appropriation | 83.00 | 5,956,600 | 4,540,800 | 0 | 10,497,400 |
| % Change From FY 2023 Original Approp. | (0.1%) | 10.8% | 15.5% | 0.0% | 12.8% |
| % Change From FY 2023 Total Approp. | (0.1%) | 10.8% | 3.5% | 0.0% | 7.5% |

FISCAL YEAR 2023 SUPPLEMENTAL: H351 provided additional onetime funding in FY 2023 for inflation of supplies, food, institutional supplies, clothing and personal care, and utilities totaling \$1,971,900 department wide.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation which included an additional 6% for public safety positions, and human resource consolidation (details on p. 5).

Line item 1 provided ongoing funding for inflation of supplies, food, institutional supplies, clothing and personal care, and utilities totaling \$2,550,800 department wide. Line item 4 provided funding for an average of a 10% pay increase for inmate jobs which include janitors, food service, maintenance, laundry, and driving, among others; this totaled \$132,000 department wide.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|---------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 67.00 | 5,913,100 | 43,500 | 0 | 0 | 5,956,600 |
| D 28200 | Inmate Labor | 16.00 | 1,421,200 | 2,585,800 | 0 | 0 | 4,007,000 |
| OT D 28200 | Inmate Labor | 0.00 | 0 | 102,900 | 308,300 | 0 | 411,200 |
| OT D 48105 | Penitentiary Income | 0.00 | 0 | 37,600 | 85,000 | 0 | 122,600 |
| Totals: | | 83.00 | 7,334,300 | 2,769,800 | 393,300 | 0 | 10,497,400 |

Community-Based Substance Abuse Treatment

Agency Number & Appropriation Unit: 230 CCAK

Bill Number & Chapter: H351 (Ch.187)

PROGRAM DESCRIPTION: This program 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.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 4,357,700 | 3,559,300 | 4,466,200 | 3,504,500 | 3,562,800 | 3,564,700 |
| Percent Change: | | (18.3%) | 25.5% | (21.5%) | (20.2%) | (20.2%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 1,465,400 | 1,039,200 | 1,573,900 | 1,612,500 | 1,670,800 | 1,672,700 |
| Operating Expenditures | 45,800 | 43,300 | 45,800 | 45,500 | 45,500 | 45,500 |
| Trustee/Benefit | 2,846,500 | 2,476,800 | 2,846,500 | 1,846,500 | 1,846,500 | 1,846,500 |
| Total: | 4,357,700 | 3,559,300 | 4,466,200 | 3,504,500 | 3,562,800 | 3,564,700 |
| Full-Time Positions (FTP) | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|------------------|------------------|----------------|------------------|
| FY 2023 Original Appropriation | 18.00 | 4,466,200 | 0 | 0 | 4,466,200 |
| FY 2024 Base | 18.00 | 4,466,200 | 0 | 0 | 4,466,200 |
| Personnel Benefit Costs | 0.00 | 25,400 | 0 | 0 | 25,400 |
| Statewide Cost Allocation | 0.00 | (300) | 0 | 0 | (300) |
| Change in Employee Compensation | 0.00 | 54,600 | 0 | 0 | 54,600 |
| FY 2024 Maintenance (MCO) | 18.00 | 4,545,900 | 0 | 0 | 4,545,900 |
| 7. SUDS Program Transfer | 0.00 | (1,000,000) | 0 | 0 | (1,000,000) |
| DHR Consolidation | 0.00 | 18,800 | 0 | 0 | 18,800 |
| FY 2024 Total Appropriation | 18.00 | 3,564,700 | 0 | 0 | 3,564,700 |
| % Change From FY 2023 Original Approp. | 0.0% | (20.2%) | 0.0% | 0.0% | (20.2%) |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). There was a reduction of \$1,000,000 and a corresponding increase in the Community Corrections Division allowing the agency to have more flexibility on how the funds are spent.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 18.00 | 1,672,700 | 45,500 | 0 | 1,846,500 | 3,564,700 |

Medical Services

Agency Number & Appropriation Unit: 230 CCAO

Bill Number & Chapter: H351 (Ch.187)

PROGRAM DESCRIPTION: The Medical Services Program includes costs paid to the for-profit, private medical service provider for Idaho offenders in state prisons, community reentry centers, and the Correctional Alternative Placement Program (CAPP) facility.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 55,728,100 | 60,336,200 | 65,811,800 | 69,249,300 | 68,528,100 | 68,528,100 |
| Dedicated | 135,000 | 900 | 135,000 | 135,000 | 135,000 | 135,000 |
| Total: | 55,863,100 | 60,337,100 | 65,946,800 | 69,384,300 | 68,663,100 | 68,663,100 |
| Percent Change: | | 8.0% | 9.3% | 5.2% | 4.1% | 4.1% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Operating Expenditures | 55,863,100 | 60,337,100 | 65,946,800 | 69,384,300 | 68,663,100 | 68,663,100 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|-------------|-------------------|------------------|----------------|-------------------|
| FY 2023 Original Appropriation | 0.00 | 68,528,100 | 135,000 | 0 | 68,663,100 |
| 1. Current Year Inflation | 0.00 | (2,716,300) | 0 | 0 | (2,716,300) |
| FY 2023 Total Appropriation | 0.00 | 65,811,800 | 135,000 | 0 | 65,946,800 |
| Base Adjustments | 0.00 | 2,716,300 | 0 | 0 | 2,716,300 |
| FY 2024 Base | 0.00 | 68,528,100 | 135,000 | 0 | 68,663,100 |
| FY 2024 Total Appropriation | 0.00 | 68,528,100 | 135,000 | 0 | 68,663,100 |
| % Change From FY 2023 Original Approp. | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| % Change From FY 2023 Total Approp. | 0.0% | 4.1% | 0.0% | 0.0% | 4.1% |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: There were no enhancements for FY 2024 in the Medical Services Division. For FY 2024, the department estimated an average daily count of 8,108 inmates, at the average rate of \$22.30 per inmate per day. The department does not pay the full medical per diem for unfilled contract positions and therefore may not pay the average per diem.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 0.00 | 0 | 68,528,100 | 0 | 0 | 68,528,100 |
| D 34900 Miscellaneous Revenue | 0.00 | 0 | 135,000 | 0 | 0 | 135,000 |
| Totals: | 0.00 | 0 | 68,663,100 | 0 | 0 | 68,663,100 |

Commission of Pardons & Parole

Agency Number & Appropriation Unit: 232 CPPA

Bill Number & Chapter: H335 (Ch.199)

PROGRAM DESCRIPTION: The goal of the seven-member commission in granting parole, pardons, and commutations is to protect the public while providing offenders the opportunity to become contributing members of society.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 3,547,700 | 3,332,500 | 3,746,200 | 3,894,900 | 4,000,800 | 4,018,300 |
| Dedicated | 70,700 | 66,700 | 70,700 | 70,700 | 70,700 | 70,700 |
| Federal | 70,000 | 33,200 | 62,600 | 50,000 | 50,000 | 50,000 |
| Total: | 3,688,400 | 3,432,400 | 3,879,500 | 4,015,600 | 4,121,500 | 4,139,000 |
| Percent Change: | | (6.9%) | 13.0% | 3.5% | 6.2% | 6.7% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 2,873,500 | 2,602,200 | 3,077,000 | 3,183,400 | 3,289,300 | 3,306,800 |
| Operating Expenditures | 814,900 | 672,100 | 789,900 | 832,200 | 832,200 | 832,200 |
| Capital Outlay | 0 | 158,100 | 12,600 | 0 | 0 | 0 |
| Total: | 3,688,400 | 3,432,400 | 3,879,500 | 4,015,600 | 4,121,500 | 4,139,000 |
| Full-Time Positions (FTP) | 37.00 | 37.00 | 37.00 | 37.00 | 37.00 | 37.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|--------------|------------------|---------------|----------------|------------------|
| FY 2023 Original Appropriation | 37.00 | 3,746,200 | 70,700 | 62,600 | 3,879,500 |
| Executive Carry Forward | 0.00 | 135,200 | 0 | 0 | 135,200 |
| FY 2023 Estimated Expenditures | 37.00 | 3,881,400 | 70,700 | 62,600 | 4,014,700 |
| Removal of Onetime Expenditures | 0.00 | (135,200) | 0 | (12,600) | (147,800) |
| FY 2024 Base | 37.00 | 3,746,200 | 70,700 | 50,000 | 3,866,900 |
| Personnel Benefit Costs | 0.00 | 59,700 | 0 | 0 | 59,700 |
| Inflationary Adjustments | 0.00 | 6,000 | 0 | 0 | 6,000 |
| Replacement Items | 0.00 | 12,600 | 0 | 0 | 12,600 |
| Statewide Cost Allocation | 0.00 | 23,700 | 0 | 0 | 23,700 |
| Change in Employee Compensation | 0.00 | 112,200 | 0 | 0 | 112,200 |
| FY 2024 Maintenance (MCO) | 37.00 | 3,960,400 | 70,700 | 50,000 | 4,081,100 |
| 1. Reclass Research Analyst Position | 0.00 | 23,100 | 0 | 0 | 23,100 |
| DHR Consolidation | 0.00 | 34,800 | 0 | 0 | 34,800 |
| FY 2024 Total Appropriation | 37.00 | 4,018,300 | 70,700 | 50,000 | 4,139,000 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>7.3%</i> | <i>0.0%</i> | <i>(20.1%)</i> | <i>6.7%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). The Legislature provided funding to reclassify a position that the division has been unable to fill for over a year.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|------------------------|----------------------------|--------------|------------------|----------------|----------|------------|------------------|
| G 10000 | General | 37.00 | 3,306,800 | 698,900 | 0 | 0 | 4,005,700 |
| OT G 10000 | General | 0.00 | 0 | 12,600 | 0 | 0 | 12,600 |
| D 34900 | Miscellaneous Revenue | 0.00 | 0 | 70,700 | 0 | 0 | 70,700 |
| F 34430 | ARPA State Fiscal Recovery | 0.00 | 0 | 50,000 | 0 | 0 | 50,000 |
| Totals: | | 37.00 | 3,306,800 | 832,200 | 0 | 0 | 4,139,000 |

Judicial Branch

| DEPARTMENT SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY DIVISION | | | | | | |
| Court Operations | 74,264,700 | 66,960,700 | 104,392,400 | 86,490,400 | 88,494,500 | 87,501,300 |
| Guardian Ad Litem Program | 1,673,400 | 1,712,600 | 2,093,400 | 2,695,500 | 2,695,300 | 2,695,300 |
| Judicial Council | 130,800 | 87,900 | 130,800 | 131,000 | 130,800 | 130,800 |
| Total: | <u>76,068,900</u> | <u>68,761,200</u> | <u>106,616,600</u> | <u>89,316,900</u> | <u>91,320,600</u> | <u>90,327,400</u> |
| BY FUND SOURCE | | | | | | |
| General | 52,211,700 | 52,138,100 | 58,961,600 | 61,509,200 | 62,864,000 | 62,453,600 |
| Dedicated | 21,946,500 | 15,750,600 | 25,734,200 | 25,872,400 | 26,509,900 | 25,912,400 |
| Federal | 1,910,700 | 872,500 | 21,920,800 | 1,935,300 | 1,946,700 | 1,961,400 |
| Total: | <u>76,068,900</u> | <u>68,761,200</u> | <u>106,616,600</u> | <u>89,316,900</u> | <u>91,320,600</u> | <u>90,327,400</u> |
| Percent Change: | | (9.6%) | 55.1% | (16.2%) | (14.3%) | (15.3%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 55,426,600 | 52,507,800 | 62,319,800 | 61,648,100 | 63,461,200 | 62,994,200 |
| Operating Expenditures | 11,148,200 | 9,898,600 | 31,073,400 | 15,127,700 | 15,318,300 | 14,792,100 |
| Capital Outlay | 3,348,300 | 1,821,900 | 5,642,300 | 4,358,100 | 4,358,100 | 4,358,100 |
| Trustee/Benefit | 6,145,800 | 4,532,900 | 7,581,100 | 8,183,000 | 8,183,000 | 8,183,000 |
| Total: | <u>76,068,900</u> | <u>68,761,200</u> | <u>106,616,600</u> | <u>89,316,900</u> | <u>91,320,600</u> | <u>90,327,400</u> |
| Full-Time Positions (FTP) | 375.00 | 375.00 | 400.00 | 400.00 | 402.00 | 402.00 |

Although the Judicial Branch has an estimated 402.00 full-time equivalent positions for FY 2024 and there is no FTP cap.

BUDGET LAW EXEMPTIONS: This Judicial Branch received specific legislative authorization in S1168 that removed all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments. The bill also exempted the agency from the 10% transfer limitation between budgeted programs.

Court Operations

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY PROGRAM | | | | | | |
| Supreme Court | 10,463,400 | 10,179,300 | 31,460,500 | 13,076,200 | 13,299,900 | 13,233,700 |
| Court of Appeals | 2,395,400 | 2,362,700 | 2,371,200 | 2,394,900 | 2,456,900 | 2,422,000 |
| District Courts | 33,380,700 | 28,234,500 | 38,842,800 | 39,193,900 | 40,334,400 | 39,536,400 |
| Magistrate Division | 21,115,100 | 20,694,900 | 23,590,200 | 23,826,700 | 24,392,300 | 24,206,000 |
| Water Adjudication | 950,100 | 657,300 | 996,200 | 852,100 | 869,900 | 864,300 |
| Community-Based Substance Abuse | 4,778,100 | 3,617,100 | 5,949,600 | 5,952,900 | 5,959,200 | 5,957,000 |
| Senior Judges | 1,181,900 | 1,214,900 | 1,181,900 | 1,193,700 | 1,181,900 | 1,281,900 |
| Total: | 74,264,700 | 66,960,700 | 104,392,400 | 86,490,400 | 88,494,500 | 87,501,300 |
| BY FUND SOURCE | | | | | | |
| General | 50,407,500 | 50,337,600 | 56,737,400 | 58,682,700 | 60,037,900 | 59,627,500 |
| Dedicated | 21,946,500 | 15,750,600 | 25,734,200 | 25,872,400 | 26,509,900 | 25,912,400 |
| Federal | 1,910,700 | 872,500 | 21,920,800 | 1,935,300 | 1,946,700 | 1,961,400 |
| Total: | 74,264,700 | 66,960,700 | 104,392,400 | 86,490,400 | 88,494,500 | 87,501,300 |
| Percent Change: | | (9.8%) | 55.9% | (17.1%) | (15.2%) | (16.2%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 55,408,100 | 52,478,900 | 62,301,300 | 61,611,000 | 63,424,500 | 62,957,500 |
| Operating Expenditures | 11,019,200 | 9,783,700 | 30,944,400 | 15,016,900 | 15,207,500 | 14,681,300 |
| Capital Outlay | 3,348,300 | 1,821,900 | 5,642,300 | 4,358,100 | 4,358,100 | 4,358,100 |
| Trustee/Benefit | 4,489,100 | 2,876,200 | 5,504,400 | 5,504,400 | 5,504,400 | 5,504,400 |
| Total: | 74,264,700 | 66,960,700 | 104,392,400 | 86,490,400 | 88,494,500 | 87,501,300 |
| Full-Time Positions (FTP) | 375.00 | 375.00 | 400.00 | 400.00 | 402.00 | 402.00 |

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|---------------|-------------------|-------------------|-------------------|--------------------|
| FY 2023 Original Appropriation | 400.00 | 56,737,400 | 25,734,200 | 21,920,800 | 104,392,400 |
| Executive Carry Forward | 0.00 | 675,500 | 0 | 0 | 675,500 |
| FY 2023 Estimated Expenditures | 400.00 | 57,412,900 | 25,734,200 | 21,920,800 | 105,067,900 |
| Removal of One-Time Expenditures | (7.00) | (2,260,500) | 0 | (19,990,500) | (22,251,000) |
| Base Adjustments | 7.00 | (440,800) | 0 | 0 | (440,800) |
| FY 2024 Base | 400.00 | 54,711,600 | 25,734,200 | 1,930,300 | 82,376,100 |
| Personnel Cost Benefits | 0.00 | 470,600 | 55,600 | 1,200 | 527,400 |
| Statewide Cost Allocation | 0.00 | 800 | 0 | 0 | 800 |
| Annualizations | 0.00 | 181,800 | 0 | 0 | 181,800 |
| Change in Employee Compensation | 0.00 | 442,900 | 258,000 | 29,900 | 730,800 |
| FY 2024 Program Maintenance | 400.00 | 55,807,700 | 26,047,800 | 1,961,400 | 83,816,900 |
| Line Items | 2.00 | 3,819,800 | (135,400) | 0 | 3,684,400 |
| FY 2024 Total | 402.00 | 59,627,500 | 25,912,400 | 1,961,400 | 87,501,300 |
| % Chg from FY 2023 Orig Approp. | 0.5% | 5.1% | 0.7% | (91.1%) | (16.2%) |

I. Court Operations: Supreme Court

Agency Number & Appropriation Unit: 110 JBAA

Bill Number & Chapter: H368 (Ch.254), S1168 (Ch.273)

PROGRAM DESCRIPTION: 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 and congressional apportionment.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 8,344,700 | 9,386,200 | 9,331,700 | 10,933,000 | 11,145,900 | 11,064,200 |
| Dedicated | 318,500 | 23,600 | 318,500 | 318,500 | 318,500 | 318,500 |
| Federal | 1,800,200 | 769,500 | 21,810,300 | 1,824,700 | 1,835,500 | 1,851,000 |
| Total: | 10,463,400 | 10,179,300 | 31,460,500 | 13,076,200 | 13,299,900 | 13,233,700 |
| Percent Change: | | (2.7%) | 209.1% | (58.4%) | (57.7%) | (57.9%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 7,106,800 | 6,584,600 | 9,653,600 | 8,660,700 | 8,884,400 | 8,818,200 |
| Operating Expenditures | 3,131,000 | 1,824,700 | 19,314,800 | 4,189,900 | 4,189,900 | 4,189,900 |
| Capital Outlay | 0 | 1,497,100 | 2,266,500 | 0 | 0 | 0 |
| Trustee/Benefit | 225,600 | 272,900 | 225,600 | 225,600 | 225,600 | 225,600 |
| Total: | 10,463,400 | 10,179,300 | 31,460,500 | 13,076,200 | 13,299,900 | 13,233,700 |
| Full-Time Positions (FTP) | 58.66 | 58.66 | 71.91 | 74.91 | 74.91 | 74.91 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|-------------------|------------------|-------------------|-------------------|
| FY 2023 Original Appropriation | 71.91 | 9,331,700 | 318,500 | 21,810,300 | 31,460,500 |
| Executive Carry Forward | 0.00 | 675,500 | 0 | 0 | 675,500 |
| Expenditure Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2023 Estimated Expenditures | 71.91 | 10,007,200 | 318,500 | 21,810,300 | 32,136,000 |
| Removal of Onetime Expenditures | (7.00) | (683,000) | 0 | (19,990,500) | (20,673,500) |
| Base Adjustments | 7.00 | (12,600) | 0 | 0 | (12,600) |
| FY 2024 Base | 71.91 | 9,311,600 | 318,500 | 1,819,800 | 11,449,900 |
| Personnel Benefit Costs | 0.00 | 49,800 | 0 | 1,300 | 51,100 |
| Statewide Cost Allocation | 0.00 | 800 | 0 | 0 | 800 |
| Change in Employee Compensation | 0.00 | 173,000 | 0 | 29,900 | 202,900 |
| FY 2024 Maintenance (MCO) | 71.91 | 9,535,200 | 318,500 | 1,851,000 | 11,704,700 |
| 1. Judicial Compensation (H348) | 0.00 | 12,800 | 0 | 0 | 12,800 |
| 2. Court Technology Support | 0.00 | 990,000 | 0 | 0 | 990,000 |
| 3. Court Technology Personnel | 3.00 | 526,200 | 0 | 0 | 526,200 |
| FY 2024 Total Appropriation | 74.91 | 11,064,200 | 318,500 | 1,851,000 | 13,233,700 |
| % Change From FY 2023 Original Approp. | 4.2% | 18.6% | 0.0% | (91.5%) | (57.9%) |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, and change in employee compensation (details on p. 5). Line item 1, through H368, provided funding to address the fiscal impact of H348, which statutorily increased pay for justices and judges. These positions did not receive a pay increase in FY 2023 because H782, which statutorily increased pay for justices and judges, was vetoed; however, the funding for the increase was provided in H800 of 2022, which was enacted into law. Therefore, H368 appropriated the difference between what was appropriated in H800 and the fiscal impact of H348. Line items 2 and 3 provided an increase in General Fund appropriation to support personnel and operations typically funded through the Court Technology Fund.

BUDGET LAW EXEMPTIONS: Section 4 of S1168 provided reappropriation authority for any unused and unencumbered funds at the end of FY 2023 for COVID-19 related expenses related to the Court's response to the pandemic which resulted in increased reliance on technology, including filing cases online, digital evidence sharing, remote hearings, off-site jury selection, and virtual options for management of court administration.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|------------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 65.05 | 8,386,500 | 1,462,100 | 0 | 225,600 | 10,074,200 |
| OT G 10000 General | 0.00 | 0 | 990,000 | 0 | 0 | 990,000 |
| D 34900 Miscellaneous Revenue | 0.00 | 0 | 318,500 | 0 | 0 | 318,500 |
| F 34430 ARPA State Fiscal Recovery | 7.00 | 0 | 0 | 0 | 0 | 0 |
| F 34800 Federal Grant | 2.86 | 410,500 | 1,419,300 | 0 | 0 | 1,829,800 |
| OT F 34800 Federal Grant | 0.00 | 21,200 | 0 | 0 | 0 | 21,200 |
| Totals: | 74.91 | 8,818,200 | 4,189,900 | 0 | 225,600 | 13,233,700 |

II. Court Operations: Court of Appeals

Agency Number & Appropriation Unit: 110 JBAF

Bill Number & Chapter: H368 (Ch.254), S1168 (Ch.273)

PROGRAM DESCRIPTION: The Court of Appeals is assigned cases from the Idaho Supreme Court. The court 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.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 2,395,400 | 2,362,700 | 2,371,200 | 2,394,900 | 2,456,900 | 2,422,000 |
| Percent Change: | | (1.4%) | 0.4% | 1.0% | 3.6% | 2.1% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 2,345,300 | 2,344,100 | 2,321,100 | 2,344,800 | 2,406,800 | 2,371,900 |
| Operating Expenditures | 50,100 | 18,600 | 50,100 | 50,100 | 50,100 | 50,100 |
| Total: | 2,395,400 | 2,362,700 | 2,371,200 | 2,394,900 | 2,456,900 | 2,422,000 |
| Full-Time Positions (FTP) | 18.00 | 18.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 16.00 | 2,371,200 | 0 | 0 | 2,371,200 | |
| Base Adjustments | 0.00 | (11,800) | 0 | 0 | (11,800) | |
| FY 2024 Base | 16.00 | 2,359,400 | 0 | 0 | 2,359,400 | |
| Personnel Benefit Costs | 0.00 | 14,900 | 0 | 0 | 14,900 | |
| Change in Employee Compensation | 0.00 | 36,400 | 0 | 0 | 36,400 | |
| FY 2024 Maintenance (MCO) | 16.00 | 2,410,700 | 0 | 0 | 2,410,700 | |
| 1. Judicial Compensation (H348) | 0.00 | 11,300 | 0 | 0 | 11,300 | |
| FY 2024 Total Appropriation | 16.00 | 2,422,000 | 0 | 0 | 2,422,000 | |
| % Change From FY 2023 Original Approp. | 0.0% | 2.1% | 0.0% | 0.0% | 2.1% | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs and change in employee compensation (details on p. 5). Line item 1, through H368, provided funding to address the fiscal impact of H348, which statutorily increased pay for justices and judges. These positions did not receive a pay increase in FY 2023 because H782, which statutorily increased pay for justices and judges, was vetoed; however, the funding for the increase was provided in H800 of 2022, which was enacted into law. Therefore, H368 appropriated the difference between what was appropriated in H800 and the fiscal impact of H348.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 16.00 | 2,371,900 | 50,100 | 0 | 0 | 2,422,000 |

III. Court Operations: District Courts

Agency Number & Appropriation Unit: 110 JBAC

Bill Number & Chapter: H368 (Ch.254), S1168 (Ch.273)

PROGRAM DESCRIPTION: District Courts have original jurisdiction over all civil and criminal cases, and over appeals from the magistrate courts, state agencies, and county boards.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 18,648,600 | 18,052,500 | 22,365,100 | 22,601,900 | 23,149,600 | 22,932,800 |
| Dedicated | 14,732,100 | 10,182,000 | 16,477,700 | 16,592,000 | 17,184,800 | 16,603,600 |
| Total: | 33,380,700 | 28,234,500 | 38,842,800 | 39,193,900 | 40,334,400 | 39,536,400 |
| Percent Change: | | (15.4%) | 37.6% | 0.9% | 3.8% | 1.8% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 24,963,600 | 22,994,800 | 27,600,300 | 27,766,700 | 28,716,600 | 28,444,800 |
| Operating Expenditures | 5,068,800 | 4,915,000 | 7,871,700 | 7,069,100 | 7,259,700 | 6,733,500 |
| Capital Outlay | 3,348,300 | 324,700 | 3,370,800 | 4,358,100 | 4,358,100 | 4,358,100 |
| Total: | 33,380,700 | 28,234,500 | 38,842,800 | 39,193,900 | 40,334,400 | 39,536,400 |
| Full-Time Positions (FTP) | 172.00 | 172.00 | 183.75 | 181.75 | 183.75 | 183.75 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|---------------|-------------------|-------------------|----------------|-------------------|
| FY 2023 Original Appropriation | 183.75 | 22,365,100 | 16,477,700 | 0 | 38,842,800 |
| Expenditure Adjustments | 1.00 | 154,000 | 0 | 0 | 154,000 |
| FY 2023 Estimated Expenditures | 184.75 | 22,519,100 | 16,477,700 | 0 | 38,996,800 |
| Removal of Onetime Expenditures | 0.00 | (1,572,500) | 0 | 0 | (1,572,500) |
| Base Adjustments | 0.00 | (101,500) | 0 | 0 | (101,500) |
| FY 2024 Base | 184.75 | 20,845,100 | 16,477,700 | 0 | 37,322,800 |
| Personnel Benefit Costs | 0.00 | 129,800 | 46,800 | 0 | 176,600 |
| Annualizations | 0.00 | 94,200 | 0 | 0 | 94,200 |
| Change in Employee Compensation | 0.00 | 197,100 | 214,500 | 0 | 411,600 |
| FY 2024 Maintenance (MCO) | 184.75 | 21,266,200 | 16,739,000 | 0 | 38,005,200 |
| 1. Judicial Compensation (H348) | 0.00 | 316,100 | 0 | 0 | 316,100 |
| 3. Court Technology Personnel Transfer | (3.00) | 0 | (526,200) | 0 | (526,200) |
| 4. County Courtroom Improvements | 0.00 | 816,900 | 0 | 0 | 816,900 |
| 5. Jury Selection System for Counties | 0.00 | 340,700 | 0 | 0 | 340,700 |
| 6. Court Reporter Support Resources | 0.00 | 192,900 | 0 | 0 | 192,900 |
| 8. Opioid Settlement Fund Recommendations | 2.00 | 0 | 390,800 | 0 | 390,800 |
| FY 2024 Total Appropriation | 183.75 | 22,932,800 | 16,603,600 | 0 | 39,536,400 |
| % Change From FY 2023 Original Approp. | 0.0% | 2.5% | 0.8% | 0.0% | 1.8% |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs and change in employee compensation (details on p. 5). An annualization was provided for the remaining three months of funding for a district judge, and a court reporter that were partially funded in FY 2023. Line item 1, through H368, provided funding to address the fiscal impact of H348, which statutorily increased pay for justices and judges. These positions did not receive a pay increase in FY 2023 because H782, which statutorily increased pay for justices and judges, was vetoed; however, the funding for the increase was provided in H800 of 2022, which was enacted into law. Therefore, H368 appropriated the difference between what was appropriated in H800 and the fiscal impact of H348. Line item 3 reduced FTP and funding for the Court Technology Fund. These positions were transferred to the Supreme Court and are now funded through the General Fund. Line item 8 provided funding from the State-Directed Opioid Settlement Fund for a pre-plea intervention pilot program, and a low-risk, high need treatment court.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|----------------------------------|---------------|-------------------|------------------|------------------|-------------------|-------------------|
| G 10000 | General | 114.00 | 20,820,300 | 1,102,700 | 0 | 0 | 21,923,000 |
| OT G 10000 | General | 0.00 | 0 | 0 | 1,009,800 | 0 | 1,009,800 |
| D 22800 | State-Directed Opioid Settlement | 2.00 | 213,500 | 73,000 | 0 | 0 | 286,500 |
| OT D 22800 | State-Directed Opioid Settlement | 0.00 | 0 | 104,300 | 0 | 0 | 104,300 |
| D 31400 | Court Technology | 52.50 | 5,674,000 | 2,043,200 | 3,348,300 | 0 | 11,065,500 |
| D 34000 | Court Services | 15.25 | 1,737,000 | 3,410,300 | 0 | 0 | 5,147,300 |
| Totals: | | 183.75 | 28,444,800 | 6,733,500 | 4,358,100 | 0 | 39,536,400 |

IV. Court Operations: Magistrate Division

Agency Number & Appropriation Unit: 110 JBAD

Bill Number & Chapter: H368 (Ch.254), S1168 (Ch.273)

PROGRAM DESCRIPTION: 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.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 17,838,800 | 17,616,000 | 19,443,300 | 19,659,100 | 20,185,700 | 20,014,300 |
| Dedicated | 3,165,800 | 2,975,900 | 4,036,400 | 4,057,000 | 4,095,400 | 4,081,300 |
| Federal | 110,500 | 103,000 | 110,500 | 110,600 | 111,200 | 110,400 |
| Total: | 21,115,100 | 20,694,900 | 23,590,200 | 23,826,700 | 24,392,300 | 24,206,000 |
| Percent Change: | | (2.0%) | 14.0% | 1.0% | 3.4% | 2.6% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 18,803,300 | 18,549,000 | 20,477,900 | 20,719,400 | 21,285,000 | 21,098,700 |
| Operating Expenditures | 2,311,800 | 2,145,800 | 3,107,300 | 3,107,300 | 3,107,300 | 3,107,300 |
| Capital Outlay | 0 | 100 | 5,000 | 0 | 0 | 0 |
| Total: | 21,115,100 | 20,694,900 | 23,590,200 | 23,826,700 | 24,392,300 | 24,206,000 |
| Full-Time Positions (FTP) | 117.34 | 117.34 | 119.34 | 119.34 | 119.34 | 119.34 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|---------------|-------------------|------------------|----------------|-------------------|
| FY 2023 Original Appropriation | 119.34 | 19,443,300 | 4,036,400 | 110,500 | 23,590,200 |
| Removal of Onetime Expenditures | 0.00 | (5,000) | 0 | 0 | (5,000) |
| Base Adjustments | 0.00 | (314,900) | 0 | 0 | (314,900) |
| FY 2024 Base | 119.34 | 19,123,400 | 4,036,400 | 110,500 | 23,270,300 |
| Personnel Benefit Costs | 0.00 | 272,200 | 7,500 | (100) | 279,600 |
| Annualizations | 0.00 | 87,600 | 0 | 0 | 87,600 |
| Change in Employee Compensation | 0.00 | 18,200 | 37,400 | 0 | 55,600 |
| FY 2024 Maintenance (MCO) | 119.34 | 19,501,400 | 4,081,300 | 110,400 | 23,693,100 |
| 1. Judicial Compensation (H348) | 0.00 | 512,900 | 0 | 0 | 512,900 |
| FY 2024 Total Appropriation | 119.34 | 20,014,300 | 4,081,300 | 110,400 | 24,206,000 |
| % Change From FY 2023 Original Approp. | 0.0% | 2.9% | 1.1% | (0.1%) | 2.6% |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs and change in employee compensation (details on p. 5). An annualization was provided for the remaining three months of funding for two magistrate judges that were partially funded in FY 2023. Line item 1, through H368, provided funding to address the fiscal impact of H348, which statutorily increased pay for justices and judges. These positions did not receive a pay increase in FY 2023 because H782, which statutorily increased pay for justices and judges, was vetoed; however, the funding for the increase was provided in H800 of 2022, which was enacted into law. Therefore, H368 appropriated the difference between what was appropriated in H800 and the fiscal impact of H348.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|------------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 107.00 | 19,565,300 | 449,000 | 0 | 0 | 20,014,300 |
| D 34000 Court Services | 9.84 | 1,176,100 | 1,890,700 | 0 | 0 | 3,066,800 |
| D 34100 Guardianship Pilot Project | 2.50 | 337,000 | 77,500 | 0 | 0 | 414,500 |
| D 34700 Senior Magistrate Judges | 0.00 | 0 | 600,000 | 0 | 0 | 600,000 |
| F 34800 Federal Grant | 0.00 | 20,300 | 90,100 | 0 | 0 | 110,400 |
| Totals: | 119.34 | 21,098,700 | 3,107,300 | 0 | 0 | 24,206,000 |

V. Court Operations: Water Adjudication

Agency Number & Appropriation Unit: 110 JBAI

Bill Number & Chapter: S1168 (Ch.273)

PROGRAM DESCRIPTION: 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).

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 950,100 | 657,300 | 996,200 | 852,100 | 869,900 | 864,300 |
| Percent Change: | | (30.8%) | 51.6% | (14.5%) | (12.7%) | (13.2%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 783,800 | 612,600 | 829,900 | 685,800 | 703,600 | 698,000 |
| Operating Expenditures | 166,300 | 44,700 | 166,300 | 166,300 | 166,300 | 166,300 |
| Total: | 950,100 | 657,300 | 996,200 | 852,100 | 869,900 | 864,300 |
| Full-Time Positions (FTP) | 7.00 | 7.00 | 7.00 | 6.00 | 6.00 | 6.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|-------------|----------------|------------------|----------------|----------------|
| FY 2023 Original Appropriation | 7.00 | 996,200 | 0 | 0 | 996,200 |
| Expenditure Adjustments | (1.00) | (154,000) | 0 | 0 | (154,000) |
| FY 2023 Estimated Expenditures | 6.00 | 842,200 | 0 | 0 | 842,200 |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Base | 6.00 | 842,200 | 0 | 0 | 842,200 |
| Personnel Benefit Costs | 0.00 | 3,900 | 0 | 0 | 3,900 |
| Change in Employee Compensation | 0.00 | 18,200 | 0 | 0 | 18,200 |
| FY 2024 Total Appropriation | 6.00 | 864,300 | 0 | 0 | 864,300 |
| % Change From FY 2023 Original Approp. | (14.3%) | (13.2%) | 0.0% | 0.0% | (13.2%) |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs and change in employee compensation (details on p. 5).

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 6.00 | 698,000 | 166,300 | 0 | 0 | 864,300 |

VI. Court Operations: Community-Based Substance Abuse Treatment Services

Agency Number & Appropriation Unit: 110 JBAK

Bill Number & Chapter: S1168 (Ch.273)

PROGRAM DESCRIPTION: Through this program, funds are appropriated for distribution to treatment courts statewide.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 1,048,000 | 1,048,000 | 1,048,000 | 1,048,000 | 1,048,000 | 1,048,000 |
| Dedicated | 3,730,100 | 2,569,100 | 4,901,600 | 4,904,900 | 4,911,200 | 4,909,000 |
| Total: | 4,778,100 | 3,617,100 | 5,949,600 | 5,952,900 | 5,959,200 | 5,957,000 |
| Percent Change: | | (24.3%) | 64.5% | 0.1% | 0.2% | 0.1% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 223,400 | 178,900 | 236,600 | 239,900 | 246,200 | 244,000 |
| Operating Expenditures | 291,200 | 834,900 | 434,200 | 434,200 | 434,200 | 434,200 |
| Trustee/Benefit | 4,263,500 | 2,603,300 | 5,278,800 | 5,278,800 | 5,278,800 | 5,278,800 |
| Total: | 4,778,100 | 3,617,100 | 5,949,600 | 5,952,900 | 5,959,200 | 5,957,000 |
| Full-Time Positions (FTP) | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 2.00 | 1,048,000 | 4,901,600 | 0 | 5,949,600 | |
| FY 2024 Base | 2.00 | 1,048,000 | 4,901,600 | 0 | 5,949,600 | |
| Personnel Benefit Costs | 0.00 | 0 | 1,300 | 0 | 1,300 | |
| Change in Employee Compensation | 0.00 | 0 | 6,100 | 0 | 6,100 | |
| FY 2024 Total Appropriation | 2.00 | 1,048,000 | 4,909,000 | 0 | 5,957,000 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.2%</i> | <i>0.0%</i> | <i>0.1%</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs and change in employee compensation (details on p. 5).

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-----------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 0.00 | 0 | 0 | 0 | 1,048,000 | 1,048,000 |
| D 18200 | Substance Abuse | 2.00 | 244,000 | 434,200 | 0 | 4,230,800 | 4,909,000 |
| Totals: | | 2.00 | 244,000 | 434,200 | 0 | 5,278,800 | 5,957,000 |

VII. Court Operations: Senior Judges

Agency Number & Appropriation Unit: 110 JBAL

Bill Number & Chapter: H360 (Ch.229), S1168 (Ch.273)

PROGRAM DESCRIPTION: This program was created during the 2016 legislative session in order to budget and account for senior judge per diem separately from other branch activities. Pursuant to Sections 1-2221 and 1-2005, Idaho Code, a senior judge is a retired judge who has applied to the Supreme Court to be designated to cover workload increases, court case backlogs, and leave schedules, for which they are paid an amount equal to 85% of the daily salary of the highest office in which they served.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 1,181,900 | 1,214,900 | 1,181,900 | 1,193,700 | 1,181,900 | 1,281,900 |
| Percent Change: | | 2.8% | (2.7%) | 1.0% | 0.0% | 8.5% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 1,181,900 | 1,214,900 | 1,181,900 | 1,193,700 | 1,181,900 | 1,281,900 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 0.00 | 1,181,900 | 0 | 0 | 1,181,900 | |
| FY 2024 Base | 0.00 | 1,181,900 | 0 | 0 | 1,181,900 | |
| 9. Criminal History Records (H149) | 0.00 | 100,000 | 0 | 0 | 100,000 | |
| FY 2024 Total Appropriation | 0.00 | 1,281,900 | 0 | 0 | 1,281,900 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>8.5%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>8.5%</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: Line item 9, through H360, provided onetime funding to address the fiscal impact of H149, which permits those with minor non-violent, non-sexual offenses to petition for sealing of records. The Judicial Branch anticipates the need to pay out additional senior judge hours due to the expected initial influx of cases as a result of H149.

OTHER LEGISLATION: H149 permits those with certain non-violent, non-sexual offenses to petition for the sealing of their public records, provided they have gone at least five years since the completion of their sentence without any subsequent offenses.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|---------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 0.00 | 1,181,900 | 0 | 0 | 0 | 1,181,900 |
| OT G 10000 | General | 0.00 | 100,000 | 0 | 0 | 0 | 100,000 |
| Totals: | | 0.00 | 1,281,900 | 0 | 0 | 0 | 1,281,900 |

Guardian Ad Litem Program

Agency Number & Appropriation Unit: 110 JBAG

Bill Number & Chapter: S1168 (Ch.273)

PROGRAM DESCRIPTION: The Supreme Court is the pass-through entity and grant administrator for guardian ad litem programs around the state. The administrator awards local grants statewide to persons or organizations to operate 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.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 1,673,400 | 1,712,600 | 2,093,400 | 2,695,500 | 2,695,300 | 2,695,300 |
| Percent Change: | | 2.3% | 22.2% | 28.8% | 28.8% | 28.8% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 16,700 | 16,700 | 16,700 | 16,900 | 16,700 | 16,700 |
| Operating Expenditures | 0 | 39,200 | 0 | 0 | 0 | 0 |
| Trustee/Benefit | 1,656,700 | 1,656,700 | 2,076,700 | 2,678,600 | 2,678,600 | 2,678,600 |
| Total: | 1,673,400 | 1,712,600 | 2,093,400 | 2,695,500 | 2,695,300 | 2,695,300 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|-------------|------------------|-------------|-------------|------------------|
| FY 2023 Original Appropriation | 0.00 | 2,093,400 | 0 | 0 | 2,093,400 |
| Executive Carry Forward | 0.00 | 10,800 | 0 | 0 | 10,800 |
| FY 2023 Estimated Expenditures | 0.00 | 2,104,200 | 0 | 0 | 2,104,200 |
| Removal of Onetime Expenditures | 0.00 | (10,800) | 0 | 0 | (10,800) |
| FY 2024 Base | 0.00 | 2,093,400 | 0 | 0 | 2,093,400 |
| 7. Guardian Ad Litem Pass-through Funds | 0.00 | 601,900 | 0 | 0 | 601,900 |
| FY 2024 Total Appropriation | 0.00 | 2,695,300 | 0 | 0 | 2,695,300 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>28.8%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>28.8%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: Line item 7 provided for an increase in passthrough funds to the Guardian Ad Litem boards in the seven Judicial Districts. The majority of passthrough funds will be used for a variety of new personnel that will directly impact program objectives. Positions being added include, but are not limited to, advocate and recruitment coordinators, volunteer coordinators, data administrators, and administrative assistants.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|------------------------|------|------------|----------|---------|------------|-----------|
| G 10000 General | 0.00 | 16,700 | 0 | 0 | 2,678,600 | 2,695,300 |

Judicial Council

Agency Number & Appropriation Unit: 110 JBAE

Bill Number & Chapter: S1168 (Ch.273)

PROGRAM DESCRIPTION: The Idaho Judicial Council is empowered by statute to nominate persons to the Governor 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.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 130,800 | 87,900 | 130,800 | 131,000 | 130,800 | 130,800 |
| Percent Change: | | (32.8%) | 48.8% | 0.2% | 0.0% | 0.0% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 1,800 | 12,200 | 1,800 | 20,200 | 20,000 | 20,000 |
| Operating Expenditures | 129,000 | 75,700 | 129,000 | 110,800 | 110,800 | 110,800 |
| Total: | 130,800 | 87,900 | 130,800 | 131,000 | 130,800 | 130,800 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|-------------|----------------|-------------|-------------|----------------|
| FY 2023 Original Appropriation | 0.00 | 130,800 | 0 | 0 | 130,800 |
| Expenditure Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2023 Estimated Expenditures | 0.00 | 130,800 | 0 | 0 | 130,800 |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Base | 0.00 | 130,800 | 0 | 0 | 130,800 |
| FY 2024 Total Appropriation | 0.00 | 130,800 | 0 | 0 | 130,800 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: This program received no adjustments for FY 2024.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|------------------------|------|------------|----------|---------|------------|---------|
| G 10000 General | 0.00 | 20,000 | 110,800 | 0 | 0 | 130,800 |

Department of Juvenile Corrections

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY PROGRAM | | | | | | |
| Administration | 5,009,000 | 4,547,000 | 5,102,200 | 4,971,600 | 4,633,600 | 4,636,500 |
| COPS | 22,462,100 | 10,580,700 | 26,649,500 | 14,840,800 | 14,898,000 | 14,902,900 |
| Institutions | 34,150,400 | 28,161,500 | 37,024,000 | 36,698,200 | 38,579,200 | 38,756,700 |
| Community-Based Substance Abuse | 3,007,300 | 2,389,900 | 3,019,900 | 0 | 0 | 0 |
| Total: | 64,628,800 | 45,679,100 | 71,795,600 | 56,510,600 | 58,110,800 | 58,296,100 |
| BY FUND SOURCE | | | | | | |
| General | 54,316,700 | 37,849,000 | 61,327,900 | 46,800,300 | 48,380,900 | 48,566,000 |
| Dedicated | 7,443,200 | 6,166,900 | 7,586,300 | 7,545,100 | 7,548,100 | 7,548,400 |
| Federal | 2,868,900 | 1,663,200 | 2,881,400 | 2,165,200 | 2,181,800 | 2,181,700 |
| Total: | 64,628,800 | 45,679,100 | 71,795,600 | 56,510,600 | 58,110,800 | 58,296,100 |
| Percent Change: | | (29.3%) | 57.2% | (21.3%) | (19.1%) | (18.8%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 29,380,600 | 27,620,400 | 32,493,200 | 33,226,200 | 34,826,400 | 35,011,700 |
| Operating Expenditures | 5,578,400 | 5,294,100 | 6,297,500 | 6,088,200 | 6,088,200 | 6,088,200 |
| Capital Outlay | 571,900 | 683,800 | 657,000 | 588,300 | 588,300 | 588,300 |
| Trustee/Benefit | 29,097,900 | 12,080,800 | 32,347,900 | 16,607,900 | 16,607,900 | 16,607,900 |
| Total: | 64,628,800 | 45,679,100 | 71,795,600 | 56,510,600 | 58,110,800 | 58,296,100 |
| Full-Time Positions (FTP) | 414.00 | 414.00 | 413.00 | 413.00 | 409.00 | 409.00 |

In accordance with Section 67-3519, Idaho Code, the Department of Juvenile Corrections is authorized no more than 409.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024, for the programs specified.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|---------------|-------------------|------------------|------------------|-------------------|
| FY 2023 Original Appropriation | 413.00 | 46,071,600 | 7,586,300 | 2,881,400 | 56,539,300 |
| Reappropriation | 0.00 | 11,156,300 | 0 | 0 | 11,156,300 |
| Supplementals | 0.00 | 4,100,000 | 0 | 0 | 4,100,000 |
| FY 2023 Total Appropriation | 413.00 | 61,327,900 | 7,586,300 | 2,881,400 | 71,795,600 |
| Executive Carry Forward | 0.00 | 0 | 80,400 | 0 | 80,400 |
| FY 2023 Estimated Expenditures | 413.00 | 61,327,900 | 7,666,700 | 2,881,400 | 71,876,000 |
| Removal of One-Time Expenditures | 0.00 | (15,256,300) | (787,400) | 0 | (16,043,700) |
| FY 2024 Base | 413.00 | 46,071,600 | 6,879,300 | 2,881,400 | 55,832,300 |
| Personnel Cost Benefits | 0.00 | 459,900 | 1,800 | 2,200 | 463,900 |
| Inflationary Adjustments | 0.00 | 6,000 | 0 | 0 | 6,000 |
| Replacement Items | 0.00 | 0 | 588,300 | 0 | 588,300 |
| Statewide Cost Allocation | 0.00 | (4,000) | 0 | 0 | (4,000) |
| Change in Employee Compensation | 0.00 | 1,893,600 | 3,000 | 6,100 | 1,902,700 |
| FY 2024 Program Maintenance | 413.00 | 48,427,100 | 7,472,400 | 2,889,700 | 58,789,200 |
| Line Items | 0.00 | 211,700 | 75,000 | (710,400) | (423,700) |
| DHR Consolidation | (4.00) | (72,800) | 1,000 | 2,400 | (69,400) |
| FY 2024 Total | 409.00 | 48,566,000 | 7,548,400 | 2,181,700 | 58,296,100 |
| % Chg from FY 2023 Orig Approp. | (1.0%) | 5.4% | (0.5%) | (24.3%) | 3.1% |
| % Chg from FY 2023 Total Approp. | (1.0%) | (20.8%) | (0.5%) | (24.3%) | (18.8%) |

I. Department of Juvenile Corrections: Administration

Agency Number & Appropriation Unit: 285 JCAA

Bill Number & Chapter: H282 (Ch.127)

PROGRAM DESCRIPTION: Administration provides support and oversight functions for the department. Functions include the director's office, legal, fiscal, information technology, purchasing, facility and fleet management, human resources, and quality improvement. It also administers the Interstate Compact on Juveniles, which provides for the transfer of juvenile supervision across state lines in order to assure the accountability of the juvenile and provide a measure of community safety in the receiving state.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 4,441,600 | 4,099,700 | 4,450,900 | 4,382,300 | 4,041,300 | 4,043,900 |
| Dedicated | 567,400 | 447,300 | 651,300 | 589,300 | 592,300 | 592,600 |
| Total: | 5,009,000 | 4,547,000 | 5,102,200 | 4,971,600 | 4,633,600 | 4,636,500 |
| Percent Change: | | (9.2%) | 12.2% | (2.6%) | (9.2%) | (9.1%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 3,222,200 | 3,019,200 | 3,455,900 | 3,593,700 | 3,255,700 | 3,258,600 |
| Operating Expenditures | 1,446,300 | 1,250,000 | 1,229,900 | 1,026,000 | 1,026,000 | 1,026,000 |
| Capital Outlay | 280,500 | 254,800 | 356,400 | 291,900 | 291,900 | 291,900 |
| Trustee/Benefit | 60,000 | 23,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| Total: | 5,009,000 | 4,547,000 | 5,102,200 | 4,971,600 | 4,633,600 | 4,636,500 |
| Full-Time Positions (FTP) | 39.00 | 39.00 | 38.00 | 39.00 | 35.00 | 35.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|------------------|------------------|----------------|------------------|
| FY 2023 Original Appropriation | 38.00 | 4,214,600 | 651,300 | 0 | 4,865,900 |
| Prior Year Reappropriation | 0.00 | 236,300 | 0 | 0 | 236,300 |
| FY 2023 Total Appropriation | 38.00 | 4,450,900 | 651,300 | 0 | 5,102,200 |
| Executive Carry Forward | 0.00 | 0 | 80,400 | 0 | 80,400 |
| Expenditure Adjustments | 1.00 | 67,100 | 0 | 0 | 67,100 |
| FY 2023 Estimated Expenditures | 39.00 | 4,518,000 | 731,700 | 0 | 5,249,700 |
| Removal of Onetime Expenditures | 0.00 | (236,300) | (436,800) | 0 | (673,100) |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Base | 39.00 | 4,281,700 | 294,900 | 0 | 4,576,600 |
| Personnel Benefit Costs | 0.00 | 40,100 | 1,800 | 0 | 41,900 |
| Inflationary Adjustments | 0.00 | 6,000 | 0 | 0 | 6,000 |
| Replacement Items | 0.00 | 0 | 291,900 | 0 | 291,900 |
| Statewide Cost Allocation | 0.00 | 26,400 | 0 | 0 | 26,400 |
| Change in Employee Compensation | 0.00 | 115,200 | 3,000 | 0 | 118,200 |
| FY 2024 Maintenance (MCO) | 39.00 | 4,469,400 | 591,600 | 0 | 5,061,000 |
| Human Resource Consolidation | (4.00) | (425,500) | 1,000 | 0 | (424,500) |
| FY 2024 Total Appropriation | 35.00 | 4,043,900 | 592,600 | 0 | 4,636,500 |
| % Change From FY 2023 Original Approp. | (7.9%) | (4.1%) | (9.0%) | 0.0% | (4.7%) |
| % Change From FY 2023 Total Approp. | (7.9%) | (9.1%) | (9.0%) | 0.0% | (9.1%) |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5).

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 34.00 | 3,149,300 | 834,600 | 0 | 60,000 | 4,043,900 |
| D 34900 Miscellaneous Revenue | 1.00 | 109,300 | 191,400 | 0 | 0 | 300,700 |
| OT D 48129 JCC Endowment Inc. | 0.00 | 0 | 0 | 291,900 | 0 | 291,900 |
| Totals: | 35.00 | 3,258,600 | 1,026,000 | 291,900 | 60,000 | 4,636,500 |

II. Department of Juvenile Corrections: Community, Operations, and Program Services

Agency Number & Appropriation Unit: 285 JCBA

Bill Number & Chapter: H282 (Ch.127)

PROGRAM DESCRIPTION: This program encompasses all department functions related to building and maintaining partnerships and programs at the community level to serve lower risk juveniles and avoid commitment to the department. District liaisons and grants staff work directly with community organizations utilizing a variety of strategies and funding streams to build community competency. Peace Officers' Standards and Training Academy staff work directly with juvenile justice employees to improve professionalism and outcomes.

| PROGRAM SUMMARY: | | | | | | |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
| BY FUND SOURCE | | | | | | |
| General | 16,929,500 | 5,704,700 | 21,116,900 | 9,308,200 | 9,365,400 | 9,370,300 |
| Dedicated | 4,812,000 | 4,582,900 | 4,812,000 | 4,812,000 | 4,812,000 | 4,812,000 |
| Federal | 720,600 | 293,100 | 720,600 | 720,600 | 720,600 | 720,600 |
| Total: | 22,462,100 | 10,580,700 | 26,649,500 | 14,840,800 | 14,898,000 | 14,902,900 |
| Percent Change: | | (52.9%) | 151.9% | (44.3%) | (44.1%) | (44.1%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 1,218,800 | 1,143,800 | 1,304,300 | 1,703,300 | 1,760,500 | 1,765,400 |
| Operating Expenditures | 480,100 | 307,600 | 482,000 | 613,500 | 613,500 | 613,500 |
| Trustee/Benefit | 20,763,200 | 9,129,300 | 24,863,200 | 12,524,000 | 12,524,000 | 12,524,000 |
| Total: | 22,462,100 | 10,580,700 | 26,649,500 | 14,840,800 | 14,898,000 | 14,902,900 |
| Full-Time Positions (FTP) | 14.00 | 14.00 | 14.00 | 18.00 | 18.00 | 18.00 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 14.00 | 6,096,900 | 4,812,000 | 720,600 | 11,629,500 | |
| Prior Year Reappropriation | 0.00 | 10,920,000 | 0 | 0 | 10,920,000 | |
| 1. Youth Assessment Centers | 0.00 | 4,100,000 | 0 | 0 | 4,100,000 | |
| FY 2023 Total Appropriation | 14.00 | 21,116,900 | 4,812,000 | 720,600 | 26,649,500 | |
| Expenditure Adjustments | 2.00 | 164,400 | 0 | 0 | 164,400 | |
| FY 2023 Estimated Expenditures | 16.00 | 21,281,300 | 4,812,000 | 720,600 | 26,813,900 | |
| Removal of Onetime Expenditures | 0.00 | (15,020,000) | 0 | 0 | (15,020,000) | |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2024 Base | 16.00 | 6,261,300 | 4,812,000 | 720,600 | 11,793,900 | |
| Personnel Benefit Costs | 0.00 | 15,400 | 0 | 0 | 15,400 | |
| Statewide Cost Allocation | 0.00 | (2,900) | 0 | 0 | (2,900) | |
| Change in Employee Compensation | 0.00 | 48,500 | 0 | 0 | 48,500 | |
| FY 2024 Maintenance (MCO) | 16.00 | 6,322,300 | 4,812,000 | 720,600 | 11,854,900 | |
| 2. Transfer SUDS Program to COPS | 2.00 | 3,028,200 | 0 | 0 | 3,028,200 | |
| DHR Consolidation | 0.00 | 19,800 | 0 | 0 | 19,800 | |
| FY 2024 Total Appropriation | 18.00 | 9,370,300 | 4,812,000 | 720,600 | 14,902,900 | |
| % Change From FY 2023 Original Approp. | 28.6% | 53.7% | 0.0% | 0.0% | 28.1% | |
| % Change From FY 2023 Total Approp. | 28.6% | (55.6%) | 0.0% | 0.0% | (44.1%) | |

FISCAL YEAR 2023 SUPPLEMENTAL: H282 provided additional funding in FY 2023 for youth assessment centers which will go out as grants to cities, counties, or other community partners as start-up funding for the centers.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). There was one line item enhancement which transferred 2.00 FTP and \$3,028,200 from the Community-Based Substance Abuse Treatment Services (SUDS) Program to this program, allowing the agency more flexibility in how those funds are used. This change eliminated the SUDS Program completely.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-----------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 18.00 | 1,765,400 | 303,900 | 0 | 7,301,000 | 9,370,300 |
| D 18800 | Juvenile Corrections | 0.00 | 0 | 110,000 | 0 | 0 | 110,000 |
| D 18801 | Juv Corr Cig/Tobacco | 0.00 | 0 | 0 | 0 | 4,375,000 | 4,375,000 |
| D 34900 | Miscellaneous Revenue | 0.00 | 0 | 0 | 0 | 327,000 | 327,000 |
| F 34800 | Federal Grant | 0.00 | 0 | 199,600 | 0 | 521,000 | 720,600 |
| Totals: | | 18.00 | 1,765,400 | 613,500 | 0 | 12,524,000 | 14,902,900 |

III. Department of Juvenile Corrections: Institutions

Agency Number & Appropriation Unit: 285 JCCA

Bill Number & Chapter: H282 (Ch.127)

PROGRAM DESCRIPTION: 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 the Juvenile Corrections Center-St. Anthony (130 beds), Juvenile Corrections Center-Nampa (66 beds), or Juvenile Corrections Center-Lewiston (30 beds). In addition, the department utilizes contract residential care providers for juveniles with moderate and lower risk (38 beds). Providers also serve juveniles transitioning back to the community. The department's clinical staff provide critical assessment and treatment services, particularly for the many juveniles in the system with mental health needs. Clinical staff also serve as case managers, linking juveniles to critical services within treatment programs throughout their time in custody. Finally, juveniles in custody are housed at one of the department's facilities, attend school year round, and work to return to their community schools at the appropriate grade level.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 29,938,300 | 25,654,700 | 32,740,200 | 33,109,800 | 34,974,200 | 35,151,800 |
| Dedicated | 2,063,800 | 1,136,700 | 2,123,000 | 2,143,800 | 2,143,800 | 2,143,800 |
| Federal | 2,148,300 | 1,370,100 | 2,160,800 | 1,444,600 | 1,461,200 | 1,461,100 |
| Total: | 34,150,400 | 28,161,500 | 37,024,000 | 36,698,200 | 38,579,200 | 38,756,700 |
| Percent Change: | | (17.5%) | 31.5% | (0.9%) | 4.2% | 4.7% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 24,747,300 | 23,284,600 | 27,528,300 | 27,929,200 | 29,810,200 | 29,987,700 |
| Operating Expenditures | 3,517,800 | 3,688,400 | 4,451,200 | 4,448,700 | 4,448,700 | 4,448,700 |
| Capital Outlay | 291,400 | 429,000 | 300,600 | 296,400 | 296,400 | 296,400 |
| Trustee/Benefit | 5,593,900 | 759,500 | 4,743,900 | 4,023,900 | 4,023,900 | 4,023,900 |
| Total: | 34,150,400 | 28,161,500 | 37,024,000 | 36,698,200 | 38,579,200 | 38,756,700 |
| Full-Time Positions (FTP) | 359.00 | 359.00 | 359.00 | 356.00 | 356.00 | 356.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|---------------|-------------------|------------------|------------------|-------------------|
| FY 2023 Original Appropriation | 359.00 | 32,740,200 | 2,123,000 | 2,160,800 | 37,024,000 |
| Expenditure Adjustments | (3.00) | (231,500) | 0 | 0 | (231,500) |
| FY 2023 Estimated Expenditures | 356.00 | 32,508,700 | 2,123,000 | 2,160,800 | 36,792,500 |
| Removal of Onetime Expenditures | 0.00 | 0 | (350,600) | 0 | (350,600) |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Base | 356.00 | 32,508,700 | 1,772,400 | 2,160,800 | 36,441,900 |
| Personnel Benefit Costs | 0.00 | 402,200 | 0 | 2,200 | 404,400 |
| Replacement Items | 0.00 | 0 | 296,400 | 0 | 296,400 |
| Statewide Cost Allocation | 0.00 | (27,500) | 0 | 0 | (27,500) |
| Change in Employee Compensation | 0.00 | 1,723,800 | 0 | 6,100 | 1,729,900 |
| FY 2024 Maintenance (MCO) | 356.00 | 34,607,200 | 2,068,800 | 2,169,100 | 38,845,100 |
| 1. Electronic Monitoring System | 0.00 | 0 | 75,000 | 0 | 75,000 |
| 3. Youth Crisis Center Funding | 0.00 | 0 | 0 | (720,000) | (720,000) |
| Educator Career Ladder | 0.00 | 211,700 | 0 | 9,600 | 221,300 |
| DHR Consolidation | 0.00 | 332,900 | 0 | 2,400 | 335,300 |
| FY 2024 Total Appropriation | 356.00 | 35,151,800 | 2,143,800 | 1,461,100 | 38,756,700 |
| % Change From FY 2023 Original Approp. | (0.8%) | 7.4% | 1.0% | (32.4%) | 4.7% |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5).

Line item 1 provided funding for a new electronic monitoring system which will notify supervisors and staff if a security check is not completed. Line item 3 reduced federal funds by \$720,000; there is a corresponding line item in Health and Welfare's budget for the same amount to fund the youth crisis centers on an ongoing basis. Lastly, there was \$221,300 appropriated to mirror the educator career ladder.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-----------------------|---------------|-------------------|------------------|----------------|-------------------|-------------------|
| G 10000 | General | 354.00 | 29,770,400 | 2,292,900 | 0 | 3,088,500 | 35,151,800 |
| D 34900 | Miscellaneous Revenue | 0.00 | 0 | 238,600 | 0 | 460,000 | 698,600 |
| D 48129 | JCC Endowment Inc. | 0.00 | 0 | 1,073,800 | 0 | 0 | 1,073,800 |
| OT D 48129 | JCC Endowment Inc. | 0.00 | 0 | 75,000 | 296,400 | 0 | 371,400 |
| F 34800 | Federal Grant | 2.00 | 217,300 | 768,400 | 0 | 475,400 | 1,461,100 |
| Totals: | | 356.00 | 29,987,700 | 4,448,700 | 296,400 | 4,023,900 | 38,756,700 |

IV. Department of Juvenile Corrections: Community-Based Substance Abuse Treatment Services

Agency Number & Appropriation Unit: 285 JCEA

Bill Number & Chapter: H282 (Ch.127)

PROGRAM DESCRIPTION: Beginning in FY 2012, the Department of Juvenile Corrections began receiving a direct appropriation to provide community-based substance use disorder services (SUDS) for juveniles with serious chemical dependency issues. The SUDS supervisor oversees the implementation of services for juvenile justice-involved adolescents. The supervisor leads the department's efforts at operating more efficiently, and provides data important in demonstrating outcomes and process efficiencies.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 3,007,300 | 2,389,900 | 3,019,900 | 0 | 0 | 0 |
| Percent Change: | | (20.5%) | 26.4% | (100.0%) | (100.0%) | (100.0%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 192,300 | 172,800 | 204,700 | 0 | 0 | 0 |
| Operating Expenditures | 134,200 | 48,100 | 134,400 | 0 | 0 | 0 |
| Trustee/Benefit | 2,680,800 | 2,169,000 | 2,680,800 | 0 | 0 | 0 |
| Total: | 3,007,300 | 2,389,900 | 3,019,900 | 0 | 0 | 0 |
| Full-Time Positions (FTP) | 2.00 | 2.00 | 2.00 | 0.00 | 0.00 | 0.00 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 2.00 | 3,019,900 | 0 | 0 | 3,019,900 | |
| FY 2024 Base | 2.00 | 3,019,900 | 0 | 0 | 3,019,900 | |
| Personnel Benefit Costs | 0.00 | 2,200 | 0 | 0 | 2,200 | |
| Change in Employee Compensation | 0.00 | 6,100 | 0 | 0 | 6,100 | |
| FY 2024 Maintenance (MCO) | 2.00 | 3,028,200 | 0 | 0 | 3,028,200 | |
| 2. Transfer SUDS Program to COPS | (2.00) | (3,028,200) | 0 | 0 | (3,028,200) | |
| FY 2024 Total Appropriation | 0.00 | 0 | 0 | 0 | 0 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>(100.0%)</i> | <i>(100.0%)</i> | <i>0.0%</i> | <i>0.0%</i> | <i>(100.0%)</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs and change in employee compensation (details on p. 5). This program is being eliminated and all funding was moved to the Community Operations, and Program Services Program to allow the agency more flexibility on how the funds are spent.

Idaho State Police

| DEPARTMENT SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY DIVISION | | | | | | |
| Brand Inspection | 3,439,300 | 3,230,500 | 3,710,900 | 3,887,500 | 3,987,000 | 4,025,800 |
| Police, Division of Idaho State | 84,021,900 | 72,530,400 | 112,335,600 | 87,478,800 | 92,701,400 | 92,956,200 |
| POST Academy | 4,880,300 | 4,348,200 | 6,148,100 | 5,533,100 | 5,635,900 | 5,616,200 |
| Racing Commission | 428,700 | 333,200 | 437,800 | 462,300 | 468,900 | 472,400 |
| Total: | 92,770,200 | 80,442,300 | 122,632,400 | 97,361,700 | 102,793,200 | 103,070,600 |
| BY FUND SOURCE | | | | | | |
| General | 37,693,900 | 35,514,000 | 50,612,500 | 48,040,500 | 50,829,700 | 51,849,700 |
| Dedicated | 41,537,100 | 36,685,600 | 58,546,500 | 37,270,700 | 39,600,700 | 38,906,300 |
| Federal | 13,539,200 | 8,242,700 | 13,473,400 | 12,050,500 | 12,362,800 | 12,314,600 |
| Total: | 92,770,200 | 80,442,300 | 122,632,400 | 97,361,700 | 102,793,200 | 103,070,600 |
| Percent Change: | | (13.3%) | 52.4% | (20.6%) | (16.2%) | (16.0%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 63,292,400 | 56,832,800 | 67,530,000 | 70,851,900 | 75,814,900 | 75,767,000 |
| Operating Expenditures | 19,483,800 | 17,748,100 | 23,062,300 | 21,063,900 | 21,532,400 | 21,857,700 |
| Capital Outlay | 3,511,600 | 2,615,100 | 25,527,700 | 2,454,600 | 2,454,600 | 2,454,600 |
| Trustee/Benefit | 6,482,400 | 3,246,300 | 6,512,400 | 2,991,300 | 2,991,300 | 2,991,300 |
| Total: | 92,770,200 | 80,442,300 | 122,632,400 | 97,361,700 | 102,793,200 | 103,070,600 |
| Full-Time Positions (FTP) | 616.10 | 616.10 | 636.10 | 655.09 | 662.09 | 658.76 |

In accordance with Section 67-3519, Idaho Code, the Idaho State Police is authorized no more than 658.76 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024, for the divisions specified.

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].

Brand Inspection

Agency Number & Appropriation Unit: 331 LEAF

Bill Number & Chapter: H359 (Ch.230)

PROGRAM DESCRIPTION: Brand Inspection is responsible for the certification of ownership of livestock that is traded, sold, or slaughtered.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 3,439,300 | 3,230,500 | 3,710,900 | 3,887,500 | 3,987,000 | 4,025,800 |
| Percent Change: | | (6.1%) | 14.9% | 4.8% | 7.4% | 8.5% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 2,745,800 | 2,535,400 | 3,000,000 | 3,126,900 | 3,226,400 | 3,265,200 |
| Operating Expenditures | 506,500 | 543,000 | 496,700 | 546,400 | 546,400 | 546,400 |
| Capital Outlay | 187,000 | 152,100 | 214,200 | 214,200 | 214,200 | 214,200 |
| Total: | 3,439,300 | 3,230,500 | 3,710,900 | 3,887,500 | 3,987,000 | 4,025,800 |
| Full-Time Positions (FTP) | 40.09 | 40.09 | 41.09 | 41.42 | 41.42 | 41.42 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|--------------|---------------|------------------|-------------|------------------|
| FY 2023 Original Appropriation | 41.09 | 0 | 3,710,900 | 0 | 3,710,900 |
| Executive Carry Forward | 0.00 | 44,000 | 126,100 | 0 | 170,100 |
| FY 2023 Estimated Expenditures | 41.09 | 44,000 | 3,837,000 | 0 | 3,881,000 |
| Removal of Onetime Expenditures | 0.00 | (44,000) | (345,000) | 0 | (389,000) |
| FY 2024 Base | 41.09 | 0 | 3,492,000 | 0 | 3,492,000 |
| Personnel Benefit Costs | 0.00 | 0 | 73,200 | 0 | 73,200 |
| Inflationary Adjustments | 0.00 | 0 | 800 | 0 | 800 |
| Replacement Items | 0.00 | 0 | 222,600 | 0 | 222,600 |
| Statewide Cost Allocation | 0.00 | 0 | (10,100) | 0 | (10,100) |
| Change in Employee Compensation | 0.00 | 0 | 124,600 | 0 | 124,600 |
| FY 2024 Maintenance (MCO) | 41.09 | 0 | 3,903,100 | 0 | 3,903,100 |
| 1. Brand Inspector from PT to FT | 0.33 | 0 | 13,800 | 0 | 13,800 |
| 2. Group Position Increase | 0.00 | 0 | 26,200 | 0 | 26,200 |
| 3. Increase Fuel Costs | 0.00 | 0 | 54,700 | 0 | 54,700 |
| 4. Unlimited Power Supply Maintenance | 0.00 | 0 | 600 | 0 | 600 |
| DHR Consolidation | 0.00 | 0 | 27,400 | 0 | 27,400 |
| FY 2024 Total Appropriation | 41.42 | 0 | 4,025,800 | 0 | 4,025,800 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.8%</i> | <i>0.0%</i> | <i>8.5%</i> | <i>0.0%</i> | <i>8.5%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). The Legislature approved four enhancements which included moving a part-time position to full-time, funding a CEC for group and temporary positions, additional funding for fuel costs, and an increase to a maintenance contract.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|------------------------------|-------|------------|----------|---------|------------|-----------|
| D 22915 State Brand Board | 41.42 | 3,265,200 | 483,300 | 0 | 0 | 3,748,500 |
| OT D 22915 State Brand Board | 0.00 | 0 | 63,100 | 214,200 | 0 | 277,300 |
| Totals: | 41.42 | 3,265,200 | 546,400 | 214,200 | 0 | 4,025,800 |

Division of Idaho State Police

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY PROGRAM | | | | | | |
| Director's Office | 2,782,200 | 2,802,900 | 3,386,500 | 3,150,800 | 2,817,000 | 3,305,900 |
| Capitol Protective Services | 759,900 | 780,100 | 3,756,700 | 2,349,800 | 2,532,400 | 2,517,500 |
| Investigations | 11,150,400 | 10,436,000 | 13,101,500 | 12,182,000 | 13,401,900 | 12,851,600 |
| Patrol | 50,684,000 | 41,973,100 | 69,303,600 | 47,030,500 | 50,463,000 | 50,474,300 |
| Law Enforcement Programs | 2,567,000 | 2,335,200 | 2,763,700 | 2,869,800 | 3,017,400 | 3,009,300 |
| Support Services | 8,270,700 | 7,192,900 | 12,213,700 | 10,292,000 | 10,470,300 | 10,419,800 |
| Forensic Services | 7,807,700 | 7,010,200 | 7,809,900 | 9,603,900 | 9,999,400 | 10,377,800 |
| Total: | 84,021,900 | 72,530,400 | 112,335,600 | 87,478,800 | 92,701,400 | 92,956,200 |
| BY FUND SOURCE | | | | | | |
| General | 37,693,900 | 35,514,000 | 50,062,500 | 48,040,500 | 50,829,700 | 51,849,700 |
| Dedicated | 33,047,300 | 28,806,800 | 49,058,200 | 27,646,300 | 29,767,600 | 29,050,600 |
| Federal | 13,280,700 | 8,209,600 | 13,214,900 | 11,792,000 | 12,104,100 | 12,055,900 |
| Total: | 84,021,900 | 72,530,400 | 112,335,600 | 87,478,800 | 92,701,400 | 92,956,200 |
| Percent Change: | | (13.7%) | 54.9% | (22.1%) | (17.5%) | (17.3%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 57,744,400 | 51,645,800 | 61,454,500 | 64,562,900 | 69,317,000 | 69,246,500 |
| Operating Expenditures | 16,724,000 | 15,416,400 | 19,632,500 | 17,902,100 | 18,370,600 | 18,695,900 |
| Capital Outlay | 3,257,000 | 2,380,100 | 24,952,100 | 2,238,400 | 2,238,400 | 2,238,400 |
| Trustee/Benefit | 6,296,500 | 3,088,100 | 6,296,500 | 2,775,400 | 2,775,400 | 2,775,400 |
| Total: | 84,021,900 | 72,530,400 | 112,335,600 | 87,478,800 | 92,701,400 | 92,956,200 |
| Full-Time Positions (FTP) | 543.34 | 543.34 | 561.34 | 579.67 | 586.67 | 583.67 |

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|---------------|-------------------|-------------------|-------------------|--------------------|
| FY 2023 Original Appropriation | 561.34 | 42,780,300 | 45,070,600 | 13,214,900 | 101,065,800 |
| Reappropriation | 0.00 | 435,700 | 0 | 0 | 435,700 |
| Supplementals | 0.00 | 6,846,500 | 3,987,600 | 0 | 10,834,100 |
| FY 2023 Total Appropriation | 561.34 | 50,062,500 | 49,058,200 | 13,214,900 | 112,335,600 |
| Executive Carry Forward | 0.00 | 2,535,300 | 2,766,100 | 340,900 | 5,642,300 |
| Expenditure Adjustments | 0.00 | 0 | 4,100 | 0 | 4,100 |
| FY 2023 Estimated Expenditures | 561.34 | 52,597,800 | 51,828,400 | 13,555,800 | 117,982,000 |
| Removal of One-Time Expenditures | 0.00 | (11,284,000) | (2,2514,900) | (4,420,300) | (38,219,200) |
| FY 2024 Base | 561.34 | 41,313,800 | 29,313,500 | 9,135,500 | 79,762,800 |
| Personnel Cost Benefits | 0.00 | 633,400 | 449,000 | 54,600 | 1,137,000 |
| Inflationary Adjustments | 0.00 | 1,400 | 53,100 | 0 | 54,500 |
| Replacement Items | 0.00 | 0 | 1,162,100 | 295,800 | 1,457,900 |
| Statewide Cost Allocation | 0.00 | 40,600 | (92,600) | (4,900) | (56,900) |
| Annualizations | 0.00 | 82,100 | 206,400 | 0 | 288,500 |
| Change in Employee Compensation | 0.00 | 2,876,500 | 531,700 | 206,600 | 3,614,800 |
| FY 2024 Program Maintenance | 561.34 | 44,947,800 | 31,623,200 | 9,687,600 | 86,258,600 |
| Line Items | 27.33 | 6,804,500 | (2,708,700) | 2,307,600 | 6,403,400 |
| DHR Consolidation | (5.00) | 97,400 | 136,100 | 60,700 | 294,200 |
| FY 2024 Total | 583.67 | 51,849,700 | 29,050,600 | 12,055,900 | 92,956,200 |
| % Chg from FY 2023 Orig Approp. | 4.0% | 21.2% | (35.5%) | (8.8%) | (8.0%) |
| % Chg from FY 2023 Total Approp. | 4.0% | 3.6% | (40.8%) | (8.8%) | (17.3%) |

I. Division of Idaho State Police: Director's Office

Agency Number & Appropriation Unit: 330 LEAH(Cont), 330 LEBA

Bill Number & Chapter: H359 (Ch.230)

PROGRAM DESCRIPTION: The 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.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 2,469,400 | 2,565,200 | 3,041,400 | 2,798,300 | 2,396,800 | 2,462,900 |
| Dedicated | 226,100 | 189,200 | 253,100 | 258,800 | 324,300 | 746,100 |
| Federal | 86,700 | 48,500 | 92,000 | 93,700 | 95,900 | 96,900 |
| Total: | 2,782,200 | 2,802,900 | 3,386,500 | 3,150,800 | 2,817,000 | 3,305,900 |
| Percent Change: | | 0.7% | 20.8% | (7.0%) | (16.8%) | (2.4%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 2,469,700 | 2,476,600 | 2,778,200 | 2,849,000 | 2,512,800 | 2,501,700 |
| Operating Expenditures | 312,500 | 326,300 | 590,900 | 285,800 | 288,200 | 788,200 |
| Capital Outlay | 0 | 0 | 17,400 | 16,000 | 16,000 | 16,000 |
| Total: | 2,782,200 | 2,802,900 | 3,386,500 | 3,150,800 | 2,817,000 | 3,305,900 |
| Full-Time Positions (FTP) | 27.00 | 27.00 | 28.00 | 28.00 | 24.00 | 24.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|------------------|------------------|----------------|------------------|
| FY 2023 Original Appropriation | 28.00 | 2,761,000 | 253,100 | 92,000 | 3,106,100 |
| 7. Combatting Fentanyl | 0.00 | 5,400 | 0 | 0 | 5,400 |
| 8. Doe v Wasden | 0.00 | 275,000 | 0 | 0 | 275,000 |
| FY 2023 Total Appropriation | 28.00 | 3,041,400 | 253,100 | 92,000 | 3,386,500 |
| Executive Carry Forward | 0.00 | 6,900 | 6,000 | 0 | 12,900 |
| Expenditure Adjustments | 0.00 | 7,500 | 0 | 0 | 7,500 |
| FY 2023 Estimated Expenditures | 28.00 | 3,055,800 | 259,100 | 92,000 | 3,406,900 |
| Removal of Onetime Expenditures | 0.00 | (287,300) | (23,800) | 0 | (311,100) |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Base | 28.00 | 2,768,500 | 235,300 | 92,000 | 3,095,800 |
| Personnel Benefit Costs | 0.00 | 35,900 | 2,200 | 1,200 | 39,300 |
| Replacement Items | 0.00 | 0 | 18,800 | 0 | 18,800 |
| Statewide Cost Allocation | 0.00 | (28,200) | 100 | 0 | (28,100) |
| Change in Employee Compensation | 0.00 | 78,800 | 3,000 | 3,000 | 84,800 |
| FY 2024 Maintenance (MCO) | 28.00 | 2,855,000 | 259,400 | 96,200 | 3,210,600 |
| 5. Unlimited Power Supply Maintenance | 0.00 | 0 | 1,000 | 0 | 1,000 |
| 18. Combatting Fentanyl | 1.00 | 75,800 | 500,000 | 0 | 575,800 |
| DHR Consolidation | (5.00) | (467,900) | (14,300) | 700 | (481,500) |
| FY 2024 Total Appropriation | 24.00 | 2,462,900 | 746,100 | 96,900 | 3,305,900 |
| % Change From FY 2023 Original Approp. | (14.3%) | (10.8%) | 194.8% | 5.3% | 6.4% |
| % Change From FY 2023 Total Approp. | (14.3%) | (19.0%) | 194.8% | 5.3% | (2.4%) |

FISCAL YEAR 2023 SUPPLEMENTAL: H359 provided additional onetime funding in FY 2023 to purchase equipment to combat the use of fentanyl including fully-equipped vehicles, two command center trailers, six car lifts, seven Xray machines, a crime scene trailer, six portable firearm simulators, drones, night vision goggles, six total stations, incident response bags, two Liz Q faro units and a driver training system vehicle accessory. The total amount funded for this supplemental was \$5,919,300 department wide, of which \$5,400 was in this program. Additionally, H359 provided additional appropriation for the Doe v Wasden lawsuit.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5).

There were two enhancements provided in this program; first, for an increase in the unlimited power supply maintenance contract which totaled \$23,600 across the entire department, and \$1,543,300 department wide to hire a new unit to combat the use of fentanyl.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|---|--------------|-------------------|-----------------|----------------|-------------------|------------------|
| G 10000 General | 22.00 | 2,272,100 | 190,800 | 0 | 0 | 2,462,900 |
| OT D 22800 State-Directed Opioid Settlement | 0.00 | 0 | 500,000 | 0 | 0 | 500,000 |
| OT D 25400 Alcohol Bev Ctrl | 0.00 | 0 | 2,800 | 16,000 | 0 | 18,800 |
| D 26401 Law Enforcement | 1.00 | 150,800 | 1,300 | 0 | 0 | 152,100 |
| D 34900 Miscellaneous Revenue | 0.00 | 0 | 75,200 | 0 | 0 | 75,200 |
| F 34800 Federal Grant | 1.00 | 78,800 | 18,100 | 0 | 0 | 96,900 |
| Totals: | 24.00 | 2,501,700 | 788,200 | 16,000 | 0 | 3,305,900 |

II. Division of Idaho State Police: Capitol Protective Services

Agency Number & Appropriation Unit: 330 LEBM

Bill Number & Chapter: H359 (Ch.230)

PROGRAM DESCRIPTION: This program provides protection for Idaho's Governor and First Lady. Currently, officers are assigned to escort and protect them at all events, while they are representing Idaho. It also provides protection to the Legislature during the legislative session, Supreme Court security, and officer support for Capitol Mall security and the Chinden Campus. The agency changed the program name in 2021 from Executive Protection to Capitol Protective Services to more accurately define the program.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 579,700 | 601,500 | 1,959,200 | 1,853,200 | 2,025,000 | 2,010,500 |
| Dedicated | 180,200 | 178,600 | 1,797,500 | 496,600 | 507,400 | 507,000 |
| Total: | 759,900 | 780,100 | 3,756,700 | 2,349,800 | 2,532,400 | 2,517,500 |
| Percent Change: | | 2.7% | 381.6% | (37.5%) | (32.6%) | (33.0%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 655,100 | 632,900 | 2,009,800 | 2,030,500 | 2,213,100 | 2,198,200 |
| Operating Expenditures | 104,800 | 147,200 | 699,700 | 319,300 | 319,300 | 319,300 |
| Capital Outlay | 0 | 0 | 1,047,200 | 0 | 0 | 0 |
| Total: | 759,900 | 780,100 | 3,756,700 | 2,349,800 | 2,532,400 | 2,517,500 |
| Full-Time Positions (FTP) | 5.25 | 5.25 | 18.00 | 18.00 | 18.00 | 18.00 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 18.00 | 1,922,300 | 1,797,500 | 0 | 3,719,800 | |
| 7. Combat the Use of Fentanyl | 0.00 | 36,900 | 0 | 0 | 36,900 | |
| FY 2023 Total Appropriation | 18.00 | 1,959,200 | 1,797,500 | 0 | 3,756,700 | |
| Executive Carry Forward | 0.00 | 300 | 100 | 0 | 400 | |
| Expenditure Adjustments | 0.00 | 24,900 | 83,600 | 0 | 108,500 | |
| FY 2023 Estimated Expenditures | 18.00 | 1,984,400 | 1,881,200 | 0 | 3,865,600 | |
| Removal of Onetime Expenditures | 0.00 | (187,200) | (1,390,500) | 0 | (1,577,700) | |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2024 Base | 18.00 | 1,797,200 | 490,700 | 0 | 2,287,900 | |
| Personnel Benefit Costs | 0.00 | 39,200 | 5,600 | 0 | 44,800 | |
| Statewide Cost Allocation | 0.00 | 300 | (600) | 0 | (300) | |
| Change in Employee Compensation | 0.00 | 150,800 | 8,000 | 0 | 158,800 | |
| FY 2024 Maintenance (MCO) | 18.00 | 1,987,500 | 503,700 | 0 | 2,491,200 | |
| DHR Consolidation | 0.00 | 23,000 | 3,300 | 0 | 26,300 | |
| FY 2024 Total Appropriation | 18.00 | 2,010,500 | 507,000 | 0 | 2,517,500 | |
| % Change From FY 2023 Original Approp. | 0.0% | 4.6% | (71.8%) | 0.0% | (32.3%) | |
| % Change From FY 2023 Total Approp. | 0.0% | 2.6% | (71.8%) | 0.0% | (33.0%) | |

FISCAL YEAR 2023 SUPPLEMENTAL: H359 provided additional onetime funding in FY 2023 to purchase equipment to combat the use of fentanyl including fully-equipped vehicles, two command center trailers, six car lifts, seven Xray machines, a crime scene trailer, six portable firearm simulators, drones, night vision goggles, six total stations, incident response bags, two Liz Q faro units and a driver training system vehicle accessory. The total amount funded for this supplemental was \$5,919,300 department wide, of which \$36,900 was in this program.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, and change in employee compensation which included an additional 6% for public safety positions, and human resource consolidation (details on p. 5).

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-----------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 17.00 | 1,912,400 | 98,100 | 0 | 0 | 2,010,500 |
| D 26400 | Law Enforcement | 0.00 | 0 | 213,500 | 0 | 0 | 213,500 |
| D 26401 | Law Enforcement | 0.00 | 173,300 | 900 | 0 | 0 | 174,200 |
| D 34900 | Miscellaneous Revenue | 1.00 | 112,500 | 6,800 | 0 | 0 | 119,300 |
| Totals: | | 18.00 | 2,198,200 | 319,300 | 0 | 0 | 2,517,500 |

III. Division of Idaho State Police: Investigations

Agency Number & Appropriation Unit: 330 LEBB

Bill Number & Chapter: H359 (Ch.230)

PROGRAM DESCRIPTION: Investigations provides statewide detective services for local law enforcement and Idaho citizens, with a primary focus on drug enforcement and victim crimes.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 8,068,600 | 7,974,900 | 9,163,900 | 9,043,200 | 9,723,900 | 9,685,200 |
| Dedicated | 1,912,100 | 1,493,800 | 2,757,900 | 1,952,800 | 2,473,400 | 1,969,100 |
| Federal | 1,169,700 | 967,300 | 1,179,700 | 1,186,000 | 1,204,600 | 1,197,300 |
| Total: | 11,150,400 | 10,436,000 | 13,101,500 | 12,182,000 | 13,401,900 | 12,851,600 |
| Percent Change: | | (6.4%) | 25.5% | (7.0%) | 2.3% | (1.9%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 8,845,300 | 8,367,400 | 9,511,700 | 9,771,100 | 10,708,800 | 10,440,700 |
| Operating Expenditures | 2,071,100 | 1,828,600 | 2,267,600 | 2,130,300 | 2,412,500 | 2,130,300 |
| Capital Outlay | 24,000 | 109,600 | 1,112,200 | 70,600 | 70,600 | 70,600 |
| Trustee/Benefit | 210,000 | 130,400 | 210,000 | 210,000 | 210,000 | 210,000 |
| Total: | 11,150,400 | 10,436,000 | 13,101,500 | 12,182,000 | 13,401,900 | 12,851,600 |
| Full-Time Positions (FTP) | 77.50 | 77.50 | 79.50 | 79.50 | 81.50 | 79.50 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|------------------|------------------|------------------|-------------------|
| FY 2023 Original Appropriation | 79.50 | 8,753,200 | 2,381,400 | 1,179,700 | 12,314,300 |
| 1. Safety Equipment Replacement | 0.00 | 0 | 30,900 | 0 | 30,900 |
| 2. Vehicle Replacement | 0.00 | 0 | 345,600 | 0 | 345,600 |
| 3. Increase in Fuel Costs | 0.00 | 72,000 | 0 | 0 | 72,000 |
| 7. Combatting Fentanyl | 0.00 | 338,700 | 0 | 0 | 338,700 |
| FY 2023 Total Appropriation | 79.50 | 9,163,900 | 2,757,900 | 1,179,700 | 13,101,500 |
| Executive Carry Forward | 0.00 | 156,300 | 2,300 | 2,200 | 160,800 |
| FY 2023 Estimated Expenditures | 79.50 | 9,320,200 | 2,760,200 | 1,181,900 | 13,262,300 |
| Removal of Onetime Expenditures | 0.00 | (567,000) | (919,300) | (2,200) | (1,488,500) |
| FY 2024 Base | 79.50 | 8,753,200 | 1,840,900 | 1,179,700 | 11,773,800 |
| Personnel Benefit Costs | 0.00 | 160,500 | 23,300 | 3,700 | 187,500 |
| Replacement Items | 0.00 | 0 | 77,300 | 0 | 77,300 |
| Statewide Cost Allocation | 0.00 | (14,300) | 11,300 | 0 | (3,000) |
| Change in Employee Compensation | 0.00 | 607,000 | 0 | 10,000 | 617,000 |
| FY 2024 Maintenance (MCO) | 79.50 | 9,506,400 | 1,952,800 | 1,193,400 | 12,652,600 |
| 2. Increase Fuel Costs | 0.00 | 71,400 | 0 | 0 | 71,400 |
| 5. Unlimited Power Supply Maintenance | 0.00 | 3,100 | 0 | 0 | 3,100 |
| DHR Consolidation | 0.00 | 104,300 | 16,300 | 3,900 | 124,500 |
| FY 2024 Total Appropriation | 79.50 | 9,685,200 | 1,969,100 | 1,197,300 | 12,851,600 |
| % Change From FY 2023 Original Approp. | 0.0% | 10.6% | (17.3%) | 1.5% | 4.4% |
| % Change From FY 2023 Total Approp. | 0.0% | 5.7% | (28.6%) | 1.5% | (1.9%) |

FISCAL YEAR 2023 SUPPLEMENTAL: H359 provided additional funding for equipment and replacement vehicles. These items are typically funded in replacement items but were funded as a supplemental due to supply chain issues. Onetime funding in FY 2023 was appropriated to purchase equipment to combat the use of fentanyl including fully-equipped vehicles, two command center trailers, six car lifts, seven Xray machines, a crime scene trailer, six portable firearm simulators, drones, night vision goggles, six total stations, incident response bags, two Liz Q faro units and a driver training system vehicle accessory. The total amount funded for this supplemental was \$5,919,300 department wide, of which \$338,700 was in this program.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, and change in employee compensation which included an additional 6% for public safety positions, and human resource consolidation (details on p. 5).

There were two enhancements provided in this program; an additional amount for the increase in fuel costs and funding for an increase in the unlimited power supply maintenance contract, which totaled \$23,600 across the entire department.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|----------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 78.50 | 8,738,400 | 875,400 | 0 | 0 | 9,613,800 |
| OT G 10000 | General | 0.00 | 0 | 71,400 | 0 | 0 | 71,400 |
| OT D 25400 | Alcohol Bev Ctrl | 0.00 | 0 | 6,700 | 70,600 | 0 | 77,300 |
| D 26401 | Law Enforcement | 0.00 | 1,164,700 | 13,200 | 0 | 0 | 1,177,900 |
| D 27300 | Drug & DWUI Donation | 0.00 | 208,600 | 505,300 | 0 | 0 | 713,900 |
| F 34800 | Federal Grant | 1.00 | 329,000 | 658,300 | 0 | 210,000 | 1,197,300 |
| Totals: | | 79.50 | 10,440,700 | 2,130,300 | 70,600 | 210,000 | 12,851,600 |

IV. Division of Idaho State Police: Patrol

Agency Number & Appropriation Unit: 330 LEBC

Bill Number & Chapter: H359 (Ch.230)

PROGRAM DESCRIPTION: Patrol is responsible for the protection of life and property on Idaho's highways, and provides accident investigations and assistance to the motoring public and all law enforcement agencies in Idaho. It is also responsible for fleet management and training.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 17,676,000 | 15,985,200 | 25,242,400 | 24,549,200 | 26,616,700 | 27,266,400 |
| Dedicated | 22,100,400 | 19,710,200 | 33,013,400 | 14,679,200 | 15,771,100 | 15,201,800 |
| Federal | 10,907,600 | 6,277,700 | 11,047,800 | 7,802,100 | 8,075,200 | 8,006,100 |
| Total: | 50,684,000 | 41,973,100 | 69,303,600 | 47,030,500 | 50,463,000 | 50,474,300 |
| Percent Change: | | (17.2%) | 65.1% | (32.1%) | (27.2%) | (27.2%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 34,528,200 | 29,779,400 | 35,218,300 | 36,327,300 | 39,596,700 | 39,608,000 |
| Operating Expenditures | 7,217,900 | 7,585,100 | 7,239,900 | 6,643,500 | 6,806,600 | 6,806,600 |
| Capital Outlay | 2,851,400 | 1,812,400 | 20,758,900 | 1,494,300 | 1,494,300 | 1,494,300 |
| Trustee/Benefit | 6,086,500 | 2,796,200 | 6,086,500 | 2,565,400 | 2,565,400 | 2,565,400 |
| Total: | 50,684,000 | 41,973,100 | 69,303,600 | 47,030,500 | 50,463,000 | 50,474,300 |
| Full-Time Positions (FTP) | 307.59 | 307.59 | 309.84 | 313.17 | 320.17 | 320.17 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 309.84 | 18,964,400 | 29,402,300 | 11,047,800 | 59,414,500 | |
| Prior Year Reappropriation | 0.00 | 435,700 | 0 | 0 | 435,700 | |
| 1. Safety Equipment Replacement | 0.00 | 0 | 192,400 | 0 | 192,400 | |
| 2. Vehicle Replacement | 0.00 | 0 | 3,418,700 | 0 | 3,418,700 | |
| 3. Increase in Fuel Costs | 0.00 | 378,000 | 0 | 0 | 378,000 | |
| 4. Tactical Vests and Wound Kits | 0.00 | 202,200 | 0 | 0 | 202,200 | |
| 7. Combat the Use of Fentanyl | 0.00 | 5,262,100 | 0 | 0 | 5,262,100 | |
| FY 2023 Total Appropriation | 309.84 | 25,242,400 | 33,013,400 | 11,047,800 | 69,303,600 | |
| Executive Carry Forward | 0.00 | 2,150,600 | 1,835,300 | 162,700 | 4,148,600 | |
| Expenditure Adjustments | 0.00 | (35,900) | (78,800) | 0 | (114,700) | |
| FY 2023 Estimated Expenditures | 309.84 | 27,357,100 | 34,769,900 | 11,210,500 | 73,337,500 | |
| Removal of Onetime Expenditures | 0.00 | (8,428,600) | (17,098,400) | (4,242,100) | (29,769,100) | |
| Base Adjustments | 0.00 | 800 | 0 | 0 | 800 | |
| FY 2024 Base | 309.84 | 18,929,300 | 17,671,500 | 6,968,400 | 43,569,200 | |
| Personnel Benefit Costs | 0.00 | 322,800 | 337,000 | 47,600 | 707,400 | |
| Inflationary Adjustments | 0.00 | 1,400 | 24,700 | 0 | 26,100 | |
| Replacement Items | 0.00 | 0 | 405,700 | 295,800 | 701,500 | |
| Statewide Cost Allocation | 0.00 | 50,000 | (76,400) | (4,900) | (31,300) | |
| Annualizations | 0.00 | 0 | 206,400 | 0 | 206,400 | |
| Change in Employee Compensation | 0.00 | 1,817,700 | 293,800 | 186,200 | 2,297,700 | |
| FY 2024 Maintenance (MCO) | 309.84 | 21,121,200 | 18,862,700 | 7,493,100 | 47,477,000 | |
| 1. Conducted Electrical Weapons Contract | 0.00 | 128,000 | 0 | 0 | 128,000 | |
| 2. Increase in Fuel Costs | 0.00 | 379,300 | 0 | 0 | 379,300 | |
| 3. New Positions for Records System | 1.00 | 70,400 | 0 | 0 | 70,400 | |
| 4. New Radio Repeater Site | 0.00 | 365,800 | 0 | 0 | 365,800 | |
| 5. Unlimited Power Supply Maintenance | 0.00 | 0 | 5,200 | 1,400 | 6,600 | |
| 6. Residential Housing Maintenance | 0.00 | 0 | 43,000 | 0 | 43,000 | |
| 7. Two Commercial Vehicle Safety Spec. | 2.00 | 0 | 0 | 464,700 | 464,700 | |
| 8. Tech Rec Spec from PT to FT | 0.33 | 0 | 0 | 0 | 0 | |
| 9. Project CHOICE Increase | 0.00 | 0 | 71,800 | 0 | 71,800 | |
| 16. Cafeteria Contract Increase | 0.00 | 0 | 53,200 | 0 | 53,200 | |
| 17. HDA Fund Shift | 0.00 | 4,000,000 | (4,000,000) | 0 | 0 | |
| 18. Combat the Use of Fentanyl | 7.00 | 772,000 | 0 | 0 | 772,000 | |
| 19. Forensic and Dispatcher Retention | 0.00 | 83,700 | 98,200 | 0 | 181,900 | |
| DHR Consolidation | 0.00 | 346,000 | 67,700 | 46,900 | 460,600 | |
| FY 2024 Total Appropriation | 320.17 | 27,266,400 | 15,201,800 | 8,006,100 | 50,474,300 | |
| % Change From FY 2023 Original Approp. | 3.3% | 43.8% | (48.3%) | (27.5%) | (15.0%) | |
| % Change From FY 2023 Total Approp. | 3.3% | 8.0% | (54.0%) | (27.5%) | (27.2%) | |

FISCAL YEAR 2023 SUPPLEMENTAL: H359 provided additional funding for equipment, tactical vests and wound kits, and replacement vehicles. These items are typically funded as replacement items but were funded as a supplemental due to supply chain issues. Onetime funding in FY 2023 was appropriated to purchase equipment to combat the use of fentanyl including fully-equipped vehicles, two command center trailers, six car lifts, seven Xray machines, a crime scene trailer, six portable firearm simulators, drones, night vision goggles, six total stations, incident response bags, two Liz Q faro units and a driver training system vehicle accessory. The total amount funded for this supplemental was \$5,919,300 department wide, of which \$5,262,100 was in this program.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, and change in employee compensation which included an additional 6% for public safety positions, and human resource consolidation (details on p. 5).

The Legislature funded 13 line item enhancements for this program, highlights include: a new position for the record management system funded in FY 2023, funding for an increase in the unlimited power supply maintenance contract, a contract for electrical weapons, and an increase to the cafeteria contract. Additionally, two commercial vehicle safety specialists, a \$4,000,000 General Fund appropriation to offset the loss from the Highway Distribution Account as a result of S1201 of 2019, \$1,543,300 department wide to hire a new unit to combat the use of fentanyl of which 7.00 FTP are in this program, and an additional 6% increase for dispatchers retention.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-----------------------|---------------|-------------------|------------------|------------------|-------------------|-------------------|
| G 10000 | General | 215.50 | 22,265,900 | 3,761,800 | 503,900 | 0 | 26,531,600 |
| OT G 10000 | General | 0.00 | 0 | 422,400 | 312,400 | 0 | 734,800 |
| OT D 25400 | Alcohol Bev Ctrl | 0.00 | 0 | 190,500 | 215,200 | 0 | 405,700 |
| D 26400 | Law Enforcement | 81.67 | 8,328,200 | 1,101,500 | 0 | 0 | 9,429,700 |
| D 26401 | Law Enforcement | 0.00 | 3,785,600 | 47,600 | 0 | 0 | 3,833,200 |
| D 27400 | Hazardous Materials | 5.00 | 570,000 | 75,200 | 0 | 67,800 | 713,000 |
| D 34900 | Miscellaneous Revenue | 0.00 | 741,200 | 79,000 | 0 | 0 | 820,200 |
| F 34800 | Federal Grant | 18.00 | 3,917,100 | 1,096,900 | 0 | 2,497,600 | 7,511,600 |
| OT F 34800 | Federal Grant | 0.00 | 0 | 31,700 | 462,800 | 0 | 494,500 |
| Totals: | | 320.17 | 39,608,000 | 6,806,600 | 1,494,300 | 2,565,400 | 50,474,300 |

V. Division of Idaho State Police: Law Enforcement Programs

Agency Number & Appropriation Unit: 330 LEBD

Bill Number & Chapter: H359 (Ch.230)

PROGRAM DESCRIPTION: This program administers the alcohol beverage laws of the state relating to licensing and compliance.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 467,200 | 457,400 | 321,000 | 325,100 | 329,700 | 331,700 |
| Dedicated | 2,014,800 | 1,805,100 | 2,357,700 | 2,458,100 | 2,593,300 | 2,586,200 |
| Federal | 85,000 | 72,700 | 85,000 | 86,600 | 94,400 | 91,400 |
| Total: | 2,567,000 | 2,335,200 | 2,763,700 | 2,869,800 | 3,017,400 | 3,009,300 |
| Percent Change: | | (9.0%) | 18.3% | 3.8% | 9.2% | 8.9% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 1,851,200 | 1,747,300 | 1,968,700 | 2,073,100 | 2,220,700 | 2,212,600 |
| Operating Expenditures | 711,200 | 579,500 | 720,600 | 726,300 | 726,300 | 726,300 |
| Capital Outlay | 4,600 | 8,400 | 74,400 | 70,400 | 70,400 | 70,400 |
| Total: | 2,567,000 | 2,335,200 | 2,763,700 | 2,869,800 | 3,017,400 | 3,009,300 |
| Full-Time Positions (FTP) | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|--------------|----------------|------------------|----------------|------------------|
| FY 2023 Original Appropriation | 18.00 | 321,000 | 2,357,700 | 85,000 | 2,763,700 |
| Executive Carry Forward | 0.00 | 0 | 85,100 | 0 | 85,100 |
| Expenditure Adjustments | 0.00 | 800 | 0 | 0 | 800 |
| FY 2023 Estimated Expenditures | 18.00 | 321,800 | 2,442,800 | 85,000 | 2,849,600 |
| Removal of Onetime Expenditures | 0.00 | 0 | (170,700) | 0 | (170,700) |
| Base Adjustments | 0.00 | (800) | 0 | 0 | (800) |
| FY 2024 Base | 18.00 | 321,000 | 2,272,100 | 85,000 | 2,678,100 |
| Personnel Benefit Costs | 0.00 | 2,300 | 35,600 | 900 | 38,800 |
| Replacement Items | 0.00 | 0 | 71,000 | 0 | 71,000 |
| Statewide Cost Allocation | 0.00 | 800 | 400 | 0 | 1,200 |
| Change in Employee Compensation | 0.00 | 6,100 | 118,500 | 4,400 | 129,000 |
| FY 2024 Maintenance (MCO) | 18.00 | 330,200 | 2,497,600 | 90,300 | 2,918,100 |
| 2. Increase Fuel Costs | 0.00 | 0 | 13,800 | 0 | 13,800 |
| 5. Unlimited Power Supply Maintenance | 0.00 | 0 | 1,300 | 0 | 1,300 |
| 11. Increase in PC | 0.00 | 0 | 50,000 | 0 | 50,000 |
| DHR Consolidation | 0.00 | 1,500 | 23,500 | 1,100 | 26,100 |
| FY 2024 Total Appropriation | 18.00 | 331,700 | 2,586,200 | 91,400 | 3,009,300 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>3.3%</i> | <i>9.7%</i> | <i>7.5%</i> | <i>8.9%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, and change in employee compensation which included an additional 6% for public safety positions, and human resource consolidation (details on p. 5).

There were three enhancements approved which included funding for an increase in fuel costs, funding for an increase in the unlimited power supply maintenance contract which totaled \$23,600 across the entire department, and an increase in personnel costs from a dedicated fund that will be used to fill a position that the department has been unable to fill.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-----------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 2.00 | 144,700 | 187,000 | 0 | 0 | 331,700 |
| D 25400 | Alcohol Bev Ctrl | 16.00 | 1,774,200 | 499,700 | 0 | 0 | 2,273,900 |
| OT D 25400 | Alcohol Bev Ctrl | 0.00 | 0 | 14,400 | 70,400 | 0 | 84,800 |
| D 26401 | Law Enforcement | 0.00 | 212,300 | 2,700 | 0 | 0 | 215,000 |
| D 34900 | Miscellaneous Revenue | 0.00 | 0 | 12,500 | 0 | 0 | 12,500 |
| F 34800 | Federal Grant | 0.00 | 81,400 | 10,000 | 0 | 0 | 91,400 |
| Totals: | | 18.00 | 2,212,600 | 726,300 | 70,400 | 0 | 3,009,300 |

VI. Division of Idaho State Police: Support Services

Agency Number & Appropriation Unit: 330 LEBK

Bill Number & Chapter: H359 (Ch.230), H360 (Ch.229)

PROGRAM DESCRIPTION: Support Services is composed of 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.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 3,165,800 | 2,960,300 | 4,662,000 | 3,894,200 | 3,981,700 | 3,798,100 |
| Dedicated | 5,069,100 | 4,212,300 | 7,515,900 | 6,362,000 | 6,452,800 | 6,585,900 |
| Federal | 35,800 | 20,300 | 35,800 | 35,800 | 35,800 | 35,800 |
| Total: | 8,270,700 | 7,192,900 | 12,213,700 | 10,292,000 | 10,470,300 | 10,419,800 |
| Percent Change: | | (13.0%) | 69.8% | (15.7%) | (14.3%) | (14.7%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 4,221,400 | 3,888,300 | 4,655,100 | 5,397,700 | 5,576,000 | 5,418,000 |
| Operating Expenditures | 4,042,100 | 3,271,200 | 6,032,400 | 4,537,100 | 4,537,100 | 4,644,600 |
| Capital Outlay | 7,200 | 33,400 | 1,526,200 | 357,200 | 357,200 | 357,200 |
| Total: | 8,270,700 | 7,192,900 | 12,213,700 | 10,292,000 | 10,470,300 | 10,419,800 |
| Full-Time Positions (FTP) | 57.00 | 57.00 | 58.00 | 66.00 | 66.00 | 64.00 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 58.00 | 4,662,000 | 7,515,900 | 35,800 | 12,213,700 | |
| Executive Carry Forward | 0.00 | 70,800 | 774,300 | 0 | 845,100 | |
| Expenditure Adjustments | 0.00 | 2,700 | (700) | 0 | 2,000 | |
| FY 2023 Estimated Expenditures | 58.00 | 4,735,500 | 8,289,500 | 35,800 | 13,060,800 | |
| Removal of Onetime Expenditures | 0.00 | (1,387,300) | (2,673,200) | 0 | (4,060,500) | |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2024 Base | 58.00 | 3,348,200 | 5,616,300 | 35,800 | 9,000,300 | |
| Personnel Benefit Costs | 0.00 | 25,300 | 39,900 | 0 | 65,200 | |
| Inflationary Adjustments | 0.00 | 0 | 28,400 | 0 | 28,400 | |
| Replacement Items | 0.00 | 0 | 359,400 | 0 | 359,400 | |
| Statewide Cost Allocation | 0.00 | 23,600 | (27,000) | 0 | (3,400) | |
| Change in Employee Compensation | 0.00 | 70,500 | 105,400 | 0 | 175,900 | |
| FY 2024 Maintenance (MCO) | 58.00 | 3,467,600 | 6,122,400 | 35,800 | 9,625,800 | |
| 3. New Positions for Records System | 4.00 | 298,700 | 114,400 | 0 | 413,100 | |
| 5. Unlimited Power Supply Maintenance | 0.00 | 0 | 3,200 | 0 | 3,200 | |
| 14. Two Tech Record Specialists | 2.00 | 0 | 120,500 | 0 | 120,500 | |
| 15. Endangered Missing Person Mainten. | 0.00 | 0 | 87,000 | 0 | 87,000 | |
| 21. Trailer to H149 | 0.00 | 0 | 107,500 | 0 | 107,500 | |
| DHR Consolidation | 0.00 | 31,800 | 30,900 | 0 | 62,700 | |
| FY 2024 Total Appropriation | 64.00 | 3,798,100 | 6,585,900 | 35,800 | 10,419,800 | |
| % Change From FY 2023 Original Approp. | 10.3% | (18.5%) | (12.4%) | 0.0% | (14.7%) | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, and change in employee compensation, and human resource consolidation (details on p. 5).

There were five enhancements provided in this program; 4.00 FTP for the records management system that was approved on FY 2023, an increase in the unlimited power supply maintenance contract which totaled \$23,600 across the entire department, two technical records specialists, ongoing funding for the maintenance of the endangered missing persons alert system, and lastly, through H360, provided funding to address the fiscal impact of H149, which would permit those with relatively minor non-violent, non-sexual offenses to petition for sealing of their public records provided they have gone at least five years since the completion of the sentence without any subsequent offenses.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-----------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 26.25 | 2,546,900 | 1,251,200 | 0 | 0 | 3,798,100 |
| D 25400 | Alcohol Bev Ctrl | 1.00 | 74,200 | 5,900 | 0 | 0 | 80,100 |
| OT D 25400 | Alcohol Bev Ctrl | 0.00 | 0 | 18,300 | 16,800 | 0 | 35,100 |
| D 26401 | Law Enforcement | 0.00 | 33,000 | 2,000 | 0 | 0 | 35,000 |
| D 27500 | ILETS | 9.50 | 813,500 | 1,287,200 | 0 | 0 | 2,100,700 |
| D 34900 | Miscellaneous Revenue | 27.25 | 1,950,400 | 1,919,600 | 0 | 0 | 3,870,000 |
| OT D 34900 | Miscellaneous Revenue | 0.00 | 0 | 124,600 | 340,400 | 0 | 465,000 |
| F 34800 | Federal Grant | 0.00 | 0 | 35,800 | 0 | 0 | 35,800 |
| Totals: | | 64.00 | 5,418,000 | 4,644,600 | 357,200 | 0 | 10,419,800 |

VII. Division of Idaho State Police: Forensic Services

Agency Number & Appropriation Unit: 330 LEBL

Bill Number & Chapter: H359 (Ch.230)

PROGRAM DESCRIPTION: 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.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 5,267,200 | 4,969,500 | 5,672,600 | 5,577,300 | 5,755,900 | 6,294,900 |
| Dedicated | 1,544,600 | 1,217,600 | 1,362,700 | 1,438,800 | 1,645,300 | 1,454,500 |
| Federal | 995,900 | 823,100 | 774,600 | 2,587,800 | 2,598,200 | 2,628,400 |
| Total: | 7,807,700 | 7,010,200 | 7,809,900 | 9,603,900 | 9,999,400 | 10,377,800 |
| Percent Change: | | (10.2%) | 11.4% | 23.0% | 28.0% | 32.9% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 5,173,500 | 4,753,900 | 5,312,700 | 6,114,200 | 6,488,900 | 6,867,300 |
| Operating Expenditures | 2,264,400 | 1,678,500 | 2,081,400 | 3,259,800 | 3,280,600 | 3,280,600 |
| Capital Outlay | 369,800 | 416,300 | 415,800 | 229,900 | 229,900 | 229,900 |
| Trustee/Benefit | 0 | 161,500 | 0 | 0 | 0 | 0 |
| Total: | 7,807,700 | 7,010,200 | 7,809,900 | 9,603,900 | 9,999,400 | 10,377,800 |
| Full-Time Positions (FTP) | 51.00 | 51.00 | 50.00 | 57.00 | 59.00 | 60.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|--------------|------------------|------------------|------------------|-------------------|
| FY 2023 Original Appropriation | 50.00 | 5,396,400 | 1,362,700 | 774,600 | 7,533,700 |
| 7. Combat the Use of Fentanyl | 0.00 | 276,200 | 0 | 0 | 276,200 |
| FY 2023 Total Appropriation | 50.00 | 5,672,600 | 1,362,700 | 774,600 | 7,809,900 |
| Executive Carry Forward | 0.00 | 150,400 | 63,000 | 176,000 | 389,400 |
| FY 2023 Estimated Expenditures | 50.00 | 5,823,000 | 1,425,700 | 950,600 | 8,199,300 |
| Removal of Onetime Expenditures | 0.00 | (426,600) | (239,000) | (176,000) | (841,600) |
| FY 2024 Base | 50.00 | 5,396,400 | 1,186,700 | 774,600 | 7,357,700 |
| Personnel Benefit Costs | 0.00 | 47,400 | 5,400 | 1,200 | 54,000 |
| Replacement Items | 0.00 | 0 | 229,900 | 0 | 229,900 |
| Statewide Cost Allocation | 0.00 | 8,400 | (400) | 0 | 8,000 |
| Annualizations | 0.00 | 82,100 | 0 | 0 | 82,100 |
| Change in Employee Compensation | 0.00 | 145,600 | 3,000 | 3,000 | 151,600 |
| FY 2024 Maintenance (MCO) | 50.00 | 5,679,900 | 1,424,600 | 778,800 | 7,883,300 |
| 5. Unlimited Power Supply Maintenance | 0.00 | 3,000 | 3,800 | 0 | 6,800 |
| 9. Project CHOICE Increase | 0.00 | 0 | 12,500 | 0 | 12,500 |
| 12. Seven Forensic Scientists | 7.00 | 0 | 0 | 337,100 | 337,100 |
| 13. Sexual Assault Kit Initiative Grant | 0.00 | 0 | 0 | 1,500,000 | 1,500,000 |
| 18. Combat the Use of Fentanyl | 2.00 | 195,500 | 0 | 0 | 195,500 |
| 19. Forensic and Dispatcher Retention | 0.00 | 243,300 | 4,900 | 4,400 | 252,600 |
| 20. SANE Nurse | 1.00 | 114,500 | 0 | 0 | 114,500 |
| DHR Consolidation | 0.00 | 58,700 | 8,700 | 8,100 | 75,500 |
| FY 2024 Total Appropriation | 60.00 | 6,294,900 | 1,454,500 | 2,628,400 | 10,377,800 |
| % Change From FY 2023 Original Approp. | 20.0% | 16.6% | 6.7% | 239.3% | 37.8% |
| % Change From FY 2023 Total Approp. | 20.0% | 11.0% | 6.7% | 239.3% | 32.9% |

FISCAL YEAR 2023 SUPPLEMENTAL: H359 provided additional onetime funding in FY 2023 to purchase equipment to combat the use of fentanyl including fully-equipped vehicles, two command center trailers, six car lifts, seven Xray machines, a crime scene trailer, six portable firearm simulators, drones, night vision goggles, six total stations, incident response bags, two Liz Q faro units and a driver training system vehicle accessory. The total amount funded for this supplemental was \$5,919,300 department wide, of which \$276,200 was in this program.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, and change in employee compensation, and human resource consolidation (details on p. 5).

There were seven enhancements provided in this program and highlights include; an increase in the unlimited power supply maintenance contract which totaled \$23,600 across the entire department, seven forensic scientists that will be moved from contracted positions to the state workforce, funding for a sexual assault initiative grant, \$1,543,300 department wide to hire a new unit to combat the use of fentanyl, a 6% increase in pay for forensic retention, and funding for a new sexual assault examiner nurse (SANE) position. The State currently has one SANE nurse and this position will help address training statewide.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-----------------------|--------------|-------------------|------------------|----------------|-------------------|-------------------|
| G 10000 | General | 51.00 | 5,424,800 | 870,100 | 0 | 0 | 6,294,900 |
| OT D 25400 | Alcohol Bev Ctrl | 0.00 | 0 | 0 | 167,500 | 0 | 167,500 |
| D 26401 | Law Enforcement | 0.00 | 472,800 | 8,600 | 0 | 0 | 481,400 |
| D 27300 | Drug & DWUI Donation | 0.00 | 0 | 504,000 | 0 | 0 | 504,000 |
| OT D 27300 | Drug & DWUI Donation | 0.00 | 0 | 0 | 62,400 | 0 | 62,400 |
| D 34900 | Miscellaneous Revenue | 1.00 | 108,200 | 131,000 | 0 | 0 | 239,200 |
| F 34800 | Federal Grant | 8.00 | 861,500 | 266,900 | 0 | 0 | 1,128,400 |
| OT F 34800 | Federal Grant | 0.00 | 0 | 1,500,000 | 0 | 0 | 1,500,000 |
| Totals: | | 60.00 | 6,867,300 | 3,280,600 | 229,900 | 0 | 10,377,800 |

POST Academy

Agency Number & Appropriation Unit: 330 LEAE
Bill Number & Chapter: H359 (Ch.230), S1211 (Ch.280)

PROGRAM DESCRIPTION: The POST Academy delivers training and technical assistance to all levels of law enforcement throughout the state, providing both basic and specialized training programs for all commissioned peace officers.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 0 | 0 | 550,000 | 0 | 0 | 0 |
| Dedicated | 4,621,800 | 4,315,100 | 5,339,600 | 5,274,600 | 5,377,200 | 5,357,500 |
| Federal | 258,500 | 33,100 | 258,500 | 258,500 | 258,700 | 258,700 |
| Total: | 4,880,300 | 4,348,200 | 6,148,100 | 5,533,100 | 5,635,900 | 5,616,200 |
| Percent Change: | | (10.9%) | 41.4% | (10.0%) | (8.3%) | (8.7%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 2,548,000 | 2,464,000 | 2,806,700 | 2,889,700 | 2,992,500 | 2,972,800 |
| Operating Expenditures | 2,108,800 | 1,645,400 | 2,794,100 | 2,455,500 | 2,455,500 | 2,455,500 |
| Capital Outlay | 67,600 | 82,900 | 361,400 | 2,000 | 2,000 | 2,000 |
| Trustee/Benefit | 155,900 | 155,900 | 185,900 | 185,900 | 185,900 | 185,900 |
| Total: | 4,880,300 | 4,348,200 | 6,148,100 | 5,533,100 | 5,635,900 | 5,616,200 |
| Full-Time Positions (FTP) | 29.67 | 29.67 | 30.67 | 31.00 | 31.00 | 30.67 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|----------------|------------------|----------------|------------------|
| FY 2023 Original Appropriation | 30.67 | 0 | 5,241,400 | 258,500 | 5,499,900 |
| 5. Increase to Cafeteria Contract | 0.00 | 0 | 98,200 | 0 | 98,200 |
| 6. Revenue Shortfall | 0.00 | 550,000 | 0 | 0 | 550,000 |
| FY 2023 Total Appropriation | 30.67 | 550,000 | 5,339,600 | 258,500 | 6,148,100 |
| Executive Carry Forward | 0.00 | 0 | 125,500 | 0 | 125,500 |
| Expenditure Adjustments | 0.00 | 0 | (4,100) | 0 | (4,100) |
| FY 2023 Estimated Expenditures | 30.67 | 550,000 | 5,461,000 | 258,500 | 6,269,500 |
| Removal of Overtime Expenditures | 0.00 | (550,000) | (608,000) | 0 | (1,158,000) |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Base | 30.67 | 0 | 4,853,000 | 258,500 | 5,111,500 |
| Personnel Benefit Costs | 0.00 | 0 | 43,800 | 0 | 43,800 |
| Inflationary Adjustments | 0.00 | 0 | 38,500 | 0 | 38,500 |
| Replacement Items | 0.00 | 0 | 14,100 | 0 | 14,100 |
| Statewide Cost Allocation | 0.00 | 0 | (13,400) | 0 | (13,400) |
| Change in Employee Compensation | 0.00 | 0 | 93,000 | 0 | 93,000 |
| FY 2024 Maintenance (MCO) | 30.67 | 0 | 5,029,000 | 258,500 | 5,287,500 |
| 5. Unlimited Power Supply Maintenance | 0.00 | 0 | 600 | 0 | 600 |
| 16. Cafeteria Contract Increase | 0.00 | 0 | 294,700 | 0 | 294,700 |
| 22. Revenue Shortfall | 0.00 | 550,000 | 0 | 0 | 550,000 |
| DHR Consolidation | 0.00 | 0 | 33,200 | 200 | 33,400 |
| Revenue Adjustments & Cash Transfers | 0.00 | (550,000) | 0 | 0 | (550,000) |
| FY 2024 Total Appropriation | 30.67 | 0 | 5,357,500 | 258,700 | 5,616,200 |
| % Change From FY 2023 Original Approp. | 0.0% | 0.0% | 2.2% | 0.1% | 2.1% |
| % Change From FY 2023 Total Approp. | 0.0% | (100.0%) | 0.3% | 0.1% | (8.7%) |

FISCAL YEAR 2023 SUPPLEMENTAL: H359 provided additional funding for the increase to the cafeteria contract that is doubling in the current fiscal year and a General Fund appropriation in FY 2023 to help with a revenue shortfall for the POST Academy. POST historically has not received a General Fund appropriation but has received cash transfers to help with the shortfall for the last three years.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, and change in employee compensation, and human resource consolidation (details on p. 5). The Legislature funded an ongoing appropriation for the cafeteria contract. Through S1211, POST received a cash transfer from the General Fund to help with the revenue shortfall POST anticipates will occur in FY 2024.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|--------------|------------------|------------------|--------------|----------------|------------------|
| D 26401 Law Enforcement | 0.00 | 40,400 | 1,600 | 0 | 0 | 42,000 |
| D 27200 POST | 30.67 | 2,874,700 | 2,161,200 | 0 | 155,900 | 5,191,800 |
| OT D 27200 POST | 0.00 | 0 | 12,100 | 2,000 | 0 | 14,100 |
| D 27201 Probation Training | 0.00 | 20,200 | 30,400 | 0 | 30,000 | 80,600 |
| D 34900 Miscellaneous Revenue | 0.00 | 0 | 29,000 | 0 | 0 | 29,000 |
| F 34800 Federal Grant | 0.00 | 37,500 | 221,200 | 0 | 0 | 258,700 |
| Totals: | 30.67 | 2,972,800 | 2,455,500 | 2,000 | 185,900 | 5,616,200 |

Racing Commission

Agency Number & Appropriation Unit: 332 LEAG, 332 LEAJ(Cont)

Bill Number & Chapter: H359 (Ch.230)

PROGRAM DESCRIPTION: The Racing Commission maintains the quality of horse racing operations by protecting participants and the public from illegal activity.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 428,700 | 333,200 | 437,800 | 462,300 | 468,900 | 472,400 |
| Percent Change: | | (22.3%) | 31.4% | 5.6% | 7.1% | 7.9% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 254,200 | 187,600 | 268,800 | 272,400 | 279,000 | 282,500 |
| Operating Expenditures | 144,500 | 143,300 | 139,000 | 159,900 | 159,900 | 159,900 |
| Trustee/Benefit | 30,000 | 2,300 | 30,000 | 30,000 | 30,000 | 30,000 |
| Total: | 428,700 | 333,200 | 437,800 | 462,300 | 468,900 | 472,400 |
| Full-Time Positions (FTP) | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|-------------|----------------|------------------|----------------|----------------|
| FY 2023 Original Appropriation | 3.00 | 0 | 437,800 | 0 | 437,800 |
| FY 2024 Base | 3.00 | 0 | 437,800 | 0 | 437,800 |
| Personnel Benefit Costs | 0.00 | 0 | 2,300 | 0 | 2,300 |
| Inflationary Adjustments | 0.00 | 0 | 600 | 0 | 600 |
| Statewide Cost Allocation | 0.00 | 0 | 1,800 | 0 | 1,800 |
| Change in Employee Compensation | 0.00 | 0 | 9,100 | 0 | 9,100 |
| FY 2024 Maintenance (MCO) | 3.00 | 0 | 451,600 | 0 | 451,600 |
| 1. Lab Fees | 0.00 | 0 | 18,100 | 0 | 18,100 |
| 2. Unlimited Power Supply Maintenance | 0.00 | 0 | 400 | 0 | 400 |
| DHR Consolidation | 0.00 | 0 | 2,300 | 0 | 2,300 |
| FY 2024 Total Appropriation | 3.00 | 0 | 472,400 | 0 | 472,400 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>0.0%</i> | <i>7.9%</i> | <i>0.0%</i> | <i>7.9%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, and change in employee compensation, and human resource consolidation (details on p. 5). The Legislature funded two enhancements which included an increase in appropriation for lab fees of hair and blood samples and an increase for a maintenance contract.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|---------------------|-------------|-------------------|-----------------|----------------|-------------------|----------------|
| D 22900 | State Regulatory | 3.00 | 282,500 | 159,900 | 0 | 0 | 442,400 |
| D 48500 | Pari-Mutuel Distrib | 0.00 | 0 | 0 | 0 | 30,000 | 30,000 |
| Totals: | | 3.00 | 282,500 | 159,900 | 0 | 30,000 | 472,400 |

Section Contents
Natural Resources
2023 Legislative Session

| | |
|---|---------------|
| Environmental Quality, Department of | 4 - 3 |
| Fish and Game, Department of | 4 - 13 |
| Land, Board of Commissioners | 4 - 21 |
| Investment Board, Endowment Fund | 4 - 22 |
| Lands, Department of | 4 - 23 |
| Parks and Recreation, Department of | 4 - 33 |
| Water Resources, Department of | 4 - 41 |

Department of Environmental Quality

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|--------------------|
| BY PROGRAM | | | | | | |
| Administration and Support | 10,232,300 | 9,683,000 | 14,325,600 | 11,846,200 | 11,482,000 | 11,508,800 |
| Air Quality | 11,172,400 | 7,515,700 | 11,798,100 | 11,840,500 | 12,091,400 | 12,088,500 |
| Water Quality | 27,841,200 | 20,943,400 | 110,033,900 | 100,859,700 | 101,494,900 | 101,602,700 |
| CDA Basin Commission | 299,000 | 193,900 | 311,000 | 314,600 | 321,100 | 320,500 |
| Waste Mgmt and Remediation | 21,447,200 | 12,991,300 | 33,164,700 | 37,597,900 | 37,854,300 | 37,846,000 |
| INL Oversight | 2,215,900 | 1,482,800 | 2,275,500 | 2,700,000 | 2,728,900 | 2,727,700 |
| Total: | 73,208,000 | 52,810,100 | 171,908,800 | 165,158,900 | 165,972,600 | 166,094,200 |
| BY FUND SOURCE | | | | | | |
| General | 22,388,500 | 20,266,400 | 27,760,400 | 25,765,500 | 26,218,400 | 26,108,900 |
| Dedicated | 20,773,200 | 10,648,600 | 17,952,300 | 18,510,400 | 18,667,300 | 18,866,000 |
| Federal | 30,046,300 | 21,895,100 | 126,196,100 | 120,883,000 | 121,086,900 | 121,119,300 |
| Total: | 73,208,000 | 52,810,100 | 171,908,800 | 165,158,900 | 165,972,600 | 166,094,200 |
| Percent Change: | | (27.9%) | 225.5% | (3.9%) | (3.5%) | (3.4%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 36,346,000 | 32,242,300 | 40,628,300 | 42,427,600 | 43,241,300 | 43,323,400 |
| Operating Expenditures | 21,386,000 | 14,119,800 | 30,780,400 | 45,340,300 | 45,340,300 | 45,379,800 |
| Capital Outlay | 2,300,000 | 2,614,700 | 2,611,900 | 2,502,800 | 2,502,800 | 2,502,800 |
| Trustee/Benefit | 13,176,000 | 3,833,300 | 97,888,200 | 74,888,200 | 74,888,200 | 74,888,200 |
| Total: | 73,208,000 | 52,810,100 | 171,908,800 | 165,158,900 | 165,972,600 | 166,094,200 |
| Full-Time Positions (FTP) | 379.00 | 379.00 | 387.00 | 387.00 | 381.00 | 379.00 |

In accordance with Section 67-3519, Idaho Code, this department is authorized no more than 379.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|---------------|-------------------|-------------------|--------------------|--------------------|
| FY 2023 Original Appropriation | 387.00 | 24,760,400 | 17,397,300 | 102,576,900 | 144,734,600 |
| Reappropriation | 0.00 | 0 | 0 | 423,300 | 423,300 |
| Supplementals | 0.00 | 102,000,000 | 555,000 | 23,195,900 | 125,750,900 |
| Deficiency Warrants | 0.00 | 14,000 | 0 | 0 | 14,000 |
| Other Appropriation Adjustments | 0.00 | (99,014,000) | 0 | 0 | (99,014,000) |
| FY 2023 Total Appropriation | 387.00 | 27,760,400 | 17,952,300 | 126,196,100 | 171,908,800 |
| Executive Carry Forward | 0.00 | 284,300 | 2,000,000 | 27,500 | 2,311,800 |
| FY 2023 Estimated Expenditures | 387.00 | 28,044,700 | 19,952,300 | 126,223,600 | 174,220,600 |
| Removal of One-Time Expenditures | 0.00 | (3,284,300) | (2,755,000) | (23,652,700) | (29,692,000) |
| FY 2024 Base | 387.00 | 24,760,400 | 17,197,300 | 102,570,900 | 144,528,600 |
| Personnel Cost Benefits | 0.00 | 178,300 | 54,800 | 71,700 | 304,800 |
| Inflationary Adjustments | 0.00 | 60,900 | 7,000 | 27,900 | 95,800 |
| Statewide Cost Allocation | 0.00 | 145,000 | 36,200 | 111,300 | 292,500 |
| Change in Employee Compensation | 0.00 | 616,700 | 234,000 | 323,100 | 1,173,800 |
| FY 2024 Program Maintenance | 387.00 | 25,761,300 | 17,529,300 | 103,104,900 | 146,395,500 |
| Line Items | 0.00 | 410,500 | 2,833,700 | 18,004,900 | 21,249,100 |
| DHR Consolidation | (6.00) | (91,500) | (4,800) | (6,100) | (102,400) |
| OITS Consolidation | (2.00) | 28,600 | 7,800 | 15,600 | 52,000 |
| Revenue Adjustments & Cash Transfers | 0.00 | 0 | (1,500,000) | 0 | (1,500,000) |
| FY 2024 Total | 379.00 | 26,108,900 | 18,866,000 | 121,119,300 | 166,094,200 |
| % Chg from FY 2023 Orig Approp. | (2.1%) | 5.4% | 8.4% | 18.1% | 14.8% |
| % Chg from FY 2023 Total Approp. | (2.1%) | (5.9%) | 5.1% | (4.0%) | (3.4%) |

I. Department of Environmental Quality: Administration and Support Services

Agency Number & Appropriation Unit: 245 DQAB

Bill Number & Chapter: S1183 (Ch.213), S1193 (Ch.207)

PROGRAM DESCRIPTION: Administration and Support Services develops policies, legislation, and rules that sustain the state's authority over permitting, regulatory, and remediation programs; promotes public understanding of major environmental issues and solicits public input in environmental priority setting; assesses and reports on program effectiveness in improving water and air quality; and serves the department's internal support needs. [Statutory Authority: Section 39-102A, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 5,115,200 | 5,132,600 | 8,646,900 | 5,959,900 | 5,725,600 | 5,702,900 |
| Dedicated | 1,629,800 | 1,101,600 | 1,694,100 | 1,759,100 | 1,702,800 | 1,736,500 |
| Federal | 3,487,300 | 3,448,800 | 3,984,600 | 4,127,200 | 4,053,600 | 4,069,400 |
| Total: | 10,232,300 | 9,683,000 | 14,325,600 | 11,846,200 | 11,482,000 | 11,508,800 |
| Percent Change: | | (5.4%) | 47.9% | (17.3%) | (19.8%) | (19.7%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 5,180,700 | 4,738,600 | 5,915,200 | 5,802,900 | 5,438,700 | 5,465,500 |
| Operating Expenditures | 2,751,600 | 2,646,800 | 5,994,400 | 3,556,500 | 3,556,500 | 3,556,500 |
| Capital Outlay | 2,300,000 | 2,297,600 | 2,416,000 | 2,486,800 | 2,486,800 | 2,486,800 |
| Total: | 10,232,300 | 9,683,000 | 14,325,600 | 11,846,200 | 11,482,000 | 11,508,800 |
| Full-Time Positions (FTP) | 54.00 | 54.00 | 54.00 | 52.00 | 46.00 | 46.00 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 54.00 | 5,646,900 | 1,694,100 | 3,954,200 | 11,295,200 | |
| Prior Year Reappropriation | 0.00 | 0 | 0 | 30,400 | 30,400 | |
| 1. Electronic Data Management System | 0.00 | 3,000,000 | 0 | 0 | 3,000,000 | |
| FY 2023 Total Appropriation | 54.00 | 8,646,900 | 1,694,100 | 3,984,600 | 14,325,600 | |
| Executive Carry Forward | 0.00 | 247,500 | 0 | 0 | 247,500 | |
| FY 2023 Estimated Expenditures | 54.00 | 8,894,400 | 1,694,100 | 3,984,600 | 14,573,100 | |
| Removal of Onetime Expenditures | 0.00 | (3,247,500) | 0 | (30,400) | (3,277,900) | |
| FY 2024 Base | 54.00 | 5,646,900 | 1,694,100 | 3,954,200 | 11,295,200 | |
| Personnel Benefit Costs | 0.00 | 30,700 | 7,300 | 9,600 | 47,600 | |
| Inflationary Adjustments | 0.00 | 60,900 | 7,000 | 27,900 | 95,800 | |
| Statewide Cost Allocation | 0.00 | 165,200 | 36,200 | 111,300 | 312,700 | |
| Change in Employee Compensation | 0.00 | 87,900 | 25,500 | 50,400 | 163,800 | |
| FY 2024 Maintenance (MCO) | 54.00 | 5,991,600 | 1,770,100 | 4,153,400 | 11,915,100 | |
| 13. Agency Agreements (S1089 Trailer) | 0.00 | 0 | 35,000 | 0 | 35,000 | |
| DHR Consolidation | (6.00) | (317,300) | (76,400) | (99,600) | (493,300) | |
| OITS Consolidation | (2.00) | 28,600 | 7,800 | 15,600 | 52,000 | |
| FY 2024 Total Appropriation | 46.00 | 5,702,900 | 1,736,500 | 4,069,400 | 11,508,800 | |
| % Change From FY 2023 Original Approp. | (14.8%) | 1.0% | 2.5% | 2.9% | 1.9% | |
| % Change From FY 2023 Total Approp. | (14.8%) | (34.0%) | 2.5% | 2.1% | (19.7%) | |

FISCAL YEAR 2023 SUPPLEMENTAL: Section 12 of S1183 provided additional onetime funding in FY 2023 to hire a contractor to replace the agency's current electronic data management system.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Inflationary adjustments included funding for increased rents at offices across the state. Line item 13, through S1193, provided funding to address the fiscal impact of S1098, which amended existing law to authorize the director of the Department of Environmental Quality to enter into certain voluntary contracts and agreements.

LEGISLATIVE REQUIREMENTS: Section 7 of S1183 provided reappropriation authority for any unused and unencumbered funds at the end of FY 2023 for the ARPA State Fiscal Recovery Fund.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|----------------------------|--------------|-------------------|------------------|------------------|-------------------|-------------------|
| G 22503 | DEQ (General) | 20.40 | 2,528,600 | 1,919,000 | 1,255,300 | 0 | 5,702,900 |
| D 18600 | AQ Permitting | 2.22 | 214,100 | 90,700 | 63,100 | 0 | 367,900 |
| D 19100 | Public Water System | 3.76 | 271,700 | 78,900 | 48,000 | 0 | 398,600 |
| D 20101 | Envir. Rem (Box) | 0.00 | 10,300 | 0 | 0 | 0 | 10,300 |
| D 20102 | Envir. Rem (Basin) | 0.00 | 14,600 | 14,400 | 12,600 | 0 | 41,600 |
| D 22505 | DEQ (Receipts) | 1.49 | 275,400 | 117,100 | 75,500 | 0 | 468,000 |
| D 22600 | Underground Storage | 0.00 | 57,600 | 15,900 | 14,300 | 0 | 87,800 |
| D 22700 | IPDES Program | 0.00 | 226,200 | 50,500 | 45,600 | 0 | 322,300 |
| D 51100 | Bunker Hill Trust | 0.00 | 27,300 | 6,800 | 5,900 | 0 | 40,000 |
| F 22502 | DEQ (Federal) | 18.13 | 1,420,700 | 1,263,200 | 966,500 | 0 | 3,650,400 |
| F 34430 | ARPA State Fiscal Recovery | 0.00 | 419,000 | 0 | 0 | 0 | 419,000 |
| Totals: | | 46.00 | 5,465,500 | 3,556,500 | 2,486,800 | 0 | 11,508,800 |

II. Department of Environmental Quality: Air Quality

Agency Number & Appropriation Unit: 245 DQAC

Bill Number & Chapter: S1183 (Ch.213)

PROGRAM DESCRIPTION: The Air Quality Program ensures compliance with federal and state health-based air quality standards by collecting and monitoring air quality information, developing and issuing permits, and coordinating air quality improvement efforts among communities, citizen groups, businesses, industries, state agencies, tribes, and the U.S. Environmental Protection Agency. [Statutory Authority: Section 39-102A, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 4,062,100 | 3,457,600 | 4,508,300 | 4,699,400 | 4,882,900 | 4,863,400 |
| Dedicated | 2,529,100 | 1,724,400 | 2,632,100 | 2,661,100 | 2,723,000 | 2,730,600 |
| Federal | 4,581,200 | 2,333,700 | 4,657,700 | 4,480,000 | 4,485,500 | 4,494,500 |
| Total: | 11,172,400 | 7,515,700 | 11,798,100 | 11,840,500 | 12,091,400 | 12,088,500 |
| Percent Change: | | (32.7%) | 57.0% | 0.4% | 2.5% | 2.5% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 6,933,500 | 6,235,100 | 7,363,300 | 7,594,600 | 7,845,500 | 7,842,600 |
| Operating Expenditures | 2,934,500 | 772,800 | 2,634,500 | 2,637,500 | 2,637,500 | 2,637,500 |
| Capital Outlay | 0 | 102,800 | 195,900 | 4,000 | 4,000 | 4,000 |
| Trustee/Benefit | 1,304,400 | 405,000 | 1,604,400 | 1,604,400 | 1,604,400 | 1,604,400 |
| Total: | 11,172,400 | 7,515,700 | 11,798,100 | 11,840,500 | 12,091,400 | 12,088,500 |
| Full-Time Positions (FTP) | 73.25 | 73.25 | 73.25 | 74.25 | 74.25 | 73.25 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 73.25 | 4,508,300 | 2,632,100 | 4,461,800 | 11,602,200 | |
| 6. Air Program ARPA Grant | 0.00 | 0 | 0 | 195,900 | 195,900 | |
| FY 2023 Total Appropriation | 73.25 | 4,508,300 | 2,632,100 | 4,657,700 | 11,798,100 | |
| Removal of Onetime Expenditures | 0.00 | 0 | 0 | (195,900) | (195,900) | |
| FY 2024 Base | 73.25 | 4,508,300 | 2,632,100 | 4,461,800 | 11,602,200 | |
| Personnel Benefit Costs | 0.00 | 39,800 | 13,500 | 1,200 | 54,500 | |
| Change in Employee Compensation | 0.00 | 145,100 | 63,100 | 14,000 | 222,200 | |
| FY 2024 Maintenance (MCO) | 73.25 | 4,693,200 | 2,708,700 | 4,477,000 | 11,878,900 | |
| 1. Pay Increase for Engineers | 0.00 | 11,700 | 1,600 | 15,700 | 29,000 | |
| 4. Air Quality Compliance Officer | 0.00 | 98,400 | 0 | 0 | 98,400 | |
| DHR Consolidation | 0.00 | 60,100 | 20,300 | 1,800 | 82,200 | |
| FY 2024 Total Appropriation | 73.25 | 4,863,400 | 2,730,600 | 4,494,500 | 12,088,500 | |
| % Change From FY 2023 Original Approp. | 0.0% | 7.9% | 3.7% | 0.7% | 4.2% | |
| % Change From FY 2023 Total Approp. | 0.0% | 7.9% | 3.7% | (3.5%) | 2.5% | |

FISCAL YEAR 2023 SUPPLEMENTAL: Section 14 of S1183 provided additional onetime funding in FY 2023 to purchase air quality equipment with ARPA funds allocated to the agency. Allocated funds must be spent by June of 2024.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Line item 1 provided funding to increase base pay for engineering professionals. This line item would increase the average pay for each position by \$4,300. Line item 4 provided funding for an air quality compliance officer to be shared between the Pocatello and Twin Falls regional offices.

LEGISLATIVE REQUIREMENTS: Section 8 of S1183 included provided reappropriation authority for any unused and unencumbered funds at the end of FY 2023 for the ARPA State Fiscal Recovery Fund.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 22503 DEQ (General) | 36.90 | 4,645,800 | 213,600 | 0 | 0 | 4,859,400 |
| OT G 22503 DEQ (General) | 0.00 | 0 | 0 | 4,000 | 0 | 4,000 |
| D 18600 AQ Permitting | 17.00 | 1,493,900 | 59,700 | 0 | 63,000 | 1,616,600 |
| D 22505 DEQ (Receipts) | 3.80 | 421,000 | 393,000 | 0 | 300,000 | 1,114,000 |
| F 22502 DEQ (Federal) | 15.55 | 1,281,900 | 1,971,200 | 0 | 1,241,400 | 4,494,500 |
| Totals: | 73.25 | 7,842,600 | 2,637,500 | 4,000 | 1,604,400 | 12,088,500 |

III. Department of Environmental Quality: Water Quality

Agency Number & Appropriation Unit: 245 DQAD, 245 DQAF(Cont)

Bill Number & Chapter: H361 (Ch.302), S1183 (Ch.213), S1193 (Ch.207)

PROGRAM DESCRIPTION: The Water Quality Program protects the surface and ground waters of the state to support beneficial uses and provide safe drinking water supplies by setting water quality standards; certifying project compliance with standards; monitoring and reporting on water quality; developing and implementing improvement plans; issuing wastewater reuse permits; and providing grants and loans for constructing drinking water and wastewater treatment facilities. [Statutory Authority: Section 39-102A, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 10,176,000 | 9,126,700 | 11,125,200 | 11,562,400 | 11,925,500 | 11,893,700 |
| Dedicated | 8,737,800 | 3,135,900 | 6,996,800 | 7,643,200 | 7,755,400 | 7,898,000 |
| Federal | 8,927,400 | 8,680,800 | 91,911,900 | 81,654,100 | 81,814,000 | 81,811,000 |
| Total: | 27,841,200 | 20,943,400 | 110,033,900 | 100,859,700 | 101,494,900 | 101,602,700 |
| Percent Change: | | (24.8%) | 425.4% | (8.3%) | (7.8%) | (7.7%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 15,542,100 | 14,470,400 | 17,060,400 | 18,391,000 | 19,026,200 | 19,094,500 |
| Operating Expenditures | 4,476,800 | 3,426,300 | 4,699,000 | 17,182,200 | 17,182,200 | 17,221,700 |
| Capital Outlay | 0 | 214,300 | 0 | 12,000 | 12,000 | 12,000 |
| Trustee/Benefit | 7,822,300 | 2,832,400 | 88,274,500 | 65,274,500 | 65,274,500 | 65,274,500 |
| Total: | 27,841,200 | 20,943,400 | 110,033,900 | 100,859,700 | 101,494,900 | 101,602,700 |
| Full-Time Positions (FTP) | 169.00 | 169.00 | 174.00 | 175.00 | 175.00 | 174.00 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 174.00 | 11,125,200 | 6,996,800 | 68,911,900 | 87,033,900 | |
| 4. Drinking Water and Wastewater Projects | 0.00 | 92,000,000 | 0 | 23,000,000 | 115,000,000 | |
| 5. AgBMP, CAFO Transfers | 0.00 | 7,000,000 | 0 | 0 | 7,000,000 | |
| Other App Adjustments | 0.00 | (99,000,000) | 0 | 0 | (99,000,000) | |
| FY 2023 Total Appropriation | 174.00 | 11,125,200 | 6,996,800 | 91,911,900 | 110,033,900 | |
| Executive Carry Forward | 0.00 | 36,800 | 2,000,000 | 0 | 2,036,800 | |
| Expenditure Adjustments | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2023 Estimated Expenditures | 174.00 | 11,162,000 | 8,996,800 | 91,911,900 | 112,070,700 | |
| Removal of Onetime Expenditures | 0.00 | (36,800) | (2,000,000) | (23,006,000) | (25,042,800) | |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2024 Base | 174.00 | 11,125,200 | 6,996,800 | 68,905,900 | 87,027,900 | |
| Personnel Benefit Costs | 0.00 | 79,800 | 25,500 | 36,100 | 141,400 | |
| Statewide Cost Allocation | 0.00 | (20,200) | 0 | 0 | (20,200) | |
| Change in Employee Compensation | 0.00 | 292,000 | 95,500 | 140,200 | 527,700 | |
| FY 2024 Maintenance (MCO) | 174.00 | 11,476,800 | 7,117,800 | 69,082,200 | 87,676,800 | |
| 1. Pay Increase for Engineers | 0.00 | 56,800 | 8,000 | 76,300 | 141,100 | |
| 2. Wastewater Reuse Analyst | 0.00 | 91,200 | 7,000 | 0 | 98,200 | |
| 3. Water Quality Program Enhancement | 0.00 | 148,600 | 0 | 0 | 148,600 | |
| 5. IPDES Permit Writer | 0.00 | 0 | 98,200 | 0 | 98,200 | |
| 6. IPDES Data Analyst | 0.00 | 0 | 98,200 | 0 | 98,200 | |
| 7. IPDES Operating | 0.00 | 0 | 385,000 | 0 | 385,000 | |
| 8. Federal Funding Increase | 0.00 | 0 | 0 | 12,600,000 | 12,600,000 | |
| 13. Agency Agreements (S1089 Trailer) | 0.00 | 0 | 145,200 | 0 | 145,200 | |
| DHR Consolidation | 0.00 | 120,300 | 38,600 | 52,500 | 211,400 | |
| FY 2024 Total Appropriation | 174.00 | 11,893,700 | 7,898,000 | 81,811,000 | 101,602,700 | |
| % Change From FY 2023 Original Approp. | 0.0% | 6.9% | 12.9% | 18.7% | 16.7% | |
| % Change From FY 2023 Total Approp. | 0.0% | 6.9% | 12.9% | (11.0%) | (7.7%) | |

FISCAL YEAR 2023 SUPPLEMENTAL: Sections 3 and 4 of H361 provided additional funding from the General Fund and federal funds in FY 2023 for drinking and wastewater projects. Funding from the General Fund for drinking and wastewater projects was transferred to the Water Pollution Control Fund to be distributed via a competitive grant process administered by the department. Through H763 (2022), the Legislature appropriated \$300,000,000 in federal funds for drinking and wastewater project grants, which was allocated to approximately 72 projects. Approximately 40 additional projects were found to be eligible but the available funding from H763 (2022) was exhausted. The amount included in H361 is a mix of General Fund and ARPA State Fiscal Recovery Fund and would enable the remaining, unfunded projects to receive support.

Section 5 of H361 directed that \$2,000,000 be transferred from the General Fund to the Agricultural Best Management Practices Fund (Ag BMP Fund) in FY 2023 for grants pursuant to Section 39-3628A, Idaho Code. Section 6 directed that \$5,000,000 be transferred from the General Fund to the Confined Animal Feeding Operations Fund (CAFO) in FY 2023 for grants pursuant to Section 39-3628B, Idaho Code.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). The Legislature funded seven line items. Line item 1 provided funding to increase the base pay for engineers within the department, with an division-wide, average increase of \$3,300 annually per position. Line item 2 provided funding for a wastewater reuse analyst to address increased demand for reuse permits and to centralize tasks within the department. Line item 3 provided funding to increase the pay rate for seasonal employees within the Beneficial Use Reconnaissance Program (BURP) and support increase testing costs within the Water Quality Program. Line item 5 provided funding to hire a permit writer for the Idaho Pollutant Discharge Elimination System (IPDES) Bureau to address a permit renewal backlog. Line item 6 provided funding to hire a data analyst within the Idaho Pollutant Discharge Elimination System (IPDES) Bureau to centralize tasks within the bureau and provide more time for permit writers to address the permit renewal backlog. Line item 7 provided additional operating costs within the Idaho Pollutant Discharge Elimination System (IPDES) Bureau for an e-permitting system utilized by the agency, permitted industry users, and federal partners. Line item 8 provided federal funding to accommodate additional infrastructure grants allocated to the state for drinking water and clean water infrastructure projects.

Line item 13, through S1193, provided funding to address the fiscal impact of S1089, which amended existing law to authorize the director of the Department of Environmental Quality to enter into certain voluntary contracts and agreements. The appropriation would enable the agency to receive moneys and pay staff that will carry out contracted services.

LEGISLATIVE REQUIREMENTS: Section 5 of S1183 directed that the uses of moneys appropriated from the Water Pollution Control Fund supersede the provisions of Section 39-3630, Idaho Code. Section 6 directed a onetime transfer for FY 2023 of \$279,000 from the General Fund appropriation to the Agricultural Best Management Practices (BMP) Fund.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|----------------------------|---------------|-------------------|-------------------|----------------|-------------------|--------------------|
| G 22503 | DEQ (General) | 81.60 | 9,138,100 | 1,788,100 | 0 | 967,500 | 11,893,700 |
| D 19100 | Public Water System | 13.00 | 1,395,900 | 499,700 | 0 | 0 | 1,895,600 |
| D 22505 | DEQ (Receipts) | 7.50 | 793,100 | 1,033,200 | 0 | 2,521,600 | 4,347,900 |
| OT D 22505 | DEQ (Receipts) | 0.00 | 0 | 9,800 | 0 | 0 | 9,800 |
| D 22700 | IPDES Program | 11.00 | 1,189,300 | 193,400 | 0 | 0 | 1,382,700 |
| OT D 22700 | IPDES Program | 0.00 | 0 | 250,000 | 12,000 | 0 | 262,000 |
| F 22502 | DEQ (Federal) | 55.90 | 6,131,800 | 13,440,000 | 0 | 2,333,200 | 21,905,000 |
| F 34430 | ARPA State Fiscal Recovery | 5.00 | 446,300 | 7,500 | 0 | 59,452,200 | 59,906,000 |
| Totals: | | 174.00 | 19,094,500 | 17,221,700 | 12,000 | 65,274,500 | 101,602,700 |

IV. Department of Environmental Quality: Coeur d'Alene Basin Commission

Agency Number & Appropriation Unit: 245 DQAL

Bill Number & Chapter: S1183 (Ch.213)

PROGRAM DESCRIPTION: The Basin Environmental Improvement Project Commission, also known as the Coeur d'Alene Basin Commission, is responsible for coordination of a workplan to clean up heavy metals in the Coeur d'Alene Basin. The cleanup is necessary because of runoff from mining activities in the Silver Valley. [Statutory Authority: Section 39-8106, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 147,700 | 140,900 | 154,700 | 156,700 | 160,900 | 159,400 |
| Dedicated | 85,300 | 53,000 | 90,300 | 91,800 | 93,600 | 95,000 |
| Federal | 66,000 | 0 | 66,000 | 66,100 | 66,600 | 66,100 |
| Total: | 299,000 | 193,900 | 311,000 | 314,600 | 321,100 | 320,500 |
| Percent Change: | | (35.2%) | 60.4% | 1.2% | 3.2% | 3.1% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 223,300 | 178,300 | 235,300 | 238,900 | 245,400 | 244,800 |
| Operating Expenditures | 25,700 | 15,600 | 25,700 | 25,700 | 25,700 | 25,700 |
| Trustee/Benefit | 50,000 | 0 | 50,000 | 50,000 | 50,000 | 50,000 |
| Total: | 299,000 | 193,900 | 311,000 | 314,600 | 321,100 | 320,500 |
| Full-Time Positions (FTP) | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 2.00 | 154,700 | 90,300 | 66,000 | 311,000 | |
| FY 2024 Base | 2.00 | 154,700 | 90,300 | 66,000 | 311,000 | |
| Personnel Benefit Costs | 0.00 | 700 | 1,100 | 0 | 1,800 | |
| Change in Employee Compensation | 0.00 | 3,000 | 3,000 | 0 | 6,000 | |
| FY 2024 Maintenance (MCO) | 2.00 | 158,400 | 94,400 | 66,000 | 318,800 | |
| DHR Consolidation | 0.00 | 1,000 | 600 | 100 | 1,700 | |
| FY 2024 Total Appropriation | 2.00 | 159,400 | 95,000 | 66,100 | 320,500 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>3.0%</i> | <i>5.2%</i> | <i>0.2%</i> | <i>3.1%</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, change in employee compensation, and human resource consolidation (details on p. 5). The Legislature provided no line item enhancements to the Coeur d'Alene Basin Commission.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|--------------------|-------------|-------------------|-----------------|----------------|-------------------|----------------|
| G 22503 | DEQ (General) | 1.00 | 149,200 | 10,200 | 0 | 0 | 159,400 |
| D 20102 | Envir. Rem (Basin) | 1.00 | 79,500 | 15,500 | 0 | 0 | 95,000 |
| F 22502 | DEQ (Federal) | 0.00 | 16,100 | 0 | 0 | 50,000 | 66,100 |
| Totals: | | 2.00 | 244,800 | 25,700 | 0 | 50,000 | 320,500 |

V. Department of Environmental Quality: Waste Management and Remediation

Agency Number & Appropriation Unit: 245 DQAE, 245 DQAG(Cont), 245 DQAP(Cont)

Bill Number & Chapter: H207 (Ch.26), S1183 (Ch.213)

PROGRAM DESCRIPTION: The Waste Management and Remediation Program responds to releases of hazardous substances to surface waters, ground water, or soils; and ensures that waste generated in or entering Idaho is managed, and disposed of, in a manner protective of human health and the environment. [Statutory Authority: Section 39-102(A), Idaho Code, federal Resource Conservation and Recovery Act (RCRA), and federal Comprehensive Environmental Response, Compensation and Liability Act (CERCLA), et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 2,784,900 | 2,331,200 | 3,219,700 | 3,280,100 | 3,413,500 | 3,381,400 |
| Dedicated | 7,791,200 | 4,633,700 | 6,539,000 | 6,355,200 | 6,392,500 | 6,405,900 |
| Federal | 10,871,100 | 6,026,400 | 23,406,000 | 27,962,600 | 28,048,300 | 28,058,700 |
| Total: | 21,447,200 | 12,991,300 | 33,164,700 | 37,597,900 | 37,854,300 | 37,846,000 |
| Percent Change: | | (39.4%) | 155.3% | 13.4% | 14.1% | 14.1% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 7,324,900 | 5,840,300 | 8,853,000 | 9,174,600 | 9,431,000 | 9,422,700 |
| Operating Expenditures | 10,269,900 | 6,555,100 | 16,499,300 | 20,610,900 | 20,610,900 | 20,610,900 |
| Trustee/Benefit | 3,852,400 | 595,900 | 7,812,400 | 7,812,400 | 7,812,400 | 7,812,400 |
| Total: | 21,447,200 | 12,991,300 | 33,164,700 | 37,597,900 | 37,854,300 | 37,846,000 |
| Full-Time Positions (FTP) | 70.25 | 70.25 | 73.25 | 73.25 | 73.25 | 73.25 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 73.25 | 3,219,700 | 5,984,000 | 23,013,100 | 32,216,800 | |
| Prior Year Reappropriation | 0.00 | 0 | 0 | 392,900 | 392,900 | |
| 3. Central Treatment Plant Maintenance | 0.00 | 0 | 555,000 | 0 | 555,000 | |
| Tire Disposal Deficiency Warrant | 0.00 | 14,000 | 0 | 0 | 14,000 | |
| Other App Adjustments | 0.00 | (14,000) | 0 | 0 | (14,000) | |
| FY 2023 Total Appropriation | 73.25 | 3,219,700 | 6,539,000 | 23,406,000 | 33,164,700 | |
| Expenditure Adjustments | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2023 Estimated Expenditures | 73.25 | 3,219,700 | 6,539,000 | 23,406,000 | 33,164,700 | |
| Removal of Onetime Expenditures | 0.00 | 0 | (755,000) | (392,900) | (1,147,900) | |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2024 Base | 73.25 | 3,219,700 | 5,784,000 | 23,013,100 | 32,016,800 | |
| Personnel Benefit Costs | 0.00 | 26,600 | 7,400 | 17,300 | 51,300 | |
| Change in Employee Compensation | 0.00 | 87,900 | 46,900 | 87,400 | 222,200 | |
| FY 2024 Maintenance (MCO) | 73.25 | 3,334,200 | 5,838,300 | 23,117,800 | 32,290,300 | |
| 1. Pay Increase for Engineers | 0.00 | 3,800 | 500 | 17,500 | 21,800 | |
| 10. Cash Transfer WPCF to Env Remed | 0.00 | 0 | 1,500,000 | 0 | 1,500,000 | |
| 11. Waste Mgmt Fed Fund Increase | 0.00 | 0 | 0 | 4,895,400 | 4,895,400 | |
| 12. Central Treatment Plant Maint. | 0.00 | 0 | 555,000 | 0 | 555,000 | |
| DHR Consolidation | 0.00 | 43,400 | 12,100 | 28,000 | 83,500 | |
| Revenue Adjustments & Cash Transfers | 0.00 | 0 | (1,500,000) | 0 | (1,500,000) | |
| FY 2024 Total Appropriation | 73.25 | 3,381,400 | 6,405,900 | 28,058,700 | 37,846,000 | |
| % Change From FY 2023 Original Approp. | 0.0% | 5.0% | 7.1% | 21.9% | 17.5% | |
| % Change From FY 2023 Total Approp. | 0.0% | 5.0% | (2.0%) | 19.9% | 14.1% | |

FISCAL YEAR 2023 DEFICIENCY APPROPRIATION: H207 transferred \$14,000 from the General Fund to the Waste Tire Disposal Deficiency Fund for FY 2023 for costs associated with the cleanup and removal of thousands of waste tires in Jefferson County.

FISCAL YEAR 2023 SUPPLEMENTAL: Section 13 of S1183 provided additional onetime funding in FY 2023 for maintenance costs at the Central Treatment Plant (CTP) in Kellogg. This supplemental was appropriated as onetime with ongoing funding provide as a FY 2024 line item.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). The Legislature funded four line items for the Waste Management and Remediation Program. Line item 1 provided funding for increase the base pay for engineering professionals. This line item will increase the average pay for each position by \$4,300. Line item 10 provided funding for a transfer from the Water Pollution Control Fund to the Environmental Remediation (Basin) Fund to support cleanup projects in the Coeur d'Alene Basin. Line item 11 provided ongoing federal funding to ensure the agency has sufficient appropriation for upcoming projects for anticipated allocations from the Infrastructure Investment and Jobs Act. This line item was requested as supplemental by the agency, but funding for FY 2023 was determined to be sufficient. Line item 12 provided ongoing funding for maintenance of the Central Treatment Plant (CTP) in Kellogg.

LEGISLATIVE REQUIREMENTS: S1183 included four sections of requirements relevant to this program. Section 3 directed that moneys deposited in the Environmental Remediation Basin Fund are to be used for remediation of the Coeur d'Alene Basin in accordance with the Superfund contract with the Environmental Protection Agency, and required the department to file an annual report of remediation activities of the Coeur d'Alene Basin with the Governor, the Legislature, and the Coeur d'Alene Basin Environmental Improvement Project Commission. Section 4 directed the transfer of \$1,500,000 from the Water Pollution Control Fund to the Environmental Remediation (Basin) Fund to be used for cleanup projects in the Coeur d'Alene Basin. Section 5 directed that the appropriation of moneys from the Water Pollution Control Fund as included in the appropriation bill supersede provisions otherwise provided for in Idaho Code. Section 7 included reappropriation authority for any unused and unencumbered funds at the end of FY 2023 for the ARPA State Fiscal Recovery Fund.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-----------------------------------|--------------|-------------------|-------------------|----------------|-------------------|-------------------|
| G 22503 | DEQ (General) | 20.40 | 3,134,100 | 152,700 | 0 | 94,600 | 3,381,400 |
| D 20101 | Envir. Rem (Box) | 1.75 | 277,900 | 76,600 | 0 | 150,500 | 505,000 |
| D 20102 | Envir. Rem (Basin) | 1.25 | 389,500 | 41,800 | 0 | 200,000 | 631,300 |
| D 22505 | DEQ (Receipts) | 9.00 | 868,500 | 127,100 | 0 | 51,800 | 1,047,400 |
| D 22600 | Underground Storage | 3.00 | 274,700 | 25,000 | 0 | 0 | 299,700 |
| D 51100 | Bunker Hill Trust | 0.45 | 110,500 | 2,957,000 | 0 | 300,000 | 3,367,500 |
| D 51112 | Bunker Hill Central Treatment Pla | 0.00 | 0 | 555,000 | 0 | 0 | 555,000 |
| F 22502 | DEQ (Federal) | 34.40 | 3,345,700 | 8,242,900 | 0 | 3,015,500 | 14,604,100 |
| F 34430 | ARPA State Fiscal Recovery | 3.00 | 1,021,800 | 8,432,800 | 0 | 4,000,000 | 13,454,600 |
| Totals: | | 73.25 | 9,422,700 | 20,610,900 | 0 | 7,812,400 | 37,846,000 |

VI. Department of Environmental Quality: Idaho National Laboratory Oversight

Agency Number & Appropriation Unit: 245 DQAA

Bill Number & Chapter: S1183 (Ch.213)

PROGRAM DESCRIPTION: The Idaho National Laboratory (INL) Oversight Program's primary responsibility is to oversee activities at the INL to ensure compliance with legal agreements for waste treatment, remediation, removal, and applicable environmental regulations. [Statutory Authority: Section 39-105, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 102,600 | 77,400 | 105,600 | 107,000 | 110,000 | 108,100 |
| Federal | 2,113,300 | 1,405,400 | 2,169,900 | 2,593,000 | 2,618,900 | 2,619,600 |
| Total: | 2,215,900 | 1,482,800 | 2,275,500 | 2,700,000 | 2,728,900 | 2,727,700 |
| Percent Change: | | (33.1%) | 53.5% | 18.7% | 19.9% | 19.9% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 1,141,500 | 779,600 | 1,201,100 | 1,225,600 | 1,254,500 | 1,253,300 |
| Operating Expenditures | 927,500 | 703,200 | 927,500 | 1,327,500 | 1,327,500 | 1,327,500 |
| Trustee/Benefit | 146,900 | 0 | 146,900 | 146,900 | 146,900 | 146,900 |
| Total: | 2,215,900 | 1,482,800 | 2,275,500 | 2,700,000 | 2,728,900 | 2,727,700 |
| Full-Time Positions (FTP) | 10.50 | 10.50 | 10.50 | 10.50 | 10.50 | 10.50 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|--------------|----------------|------------------|------------------|------------------|
| FY 2023 Original Appropriation | 10.50 | 105,600 | 0 | 2,169,900 | 2,275,500 |
| Executive Carry Forward | 0.00 | 0 | 0 | 27,500 | 27,500 |
| Expenditure Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2023 Estimated Expenditures | 10.50 | 105,600 | 0 | 2,197,400 | 2,303,000 |
| Removal of Onetime Expenditures | 0.00 | 0 | 0 | (27,500) | (27,500) |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Base | 10.50 | 105,600 | 0 | 2,169,900 | 2,275,500 |
| Personnel Benefit Costs | 0.00 | 700 | 0 | 7,500 | 8,200 |
| Change in Employee Compensation | 0.00 | 800 | 0 | 31,100 | 31,900 |
| FY 2024 Maintenance (MCO) | 10.50 | 107,100 | 0 | 2,208,500 | 2,315,600 |
| 9. INL Oversight Funding | 0.00 | 0 | 0 | 400,000 | 400,000 |
| Human Resource Consolidation | 0.00 | 1,000 | 0 | 11,100 | 12,100 |
| FY 2024 Total Appropriation | 10.50 | 108,100 | 0 | 2,619,600 | 2,727,700 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>2.4%</i> | <i>0.0%</i> | <i>20.7%</i> | <i>19.9%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, change in employee compensation, and human resource consolidation (details on p. 5). The Legislature provided one line item that included funding for training, equipment, and oversight at the Idaho National Laboratory (INL). Funding would be used to maintain and upgrade equipment at the Idaho State University Monitoring Lab, and provide training for inspections along shipment routes.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 22503 DEQ (General) | 0.25 | 99,400 | 8,700 | 0 | 0 | 108,100 |
| F 22502 DEQ (Federal) | 10.25 | 1,153,900 | 1,318,800 | 0 | 146,900 | 2,619,600 |
| Totals: | 10.50 | 1,253,300 | 1,327,500 | 0 | 146,900 | 2,727,700 |

Department of Fish and Game

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|--------------------|-----------------------|--------------------|--------------------|--------------------|
| BY PROGRAM | | | | | | |
| Administration | 24,036,500 | 20,090,400 | 22,511,200 | 24,159,500 | 23,859,900 | 23,828,900 |
| Enforcement | 13,063,500 | 13,397,000 | 13,836,000 | 14,921,800 | 15,915,300 | 15,877,200 |
| Fisheries | 45,263,200 | 44,008,600 | 51,997,800 | 57,993,000 | 58,582,600 | 58,571,300 |
| Wildlife | 27,670,000 | 25,997,600 | 41,489,100 | 45,500,300 | 46,000,600 | 45,962,100 |
| Communications | 5,373,000 | 3,770,100 | 5,560,600 | 5,590,800 | 5,706,400 | 5,693,000 |
| Wildlife Mitigation & Habitat Cons | 15,372,400 | 11,795,300 | 0 | 0 | 0 | 0 |
| Total: | 130,778,600 | 119,059,000 | 135,394,700 | 148,165,400 | 150,064,800 | 149,932,500 |
| BY FUND SOURCE | | | | | | |
| Dedicated | 70,382,600 | 63,116,300 | 76,878,300 | 84,452,100 | 85,793,700 | 85,713,500 |
| Federal | 60,396,000 | 55,942,700 | 58,516,400 | 63,713,300 | 64,271,100 | 64,219,000 |
| Total: | 130,778,600 | 119,059,000 | 135,394,700 | 148,165,400 | 150,064,800 | 149,932,500 |
| Percent Change: | | (9.0%) | 13.7% | 9.4% | 10.8% | 10.7% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 58,846,700 | 54,825,800 | 62,345,400 | 66,232,300 | 68,131,700 | 67,999,400 |
| Operating Expenditures | 62,796,900 | 53,081,500 | 66,783,400 | 74,668,400 | 74,668,400 | 74,668,400 |
| Capital Outlay | 5,260,200 | 7,956,400 | 4,291,100 | 5,289,900 | 5,289,900 | 5,289,900 |
| Trustee/Benefit | 3,874,800 | 3,195,300 | 1,974,800 | 1,974,800 | 1,974,800 | 1,974,800 |
| Total: | 130,778,600 | 119,059,000 | 135,394,700 | 148,165,400 | 150,064,800 | 149,932,500 |
| Full-Time Positions (FTP) | 553.00 | 553.00 | 553.00 | 553.00 | 547.00 | 547.00 |

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 547.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|---------------|----------|-------------------|-------------------|--------------------|
| FY 2023 Original Appropriation | 553.00 | 0 | 76,878,300 | 58,516,400 | 135,394,700 |
| Executive Carry Forward | 0.00 | 0 | 9,397,100 | 1,149,100 | 10,546,200 |
| Removal of One-Time Expenditures | 0.00 | 0 | (15,188,200) | (3,249,100) | (18,437,300) |
| Base Adjustments | 0.00 | 0 | 104,600 | (104,600) | 0 |
| FY 2024 Base | 553.00 | 0 | 71,191,800 | 56,311,800 | 127,503,600 |
| Personnel Cost Benefits | 0.00 | 0 | 828,100 | 487,700 | 1,315,800 |
| Replacement Items | 0.00 | 0 | 5,177,900 | 48,000 | 5,225,900 |
| Statewide Cost Allocation | 0.00 | 0 | 69,800 | 61,500 | 131,300 |
| Change in Employee Compensation | 0.00 | 0 | 1,548,400 | 692,800 | 2,241,200 |
| FY 2024 Program Maintenance | 553.00 | 0 | 78,816,000 | 57,601,800 | 136,417,800 |
| Line Items | 0.00 | 0 | 6,881,200 | 6,573,400 | 13,454,600 |
| DHR Consolidation | (6.00) | 0 | 16,300 | 43,800 | 60,100 |
| FY 2024 Total | 547.00 | 0 | 85,713,500 | 64,219,000 | 149,932,500 |
| % Chg from FY 2023 Orig Approp. | (1.1%) | | 11.5% | 9.7% | 10.7% |

I. Department of Fish and Game: Administration

Agency Number & Appropriation Unit: 260 FGAA

Bill Number & Chapter: H304 (Ch.193)

PROGRAM DESCRIPTION: The Administration Program provides the administrative, fiscal, information systems, human resources, and policy support for the department and the Fish and Game Commission. [Statutory Authority: Section 36-101, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 15,045,700 | 11,141,800 | 13,800,100 | 15,125,400 | 14,944,800 | 14,929,800 |
| Federal | 8,990,800 | 8,948,600 | 8,711,100 | 9,034,100 | 8,915,100 | 8,899,100 |
| Total: | 24,036,500 | 20,090,400 | 22,511,200 | 24,159,500 | 23,859,900 | 23,828,900 |
| Percent Change: | | (16.4%) | 12.0% | 7.3% | 6.0% | 5.9% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 9,407,500 | 8,835,200 | 9,959,400 | 10,760,400 | 10,460,800 | 10,429,800 |
| Operating Expenditures | 10,039,800 | 8,531,600 | 9,162,800 | 9,408,200 | 9,408,200 | 9,408,200 |
| Capital Outlay | 4,589,200 | 2,723,600 | 3,389,000 | 3,990,900 | 3,990,900 | 3,990,900 |
| Total: | 24,036,500 | 20,090,400 | 22,511,200 | 24,159,500 | 23,859,900 | 23,828,900 |
| Full-Time Positions (FTP) | 99.92 | 97.35 | 97.69 | 101.16 | 95.16 | 95.16 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|---------------|----------------|-------------------|------------------|-------------------|
| FY 2023 Original Appropriation | 97.69 | 0 | 13,800,100 | 8,711,100 | 22,511,200 |
| Executive Carry Forward | 0.00 | 0 | 4,142,100 | 674,100 | 4,816,200 |
| FY 2023 Estimated Expenditures | 97.69 | 0 | 17,942,200 | 9,385,200 | 27,327,400 |
| Removal of Onetime Expenditures | 0.00 | 0 | (7,531,100) | (674,100) | (8,205,200) |
| Base Adjustments | 3.47 | 0 | 352,400 | 96,700 | 449,100 |
| FY 2024 Base | 101.16 | 0 | 10,763,500 | 8,807,800 | 19,571,300 |
| Personnel Benefit Costs | 0.00 | 0 | 132,800 | 85,600 | 218,400 |
| Replacement Items | 0.00 | 0 | 4,101,800 | 0 | 4,101,800 |
| Statewide Cost Allocation | 0.00 | 0 | 73,000 | 61,500 | 134,500 |
| Change in Employee Compensation | 0.00 | 0 | 187,900 | 118,800 | 306,700 |
| FY 2024 Maintenance (MCO) | 101.16 | 0 | 15,259,000 | 9,073,700 | 24,332,700 |
| 1. Targeted Salary Increases | 0.00 | 0 | 0 | 43,800 | 43,800 |
| Human Resource Consolidation | (6.00) | 0 | (329,200) | (218,400) | (547,600) |
| FY 2024 Total Appropriation | 95.16 | 0 | 14,929,800 | 8,899,100 | 23,828,900 |
| % Change From FY 2023 Original Approp. | (2.6%) | 0.0% | 8.2% | 2.2% | 5.9% |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Replacement items for the Administration Program included vehicles, desktop computers, access points, laptop computers, all-terrain vehicles, snowmobiles, motors, motorcycles, tractor backhoe, and a boat. The Legislature funded one line item, which included targeted salary increases for selected paygrades at the department and would increase beginning pay at the lowest paygrades to \$15 per hour.

LEGISLATIVE REQUIREMENTS: Sections 3 and 4 of H304 provided reappropriation authority for any unused and unencumbered dedicated and federal funds at the end of FY 2023 for maintenance projects that were not able to be completed by June 2023.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| D 16000 F & G (Licenses) | 51.50 | 5,488,700 | 4,273,700 | 0 | 0 | 9,762,400 |
| OT D 16000 F & G (Licenses) | 0.00 | 0 | 110,900 | 3,990,900 | 0 | 4,101,800 |
| D 16050 Fish & Game (Other) | 7.57 | 882,200 | 120,200 | 0 | 0 | 1,002,400 |
| D 16100 F & G Set-Aside | 0.00 | 0 | 34,100 | 0 | 0 | 34,100 |
| D 16150 F&G Set-Aside (Oth) | 0.00 | 0 | 14,800 | 0 | 0 | 14,800 |
| D 16500 Big Game Depred. | 0.00 | 0 | 2,900 | 0 | 0 | 2,900 |
| D 52400 Expendable Trust | 0.00 | 0 | 7,800 | 0 | 0 | 7,800 |
| D 53000 Nonexpend Trust | 0.00 | 0 | 3,600 | 0 | 0 | 3,600 |
| F 16090 F & G (Federal) | 36.09 | 4,058,900 | 4,840,200 | 0 | 0 | 8,899,100 |
| Totals: | 95.16 | 10,429,800 | 9,408,200 | 3,990,900 | 0 | 23,828,900 |

II. Department of Fish and Game: Enforcement

Agency Number & Appropriation Unit: 260 FGAB

Bill Number & Chapter: H304 (Ch.193)

PROGRAM DESCRIPTION: The Enforcement Program is responsible for enforcing the laws and regulations promulgated by the Idaho Fish and Game Commission. Officers do this by checking hunters, fishermen, and trappers for compliance with established laws and rules.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 13,047,200 | 13,396,800 | 13,819,700 | 14,905,500 | 15,899,000 | 15,860,900 |
| Federal | 16,300 | 200 | 16,300 | 16,300 | 16,300 | 16,300 |
| Total: | 13,063,500 | 13,397,000 | 13,836,000 | 14,921,800 | 15,915,300 | 15,877,200 |
| Percent Change: | | 2.6% | 3.3% | 7.8% | 15.0% | 14.8% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 10,496,000 | 9,840,200 | 11,238,900 | 11,693,900 | 12,687,400 | 12,649,300 |
| Operating Expenditures | 2,403,400 | 2,669,400 | 2,447,000 | 2,537,900 | 2,537,900 | 2,537,900 |
| Capital Outlay | 164,100 | 887,400 | 150,100 | 690,000 | 690,000 | 690,000 |
| Total: | 13,063,500 | 13,397,000 | 13,836,000 | 14,921,800 | 15,915,300 | 15,877,200 |
| Full-Time Positions (FTP) | 113.85 | 113.24 | 113.85 | 113.85 | 113.85 | 113.85 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|---------------|----------------|-------------------|----------------|-------------------|
| FY 2023 Original Appropriation | 113.85 | 0 | 13,819,700 | 16,300 | 13,836,000 |
| Executive Carry Forward | 0.00 | 0 | 110,400 | 0 | 110,400 |
| FY 2023 Estimated Expenditures | 113.85 | 0 | 13,930,100 | 16,300 | 13,946,400 |
| Removal of Onetime Expenditures | 0.00 | 0 | (260,500) | 0 | (260,500) |
| Base Adjustments | 0.00 | 0 | (18,500) | 0 | (18,500) |
| FY 2024 Base | 113.85 | 0 | 13,651,100 | 16,300 | 13,667,400 |
| Personnel Benefit Costs | 0.00 | 0 | 377,100 | 0 | 377,100 |
| Replacement Items | 0.00 | 0 | 280,900 | 0 | 280,900 |
| Change in Employee Compensation | 0.00 | 0 | 908,300 | 0 | 908,300 |
| FY 2024 Maintenance (MCO) | 113.85 | 0 | 15,217,400 | 16,300 | 15,233,700 |
| 4. Hayspur Hatchery Residence | 0.00 | 0 | 500,000 | 0 | 500,000 |
| Human Resource Consolidation | 0.00 | 0 | 143,500 | 0 | 143,500 |
| FY 2024 Total Appropriation | 113.85 | 0 | 15,860,900 | 16,300 | 15,877,200 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>0.0%</i> | <i>14.8%</i> | <i>0.0%</i> | <i>14.8%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, change in employee compensation, and human resource consolidation (details on p. 5). Replacement items for the Enforcement Program included boats, duty firearms, desktop computers, wireless access points, laptop computers, servers, and a snowmobile trailer. Replacement items included equipment typically used by Enforcement Program staff to ensure compliance with laws and rules related to hunting, fishing, and trapping. The Legislature funded one line item, which included the purchase of a staff residence at the Hayspur hatchery near Bellevue.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| D 16000 F & G (Licenses) | 112.64 | 12,466,800 | 2,316,300 | 0 | 0 | 14,783,100 |
| OT D 16000 F & G (Licenses) | 0.00 | 0 | 90,900 | 690,000 | 0 | 780,900 |
| D 16050 Fish & Game (Other) | 1.21 | 172,900 | 77,000 | 0 | 0 | 249,900 |
| D 16150 F&G Set-Aside (Oth) | 0.00 | 0 | 20,600 | 0 | 0 | 20,600 |
| D 52400 Expendable Trust | 0.00 | 0 | 26,400 | 0 | 0 | 26,400 |
| F 16090 F & G (Federal) | 0.00 | 9,600 | 6,700 | 0 | 0 | 16,300 |
| Totals: | 113.85 | 12,649,300 | 2,537,900 | 690,000 | 0 | 15,877,200 |

III. Department of Fish and Game: Fisheries

Agency Number & Appropriation Unit: 260 FGAC

Bill Number & Chapter: H304 (Ch.193)

PROGRAM DESCRIPTION: The Fisheries Program monitors and manipulates fish populations to maintain or create public fisheries, protects and enhances fish habitat, develops angler access and angler information, coordinates with the general fishing public, and develops fishing and harvesting rules.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 18,289,200 | 17,832,300 | 24,032,200 | 28,582,500 | 28,793,700 | 28,792,400 |
| Federal | 26,974,000 | 26,176,300 | 27,965,600 | 29,410,500 | 29,788,900 | 29,778,900 |
| Total: | 45,263,200 | 44,008,600 | 51,997,800 | 57,993,000 | 58,582,600 | 58,571,300 |
| Percent Change: | | (2.8%) | 18.2% | 11.5% | 12.7% | 12.6% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 20,610,300 | 19,320,800 | 21,774,300 | 23,628,100 | 24,217,700 | 24,206,400 |
| Operating Expenditures | 24,352,700 | 20,978,800 | 29,641,200 | 33,844,900 | 33,844,900 | 33,844,900 |
| Capital Outlay | 300,200 | 3,709,000 | 582,300 | 520,000 | 520,000 | 520,000 |
| Total: | 45,263,200 | 44,008,600 | 51,997,800 | 57,993,000 | 58,582,600 | 58,571,300 |
| Full-Time Positions (FTP) | 171.15 | 172.14 | 171.15 | 170.98 | 170.98 | 170.98 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|---------------|----------------|-------------------|-------------------|-------------------|
| FY 2023 Original Appropriation | 171.15 | 0 | 24,032,200 | 27,965,600 | 51,997,800 |
| Executive Carry Forward | 0.00 | 0 | 2,402,900 | 184,600 | 2,587,500 |
| FY 2023 Estimated Expenditures | 171.15 | 0 | 26,435,100 | 28,150,200 | 54,585,300 |
| Removal of Onetime Expenditures | 0.00 | 0 | (4,485,200) | (184,600) | (4,669,800) |
| Base Adjustments | (0.17) | 0 | 68,300 | (98,900) | (30,600) |
| FY 2024 Base | 170.98 | 0 | 22,018,200 | 27,866,700 | 49,884,900 |
| Personnel Benefit Costs | 0.00 | 0 | 130,500 | 229,800 | 360,300 |
| Replacement Items | 0.00 | 0 | 623,400 | 0 | 623,400 |
| Statewide Cost Allocation | 0.00 | 0 | (3,200) | 0 | (3,200) |
| Change in Employee Compensation | 0.00 | 0 | 188,600 | 329,900 | 518,500 |
| FY 2024 Maintenance (MCO) | 170.98 | 0 | 22,957,500 | 28,426,400 | 51,383,900 |
| 1. Targeted Salary Increases | 0.00 | 0 | 212,600 | 1,196,500 | 1,409,100 |
| 3. Restore Salmon/Steelhead Habitat | 0.00 | 0 | 5,534,100 | 0 | 5,534,100 |
| DHR Consolidation | 0.00 | 0 | 88,200 | 156,000 | 244,200 |
| FY 2024 Total Appropriation | 170.98 | 0 | 28,792,400 | 29,778,900 | 58,571,300 |
| % Change From FY 2023 Original Approp. | (0.1%) | 0.0% | 19.8% | 6.5% | 12.6% |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Replacement items for the Fisheries Program included desktop computers, laptop computers, wireless access points, servers, hatchery well pump, sequencing system, and an aluminum survey boat. The Legislature funded line item 1, which included targeted salary increases for fish hatchery staff to account for the department's new policies related to on-call hours. Line item 3 provided funding for stage four of restoration projects at Eagle Valley Ranch affecting the habitat for Chinook salmon, steelhead, and bull trout. The line item also anticipates additional ongoing funds being made available through Pacific Coastal Salmon Recovery Fund (PCSRF) with passage of the Infrastructure Investment and Jobs Act (IIJA), which could be used for rehabilitation efforts.

LEGISLATIVE REQUIREMENTS: Sections 3 and 4 of H304 provided reappropriation authority for any unused and unencumbered dedicated and federal funds at the end of FY 2023 for maintenance projects including improvements at hatcheries in Nampa and American Falls.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|--------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| D 16000 F & G (Licenses) | 38.16 | 4,648,400 | 7,190,200 | 0 | 0 | 11,838,600 |
| OT D 16000 F & G (Licenses) | 0.00 | 0 | 103,400 | 392,000 | 0 | 495,400 |
| D 16050 Fish & Game (Other) | 22.88 | 3,319,000 | 8,470,600 | 0 | 0 | 11,789,600 |
| OT D 16050 Fish & Game (Other) | 0.00 | 0 | 3,000,000 | 0 | 0 | 3,000,000 |
| D 16100 F & G Set-Aside | 1.33 | 384,900 | 577,500 | 0 | 0 | 962,400 |
| D 16150 F&G Set-Aside (Oth) | 0.33 | 62,300 | 100,700 | 0 | 0 | 163,000 |
| D 52400 Expendable Trust | 0.00 | 48,000 | 334,200 | 0 | 0 | 382,200 |
| OT D 52400 Expendable Trust | 0.00 | 0 | 0 | 128,000 | 0 | 128,000 |
| D 53000 Nonexpend Trust | 0.00 | 0 | 33,200 | 0 | 0 | 33,200 |
| F 16090 F & G (Federal) | 108.28 | 15,743,800 | 14,035,100 | 0 | 0 | 29,778,900 |
| Totals: | 170.98 | 24,206,400 | 33,844,900 | 520,000 | 0 | 58,571,300 |

IV. Department of Fish and Game: Wildlife

Agency Number & Appropriation Unit: 260 FGAD

Bill Number & Chapter: H304 (Ch.193)

PROGRAM DESCRIPTION: The Wildlife Program is responsible for preserving, protecting, perpetuating, and managing the wildlife of the state as directed by state law. It handles statewide coordination in six major areas: big game, game birds, furbearers, department lands, research, and the non-game program.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 12,588,400 | 12,295,200 | 22,096,900 | 22,755,700 | 22,999,200 | 22,981,600 |
| Federal | 15,081,600 | 13,702,400 | 19,392,200 | 22,744,600 | 23,001,400 | 22,980,500 |
| Total: | 27,670,000 | 25,997,600 | 41,489,100 | 45,500,300 | 46,000,600 | 45,962,100 |
| Percent Change: | | (6.0%) | 59.6% | 9.7% | 10.9% | 10.8% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 13,446,500 | 12,661,700 | 15,767,500 | 16,419,000 | 16,919,300 | 16,880,800 |
| Operating Expenditures | 13,935,700 | 12,693,500 | 23,644,800 | 27,017,500 | 27,017,500 | 27,017,500 |
| Capital Outlay | 113,000 | 429,600 | 102,000 | 89,000 | 89,000 | 89,000 |
| Trustee/Benefit | 174,800 | 212,800 | 1,974,800 | 1,974,800 | 1,974,800 | 1,974,800 |
| Total: | 27,670,000 | 25,997,600 | 41,489,100 | 45,500,300 | 46,000,600 | 45,962,100 |
| Full-Time Positions (FTP) | 119.97 | 122.50 | 138.64 | 136.34 | 136.34 | 136.34 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 138.64 | 0 | 22,096,900 | 19,392,200 | 41,489,100 | |
| Executive Carry Forward | 0.00 | 0 | 1,269,600 | 290,400 | 1,560,000 | |
| FY 2023 Estimated Expenditures | 138.64 | 0 | 23,366,500 | 19,682,600 | 43,049,100 | |
| Removal of Onetime Expenditures | 0.00 | 0 | (1,371,600) | (2,390,400) | (3,762,000) | |
| Base Adjustments | (2.30) | 0 | (208,100) | (81,400) | (289,500) | |
| FY 2024 Base | 136.34 | 0 | 21,786,800 | 17,210,800 | 38,997,600 | |
| Personnel Benefit Costs | 0.00 | 0 | 145,800 | 147,400 | 293,200 | |
| Replacement Items | 0.00 | 0 | 121,200 | 48,000 | 169,200 | |
| Change in Employee Compensation | 0.00 | 0 | 204,200 | 210,500 | 414,700 | |
| FY 2024 Maintenance (MCO) | 136.34 | 0 | 22,258,000 | 17,616,700 | 39,874,700 | |
| 1. Targeted Salary Increases | 0.00 | 0 | 0 | 225,300 | 225,300 | |
| 2. Disease Monitoring and Surveillance | 0.00 | 0 | 373,500 | 225,000 | 598,500 | |
| 5. USFS Good Neighbor Authority | 0.00 | 0 | 0 | 500,000 | 500,000 | |
| 6. Bighorn Sheep Management | 0.00 | 0 | 261,000 | 0 | 261,000 | |
| 7. Albeni Falls Mitigation | 0.00 | 0 | 0 | 4,322,600 | 4,322,600 | |
| DHR Consolidation | 0.00 | 0 | 89,100 | 90,900 | 180,000 | |
| FY 2024 Total Appropriation | 136.34 | 0 | 22,981,600 | 22,980,500 | 45,962,100 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>(1.7%)</i> | <i>0.0%</i> | <i>4.0%</i> | <i>18.5%</i> | <i>10.8%</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, change in employee compensation, and human resource consolidation (details on p. 5). Replacement items for the Wildlife Program included desktop computers, laptop computer, wireless access points, servers, flail mowers, and a camp trailer.

The Legislature funded five line items. Line item 1 included funding for targeted salary increases for selected paygrades at the Department and would increase beginning pay at the lowest paygrades to \$15 per hour. Line item 2 provided funding to conduct mandatory chronic wasting disease (CWD) sampling in the CWD Management Zone and enhanced surveillance across Idaho in white-tail deer and elk populations. Line item 5 included funding to expand the Department's capacity to carry out projects under the Good Neighbor Authority (GNA) agreement including forest and plant restoration to support wildlife habitat. Line item 6 provided funds to increase the Department's efforts to test and remove bighorn sheep that carry complex pneumonia, reducing the incidence of the disease and related mortalities. Line item 7 provided funding for year four of planned projects to mitigate damage from flooding resulting from the operation of the Albeni Falls Dam on the Pend Oreille River.

LEGISLATIVE REQUIREMENTS: Sections 3 and 4 of H304 provided reappropriation authority for any unused and unencumbered dedicated and federal funds at the end of FY 2023 for maintenance projects that were not able to be completed by June 2023. Section 5 directed the Fish and Game Commission to expend the Department's federal apportionment under the Pittman-Robertson Wildlife Restoration Act to acquire a skeet and trap shooting range in Kootenai County. The federal apportionment of Pittman-Robertson funds are included in the Base appropriation for the agency, and the agency has three years to spend their annual federal apportionment.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|---------------------|---------------|-------------------|-------------------|----------------|-------------------|-------------------|
| D 16000 | F & G (Licenses) | 60.23 | 6,954,400 | 6,443,000 | 0 | 174,800 | 13,572,200 |
| OT D 16000 | F & G (Licenses) | 0.00 | 0 | 80,200 | 41,000 | 0 | 121,200 |
| D 16050 | Fish & Game (Other) | 1.46 | 498,600 | 937,300 | 0 | 0 | 1,435,900 |
| D 16100 | F & G Set-Aside | 1.78 | 158,500 | 3,666,000 | 0 | 0 | 3,824,500 |
| D 16150 | F&G Set-Aside (Oth) | 4.01 | 690,400 | 325,300 | 0 | 0 | 1,015,700 |
| D 16500 | Big Game Depred. | 0.00 | 0 | 0 | 0 | 1,800,000 | 1,800,000 |
| D 52400 | Expendable Trust | 0.98 | 294,700 | 903,600 | 0 | 0 | 1,198,300 |
| D 53000 | Nonexpend Trust | 0.00 | 11,500 | 2,300 | 0 | 0 | 13,800 |
| F 16090 | F & G (Federal) | 67.88 | 8,272,700 | 10,337,200 | 0 | 0 | 18,609,900 |
| OT F 16090 | F & G (Federal) | 0.00 | 0 | 4,322,600 | 48,000 | 0 | 4,370,600 |
| Totals: | | 136.34 | 16,880,800 | 27,017,500 | 89,000 | 1,974,800 | 45,962,100 |

V. Department of Fish and Game: Communications

Agency Number & Appropriation Unit: 260 FGAE

Bill Number & Chapter: H304 (Ch.193)

PROGRAM DESCRIPTION: The Communications Program increases public awareness of Idaho's fish and wildlife resources through education and information programs, provides hunter safety and ethics programs, and solicits public opinion through surveys and contacts.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 3,016,700 | 2,206,300 | 3,129,400 | 3,083,000 | 3,157,000 | 3,148,800 |
| Federal | 2,356,300 | 1,563,800 | 2,431,200 | 2,507,800 | 2,549,400 | 2,544,200 |
| Total: | 5,373,000 | 3,770,100 | 5,560,600 | 5,590,800 | 5,706,400 | 5,693,000 |
| Percent Change: | | (29.8%) | 47.5% | 0.5% | 2.6% | 2.4% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 3,335,900 | 2,855,500 | 3,605,300 | 3,730,900 | 3,846,500 | 3,833,100 |
| Operating Expenditures | 1,954,500 | 849,400 | 1,887,600 | 1,859,900 | 1,859,900 | 1,859,900 |
| Capital Outlay | 82,600 | 65,200 | 67,700 | 0 | 0 | 0 |
| Total: | 5,373,000 | 3,770,100 | 5,560,600 | 5,590,800 | 5,706,400 | 5,693,000 |
| Full-Time Positions (FTP) | 31.04 | 30.88 | 31.67 | 30.67 | 30.67 | 30.67 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|----------------|------------------|------------------|------------------|
| FY 2023 Original Appropriation | 31.67 | 0 | 3,129,400 | 2,431,200 | 5,560,600 |
| Executive Carry Forward | 0.00 | 0 | 74,500 | 0 | 74,500 |
| FY 2023 Estimated Expenditures | 31.67 | 0 | 3,203,900 | 2,431,200 | 5,635,100 |
| Removal of Onetime Expenditures | 0.00 | 0 | (142,200) | 0 | (142,200) |
| Base Adjustments | (1.00) | 0 | (89,500) | (21,000) | (110,500) |
| FY 2024 Base | 30.67 | 0 | 2,972,200 | 2,410,200 | 5,382,400 |
| Personnel Benefit Costs | 0.00 | 0 | 41,900 | 24,900 | 66,800 |
| Replacement Items | 0.00 | 0 | 50,600 | 0 | 50,600 |
| Change in Employee Compensation | 0.00 | 0 | 59,400 | 33,600 | 93,000 |
| FY 2024 Maintenance (MCO) | 30.67 | 0 | 3,124,100 | 2,468,700 | 5,592,800 |
| 1. Targeted Salary Increases | 0.00 | 0 | 0 | 60,200 | 60,200 |
| DHR Consolidation | 0.00 | 0 | 24,700 | 15,300 | 40,000 |
| FY 2024 Total Appropriation | 30.67 | 0 | 3,148,800 | 2,544,200 | 5,693,000 |
| % Change From FY 2023 Original Approp. | (3.2%) | 0.0% | 0.6% | 4.6% | 2.4% |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, change in employee compensation, and human resource consolidation (details on p. 5). Replacement items for the Communications Program included computers and wireless access points. The Legislature funded one line item, which included funding for targeted salary increases for selected paygrades at the Department and would increase beginning pay at the lowest paygrades to \$15 per hour.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| D 16000 F & G (Licenses) | 18.91 | 2,132,100 | 800,400 | 0 | 0 | 2,932,500 |
| OT D 16000 F & G (Licenses) | 0.00 | 0 | 50,600 | 0 | 0 | 50,600 |
| D 16050 Fish & Game (Other) | 0.00 | 19,600 | 35,700 | 0 | 0 | 55,300 |
| D 52400 Expendable Trust | 0.00 | 30,100 | 80,300 | 0 | 0 | 110,400 |
| F 16090 F & G (Federal) | 11.76 | 1,651,300 | 892,900 | 0 | 0 | 2,544,200 |
| Totals: | 30.67 | 3,833,100 | 1,859,900 | 0 | 0 | 5,693,000 |

VII. Department of Fish and Game: Wildlife Mitigation and Habitat Conservation

Agency Number & Appropriation Unit: 260 FGAH

PROGRAM DESCRIPTION: This program was previously a subset of the Wildlife Bureau through which the habitat mitigation and various set-aside funds are spent and includes: landowner relations, habitat easement and acquisition, winter feeding, depredation control, and habitat rehabilitation. This program also housed the Nonexpendable Depredation Fund and the Expendable Depredation Fund, which are used to pay claims for damages to private property caused by wildlife. In FY 2023, this program was consolidated this program with the Administration and Wildlife programs.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 8,395,400 | 6,243,900 | 0 | 0 | 0 | 0 |
| Federal | 6,977,000 | 5,551,400 | 0 | 0 | 0 | 0 |
| Total: | 15,372,400 | 11,795,300 | 0 | 0 | 0 | 0 |
| Percent Change: | | (23.3%) | (100.0%) | | | |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 1,550,500 | 1,312,400 | 0 | 0 | 0 | 0 |
| Operating Expenditures | 10,110,800 | 7,358,800 | 0 | 0 | 0 | 0 |
| Capital Outlay | 11,100 | 141,600 | 0 | 0 | 0 | 0 |
| Trustee/Benefit | 3,700,000 | 2,982,500 | 0 | 0 | 0 | 0 |
| Total: | 15,372,400 | 11,795,300 | 0 | 0 | 0 | 0 |
| Full-Time Positions (FTP) | 17.07 | 16.89 | 0.00 | 0.00 | 0.00 | 0.00 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 0.00 | 0 | 0 | 0 | 0 | |
| Executive Carry Forward | 0.00 | 0 | 1,397,600 | 0 | 1,397,600 | |
| FY 2023 Estimated Expenditures | 0.00 | 0 | 1,397,600 | 0 | 1,397,600 | |
| Removal of Onetime Expenditures | 0.00 | 0 | (1,397,600) | 0 | (1,397,600) | |
| FY 2024 Base | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2024 Total Appropriation | 0.00 | 0 | 0 | 0 | 0 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | |

Board of Land Commissioners

| DEPARTMENT SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY DIVISION | | | | | | |
| Investment Board, Endow Fund | 788,800 | 732,000 | 833,500 | 860,300 | 883,100 | 872,600 |
| Lands, Department of | 66,460,900 | 49,380,000 | 84,521,400 | 85,237,200 | 86,136,100 | 86,205,900 |
| Total: | 67,249,700 | 50,112,000 | 85,354,900 | 86,097,500 | 87,019,200 | 87,078,500 |
| BY FUND SOURCE | | | | | | |
| General | 7,166,700 | 7,127,300 | 12,053,200 | 10,182,300 | 10,349,500 | 10,414,800 |
| Dedicated | 51,095,400 | 38,565,400 | 54,176,900 | 56,858,600 | 57,461,300 | 57,456,900 |
| Federal | 8,987,600 | 4,419,300 | 19,124,800 | 19,056,600 | 19,208,400 | 19,206,800 |
| Total: | 67,249,700 | 50,112,000 | 85,354,900 | 86,097,500 | 87,019,200 | 87,078,500 |
| Percent Change: | | (25.5%) | 70.3% | 0.9% | 1.9% | 2.0% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 33,743,700 | 28,301,300 | 37,030,100 | 38,899,000 | 39,803,200 | 39,804,200 |
| Operating Expenditures | 24,425,600 | 16,525,300 | 36,620,900 | 38,269,600 | 38,284,100 | 38,284,100 |
| Capital Outlay | 2,363,200 | 1,076,600 | 4,649,900 | 2,374,900 | 2,377,900 | 2,377,900 |
| Trustee/Benefit | 6,717,200 | 4,208,800 | 7,054,000 | 6,554,000 | 6,554,000 | 6,612,300 |
| Total: | 67,249,700 | 50,112,000 | 85,354,900 | 86,097,500 | 87,019,200 | 87,078,500 |
| Full-Time Positions (FTP) | 342.82 | 342.82 | 353.45 | 362.27 | 359.27 | 359.27 |

Section 58-101, Idaho Code, created 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, placed 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." It had previously been an agency under the Governor's Office.

Endowment Fund Investment Board

Agency Number & Appropriation Unit: 322 LABA, 322 LABB(Cont)

Bill Number & Chapter: H277 (Ch.125)

PROGRAM DESCRIPTION: The Endowment Fund Investment Board actively manages the land grant endowment funds, the State Insurance Fund, the Ritter Island Endowment, the Trail of the Coeur d'Alenes Endowment, the Kellogg Institutional Controls Endowment, and Idaho Fish and Game Endowments. The objective is to provide growth of principal to the funds and increasing income to the funds' beneficiaries. [Statutory Authority: Art. IX, Section 3, Idaho Const.; Section 57-718, Idaho Code, et seq.]

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 788,800 | 732,000 | 833,500 | 860,300 | 883,100 | 872,600 |
| Percent Change: | | (7.2%) | 13.9% | 3.2% | 6.0% | 4.7% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 607,900 | 576,700 | 652,800 | 659,600 | 682,400 | 671,900 |
| Operating Expenditures | 178,900 | 155,300 | 178,700 | 197,200 | 197,200 | 197,200 |
| Capital Outlay | 2,000 | 0 | 2,000 | 3,500 | 3,500 | 3,500 |
| Total: | 788,800 | 732,000 | 833,500 | 860,300 | 883,100 | 872,600 |
| Full-Time Positions (FTP) | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |

In accordance with Section 67-3519, Idaho Code, this division is authorized no more than 4.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|-------------|-------------|----------------|-------------|----------------|
| FY 2023 Original Appropriation | 4.00 | 0 | 833,500 | 0 | 833,500 |
| Expenditure Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2023 Estimated Expenditures | 4.00 | 0 | 833,500 | 0 | 833,500 |
| Removal of Onetime Expenditures | 0.00 | 0 | (2,000) | 0 | (2,000) |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Base | 4.00 | 0 | 831,500 | 0 | 831,500 |
| Personnel Benefit Costs | 0.00 | 0 | 1,200 | 0 | 1,200 |
| Inflationary Adjustments | 0.00 | 0 | 12,000 | 0 | 12,000 |
| Replacement Items | 0.00 | 0 | 3,500 | 0 | 3,500 |
| Statewide Cost Allocation | 0.00 | 0 | 6,500 | 0 | 6,500 |
| Change in Employee Compensation | 0.00 | 0 | 12,200 | 0 | 12,200 |
| FY 2024 Maintenance (MCO) | 4.00 | 0 | 866,900 | 0 | 866,900 |
| Human Resource Consolidation | 0.00 | 0 | 5,700 | 0 | 5,700 |
| FY 2024 Total Appropriation | 4.00 | 0 | 872,600 | 0 | 872,600 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>0.0%</i> | <i>4.7%</i> | <i>0.0%</i> | <i>4.7%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Inflationary adjustments included increases for rent and independent auditing services. Replacement items included a laptop computer and wireless router. There were no line item enhancements to the agency.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------|------------|----------|---------|------------|---------|
| D 34900 Miscellaneous Revenue | 0.85 | 78,000 | 13,900 | 0 | 0 | 91,900 |
| D 48270 Endowment Admin. | 3.15 | 593,900 | 183,300 | 0 | 0 | 777,200 |
| OT D 48270 Endowment Admin. | 0.00 | 0 | 0 | 3,500 | 0 | 3,500 |
| Totals: | 4.00 | 671,900 | 197,200 | 3,500 | 0 | 872,600 |

Department of Lands

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY PROGRAM | | | | | | |
| Business Services | 7,317,100 | 6,517,700 | 7,945,800 | 8,451,000 | 8,291,800 | 8,266,700 |
| Forest Resources Management | 16,902,000 | 8,122,100 | 19,416,900 | 19,705,300 | 19,978,600 | 19,978,100 |
| Trust Land Management | 26,463,300 | 22,952,900 | 28,424,700 | 30,368,300 | 30,814,200 | 30,822,100 |
| Forest & Range Fire Protection | 11,953,100 | 9,559,400 | 17,810,900 | 15,711,100 | 15,971,100 | 16,059,300 |
| Scaling Practices | 347,800 | 256,900 | 294,800 | 298,900 | 306,100 | 305,100 |
| Minerals, Public Trust, Oil & Gas | 3,477,600 | 1,971,000 | 10,628,300 | 10,702,600 | 10,774,300 | 10,774,600 |
| Total: | 66,460,900 | 49,380,000 | 84,521,400 | 85,237,200 | 86,136,100 | 86,205,900 |
| BY FUND SOURCE | | | | | | |
| General | 7,166,700 | 7,127,300 | 12,053,200 | 10,182,300 | 10,349,500 | 10,414,800 |
| Dedicated | 50,306,600 | 37,833,400 | 53,343,400 | 55,998,300 | 56,578,200 | 56,584,300 |
| Federal | 8,987,600 | 4,419,300 | 19,124,800 | 19,056,600 | 19,208,400 | 19,206,800 |
| Total: | 66,460,900 | 49,380,000 | 84,521,400 | 85,237,200 | 86,136,100 | 86,205,900 |
| Percent Change: | | (25.7%) | 71.2% | 0.8% | 1.9% | 2.0% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 33,135,800 | 27,724,600 | 36,377,300 | 38,239,400 | 39,120,800 | 39,132,300 |
| Operating Expenditures | 24,246,700 | 16,370,000 | 36,442,200 | 38,072,400 | 38,086,900 | 38,086,900 |
| Capital Outlay | 2,361,200 | 1,076,600 | 4,647,900 | 2,371,400 | 2,374,400 | 2,374,400 |
| Trustee/Benefit | 6,717,200 | 4,208,800 | 7,054,000 | 6,554,000 | 6,554,000 | 6,612,300 |
| Total: | 66,460,900 | 49,380,000 | 84,521,400 | 85,237,200 | 86,136,100 | 86,205,900 |
| Full-Time Positions (FTP) | 338.82 | 338.82 | 349.45 | 358.27 | 355.27 | 355.27 |

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 355.27 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|---------------|-------------------|-------------------|-------------------|-------------------|
| FY 2023 Original Appropriation | 349.45 | 8,881,800 | 53,343,400 | 19,124,800 | 81,350,000 |
| Supplementals | 0.00 | 3,171,400 | 0 | 0 | 3,171,400 |
| FY 2023 Total Appropriation | 349.45 | 12,053,200 | 53,343,400 | 19,124,800 | 84,521,400 |
| Executive Carry Forward | 0.00 | 32,800 | 1,119,600 | 0 | 1,152,400 |
| FY 2023 Estimated Expenditures | 349.45 | 12,086,000 | 54,463,000 | 19,124,800 | 85,673,800 |
| Removal of One-Time Expenditures | 0.00 | (3,283,300) | (4,380,100) | (86,900) | (7,750,300) |
| FY 2024 Base | 349.45 | 8,802,700 | 50,082,900 | 19,037,900 | 77,923,500 |
| Personnel Cost Benefits | 0.00 | 93,100 | 370,600 | 11,000 | 474,700 |
| Inflationary Adjustments | 0.00 | 1,600 | 7,600 | 0 | 9,200 |
| Replacement Items | 0.00 | 145,300 | 1,913,300 | 0 | 2,058,600 |
| Statewide Cost Allocation | 0.00 | (10,500) | (19,000) | 0 | (29,500) |
| Change in Employee Compensation | 0.00 | 186,100 | 846,900 | 26,700 | 1,059,700 |
| FY 2024 Program Maintenance | 349.45 | 9,218,300 | 53,202,300 | 19,075,600 | 81,496,200 |
| Line Items | 9.82 | 69,873,500 | 3,425,700 | 115,000 | 73,414,200 |
| DHR Consolidation | (4.00) | 38,900 | (43,700) | 16,200 | 11,400 |
| Revenue Adjustments & Cash Transfers | 0.00 | (68,715,900) | 0 | 0 | (68,715,900) |
| FY 2024 Total | 355.27 | 10,414,800 | 56,584,300 | 19,206,800 | 86,205,900 |
| % Chg from FY 2023 Orig Approp. | 1.7% | 17.3% | 6.1% | 0.4% | 6.0% |
| % Chg from FY 2023 Total Approp. | 1.7% | (13.6%) | 6.1% | 0.4% | 2.0% |

I. Department of Lands: Business Services

Agency Number & Appropriation Unit: 320 LAAA, 320 LAAL(Cont)

Bill Number & Chapter: S1123 (Ch.83), S1174 (Ch.167)

PROGRAM DESCRIPTION: 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. Prior to FY 2022, this program was named the Support Services Program. [Statutory Authority: Section 58-101, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 720,500 | 719,300 | 753,900 | 850,200 | 835,800 | 833,800 |
| Dedicated | 6,596,600 | 5,798,400 | 7,111,000 | 7,600,800 | 7,456,000 | 7,432,900 |
| Federal | 0 | 0 | 80,900 | 0 | 0 | 0 |
| Total: | 7,317,100 | 6,517,700 | 7,945,800 | 8,451,000 | 8,291,800 | 8,266,700 |
| Percent Change: | | (10.9%) | 21.9% | 6.4% | 4.4% | 4.0% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 4,409,700 | 4,027,700 | 4,689,100 | 4,865,000 | 4,705,800 | 4,680,700 |
| Operating Expenditures | 2,547,100 | 2,240,600 | 2,678,700 | 2,685,500 | 2,685,500 | 2,685,500 |
| Capital Outlay | 360,300 | 249,400 | 578,000 | 900,500 | 900,500 | 900,500 |
| Total: | 7,317,100 | 6,517,700 | 7,945,800 | 8,451,000 | 8,291,800 | 8,266,700 |
| Full-Time Positions (FTP) | 44.57 | 44.57 | 44.57 | 45.57 | 42.18 | 42.18 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 44.57 | 753,900 | 7,111,000 | 80,900 | 7,945,800 | |
| 4. ARPA Fund Adjustment | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2023 Total Appropriation | 44.57 | 753,900 | 7,111,000 | 80,900 | 7,945,800 | |
| Executive Carry Forward | 0.00 | 0 | 98,000 | 0 | 98,000 | |
| Expenditure Adjustments | 1.00 | 0 | 78,100 | 0 | 78,100 | |
| FY 2023 Estimated Expenditures | 45.57 | 753,900 | 7,287,100 | 80,900 | 8,121,900 | |
| Removal of Overtime Expenditures | 0.00 | 0 | (595,100) | (80,900) | (676,000) | |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2024 Base | 45.57 | 753,900 | 6,692,000 | 0 | 7,445,900 | |
| Personnel Benefit Costs | 0.00 | 5,900 | 51,100 | 0 | 57,000 | |
| Inflationary Adjustments | 0.00 | 1,000 | 4,100 | 0 | 5,100 | |
| Replacement Items | 0.00 | 90,400 | 810,100 | 0 | 900,500 | |
| Statewide Cost Allocation | 0.00 | (5,000) | 6,700 | 0 | 1,700 | |
| Change in Employee Compensation | 0.00 | 14,200 | 124,000 | 0 | 138,200 | |
| FY 2024 Maintenance (MCO) | 45.57 | 860,400 | 7,688,000 | 0 | 8,548,400 | |
| DHR Consolidation | (3.39) | (26,600) | (255,100) | 0 | (281,700) | |
| FY 2024 Total Appropriation | 42.18 | 833,800 | 7,432,900 | 0 | 8,266,700 | |
| % Change From FY 2023 Original Approp. | (5.4%) | 10.6% | 4.5% | (100.0%) | 4.0% | |
| % Change From FY 2023 Total Approp. | (5.4%) | 10.6% | 4.5% | (100.0%) | 4.0% | |

FISCAL YEAR 2023 SUPPLEMENTAL: S1123 provided additional funding in FY 2023 for a net-zero correction that reduced the appropriation by \$80,900 from the American Rescue Plan (ARPA) Fund and increased the appropriation from the ARPA State Fiscal Recovery Fund by the same amount. The appropriation was provided from an incorrect fund source during the 2022 Legislative Session.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Replacement items included computers, printers, servers, and video conferencing equipment. There were no line item enhancements appropriated to the program.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|---------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 4.38 | 460,300 | 283,100 | 0 | 0 | 743,400 |
| OT G 10000 | General | 0.00 | 0 | 0 | 90,400 | 0 | 90,400 |
| D 12500 | Indirect Cost Recov | 0.40 | 74,200 | 128,200 | 0 | 0 | 202,400 |
| D 16600 | Department of Lands | 7.43 | 831,900 | 438,500 | 0 | 0 | 1,270,400 |
| OT D 16600 | Department of Lands | 0.00 | 0 | 0 | 179,900 | 0 | 179,900 |
| D 48270 | Endowment Admin. | 29.97 | 3,314,300 | 1,835,700 | 0 | 0 | 5,150,000 |
| OT D 48270 | Endowment Admin. | 0.00 | 0 | 0 | 630,200 | 0 | 630,200 |
| Totals: | | 42.18 | 4,680,700 | 2,685,500 | 900,500 | 0 | 8,266,700 |

II. Department of Lands: Forest Resources Management

Agency Number & Appropriation Unit: 320 LAAB

Bill Number & Chapter: S1174 (Ch.167)

PROGRAM DESCRIPTION: 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. [Statutory Authority: Section 58-101, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 2,141,400 | 2,107,700 | 1,911,500 | 1,982,400 | 2,016,500 | 2,016,900 |
| Dedicated | 7,301,600 | 2,709,400 | 8,006,200 | 8,209,000 | 8,306,800 | 8,307,200 |
| Federal | 7,459,000 | 3,305,000 | 9,499,200 | 9,513,900 | 9,655,300 | 9,654,000 |
| Total: | 16,902,000 | 8,122,100 | 19,416,900 | 19,705,300 | 19,978,600 | 19,978,100 |
| Percent Change: | | (51.9%) | 139.1% | 1.5% | 2.9% | 2.9% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 4,879,500 | 3,694,500 | 5,315,800 | 5,550,400 | 5,806,200 | 5,805,700 |
| Operating Expenditures | 7,427,100 | 2,226,700 | 9,427,700 | 9,937,900 | 9,952,400 | 9,952,400 |
| Capital Outlay | 140,000 | 65,700 | 218,000 | 261,600 | 264,600 | 264,600 |
| Trustee/Benefit | 4,455,400 | 2,135,200 | 4,455,400 | 3,955,400 | 3,955,400 | 3,955,400 |
| Total: | 16,902,000 | 8,122,100 | 19,416,900 | 19,705,300 | 19,978,600 | 19,978,100 |
| Full-Time Positions (FTP) | 46.72 | 46.72 | 46.82 | 48.82 | 49.82 | 49.82 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|------------------|------------------|------------------|-------------------|
| FY 2023 Original Appropriation | 46.82 | 1,911,500 | 8,006,200 | 9,499,200 | 19,416,900 |
| Executive Carry Forward | 0.00 | 32,800 | 34,500 | 0 | 67,300 |
| Expenditure Adjustments | 0.00 | 0 | (32,300) | 0 | (32,300) |
| FY 2023 Estimated Expenditures | 46.82 | 1,944,300 | 8,008,400 | 9,499,200 | 19,451,900 |
| Removal of Onetime Expenditures | 0.00 | (111,900) | (173,400) | 0 | (285,300) |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Base | 46.82 | 1,832,400 | 7,835,000 | 9,499,200 | 19,166,600 |
| Personnel Benefit Costs | 0.00 | 12,400 | 36,800 | 8,500 | 57,700 |
| Inflationary Adjustments | 0.00 | 100 | 0 | 0 | 100 |
| Replacement Items | 0.00 | 54,900 | 42,900 | 0 | 97,800 |
| Statewide Cost Allocation | 0.00 | (900) | (3,500) | 0 | (4,400) |
| Change in Employee Compensation | 0.00 | 30,800 | 89,500 | 21,700 | 142,000 |
| FY 2024 Maintenance (MCO) | 46.82 | 1,929,700 | 8,000,700 | 9,529,400 | 19,459,800 |
| 5. Good Neighbor Authority, Staff | 1.00 | 0 | 127,600 | 0 | 127,600 |
| 6. Good Neighbor Authority, Equip | 0.00 | 0 | 72,000 | 0 | 72,000 |
| 7. FPA, Lands Resource Supervisor | 1.00 | 75,500 | 75,500 | 0 | 151,000 |
| 10. Forest Legacy Staff | 1.00 | 0 | 0 | 115,000 | 115,000 |
| DHR Consolidation | 0.00 | 11,700 | 31,400 | 9,600 | 52,700 |
| FY 2024 Total Appropriation | 49.82 | 2,016,900 | 8,307,200 | 9,654,000 | 19,978,100 |
| % Change From FY 2023 Original Approp. | 6.4% | 5.5% | 3.8% | 1.6% | 2.9% |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Replacement items included two pick-up trucks and an all-terrain vehicle. Line item 5 provided support for a lands resource specialist position for the expanding workload to implement forest management activities under the Good Neighbor Authority based in McCall. Line item 7 provided support for a resource specialist position for the expanding workload to implement forest management activities under the Good Neighbor Authority based in southern Idaho. Line item 10 provided 1.00 FTP and funding for a land program manager for the Idaho Forest Legacy Program, which supports the voluntary purchase of conservation easements on private lands.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|--------------------------------|-------|------------|-----------|---------|------------|------------|
| G 10000 General | 10.64 | 1,194,400 | 724,700 | 0 | 20,000 | 1,939,100 |
| OT G 10000 General | 0.00 | 0 | 0 | 77,800 | 0 | 77,800 |
| D 12500 Indirect Cost Recov | 1.67 | 140,500 | 319,800 | 0 | 0 | 460,300 |
| D 16600 Department of Lands | 26.06 | 2,725,000 | 3,459,300 | 0 | 1,000,000 | 7,184,300 |
| OT D 16600 Department of Lands | 0.00 | 0 | 0 | 183,800 | 0 | 183,800 |
| D 48270 Endowment Admin. | 3.28 | 359,200 | 79,600 | 0 | 0 | 438,800 |
| D 49500 Community Forestry | 0.00 | 0 | 20,000 | 0 | 20,000 | 40,000 |
| F 34800 Federal Grant | 8.17 | 1,386,600 | 5,349,000 | 0 | 2,915,400 | 9,651,000 |
| OT F 34800 Federal Grant | 0.00 | 0 | 0 | 3,000 | 0 | 3,000 |
| Totals: | 49.82 | 5,805,700 | 9,952,400 | 264,600 | 3,955,400 | 19,978,100 |

III. Department of Lands: Trust Land Management

Agency Number & Appropriation Unit: 320 LAAC

Bill Number & Chapter: S1174 (Ch.167)

PROGRAM DESCRIPTION: The objective of this program is to maximize income from cropland, grazing, mineral resources, recreation sites and special surface uses of state-owned land, and to provide environmental protection of the state's natural resources and public trust lands through active administration of the Lake Protection Act, Surface Mining Act, and the Dredge and Placer Mining Act. 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. Administration of the Oil and Gas Conservation Commission Act and regulation of oil and gas exploration was transferred to the stand alone Oil and Gas Conservation Division in FY 2019. [Statutory Authority: Section 58-101, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 127,300 | 126,400 | 1,385,500 | 138,300 | 143,200 | 142,600 |
| Dedicated | 26,336,000 | 22,826,500 | 27,039,200 | 30,230,000 | 30,671,000 | 30,679,500 |
| Total: | 26,463,300 | 22,952,900 | 28,424,700 | 30,368,300 | 30,814,200 | 30,822,100 |
| Percent Change: | | (13.3%) | 23.8% | 6.8% | 8.4% | 8.4% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 14,295,600 | 12,339,900 | 15,031,600 | 15,262,900 | 15,708,800 | 15,716,700 |
| Operating Expenditures | 11,540,200 | 10,378,000 | 12,755,700 | 14,492,500 | 14,492,500 | 14,492,500 |
| Capital Outlay | 627,500 | 235,000 | 637,400 | 612,900 | 612,900 | 612,900 |
| Total: | 26,463,300 | 22,952,900 | 28,424,700 | 30,368,300 | 30,814,200 | 30,822,100 |
| Full-Time Positions (FTP) | 154.33 | 154.33 | 155.11 | 154.11 | 153.68 | 153.68 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 155.11 | 135,500 | 27,039,200 | 0 | 27,174,700 | |
| 3. Seasonal Staff Housing in Kamiah | 0.00 | 1,250,000 | 0 | 0 | 1,250,000 | |
| FY 2023 Total Appropriation | 155.11 | 1,385,500 | 27,039,200 | 0 | 28,424,700 | |
| Executive Carry Forward | 0.00 | 0 | 332,800 | 0 | 332,800 | |
| Expenditure Adjustments | (1.00) | 0 | (80,900) | 0 | (80,900) | |
| FY 2023 Estimated Expenditures | 154.11 | 1,385,500 | 27,291,100 | 0 | 28,676,600 | |
| Removal of Onetime Expenditures | 0.00 | (1,250,000) | (920,200) | 0 | (2,170,200) | |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2024 Base | 154.11 | 135,500 | 26,370,900 | 0 | 26,506,400 | |
| Personnel Benefit Costs | 0.00 | 1,700 | 192,600 | 0 | 194,300 | |
| Inflationary Adjustments | 0.00 | 0 | 2,600 | 0 | 2,600 | |
| Replacement Items | 0.00 | 0 | 466,900 | 0 | 466,900 | |
| Statewide Cost Allocation | 0.00 | (100) | (15,700) | 0 | (15,800) | |
| Change in Employee Compensation | 0.00 | 4,100 | 463,300 | 0 | 467,400 | |
| FY 2024 Maintenance (MCO) | 154.11 | 141,200 | 27,480,600 | 0 | 27,621,800 | |
| 4. Forest Mgmt. Project Enhancement | 0.00 | 0 | 2,500,000 | 0 | 2,500,000 | |
| 8. HVAC and Roof Replacement | 0.00 | 0 | 500,000 | 0 | 500,000 | |
| 9. Scaling Program Vehicles | 0.00 | 0 | 96,000 | 0 | 96,000 | |
| Human Resource Consolidation | (0.43) | 1,400 | 102,900 | 0 | 104,300 | |
| FY 2024 Total Appropriation | 153.68 | 142,600 | 30,679,500 | 0 | 30,822,100 | |
| % Change From FY 2023 Original Approp. | (0.9%) | 5.2% | 13.5% | 0.0% | 13.4% | |
| % Change From FY 2023 Total Approp. | (0.9%) | (89.7%) | 13.5% | 0.0% | 8.4% | |

FISCAL YEAR 2023 SUPPLEMENTAL: Section 5 of S1174 provided additional funding in FY 2023 to secure seasonal housing for department staff. Section 6 of S1174 directs that the funding be used for acquiring property in the Maggie Creek Supervisory Area and refurbishing the property to be used for seasonal housing.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Replacement items included utility terrain vehicles, pick-up trucks, and flatbed trailer. Line item 4 to increase funding for forest management projects including planting, thinning, pest control, and herbicide application in compliance with the state's forest asset management plan (FAMP). Line item 8 provided funding to replace the HVAC system at the agency's Boise office. Finally, line item 9 provided funding for three small SUVs to be used by timber measurement specialists, who spend 70% of their time traveling.

LEGISLATIVE REQUIREMENTS: Section 4 of S1174 provided reappropriation authority for any unused and unencumbered funds at the end of FY 2023 for nonrecurring capital outlay, including costs of refurbishing a property for seasonal housing.

| FY 2024 APPROPRIATION: | | <u>FTP</u> | <u>Pers. Cost</u> | <u>Oper Exp</u> | <u>Cap Out</u> | <u>T/B Pymnts</u> | <u>Total</u> |
|-------------------------------|---------------------|-------------------|--------------------------|------------------------|-----------------------|--------------------------|---------------------|
| G 10000 | General | 1.35 | 140,700 | 1,900 | 0 | 0 | 142,600 |
| D 16600 | Department of Lands | 1.15 | 161,100 | 277,500 | 0 | 0 | 438,600 |
| D 48270 | Endowment Admin. | 151.18 | 15,414,900 | 13,713,100 | 50,000 | 0 | 29,178,000 |
| OT D 48270 | Endowment Admin. | 0.00 | 0 | 500,000 | 562,900 | 0 | 1,062,900 |
| Totals: | | 153.68 | 15,716,700 | 14,492,500 | 612,900 | 0 | 30,822,100 |

IV. Department of Lands: Forest and Range Fire Protection

Agency Number & Appropriation Unit: 320 LAAD, 320 LAAH(Cont)

Bill Number & Chapter: S1117 (Ch.157), S1174 (Ch.167), S1211 (Ch.280)

PROGRAM DESCRIPTION: This program provides protection to the timbered and grazing lands of the state through prevention, and rapid detection and suppression of wildfire. The program also provides assistance to rural community fire departments. The Department of Lands has a fire protection organization involving ten districts, seasonal lookouts, and fire control aides. State land is also protected by two fire protective associations of which the State of Idaho is a member. Furthermore, state and private lands within the US Forest Service and Bureau of Land Management protection boundaries are protected by those two agencies through cooperative agreements with the State of Idaho. [Statutory Authority: Section 58-101, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 3,333,900 | 3,331,800 | 7,094,100 | 6,287,200 | 6,401,900 | 6,469,800 |
| Dedicated | 7,090,600 | 5,113,300 | 8,172,100 | 6,881,200 | 7,016,100 | 7,036,700 |
| Federal | 1,528,600 | 1,114,300 | 2,544,700 | 2,542,700 | 2,553,100 | 2,552,800 |
| Total: | 11,953,100 | 9,559,400 | 17,810,900 | 15,711,100 | 15,971,100 | 16,059,300 |
| Percent Change: | | (20.0%) | 86.3% | (11.8%) | (10.3%) | (9.8%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 7,360,100 | 5,824,500 | 9,059,800 | 10,197,200 | 10,457,200 | 10,487,100 |
| Operating Expenditures | 1,097,800 | 1,134,800 | 2,943,000 | 2,320,400 | 2,320,400 | 2,320,400 |
| Capital Outlay | 1,233,400 | 526,500 | 3,209,500 | 594,900 | 594,900 | 594,900 |
| Trustee/Benefit | 2,261,800 | 2,073,600 | 2,598,600 | 2,598,600 | 2,598,600 | 2,656,900 |
| Total: | 11,953,100 | 9,559,400 | 17,810,900 | 15,711,100 | 15,971,100 | 16,059,300 |
| Full-Time Positions (FTP) | 68.63 | 68.63 | 78.58 | 85.40 | 85.22 | 85.22 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 78.58 | 5,172,700 | 8,172,100 | 2,544,700 | 15,889,500 | |
| 1. Est. Cottonwood District, Equip | 0.00 | 340,400 | 0 | 0 | 340,400 | |
| 2. Fire Equipment | 0.00 | 831,000 | 0 | 0 | 831,000 | |
| 5. Preventative Fire Measures | 0.00 | 750,000 | 0 | 0 | 750,000 | |
| FY 2023 Total Appropriation | 78.58 | 7,094,100 | 8,172,100 | 2,544,700 | 17,810,900 | |
| Executive Carry Forward | 0.00 | 0 | 653,100 | 0 | 653,100 | |
| FY 2023 Estimated Expenditures | 78.58 | 7,094,100 | 8,825,200 | 2,544,700 | 18,464,000 | |
| Removal of Onetime Expenditures | 0.00 | (1,921,400) | (2,685,200) | (6,000) | (4,612,600) | |
| FY 2024 Base | 78.58 | 5,172,700 | 6,140,000 | 2,538,700 | 13,851,400 | |
| Personnel Benefit Costs | 0.00 | 63,600 | 70,600 | 2,500 | 136,700 | |
| Inflationary Adjustments | 0.00 | 100 | 200 | 0 | 300 | |
| Replacement Items | 0.00 | 0 | 591,900 | 0 | 591,900 | |
| Statewide Cost Allocation | 0.00 | (3,900) | (5,000) | 0 | (8,900) | |
| Change in Employee Compensation | 0.00 | 110,700 | 122,500 | 5,000 | 238,200 | |
| FY 2024 Maintenance (MCO) | 78.58 | 5,343,200 | 6,920,200 | 2,546,200 | 14,809,600 | |
| 1. Cottonwood District Staffing | 5.82 | 700,300 | 0 | 0 | 700,300 | |
| 2. Strategically Located Engine Staff | 0.00 | 275,000 | 0 | 0 | 275,000 | |
| 3. Fire Zone Manager | 1.00 | 51,600 | 51,500 | 0 | 103,100 | |
| 11. Fire Suppression Deficiency Fund | 0.00 | 68,715,900 | 0 | 0 | 68,715,900 | |
| 12. TPA, CEC & Inflation Adjust | 0.00 | 55,200 | 3,100 | 0 | 58,300 | |
| Human Resource Consolidation | (0.18) | 44,500 | 61,900 | 6,600 | 113,000 | |
| Revenue Adjustments & Cash Transfers | 0.00 | (68,715,900) | 0 | 0 | (68,715,900) | |
| FY 2024 Total Appropriation | 85.22 | 6,469,800 | 7,036,700 | 2,552,800 | 16,059,300 | |
| % Change From FY 2023 Original Approp. | 8.4% | 25.1% | (13.9%) | 0.3% | 1.1% | |
| % Change From FY 2023 Total Approp. | 8.4% | (8.8%) | (13.9%) | 0.3% | (9.8%) | |

FISCAL YEAR 2023 SUPPLEMENTAL: Section 1 of S1117 provided additional funding in FY 2023 for firefighting equipment including command vehicles, a pickup truck, computers, furniture, and radio communication equipment for the Cottonwood Fire District. The Cottonwood Fire District in eastern Idaho will be reestablished as part of an offset agreement with federal fire suppression agencies. Pursuant to this agreement, the state will assume fire suppression responsibilities for the Cottonwood Fire District, while federal agencies will assume responsibilities for lands contiguous to forested federal lands elsewhere in Idaho. Section 2 provided additional funding for fire equipment statewide, including engines, vehicles, fire detection cameras, radio repeaters, and pallet wrapper. These supplemental appropriations would be immediately available for the department to purchase fire fighting equipment and customize it for specific uses.

Section 7 of S1174 provided additional funding in FY 2023 for phosphate-based, ground applied, long-term fire retardants. Section 8 further directed that the funding be used for preventative fire measures and provide a report to the Legislature about the effectiveness of phosphate-based, ground applied, long-term fire retardants for fighting fire in Idaho.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Replacement items included command vehicles, two fire engines, helitack carrier, radio repeater station, and communications control station.

Line item 1 provided 5.82 FTP and funding to staff the reestablished Cottonwood Fire District in eastern Idaho as part of the renegotiated offset agreement with federal fire suppression agencies as referenced above. This line item provides for ongoing costs associated with the reestablishment of the Cottonwood Fire District, in addition to onetime capital outlay appropriated as FY 2023 supplementals. Additional agency requests are anticipated for FY 2025. Line item 2 provided funding to hire a seasonal fire fighting crew and fire engine maintenance costs for a crew that will be strategically deployed at fire locations throughout the state. Line item 3 provided 1.00 FTP and funding for a new zone fire manager who would be responsible for coordinating firefighting efforts with regional partners.

Line item 11, through S1211, transferred moneys from the General Fund to the Fire Suppression Deficiency Warrant Fund to offset state costs of fire suppression and containment. Line item 12 provided employee compensation and inflationary adjustments for two Timber Protective Associations (TPAs), including \$29,400 for the Clearwater-Potlach Timber Protective Association (CPTPA) and \$25,800 for Southern Idaho Timber Protective Association (SITPA). These funds are provided to the Department of Lands and passed through the TPAs, who have entered into agreements with the Department of Lands to perform fire suppression tasks in their regions.

LEGISLATIVE REQUIREMENTS: Section 4 of S1174 provided reappropriation authority for any unused and unencumbered funds at the end of FY 2023 for nonrecurring capital outlay, including costs of refurbishing a property and firefighting equipment.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in its FY 2024 appropriation bill that removes all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments within the Forest and Range Fire Protection Program. Flexibility is provided to maximize the agency's ability to respond to changing demands related to fire suppression and shift resources appropriately.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|----------------------|--------------|-------------------|------------------|----------------|-------------------|-------------------|
| G 10000 | General | 42.83 | 4,673,700 | 463,800 | 0 | 1,330,800 | 6,468,300 |
| OT G 10000 | General | 0.00 | 0 | 0 | 1,500 | 0 | 1,500 |
| D 16600 | Department of Lands | 40.73 | 4,848,000 | 529,500 | 0 | 873,000 | 6,250,500 |
| OT D 16600 | Department of Lands | 0.00 | 0 | 0 | 593,400 | 0 | 593,400 |
| D 16800 | Fire Suppression Def | 0.00 | 167,600 | 22,100 | 0 | 0 | 189,700 |
| D 48270 | Endowment Admin. | 0.00 | 0 | 0 | 0 | 3,100 | 3,100 |
| F 34800 | Federal Grant | 1.66 | 797,800 | 1,305,000 | 0 | 450,000 | 2,552,800 |
| Totals: | | 85.22 | 10,487,100 | 2,320,400 | 594,900 | 2,656,900 | 16,059,300 |

V. Department of Lands: Scaling Practices

Agency Number & Appropriation Unit: 320 LAAF

Bill Number & Chapter: S1174 (Ch.167)

PROGRAM DESCRIPTION: The Board of Scaling Practices is composed of the Director of the Department of Lands and six other members representing different segments of the timber industry: two representing manufacturing, two representing logging and transportation, one representing nonindustrial private forest landowners, and one representing small industrial forest landowners. The board is charged with the responsibility of assuring that only competent and certified scalers are used by the forest products industry to scale (measure) forest products in a standard, uniform method statewide. The board tests and licenses scaling practitioners and subjects them to routine, unannounced checks to ensure proficiency. In addition, board check scalers provide services for recording lumber marks and are responsible for the sale of prize logs. [Statutory Authority: Section 38-1201, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 347,800 | 256,900 | 294,800 | 298,900 | 306,100 | 305,100 |
| Percent Change: | | (26.1%) | 14.8% | 1.4% | 3.8% | 3.5% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 290,700 | 238,400 | 235,900 | 240,200 | 247,400 | 246,400 |
| Operating Expenditures | 57,100 | 18,500 | 57,400 | 57,200 | 57,200 | 57,200 |
| Capital Outlay | 0 | 0 | 1,500 | 1,500 | 1,500 | 1,500 |
| Total: | 347,800 | 256,900 | 294,800 | 298,900 | 306,100 | 305,100 |
| Full-Time Positions (FTP) | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 2.00 | 0 | 294,800 | 0 | 294,800 | |
| Removal of Onetime Expenditures | 0.00 | 0 | (1,500) | 0 | (1,500) | |
| FY 2024 Base | 2.00 | 0 | 293,300 | 0 | 293,300 | |
| Personnel Benefit Costs | 0.00 | 0 | 2,500 | 0 | 2,500 | |
| Replacement Items | 0.00 | 0 | 1,500 | 0 | 1,500 | |
| Statewide Cost Allocation | 0.00 | 0 | (200) | 0 | (200) | |
| Change in Employee Compensation | 0.00 | 0 | 6,100 | 0 | 6,100 | |
| FY 2024 Maintenance (MCO) | 2.00 | 0 | 303,200 | 0 | 303,200 | |
| DHR Consolidation | 0.00 | 0 | 1,900 | 0 | 1,900 | |
| FY 2024 Total Appropriation | 2.00 | 0 | 305,100 | 0 | 305,100 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>0.0%</i> | <i>3.5%</i> | <i>0.0%</i> | <i>3.5%</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). There were no line item enhancements to the program.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|---------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| D 16600 | Department of Lands | 2.00 | 246,400 | 57,200 | 0 | 0 | 303,600 |
| OT D 16600 | Department of Lands | 0.00 | 0 | 0 | 1,500 | 0 | 1,500 |
| Totals: | | 2.00 | 246,400 | 57,200 | 1,500 | 0 | 305,100 |

VI. Department of Lands: Minerals, Public Trust, Oil and Gas

Agency Number & Appropriation Unit: 320 LAO

Bill Number & Chapter: S1174 (Ch.167)

PROGRAM DESCRIPTION: H52 of 2017 allowed Idaho to become a full member of the Interstate Oil and Gas Compact Commission. S1099aaH of 2017 established a new division in the Department of Lands to regulate the exploration, drilling, and production of hydrocarbons in the state, and ensure safe operating conditions through permitting and inspections. H685 of 2018 transferred 5.84 FTP and \$698,500 that was associated with monitoring oil and gas exploration from the Lands and Waterways Program to the Oil and Gas Conservation Division and provided a stand alone appropriation for the division starting in FY 2019. [Statutory Authority: Sections 47-315, 47-703, and 47-802, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 843,600 | 842,100 | 908,200 | 924,200 | 952,100 | 951,700 |
| Dedicated | 2,634,000 | 1,128,900 | 2,720,100 | 2,778,400 | 2,822,200 | 2,822,900 |
| Federal | 0 | 0 | 7,000,000 | 7,000,000 | 7,000,000 | 7,000,000 |
| Total: | 3,477,600 | 1,971,000 | 10,628,300 | 10,702,600 | 10,774,300 | 10,774,600 |
| Percent Change: | | (43.3%) | 439.2% | 0.7% | 1.4% | 1.4% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 1,900,200 | 1,599,600 | 2,045,100 | 2,123,700 | 2,195,400 | 2,195,700 |
| Operating Expenditures | 1,577,400 | 371,400 | 8,579,700 | 8,578,900 | 8,578,900 | 8,578,900 |
| Capital Outlay | 0 | 0 | 3,500 | 0 | 0 | 0 |
| Total: | 3,477,600 | 1,971,000 | 10,628,300 | 10,702,600 | 10,774,300 | 10,774,600 |
| Full-Time Positions (FTP) | 22.57 | 22.57 | 22.37 | 22.37 | 22.37 | 22.37 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|----------------|------------------|------------------|-------------------|
| FY 2023 Original Appropriation | 22.37 | 908,200 | 2,720,100 | 7,000,000 | 10,628,300 |
| Executive Carry Forward | 0.00 | 0 | 1,200 | 0 | 1,200 |
| Expenditure Adjustments | 0.00 | 0 | 35,100 | 0 | 35,100 |
| FY 2023 Estimated Expenditures | 22.37 | 908,200 | 2,756,400 | 7,000,000 | 10,664,600 |
| Removal of Onetime Expenditures | 0.00 | 0 | (4,700) | 0 | (4,700) |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Base | 22.37 | 908,200 | 2,751,700 | 7,000,000 | 10,659,900 |
| Personnel Benefit Costs | 0.00 | 9,500 | 17,000 | 0 | 26,500 |
| Inflationary Adjustments | 0.00 | 400 | 700 | 0 | 1,100 |
| Statewide Cost Allocation | 0.00 | (600) | (1,300) | 0 | (1,900) |
| Change in Employee Compensation | 0.00 | 26,300 | 41,500 | 0 | 67,800 |
| FY 2024 Maintenance (MCO) | 22.37 | 943,800 | 2,809,600 | 7,000,000 | 10,753,400 |
| DHR Consolidation | 0.00 | 7,900 | 13,300 | 0 | 21,200 |
| FY 2024 Total Appropriation | 22.37 | 951,700 | 2,822,900 | 7,000,000 | 10,774,600 |
| % Change From FY 2023 Original Approp. | 0.0% | 4.8% | 3.8% | 0.0% | 1.4% |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). There were no line item enhancements to the program.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|---------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 8.68 | 817,400 | 134,300 | 0 | 0 | 951,700 |
| D 16600 | Department of Lands | 4.05 | 397,100 | 1,266,800 | 0 | 0 | 1,663,900 |
| D 16614 | Oil and Gas Cons | 0.57 | 128,200 | 86,900 | 0 | 0 | 215,100 |
| D 16675 | Navigable Waterways | 9.07 | 853,000 | 90,900 | 0 | 0 | 943,900 |
| F 34800 | Federal Grant | 0.00 | 0 | 7,000,000 | 0 | 0 | 7,000,000 |
| Totals: | | 22.37 | 2,195,700 | 8,578,900 | 0 | 0 | 10,774,600 |

Department of Parks and Recreation

| DEPARTMENT SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 3,993,800 | 3,574,600 | 5,049,800 | 3,798,200 | 3,899,400 | 3,915,000 |
| Dedicated | 47,047,200 | 28,438,700 | 136,330,700 | 43,400,000 | 43,569,900 | 53,622,300 |
| Federal | 11,000,200 | 4,112,800 | 35,574,300 | 21,320,600 | 21,357,000 | 21,363,800 |
| Total: | 62,041,200 | 36,126,100 | 176,954,800 | 68,518,800 | 68,826,300 | 78,901,100 |
| Percent Change: | | (41.8%) | 389.8% | (61.3%) | (61.1%) | (55.4%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 14,059,800 | 13,274,100 | 16,255,300 | 17,697,100 | 18,004,600 | 18,079,400 |
| Operating Expenditures | 9,017,200 | 8,224,900 | 10,011,500 | 10,884,400 | 10,884,400 | 10,884,400 |
| Capital Outlay | 23,694,900 | 9,703,600 | 135,418,700 | 22,468,000 | 22,468,000 | 32,468,000 |
| Trustee/Benefit | 15,269,300 | 4,923,500 | 15,269,300 | 17,469,300 | 17,469,300 | 17,469,300 |
| Total: | 62,041,200 | 36,126,100 | 176,954,800 | 68,518,800 | 68,826,300 | 78,901,100 |
| Full-Time Positions (FTP) | 159.39 | 159.39 | 170.97 | 185.80 | 183.80 | 183.80 |

For organizational purposes, Section 67-4401, Idaho Code, places the Lava Hot Springs Foundation into the Department of Parks and Recreation. The foundation has a separate governing board and prior to passage of S1123 of 2021 submitted its budget request independently for consideration.

Department of Parks and Recreation

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY PROGRAM | | | | | | |
| Management Services | 19,339,200 | 9,712,900 | 20,167,100 | 22,599,400 | 22,494,400 | 22,496,800 |
| Park Operations | 20,317,000 | 17,784,800 | 23,458,000 | 27,039,400 | 27,451,900 | 27,524,300 |
| Capital Development | 22,385,000 | 8,628,400 | 133,329,700 | 18,880,000 | 18,880,000 | 28,880,000 |
| Total: | 62,041,200 | 36,126,100 | 176,954,800 | 68,518,800 | 68,826,300 | 78,901,100 |
| BY FUND SOURCE | | | | | | |
| General | 3,993,800 | 3,574,600 | 5,049,800 | 3,798,200 | 3,899,400 | 3,915,000 |
| Dedicated | 47,047,200 | 28,438,700 | 136,330,700 | 43,400,000 | 43,569,900 | 53,622,300 |
| Federal | 11,000,200 | 4,112,800 | 35,574,300 | 21,320,600 | 21,357,000 | 21,363,800 |
| Total: | 62,041,200 | 36,126,100 | 176,954,800 | 68,518,800 | 68,826,300 | 78,901,100 |
| Percent Change: | | (41.8%) | 389.8% | (61.3%) | (61.1%) | (55.4%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 14,059,800 | 13,274,100 | 16,255,300 | 17,697,100 | 18,004,600 | 18,079,400 |
| Operating Expenditures | 9,017,200 | 8,224,900 | 10,011,500 | 10,884,400 | 10,884,400 | 10,884,400 |
| Capital Outlay | 23,694,900 | 9,703,600 | 135,418,700 | 22,468,000 | 22,468,000 | 32,468,000 |
| Trustee/Benefit | 15,269,300 | 4,923,500 | 15,269,300 | 17,469,300 | 17,469,300 | 17,469,300 |
| Total: | 62,041,200 | 36,126,100 | 176,954,800 | 68,518,800 | 68,826,300 | 78,901,100 |
| Full-Time Positions (FTP) | 159.39 | 159.39 | 170.97 | 185.80 | 183.80 | 183.80 |

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 183.8 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|---------------|------------------|--------------------|-------------------|--------------------|
| FY 2023 Original Appropriation | 170.97 | 3,730,600 | 40,846,100 | 32,335,100 | 76,911,800 |
| Reappropriation | 0.00 | 419,200 | 10,484,600 | 3,239,200 | 14,143,000 |
| Supplementals | 0.00 | 85,900,000 | 85,000,000 | 0 | 170,900,000 |
| Other Appropriation Adjustments | 0.00 | (85,000,000) | 0 | 0 | (85,000,000) |
| FY 2023 Total Appropriation | 170.97 | 5,049,800 | 136,330,700 | 35,574,300 | 176,954,800 |
| Executive Carry Forward | 0.00 | 0 | 4,276,500 | 2,790,300 | 7,066,800 |
| Removal of One-Time Expenditures | 0.00 | (1,319,200) | (108,420,400) | (22,745,900) | (132,485,500) |
| FY 2024 Base | 170.97 | 3,730,600 | 32,186,800 | 15,618,700 | 51,536,100 |
| Personnel Cost Benefits | 0.00 | 46,900 | 164,300 | 16,900 | 228,100 |
| Replacement Items | 0.00 | 0 | 4,708,000 | 260,000 | 4,968,000 |
| Statewide Cost Allocation | 0.00 | (2,100) | 190,000 | 0 | 187,900 |
| Change in Employee Compensation | 0.00 | 106,800 | 373,900 | 38,000 | 518,700 |
| FY 2024 Program Maintenance | 170.97 | 3,882,200 | 37,623,000 | 15,933,600 | 57,438,800 |
| Line Items | 14.83 | 10,000,000 | 16,070,600 | 5,417,200 | 31,487,800 |
| DHR Consolidation | (2.00) | 32,800 | (71,300) | 13,000 | (25,500) |
| Revenue Adjustments & Cash Transfers | 0.00 | (10,000,000) | 0 | 0 | (10,000,000) |
| FY 2024 Total | 183.80 | 3,915,000 | 53,622,300 | 21,363,800 | 78,901,100 |
| % Chg from FY 2023 Orig Approp. | 7.5% | 4.9% | 31.3% | (33.9%) | 2.6% |
| % Chg from FY 2023 Total Approp. | 7.5% | (22.5%) | (60.7%) | (39.9%) | (55.4%) |

I. Department of Parks and Recreation: Management Services

Agency Number & Appropriation Unit: 340 PRAA

Bill Number & Chapter: H319 (Ch.195)

PROGRAM DESCRIPTION: The Management Services Program implements the policies of the Parks and Recreation Board, and administers the operation of the bureaus within the department. In addition to the executive staff, it includes staffing for human resources, public information, fiscal, information technology, reservations, registrations, capital development, and outdoor recreation.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 719,600 | 719,600 | 782,500 | 790,400 | 806,700 | 806,200 |
| Dedicated | 16,017,000 | 8,870,200 | 16,782,000 | 18,806,400 | 18,685,100 | 18,688,000 |
| Federal | 2,602,600 | 123,100 | 2,602,600 | 3,002,600 | 3,002,600 | 3,002,600 |
| Total: | 19,339,200 | 9,712,900 | 20,167,100 | 22,599,400 | 22,494,400 | 22,496,800 |
| Percent Change: | | (49.8%) | 107.6% | 12.1% | 11.5% | 11.6% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 2,728,500 | 2,477,700 | 3,104,800 | 3,178,200 | 3,073,200 | 3,075,600 |
| Operating Expenditures | 2,747,200 | 2,379,900 | 3,091,500 | 3,279,400 | 3,279,400 | 3,279,400 |
| Capital Outlay | 21,700 | 21,700 | 129,000 | 100,000 | 100,000 | 100,000 |
| Trustee/Benefit | 13,841,800 | 4,833,600 | 13,841,800 | 16,041,800 | 16,041,800 | 16,041,800 |
| Total: | 19,339,200 | 9,712,900 | 20,167,100 | 22,599,400 | 22,494,400 | 22,496,800 |
| Full-Time Positions (FTP) | 33.75 | 33.75 | 35.08 | 35.08 | 33.08 | 33.08 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|----------------|-------------------|------------------|-------------------|
| FY 2023 Original Appropriation | 35.08 | 782,500 | 16,782,000 | 2,602,600 | 20,167,100 |
| Executive Carry Forward | 0.00 | 0 | 4,043,300 | 2,140,300 | 6,183,600 |
| FY 2023 Estimated Expenditures | 35.08 | 782,500 | 20,825,300 | 4,742,900 | 26,350,700 |
| Removal of Onetime Expenditures | 0.00 | 0 | (4,172,300) | (2,140,300) | (6,312,600) |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Base | 35.08 | 782,500 | 16,653,000 | 2,602,600 | 20,038,100 |
| Personnel Benefit Costs | 0.00 | 6,300 | 41,100 | 0 | 47,400 |
| Replacement Items | 0.00 | 0 | 100,000 | 0 | 100,000 |
| Statewide Cost Allocation | 0.00 | (2,100) | 190,000 | 0 | 187,900 |
| Change in Employee Compensation | 0.00 | 14,300 | 92,200 | 0 | 106,500 |
| FY 2024 Maintenance (MCO) | 35.08 | 801,000 | 17,076,300 | 2,602,600 | 20,479,900 |
| 10. Dedicated Fund Grant Authority | 0.00 | 0 | 1,800,000 | 400,000 | 2,200,000 |
| Human Resource Consolidation | (2.00) | 5,200 | (188,300) | 0 | (183,100) |
| FY 2024 Total Appropriation | 33.08 | 806,200 | 18,688,000 | 3,002,600 | 22,496,800 |
| % Change From FY 2023 Original Approp. | (5.7%) | 3.0% | 11.4% | 15.4% | 11.6% |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Replacement items included funding for personal and laptop computers. Line item 10 provided funding so that the department is able to distribute more grants to local agencies via grants. Recipients of grants moneys have historically included county snowmobile trail grooming programs, municipal park programs, and local government agencies.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in its FY 2024 appropriation bill that exempts the agency from the 10% transfer limitation between budgeted programs. This exemption allows the agency to use unutilized grant moneys in the Management Services Program for capital projects and improvements in the Park Operations and Capital Development Programs.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-----------------------|--------------|-------------------|------------------|----------------|-------------------|-------------------|
| G 10000 | General | 4.70 | 454,900 | 351,300 | 0 | 0 | 806,200 |
| D 12500 | Indirect Cost Recov | 3.45 | 298,500 | 197,200 | 0 | 0 | 495,700 |
| D 24300 | Parks and Recreation | 17.83 | 1,642,100 | 2,019,500 | 0 | 420,000 | 4,081,600 |
| OT D 24300 | Parks and Recreation | 0.00 | 0 | 0 | 100,000 | 0 | 100,000 |
| D 24700 | Recreational Fuels | 3.95 | 392,300 | 548,100 | 0 | 2,971,800 | 3,912,200 |
| D 25000 | P&R Registration | 3.15 | 287,800 | 145,100 | 0 | 9,650,000 | 10,082,900 |
| D 34900 | Miscellaneous Revenue | 0.00 | 0 | 15,600 | 0 | 0 | 15,600 |
| F 34800 | Federal Grant | 0.00 | 0 | 2,600 | 0 | 3,000,000 | 3,002,600 |
| Totals: | | 33.08 | 3,075,600 | 3,279,400 | 100,000 | 16,041,800 | 22,496,800 |

II. Department of Parks and Recreation: Park Operations

Agency Number & Appropriation Unit: 340 PRBA

Bill Number & Chapter: H319 (Ch.195)

PROGRAM DESCRIPTION: The Park Operations Program has the responsibility of managing Idaho's 30 state parks and state trails by providing visitors a quality outdoor experience through recreation, interpretation, and education programs, while protecting the natural resources for future generations.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 2,769,000 | 2,769,000 | 2,948,100 | 3,007,800 | 3,092,700 | 3,108,800 |
| Dedicated | 14,602,500 | 13,239,000 | 17,493,800 | 20,713,600 | 21,004,800 | 21,054,300 |
| Federal | 2,945,500 | 1,776,800 | 3,016,100 | 3,318,000 | 3,354,400 | 3,361,200 |
| Total: | 20,317,000 | 17,784,800 | 23,458,000 | 27,039,400 | 27,451,900 | 27,524,300 |
| Percent Change: | | (12.5%) | 31.9% | 15.3% | 17.0% | 17.3% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 11,331,300 | 10,796,400 | 13,150,500 | 14,518,900 | 14,931,400 | 15,003,800 |
| Operating Expenditures | 6,270,000 | 5,845,000 | 6,920,000 | 7,605,000 | 7,605,000 | 7,605,000 |
| Capital Outlay | 1,288,200 | 1,053,500 | 1,960,000 | 3,488,000 | 3,488,000 | 3,488,000 |
| Trustee/Benefit | 1,427,500 | 89,900 | 1,427,500 | 1,427,500 | 1,427,500 | 1,427,500 |
| Total: | 20,317,000 | 17,784,800 | 23,458,000 | 27,039,400 | 27,451,900 | 27,524,300 |
| Full-Time Positions (FTP) | 125.64 | 125.64 | 135.89 | 150.72 | 150.72 | 150.72 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 135.89 | 2,948,100 | 17,493,800 | 3,016,100 | 23,458,000 | |
| Executive Carry Forward | 0.00 | 0 | 233,200 | 650,000 | 883,200 | |
| FY 2023 Estimated Expenditures | 135.89 | 2,948,100 | 17,727,000 | 3,666,100 | 24,341,200 | |
| Removal of Onetime Expenditures | 0.00 | 0 | (2,193,200) | (650,000) | (2,843,200) | |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2024 Base | 135.89 | 2,948,100 | 15,533,800 | 3,016,100 | 21,498,000 | |
| Personnel Benefit Costs | 0.00 | 40,600 | 123,200 | 16,900 | 180,700 | |
| Replacement Items | 0.00 | 0 | 1,983,000 | 260,000 | 2,243,000 | |
| Change in Employee Compensation | 0.00 | 92,500 | 281,700 | 38,000 | 412,200 | |
| FY 2024 Maintenance (MCO) | 135.89 | 3,081,200 | 17,921,700 | 3,331,000 | 24,333,900 | |
| 1. Additional Park Personnel | 10.00 | 0 | 649,600 | 0 | 649,600 | |
| 2. Park Operations Increase | 0.00 | 0 | 485,000 | 0 | 485,000 | |
| 3. Increase Seasonal Employee Pay | 0.00 | 0 | 150,000 | 0 | 150,000 | |
| 4. Personnel for Motorized Trail Program | 2.00 | 0 | 379,200 | 0 | 379,200 | |
| 5. Convert PT Employees to FT | 0.83 | 0 | 41,400 | 17,200 | 58,600 | |
| 6. Responsible OHV Media Campaign | 0.00 | 0 | 100,000 | 0 | 100,000 | |
| 7. UTV for Motorized Trail Programs | 0.00 | 0 | 25,000 | 0 | 25,000 | |
| 11. Maintenance Crew - East Region | 2.00 | 0 | 1,185,400 | 0 | 1,185,400 | |
| DHR Consolidation | 0.00 | 27,600 | 117,000 | 13,000 | 157,600 | |
| FY 2024 Total Appropriation | 150.72 | 3,108,800 | 21,054,300 | 3,361,200 | 27,524,300 | |
| % Change From FY 2023 Original Approp. | 10.9% | 5.5% | 20.4% | 11.4% | 17.3% | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Replacement items included funding for vehicles, boats, snowmobiles, trail grooming equipment, all terrain vehicles, and radio equipment. The Legislature also provided 8 line items. Line item 1 provided 10.00 FTP and funding for additional staff across the state. Line item 2 provided additional funding for higher utility, fuel, and maintenance costs at parks. Line item 3 included additional funding to increase wages for seasonal positions and the starting salary from \$12 to \$15 an hour. Line item 4 included 2.00 FTP and funding to staff the agency's off-highway vehicle programs to ensure that trails are safe and maintained. Line item 6 provided onetime funds for a public awareness advertising campaign to promote responsible off-highway vehicle use on public lands. Line item 7 included onetime funds to purchase a utility type vehicle for the motorized trails program. Line items 4, 6, and 7 were appropriated in response to increased use of off-highway vehicles across the state as reported by the agency. Line item 11 included 2.00 FTP and funding to establish a regional maintenance crew in the Idaho Falls region.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in its FY 2024 appropriation bill that exempts the agency from the 10% transfer limitation between budgeted programs. This exemption allows the agency to use unutilized grant moneys in the Management Services Program for capital projects and improvements in the Park Operations and Capital Development Programs.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-----------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 30.50 | 2,520,100 | 588,700 | 0 | 0 | 3,108,800 |
| D 12500 | Indirect Cost Recov | 0.00 | 0 | 2,400 | 0 | 0 | 2,400 |
| D 24300 | Parks and Recreation | 86.38 | 8,377,900 | 2,898,300 | 0 | 0 | 11,276,200 |
| OT D 24300 | Parks and Recreation | 0.00 | 0 | 0 | 2,000,000 | 0 | 2,000,000 |
| D 24700 | Recreational Fuels | 3.03 | 272,200 | 369,600 | 0 | 0 | 641,800 |
| OT D 24700 | Recreational Fuels | 0.00 | 0 | 100,000 | 1,228,000 | 0 | 1,328,000 |
| D 25000 | P&R Registration | 9.22 | 1,132,100 | 1,106,300 | 0 | 200,000 | 2,438,400 |
| D 34900 | Miscellaneous Revenue | 0.00 | 19,600 | 76,500 | 0 | 0 | 96,100 |
| D 41001 | Pub Rec Enterprise | 4.12 | 864,700 | 1,429,000 | 0 | 0 | 2,293,700 |
| D 49600 | P&R Expend. Trust | 4.70 | 572,100 | 405,600 | 0 | 0 | 977,700 |
| F 34800 | Federal Grant | 12.77 | 1,245,100 | 628,600 | 0 | 1,227,500 | 3,101,200 |
| OT F 34800 | Federal Grant | 0.00 | 0 | 0 | 260,000 | 0 | 260,000 |
| Totals: | | 150.72 | 15,003,800 | 7,605,000 | 3,488,000 | 1,427,500 | 27,524,300 |

III. Department of Parks and Recreation: Capital Development

Agency Number & Appropriation Unit: 340 PRCA

Bill Number & Chapter: H211 (Ch.59), H319 (Ch.195), S1196 (Ch.212)

PROGRAM DESCRIPTION: The Capital Development Program was initiated to administer the acquisition, planning, and construction of improvements to existing and proposed state parks. The recreation needs of present and future populations are identified in a Statewide Comprehensive Outdoor Recreation Plan and changes are implemented in a manner conducive to preserving the areas' natural and historic values. The capital development program has no positions. The program is zero-based each year and accounts for the maintenance and repair and capital development costs of the parks.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 505,200 | 86,000 | 1,319,200 | 0 | 0 | 0 |
| Dedicated | 16,427,700 | 6,329,500 | 102,054,900 | 3,880,000 | 3,880,000 | 13,880,000 |
| Federal | 5,452,100 | 2,212,900 | 29,955,600 | 15,000,000 | 15,000,000 | 15,000,000 |
| Total: | 22,385,000 | 8,628,400 | 133,329,700 | 18,880,000 | 18,880,000 | 28,880,000 |
| Percent Change: | | (61.5%) | 1,445.2% | (85.8%) | (85.8%) | (78.3%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Capital Outlay | 22,385,000 | 8,628,400 | 133,329,700 | 18,880,000 | 18,880,000 | 28,880,000 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 0.00 | 0 | 6,570,300 | 26,716,400 | 33,286,700 | |
| Prior Year Reappropriation | 0.00 | 419,200 | 10,484,600 | 3,239,200 | 14,143,000 | |
| 1. Trail of the CDAs Maintenance Shop | 0.00 | 900,000 | 0 | 0 | 900,000 | |
| 2. Parks Projects Transfer | 0.00 | 85,000,000 | 85,000,000 | 0 | 170,000,000 | |
| Other App Adjustments | 0.00 | (85,000,000) | 0 | 0 | (85,000,000) | |
| FY 2023 Total Appropriation | 0.00 | 1,319,200 | 102,054,900 | 29,955,600 | 133,329,700 | |
| Removal of Onetime Expenditures | 0.00 | (1,319,200) | (102,054,900) | (19,955,600) | (123,329,700) | |
| FY 2024 Base | 0.00 | 0 | 0 | 10,000,000 | 10,000,000 | |
| Replacement Items | 0.00 | 0 | 2,625,000 | 0 | 2,625,000 | |
| FY 2024 Maintenance (MCO) | 0.00 | 0 | 2,625,000 | 10,000,000 | 12,625,000 | |
| 8. McCroskey Group Shelter and Facilities | 0.00 | 0 | 375,000 | 0 | 375,000 | |
| 9. Priest Lake Lionhead Entrance Station | 0.00 | 0 | 880,000 | 0 | 880,000 | |
| 12. GF Transfer for Capital Projects | 0.00 | 10,000,000 | 10,000,000 | 0 | 20,000,000 | |
| 51. SFRF Projects | 0.00 | 0 | 0 | 5,000,000 | 5,000,000 | |
| Revenue Adjustments & Cash Transfers | 0.00 | (10,000,000) | 0 | 0 | (10,000,000) | |
| FY 2024 Total Appropriation | 0.00 | 0 | 13,880,000 | 15,000,000 | 28,880,000 | |
| % Change From FY 2023 Original Approp. | 0.0% | 0.0% | 111.3% | (43.9%) | (13.2%) | |
| % Change From FY 2023 Total Approp. | 0.0% | (100.0%) | (86.4%) | (49.9%) | (78.3%) | |

FISCAL YEAR 2023 SUPPLEMENTAL: Section 1 of H211 provided \$900,000 from the General Fund to complete construction of a maintenance building and related improvements next to the Trail of the Coeur d'Alenes. This appropriation was provided as a supplemental due to the deadline for the current maintenance building to be demolished is December of 2024.

Section 1 of S1196 provided for the appropriation and transfer of \$85 million from the General Fund to the Parks and Recreation Fund. This appropriation included \$70,000,000 for deferred maintenance; \$10,000,000 for capital projects; and \$5,000,000 for inter-agency collaborative projects. Funding provided for inter-agency collaborative projects would be used by the department for a work group that would bring together state agencies (Departments of Parks and Recreation, Lands, Agriculture, Fish & Game), and stakeholders (sportsmen, recreationists, ranchers, farmers, timber owners and landowners allowing recreation) to increase responsible access and use for recreation. Section 2 appropriated \$85 million from the Parks and Recreation Fund to provide the agency with sufficient authority to spend the transferred funds for additional capital projects as identified in the agency's capital improvement plan.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature provided replacement items including reroofing, boat ramp replacements, fiber optic cables, crosswalk indicator signs, and other property improvements. The Legislature also appropriated three line items. Line item 8 included funding for the construction of a new shelter at McCroskey State Park near Farmington, and line item 9 included funding to replace of the entrance station at the Lionhead Unit of Priest Lake State Park near Coolin. Line item 12, through S1196, transferred \$10 million from the General Fund to the Parks and Recreation Fund for additional capital projects at parks throughout the state. This line item also included an appropriation from the Parks and Recreation Fund to ensure that the agency had sufficient authority to spend the appropriated funds for capital projects.

LEGISLATIVE REQUIREMENTS: Section 4 of S319 provided reappropriation authority for any unused and unencumbered funds at the end of FY 2023 for nonrecurring capital outlay, including previous appropriations for capital projects statewide.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in its FY 2024 appropriation bill that exempts the agency from the 10% transfer limitation between budgeted programs. This exemption allows the agency to use unutilized grant moneys in the Management Services Program for capital projects and improvements in the Park Operations and Capital Development Programs.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|----------------------------|-------------|-------------------|-----------------|-------------------|-------------------|-------------------|
| OT D 24300 | Parks and Recreation | 0.00 | 0 | 0 | 12,080,000 | 0 | 12,080,000 |
| OT D 24700 | Recreational Fuels | 0.00 | 0 | 0 | 1,225,000 | 0 | 1,225,000 |
| OT D 49600 | P&R Expend. Trust | 0.00 | 0 | 0 | 575,000 | 0 | 575,000 |
| F 34430 | ARPA State Fiscal Recovery | 0.00 | 0 | 0 | 10,000,000 | 0 | 10,000,000 |
| OT F 34430 | ARPA State Fiscal Recovery | 0.00 | 0 | 0 | 5,000,000 | 0 | 5,000,000 |
| Totals: | | 0.00 | 0 | 0 | 28,880,000 | 0 | 28,880,000 |

Department of Water Resources

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY PROGRAM | | | | | | |
| Management & Support Services | 2,324,500 | 2,211,500 | 2,498,000 | 2,789,200 | 2,608,700 | 2,605,800 |
| Planning and Technical Services | 13,353,900 | 6,341,800 | 114,133,700 | 64,322,100 | 64,515,900 | 64,490,400 |
| Water Management | 11,023,900 | 10,445,900 | 12,165,100 | 12,478,300 | 12,815,400 | 12,813,200 |
| Northern Idaho Adjudication | 600,800 | 589,500 | 572,100 | 599,000 | 611,300 | 612,300 |
| Bear River Basin Adjudication | 353,800 | 69,700 | 615,400 | 928,100 | 946,100 | 947,400 |
| Total: | 27,656,900 | 19,658,400 | 129,984,300 | 81,116,700 | 81,497,400 | 81,469,100 |
| BY FUND SOURCE | | | | | | |
| General | 20,564,800 | 14,286,800 | 22,521,200 | 23,528,100 | 23,963,700 | 23,935,400 |
| Dedicated | 5,355,000 | 4,063,000 | 5,658,600 | 5,772,100 | 5,694,700 | 5,695,600 |
| Federal | 1,737,100 | 1,308,600 | 101,804,500 | 51,816,500 | 51,839,000 | 51,838,100 |
| Total: | 27,656,900 | 19,658,400 | 129,984,300 | 81,116,700 | 81,497,400 | 81,469,100 |
| Percent Change: | | (28.9%) | 561.2% | (37.6%) | (37.3%) | (37.3%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 13,881,000 | 12,886,400 | 16,011,100 | 16,497,800 | 16,878,500 | 16,850,200 |
| Operating Expenditures | 6,766,500 | 5,756,300 | 6,893,700 | 7,297,400 | 7,297,400 | 7,297,400 |
| Capital Outlay | 100,900 | 107,200 | 171,000 | 385,000 | 385,000 | 385,000 |
| Trustee/Benefit | 6,908,500 | 908,500 | 106,908,500 | 56,936,500 | 56,936,500 | 56,936,500 |
| Total: | 27,656,900 | 19,658,400 | 129,984,300 | 81,116,700 | 81,497,400 | 81,469,100 |
| Full-Time Positions (FTP) | 154.00 | 154.00 | 168.00 | 171.00 | 170.00 | 170.00 |

In accordance with Section 67-3519, Idaho Code, this department is authorized no more than 170.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|---------------|-------------------|------------------|--------------------|--------------------|
| FY 2023 Original Appropriation | 168.00 | 22,521,200 | 5,658,600 | 101,804,500 | 129,984,300 |
| Supplementals | 0.00 | 150,000,000 | 0 | 0 | 150,000,000 |
| Other Appropriation Adjustments | 0.00 | (150,000,000) | 0 | 0 | (150,000,000) |
| FY 2023 Total Appropriation | 168.00 | 22,521,200 | 5,658,600 | 101,804,500 | 129,984,300 |
| Executive Carry Forward | 0.00 | 104,800 | 0 | 0 | 104,800 |
| FY 2023 Estimated Expenditures | 168.00 | 22,626,000 | 5,658,600 | 101,804,500 | 130,089,100 |
| Removal of One-Time Expenditures | 0.00 | (239,800) | (6,000) | (50,030,000) | (50,275,800) |
| FY 2024 Base | 168.00 | 22,386,200 | 5,652,600 | 51,774,500 | 79,813,300 |
| Personnel Cost Benefits | 0.00 | 94,200 | 32,500 | 5,100 | 131,800 |
| Inflationary Adjustments | 0.00 | 172,400 | 23,500 | 31,900 | 227,800 |
| Replacement Items | 0.00 | 286,500 | 9,000 | 0 | 295,500 |
| Statewide Cost Allocation | 0.00 | 158,600 | 22,600 | 0 | 181,200 |
| Change in Employee Compensation | 0.00 | 362,200 | 127,900 | 19,200 | 509,300 |
| FY 2024 Program Maintenance | 168.00 | 23,460,100 | 5,868,100 | 51,830,700 | 81,158,900 |
| Line Items | 3.00 | 332,500 | 716,000 | 0 | 1,048,500 |
| DHR Consolidation | (1.00) | 142,800 | (172,500) | 7,400 | (22,300) |
| Revenue Adjustments & Cash Transfers | 0.00 | 0 | (716,000) | 0 | (716,000) |
| FY 2024 Total | 170.00 | 23,935,400 | 5,695,600 | 51,838,100 | 81,469,100 |
| % Chg from FY 2023 Orig Approp. | 1.2% | 6.3% | 0.7% | (49.1%) | (37.3%) |
| % Chg from FY 2023 Total Approp. | 1.2% | 6.3% | 0.7% | (49.1%) | (37.3%) |

I. Department of Water Resources: Management and Support Services

Agency Number & Appropriation Unit: 360 WRAA

Bill Number & Chapter: S1181 (Ch.214)

PROGRAM DESCRIPTION: The Department of Water Resources and the Idaho Water Resource Board are responsible for carrying out the water resource laws of the state. They facilitate and encourage the orderly management, conservation, development, and optimum use of the state's water resources. [Statutory Authority: Sections 42-1701 and Section 42-1732, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 1,636,700 | 1,638,100 | 1,726,300 | 2,007,900 | 2,034,300 | 2,028,900 |
| Dedicated | 687,800 | 573,400 | 771,700 | 781,300 | 574,400 | 576,900 |
| Total: | 2,324,500 | 2,211,500 | 2,498,000 | 2,789,200 | 2,608,700 | 2,605,800 |
| Percent Change: | | (4.9%) | 13.0% | 11.7% | 4.4% | 4.3% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 1,114,400 | 1,015,700 | 1,232,100 | 1,249,800 | 1,069,300 | 1,066,400 |
| Operating Expenditures | 1,210,100 | 1,195,800 | 1,259,900 | 1,335,400 | 1,335,400 | 1,335,400 |
| Capital Outlay | 0 | 0 | 6,000 | 204,000 | 204,000 | 204,000 |
| Total: | 2,324,500 | 2,211,500 | 2,498,000 | 2,789,200 | 2,608,700 | 2,605,800 |
| Full-Time Positions (FTP) | 11.00 | 11.00 | 11.00 | 11.00 | 10.00 | 10.00 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 11.00 | 1,726,300 | 771,700 | 0 | 2,498,000 | |
| Removal of Onetime Expenditures | 0.00 | 0 | (6,000) | 0 | (6,000) | |
| FY 2024 Base | 11.00 | 1,726,300 | 765,700 | 0 | 2,492,000 | |
| Personnel Benefit Costs | 0.00 | 4,700 | 4,000 | 0 | 8,700 | |
| Inflationary Adjustments | 0.00 | 33,600 | 4,200 | 0 | 37,800 | |
| Replacement Items | 0.00 | 204,000 | 0 | 0 | 204,000 | |
| Statewide Cost Allocation | 0.00 | 33,000 | 4,700 | 0 | 37,700 | |
| Change in Employee Compensation | 0.00 | 20,000 | 13,300 | 0 | 33,300 | |
| FY 2024 Maintenance (MCO) | 11.00 | 2,021,600 | 791,900 | 0 | 2,813,500 | |
| Human Resource Consolidation | (1.00) | 7,300 | (215,000) | 0 | (207,700) | |
| FY 2024 Total Appropriation | 10.00 | 2,028,900 | 576,900 | 0 | 2,605,800 | |
| % Change From FY 2023 Original Approp. | (9.1%) | 17.5% | (25.2%) | 0.0% | 4.3% | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Replacement items included one vehicle, computers, and wireless access points. Inflationary adjustments were included to cover increased costs for goods and services, and increased rent at offices throughout the state. There were no line item enhancements in this program.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-----------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 6.60 | 887,300 | 937,600 | 0 | 0 | 1,824,900 |
| OT G 10000 | General | 0.00 | 0 | 0 | 204,000 | 0 | 204,000 |
| D 12500 | Indirect Cost Recov | 3.40 | 179,100 | 205,700 | 0 | 0 | 384,800 |
| D 22921 | Water Administration | 0.00 | 0 | 20,900 | 0 | 0 | 20,900 |
| D 34900 | Miscellaneous Revenue | 0.00 | 0 | 171,200 | 0 | 0 | 171,200 |
| Totals: | | 10.00 | 1,066,400 | 1,335,400 | 204,000 | 0 | 2,605,800 |

II. Department of Water Resources: Planning and Technical Services

Agency Number & Appropriation Unit: 360 WRAB, 360 WRAP(Cont)

Bill Number & Chapter: H361 (Ch.302), S1181 (Ch.214)

PROGRAM DESCRIPTION: The purpose of the Planning and Technical Services Program is to provide staff support for the Water Resource Board in developing multiple use water policies. Under guidance of the board, department staff are responsible for: undertaking studies of water projects; collecting and analyzing data through stream gauging, remote sensing, surface and groundwater quality monitoring, and minimum stream flow analysis; and providing technical support to the department's regulatory programs, including dam safety, stream channel protection, water rights, geothermal resources, and adjudications.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 10,506,500 | 4,506,600 | 11,187,900 | 11,329,200 | 11,469,700 | 11,452,400 |
| Dedicated | 1,709,300 | 973,200 | 1,768,700 | 1,800,300 | 1,840,900 | 1,833,500 |
| Federal | 1,138,100 | 862,000 | 101,177,100 | 51,192,600 | 51,205,300 | 51,204,500 |
| Total: | 13,353,900 | 6,341,800 | 114,133,700 | 64,322,100 | 64,515,900 | 64,490,400 |
| Percent Change: | | (52.5%) | 1,699.7% | (43.6%) | (43.5%) | (43.5%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 4,277,000 | 4,073,000 | 5,037,500 | 5,118,000 | 5,311,800 | 5,286,300 |
| Operating Expenditures | 2,161,900 | 1,268,900 | 2,157,700 | 2,267,600 | 2,267,600 | 2,267,600 |
| Capital Outlay | 6,500 | 91,400 | 30,000 | 0 | 0 | 0 |
| Trustee/Benefit | 6,908,500 | 908,500 | 106,908,500 | 56,936,500 | 56,936,500 | 56,936,500 |
| Total: | 13,353,900 | 6,341,800 | 114,133,700 | 64,322,100 | 64,515,900 | 64,490,400 |
| Full-Time Positions (FTP) | 44.00 | 44.00 | 49.00 | 49.00 | 49.00 | 49.00 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 49.00 | 11,187,900 | 1,768,700 | 101,177,100 | 114,133,700 | |
| 1. Water Projects Transfer | 0.00 | 150,000,000 | 0 | 0 | 150,000,000 | |
| Other App Adjustments | 0.00 | (150,000,000) | 0 | 0 | (150,000,000) | |
| FY 2023 Total Appropriation | 49.00 | 11,187,900 | 1,768,700 | 101,177,100 | 114,133,700 | |
| Executive Carry Forward | 0.00 | 5,500 | 0 | 0 | 5,500 | |
| FY 2023 Estimated Expenditures | 49.00 | 11,193,400 | 1,768,700 | 101,177,100 | 114,139,200 | |
| Removal of Onetime Expenditures | 0.00 | (20,500) | 0 | (50,015,000) | (50,035,500) | |
| FY 2024 Base | 49.00 | 11,172,900 | 1,768,700 | 51,162,100 | 64,103,700 | |
| Personnel Benefit Costs | 0.00 | 27,000 | 7,200 | 2,700 | 36,900 | |
| Inflationary Adjustments | 0.00 | 44,700 | 3,600 | 25,000 | 73,300 | |
| Statewide Cost Allocation | 0.00 | 53,000 | 11,600 | 0 | 64,600 | |
| Change in Employee Compensation | 0.00 | 108,800 | 29,100 | 10,600 | 148,500 | |
| FY 2024 Maintenance (MCO) | 49.00 | 11,406,400 | 1,820,200 | 51,200,400 | 64,427,000 | |
| 1. Aquifer Monitoring & Measuring | 0.00 | 0 | 716,000 | 0 | 716,000 | |
| Human Resource Consolidation | 0.00 | 46,000 | 13,300 | 4,100 | 63,400 | |
| Cash Transfer | 0.00 | 0 | (716,000) | 0 | (716,000) | |
| FY 2024 Total Appropriation | 49.00 | 11,452,400 | 1,833,500 | 51,204,500 | 64,490,400 | |
| % Change From FY 2023 Original Approp. | 0.0% | 2.4% | 3.7% | (49.4%) | (43.5%) | |
| % Change From FY 2023 Total Approp. | 0.0% | 2.4% | 3.7% | (49.4%) | (43.5%) | |

FISCAL YEAR 2023 SUPPLEMENTAL: H361 provided additional funding in FY 2023 for large water projects. Section 1 of H361 appropriated and transfer of \$150,000,000 from the General Fund to the Water Management Fund, while Section 2 provided guidance regarding the use of funds. This guidance directs that no more than one-third of the appropriated amount could be used for water infrastructure grants and directed the remaining funds to be used at the discretion of the Idaho Water Resource Board.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Replacement items included the replacement of a vehicle, computers, and wireless access points. Inflationary adjustments were for increased costs for goods and services, and increased rent at offices throughout the state. Line item 1 provided funding for personnel costs associated with hydrologic monitoring network for groundwater for the Eastern Snake Plain, Wood River Valley, Treasure Valley, Rathdrum Prairie, Palouse, and Lewiston aquifers.

LEGISLATIVE REQUIREMENTS: S1181 included 3 sections of requirements relevant to this program. Section 3 authorized the \$716,000 in line item 1 to be transferred from the Revolving Development Fund to the Aquifer Planning and Management Fund. Section 4 authorized \$5,000,000 to be transferred from the General Fund to the Secondary Aquifer Planning, Management, and Implementation Fund to be used for aquifer recharge and management. Section 5 authorized \$1,000,000 to be transferred from the General Fund to the Water Management Fund to be used for aquifer recharge and management including hydrologic data collection, monitoring and modeling, flood-damaged stream channel repair, stream channel improvement, flood risk reduction, or flood prevention projects.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|----------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 35.89 | 3,808,900 | 707,000 | 0 | 6,936,500 | 11,452,400 |
| D 12500 | Indirect Cost Recov | 0.00 | 0 | 81,000 | 0 | 0 | 81,000 |
| D 12900 | Aquifer Planning | 9.60 | 1,130,600 | 457,400 | 0 | 0 | 1,588,000 |
| D 34900 | Miscellaneous Revenue | 0.00 | 0 | 164,500 | 0 | 0 | 164,500 |
| F 34430 | ARPA State Fiscal Recovery | 0.00 | 0 | 0 | 0 | 50,000,000 | 50,000,000 |
| F 34800 | Federal Grant | 3.51 | 346,800 | 857,700 | 0 | 0 | 1,204,500 |
| Totals: | | 49.00 | 5,286,300 | 2,267,600 | 0 | 56,936,500 | 64,490,400 |

III. Department of Water Resources: Water Management

Agency Number & Appropriation Unit: 360 WRAE

Bill Number & Chapter: S1181 (Ch.214)

PROGRAM DESCRIPTION: The Water Management Program consists of two major policy areas: 1) resource protection, which includes regulation of water wells, dam and mine tailing structures, stream channel protection, injection and waste disposal wells, and flood insurance programs; and 2) water allocation, which includes the water rights process, enforcing state law to prevent unauthorized use of water, and assisting right holders in the fair and efficient distribution and use of water.

| PROGRAM SUMMARY: | | | | | | |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
| BY FUND SOURCE | | | | | | |
| General | 7,505,000 | 7,509,400 | 8,457,500 | 8,711,600 | 8,950,000 | 8,942,100 |
| Dedicated | 2,919,900 | 2,489,900 | 3,080,200 | 3,142,800 | 3,231,700 | 3,237,500 |
| Federal | 599,000 | 446,600 | 627,400 | 623,900 | 633,700 | 633,600 |
| Total: | 11,023,900 | 10,445,900 | 12,165,100 | 12,478,300 | 12,815,400 | 12,813,200 |
| Percent Change: | | (5.2%) | 16.5% | 2.6% | 5.3% | 5.3% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 7,920,300 | 7,426,200 | 8,969,700 | 9,123,900 | 9,461,000 | 9,458,800 |
| Operating Expenditures | 3,103,600 | 3,016,800 | 3,110,400 | 3,271,900 | 3,271,900 | 3,271,900 |
| Capital Outlay | 0 | 2,900 | 85,000 | 82,500 | 82,500 | 82,500 |
| Total: | 11,023,900 | 10,445,900 | 12,165,100 | 12,478,300 | 12,815,400 | 12,813,200 |
| Full-Time Positions (FTP) | 92.39 | 92.39 | 99.00 | 99.00 | 99.00 | 99.00 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 99.00 | 8,457,500 | 3,080,200 | 627,400 | 12,165,100 | |
| Executive Carry Forward | 0.00 | 13,200 | 0 | 0 | 13,200 | |
| Expenditure Adjustments | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2023 Estimated Expenditures | 99.00 | 8,470,700 | 3,080,200 | 627,400 | 12,178,300 | |
| Removal of Onetime Expenditures | 0.00 | (83,200) | 0 | (15,000) | (98,200) | |
| FY 2024 Base | 99.00 | 8,387,500 | 3,080,200 | 612,400 | 12,080,100 | |
| Personnel Benefit Costs | 0.00 | 54,800 | 21,300 | 2,400 | 78,500 | |
| Inflationary Adjustments | 0.00 | 74,500 | 15,000 | 6,900 | 96,400 | |
| Replacement Items | 0.00 | 82,500 | 0 | 0 | 82,500 | |
| Statewide Cost Allocation | 0.00 | 58,800 | 6,300 | 0 | 65,100 | |
| Change in Employee Compensation | 0.00 | 206,100 | 85,500 | 8,600 | 300,200 | |
| FY 2024 Maintenance (MCO) | 99.00 | 8,864,200 | 3,208,300 | 630,300 | 12,702,800 | |
| DHR Consolidation | 0.00 | 77,900 | 29,200 | 3,300 | 110,400 | |
| FY 2024 Total Appropriation | 99.00 | 8,942,100 | 3,237,500 | 633,600 | 12,813,200 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>5.7%</i> | <i>5.1%</i> | <i>1.0%</i> | <i>5.3%</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Replacement items included three pickup trucks for field staff. Inflationary adjustments were included to cover increased costs for goods and services, and increased rent at offices throughout the state. There were no line item enhancements in this program.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-----------------------|--------------|-------------------|------------------|----------------|-------------------|-------------------|
| G 10000 | General | 67.95 | 6,570,500 | 2,289,100 | 0 | 0 | 8,859,600 |
| OT G 10000 | General | 0.00 | 0 | 0 | 82,500 | 0 | 82,500 |
| D 12500 | Indirect Cost Recov | 0.00 | 0 | 78,800 | 0 | 0 | 78,800 |
| D 22921 | Water Administration | 19.76 | 1,579,400 | 235,000 | 0 | 0 | 1,814,400 |
| D 34900 | Miscellaneous Revenue | 8.45 | 1,024,100 | 320,200 | 0 | 0 | 1,344,300 |
| F 34800 | Federal Grant | 2.84 | 284,800 | 348,800 | 0 | 0 | 633,600 |
| Totals: | | 99.00 | 9,458,800 | 3,271,900 | 82,500 | 0 | 12,813,200 |

IV. Department of Water Resources: Northern Idaho Adjudication

Agency Number & Appropriation Unit: 360 WRAN

Bill Number & Chapter: S1181 (Ch.214)

PROGRAM DESCRIPTION: H545 of 2006 authorized a general water rights adjudication for those portions of northern Idaho that are not included in the Snake River Basin. Those basins are the Coeur d'Alene-Spokane River Basin, the Palouse River Basin, and the Kootenai and Clark Fork-Pend Oreille River Basins. The Joint Finance-Appropriations Committee provided funding in 2006 to the Department of Water Resources to begin the adjudication of the Coeur d'Alene-Spokane Basin. The Joint Finance-Appropriations Committee added legislative requirements in the FY 2016 budget for the director to commence the Palouse River Basin adjudication. [Statutory Authority: Section 42-1406B, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 562,800 | 563,000 | 534,100 | 551,300 | 563,600 | 564,600 |
| Dedicated | 38,000 | 26,500 | 38,000 | 47,700 | 47,700 | 47,700 |
| Total: | 600,800 | 589,500 | 572,100 | 599,000 | 611,300 | 612,300 |
| Percent Change: | | (1.9%) | (3.0%) | 4.7% | 6.9% | 7.0% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 367,100 | 367,100 | 346,800 | 353,000 | 365,300 | 366,300 |
| Operating Expenditures | 233,700 | 221,800 | 225,300 | 237,000 | 237,000 | 237,000 |
| Capital Outlay | 0 | 600 | 0 | 9,000 | 9,000 | 9,000 |
| Total: | 600,800 | 589,500 | 572,100 | 599,000 | 611,300 | 612,300 |
| Full-Time Positions (FTP) | 4.61 | 4.61 | 4.00 | 4.00 | 4.00 | 4.00 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 4.00 | 534,100 | 38,000 | 0 | 572,100 | |
| FY 2024 Base | 4.00 | 534,100 | 38,000 | 0 | 572,100 | |
| Personnel Benefit Costs | 0.00 | 3,400 | 0 | 0 | 3,400 | |
| Inflationary Adjustments | 0.00 | 4,100 | 700 | 0 | 4,800 | |
| Replacement Items | 0.00 | 0 | 9,000 | 0 | 9,000 | |
| Statewide Cost Allocation | 0.00 | 6,900 | 0 | 0 | 6,900 | |
| Change in Employee Compensation | 0.00 | 12,100 | 0 | 0 | 12,100 | |
| FY 2024 Maintenance (MCO) | 4.00 | 560,600 | 47,700 | 0 | 608,300 | |
| DHR Consolidation | 0.00 | 4,000 | 0 | 0 | 4,000 | |
| FY 2024 Total Appropriation | 4.00 | 564,600 | 47,700 | 0 | 612,300 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>5.7%</i> | <i>25.5%</i> | <i>0.0%</i> | <i>7.0%</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Inflationary adjustments were included to cover increase costs for goods and services, and increased rent at offices throughout the state. There were no line item enhancements in this program.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-----------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 4.00 | 366,300 | 198,300 | 0 | 0 | 564,600 |
| D 33701 | NI Adjudication | 0.00 | 0 | 38,700 | 0 | 0 | 38,700 |
| OT D 33701 | NI Adjudication | 0.00 | 0 | 0 | 9,000 | 0 | 9,000 |
| Totals: | | 4.00 | 366,300 | 237,000 | 9,000 | 0 | 612,300 |

V. Department of Water Resources: Bear River Basin Adjudication

Agency Number & Appropriation Unit: 360 WRAR

Bill Number & Chapter: S1181 (Ch.214)

PROGRAM DESCRIPTION: H382 of 2020 authorized a general water rights adjudication of the Bear River Basin. The Joint Finance-Appropriations Committee provided funding in FY 2022 to the Department of Water Resources to begin the adjudication of the Bear River Basin. [Statutory Authority: Section 42-1406C, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 353,800 | 69,700 | 615,400 | 928,100 | 946,100 | 947,400 |
| Percent Change: | | (80.3%) | 782.9% | 50.8% | 53.7% | 53.9% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 202,200 | 4,400 | 425,000 | 653,100 | 671,100 | 672,400 |
| Operating Expenditures | 57,200 | 53,000 | 140,400 | 185,500 | 185,500 | 185,500 |
| Capital Outlay | 94,400 | 12,300 | 50,000 | 89,500 | 89,500 | 89,500 |
| Total: | 353,800 | 69,700 | 615,400 | 928,100 | 946,100 | 947,400 |
| Full-Time Positions (FTP) | 2.00 | 2.00 | 5.00 | 8.00 | 8.00 | 8.00 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 5.00 | 615,400 | 0 | 0 | 615,400 | |
| Executive Carry Forward | 0.00 | 86,100 | 0 | 0 | 86,100 | |
| FY 2023 Estimated Expenditures | 5.00 | 701,500 | 0 | 0 | 701,500 | |
| Removal of Onetime Expenditures | 0.00 | (136,100) | 0 | 0 | (136,100) | |
| FY 2024 Base | 5.00 | 565,400 | 0 | 0 | 565,400 | |
| Personnel Benefit Costs | 0.00 | 4,300 | 0 | 0 | 4,300 | |
| Inflationary Adjustments | 0.00 | 15,500 | 0 | 0 | 15,500 | |
| Statewide Cost Allocation | 0.00 | 6,900 | 0 | 0 | 6,900 | |
| Change in Employee Compensation | 0.00 | 15,200 | 0 | 0 | 15,200 | |
| FY 2024 Maintenance (MCO) | 5.00 | 607,300 | 0 | 0 | 607,300 | |
| 2. Bear River Basin Adjudication | 3.00 | 332,500 | 0 | 0 | 332,500 | |
| DHR Consolidation | 0.00 | 7,600 | 0 | 0 | 7,600 | |
| FY 2024 Total Appropriation | 8.00 | 947,400 | 0 | 0 | 947,400 | |
| % Change From FY 2023 Original Approp. | 60.0% | 53.9% | 0.0% | 0.0% | 53.9% | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Inflationary adjustments were included to cover increased costs for goods and services, and increased rents at offices throughout the state. Line item 2 provided funding for the adjudication of water rights in the Bear River Basin. This line item is the next stage in a build-out to staff the adjudication process. The agency anticipates that the final build-out for the program will consist of nine positions with associated funding.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|---------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 8.00 | 672,400 | 162,800 | 0 | 0 | 835,200 |
| OT G 10000 | General | 0.00 | 0 | 22,700 | 89,500 | 0 | 112,200 |
| Totals: | | 8.00 | 672,400 | 185,500 | 89,500 | 0 | 947,400 |

Section Contents
Economic Development
2023 Legislative Session

| | |
|---|---------------|
| Agriculture, Department of | 5 - 3 |
| Agriculture, Department of | 5 - 4 |
| Soil and Water Conservation Commission | 5 - 14 |
| Commerce, Department of | 5 - 17 |
| Finance, Department of | 5 - 19 |
| Industrial Commission | 5 - 21 |
| Insurance, Department of | 5 - 25 |
| Labor, Department of | 5 - 29 |
| Public Utilities Commission | 5 - 35 |
| Self-Governing Agencies | 5 - 37 |
| Hispanic Affairs, Commission on | 5 - 38 |
| Historical Society, Idaho State | 5 - 39 |
| Libraries, Commission for | 5 - 41 |
| Lottery, State | 5 - 43 |
| Public Defense Commission | 5 - 44 |
| State Appellate Public Defender | 5 - 45 |
| Veterans Services, Division of | 5 - 48 |
| Division of Occupational and Professional Licenses | 5 - 50 |
| Office of Administrative Hearings | 5 - 55 |
| Transportation Department, Idaho | 5 - 57 |
| Transportation Services | 5 - 58 |
| Motor Vehicles | 5 - 63 |
| Highway Operations | 5 - 64 |

Section Contents
Economic Development
2023 Legislative Session

Contract Construction & Right-of-Way Acq. 5 - 66

Department of Agriculture

| DEPARTMENT SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY DIVISION | | | | | | |
| Agriculture, Dept of | 48,163,300 | 37,168,600 | 50,731,000 | 50,750,600 | 51,132,400 | 51,183,300 |
| Soil and Water Conservation | 8,369,800 | 2,991,100 | 15,485,400 | 5,582,100 | 5,375,200 | 5,642,200 |
| Total: | 56,533,100 | 40,159,700 | 66,216,400 | 56,332,700 | 56,507,600 | 56,825,500 |
| BY FUND SOURCE | | | | | | |
| General | 21,092,400 | 14,533,500 | 26,497,300 | 16,427,500 | 16,342,000 | 16,604,700 |
| Dedicated | 28,176,300 | 20,448,000 | 30,604,900 | 30,775,600 | 30,990,800 | 31,034,900 |
| Federal | 7,264,400 | 5,178,200 | 9,114,200 | 9,129,600 | 9,174,800 | 9,185,900 |
| Total: | 56,533,100 | 40,159,700 | 66,216,400 | 56,332,700 | 56,507,600 | 56,825,500 |
| Percent Change: | | (29.0%) | 64.9% | (14.9%) | (14.7%) | (14.2%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 28,021,600 | 23,256,900 | 30,843,600 | 31,457,000 | 31,895,900 | 31,949,800 |
| Operating Expenditures | 13,440,300 | 8,653,500 | 13,575,500 | 13,193,900 | 13,188,100 | 13,188,100 |
| Capital Outlay | 1,292,500 | 1,382,400 | 1,393,000 | 1,277,500 | 1,283,300 | 1,283,300 |
| Trustee/Benefit | 13,778,700 | 6,866,900 | 20,404,300 | 10,404,300 | 10,140,300 | 10,404,300 |
| Total: | 56,533,100 | 40,159,700 | 66,216,400 | 56,332,700 | 56,507,600 | 56,825,500 |
| Full-Time Positions (FTP) | 235.25 | 235.25 | 243.75 | 248.75 | 243.75 | 243.75 |

The Department of Agriculture contains the budget for two divisions and nine programs. Eight of these programs are appropriated together: 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 in a separate appropriation bill.

Department of Agriculture

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY PROGRAM | | | | | | |
| Administration | 3,058,200 | 2,770,000 | 3,176,500 | 3,436,000 | 3,141,100 | 3,133,400 |
| Animal Industries | 7,027,600 | 5,658,000 | 7,016,100 | 7,232,900 | 7,413,300 | 7,428,500 |
| Agricultural Resources | 3,996,800 | 3,054,000 | 4,171,800 | 4,233,300 | 4,324,600 | 4,328,000 |
| Plant Industries | 16,283,200 | 11,573,400 | 17,528,800 | 16,890,900 | 17,096,800 | 17,120,500 |
| Agricultural Inspections | 12,814,100 | 9,634,600 | 13,728,100 | 13,828,300 | 13,995,100 | 14,005,600 |
| Market Development | 4,372,300 | 4,011,100 | 4,489,300 | 4,507,100 | 4,536,800 | 4,539,100 |
| Animal Damage Control | 428,100 | 376,500 | 428,100 | 428,100 | 428,100 | 428,100 |
| Sheep and Goat Health Board | 183,000 | 91,000 | 192,300 | 194,000 | 196,600 | 200,100 |
| Total: | 48,163,300 | 37,168,600 | 50,731,000 | 50,750,600 | 51,132,400 | 51,183,300 |
| BY FUND SOURCE | | | | | | |
| General | 13,125,200 | 11,777,700 | 13,127,100 | 12,954,800 | 13,086,000 | 13,084,900 |
| Dedicated | 27,773,700 | 20,212,700 | 30,190,000 | 30,360,100 | 30,565,500 | 30,609,400 |
| Federal | 7,264,400 | 5,178,200 | 7,413,900 | 7,435,700 | 7,480,900 | 7,489,000 |
| Total: | 48,163,300 | 37,168,600 | 50,731,000 | 50,750,600 | 51,132,400 | 51,183,300 |
| Percent Change: | | (22.8%) | 36.5% | 0.0% | 0.8% | 0.9% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 26,540,000 | 21,988,900 | 29,201,800 | 29,782,200 | 30,164,000 | 30,214,900 |
| Operating Expenditures | 12,980,200 | 8,358,500 | 13,148,900 | 12,721,500 | 12,721,500 | 12,721,500 |
| Capital Outlay | 1,292,500 | 1,382,400 | 1,383,400 | 1,250,000 | 1,250,000 | 1,250,000 |
| Trustee/Benefit | 7,350,600 | 5,438,800 | 6,996,900 | 6,996,900 | 6,996,900 | 6,996,900 |
| Total: | 48,163,300 | 37,168,600 | 50,731,000 | 50,750,600 | 51,132,400 | 51,183,300 |
| Full-Time Positions (FTP) | 217.50 | 217.50 | 225.00 | 230.00 | 225.00 | 225.00 |

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 225.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|---------------|-------------------|-------------------|------------------|-------------------|
| FY 2023 Original Appropriation | 225.00 | 12,527,100 | 30,190,000 | 7,413,900 | 50,131,000 |
| Reappropriation | 0.00 | 600,000 | 0 | 0 | 600,000 |
| Deficiency Warrants | 0.00 | 450,100 | 0 | 0 | 450,100 |
| Other Appropriation Adjustments | 0.00 | (450,100) | 0 | 0 | (450,100) |
| FY 2023 Total Appropriation | 225.00 | 13,127,100 | 30,190,000 | 7,413,900 | 50,731,000 |
| Executive Carry Forward | 0.00 | 369,700 | 450,200 | 0 | 819,900 |
| FY 2023 Estimated Expenditures | 225.00 | 13,496,800 | 30,640,200 | 7,413,900 | 51,550,900 |
| Removal of One-Time Expenditures | 0.00 | (969,700) | (1,863,600) | 0 | (2,833,300) |
| FY 2024 Base | 225.00 | 12,527,100 | 28,776,600 | 7,413,900 | 48,717,600 |
| Personnel Cost Benefits | 0.00 | 67,400 | 143,100 | 14,300 | 224,800 |
| Inflationary Adjustments | 0.00 | 200 | 900 | 0 | 1,100 |
| Replacement Items | 0.00 | 70,000 | 877,000 | 0 | 947,000 |
| Statewide Cost Allocation | 0.00 | 156,500 | 0 | 0 | 156,500 |
| Change in Employee Compensation | 0.00 | 206,700 | 430,100 | 45,400 | 682,200 |
| FY 2024 Program Maintenance | 225.00 | 13,027,900 | 30,227,700 | 7,473,600 | 50,729,200 |
| Line Items | 5.00 | 80,000 | 577,800 | 0 | 657,800 |
| DHR Consolidation | (5.00) | (23,000) | (196,100) | 15,400 | (203,700) |
| FY 2024 Total | 225.00 | 13,084,900 | 30,609,400 | 7,489,000 | 51,183,300 |
| % Chg from FY 2023 Orig Approp. | 0.0% | 4.5% | 1.4% | 1.0% | 2.1% |
| % Chg from FY 2023 Total Approp. | 0.0% | (0.3%) | 1.4% | 1.0% | 0.9% |

I. Department of Agriculture: Administration

Agency Number & Appropriation Unit: 210 AGAA

Bill Number & Chapter: H325 (Ch.197)

PROGRAM DESCRIPTION: The long-range goal of the Department of Agriculture is to guarantee that Idaho agricultural products are of a high quality, disease-free, and that they meet federal and state laws, rules, and regulations. It is also the goal of the department to protect both the consumer and the producer from fraud, provide assistance to the industry in marketing Idaho agricultural products, and improve farm and agriculture business income. The Administration Program coordinates the accounting, payroll, legal, information technology, and personnel functions for the department. [Statutory Authority: Section 22-101, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 1,565,100 | 1,565,100 | 1,616,400 | 1,789,400 | 1,733,100 | 1,722,800 |
| Dedicated | 1,493,100 | 1,204,900 | 1,560,100 | 1,646,600 | 1,408,000 | 1,410,600 |
| Total: | 3,058,200 | 2,770,000 | 3,176,500 | 3,436,000 | 3,141,100 | 3,133,400 |
| Percent Change: | | (9.4%) | 14.7% | 8.2% | (1.1%) | (1.4%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 2,083,700 | 1,940,700 | 2,223,500 | 2,263,000 | 1,968,100 | 1,960,400 |
| Operating Expenditures | 951,100 | 780,400 | 938,100 | 1,106,600 | 1,106,600 | 1,106,600 |
| Capital Outlay | 23,400 | 48,900 | 14,900 | 66,400 | 66,400 | 66,400 |
| Total: | 3,058,200 | 2,770,000 | 3,176,500 | 3,436,000 | 3,141,100 | 3,133,400 |
| Full-Time Positions (FTP) | 22.00 | 22.00 | 22.00 | 22.00 | 18.00 | 18.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|------------------|------------------|----------------|------------------|
| FY 2023 Original Appropriation | 22.00 | 1,616,400 | 1,560,100 | 0 | 3,176,500 |
| Removal of Onetime Expenditures | 0.00 | 0 | (14,900) | 0 | (14,900) |
| FY 2024 Base | 22.00 | 1,616,400 | 1,545,200 | 0 | 3,161,600 |
| Personnel Benefit Costs | 0.00 | 7,500 | 13,700 | 0 | 21,200 |
| Replacement Items | 0.00 | 0 | 78,400 | 0 | 78,400 |
| Statewide Cost Allocation | 0.00 | 156,500 | 0 | 0 | 156,500 |
| Change in Employee Compensation | 0.00 | 25,300 | 41,500 | 0 | 66,800 |
| FY 2024 Maintenance (MCO) | 22.00 | 1,805,700 | 1,678,800 | 0 | 3,484,500 |
| DHR Consolidation | (4.00) | (82,900) | (268,200) | 0 | (351,100) |
| FY 2024 Total Appropriation | 18.00 | 1,722,800 | 1,410,600 | 0 | 3,133,400 |
| % Change From FY 2023 Original Approp. | (18.2%) | 6.6% | (9.6%) | 0.0% | (1.4%) |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5).

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 7.35 | 933,000 | 789,800 | 0 | 0 | 1,722,800 |
| D 12501 | Admin. Services | 8.65 | 839,800 | 131,700 | 0 | 0 | 971,500 |
| OT D 12501 | Admin. Services | 0.00 | 0 | 12,000 | 66,400 | 0 | 78,400 |
| D 12502 | Facilities Maint. | 2.00 | 187,600 | 173,100 | 0 | 0 | 360,700 |
| Totals: | | 18.00 | 1,960,400 | 1,106,600 | 66,400 | 0 | 3,133,400 |

II. Department of Agriculture: Animal Industries

Agency Number & Appropriation Unit: 210 AGAB, 210 AGAR(Cont)

Bill Number & Chapter: H325 (Ch.197)

PROGRAM DESCRIPTION: The Division of Animal Industries has three bureaus: the Animal Health Bureau (Veterinary Services), Vegetation Management (rangeland resources), and the Bureau of Animal Management (including dairy, livestock inspection, animal waste management, and the animal laboratory). [Statutory Authority: Section 22-101, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 2,498,100 | 2,131,900 | 2,229,200 | 2,268,500 | 2,342,400 | 2,343,700 |
| Dedicated | 4,011,900 | 3,085,300 | 4,245,600 | 4,407,500 | 4,503,900 | 4,514,600 |
| Federal | 517,600 | 440,800 | 541,300 | 556,900 | 567,000 | 570,200 |
| Total: | 7,027,600 | 5,658,000 | 7,016,100 | 7,232,900 | 7,413,300 | 7,428,500 |
| Percent Change: | | (19.5%) | 24.0% | 3.1% | 5.7% | 5.9% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 5,000,700 | 4,076,300 | 5,344,000 | 5,442,000 | 5,622,400 | 5,637,600 |
| Operating Expenditures | 1,427,200 | 1,403,900 | 1,428,400 | 1,537,500 | 1,537,500 | 1,537,500 |
| Capital Outlay | 561,500 | 157,800 | 205,500 | 205,200 | 205,200 | 205,200 |
| Trustee/Benefit | 38,200 | 20,000 | 38,200 | 48,200 | 48,200 | 48,200 |
| Total: | 7,027,600 | 5,658,000 | 7,016,100 | 7,232,900 | 7,413,300 | 7,428,500 |
| Full-Time Positions (FTP) | 58.65 | 58.65 | 58.65 | 58.65 | 58.65 | 58.65 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 58.65 | 2,229,200 | 4,245,600 | 541,300 | 7,016,100 | |
| Executive Carry Forward | 0.00 | 362,600 | 56,800 | 0 | 419,400 | |
| Expenditure Adjustments | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2023 Estimated Expenditures | 58.65 | 2,591,800 | 4,302,400 | 541,300 | 7,435,500 | |
| Removal of Onetime Expenditures | 0.00 | (362,600) | (262,300) | 0 | (624,900) | |
| Base Adjustments | 0.00 | 0 | 0 | 10,000 | 10,000 | |
| FY 2024 Base | 58.65 | 2,229,200 | 4,040,100 | 551,300 | 6,820,600 | |
| Personnel Benefit Costs | 0.00 | 22,800 | 31,400 | 3,400 | 57,600 | |
| Replacement Items | 0.00 | 0 | 164,300 | 0 | 164,300 | |
| Statewide Cost Allocation | 0.00 | 0 | 0 | 0 | 0 | |
| Change in Employee Compensation | 0.00 | 68,300 | 97,400 | 12,100 | 177,800 | |
| FY 2024 Maintenance (MCO) | 58.65 | 2,320,300 | 4,333,200 | 566,800 | 7,220,300 | |
| 3. Animal Lab Supplies and Software | 0.00 | 0 | 150,000 | 0 | 150,000 | |
| DHR Consolidation | 0.00 | 23,400 | 31,400 | 3,400 | 58,200 | |
| FY 2024 Total Appropriation | 58.65 | 2,343,700 | 4,514,600 | 570,200 | 7,428,500 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>5.1%</i> | <i>6.3%</i> | <i>5.3%</i> | <i>5.9%</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Replacement items included lab equipment, vehicles, and computer equipment.

Line item 3 provided funding for lab supplies in the Animal Labs, as well as software maintenance for the animal traceability software used to track health certificates of livestock and other large animals.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|--------------------|--------------|-------------------|------------------|----------------|-------------------|------------------|
| G 10000 | General | 22.51 | 2,096,900 | 246,800 | 0 | 0 | 2,343,700 |
| D 33000 | Ag Inspections | 0.00 | 38,500 | 9,700 | 0 | 0 | 48,200 |
| D 33206 | LVST Disease Fees | 10.30 | 941,900 | 544,600 | 20,600 | 0 | 1,507,100 |
| OT D 33206 | LVST Disease Fees | 0.00 | 0 | 0 | 89,000 | 0 | 89,000 |
| D 33207 | Dairy Insp. Fees | 20.44 | 1,924,400 | 477,700 | 20,300 | 0 | 2,422,400 |
| OT D 33207 | Dairy Insp. Fees | 0.00 | 0 | 0 | 75,300 | 0 | 75,300 |
| D 33209 | Egg Inspect. Fees | 1.40 | 189,500 | 61,400 | 0 | 0 | 250,900 |
| D 33211 | Comm Fish Fees | 0.00 | 5,700 | 4,200 | 0 | 0 | 9,900 |
| D 33212 | Poultry Inspection | 0.00 | 36,000 | 17,500 | 0 | 0 | 53,500 |
| D 40101 | Seminars and Publ. | 0.00 | 0 | 58,300 | 0 | 0 | 58,300 |
| F 34800 | Federal Grant | 4.00 | 404,700 | 117,300 | 0 | 48,200 | 570,200 |
| Totals: | | 58.65 | 5,637,600 | 1,537,500 | 205,200 | 48,200 | 7,428,500 |

III. Department of Agriculture: Agricultural Resources

Agency Number & Appropriation Unit: 210 AGAC

Bill Number & Chapter: H325 (Ch.197)

PROGRAM DESCRIPTION: The Agricultural Resources Program was created to protect the public health, environment, livestock, and wildlife from possible adverse effects resulting from the improper use of pesticides or fertilizers. The division provides educational programs and participates in public and governmental programs aimed at reducing adverse effects that may result from agricultural practices or urban activities involving pesticide or fertilizer use. Programs include ground and surface water quality protection, worker protection, endangered species protection, and unusable pesticide disposal. [Statutory Authority: Section 22-101, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 257,300 | 257,300 | 264,600 | 266,700 | 271,600 | 269,600 |
| Dedicated | 3,229,400 | 2,378,200 | 3,391,400 | 3,449,100 | 3,531,600 | 3,536,400 |
| Federal | 510,100 | 418,500 | 515,800 | 517,500 | 521,400 | 522,000 |
| Total: | 3,996,800 | 3,054,000 | 4,171,800 | 4,233,300 | 4,324,600 | 4,328,000 |
| Percent Change: | | (23.6%) | 36.6% | 1.5% | 3.7% | 3.7% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 2,781,400 | 1,906,000 | 2,948,200 | 3,071,200 | 3,162,500 | 3,165,900 |
| Operating Expenditures | 1,162,700 | 1,108,000 | 1,163,500 | 1,065,100 | 1,065,100 | 1,065,100 |
| Capital Outlay | 52,700 | 40,000 | 60,100 | 97,000 | 97,000 | 97,000 |
| Total: | 3,996,800 | 3,054,000 | 4,171,800 | 4,233,300 | 4,324,600 | 4,328,000 |
| Full-Time Positions (FTP) | 27.90 | 27.90 | 27.90 | 27.90 | 27.90 | 27.90 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 27.90 | 264,600 | 3,391,400 | 515,800 | 4,171,800 | |
| Expenditure Adjustments | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2023 Estimated Expenditures | 27.90 | 264,600 | 3,391,400 | 515,800 | 4,171,800 | |
| Removal of Onetime Expenditures | 0.00 | 0 | (60,100) | 0 | (60,100) | |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2024 Base | 27.90 | 264,600 | 3,331,300 | 515,800 | 4,111,700 | |
| Personnel Benefit Costs | 0.00 | 900 | 26,400 | 1,100 | 28,400 | |
| Inflationary Adjustments | 0.00 | 0 | 100 | 0 | 100 | |
| Replacement Items | 0.00 | 0 | 73,500 | 0 | 73,500 | |
| Statewide Cost Allocation | 0.00 | 0 | 0 | 0 | 0 | |
| Change in Employee Compensation | 0.00 | 3,000 | 78,500 | 3,000 | 84,500 | |
| FY 2024 Maintenance (MCO) | 27.90 | 268,500 | 3,509,800 | 519,900 | 4,298,200 | |
| DHR Consolidation | 0.00 | 1,100 | 26,600 | 2,100 | 29,800 | |
| FY 2024 Total Appropriation | 27.90 | 269,600 | 3,536,400 | 522,000 | 4,328,000 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>1.9%</i> | <i>4.3%</i> | <i>1.2%</i> | <i>3.7%</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5).

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-----------------|--------------|-------------------|------------------|----------------|-------------------|------------------|
| G 10000 | General | 1.00 | 142,400 | 127,200 | 0 | 0 | 269,600 |
| D 33205 | Pesticides Fees | 25.90 | 2,544,900 | 894,500 | 23,500 | 0 | 3,462,900 |
| OT D 33205 | Pesticides Fees | 0.00 | 0 | 0 | 73,500 | 0 | 73,500 |
| F 34800 | Federal Grant | 1.00 | 478,600 | 43,400 | 0 | 0 | 522,000 |
| Totals: | | 27.90 | 3,165,900 | 1,065,100 | 97,000 | 0 | 4,328,000 |

IV. Department of Agriculture: Plant Industries

Agency Number & Appropriation Unit: 210 AGAD, 210 AGAK(Cont)

Bill Number & Chapter: H207 (Ch.26), H325 (Ch.197)

PROGRAM DESCRIPTION: The Division of Plant Industries includes the plant, fertilizer, and seed laboratories; and the plant, feed and fertilizer, and noxious weed and invasive species programs. It also includes, for budgetary purposes, the Food Quality Assurance Lab and the Honey Commission. [Statutory Authority: Section 22-101, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 6,845,200 | 5,871,000 | 6,957,300 | 6,392,700 | 6,451,100 | 6,455,600 |
| Dedicated | 6,149,000 | 4,408,900 | 7,245,500 | 7,171,000 | 7,297,100 | 7,313,800 |
| Federal | 3,289,000 | 1,293,500 | 3,326,000 | 3,327,200 | 3,348,600 | 3,351,100 |
| Total: | 16,283,200 | 11,573,400 | 17,528,800 | 16,890,900 | 17,096,800 | 17,120,500 |
| Percent Change: | | (28.9%) | 51.5% | (3.6%) | (2.5%) | (2.3%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 6,373,300 | 5,071,200 | 7,816,000 | 7,898,400 | 8,104,300 | 8,128,000 |
| Operating Expenditures | 4,737,300 | 3,141,300 | 4,922,500 | 4,309,800 | 4,309,800 | 4,309,800 |
| Capital Outlay | 584,600 | 382,500 | 556,000 | 458,400 | 458,400 | 458,400 |
| Trustee/Benefit | 4,588,000 | 2,978,400 | 4,234,300 | 4,224,300 | 4,224,300 | 4,224,300 |
| Total: | 16,283,200 | 11,573,400 | 17,528,800 | 16,890,900 | 17,096,800 | 17,120,500 |
| Full-Time Positions (FTP) | 60.70 | 60.70 | 67.20 | 72.20 | 72.20 | 72.20 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 67.20 | 6,357,300 | 7,245,500 | 3,326,000 | 16,928,800 | |
| Prior Year Reappropriation | 0.00 | 600,000 | 0 | 0 | 600,000 | |
| Exotic Species Deficiency Warrant | 0.00 | 450,100 | 0 | 0 | 450,100 | |
| Deficiency Warrant Cash Transfer | 0.00 | (450,100) | 0 | 0 | (450,100) | |
| FY 2023 Total Appropriation | 67.20 | 6,957,300 | 7,245,500 | 3,326,000 | 17,528,800 | |
| Executive Carry Forward | 0.00 | 0 | 320,500 | 0 | 320,500 | |
| Expenditure Adjustments | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2023 Estimated Expenditures | 67.20 | 6,957,300 | 7,566,000 | 3,326,000 | 17,849,300 | |
| Removal of Onetime Expenditures | 0.00 | (600,000) | (906,500) | 0 | (1,506,500) | |
| Base Adjustments | 0.00 | 0 | 0 | (10,000) | (10,000) | |
| FY 2024 Base | 67.20 | 6,357,300 | 6,659,500 | 3,316,000 | 16,332,800 | |
| Personnel Benefit Costs | 0.00 | 19,900 | 42,200 | 6,600 | 68,700 | |
| Inflationary Adjustments | 0.00 | 200 | 0 | 0 | 200 | |
| Replacement Items | 0.00 | 0 | 282,500 | 0 | 282,500 | |
| Statewide Cost Allocation | 0.00 | 0 | 0 | 0 | 0 | |
| Change in Employee Compensation | 0.00 | 58,500 | 124,000 | 21,200 | 203,700 | |
| FY 2024 Maintenance (MCO) | 67.20 | 6,435,900 | 7,108,200 | 3,343,800 | 16,887,900 | |
| 1. Invasive Species FTP and Equipment | 5.00 | 0 | 163,000 | 0 | 163,000 | |
| DHR Consolidation | 0.00 | 19,700 | 42,600 | 7,300 | 69,600 | |
| FY 2024 Total Appropriation | 72.20 | 6,455,600 | 7,313,800 | 3,351,100 | 17,120,500 | |
| % Change From FY 2023 Original Approp. | 7.4% | 1.5% | 0.9% | 0.8% | 1.1% | |
| % Change From FY 2023 Total Approp. | 7.4% | (7.2%) | 0.9% | 0.8% | (2.3%) | |

FISCAL YEAR 2023 DEFICIENCY WARRANTS: Section 1 of H207 transferred \$450,100 from the General Fund to the Pest Control Deficiency Fund for expenses incurred in FY 2022. Actual costs were \$25,300 for exotic pest monitoring, \$360,700 for Mormon cricket treatment and monitoring, and \$64,100 for Japanese beetle treatment.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Replacement items included lab equipment, vehicles, and computer equipment.

Line item 1 added 5.00 FTP to the Invasive Species and Noxious Weeds programs, and provided onetime funding for operating expenditures to outfit the new staff. The salary funding for these positions was appropriated during the 2022 legislative session. The new staff will be assigned to work locations in Post Falls, Boise, Twin Falls, and Idaho Falls.

LEGISLATIVE REQUIREMENTS: Section 3 of H325 directed the Department of Agriculture regarding the watercraft inspection program and required a report to the Legislature regarding the results of data gathering, federal fund attainment, and an operational review of boat stations in the state.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|--------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 19.30 | 2,042,900 | 1,380,300 | 15,900 | 3,016,500 | 6,455,600 |
| D 33000 | Ag Inspections | 12.79 | 1,452,000 | 303,200 | 0 | 111,100 | 1,866,300 |
| OT D 33000 | Ag Inspections | 0.00 | 0 | 0 | 56,500 | 0 | 56,500 |
| D 33013 | Invasive Species | 11.04 | 1,286,500 | 842,400 | 0 | 100,000 | 2,228,900 |
| OT D 33013 | Invasive Species | 0.00 | 0 | 3,000 | 238,000 | 0 | 241,000 |
| D 33204 | C. Feed/Fert Fees | 17.17 | 1,513,700 | 473,600 | 0 | 50,000 | 2,037,300 |
| OT D 33204 | C. Feed/Fert Fees | 0.00 | 0 | 0 | 125,500 | 0 | 125,500 |
| D 33208 | Honey Adver. Fees | 0.00 | 400 | 16,300 | 0 | 0 | 16,700 |
| D 33213 | Agricultural Fees – Hemp | 0.50 | 107,200 | 55,000 | 0 | 0 | 162,200 |
| D 40200 | Laboratory Services | 4.40 | 419,200 | 137,700 | 0 | 0 | 556,900 |
| OT D 40200 | Laboratory Services | 0.00 | 0 | 0 | 22,500 | 0 | 22,500 |
| F 34800 | Federal Grant | 7.00 | 1,306,100 | 1,098,300 | 0 | 946,700 | 3,351,100 |
| Totals: | | 72.20 | 8,128,000 | 4,309,800 | 458,400 | 4,224,300 | 17,120,500 |

V. Department of Agriculture: Agricultural Inspections

Agency Number & Appropriation Unit: 210 AGAE, 210 AGAN(Cont)

Bill Number & Chapter: H325 (Ch.197)

PROGRAM DESCRIPTION: The Division of Agricultural Inspections has three bureaus that include the Bureau of Weights and Measures, the Bureau of Warehouse Control, and the Bureau of Shipping and Market Inspections. [Statutory Authority: Section 22-101, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 903,800 | 903,800 | 958,600 | 1,124,900 | 1,154,000 | 1,155,700 |
| Dedicated | 11,910,300 | 8,730,800 | 12,769,500 | 12,703,400 | 12,841,100 | 12,849,900 |
| Total: | 12,814,100 | 9,634,600 | 13,728,100 | 13,828,300 | 13,995,100 | 14,005,600 |
| Percent Change: | | (24.8%) | 42.5% | 0.7% | 1.9% | 2.0% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 9,443,300 | 8,349,700 | 9,882,000 | 10,104,000 | 10,270,800 | 10,281,300 |
| Operating Expenditures | 3,304,700 | 1,169,800 | 3,299,200 | 3,305,300 | 3,305,300 | 3,305,300 |
| Capital Outlay | 66,100 | 115,100 | 546,900 | 419,000 | 419,000 | 419,000 |
| Total: | 12,814,100 | 9,634,600 | 13,728,100 | 13,828,300 | 13,995,100 | 14,005,600 |
| Full-Time Positions (FTP) | 38.20 | 38.20 | 38.20 | 38.20 | 37.20 | 37.20 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 38.20 | 958,600 | 12,769,500 | 0 | 13,728,100 | |
| Executive Carry Forward | 0.00 | 0 | 27,000 | 0 | 27,000 | |
| Expenditure Adjustments | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2023 Estimated Expenditures | 38.20 | 958,600 | 12,796,500 | 0 | 13,755,100 | |
| Removal of Onetime Expenditures | 0.00 | 0 | (573,900) | 0 | (573,900) | |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2024 Base | 38.20 | 958,600 | 12,222,600 | 0 | 13,181,200 | |
| Personnel Benefit Costs | 0.00 | 9,600 | 29,000 | 0 | 38,600 | |
| Inflationary Adjustments | 0.00 | 0 | 800 | 0 | 800 | |
| Replacement Items | 0.00 | 70,000 | 274,300 | 0 | 344,300 | |
| Statewide Cost Allocation | 0.00 | 0 | 0 | 0 | 0 | |
| Change in Employee Compensation | 0.00 | 28,500 | 87,300 | 0 | 115,800 | |
| FY 2024 Maintenance (MCO) | 38.20 | 1,066,700 | 12,614,000 | 0 | 13,680,700 | |
| 2. Weights and Measures Program Operation | 0.00 | 80,000 | 0 | 0 | 80,000 | |
| 4. 1% CEC for Fruits & Veg. Inspectors | 0.00 | 0 | 264,800 | 0 | 264,800 | |
| DHR Consolidation | (1.00) | 9,000 | (28,900) | 0 | (19,900) | |
| FY 2024 Total Appropriation | 37.20 | 1,155,700 | 12,849,900 | 0 | 14,005,600 | |
| % Change From FY 2023 Original Approp. | (2.6%) | 20.6% | 0.6% | 0.0% | 2.0% | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Replacement items included equipment and vehicles.

Line item 2 provided additional funding from the General Fund to supplement existing operations in the Weights and Measures program. This program is currently funded approximately half from the General Fund and half from dedicated funds collected from user fees. Line item 4 provided for an employee compensation adjustment for the group Fresh Fruits and Vegetables inspector positions.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|---------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 9.40 | 857,000 | 228,700 | 0 | 0 | 1,085,700 |
| OT G 10000 | General | 0.00 | 0 | 0 | 70,000 | 0 | 70,000 |
| D 33012 | Weights & Measures | 5.45 | 526,600 | 205,300 | 8,000 | 0 | 739,900 |
| OT D 33012 | Weights & Measures | 0.00 | 0 | 0 | 107,600 | 0 | 107,600 |
| D 33210 | Organic Food Fees | 7.00 | 635,100 | 109,900 | 1,700 | 0 | 746,700 |
| OT D 33210 | Organic Food Fees | 0.00 | 0 | 0 | 29,800 | 0 | 29,800 |
| D 48600 | Ag Fees Fresh Fruit | 15.35 | 8,262,600 | 2,761,400 | 65,000 | 0 | 11,089,000 |
| OT D 48600 | Ag Fees Fresh Fruit | 0.00 | 0 | 0 | 136,900 | 0 | 136,900 |
| Totals: | | 37.20 | 10,281,300 | 3,305,300 | 419,000 | 0 | 14,005,600 |

VI. Department of Agriculture: Market Development

Agency Number & Appropriation Unit: 210 AGAF

Bill Number & Chapter: H325 (Ch.197)

PROGRAM DESCRIPTION: The Market Development Program assists Idaho agricultural producers to increase their profitability. It does so by providing current and accurate market analysis to make profitable marketing and production decisions; providing support and funding to diversify their products and maximize profits on their operations; enhancing marketing opportunities for their products; and acting as a liaison between the producers and federal marketing programs. [Statutory Authority: Section 22-101, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 822,800 | 822,800 | 858,800 | 868,700 | 887,300 | 887,500 |
| Dedicated | 601,800 | 162,900 | 599,700 | 604,300 | 605,600 | 605,900 |
| Federal | 2,947,700 | 3,025,400 | 3,030,800 | 3,034,100 | 3,043,900 | 3,045,700 |
| Total: | 4,372,300 | 4,011,100 | 4,489,300 | 4,507,100 | 4,536,800 | 4,539,100 |
| Percent Change: | | (8.3%) | 11.9% | 0.4% | 1.1% | 1.1% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 712,900 | 580,800 | 834,100 | 847,900 | 877,600 | 879,900 |
| Operating Expenditures | 1,347,700 | 721,300 | 1,347,700 | 1,347,700 | 1,347,700 | 1,347,700 |
| Capital Outlay | 4,200 | 638,100 | 0 | 4,000 | 4,000 | 4,000 |
| Trustee/Benefit | 2,307,500 | 2,070,900 | 2,307,500 | 2,307,500 | 2,307,500 | 2,307,500 |
| Total: | 4,372,300 | 4,011,100 | 4,489,300 | 4,507,100 | 4,536,800 | 4,539,100 |
| Full-Time Positions (FTP) | 8.05 | 8.05 | 9.05 | 9.05 | 9.05 | 9.05 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 9.05 | 858,800 | 599,700 | 3,030,800 | 4,489,300 | |
| FY 2024 Base | 9.05 | 858,800 | 599,700 | 3,030,800 | 4,489,300 | |
| Personnel Benefit Costs | 0.00 | 5,600 | 400 | 3,200 | 9,200 | |
| Replacement Items | 0.00 | 0 | 4,000 | 0 | 4,000 | |
| Change in Employee Compensation | 0.00 | 17,000 | 1,400 | 9,100 | 27,500 | |
| FY 2024 Maintenance (MCO) | 9.05 | 881,400 | 605,500 | 3,043,100 | 4,530,000 | |
| DHR Consolidation | 0.00 | 6,100 | 400 | 2,600 | 9,100 | |
| FY 2024 Total Appropriation | 9.05 | 887,500 | 605,900 | 3,045,700 | 4,539,100 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>3.3%</i> | <i>1.0%</i> | <i>0.5%</i> | <i>1.1%</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, change in employee compensation, and human resource consolidation (details on p. 5).

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|--------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 5.61 | 522,900 | 364,600 | 0 | 0 | 887,500 |
| D 33000 | Ag Inspections | 0.39 | 84,600 | 74,100 | 0 | 0 | 158,700 |
| OT D 33000 | Ag Inspections | 0.00 | 0 | 0 | 4,000 | 0 | 4,000 |
| D 40101 | Seminars and Publ. | 0.00 | 0 | 245,600 | 0 | 0 | 245,600 |
| D 40303 | REDIFIT | 0.05 | 10,000 | 20,000 | 0 | 140,000 | 170,000 |
| D 49000 | Revolving Loans | 0.00 | 12,300 | 15,300 | 0 | 0 | 27,600 |
| F 34800 | Federal Grant | 3.00 | 250,100 | 628,100 | 0 | 2,167,500 | 3,045,700 |
| Totals: | | 9.05 | 879,900 | 1,347,700 | 4,000 | 2,307,500 | 4,539,100 |

VII. Department of Agriculture: Animal Damage Control

Agency Number & Appropriation Unit: 210 AGAG

Bill Number & Chapter: H325 (Ch.197)

PROGRAM DESCRIPTION: The United States Department of Agriculture (USDA) Animal and Plant Health Inspection Service (APHIS) Wildlife Services Program operates in Idaho under a memorandum of understanding with the Idaho State Animal Damage Control Board. The chairman of the Sheep and Goat Health Board is the chairman of the State Animal Damage Control Board. Other members are the Director of the State Department of Agriculture, the Director of the State Department of Fish and Game, one representative from the Idaho Cattle Association, and the chairman of the board of directors for each of the five animal damage control districts (appointed by the county commissioners in that district). The major emphasis of the APHIS-Wildlife Services Program, as mandated by federal law, is to provide protection to agricultural interests that suffer damage from wildlife species. The Animal Damage Control Program acts as a conduit to pass state moneys through to Wildlife Services. State moneys include the General Fund, Fish and Game license moneys as authorized in Section 36-112, Idaho Code, fees on cattle as authorized in Section 25-232, Idaho Code, fees on sheep as authorized in Section 25-131, Idaho Code, and, on occasion, federal grants received through the Office of Species Conservation. [Statutory Authority: Section 25-2612A, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 160,700 | 160,700 | 160,700 | 160,700 | 160,700 | 160,700 |
| Dedicated | 267,400 | 215,800 | 267,400 | 267,400 | 267,400 | 267,400 |
| Total: | 428,100 | 376,500 | 428,100 | 428,100 | 428,100 | 428,100 |
| Percent Change: | | (12.1%) | 13.7% | 0.0% | 0.0% | 0.0% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Operating Expenditures | 11,200 | 7,000 | 11,200 | 11,200 | 11,200 | 11,200 |
| Trustee/Benefit | 416,900 | 369,500 | 416,900 | 416,900 | 416,900 | 416,900 |
| Total: | 428,100 | 376,500 | 428,100 | 428,100 | 428,100 | 428,100 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|-------------|----------------|------------------|----------------|----------------|
| FY 2023 Original Appropriation | 0.00 | 160,700 | 267,400 | 0 | 428,100 |
| FY 2024 Base | 0.00 | 160,700 | 267,400 | 0 | 428,100 |
| FY 2024 Total Appropriation | 0.00 | 160,700 | 267,400 | 0 | 428,100 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: No change to the appropriation was provided by the Legislature for FY 2024.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-----------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 0.00 | 0 | 4,000 | 0 | 156,700 | 160,700 |
| D 16200 | Animal Damage Ctrl | 0.00 | 0 | 0 | 0 | 100,000 | 100,000 |
| D 33203 | Sheep and Goat Health | 0.00 | 0 | 7,200 | 0 | 160,200 | 167,400 |
| Totals: | | 0.00 | 0 | 11,200 | 0 | 416,900 | 428,100 |

VIII. Department of Agriculture: Sheep and Goat Health Board

Agency Number & Appropriation Unit: 210 AGAH

Bill Number & Chapter: H325 (Ch.197)

PROGRAM DESCRIPTION: The Idaho Sheep and Goat Health Board provides a comprehensive program involving disease and predator control to enable the sheep and goat industries to maintain high production standards and economic returns. The board's dedicated fund, as authorized in Section 25-131, Idaho Code, is from an annual assessment not to exceed 12 cents per pound of wool on sheep and an assessment on goats on a per head basis. The current assessment is eight cents which is apportioned at three cents for animal health, three cents for predator control (included in the Animal Damage Control Program), and two cents for Wolf Control. Although the fund is continuously appropriated by statute, the Joint Finance-Appropriations Committee has chosen to provide a fixed appropriation of these moneys, as authorized by Section 67-3514, Idaho Code. Furthermore, the industry is authorized through Section 25-159, Idaho Code, to assess an additional four cents per pound of wool for sheep industry research, education, and promotion. The current promotion assessment of two cents per pound is off-budget and continuously appropriated as authorized by Section 25-156, Idaho Code.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 72,200 | 65,100 | 81,500 | 83,200 | 85,800 | 89,300 |
| Dedicated | 110,800 | 25,900 | 110,800 | 110,800 | 110,800 | 110,800 |
| Total: | 183,000 | 91,000 | 192,300 | 194,000 | 196,600 | 200,100 |
| Percent Change: | | (50.3%) | 111.3% | 0.9% | 2.2% | 4.1% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 144,700 | 64,200 | 154,000 | 155,700 | 158,300 | 161,800 |
| Operating Expenditures | 38,300 | 26,800 | 38,300 | 38,300 | 38,300 | 38,300 |
| Total: | 183,000 | 91,000 | 192,300 | 194,000 | 196,600 | 200,100 |
| Full-Time Positions (FTP) | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|-------------|----------------|------------------|----------------|----------------|
| FY 2023 Original Appropriation | 2.00 | 81,500 | 110,800 | 0 | 192,300 |
| Executive Carry Forward | 0.00 | 7,100 | 45,900 | 0 | 53,000 |
| FY 2023 Estimated Expenditures | 2.00 | 88,600 | 156,700 | 0 | 245,300 |
| Removal of Onetime Expenditures | 0.00 | (7,100) | (45,900) | 0 | (53,000) |
| FY 2024 Base | 2.00 | 81,500 | 110,800 | 0 | 192,300 |
| Personnel Benefit Costs | 0.00 | 1,100 | 0 | 0 | 1,100 |
| Change in Employee Compensation | 0.00 | 6,100 | 0 | 0 | 6,100 |
| FY 2024 Maintenance (MCO) | 2.00 | 88,700 | 110,800 | 0 | 199,500 |
| DHR Consolidation | 0.00 | 600 | 0 | 0 | 600 |
| FY 2024 Total Appropriation | 2.00 | 89,300 | 110,800 | 0 | 200,100 |
| % Change From FY 2023 Original Approp. | 0.0% | 9.6% | 0.0% | 0.0% | 4.1% |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, change in employee compensation, and human resource consolidation (details on p. 5).

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 2.00 | 89,300 | 0 | 0 | 0 | 89,300 |
| D 33203 Sheep and Goat Health | 0.00 | 72,500 | 38,300 | 0 | 0 | 110,800 |
| Totals: | 2.00 | 161,800 | 38,300 | 0 | 0 | 200,100 |

Soil and Water Conservation Commission

Agency Number & Appropriation Unit: 215 SWCC

Bill Number & Chapter: H352 (Ch.188)

PROGRAM DESCRIPTION: The Soil and Water Conservation Commission consists of seven members appointed by the Governor. The commission's mission is to facilitate coordinated non-regulatory, voluntary, and locally-led conservation by federal, state, and local governments including Idaho's conservation districts and other partners. The goal of the commission is to conserve, sustain, improve, and enhance soil, water, air, plant, and animal resources. [Statutory Authority: Section 22-2718, Idaho Code, et seq.]

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 7,967,200 | 2,755,800 | 13,370,200 | 3,472,700 | 3,256,000 | 3,519,800 |
| Dedicated | 402,600 | 235,300 | 414,900 | 415,500 | 425,300 | 425,500 |
| Federal | 0 | 0 | 1,700,300 | 1,693,900 | 1,693,900 | 1,696,900 |
| Total: | 8,369,800 | 2,991,100 | 15,485,400 | 5,582,100 | 5,375,200 | 5,642,200 |
| Percent Change: | | (64.3%) | 417.7% | (64.0%) | (65.3%) | (63.6%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 1,481,600 | 1,268,000 | 1,641,800 | 1,674,800 | 1,731,900 | 1,734,900 |
| Operating Expenditures | 460,100 | 295,000 | 426,600 | 472,400 | 466,600 | 466,600 |
| Capital Outlay | 0 | 0 | 9,600 | 27,500 | 33,300 | 33,300 |
| Trustee/Benefit | 6,428,100 | 1,428,100 | 13,407,400 | 3,407,400 | 3,143,400 | 3,407,400 |
| Total: | 8,369,800 | 2,991,100 | 15,485,400 | 5,582,100 | 5,375,200 | 5,642,200 |
| Full-Time Positions (FTP) | 17.75 | 17.75 | 18.75 | 18.75 | 18.75 | 18.75 |

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 18.75 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|-------------------|----------------|------------------|-------------------|
| FY 2023 Original Appropriation | 18.75 | 3,370,200 | 414,900 | 1,700,300 | 5,485,400 |
| Prior Year Reappropriation | 0.00 | 5,000,000 | 0 | 0 | 5,000,000 |
| 1. Water Quality Program for Agriculture | 0.00 | 5,000,000 | 0 | 0 | 5,000,000 |
| FY 2023 Total Appropriation | 18.75 | 13,370,200 | 414,900 | 1,700,300 | 15,485,400 |
| Executive Carry Forward | 0.00 | 10,900 | 0 | 0 | 10,900 |
| FY 2023 Estimated Expenditures | 18.75 | 13,381,100 | 414,900 | 1,700,300 | 15,496,300 |
| Removal of Onetime Expenditures | 0.00 | (10,010,900) | (3,200) | (6,400) | (10,020,500) |
| FY 2024 Base | 18.75 | 3,370,200 | 411,700 | 1,693,900 | 5,475,800 |
| Personnel Benefit Costs | 0.00 | 13,400 | 2,000 | 0 | 15,400 |
| Inflationary Adjustments | 0.00 | 23,800 | 1,400 | 0 | 25,200 |
| Replacement Items | 0.00 | 31,700 | 1,400 | 0 | 33,100 |
| Statewide Cost Allocation | 0.00 | 5,100 | 200 | 0 | 5,300 |
| Change in Employee Compensation | 0.00 | 47,000 | 6,800 | 3,000 | 56,800 |
| FY 2024 Maintenance (MCO) | 18.75 | 3,491,200 | 423,500 | 1,696,900 | 5,611,600 |
| 1. New Commissioners' Compensation | 0.00 | 13,900 | 0 | 0 | 13,900 |
| DHR Consolidation | 0.00 | 14,700 | 2,000 | 0 | 16,700 |
| FY 2024 Total Appropriation | 18.75 | 3,519,800 | 425,500 | 1,696,900 | 5,642,200 |
| % Change From FY 2023 Original Approp. | 0.0% | 4.4% | 2.6% | (0.2%) | 2.9% |
| % Change From FY 2023 Total Approp. | 0.0% | (73.7%) | 2.6% | (0.2%) | (63.6%) |

FISCAL YEAR 2023 SUPPLEMENTAL: Section 4 of H352 provided additional funding in FY 2023 for the Water Quality Program for Agriculture in accordance with Sections 22-2733 and 22-2734, Idaho Code.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5).

LEGISLATIVE REQUIREMENTS: H352 included three sections of requirements and guidance. Section 3 directed the equal distribution of \$300,000 between the 50 soil and water conservation districts. Section 5 directed the use of funds for the FY 2023 supplemental appropriation. Lastly, Section 6 provided reappropriation authority for any unused and unencumbered funds at the end of FY 2023 for Water Quality Program for Agriculture.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 15.50 | 1,470,500 | 239,600 | 5,600 | 1,772,400 | 3,488,100 |
| OT G 10000 | General | 0.00 | 0 | 4,200 | 27,500 | 0 | 31,700 |
| D 45000 | Admin and Acct Services | 0.00 | 0 | 30,000 | 0 | 0 | 30,000 |
| D 52200 | Resource Conserv. | 2.25 | 202,500 | 161,400 | 200 | 0 | 364,100 |
| OT D 52200 | Resource Conserv. | 0.00 | 0 | 1,400 | 0 | 0 | 1,400 |
| D 52916 | Revolving Loan Fund | 0.00 | 0 | 30,000 | 0 | 0 | 30,000 |
| F 34800 | Federal Grant | 1.00 | 61,900 | 0 | 0 | 1,635,000 | 1,696,900 |
| Totals: | | 18.75 | 1,734,900 | 466,600 | 33,300 | 3,407,400 | 5,642,200 |

Department of Commerce

Agency Number & Appropriation Unit: 220 CDAA

Bill Number & Chapter: S1129 (Ch.84), S1159 (Ch.177)

PROGRAM DESCRIPTION: The Department of Commerce promotes a healthy state economy by working to: (1) expand existing Idaho industries; (2) promote investments in Idaho; (3) develop markets for Idaho products and services; (4) attract new businesses to Idaho; (5) promote Idaho's travel industry; (6) improve Idaho's image; and (7) provide technical assistance to local governments and administer the Community Development Block Grant program. [Statutory Authority: Section 67-4701, Idaho Code, et seq.]

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|--------------------|
| BY FUND SOURCE | | | | | | |
| General | 6,036,200 | 4,024,100 | 6,408,300 | 6,579,900 | 6,683,400 | 6,669,000 |
| Dedicated | 55,267,200 | 17,571,400 | 60,939,700 | 31,234,000 | 31,272,500 | 31,276,900 |
| Federal | 21,294,000 | 18,511,000 | 192,385,000 | 166,589,100 | 166,602,700 | 166,601,000 |
| Total: | 82,597,400 | 40,106,500 | 259,733,000 | 204,403,000 | 204,558,600 | 204,546,900 |
| Percent Change: | | (51.4%) | 547.6% | (21.3%) | (21.2%) | (21.2%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 4,080,700 | 3,322,400 | 4,719,800 | 5,109,600 | 5,265,200 | 5,253,500 |
| Operating Expenditures | 10,200,100 | 10,503,700 | 19,135,400 | 18,134,000 | 18,134,000 | 18,134,000 |
| Capital Outlay | 0 | 77,800 | 0 | 0 | 0 | 0 |
| Trustee/Benefit | 68,316,600 | 26,202,600 | 235,877,800 | 181,159,400 | 181,159,400 | 181,159,400 |
| Total: | 82,597,400 | 40,106,500 | 259,733,000 | 204,403,000 | 204,558,600 | 204,546,900 |
| Full-Time Positions (FTP) | 43.00 | 43.00 | 44.00 | 48.00 | 48.00 | 48.00 |

In accordance with Section 67-3519, Idaho Code, this department is authorized no more than 48.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|------------------|-------------------|--------------------|--------------------|
| FY 2023 Original Appropriation | 44.00 | 6,408,300 | 25,949,700 | 68,285,000 | 100,643,000 |
| Prior Year Reappropriation | 0.00 | 0 | 34,990,000 | 0 | 34,990,000 |
| 1. Broadband Infrastructure ARPA | 0.00 | 0 | 0 | 124,100,000 | 124,100,000 |
| FY 2023 Total Appropriation | 44.00 | 6,408,300 | 60,939,700 | 192,385,000 | 259,733,000 |
| Executive Carry Forward | 0.00 | 3,077,700 | 0 | 0 | 3,077,700 |
| FY 2023 Estimated Expenditures | 44.00 | 9,486,000 | 60,939,700 | 192,385,000 | 262,810,700 |
| Removal of Onetime Expenditures | 0.00 | (3,077,700) | (34,990,000) | (126,100,000) | (164,167,700) |
| Base Adjustments | 0.00 | (48,500) | 48,500 | 0 | 0 |
| FY 2024 Base | 44.00 | 6,359,800 | 25,998,200 | 66,285,000 | 98,643,000 |
| Personnel Benefit Costs | 0.00 | 19,100 | 7,800 | 1,600 | 28,500 |
| Replacement Items | 0.00 | 4,200 | 1,800 | 0 | 6,000 |
| Statewide Cost Allocation | 0.00 | (18,500) | (8,100) | 0 | (26,600) |
| Change in Employee Compensation | 0.00 | 86,700 | 38,500 | 8,200 | 133,400 |
| FY 2024 Maintenance (MCO) | 44.00 | 6,451,300 | 26,038,200 | 66,294,800 | 98,784,300 |
| 1. State Marketing and Promotion | 0.00 | 0 | 5,225,800 | 0 | 5,225,800 |
| 2. Additional Operating Expenditures | 0.00 | 190,000 | 0 | 0 | 190,000 |
| 47. Broadband Infrastructure IJA | 2.00 | 0 | 0 | 100,000,000 | 100,000,000 |
| 51. Broadband Infrastructure ARPA | 2.00 | 0 | 0 | 300,000 | 300,000 |
| DHR Consolidation | 0.00 | 27,700 | 12,900 | 6,200 | 46,800 |
| FY 2024 Total Appropriation | 48.00 | 6,669,000 | 31,276,900 | 166,601,000 | 204,546,900 |
| % Change From FY 2023 Original Approp. | 9.1% | 4.1% | 20.5% | 144.0% | 103.2% |
| % Change From FY 2023 Total Approp. | 9.1% | 4.1% | (48.7%) | (13.4%) | (21.2%) |

FISCAL YEAR 2023 SUPPLEMENTAL: S1129 provided additional funding in FY 2023 for broadband infrastructure grants. These funds were requested as a supplemental to enable the Idaho Broadband Advisory Board to begin awarding grants in FY 2023. The Idaho Broadband Advisory Board will prioritize middle mile and last mile infrastructure investments to connect residents, businesses, and community anchor institutions that are unserved and underserved in the State of Idaho.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Line item 1 provided additional funding for statewide programs targeting international and domestic visitors, tour operators, travel agents, travel journalists, and the film industry; and for grants to local nonprofit organizations for promotion of travel and conventions. Line item 2 provided funding to address increased travel costs and additional boards under the department. Line item 47 provided two positions and funding to support broadband analysis, contracting, and financial management of broadband grants provided from the Infrastructure Investment and Jobs Act. Line item 51 provided two positions and funding to support broadband analysis, contracting, and financial management for broadband infrastructure grants provided in S1129.

LEGISLATIVE REQUIREMENTS: Section 5 of S1159 directed the Department of Commerce to allocate all moneys appropriated to it for the purpose of broadband grants, at the direction of the Idaho Broadband Advisory Board.

BUDGET LAW EXEMPTIONS: S1159 included four sections of reappropriation authority. Sections 3, 4, 5, and 6 provided reappropriation authority for any unused and unencumbered funds at the end of FY 2023 from the Idaho Broadband Fund, ARPA Capital Projects Fund, Federal Grant Fund, and the American Rescue Plan Fund respectively, for broadband infrastructure and economic development

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-----------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 28.60 | 2,914,600 | 1,500,200 | 0 | 2,250,000 | 6,664,800 |
| OT G 10000 | General | 0.00 | 0 | 4,200 | 0 | 0 | 4,200 |
| D 12003 | Opportunity | 0.00 | 0 | 0 | 0 | 3,000,000 | 3,000,000 |
| D 21200 | Tourism & Promotion | 12.70 | 1,282,000 | 14,168,600 | 0 | 12,288,600 | 27,739,200 |
| OT D 21200 | Tourism & Promotion | 0.00 | 0 | 1,800 | 0 | 0 | 1,800 |
| D 34900 | Miscellaneous Revenue | 0.00 | 0 | 157,500 | 0 | 0 | 157,500 |
| D 40100 | Seminars and Publ. | 0.00 | 0 | 378,400 | 0 | 0 | 378,400 |
| F 34440 | ARPA Capital Projects | 2.00 | 303,100 | 0 | 0 | 0 | 303,100 |
| F 34800 | Federal Grant | 4.70 | 753,800 | 1,923,300 | 0 | 163,620,800 | 166,297,900 |
| Totals: | | 48.00 | 5,253,500 | 18,134,000 | 0 | 181,159,400 | 204,546,900 |

Department of Finance

Agency Number & Appropriation Unit: 250 FIAA, 250 FIAB(Cont)

Bill Number & Chapter: H253 (Ch.65)

PROGRAM DESCRIPTION: The Department of Finance regulates financial institutions and the financial services industry within the state. The department administers and enforces 21 regulatory statutes, encouraging legitimate financial transactions while protecting the public from fraud, unsafe practices, and unlawful conduct. [Statutory Authority: Section 67-2701, Idaho Code, et seq.]

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 9,500,100 | 8,142,300 | 10,059,400 | 10,730,400 | 10,773,200 | 10,722,500 |
| Percent Change: | | (14.3%) | 23.5% | 6.7% | 7.1% | 6.6% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 7,408,400 | 6,471,600 | 7,900,900 | 8,365,100 | 8,422,900 | 8,372,200 |
| Operating Expenditures | 2,046,000 | 1,625,000 | 2,088,600 | 2,323,700 | 2,310,700 | 2,310,700 |
| Capital Outlay | 45,700 | 45,700 | 69,900 | 41,600 | 39,600 | 39,600 |
| Total: | 9,500,100 | 8,142,300 | 10,059,400 | 10,730,400 | 10,773,200 | 10,722,500 |
| Full-Time Positions (FTP) | 66.00 | 66.00 | 70.00 | 74.00 | 72.00 | 72.00 |

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 72.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|--------------|----------|-------------------|----------|-------------------|
| FY 2023 Original Appropriation | 70.00 | 0 | 10,059,400 | 0 | 10,059,400 |
| Removal of Onetime Expenditures | 0.00 | 0 | (69,900) | 0 | (69,900) |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Base | 70.00 | 0 | 9,989,500 | 0 | 9,989,500 |
| Personnel Benefit Costs | 0.00 | 0 | 48,000 | 0 | 48,000 |
| Replacement Items | 0.00 | 0 | 33,600 | 0 | 33,600 |
| Statewide Cost Allocation | 0.00 | 0 | 85,100 | 0 | 85,100 |
| Change in Employee Compensation | 0.00 | 0 | 212,300 | 0 | 212,300 |
| FY 2024 Maintenance (MCO) | 70.00 | 0 | 10,368,500 | 0 | 10,368,500 |
| 1. Mortgage Examiner | 1.00 | 0 | 112,800 | 0 | 112,800 |
| 2. Program Specialist - Public Outreach | 1.00 | 0 | 92,600 | 0 | 92,600 |
| 3. Securities Technician | 1.00 | 0 | 73,500 | 0 | 73,500 |
| 4. Investigation Management Software | 0.00 | 0 | 79,000 | 0 | 79,000 |
| DHR Consolidation | (1.00) | 0 | (3,900) | 0 | (3,900) |
| FY 2024 Total Appropriation | 72.00 | 0 | 10,722,500 | 0 | 10,722,500 |
| % Change From FY 2023 Original Approp. | 2.9% | 0.0% | 6.6% | 0.0% | 6.6% |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Replacement items included 21 laptops and accessories. The Legislature funded four line items. Line item 1 provided 1.00 FTP and funding for a mortgage examiner with responsibilities in mortgage broker and lender licensing, compliance examination, and complaint investigation. Line item 2 provided 1.00 FTP and funding for a public outreach program specialist that will establish and manage an internship program; provide grant research and applications; manage grants; conduct financial education needs assessments; and oversee public affairs, outreach, and media relations across bureaus. Line item 3 provided 1.00 FTP and funding for a securities technician that will track new Money Services Businesses (MSB) applications and renewals and conduct initial reviews of applications. Line item 4 provided funding for investigation management software, which will identify potential fraud and track ongoing investigations.

LEGISLATIVE INTENT: Section 3 of H253 provided the department continuous appropriation to pay any fines mandated by the courts according to the provisions of Chapter 31, Title 26, Idaho Code.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-----------------------------|-------|------------|-----------|---------|------------|------------|
| D 22900 State Regulatory | 72.00 | 8,372,200 | 2,210,700 | 0 | 0 | 10,582,900 |
| OT D 22900 State Regulatory | 0.00 | 0 | 0 | 39,600 | 0 | 39,600 |
| D 22926 Mortgage Recovery | 0.00 | 0 | 50,000 | 0 | 0 | 50,000 |
| D 32527 Sec Invest Training | 0.00 | 0 | 50,000 | 0 | 0 | 50,000 |
| Totals: | 72.00 | 8,372,200 | 2,310,700 | 39,600 | 0 | 10,722,500 |

Industrial Commission

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY PROGRAM | | | | | | |
| Compensation | 12,278,800 | 10,503,700 | 12,786,500 | 10,694,000 | 10,615,100 | 10,636,800 |
| Rehabilitation | 4,261,700 | 3,906,500 | 4,525,400 | 4,711,200 | 4,842,000 | 4,855,200 |
| Crime Victims Compensation | 5,040,000 | 3,427,800 | 5,557,600 | 5,265,900 | 5,299,000 | 5,305,900 |
| Total: | 21,580,500 | 17,838,000 | 22,869,500 | 20,671,100 | 20,756,100 | 20,797,900 |
| BY FUND SOURCE | | | | | | |
| General | 294,000 | 101,900 | 294,000 | 294,000 | 294,000 | 294,000 |
| Dedicated | 20,086,500 | 16,751,800 | 20,936,500 | 18,738,100 | 18,823,100 | 18,864,900 |
| Federal | 1,200,000 | 984,300 | 1,639,000 | 1,639,000 | 1,639,000 | 1,639,000 |
| Total: | 21,580,500 | 17,838,000 | 22,869,500 | 20,671,100 | 20,756,100 | 20,797,900 |
| Percent Change: | | (17.3%) | 28.2% | (9.6%) | (9.2%) | (9.1%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 10,122,600 | 9,200,500 | 10,885,500 | 11,076,200 | 11,161,200 | 11,203,000 |
| Operating Expenditures | 6,452,200 | 5,387,200 | 6,489,300 | 4,095,800 | 4,095,800 | 4,095,800 |
| Capital Outlay | 0 | 6,700 | 50,000 | 54,400 | 54,400 | 54,400 |
| Trustee/Benefit | 5,005,700 | 3,243,600 | 5,444,700 | 5,444,700 | 5,444,700 | 5,444,700 |
| Total: | 21,580,500 | 17,838,000 | 22,869,500 | 20,671,100 | 20,756,100 | 20,797,900 |
| Full-Time Positions (FTP) | 133.25 | 133.25 | 133.25 | 133.25 | 130.25 | 130.25 |

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 130.25 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024, for the programs specified.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|---------------|----------------|-------------------|------------------|-------------------|
| FY 2023 Original Appropriation | 133.25 | 294,000 | 20,936,500 | 1,639,000 | 22,869,500 |
| Executive Carry Forward | 0.00 | 0 | 55,000 | 0 | 55,000 |
| Removal of One-Time Expenditures | 0.00 | 0 | (3,354,800) | 0 | (3,354,800) |
| FY 2024 Base | 133.25 | 294,000 | 17,636,700 | 1,639,000 | 19,569,700 |
| Personnel Cost Benefits | 0.00 | 0 | 103,200 | 0 | 103,200 |
| Inflationary Adjustments | 0.00 | 0 | 17,800 | 0 | 17,800 |
| Replacement Items | 0.00 | 0 | 54,400 | 0 | 54,400 |
| Statewide Cost Allocation | 0.00 | 0 | 115,500 | 0 | 115,500 |
| Change in Employee Compensation | 0.00 | 0 | 395,000 | 0 | 395,000 |
| FY 2024 Program Maintenance | 133.25 | 294,000 | 18,322,600 | 1,639,000 | 20,255,600 |
| Line Items | 0.00 | 0 | 732,100 | 0 | 732,100 |
| DHR Consolidation | (3.00) | 0 | (189,800) | 0 | (189,800) |
| FY 2024 Total | 130.25 | 294,000 | 18,864,900 | 1,639,000 | 20,797,900 |
| % Chg from FY 2023 Orig Approp. | (2.3%) | 0.0% | (9.9%) | 0.0% | (9.1%) |

I. Industrial Commission: Compensation

Agency Number & Appropriation Unit: 300 ICAA

Bill Number & Chapter: H260 (Ch.66), S1200 (Ch.270)

PROGRAM DESCRIPTION: The Compensation Program includes employer compliance, benefits administration, management services, and adjudication. The program evaluates property and casualty 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. The Adjudication Program was consolidated into the Compensation Program in FY 2021. Adjudication includes three commissioners appointed by the Governor whose staff hear and adjudicate disputed workers' compensation claims, unemployment insurance appeals, medical fee disputes, and disputed determinations made by the Crime Victims Compensation Program. [Statutory Authority: Chapter 5, Title 72, Idaho Code]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 12,278,800 | 10,503,700 | 12,786,500 | 10,694,000 | 10,615,100 | 10,636,800 |
| Percent Change: | | (14.5%) | 21.7% | (16.4%) | (17.0%) | (16.8%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 5,611,700 | 5,081,500 | 6,043,800 | 6,144,800 | 6,065,900 | 6,087,600 |
| Operating Expenditures | 5,155,400 | 4,157,800 | 5,181,000 | 3,037,500 | 3,037,500 | 3,037,500 |
| Capital Outlay | 0 | 3,900 | 50,000 | 0 | 0 | 0 |
| Trustee/Benefit | 1,511,700 | 1,260,500 | 1,511,700 | 1,511,700 | 1,511,700 | 1,511,700 |
| Total: | 12,278,800 | 10,503,700 | 12,786,500 | 10,694,000 | 10,615,100 | 10,636,800 |
| Full-Time Positions (FTP) | 72.00 | 72.00 | 73.15 | 73.50 | 70.50 | 70.50 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|--------------|----------|-------------------|----------|-------------------|
| FY 2023 Original Appropriation | 73.15 | 0 | 12,786,500 | 0 | 12,786,500 |
| Executive Carry Forward | 0.00 | 0 | 29,200 | 0 | 29,200 |
| FY 2023 Estimated Expenditures | 73.15 | 0 | 12,815,700 | 0 | 12,815,700 |
| Removal of Overtime Expenditures | 0.00 | 0 | (2,923,400) | 0 | (2,923,400) |
| Base Adjustments | 0.35 | 0 | 0 | 0 | 0 |
| FY 2024 Base | 73.50 | 0 | 9,892,300 | 0 | 9,892,300 |
| Personnel Benefit Costs | 0.00 | 0 | 54,700 | 0 | 54,700 |
| Statewide Cost Allocation | 0.00 | 0 | 61,200 | 0 | 61,200 |
| Change in Employee Compensation | 0.00 | 0 | 213,800 | 0 | 213,800 |
| FY 2024 Maintenance (MCO) | 73.50 | 0 | 10,222,000 | 0 | 10,222,000 |
| 1. Technology Modernization Year 4 | 0.00 | 0 | 201,300 | 0 | 201,300 |
| 2. Microsoft Dedicated Service Engineer | 0.00 | 0 | 131,200 | 0 | 131,200 |
| 3. IRIS Maintenance Contract | 0.00 | 0 | 252,000 | 0 | 252,000 |
| 4. Benefits Records Digitization | 0.00 | 0 | 55,000 | 0 | 55,000 |
| 5. Commissioner Salary Increase - S1200 | 0.00 | 0 | 9,100 | 0 | 9,100 |
| DHR Consolidation | (3.00) | 0 | (233,800) | 0 | (233,800) |
| FY 2024 Total Appropriation | 70.50 | 0 | 10,636,800 | 0 | 10,636,800 |
| % Change From FY 2023 Original Approp. | (3.6%) | 0.0% | (16.8%) | 0.0% | (16.8%) |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). The Legislature funded five line items. Line item 1 provided funding for the final year of the Commission's four-year business and technology modernization project to digitally integrate workflows in processing workers compensation claims. Combined with funding for this line item from the Crime Victims Compensation Program, the Legislature provided a total of \$230,000 for this project for FY 2024. The total contract price for the four-year project is \$7,975,000. Line items 2 through 4 provided funding for the rollout of the technology modernization project, including for a Microsoft dedicated service engineer to assist with design and implementation; maintenance; and benefits records digitization. Funding for line items 2 and 3 is also shared with the Crime Victims Compensation Program. In total, the Legislature provided \$150,000 for the Dedicated Service Engineer and \$288,000 for system maintenance. Line item 5, through S1200, provided funding for a \$1.20 per hour increase to the annual salary of the three commissioners, effective July 1, 2023. This legislation amended code to increase the commissioners' salaries from \$117,044 to \$119,540.

LEGISLATIVE REQUIREMENTS: Section 3 of H260 requires the commission to report to the Legislature annually on the progress of its business and technology modernization.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|----------------------------------|-------|------------|-----------|---------|------------|------------|
| D 30000 Industrial Admin | 70.50 | 6,078,800 | 2,349,200 | 0 | 1,355,600 | 9,783,600 |
| OT D 30000 Industrial Admin | 0.00 | 0 | 639,500 | 0 | 0 | 639,500 |
| D 31200 Peace Officer Disability | 0.00 | 8,800 | 3,800 | 0 | 156,100 | 168,700 |
| D 34900 Miscellaneous Revenue | 0.00 | 0 | 45,000 | 0 | 0 | 45,000 |
| Totals: | 70.50 | 6,087,600 | 3,037,500 | 0 | 1,511,700 | 10,636,800 |

II. Industrial Commission: Rehabilitation

Agency Number & Appropriation Unit: 300 ICAB

Bill Number & Chapter: H260 (Ch.66)

PROGRAM DESCRIPTION: The Rehabilitation Program provides rehabilitation consultant services with special emphasis on job placement. Acting as a neutral third party to injured workers and employers, the program helps workers find gainful employment at a wage as close as possible to their pre-injury income. Consultants serve injured workers from field offices in Coeur d'Alene, Lewiston, Sandpoint, Caldwell, Payette, Boise, Twin Falls, Pocatello, Idaho Falls, and Burley. Upon receiving a referral from industry or other sources, field consultants make contact with the injured worker as soon as possible. Consultants explain the workers' compensation process, answer questions, and resolve problems. [Statutory Authority: Section 72-501a, Idaho Code.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 4,261,700 | 3,906,500 | 4,525,400 | 4,711,200 | 4,842,000 | 4,855,200 |
| Percent Change: | | (8.3%) | 15.8% | 4.1% | 7.0% | 7.3% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 3,628,000 | 3,302,200 | 3,896,400 | 3,966,900 | 4,097,700 | 4,110,900 |
| Operating Expenditures | 633,700 | 601,500 | 629,000 | 689,900 | 689,900 | 689,900 |
| Capital Outlay | 0 | 2,800 | 0 | 54,400 | 54,400 | 54,400 |
| Total: | 4,261,700 | 3,906,500 | 4,525,400 | 4,711,200 | 4,842,000 | 4,855,200 |
| Full-Time Positions (FTP) | 48.25 | 48.25 | 47.25 | 47.25 | 47.25 | 47.25 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|--------------|----------------|------------------|----------------|------------------|
| FY 2023 Original Appropriation | 47.25 | 0 | 4,525,400 | 0 | 4,525,400 |
| Executive Carry Forward | 0.00 | 0 | 25,800 | 0 | 25,800 |
| FY 2023 Estimated Expenditures | 47.25 | 0 | 4,551,200 | 0 | 4,551,200 |
| Removal of Onetime Expenditures | 0.00 | 0 | (25,800) | 0 | (25,800) |
| FY 2024 Base | 47.25 | 0 | 4,525,400 | 0 | 4,525,400 |
| Personnel Benefit Costs | 0.00 | 0 | 37,900 | 0 | 37,900 |
| Inflationary Adjustments | 0.00 | 0 | 17,800 | 0 | 17,800 |
| Replacement Items | 0.00 | 0 | 54,400 | 0 | 54,400 |
| Statewide Cost Allocation | 0.00 | 0 | 43,100 | 0 | 43,100 |
| Change in Employee Compensation | 0.00 | 0 | 143,300 | 0 | 143,300 |
| FY 2024 Maintenance (MCO) | 47.25 | 0 | 4,821,900 | 0 | 4,821,900 |
| DHR Consolidation | 0.00 | 0 | 33,300 | 0 | 33,300 |
| FY 2024 Total Appropriation | 47.25 | 0 | 4,855,200 | 0 | 4,855,200 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>0.0%</i> | <i>7.3%</i> | <i>0.0%</i> | <i>7.3%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Replacement items included two mid-size SUVs. Inflationary adjustments included a 2.7% increase in office leasing costs.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| D 30000 Industrial Admin | 47.25 | 4,110,900 | 689,900 | 0 | 0 | 4,800,800 |
| OT D 30000 Industrial Admin | 0.00 | 0 | 0 | 54,400 | 0 | 54,400 |
| Totals: | 47.25 | 4,110,900 | 689,900 | 54,400 | 0 | 4,855,200 |

III. Industrial Commission: Crime Victims Compensation

Agency Number & Appropriation Unit: 300 ICAC

Bill Number & Chapter: H260 (Ch.66)

PROGRAM DESCRIPTION: 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 for victims, and lost wages for victims who are unable to work as a result of 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 and a federal grant from U.S. Department of Justice. Certain restitution and prison payment programs are also directed to the fund. The General Fund appropriation is provided specifically for sexual assault examination costs. [Statutory Authority: Chapter 10, Title 72, Idaho Code]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 294,000 | 101,900 | 294,000 | 294,000 | 294,000 | 294,000 |
| Dedicated | 3,546,000 | 2,341,600 | 3,624,600 | 3,332,900 | 3,366,000 | 3,372,900 |
| Federal | 1,200,000 | 984,300 | 1,639,000 | 1,639,000 | 1,639,000 | 1,639,000 |
| Total: | 5,040,000 | 3,427,800 | 5,557,600 | 5,265,900 | 5,299,000 | 5,305,900 |
| Percent Change: | | (32.0%) | 62.1% | (5.2%) | (4.7%) | (4.5%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 882,900 | 816,800 | 945,300 | 964,500 | 997,600 | 1,004,500 |
| Operating Expenditures | 663,100 | 627,900 | 679,300 | 368,400 | 368,400 | 368,400 |
| Trustee/Benefit | 3,494,000 | 1,983,100 | 3,933,000 | 3,933,000 | 3,933,000 | 3,933,000 |
| Total: | 5,040,000 | 3,427,800 | 5,557,600 | 5,265,900 | 5,299,000 | 5,305,900 |
| Full-Time Positions (FTP) | 13.00 | 13.00 | 12.85 | 12.50 | 12.50 | 12.50 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|--------------|----------------|------------------|------------------|------------------|
| FY 2023 Original Appropriation | 12.85 | 294,000 | 3,624,600 | 1,639,000 | 5,557,600 |
| Removal of Onetime Expenditures | 0.00 | 0 | (405,600) | 0 | (405,600) |
| Base Adjustments | (0.35) | 0 | 0 | 0 | 0 |
| FY 2024 Base | 12.50 | 294,000 | 3,219,000 | 1,639,000 | 5,152,000 |
| Personnel Benefit Costs | 0.00 | 0 | 10,600 | 0 | 10,600 |
| Statewide Cost Allocation | 0.00 | 0 | 11,200 | 0 | 11,200 |
| Change in Employee Compensation | 0.00 | 0 | 37,900 | 0 | 37,900 |
| FY 2024 Maintenance (MCO) | 12.50 | 294,000 | 3,278,700 | 1,639,000 | 5,211,700 |
| 1. Technology Modernization Year 4 | 0.00 | 0 | 28,700 | 0 | 28,700 |
| 2. Microsoft Dedicated Service Engineer | 0.00 | 0 | 18,800 | 0 | 18,800 |
| 3. IRIS Maintenance Contract | 0.00 | 0 | 36,000 | 0 | 36,000 |
| DHR Consolidation | 0.00 | 0 | 10,700 | 0 | 10,700 |
| FY 2024 Total Appropriation | 12.50 | 294,000 | 3,372,900 | 1,639,000 | 5,305,900 |
| % Change From FY 2023 Original Approp. | (2.7%) | 0.0% | (6.9%) | 0.0% | (4.5%) |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). The Legislature funded five line items. Line item 1 provided funding for the final year of the Commission's four-year business and technology modernization project to digitally integrate workflows in processing workers compensation claims. Combined with funding for this line item from the Compensation Program, the Legislature provided a total of \$230,000 for this project in this fiscal year. The total contract price for the four-year project is \$7,975,000. Line items 2 and 3 provided funding for the rollout of the technology modernization project, including for a Microsoft dedicated service engineer to assist with project design and implementation, and a maintenance contract. Funding for these two line items is also shared with the Compensation Program. In total, the Legislature provided \$150,000 for the dedicated service engineer and \$288,000 for system maintenance.

LEGISLATIVE REQUIREMENTS: Section 3 of H260 requires the commission to report to the Legislature annually on the progress of its business and technology modernization.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 0.00 | 0 | 0 | 0 | 294,000 | 294,000 |
| D 31300 Crime Victims Comp | 12.50 | 1,004,500 | 284,900 | 0 | 2,000,000 | 3,289,400 |
| OT D 31300 Crime Victims Comp | 0.00 | 0 | 83,500 | 0 | 0 | 83,500 |
| F 34800 Federal Grant | 0.00 | 0 | 0 | 0 | 1,639,000 | 1,639,000 |
| Totals: | 12.50 | 1,004,500 | 368,400 | 0 | 3,933,000 | 5,305,900 |

Department of Insurance

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY PROGRAM | | | | | | |
| Insurance Regulation | 8,800,000 | 6,620,000 | 9,088,600 | 9,104,500 | 9,196,700 | 9,204,600 |
| State Fire Marshal | 1,267,700 | 889,800 | 1,253,300 | 1,447,100 | 1,398,400 | 1,399,500 |
| Total: | 10,067,700 | 7,509,800 | 10,341,900 | 10,551,600 | 10,595,100 | 10,604,100 |
| BY FUND SOURCE | | | | | | |
| Dedicated | 9,373,300 | 7,050,400 | 9,628,500 | 9,833,000 | 9,867,500 | 9,874,100 |
| Federal | 694,400 | 459,400 | 713,400 | 718,600 | 727,600 | 730,000 |
| Total: | 10,067,700 | 7,509,800 | 10,341,900 | 10,551,600 | 10,595,100 | 10,604,100 |
| Percent Change: | | (25.4%) | 37.7% | 2.0% | 2.4% | 2.5% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 5,974,900 | 5,381,000 | 6,390,100 | 6,508,400 | 6,665,300 | 6,674,300 |
| Operating Expenditures | 3,914,900 | 2,017,600 | 3,897,800 | 3,818,100 | 3,818,100 | 3,818,100 |
| Capital Outlay | 177,900 | 111,200 | 54,000 | 225,100 | 111,700 | 111,700 |
| Total: | 10,067,700 | 7,509,800 | 10,341,900 | 10,551,600 | 10,595,100 | 10,604,100 |
| Full-Time Positions (FTP) | 71.50 | 71.50 | 71.50 | 71.50 | 70.50 | 70.50 |

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 70.50 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024, for the programs specified.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|--------------|----------|------------------|----------------|-------------------|
| FY 2023 Original Appropriation | 71.50 | 0 | 9,628,500 | 713,400 | 10,341,900 |
| Executive Carry Forward | 0.00 | 0 | 73,400 | 0 | 73,400 |
| Removal of One-Time Expenditures | 0.00 | 0 | (127,400) | 0 | (127,400) |
| FY 2024 Base | 71.50 | 0 | 9,574,500 | 713,400 | 10,287,900 |
| Personnel Cost Benefits | 0.00 | 0 | 63,700 | 3,200 | 66,900 |
| Replacement Items | 0.00 | 0 | 79,800 | 0 | 79,800 |
| Statewide Cost Allocation | 0.00 | 0 | (47,800) | 0 | (47,800) |
| Change in Employee Compensation | 0.00 | 0 | 240,400 | 10,600 | 251,000 |
| FY 2024 Program Maintenance | 71.50 | 0 | 9,910,600 | 727,200 | 10,637,800 |
| DHR Consolidation | (1.00) | 0 | (36,500) | 2,800 | (33,700) |
| FY 2024 Total | 70.50 | 0 | 9,874,100 | 730,000 | 10,604,100 |
| % Chg from FY 2023 Orig Approp. | (1.4%) | | 2.6% | 2.3% | 2.5% |

I. Department of Insurance: Insurance Regulation

Agency Number & Appropriation Unit: 280 INAB, 280 INAE(Cont), 280 INAG(Cont), 280 INAH(Cont)

Bill Number & Chapter: S1135 (Ch.88)

PROGRAM DESCRIPTION: The Insurance Regulation Program is composed of the Company Activities, Consumer Affairs, and Product Review Bureaus. The Company Activities Bureau is charged with monitoring the financial condition of all insurance entities licensed or approved to sell insurance in the state of Idaho to ensure that each will be able to meet its obligations to policyholders and creditors. The Company Activities Bureau also licenses insurance agents, brokers, insurance counselors, third-party administrators, adjusters, and managing general agents. The Consumer Affairs Bureau is responsible for providing consumer assistance, investigating insurance fraud, and overseeing the Senior Health Insurance Benefits Advisors (SHIBA), a network of volunteers that provide information and counseling to senior citizens. The Product Review Bureau reviews insurance policy and self-funded rates and forms for the purpose of certifying health plans that meet the Qualified Health Plan standards. [Statutory Authority: Section 41-201, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 8,105,600 | 6,160,600 | 8,375,200 | 8,385,900 | 8,469,100 | 8,474,600 |
| Federal | 694,400 | 459,400 | 713,400 | 718,600 | 727,600 | 730,000 |
| Total: | 8,800,000 | 6,620,000 | 9,088,600 | 9,104,500 | 9,196,700 | 9,204,600 |
| Percent Change: | | (24.8%) | 37.3% | 0.2% | 1.2% | 1.3% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 5,121,300 | 4,680,700 | 5,478,700 | 5,573,500 | 5,665,700 | 5,673,600 |
| Operating Expenditures | 3,572,700 | 1,862,000 | 3,555,900 | 3,487,900 | 3,487,900 | 3,487,900 |
| Capital Outlay | 106,000 | 77,300 | 54,000 | 43,100 | 43,100 | 43,100 |
| Total: | 8,800,000 | 6,620,000 | 9,088,600 | 9,104,500 | 9,196,700 | 9,204,600 |
| Full-Time Positions (FTP) | 61.50 | 61.50 | 61.50 | 61.50 | 60.50 | 60.50 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|----------------|------------------|----------------|------------------|
| FY 2023 Original Appropriation | 61.50 | 0 | 8,375,200 | 713,400 | 9,088,600 |
| Executive Carry Forward | 0.00 | 0 | 26,600 | 0 | 26,600 |
| FY 2023 Estimated Expenditures | 61.50 | 0 | 8,401,800 | 713,400 | 9,115,200 |
| Removal of Onetime Expenditures | 0.00 | 0 | (80,600) | 0 | (80,600) |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Base | 61.50 | 0 | 8,321,200 | 713,400 | 9,034,600 |
| Personnel Benefit Costs | 0.00 | 0 | 47,600 | 3,200 | 50,800 |
| Replacement Items | 0.00 | 0 | 23,100 | 0 | 23,100 |
| Statewide Cost Allocation | 0.00 | 0 | (48,000) | 0 | (48,000) |
| Change in Employee Compensation | 0.00 | 0 | 175,900 | 10,600 | 186,500 |
| FY 2024 Maintenance (MCO) | 61.50 | 0 | 8,519,800 | 727,200 | 9,247,000 |
| DHR Consolidation | (1.00) | 0 | (45,200) | 2,800 | (42,400) |
| FY 2024 Total Appropriation | 60.50 | 0 | 8,474,600 | 730,000 | 9,204,600 |
| % Change From FY 2023 Original Approp. | (1.6%) | 0.0% | 1.2% | 2.3% | 1.3% |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Replacement items included two touchscreen displays and media equipment for conference rooms, and one touchscreen monitor.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-----------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| D 22910 | Insurance Admin | 57.00 | 5,341,700 | 3,109,800 | 0 | 0 | 8,451,500 |
| OT D 22910 | Insurance Admin | 0.00 | 0 | 0 | 23,100 | 0 | 23,100 |
| F 34800 | Federal Grant | 3.50 | 331,900 | 378,100 | 20,000 | 0 | 730,000 |
| Totals: | | 60.50 | 5,673,600 | 3,487,900 | 43,100 | 0 | 9,204,600 |

II. Department of Insurance: State Fire Marshal

Agency Number & Appropriation Unit: 280 INAC

Bill Number & Chapter: S1135 (Ch.88)

PROGRAM DESCRIPTION: The State Fire Marshal is responsible for fire prevention through enforcement of the Uniform Fire Code, investigation of suspected arson or fraud, and public education about fire prevention and identification of hazardous conditions in buildings or premises. [Statutory Authority: Section 41-253, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 1,267,700 | 889,800 | 1,253,300 | 1,447,100 | 1,398,400 | 1,399,500 |
| Percent Change: | | (29.8%) | 40.9% | 15.5% | 11.6% | 11.7% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 853,600 | 700,300 | 911,400 | 934,900 | 999,600 | 1,000,700 |
| Operating Expenditures | 342,200 | 155,600 | 341,900 | 330,200 | 330,200 | 330,200 |
| Capital Outlay | 71,900 | 33,900 | 0 | 182,000 | 68,600 | 68,600 |
| Total: | 1,267,700 | 889,800 | 1,253,300 | 1,447,100 | 1,398,400 | 1,399,500 |
| Full-Time Positions (FTP) | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|----------------|------------------|----------------|------------------|
| FY 2023 Original Appropriation | 10.00 | 0 | 1,253,300 | 0 | 1,253,300 |
| Executive Carry Forward | 0.00 | 0 | 46,800 | 0 | 46,800 |
| FY 2023 Estimated Expenditures | 10.00 | 0 | 1,300,100 | 0 | 1,300,100 |
| Removal of Onetime Expenditures | 0.00 | 0 | (46,800) | 0 | (46,800) |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Base | 10.00 | 0 | 1,253,300 | 0 | 1,253,300 |
| Personnel Benefit Costs | 0.00 | 0 | 16,100 | 0 | 16,100 |
| Replacement Items | 0.00 | 0 | 56,700 | 0 | 56,700 |
| Statewide Cost Allocation | 0.00 | 0 | 200 | 0 | 200 |
| Change in Employee Compensation | 0.00 | 0 | 64,500 | 0 | 64,500 |
| FY 2024 Maintenance (MCO) | 10.00 | 0 | 1,390,800 | 0 | 1,390,800 |
| DHR Consolidation | 0.00 | 0 | 8,700 | 0 | 8,700 |
| FY 2024 Total Appropriation | 10.00 | 0 | 1,399,500 | 0 | 1,399,500 |
| % Change From FY 2023 Original Approp. | 0.0% | 0.0% | 11.7% | 0.0% | 11.7% |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). The appropriation provided a Ford F250 truck with a canopy and bedslide as a replacement item.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|--------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| D 22911 | State Fire Marshal | 10.00 | 1,000,700 | 330,200 | 11,900 | 0 | 1,342,800 |
| OT D 22911 | State Fire Marshal | 0.00 | 0 | 0 | 56,700 | 0 | 56,700 |
| Totals: | | 10.00 | 1,000,700 | 330,200 | 68,600 | 0 | 1,399,500 |

Department of Labor

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|--------------------|
| BY PROGRAM | | | | | | |
| Administrative Services | 15,171,800 | 2,841,900 | 37,412,600 | 16,053,700 | 15,582,800 | 15,622,600 |
| Determinations | 47,216,500 | 37,223,100 | 52,271,700 | 48,515,000 | 49,469,000 | 49,770,700 |
| Workforce and Commissions | 38,026,200 | 23,426,200 | 39,181,100 | 41,473,800 | 41,962,700 | 42,222,400 |
| Total: | 100,414,500 | 63,491,200 | 128,865,400 | 106,042,500 | 107,014,500 | 107,615,700 |
| BY FUND SOURCE | | | | | | |
| General | 538,100 | 538,100 | 567,300 | 577,100 | 591,800 | 595,000 |
| Dedicated | 17,237,700 | 3,233,700 | 45,565,800 | 21,628,400 | 21,757,400 | 21,929,700 |
| Federal | 82,638,700 | 59,719,400 | 82,732,300 | 83,837,000 | 84,665,300 | 85,091,000 |
| Total: | 100,414,500 | 63,491,200 | 128,865,400 | 106,042,500 | 107,014,500 | 107,615,700 |
| Percent Change: | | (36.8%) | 103.0% | (17.7%) | (17.0%) | (16.5%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 56,363,400 | 40,574,400 | 57,202,700 | 60,459,000 | 63,203,300 | 63,804,500 |
| Operating Expenditures | 26,319,900 | 14,730,200 | 25,931,500 | 27,852,300 | 26,080,000 | 26,080,000 |
| Capital Outlay | 1,045,400 | 504,300 | 1,045,400 | 1,045,400 | 1,045,400 | 1,045,400 |
| Trustee/Benefit | 16,685,800 | 7,682,300 | 44,685,800 | 16,685,800 | 16,685,800 | 16,685,800 |
| Total: | 100,414,500 | 63,491,200 | 128,865,400 | 106,042,500 | 107,014,500 | 107,615,700 |
| Full-Time Positions (FTP) | 708.58 | 708.58 | 707.58 | 690.58 | 702.58 | 702.58 |

In accordance with Section 67-3519, Idaho Code, this department is authorized no more than 702.58 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024, for the programs specified.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|---------------|----------------|-------------------|-------------------|--------------------|
| FY 2023 Original Appropriation | 707.58 | 567,300 | 17,540,800 | 82,732,300 | 100,840,400 |
| Supplementals | 0.00 | 0 | 28,025,000 | 0 | 28,025,000 |
| FY 2023 Total Appropriation | 707.58 | 567,300 | 45,565,800 | 82,732,300 | 128,865,400 |
| Removal of One-Time Expenditures | 0.00 | 0 | (28,025,000) | 0 | (28,025,000) |
| FY 2024 Base | 707.58 | 567,300 | 17,540,800 | 82,732,300 | 100,840,400 |
| Personnel Cost Benefits | 0.00 | 3,400 | 17,600 | 467,700 | 488,700 |
| Statewide Cost Allocation | 0.00 | 1,400 | 4,600 | 142,500 | 148,500 |
| Change in Employee Compensation | 0.00 | 18,200 | 227,400 | 1,900,100 | 2,145,700 |
| FY 2024 Program Maintenance | 707.58 | 590,300 | 17,790,400 | 85,242,600 | 103,623,300 |
| Line Items | 0.00 | 0 | 4,047,900 | 0 | 4,047,900 |
| DHR Consolidation | (5.00) | 4,700 | 91,400 | (151,600) | (55,500) |
| FY 2024 Total | 702.58 | 595,000 | 21,929,700 | 85,091,000 | 107,615,700 |
| % Chg from FY 2023 Orig Approp. | (0.7%) | 4.9% | 25.0% | 2.9% | 6.7% |
| % Chg from FY 2023 Total Approp. | (0.7%) | 4.9% | (51.9%) | 2.9% | (16.5%) |

I. Department of Labor: Administrative Services

Agency Number & Appropriation Unit: 240 EMAA

Bill Number & Chapter: S1164 (Ch.163), S1203 (Ch.304)

PROGRAM DESCRIPTION: Administrative Services provides support to other programs and fulfills department needs in accounting, information technology, human resources, facilities, communications, and research.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 115,000 | 0 | 0 | 117,700 | 120,100 | 116,700 |
| Dedicated | 2,460,800 | 871,100 | 30,521,300 | 2,509,500 | 2,517,700 | 2,530,700 |
| Federal | 12,596,000 | 1,970,800 | 6,891,300 | 13,426,500 | 12,945,000 | 12,975,200 |
| Total: | 15,171,800 | 2,841,900 | 37,412,600 | 16,053,700 | 15,582,800 | 15,622,600 |
| Percent Change: | | (81.3%) | 1,216.5% | (57.1%) | (58.3%) | (58.2%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 9,140,400 | 2,088,000 | 5,114,300 | 8,156,000 | 9,457,400 | 9,497,200 |
| Operating Expenditures | 5,956,300 | 247,300 | 4,223,200 | 7,822,600 | 6,050,300 | 6,050,300 |
| Capital Outlay | 75,100 | 496,600 | 75,100 | 75,100 | 75,100 | 75,100 |
| Trustee/Benefit | 0 | 10,000 | 28,000,000 | 0 | 0 | 0 |
| Total: | 15,171,800 | 2,841,900 | 37,412,600 | 16,053,700 | 15,582,800 | 15,622,600 |
| Full-Time Positions (FTP) | 97.50 | 97.50 | 96.50 | 79.50 | 91.50 | 91.50 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|----------------|-------------------|-------------------|-------------------|
| FY 2023 Original Appropriation | 96.50 | 115,000 | 2,496,300 | 13,091,300 | 15,702,600 |
| 1. Luma Budget Alignment | 0.00 | (115,000) | 0 | (6,200,000) | (6,315,000) |
| 2. Child Care Grants | 0.00 | 0 | 28,025,000 | 0 | 28,025,000 |
| FY 2023 Total Appropriation | 96.50 | 0 | 30,521,300 | 6,891,300 | 37,412,600 |
| Removal of Onetime Expenditures | 0.00 | 0 | (28,025,000) | 0 | (28,025,000) |
| Base Adjustments | 0.00 | 115,000 | 0 | 6,200,000 | 6,315,000 |
| FY 2024 Base | 96.50 | 115,000 | 2,496,300 | 13,091,300 | 15,702,600 |
| Personnel Benefit Costs | 0.00 | (500) | 3,100 | 57,800 | 60,400 |
| Statewide Cost Allocation | 0.00 | 1,100 | 3,600 | 92,400 | 97,100 |
| Change in Employee Compensation | 0.00 | 0 | 24,200 | 268,400 | 292,600 |
| FY 2024 Maintenance (MCO) | 96.50 | 115,600 | 2,527,200 | 13,509,900 | 16,152,700 |
| DHR Consolidation | (5.00) | 1,100 | 3,500 | (534,700) | (530,100) |
| FY 2024 Total Appropriation | 91.50 | 116,700 | 2,530,700 | 12,975,200 | 15,622,600 |
| % Change From FY 2023 Original Approp. | (5.2%) | 1.5% | 1.4% | (0.9%) | (0.5%) |
| % Change From FY 2023 Total Approp. | (5.2%) | 0.0% | (91.7%) | 88.3% | (58.2%) |

FISCAL YEAR 2023 SUPPLEMENTALS: S1164 decreased the FY 2023 budget for the Administrative Program and increased the budget for the Determinations Program to align the appropriation with actual expenditures. S1203 provided additional funding in FY 2023 for childcare grants to eligible providers for provider grants, wage enhancements, and eligible community partner providers. The Department of Health and Welfare is the only recipient of the specific funds, thus they must receive the funds from the federal partner before any further action can be taken. Section 4 of S1164 required the Department of Health and Welfare to pass-through the entire amount appropriated to the Department of Labor for disbursement of those grants.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5).

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-----------------------|--------------|-------------------|------------------|----------------|-------------------|-------------------|
| G 10000 | General | 0.00 | 85,600 | 31,100 | 0 | 0 | 116,700 |
| D 30200 | Unemploy. Pnlt/Int | 3.50 | 451,300 | 1,000,400 | 0 | 0 | 1,451,700 |
| D 30300 | Spcl Administration | 1.00 | 98,700 | 722,500 | 0 | 0 | 821,200 |
| D 34900 | Miscellaneous Revenue | 3.50 | 207,200 | 50,600 | 0 | 0 | 257,800 |
| F 34800 | Federal Grant | 83.50 | 8,654,400 | 4,245,700 | 75,100 | 0 | 12,975,200 |
| Totals: | | 91.50 | 9,497,200 | 6,050,300 | 75,100 | 0 | 15,622,600 |

II. Department of Labor: Determinations

Agency Number & Appropriation Unit: 240 EMAB(Cont), 240 EMUI

Bill Number & Chapter: S1164 (Ch.163)

PROGRAM DESCRIPTION: In FY 2022, the agency was consolidated into three budgeted programs. Determinations is comprised of Unemployment Insurance Administration, which includes the Unemployment Insurance (UI) call center, UI tax, UI compliance and integrity, UI benefits adjudication and claims, Appeals, Disability Determinations, and Wage & Hour. UI programs for eligible workers are administered through federal and state cooperation, including unemployment compensation for federal employees or ex-service members, disaster unemployment assistance, and Trade Adjustment Assistance. Disability Determination Services performs the medical adjudication of Social Security Disability Insurance and Supplemental Security Income disability claims 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.

Unemployment Compensation (UC) is a social insurance program designed to provide benefits to most individuals out of work, generally through no fault of their own, for periods between jobs. The UC program is a federal-state partnership based upon federal law, but administered by state employees under state law, and is almost totally funded by employer taxes, either federal or state.

Title III of the Social Security Act (SSA) provides for payments from the Federal Unemployment Tax Act (FUTA) to the states to meet the necessary costs of administering the UC programs in the states. The major portion of the cost (97%) of operating their public employment offices is provided for by the Wagner-Peyser Act. Administration of Unemployment Insurance includes providing taxpayer services, helping out-of-work individuals file claims, processing claims, and paying benefits. Benefit payments are continuously appropriated to the department. [Statutory Authority: Section 72-1347, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 415,200 | 538,100 | 559,400 | 451,500 | 463,800 | 470,400 |
| Dedicated | 11,081,500 | 1,014,600 | 11,232,300 | 13,291,200 | 13,367,300 | 13,459,100 |
| Federal | 35,719,800 | 35,670,400 | 40,480,000 | 34,772,300 | 35,637,900 | 35,841,200 |
| Total: | 47,216,500 | 37,223,100 | 52,271,700 | 48,515,000 | 49,469,000 | 49,770,700 |
| Percent Change: | | (21.2%) | 40.4% | (7.2%) | (5.4%) | (4.8%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 30,672,600 | 25,224,200 | 34,328,900 | 32,679,800 | 33,633,800 | 33,935,500 |
| Operating Expenditures | 13,734,700 | 10,302,900 | 15,133,600 | 13,026,000 | 13,026,000 | 13,026,000 |
| Capital Outlay | 794,200 | 4,200 | 794,200 | 794,200 | 794,200 | 794,200 |
| Trustee/Benefit | 2,015,000 | 1,691,800 | 2,015,000 | 2,015,000 | 2,015,000 | 2,015,000 |
| Total: | 47,216,500 | 37,223,100 | 52,271,700 | 48,515,000 | 49,469,000 | 49,770,700 |
| Full-Time Positions (FTP) | 377.92 | 377.92 | 377.92 | 377.92 | 377.92 | 377.92 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 377.92 | 444,400 | 11,232,300 | 34,280,000 | 45,956,700 | |
| 1. Luma Budget Alignment | 0.00 | 115,000 | 0 | 6,200,000 | 6,315,000 | |
| FY 2023 Total Appropriation | 377.92 | 559,400 | 11,232,300 | 40,480,000 | 52,271,700 | |
| Base Adjustments | 0.00 | (115,000) | (2,000,000) | (6,200,000) | (8,315,000) | |
| FY 2024 Base | 377.92 | 444,400 | 9,232,300 | 34,280,000 | 43,956,700 | |
| Personnel Benefit Costs | 0.00 | 3,900 | 6,600 | 266,000 | 276,500 | |
| Statewide Cost Allocation | 0.00 | 300 | 300 | 21,800 | 22,400 | |
| Change in Employee Compensation | 0.00 | 18,200 | 108,300 | 1,019,500 | 1,146,000 | |
| FY 2024 Maintenance (MCO) | 377.92 | 466,800 | 9,347,500 | 35,587,300 | 45,401,600 | |
| 1. Unemployment Insurance Funding | 0.00 | 0 | 4,047,900 | 0 | 4,047,900 | |
| DHR Consolidation | 0.00 | 3,600 | 63,700 | 253,900 | 321,200 | |
| FY 2024 Total Appropriation | 377.92 | 470,400 | 13,459,100 | 35,841,200 | 49,770,700 | |
| % Change From FY 2023 Original Approp. | 0.0% | 5.9% | 19.8% | 4.6% | 8.3% | |
| % Change From FY 2023 Total Approp. | 0.0% | (15.9%) | 19.8% | (11.5%) | (4.8%) | |

FISCAL YEAR 2023 SUPPLEMENTAL: S1164 decreased the FY 2023 budget for the Administrative Program and increased the budget for the Determinations Program to align the appropriation with actual expenditures.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Line item 1 provides additional funding made available from the federal Emergency Unemployment Insurance Stabilization and Access Act (EUISSA) for administrative costs to manage Idaho's Unemployment Insurance program.

LEGISLATIVE REQUIREMENTS: S1164 included one section of requirements which authorized the Department of Labor to expend REED Act moneys that were provided in line item 1. This allotment of funds was received through the Emergency Unemployment Insurance Stabilization and Access Fund (EUISSA) to fund the UI program administration costs.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-----------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 6.00 | 390,100 | 80,300 | 0 | 0 | 470,400 |
| D 30200 | Unemploy. Pnlt/Int | 19.73 | 2,445,500 | 1,184,400 | 0 | 0 | 3,629,900 |
| D 30300 | Spcl Administration | 0.00 | 4,106,500 | 1,000,100 | 0 | 0 | 5,106,600 |
| D 34900 | Miscellaneous Revenue | 16.00 | 871,700 | 3,835,900 | 0 | 15,000 | 4,722,600 |
| F 34800 | Federal Grant | 336.19 | 26,121,700 | 6,925,300 | 794,200 | 2,000,000 | 35,841,200 |
| Totals: | | 377.92 | 33,935,500 | 13,026,000 | 794,200 | 2,015,000 | 49,770,700 |

III. Department of Labor: Workforce and Commissions

Agency Number & Appropriation Unit: 240 EMLO

Bill Number & Chapter: S1164 (Ch.163)

PROGRAM DESCRIPTION: In FY 2022, Employment Services was reorganized into a new program called Workforce and Commissions. Workforce and Commissions consists of local office operations, labor exchange activities, employment and training programs, Idaho Job Corps, 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. Idaho Job Corps serves youth ages 16-24 with wrap-around services including community college classes, vocational exploration and training, physical and mental wellness support, and life skills classes, all of which prepare them for employment success. 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. [Statutory Authority: Section 72-1347, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 7,900 | 0 | 7,900 | 7,900 | 7,900 | 7,900 |
| Dedicated | 3,695,400 | 1,348,000 | 3,812,200 | 5,827,700 | 5,872,400 | 5,939,900 |
| Federal | 34,322,900 | 22,078,200 | 35,361,000 | 35,638,200 | 36,082,400 | 36,274,600 |
| Total: | 38,026,200 | 23,426,200 | 39,181,100 | 41,473,800 | 41,962,700 | 42,222,400 |
| Percent Change: | | (38.4%) | 67.3% | 5.9% | 7.1% | 7.8% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 16,550,400 | 13,262,200 | 17,759,500 | 19,623,200 | 20,112,100 | 20,371,800 |
| Operating Expenditures | 6,628,900 | 4,180,000 | 6,574,700 | 7,003,700 | 7,003,700 | 7,003,700 |
| Capital Outlay | 176,100 | 3,500 | 176,100 | 176,100 | 176,100 | 176,100 |
| Trustee/Benefit | 14,670,800 | 5,980,500 | 14,670,800 | 14,670,800 | 14,670,800 | 14,670,800 |
| Total: | 38,026,200 | 23,426,200 | 39,181,100 | 41,473,800 | 41,962,700 | 42,222,400 |
| Full-Time Positions (FTP) | 233.16 | 233.16 | 233.16 | 233.16 | 233.16 | 233.16 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|---------------|----------------|------------------|-------------------|-------------------|
| FY 2023 Original Appropriation | 233.16 | 7,900 | 3,812,200 | 35,361,000 | 39,181,100 |
| Base Adjustments | 0.00 | 0 | 2,000,000 | 0 | 2,000,000 |
| FY 2024 Base | 233.16 | 7,900 | 5,812,200 | 35,361,000 | 41,181,100 |
| Personnel Benefit Costs | 0.00 | 0 | 7,900 | 143,900 | 151,800 |
| Statewide Cost Allocation | 0.00 | 0 | 700 | 28,300 | 29,000 |
| Change in Employee Compensation | 0.00 | 0 | 94,900 | 612,200 | 707,100 |
| FY 2024 Maintenance (MCO) | 233.16 | 7,900 | 5,915,700 | 36,145,400 | 42,069,000 |
| DHR Consolidation | 0.00 | 0 | 24,200 | 129,200 | 153,400 |
| FY 2024 Total Appropriation | 233.16 | 7,900 | 5,939,900 | 36,274,600 | 42,222,400 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>0.0%</i> | <i>55.8%</i> | <i>2.6%</i> | <i>7.8%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p.5).

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-----------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 0.00 | 5,400 | 2,500 | 0 | 0 | 7,900 |
| D 30200 | Unemploy. Pnl/Int | 13.02 | 1,127,500 | 352,000 | 176,100 | 0 | 1,655,600 |
| D 30300 | Spcl Administration | 10.28 | 2,681,800 | 1,128,300 | 0 | 0 | 3,810,100 |
| D 34900 | Miscellaneous Revenue | 7.98 | 269,500 | 204,700 | 0 | 0 | 474,200 |
| F 34800 | Federal Grant | 201.88 | 16,287,600 | 5,316,200 | 0 | 14,670,800 | 36,274,600 |
| Totals: | | 233.16 | 20,371,800 | 7,003,700 | 176,100 | 14,670,800 | 42,222,400 |

Public Utilities Commission

Agency Number & Appropriation Unit: 900 PCAB
Bill Number & Chapter: H322 (Ch.196), S1200 (Ch.270)

DESCRIPTION: The commission reviews every investor-owned utility in the state, assuring adequate services and fixing just, reasonable, and sufficient rates. This budget includes commission support, an administrative division, and a utilities division. [Statutory authority: Chapter 2, Title 61, Idaho Code.]

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 6,367,800 | 5,038,900 | 6,637,800 | 6,768,600 | 6,836,500 | 6,812,900 |
| Federal | 341,800 | 137,500 | 358,400 | 361,200 | 367,500 | 370,700 |
| Total: | 6,709,600 | 5,176,400 | 6,996,200 | 7,129,800 | 7,204,000 | 7,183,600 |
| Percent Change: | | (22.9%) | 35.2% | 1.9% | 3.0% | 2.7% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 4,683,800 | 3,744,200 | 4,992,900 | 5,066,200 | 5,140,400 | 5,120,000 |
| Operating Expenditures | 2,007,800 | 1,428,600 | 2,003,300 | 1,990,000 | 1,990,000 | 1,990,000 |
| Capital Outlay | 18,000 | 3,600 | 0 | 73,600 | 73,600 | 73,600 |
| Total: | 6,709,600 | 5,176,400 | 6,996,200 | 7,129,800 | 7,204,000 | 7,183,600 |
| Full-Time Positions (FTP) | 49.00 | 49.00 | 49.00 | 49.00 | 48.00 | 48.00 |

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 48.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|----------|------------------|----------------|------------------|
| FY 2023 Original Appropriation | 49.00 | 0 | 6,637,800 | 358,400 | 6,996,200 |
| Executive Carry Forward | 0.00 | 0 | 13,200 | 0 | 13,200 |
| FY 2023 Estimated Expenditures | 49.00 | 0 | 6,651,000 | 358,400 | 7,009,400 |
| Removal of Onetime Expenditures | 0.00 | 0 | (13,200) | 0 | (13,200) |
| FY 2024 Base | 49.00 | 0 | 6,637,800 | 358,400 | 6,996,200 |
| Personnel Benefit Costs | 0.00 | 0 | 33,900 | 1,400 | 35,300 |
| Inflationary Adjustments | 0.00 | 0 | 78,500 | 0 | 78,500 |
| Replacement Items | 0.00 | 0 | 73,600 | 0 | 73,600 |
| Statewide Cost Allocation | 0.00 | 0 | (91,800) | 0 | (91,800) |
| Change in Employee Compensation | 0.00 | 0 | 130,400 | 9,100 | 139,500 |
| FY 2024 Maintenance (MCO) | 49.00 | 0 | 6,862,400 | 368,900 | 7,231,300 |
| 1. Commissioners' Salary Increase | 0.00 | 0 | 9,100 | 0 | 9,100 |
| DHR Consolidation | (1.00) | 0 | (58,600) | 1,800 | (56,800) |
| FY 2024 Total Appropriation | 48.00 | 0 | 6,812,900 | 370,700 | 7,183,600 |
| % Change From FY 2023 Original Approp. | (2.0%) | 0.0% | 2.6% | 3.4% | 2.7% |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Inflationary adjustments were made to accommodate increases in travel costs. Replacement items included server switches, optics and licensing, laptops, office furniture, and a vehicle.

Section 1 of S1200 provided funding for a 2% increase to the Public Utilities Commissioners' salary. The commissioners' salary is set in statute (Section 61-215, Idaho Code) and was increased from \$120,246 to \$122,742.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-----------------------------|--------------|------------------|------------------|---------------|------------|------------------|
| D 12500 Indirect Cost Recov | 0.00 | 0 | 219,300 | 0 | 0 | 219,300 |
| D 22900 State Regulatory | 0.00 | 9,100 | 0 | 0 | 0 | 9,100 |
| D 22920 Public Utilities | 45.00 | 4,809,400 | 1,701,500 | 0 | 0 | 6,510,900 |
| OT D 22920 Public Utilities | 0.00 | 0 | 0 | 73,600 | 0 | 73,600 |
| F 34800 Federal Grant | 3.00 | 301,500 | 69,200 | 0 | 0 | 370,700 |
| Totals: | 48.00 | 5,120,000 | 1,990,000 | 73,600 | 0 | 7,183,600 |

Self-Governing Agencies

| DEPARTMENT SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|--------------------|-----------------------|--------------------|--------------------|--------------------|
| BY DIVISION | | | | | | |
| Hispanic Affairs, Commission on | 493,400 | 408,600 | 512,000 | 495,600 | 503,700 | 504,700 |
| Historical Society | 12,885,500 | 6,924,300 | 13,334,000 | 9,905,400 | 9,977,200 | 10,006,400 |
| Libraries, Commission for | 9,858,600 | 8,249,000 | 9,013,700 | 11,783,700 | 11,800,900 | 11,815,200 |
| Lottery, State | 6,450,500 | 5,282,600 | 7,108,900 | 7,356,500 | 7,494,900 | 7,506,900 |
| Public Defense Commission | 11,290,800 | 10,043,500 | 11,679,400 | 12,038,600 | 12,066,600 | 16,441,400 |
| State Appellate Public Defender | 3,269,600 | 3,016,700 | 4,924,300 | 3,670,400 | 3,768,500 | 3,951,000 |
| Veterans Services, Division of | 99,889,500 | 68,796,300 | 75,651,200 | 128,684,800 | 129,312,000 | 130,349,300 |
| Occupational & Professional Lcns | 38,684,700 | 34,190,000 | 39,272,600 | 34,173,200 | 34,599,700 | 34,666,000 |
| Office of Administrative Hearings | 0 | 0 | 605,700 | 801,700 | 818,800 | 816,900 |
| Total: | 182,822,600 | 136,911,000 | 162,101,800 | 208,909,900 | 210,342,300 | 216,057,800 |
| BY FUND SOURCE | | | | | | |
| General | 29,437,700 | 23,049,000 | 32,443,400 | 27,400,700 | 27,613,600 | 32,180,600 |
| Dedicated | 83,191,000 | 63,865,300 | 80,675,800 | 74,010,000 | 75,050,600 | 76,042,700 |
| Federal | 70,193,900 | 49,996,700 | 48,982,600 | 107,499,200 | 107,678,100 | 107,834,500 |
| Total: | 182,822,600 | 136,911,000 | 162,101,800 | 208,909,900 | 210,342,300 | 216,057,800 |
| Percent Change: | | (25.1%) | 18.4% | 28.9% | 29.8% | 33.3% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 68,047,500 | 56,746,000 | 74,175,500 | 77,302,000 | 78,734,400 | 80,602,900 |
| Operating Expenditures | 93,980,100 | 67,475,100 | 72,435,900 | 113,927,500 | 113,927,500 | 117,724,500 |
| Capital Outlay | 7,570,900 | 790,000 | 2,801,300 | 1,731,700 | 1,731,700 | 1,781,700 |
| Trustee/Benefit | 13,224,100 | 11,899,900 | 12,689,100 | 15,948,700 | 15,948,700 | 15,948,700 |
| Total: | 182,822,600 | 136,911,000 | 162,101,800 | 208,909,900 | 210,342,300 | 216,057,800 |
| Full-Time Positions (FTP) | 812.90 | 812.90 | 902.20 | 903.20 | 890.20 | 900.20 |

The Department of Self-Governing Agencies includes: Idaho Commission on Hispanic Affairs, Idaho State Historical Society, Idaho Commission for Libraries, Idaho State Lottery, Public Defense Commission, State Appellate Public Defender, Division of Veterans Services, Division of Occupational and Professional Licenses, and Office of Administrative Hearings.

In FY 2022, the Division of Building Safety, Medical Boards, and Regulatory Boards were reorganized under the Division of Occupational and Professional Licenses.

Commission on Hispanic Affairs

Agency Number & Appropriation Unit: 441 SGBP

Bill Number & Chapter: S1178 (Ch.171)

PROGRAM DESCRIPTION: The Idaho Commission on Hispanic Affairs promotes economic, educational, social, legal, and political equality for Hispanic people in Idaho. [Statutory Authority: Section 67-7201, Idaho Code, et seq.]

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 250,300 | 249,300 | 262,100 | 266,300 | 272,200 | 272,200 |
| Dedicated | 223,100 | 159,300 | 229,900 | 229,300 | 231,500 | 232,500 |
| Federal | 20,000 | 0 | 20,000 | 0 | 0 | 0 |
| Total: | 493,400 | 408,600 | 512,000 | 495,600 | 503,700 | 504,700 |
| Percent Change: | | (17.2%) | 25.3% | (3.2%) | (1.6%) | (1.4%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 226,700 | 223,800 | 244,000 | 248,400 | 256,500 | 257,500 |
| Operating Expenditures | 266,700 | 184,800 | 268,000 | 247,200 | 247,200 | 247,200 |
| Total: | 493,400 | 408,600 | 512,000 | 495,600 | 503,700 | 504,700 |
| Full-Time Positions (FTP) | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |

In accordance with Section 67-3519, Idaho Code, the Commission on Hispanic Affairs is authorized no more than 3.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|-------------|----------------|----------------|---------------|----------------|
| FY 2023 Original Appropriation | 3.00 | 262,100 | 229,900 | 20,000 | 512,000 |
| Removal of Onetime Expenditures | 0.00 | 0 | (3,200) | 0 | (3,200) |
| Base Adjustments | 0.00 | 0 | 0 | (20,000) | (20,000) |
| FY 2024 Base | 3.00 | 262,100 | 226,700 | 0 | 488,800 |
| Personnel Benefit Costs | 0.00 | 1,400 | 900 | 0 | 2,300 |
| Statewide Cost Allocation | 0.00 | 1,200 | 1,200 | 0 | 2,400 |
| Change in Employee Compensation | 0.00 | 6,100 | 3,000 | 0 | 9,100 |
| FY 2024 Maintenance (MCO) | 3.00 | 270,800 | 231,800 | 0 | 502,600 |
| DHR Consolidation | 0.00 | 1,400 | 700 | 0 | 2,100 |
| FY 2024 Total Appropriation | 3.00 | 272,200 | 232,500 | 0 | 504,700 |
| % Change From FY 2023 Original Approp. | 0.0% | 3.9% | 1.1% | (100.0%) | (1.4%) |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). The Base was reduced by \$20,000 to adjust for a federal pass-through grant no longer available to the commission.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------|------------|----------|---------|------------|---------|
| G 10000 General | 2.00 | 185,900 | 86,300 | 0 | 0 | 272,200 |
| D 34900 Miscellaneous Revenue | 1.00 | 71,600 | 160,900 | 0 | 0 | 232,500 |
| Totals: | 3.00 | 257,500 | 247,200 | 0 | 0 | 504,700 |

Idaho State Historical Society

Agency Number & Appropriation Unit: 522 EDMA

Bill Number & Chapter: S1116 (Ch.82), S1123 (Ch.83), S1170 (Ch.162)

PROGRAM DESCRIPTION: The Idaho State Historical Society (ISHS) was established by statute in 1907. The agency was moved from the State Board of Education to the Department of Self-Governing Agencies in 2009. Its operations are directed by a seven-member board of trustees. The duties of the ISHS include: (1) identifying and preserving significant buildings, sites, objects, photographs, and library resources for the education and benefit of this and future generations; (2) providing technical services, federal grant review clearances, and other assistance to local governments, historical societies, and private citizens; and (3) preserving and maintaining the 60 properties of significant historic value which are owned by the people of Idaho, and providing historic interpretation of those sites and structures. [Statutory Authority: Section 67-4123, Idaho Code]

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 8,923,700 | 4,092,600 | 8,972,300 | 4,399,400 | 4,423,900 | 4,434,100 |
| Dedicated | 2,325,300 | 1,701,400 | 2,624,600 | 3,256,300 | 3,292,400 | 3,309,000 |
| Federal | 1,636,500 | 1,130,300 | 1,737,100 | 2,249,700 | 2,260,900 | 2,263,300 |
| Total: | 12,885,500 | 6,924,300 | 13,334,000 | 9,905,400 | 9,977,200 | 10,006,400 |
| Percent Change: | | (46.3%) | 92.6% | (25.7%) | (25.2%) | (25.0%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 4,400,100 | 4,081,500 | 4,917,900 | 5,270,300 | 5,342,100 | 5,371,300 |
| Operating Expenditures | 3,297,200 | 2,462,000 | 8,025,100 | 4,233,000 | 4,233,000 | 4,233,000 |
| Capital Outlay | 5,026,600 | 209,400 | 229,400 | 240,500 | 240,500 | 240,500 |
| Trustee/Benefit | 161,600 | 171,400 | 161,600 | 161,600 | 161,600 | 161,600 |
| Total: | 12,885,500 | 6,924,300 | 13,334,000 | 9,905,400 | 9,977,200 | 10,006,400 |
| Full-Time Positions (FTP) | 57.00 | 57.00 | 58.00 | 59.00 | 58.00 | 58.00 |

In accordance with Section 67-3519, Idaho Code, this division is authorized no more than 58.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|------------------|------------------|------------------|-------------------|
| FY 2023 Original Appropriation | 58.00 | 4,141,200 | 2,583,600 | 1,737,100 | 8,461,900 |
| Prior Year Reappropriation | 0.00 | 4,831,100 | 0 | 0 | 4,831,100 |
| 1. Records Center Rent Increase | 0.00 | 0 | 41,000 | 0 | 41,000 |
| 2. ARPA Fund Adjustment | 0.00 | 0 | 0 | 0 | 0 |
| FY 2023 Total Appropriation | 58.00 | 8,972,300 | 2,624,600 | 1,737,100 | 13,334,000 |
| Executive Carry Forward | 0.00 | 0 | 600,000 | 0 | 600,000 |
| FY 2023 Estimated Expenditures | 58.00 | 8,972,300 | 3,224,600 | 1,737,100 | 13,934,000 |
| Removal of Onetime Expenditures | 0.00 | (4,872,700) | (641,000) | (39,100) | (5,552,800) |
| FY 2024 Base | 58.00 | 4,099,600 | 2,583,600 | 1,698,000 | 8,381,200 |
| Personnel Benefit Costs | 0.00 | 22,500 | 12,300 | 7,700 | 42,500 |
| Inflationary Adjustments | 0.00 | 45,800 | 0 | 0 | 45,800 |
| Replacement Items | 0.00 | 16,600 | 73,500 | 0 | 90,100 |
| Statewide Cost Allocation | 0.00 | 36,300 | (400) | 0 | 35,900 |
| Change in Employee Compensation | 0.00 | 93,400 | 49,700 | 32,800 | 175,900 |
| FY 2024 Maintenance (MCO) | 58.00 | 4,314,200 | 2,718,700 | 1,738,500 | 8,771,400 |
| 1. Fundraising Initiative | 0.00 | 0 | 500,000 | 500,000 | 1,000,000 |
| 2. Salary Equity Adjustments | 0.00 | 61,100 | 76,400 | 36,000 | 173,500 |
| 3. New Compliance Position | 1.00 | 96,400 | 0 | 0 | 96,400 |
| DHR Consolidation | (1.00) | (37,600) | 13,900 | (11,200) | (34,900) |
| FY 2024 Total Appropriation | 58.00 | 4,434,100 | 3,309,000 | 2,263,300 | 10,006,400 |
| % Change From FY 2023 Original Approp. | 0.0% | 7.1% | 28.1% | 30.3% | 18.3% |
| % Change From FY 2023 Total Approp. | 0.0% | (50.6%) | 26.1% | 30.3% | (25.0%) |

FISCAL YEAR 2023 SUPPLEMENTAL: S1116 provided additional funding in FY 2023 for a rent increase at the State Records Center storage facility. S1123 provided additional funding in FY 2023 for a net-zero correction that reduced the appropriation by \$39,100 from the American Rescue Plan (ARPA) Fund and increased the appropriation for the ARPA State Fiscal Recovery Fund by the same amount.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5).

This bill also included 3 line items. Line item 1 authorized the Idaho State Historical Society to begin raising dedicated and federal funds for projects related to developing the exhibits at the Old Idaho Penitentiary and for the rehabilitation of the state's Assay Office. Line item 2 provided for employee compensation adjustments for 17 positions identified as hard to fill or with high turnover rates. Line item 3

provided for a new position in the State Historic Preservation Office (SHPO). This Compliance Specialist position will help the agency keep up with increasing demand for project evaluation in compliance with five required programs created by the National Historic Preservation Act (NHPA), 54 U.S.C. 300101 (1966).

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-----------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 31.05 | 2,766,600 | 1,573,500 | 45,800 | 31,600 | 4,417,500 |
| OT G 10000 | General | 0.00 | 0 | 3,800 | 12,800 | 0 | 16,600 |
| D 34900 | Miscellaneous Revenue | 12.40 | 1,157,000 | 1,574,300 | 0 | 0 | 2,731,300 |
| OT D 34900 | Miscellaneous Revenue | 0.00 | 0 | 12,000 | 61,500 | 0 | 73,500 |
| D 45075 | Records Mgmt | 3.00 | 202,400 | 39,300 | 120,400 | 0 | 362,100 |
| D 48109 | Cap Comm Operating | 1.00 | 88,600 | 53,500 | 0 | 0 | 142,100 |
| F 34800 | Federal Grant | 10.55 | 1,156,700 | 976,600 | 0 | 130,000 | 2,263,300 |
| Totals: | | 58.00 | 5,371,300 | 4,233,000 | 240,500 | 161,600 | 10,006,400 |

Idaho Commission for Libraries

Agency Number & Appropriation Unit: 521 EDLA, 521 EDLB(Cont)

Bill Number & Chapter: H344 (Ch.185)

PROGRAM DESCRIPTION: The Idaho Commission for Libraries (ICfL) assists approximately 850 academic, public, and school libraries, including 147 public libraries, across the state to build the capacity to better serve their communities. ICfL provides continuing library education and consultant services to the Idaho library community, coordinates statewide library programs, administers grant programs for library development purposes, advocates for library services, and facilitates planning for library development at the local, cooperative, and state level. [Statutory Authority: Section 33-2501, Idaho Code, et seq.]

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 4,250,200 | 4,255,800 | 4,467,800 | 4,621,900 | 4,615,600 | 4,618,800 |
| Dedicated | 1,320,000 | 58,400 | 1,320,000 | 70,000 | 70,000 | 70,000 |
| Federal | 4,288,400 | 3,934,800 | 3,225,900 | 7,091,800 | 7,115,300 | 7,126,400 |
| Total: | 9,858,600 | 8,249,000 | 9,013,700 | 11,783,700 | 11,800,900 | 11,815,200 |
| Percent Change: | | (16.3%) | 9.3% | 30.7% | 30.9% | 31.1% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 2,906,500 | 2,796,600 | 3,088,300 | 3,205,800 | 3,223,000 | 3,237,300 |
| Operating Expenditures | 4,449,500 | 3,102,500 | 4,422,800 | 4,035,300 | 4,035,300 | 4,035,300 |
| Capital Outlay | 30,000 | 9,100 | 30,000 | 30,000 | 30,000 | 30,000 |
| Trustee/Benefit | 2,472,600 | 2,340,800 | 1,472,600 | 4,512,600 | 4,512,600 | 4,512,600 |
| Total: | 9,858,600 | 8,249,000 | 9,013,700 | 11,783,700 | 11,800,900 | 11,815,200 |
| Full-Time Positions (FTP) | 37.50 | 37.50 | 37.50 | 36.50 | 35.50 | 35.50 |

In accordance with Section 67-3519, Idaho Code, the Commission for Libraries is authorized no more than 35.50 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|------------------|------------------|------------------|-------------------|
| FY 2023 Original Appropriation | 37.50 | 4,467,800 | 70,000 | 3,168,800 | 7,706,600 |
| Prior Year Reappropriation | 0.00 | 0 | 1,250,000 | 57,100 | 1,307,100 |
| FY 2023 Total Appropriation | 37.50 | 4,467,800 | 1,320,000 | 3,225,900 | 9,013,700 |
| Executive Carry Forward | 0.00 | 1,200 | 0 | 0 | 1,200 |
| FY 2023 Estimated Expenditures | 37.50 | 4,469,000 | 1,320,000 | 3,225,900 | 9,014,900 |
| Removal of Onetime Expenditures | 0.00 | (1,200) | (1,250,000) | (1,405,100) | (2,656,300) |
| FY 2024 Base | 37.50 | 4,467,800 | 70,000 | 1,820,800 | 6,358,600 |
| Personnel Benefit Costs | 0.00 | 18,700 | 0 | 8,300 | 27,000 |
| Inflationary Adjustments | 0.00 | 34,300 | 0 | (11,400) | 22,900 |
| Replacement Items | 0.00 | 28,900 | 0 | 0 | 28,900 |
| Statewide Cost Allocation | 0.00 | 20,000 | 0 | 0 | 20,000 |
| Change in Employee Compensation | 0.00 | 80,400 | 0 | 33,400 | 113,800 |
| FY 2024 Maintenance (MCO) | 37.50 | 4,650,100 | 70,000 | 1,851,100 | 6,571,200 |
| 1. Kindergarten Readiness Program Subgrant | 0.00 | 40,000 | 0 | 0 | 40,000 |
| 2. ITS Virtual Hard Drive Storage | 0.00 | 6,000 | 0 | 0 | 6,000 |
| 48. Digital Access Implementation Grant | 0.00 | 0 | 0 | 1,750,000 | 1,750,000 |
| 51. Library Facilities Projects | 0.00 | 0 | 0 | 3,518,300 | 3,518,300 |
| DHR Consolidation | (1.00) | (64,100) | 0 | 7,000 | (57,100) |
| FY 2024 IT Consolidation | (1.00) | (13,200) | 0 | 0 | (13,200) |
| FY 2024 Total Appropriation | 35.50 | 4,618,800 | 70,000 | 7,126,400 | 11,815,200 |
| % Change From FY 2023 Original Approp. | (5.3%) | 3.4% | 0.0% | 124.9% | 53.3% |
| % Change From FY 2023 Total Approp. | (5.3%) | 3.4% | (94.7%) | 120.9% | 31.1% |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5).

Line item 1 provided additional funding for Kindergarten Readiness program subgrants, bringing the total ongoing amount for this program to \$100,000. Line item 48 provided \$1.75 million onetime to implement the Digital Access for All Idahoans Plan. This will use Infrastructure Investment & Jobs Act of 2021 (IIJA) funding to subgrant funds to community organizations throughout the state. These organizations will, in turn, provide digital literacy and technical support, and assistance finding affordable internet solutions in their communities. Line item 51 provided \$3.5 million onetime from the American Rescue Plan Act Capital Projects Fund. These funds will be awarded to public libraries to make capital improvements to their permanent physical facilities, primarily in the form of onetime construction costs. Priority improvements will include changes that allow the library to meet specific objectives related to work, education, and health monitoring.

| FY 2024 APPROPRIATION: | | <u>FTP</u> | <u>Pers. Cost</u> | <u>Oper Exp</u> | <u>Cap Out</u> | <u>T/B Pymnts</u> | <u>Total</u> |
|-------------------------------|-----------------------|-------------------|--------------------------|------------------------|-----------------------|--------------------------|---------------------|
| G 10000 | General | 24.50 | 2,252,800 | 1,844,500 | 0 | 492,600 | 4,589,900 |
| OT G 10000 | General | 0.00 | 0 | 28,900 | 0 | 0 | 28,900 |
| D 34900 | Miscellaneous Revenue | 0.00 | 0 | 55,000 | 5,000 | 10,000 | 70,000 |
| OT F 34440 | ARPA Capital Projects | 0.00 | 0 | 168,300 | 0 | 3,350,000 | 3,518,300 |
| F 34800 | Federal Grant | 11.00 | 834,500 | 938,600 | 25,000 | 60,000 | 1,858,100 |
| OT F 34800 | Federal Grant | 0.00 | 150,000 | 1,000,000 | 0 | 600,000 | 1,750,000 |
| Totals: | | 35.50 | 3,237,300 | 4,035,300 | 30,000 | 4,512,600 | 11,815,200 |

State Lottery

Agency Number & Appropriation Unit: 440 SGCA, 440 SGCB(Cont)

Bill Number & Chapter: H278 (Ch.126)

PROGRAM DESCRIPTION: The mission of the Idaho Lottery is to maximize net income and the resulting annual dividend payments for Idaho public schools and buildings. [Statutory authority: Chapter 74, Title 67, Idaho Code.]

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 6,450,500 | 5,282,600 | 7,108,900 | 7,356,500 | 7,494,900 | 7,506,900 |
| Percent Change: | | (18.1%) | 34.6% | 3.5% | 5.4% | 5.6% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 3,585,900 | 3,350,500 | 4,267,300 | 4,347,000 | 4,485,400 | 4,497,400 |
| Operating Expenditures | 2,766,600 | 1,863,400 | 2,752,500 | 2,818,900 | 2,818,900 | 2,818,900 |
| Capital Outlay | 98,000 | 68,700 | 89,100 | 190,600 | 190,600 | 190,600 |
| Total: | 6,450,500 | 5,282,600 | 7,108,900 | 7,356,500 | 7,494,900 | 7,506,900 |
| Full-Time Positions (FTP) | 45.00 | 45.00 | 50.00 | 50.00 | 50.00 | 50.00 |

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 50.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|--------------|-------------|------------------|-------------|------------------|
| FY 2023 Original Appropriation | 50.00 | 0 | 7,108,900 | 0 | 7,108,900 |
| Executive Carry Forward | 0.00 | 0 | 223,200 | 0 | 223,200 |
| FY 2023 Estimated Expenditures | 50.00 | 0 | 7,332,100 | 0 | 7,332,100 |
| Removal of Onetime Expenditures | 0.00 | 0 | (258,900) | 0 | (258,900) |
| FY 2024 Base | 50.00 | 0 | 7,073,200 | 0 | 7,073,200 |
| Personnel Benefit Costs | 0.00 | 0 | 44,200 | 0 | 44,200 |
| Inflationary Adjustments | 0.00 | 0 | 65,400 | 0 | 65,400 |
| Replacement Items | 0.00 | 0 | 137,200 | 0 | 137,200 |
| Statewide Cost Allocation | 0.00 | 0 | 1,000 | 0 | 1,000 |
| Change in Employee Compensation | 0.00 | 0 | 151,600 | 0 | 151,600 |
| FY 2024 Maintenance (MCO) | 50.00 | 0 | 7,472,600 | 0 | 7,472,600 |
| DHR Consolidation | 0.00 | 0 | 34,300 | 0 | 34,300 |
| FY 2024 Total Appropriation | 50.00 | 0 | 7,506,900 | 0 | 7,506,900 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>0.0%</i> | <i>5.6%</i> | <i>0.0%</i> | <i>5.6%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Inflationary adjustments included an increase in shipping costs due to projected increase in scratch ticket sales. Replacement items included switches, upgraded storage area network with additional hard drives, a backup storage device, computers, and structured cabling to all switches.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|------------------------|-------|------------|-----------|---------|------------|-----------|
| D 41900 Lottery | 50.00 | 4,497,400 | 2,818,900 | 53,400 | 0 | 7,369,700 |
| OT D 41900 Lottery | 0.00 | 0 | 0 | 137,200 | 0 | 137,200 |
| Totals: | 50.00 | 4,497,400 | 2,818,900 | 190,600 | 0 | 7,506,900 |

Public Defense Commission

Agency Number & Appropriation Unit: 437 SGPD

Bill Number & Chapter: H306 (Ch.133), H367 (Ch.258)

PROGRAM DESCRIPTION: The commission promulgates administrative rules regarding public defender training and continuing legal education; data reporting; requirements for contracts between counties and private attorneys for the provision of public defense services; procedures for grant applications with which counties can apply for state funds to offset the cost of compliance with indigent defense standards; procedures for administrative review of commission decisions; and procedures for the creation, oversight, implementation, enforcement, and modification of indigent defense standards with which public defenders must comply. The commission also makes annual recommendations to the Legislature regarding public defense funding formulas and provides training to public defenders. [Statutory Authority: Section 19-849, Idaho Code, et seq.]

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 11,290,800 | 10,043,500 | 11,679,400 | 12,038,600 | 12,066,600 | 16,441,400 |
| Percent Change: | | (11.0%) | 16.3% | 3.1% | 3.3% | 40.8% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 733,500 | 620,300 | 778,400 | 789,100 | 817,100 | 2,094,900 |
| Operating Expenditures | 261,400 | 127,800 | 260,100 | 269,000 | 269,000 | 3,316,000 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 50,000 |
| Trustee/Benefit | 10,295,900 | 9,295,400 | 10,640,900 | 10,980,500 | 10,980,500 | 10,980,500 |
| Total: | 11,290,800 | 10,043,500 | 11,679,400 | 12,038,600 | 12,066,600 | 16,441,400 |
| Full-Time Positions (FTP) | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 17.00 |

In accordance with Section 67-3519, Idaho Code, the Public Defense Commission is authorized no more than 17.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|---------------|-------------------|-------------|-------------|-------------------|
| FY 2023 Original Appropriation | 7.00 | 11,679,400 | 0 | 0 | 11,679,400 |
| FY 2024 Base | 7.00 | 11,679,400 | 0 | 0 | 11,679,400 |
| Personnel Benefit Costs | 0.00 | 4,000 | 0 | 0 | 4,000 |
| Statewide Cost Allocation | 0.00 | 8,900 | 0 | 0 | 8,900 |
| Change in Employee Compensation | 0.00 | 21,200 | 0 | 0 | 21,200 |
| FY 2024 Maintenance (MCO) | 7.00 | 11,713,500 | 0 | 0 | 11,713,500 |
| 1. Indigent Defense Financial Assistance | 0.00 | 339,600 | 0 | 0 | 339,600 |
| 2. State Public Defender (H236) | 10.00 | 4,380,700 | 0 | 0 | 4,380,700 |
| DHR Consolidation | 0.00 | 7,600 | 0 | 0 | 7,600 |
| FY 2024 Total Appropriation | 17.00 | 16,441,400 | 0 | 0 | 16,441,400 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>142.9%</i> | <i>40.8%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>40.8%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Line item 1 incrementally increased the total appropriation for passthrough grant funding to counties for compliance with indigent defense standards to a total of \$10,980,500. Line item 2, through H367, provided ten new positions, associated ongoing personnel costs, and onetime moneys to procure a statewide case management system and startup equipment to address the fiscal impact of H236. The pertinent details of H236 are discussed below.

H367 also provided 1.00 FTP and associated personnel costs to the Division of Human Resources to onboard the ten new positions provided in line item 2, and assist with the personnel transitions of employees and contracts, preparatory to the creation of the Office of the State Public Defender.

OTHER LEGISLATION: H236 amended Idaho Code to create the Office of the State Public Defender, which will employ or contract with defending attorneys and necessary staff, and establish a statewide case management system to effectuate the state-run public defense system. This bill has a fiscal impact of \$4,467,700, which is partially reflected in line item 2. Section 16 of the bill created Section 19-850A, Idaho Code, and establishes the State Public Defender within the Public Defense Commission for the period of July 1, 2023, through June 30, 2024. On July 1, 2024, the Public Defense Commission is abolished, and the Office of the State Public Defender is created within the Department of Self-governing Agencies via Section 19-5903, and Chapter 60, Title 19, Idaho Code. On and after October 1, 2024, all counties are released from any further financial or legal obligation to provide indigent public defense via Section 19-6008, Idaho Code. All administrative rules of the Public Defense Commission shall remain in effect until October 1, 2024.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|------------------------|-------|------------|-----------|---------|------------|------------|
| G 10000 General | 17.00 | 2,094,900 | 316,000 | 0 | 10,980,500 | 13,391,400 |
| OT G 10000 General | 0.00 | 0 | 3,000,000 | 50,000 | 0 | 3,050,000 |
| Totals: | 17.00 | 2,094,900 | 3,316,000 | 50,000 | 10,980,500 | 16,441,400 |

State Appellate Public Defender

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY PROGRAM | | | | | | |
| State Appellate Public Defender | 2,929,500 | 2,831,700 | 3,354,100 | 3,409,600 | 3,507,700 | 3,690,200 |
| Capital and Conflict Representation | 340,100 | 185,000 | 1,570,200 | 260,800 | 260,800 | 260,800 |
| Total: | 3,269,600 | 3,016,700 | 4,924,300 | 3,670,400 | 3,768,500 | 3,951,000 |
| BY FUND SOURCE | | | | | | |
| General | 3,269,600 | 3,016,700 | 4,924,300 | 3,670,400 | 3,768,500 | 3,951,000 |
| Percent Change: | | (7.7%) | 63.2% | (25.5%) | (23.5%) | (19.8%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 2,651,700 | 2,580,600 | 2,870,800 | 3,033,000 | 3,131,100 | 3,313,600 |
| Operating Expenditures | 617,900 | 432,400 | 1,980,400 | 625,100 | 625,100 | 625,100 |
| Capital Outlay | 0 | 3,700 | 73,100 | 12,300 | 12,300 | 12,300 |
| Total: | 3,269,600 | 3,016,700 | 4,924,300 | 3,670,400 | 3,768,500 | 3,951,000 |
| Full-Time Positions (FTP) | 25.00 | 25.00 | 25.00 | 26.00 | 26.00 | 26.00 |

In accordance with Section 67-3519, Idaho Code, the State Appellate Public Defender is authorized no more than 26.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|--------------|------------------|----------|----------|------------------|
| FY 2023 Original Appropriation | 25.00 | 3,547,400 | 0 | 0 | 3,547,400 |
| Supplementals | 0.00 | 1,376,900 | 0 | 0 | 1,376,900 |
| FY 2023 Total Appropriation | 25.00 | 4,924,300 | 0 | 0 | 4,924,300 |
| Executive Carry Forward | 0.00 | 27,000 | 0 | 0 | 27,000 |
| Removal of One-Time Expenditures | 0.00 | (1,477,000) | 0 | 0 | (1,477,000) |
| FY 2024 Base | 25.00 | 3,474,300 | 0 | 0 | 3,474,300 |
| Personnel Cost Benefits | 0.00 | 16,200 | 0 | 0 | 16,200 |
| Inflationary Adjustments | 0.00 | 5,100 | 0 | 0 | 5,100 |
| Replacement Items | 0.00 | 10,200 | 0 | 0 | 10,200 |
| Statewide Cost Allocation | 0.00 | 9,500 | 0 | 0 | 9,500 |
| Change in Employee Compensation | 0.00 | 75,800 | 0 | 0 | 75,800 |
| FY 2024 Program Maintenance | 25.00 | 3,591,100 | 0 | 0 | 3,591,100 |
| Line Items | 1.00 | 337,300 | 0 | 0 | 337,300 |
| DHR Consolidation | 0.00 | 22,600 | 0 | 0 | 22,600 |
| FY 2024 Total | 26.00 | 3,951,000 | 0 | 0 | 3,951,000 |
| % Chg from FY 2023 Orig Approp. | 4.0% | 11.4% | | | 11.4% |
| % Chg from FY 2023 Total Approp. | 4.0% | (19.8%) | | | (19.8%) |

I. State Appellate Public Defender: Office of the State Appellate Public Defender

Agency Number & Appropriation Unit: 443 SGDA

Bill Number & Chapter: S1199 (Ch.259)

PROGRAM DESCRIPTION: The Office of the State Appellate Public Defender provides legal representation to indigent defendants in appeals of felony criminal convictions or post-judgment orders in district court; appeals from the district court in post-conviction relief proceedings brought pursuant to the Uniform Post-Conviction Procedures Act; appeals from the district court in habeas corpus proceedings; post-conviction relief proceedings in capital cases; appeals from the district court in misdemeanor cases; and appeals from the district court in cases under the Juvenile Corrections Act. For budgeting purposes, this program accounts for the general personnel costs, operating expenditures, and capital outlay of the office.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 2,929,500 | 2,831,700 | 3,354,100 | 3,409,600 | 3,507,700 | 3,690,200 |
| Percent Change: | | (3.3%) | 18.4% | 1.7% | 4.6% | 10.0% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 2,651,700 | 2,580,600 | 2,870,800 | 3,033,000 | 3,131,100 | 3,313,600 |
| Operating Expenditures | 277,800 | 247,400 | 410,200 | 364,300 | 364,300 | 364,300 |
| Capital Outlay | 0 | 3,700 | 73,100 | 12,300 | 12,300 | 12,300 |
| Total: | 2,929,500 | 2,831,700 | 3,354,100 | 3,409,600 | 3,507,700 | 3,690,200 |
| Full-Time Positions (FTP) | 25.00 | 25.00 | 25.00 | 26.00 | 26.00 | 26.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|------------------|-----------|----------|------------------|
| FY 2023 Original Appropriation | 25.00 | 3,286,600 | 0 | 0 | 3,286,600 |
| 1. ITS Increased Storage Capacity | 0.00 | 67,500 | 0 | 0 | 67,500 |
| FY 2023 Total Appropriation | 25.00 | 3,354,100 | 0 | 0 | 3,354,100 |
| Removal of Onetime Expenditures | 0.00 | (140,600) | 0 | 0 | (140,600) |
| FY 2024 Base | 25.00 | 3,213,500 | 0 | 0 | 3,213,500 |
| Personnel Benefit Costs | 0.00 | 16,200 | 0 | 0 | 16,200 |
| Inflationary Adjustments | 0.00 | 5,100 | 0 | 0 | 5,100 |
| Replacement Items | 0.00 | 10,200 | 0 | 0 | 10,200 |
| Statewide Cost Allocation | 0.00 | 9,500 | 0 | 0 | 9,500 |
| Change in Employee Compensation | 0.00 | 75,800 | 0 | 0 | 75,800 |
| FY 2024 Maintenance (MCO) | 25.00 | 3,330,300 | 0 | 0 | 3,330,300 |
| 1. Capital Litigation Attorney | 1.00 | 130,000 | 0 | 0 | 130,000 |
| 2. Parity Salary Increase | 0.00 | 94,400 | 0 | 0 | 94,400 |
| 3. Additional Personnel Costs | 0.00 | 112,900 | 0 | 0 | 112,900 |
| DHR Consolidation | 0.00 | 22,600 | 0 | 0 | 22,600 |
| FY 2024 Total Appropriation | 26.00 | 3,690,200 | 0 | 0 | 3,690,200 |
| % Change From FY 2023 Original Approp. | 4.0% | 12.3% | 0.0% | 0.0% | 12.3% |
| % Change From FY 2023 Total Approp. | 4.0% | 10.0% | 0.0% | 0.0% | 10.0% |

FISCAL YEAR 2023 SUPPLEMENTAL: S1199 provided additional funding in FY 2023 for an increase to its electronic media storage capacity.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Inflationary adjustments included increases to rent and various licenses. Replacement items included computers. Line item 2 provided funding to increase the salary of defending attorneys to ensure reasonable equity of resources with prosecuting attorneys at the Attorney General's Office in compliance with Section 19-850(1)(a)(vii)7, Idaho Code. Line item 3 provided an additional agencywide CEC. Together, with the statewide CEC increase of \$1.20 per FTP, the SAPD received a total 7.5% increase for employee compensation, commensurate to the increase appropriated to the Attorney General's Office in S1198.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|------------------------|-------|------------|----------|---------|------------|-----------|
| G 10000 General | 26.00 | 3,313,600 | 362,400 | 0 | 0 | 3,676,000 |
| OT G 10000 General | 0.00 | 0 | 1,900 | 12,300 | 0 | 14,200 |
| Totals: | 26.00 | 3,313,600 | 364,300 | 12,300 | 0 | 3,690,200 |

II. State Appellate Public Defender: Capital and Conflict Representation

Agency Number & Appropriation Unit: 443 SGDB

Bill Number & Chapter: S1115 (Ch.92), S1199 (Ch.259)

PROGRAM DESCRIPTION: This program was created during the 2015 legislative session in order to budget for the fluctuating costs associated with (a) outside counsel for noncapital appeals in which a concurrent conflict of interest is identified; and (b) extraordinary litigation 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 concurrent conflict of interest; and preparation of trial exhibits.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 340,100 | 185,000 | 1,570,200 | 260,800 | 260,800 | 260,800 |
| Percent Change: | | (45.6%) | 748.8% | (83.4%) | (83.4%) | (83.4%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Operating Expenditures | 340,100 | 185,000 | 1,570,200 | 260,800 | 260,800 | 260,800 |
| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 0.00 | 260,800 | 0 | 0 | 260,800 | |
| 2. Capital Cases & Evidentiary Hearing Costs | 0.00 | 1,309,400 | 0 | 0 | 1,309,400 | |
| FY 2023 Total Appropriation | 0.00 | 1,570,200 | 0 | 0 | 1,570,200 | |
| Executive Carry Forward | 0.00 | 27,000 | 0 | 0 | 27,000 | |
| FY 2023 Estimated Expenditures | 0.00 | 1,597,200 | 0 | 0 | 1,597,200 | |
| Removal of Onetime Expenditures | 0.00 | (1,336,400) | 0 | 0 | (1,336,400) | |
| FY 2024 Base | 0.00 | 260,800 | 0 | 0 | 260,800 | |
| FY 2024 Total Appropriation | 0.00 | 260,800 | 0 | 0 | 260,800 | |
| % Change From FY 2023 Original Approp. | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | |
| % Change From FY 2023 Total Approp. | 0.0% | (83.4%) | 0.0% | 0.0% | (83.4%) | |

FISCAL YEAR 2023 SUPPLEMENTAL: S1115 provided additional funding in FY 2023 for two conflict capital attorneys, a mitigation expert, an investigator, expert witness funds, transcription costs, and travel costs associated with an evidentiary hearing and new capital cases. S1388 of 2022 appropriated funds for costs associated with the evidentiary hearing in Jonathan Renfro v. State of Idaho, CV17-9393 (Kootenai County), however, the hearing was pushed back into FY 2023 and those funds were reverted at the end of FY 2022. Of the total appropriation in S1115, \$98,000 is for the Renfro hearing. The remaining appropriation is for the costs associated with three capital cases: State of Idaho v. Chad Daybell, State of Idaho v. Lori Vallow-Daybell, and State of Idaho v. Richard Ross.

Analyst Note: On March 21, 2023, the court granted the defendant's motion to dismiss the death penalty in State of Idaho v. Lori Vallow-Daybell. Funding for the two conflict capital attorneys, a mitigation expert, and investigator in S1115 are no longer needed and will be reverted at the end of FY 2023.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: This program received no adjustments for FY 2024.

BUDGET LAW EXEMPTIONS: Section 3 of S1199 provided reappropriation authority for any unused and unencumbered funds at the end of FY 2023 for additional support for capital conflict and evidentiary hearing costs.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 0.00 | 0 | 260,800 | 0 | 0 | 260,800 |

Division of Veterans Services

Agency Number & Appropriation Unit: 444 SGVI, 444 SGVL(Cont), 444 SGVS, 444 SGVX(Cont)

Bill Number & Chapter: S1150 (Ch.116)

PROGRAM DESCRIPTION: The Division of Veterans Services provides care and services to Idaho Veterans and their dependents. It operates state veterans homes in Boise, Lewiston, Pocatello, and Post Falls; and the state veterans cemeteries in Boise and Blackfoot. [Statutory Authority Chapters 1 and 2, Title 65 and Chapter 9, Title 66, Idaho Code.]

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 1,453,100 | 1,391,100 | 1,531,800 | 1,602,400 | 1,648,000 | 1,646,200 |
| Dedicated | 34,375,800 | 22,597,300 | 30,316,600 | 29,124,300 | 29,565,900 | 30,462,600 |
| Federal | 64,060,600 | 44,807,900 | 43,802,800 | 97,958,100 | 98,098,100 | 98,240,500 |
| Total: | 99,889,500 | 68,796,300 | 75,651,200 | 128,684,800 | 129,312,000 | 130,349,300 |
| Percent Change: | | (31.1%) | 10.0% | 70.1% | 70.9% | 72.3% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 32,268,200 | 23,769,600 | 34,799,600 | 36,598,200 | 37,225,400 | 37,512,700 |
| Operating Expenditures | 65,443,700 | 44,661,800 | 38,813,700 | 91,431,400 | 91,431,400 | 92,181,400 |
| Capital Outlay | 1,938,700 | 280,900 | 1,679,000 | 416,300 | 416,300 | 416,300 |
| Trustee/Benefit | 238,900 | 84,000 | 358,900 | 238,900 | 238,900 | 238,900 |
| Total: | 99,889,500 | 68,796,300 | 75,651,200 | 128,684,800 | 129,312,000 | 130,349,300 |
| Full-Time Positions (FTP) | 367.20 | 367.20 | 447.50 | 447.50 | 439.50 | 439.50 |

In accordance with Section 67-3519, Idaho Code, the Division of Veterans Services is authorized no more than 439.50 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|---------------|------------------|-------------------|-------------------|--------------------|
| FY 2023 Original Appropriation | 447.50 | 1,531,800 | 24,655,000 | 26,632,200 | 52,819,000 |
| Prior Year Reappropriation | 0.00 | 0 | 5,661,600 | 16,170,600 | 21,832,200 |
| 2. ARPA Fund Adjustment | 0.00 | 0 | 0 | 1,000,000 | 1,000,000 |
| FY 2023 Total Appropriation | 447.50 | 1,531,800 | 30,316,600 | 43,802,800 | 75,651,200 |
| Executive Carry Forward | 0.00 | 6,200 | 69,800 | 30,700 | 106,700 |
| Expenditure Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2023 Estimated Expenditures | 447.50 | 1,538,000 | 30,386,400 | 43,833,500 | 75,757,900 |
| Removal of Overtime Expenditures | 0.00 | (6,200) | (5,753,900) | (17,518,200) | (23,278,300) |
| Base Adjustments | 0.00 | 0 | 750,000 | 0 | 750,000 |
| FY 2024 Base | 447.50 | 1,531,800 | 25,382,500 | 26,315,300 | 53,229,600 |
| Personnel Benefit Costs | 0.00 | 12,400 | 232,000 | 184,100 | 428,500 |
| Inflationary Adjustments | 0.00 | 0 | 607,000 | 1,330,900 | 1,937,900 |
| Replacement Items | 0.00 | 0 | 418,500 | 0 | 418,500 |
| Statewide Cost Allocation | 0.00 | 45,900 | 77,400 | 128,200 | 251,500 |
| Annualizations | 0.00 | 0 | 2,303,800 | 1,684,600 | 3,988,400 |
| Change in Employee Compensation | 0.00 | 42,500 | 725,400 | 589,200 | 1,357,100 |
| FY 2024 Maintenance (MCO) | 447.50 | 1,632,600 | 29,746,600 | 30,232,300 | 61,611,500 |
| 1. Veterans Home Replacement | 0.00 | 0 | 0 | 68,404,200 | 68,404,200 |
| 2. Temporary Health Benefits | 0.00 | 1,000 | 6,000 | 8,000 | 15,000 |
| 3. Bariatric Beds and Interment Equipment | 0.00 | 0 | 83,600 | 0 | 83,600 |
| 4. Medicaid Reimbursement | 0.00 | 0 | 750,000 | 0 | 750,000 |
| DHR Consolidation | (8.00) | 12,600 | (123,600) | (404,000) | (515,000) |
| FY 2024 Total Appropriation | 439.50 | 1,646,200 | 30,462,600 | 98,240,500 | 130,349,300 |
| % Change From FY 2023 Original Approp. | (1.8%) | 7.5% | 23.6% | 268.9% | 146.8% |
| % Change From FY 2023 Total Approp. | (1.8%) | 7.5% | 0.5% | 124.3% | 72.3% |

FISCAL YEAR 2023 SUPPLEMENTALS: S1150 provided additional funding in FY 2023 for expenses at the state veterans homes.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Line item 1 provided funding to replace the Boise Veterans Home that was constructed in 1965 and has exceeded its useful life for the purpose which it was originally designed. In 2011, the U.S. Department of Veterans Affairs (VA) published new nursing home construction and renovation guidelines reflecting significant changes to State Veterans Homes design. These funds will enable to agency to build a new home that is aligned with current veterans home guidelines. Line Item 2 Included funding to enable the Division of Veterans Services to offer health benefits to temporary employees. These benefits help the Division of Veterans Services recruit and retain necessary staffing.

Line item 3 provided additional funding to purchase bariatric beds and a Site Dumper at the Blackfoot Veterans Cemetery. Line item 4 increase the amount of funding for federal match for Medicaid reimbursement.

BUDGET LAW EXEMPTIONS: S1150 included three sections of reappropriation authority. Sections 3, 4, and 5 provided reappropriation authority for any unused and unencumbered funds at the end of FY 2023 for the Post Falls Veterans Home and the Boise Veterans Cemetery.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-----------------------|---------------|-------------------|-------------------|----------------|-------------------|--------------------|
| G 10000 | General | 14.00 | 1,387,200 | 216,600 | 0 | 42,400 | 1,646,200 |
| D 12301 | Vets Recog Income | 0.00 | 0 | 1,000,000 | 0 | 195,000 | 1,195,000 |
| D 34900 | Miscellaneous Revenue | 234.30 | 19,618,600 | 8,269,100 | 0 | 0 | 27,887,700 |
| D 48124 | Vet. Home Income | 2.90 | 229,000 | 647,300 | 0 | 1,500 | 877,800 |
| OT D 48124 | Vet. Home Income | 0.00 | 0 | 85,800 | 416,300 | 0 | 502,100 |
| F 34800 | Federal Grant | 188.30 | 16,277,900 | 13,558,400 | 0 | 0 | 29,836,300 |
| OT F 34800 | Federal Grant | 0.00 | 0 | 68,404,200 | 0 | 0 | 68,404,200 |
| Totals: | | 439.50 | 37,512,700 | 92,181,400 | 416,300 | 238,900 | 130,349,300 |

Division of Occupational and Professional Licenses

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY PROGRAM | | | | | | |
| Administration | 11,380,600 | 6,400 | 9,106,800 | 4,137,400 | 3,903,900 | 3,864,500 |
| Building Construction and Real Estat | 17,378,400 | 21,532,800 | 19,197,400 | 18,669,400 | 19,118,100 | 19,205,400 |
| Occupational Licenses | 3,070,900 | 4,445,400 | 3,339,200 | 3,916,500 | 4,004,500 | 3,997,100 |
| Health Professions | 6,854,800 | 8,205,400 | 7,629,200 | 7,449,900 | 7,573,200 | 7,599,000 |
| Total: | 38,684,700 | 34,190,000 | 39,272,600 | 34,173,200 | 34,599,700 | 34,666,000 |
| BY FUND SOURCE | | | | | | |
| Dedicated | 38,496,300 | 34,066,300 | 39,075,800 | 33,973,600 | 34,395,900 | 34,461,700 |
| Federal | 188,400 | 123,700 | 196,800 | 199,600 | 203,800 | 204,300 |
| Total: | 38,684,700 | 34,190,000 | 39,272,600 | 34,173,200 | 34,599,700 | 34,666,000 |
| Percent Change: | | (11.6%) | 14.9% | (13.0%) | (11.9%) | (11.7%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 21,274,900 | 19,323,100 | 22,806,600 | 23,258,200 | 23,684,700 | 23,751,000 |
| Operating Expenditures | 16,877,100 | 14,640,400 | 15,738,800 | 10,017,900 | 10,017,900 | 10,017,900 |
| Capital Outlay | 477,600 | 218,200 | 672,100 | 842,000 | 842,000 | 842,000 |
| Trustee/Benefit | 55,100 | 8,300 | 55,100 | 55,100 | 55,100 | 55,100 |
| Total: | 38,684,700 | 34,190,000 | 39,272,600 | 34,173,200 | 34,599,700 | 34,666,000 |
| Full-Time Positions (FTP) | 271.20 | 271.20 | 270.20 | 270.20 | 267.20 | 267.20 |

In accordance with Section 67-3519, Idaho Code, the Division of Occupational and Professional Licenses is authorized no more than 267.20 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

LEGISLATIVE REQUIREMENTS: Section 4 of S1201 requires the agency to provide a report detailing year-end cash balances for all fund details of the Occupational Licenses Fund, and a plan of rectification if balances of fund details exceed 125%, or fall below 30%, of the five-year rolling average of expenditures of the associated board or commission.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in its FY 2024 appropriation bill that removes the 10% transfer limitation between budgeted programs. This exemption has been included in this budget since its inception in FY 2021 to allow the newly created agency to programmatically restructure its personnel as it learns how to navigate the reorganization of 48 boards and commission into three professionally cohesive bureaus, and one administration bureau. Prior to consolidation into a single agency, these boards and commission belonged to 11 distinct agencies.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|---------------|----------|-------------------|----------------|-------------------|
| FY 2023 Original Appropriation | 270.20 | 0 | 39,075,800 | 196,800 | 39,272,600 |
| Executive Carry Forward | 0.00 | 0 | 173,500 | 0 | 173,500 |
| FY 2023 Estimated Expenditures | 270.20 | 0 | 39,249,300 | 196,800 | 39,446,100 |
| Removal of One-Time Expenditures | 0.00 | 0 | (6,912,300) | 0 | (6,912,300) |
| FY 2024 Base | 270.20 | 0 | 32,337,000 | 196,800 | 32,533,800 |
| Personnel Cost Benefits | 0.00 | 0 | 311,500 | 1,800 | 313,300 |
| Replacement Items | 0.00 | 0 | 998,700 | 0 | 998,700 |
| Statewide Cost Allocation | 0.00 | 0 | 139,100 | 0 | 139,100 |
| Change in Employee Compensation | 0.00 | 0 | 814,900 | 4,500 | 819,400 |
| FY 2024 Program Maintenance | 270.20 | 0 | 34,601,200 | 203,100 | 34,804,300 |
| DHR Consolidation | (3.00) | 0 | (139,500) | 1,200 | (138,300) |
| FY 2024 Total | 267.20 | 0 | 34,461,700 | 204,300 | 34,666,000 |
| % Chg from FY 2023 Orig Approp. | (1.1%) | | (11.8%) | 3.8% | (11.7%) |

I. Division of Occupational and Professional Licenses: Administration

Agency Number & Appropriation Unit: 427 DPLA

Bill Number & Chapter: S1201 (Ch.223)

PROGRAM DESCRIPTION: The Administration Program provides administrative; legal; IT; human resource; budget and finance; and section chief support to the entire agency. [Statutory Authority: Section 67-2601, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 11,380,600 | 6,400 | 9,106,800 | 4,137,400 | 3,903,900 | 3,864,500 |
| Percent Change: | | (99.9%) | 142,193.8% | (54.6%) | (57.1%) | (57.6%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 4,016,100 | 0 | 2,893,300 | 3,977,900 | 3,744,400 | 3,705,000 |
| Operating Expenditures | 7,364,500 | 6,400 | 6,213,500 | 159,500 | 159,500 | 159,500 |
| Total: | 11,380,600 | 6,400 | 9,106,800 | 4,137,400 | 3,903,900 | 3,864,500 |
| Full-Time Positions (FTP) | 48.00 | 48.00 | 30.00 | 45.00 | 42.00 | 42.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|----------------|-------------------|----------------|-------------------|
| FY 2023 Original Appropriation | 30.00 | 0 | 9,106,800 | 0 | 9,106,800 |
| Expenditure Adjustments | 15.00 | 0 | 1,000,000 | 0 | 1,000,000 |
| FY 2023 Estimated Expenditures | 45.00 | 0 | 10,106,800 | 0 | 10,106,800 |
| Removal of Onetime Expenditures | 0.00 | 0 | (6,054,000) | 0 | (6,054,000) |
| Base Adjustments | (15.00) | 0 | (1,000,000) | 0 | (1,000,000) |
| FY 2024 Base | 30.00 | 0 | 3,052,800 | 0 | 3,052,800 |
| Personnel Benefit Costs | 0.00 | 0 | 52,000 | 0 | 52,000 |
| Change in Employee Compensation | 0.00 | 0 | 91,000 | 0 | 91,000 |
| FY 2024 Maintenance (MCO) | 30.00 | 0 | 3,195,800 | 0 | 3,195,800 |
| 1. Ongoing Personnel Restructure | 15.00 | 0 | 1,000,000 | 0 | 1,000,000 |
| DHR Consolidation | (3.00) | 0 | (331,300) | 0 | (331,300) |
| FY 2024 Total Appropriation | 42.00 | 0 | 3,864,500 | 0 | 3,864,500 |
| % Change From FY 2023 Original Approp. | 40.0% | 0.0% | (57.6%) | 0.0% | (57.6%) |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, change in employee compensation, and human resource consolidation (details on p. 5). Line item 1 provided for an ongoing personnel restructure between programs with no budget impact.

BUDGET LAW EXEMPTIONS: Section 5 of S1201 provided reappropriation authority for any unused and unencumbered funds at the end of FY 2023 to continue the process of procuring and maintaining a single agencywide license information system.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| D 22900 State Regulatory | 42.00 | 3,705,000 | 159,500 | 0 | 0 | 3,864,500 |

II. Division of Occupational and Professional Licenses: Building Construction and Real Estate

Agency Number & Appropriation Unit: 427 DPLB, 427 DPLC(Cont)

Bill Number & Chapter: S1201 (Ch.223)

PROGRAM DESCRIPTION: The Building Construction and Real Estate Program provides licensing and registration; code adoption; education, curriculum, and testing; permitting; plan review and inspections; and board support to 16 boards and commissions. [Statutory Authority: Section 67-2601, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 17,190,000 | 21,409,100 | 19,000,600 | 18,469,800 | 18,914,300 | 19,001,100 |
| Federal | 188,400 | 123,700 | 196,800 | 199,600 | 203,800 | 204,300 |
| Total: | 17,378,400 | 21,532,800 | 19,197,400 | 18,669,400 | 19,118,100 | 19,205,400 |
| Percent Change: | | 23.9% | (10.8%) | (2.8%) | (0.4%) | 0.0% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 12,269,000 | 13,160,200 | 13,961,000 | 13,009,000 | 13,457,700 | 13,545,000 |
| Operating Expenditures | 4,627,300 | 8,168,200 | 4,631,100 | 4,877,400 | 4,877,400 | 4,877,400 |
| Capital Outlay | 456,100 | 196,700 | 579,300 | 757,000 | 757,000 | 757,000 |
| Trustee/Benefit | 26,000 | 7,700 | 26,000 | 26,000 | 26,000 | 26,000 |
| Total: | 17,378,400 | 21,532,800 | 19,197,400 | 18,669,400 | 19,118,100 | 19,205,400 |
| Full-Time Positions (FTP) | 141.00 | 141.00 | 168.00 | 149.20 | 149.20 | 149.20 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 168.00 | 0 | 19,000,600 | 196,800 | 19,197,400 | |
| Executive Carry Forward | 0.00 | 0 | 173,500 | 0 | 173,500 | |
| Expenditure Adjustments | (18.80) | 0 | (1,180,000) | 0 | (1,180,000) | |
| FY 2023 Estimated Expenditures | 149.20 | 0 | 17,994,100 | 196,800 | 18,190,900 | |
| Removal of Onetime Expenditures | 0.00 | 0 | (756,600) | 0 | (756,600) | |
| Base Adjustments | 18.80 | 0 | 1,180,000 | 0 | 1,180,000 | |
| FY 2024 Base | 168.00 | 0 | 18,417,500 | 196,800 | 18,614,300 | |
| Personnel Benefit Costs | 0.00 | 0 | 170,700 | 1,800 | 172,500 | |
| Replacement Items | 0.00 | 0 | 873,100 | 0 | 873,100 | |
| Statewide Cost Allocation | 0.00 | 0 | 84,000 | 0 | 84,000 | |
| Change in Employee Compensation | 0.00 | 0 | 504,900 | 4,500 | 509,400 | |
| FY 2024 Maintenance (MCO) | 168.00 | 0 | 20,050,200 | 203,100 | 20,253,300 | |
| 1. Ongoing Personnel Restructure | (18.80) | 0 | (1,180,000) | 0 | (1,180,000) | |
| DHR Consolidation | 0.00 | 0 | 130,900 | 1,200 | 132,100 | |
| FY 2024 Total Appropriation | 149.20 | 0 | 19,001,100 | 204,300 | 19,205,400 | |
| % Change From FY 2023 Original Approp. | (11.2%) | 0.0% | 0.0% | 3.8% | 0.0% | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Replacement items included computers, TVs, computer and video conferencing equipment, and vehicles. Line item 1 provided for an ongoing personnel restructure between programs with no budget impact.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|---------------------|---------------|-------------------|------------------|----------------|-------------------|-------------------|
| D 22900 | State Regulatory | 135.70 | 12,169,500 | 4,458,800 | 0 | 26,000 | 16,654,300 |
| OT D 22900 | State Regulatory | 0.00 | 0 | 116,100 | 757,000 | 0 | 873,100 |
| D 34910 | Misc Rev/Ind Safety | 8.00 | 781,300 | 100,600 | 0 | 0 | 881,900 |
| D 34911 | Misc Rev/Logging | 4.00 | 465,800 | 126,000 | 0 | 0 | 591,800 |
| F 34800 | Federal Grant | 1.50 | 128,400 | 75,900 | 0 | 0 | 204,300 |
| Totals: | | 149.20 | 13,545,000 | 4,877,400 | 757,000 | 26,000 | 19,205,400 |

III. Division of Occupational and Professional Licenses: Occupational Licenses

Agency Number & Appropriation Unit: 427 DPLO

Bill Number & Chapter: S1201 (Ch.223)

PROGRAM DESCRIPTION: The Occupational Licenses Program provides licensing and registration; disciplinary reporting; education, curriculum, and testing; inspections; and board support to 16 boards and commissions. [Statutory Authority: Section 67-2601, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 3,070,900 | 4,445,400 | 3,339,200 | 3,916,500 | 4,004,500 | 3,997,100 |
| Percent Change: | | 44.8% | (24.9%) | 17.3% | 19.9% | 19.7% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 1,795,600 | 2,531,900 | 2,029,200 | 2,592,100 | 2,680,100 | 2,672,700 |
| Operating Expenditures | 1,230,700 | 1,896,900 | 1,235,000 | 1,270,800 | 1,270,800 | 1,270,800 |
| Capital Outlay | 16,000 | 16,000 | 46,400 | 25,000 | 25,000 | 25,000 |
| Trustee/Benefit | 28,600 | 600 | 28,600 | 28,600 | 28,600 | 28,600 |
| Total: | 3,070,900 | 4,445,400 | 3,339,200 | 3,916,500 | 4,004,500 | 3,997,100 |
| Full-Time Positions (FTP) | 36.20 | 36.20 | 24.70 | 32.00 | 32.00 | 32.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|--------------|----------------|------------------|----------------|------------------|
| FY 2023 Original Appropriation | 24.70 | 0 | 3,339,200 | 0 | 3,339,200 |
| Expenditure Adjustments | 7.30 | 0 | 505,000 | 0 | 505,000 |
| FY 2023 Estimated Expenditures | 32.00 | 0 | 3,844,200 | 0 | 3,844,200 |
| Removal of Onetime Expenditures | 0.00 | 0 | (50,700) | 0 | (50,700) |
| Base Adjustments | (7.30) | 0 | (505,000) | 0 | (505,000) |
| FY 2024 Base | 24.70 | 0 | 3,288,500 | 0 | 3,288,500 |
| Personnel Benefit Costs | 0.00 | 0 | 37,300 | 0 | 37,300 |
| Replacement Items | 0.00 | 0 | 43,500 | 0 | 43,500 |
| Statewide Cost Allocation | 0.00 | 0 | 21,600 | 0 | 21,600 |
| Change in Employee Compensation | 0.00 | 0 | 74,900 | 0 | 74,900 |
| FY 2024 Maintenance (MCO) | 24.70 | 0 | 3,465,800 | 0 | 3,465,800 |
| 1. Ongoing Personnel Restructure | 7.30 | 0 | 505,000 | 0 | 505,000 |
| DHR Consolidation | 0.00 | 0 | 26,300 | 0 | 26,300 |
| FY 2024 Total Appropriation | 32.00 | 0 | 3,997,100 | 0 | 3,997,100 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>29.6%</i> | <i>0.0%</i> | <i>19.7%</i> | <i>0.0%</i> | <i>19.7%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Replacement items included computers, TVs, computer and video conferencing equipment, and vehicles. Line item 1 provided for an ongoing personnel restructure between programs with no budget impact.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| D 22900 State Regulatory | 32.00 | 2,672,700 | 1,252,300 | 0 | 28,600 | 3,953,600 |
| OT D 22900 State Regulatory | 0.00 | 0 | 18,500 | 25,000 | 0 | 43,500 |
| Totals: | 32.00 | 2,672,700 | 1,270,800 | 25,000 | 28,600 | 3,997,100 |

IV. Division of Occupational and Professional Licenses: Health Professions

Agency Number & Appropriation Unit: 427 DPLH

Bill Number & Chapter: S1201 (Ch.223)

PROGRAM DESCRIPTION: The Health Professions Program provides licensing and registration; legislation and regulatory affairs; inspections; investigations and compliance; education, curriculum, and monitoring; and board support to 16 boards and commissions. [Statutory Authority: Section 67-2601, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 6,854,800 | 8,205,400 | 7,629,200 | 7,449,900 | 7,573,200 | 7,599,000 |
| Percent Change: | | 19.7% | (7.0%) | (2.4%) | (0.7%) | (0.4%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 3,194,200 | 3,631,000 | 3,923,100 | 3,679,200 | 3,802,500 | 3,828,300 |
| Operating Expenditures | 3,654,600 | 4,568,900 | 3,659,200 | 3,710,200 | 3,710,200 | 3,710,200 |
| Capital Outlay | 5,500 | 5,500 | 46,400 | 60,000 | 60,000 | 60,000 |
| Trustee/Benefit | 500 | 0 | 500 | 500 | 500 | 500 |
| Total: | 6,854,800 | 8,205,400 | 7,629,200 | 7,449,900 | 7,573,200 | 7,599,000 |
| Full-Time Positions (FTP) | 46.00 | 46.00 | 47.50 | 44.00 | 44.00 | 44.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|----------------|------------------|----------------|------------------|
| FY 2023 Original Appropriation | 47.50 | 0 | 7,629,200 | 0 | 7,629,200 |
| Ongoing Personnel Restructure | (3.50) | 0 | (325,000) | 0 | (325,000) |
| FY 2023 Estimated Expenditures | 44.00 | 0 | 7,304,200 | 0 | 7,304,200 |
| Removal of Onetime Expenditures | 0.00 | 0 | (51,000) | 0 | (51,000) |
| Ongoing Personnel Restructure | 3.50 | 0 | 325,000 | 0 | 325,000 |
| FY 2024 Base | 47.50 | 0 | 7,578,200 | 0 | 7,578,200 |
| Personnel Benefit Costs | 0.00 | 0 | 51,500 | 0 | 51,500 |
| Replacement Items | 0.00 | 0 | 82,100 | 0 | 82,100 |
| Statewide Cost Allocation | 0.00 | 0 | 33,500 | 0 | 33,500 |
| Change in Employee Compensation | 0.00 | 0 | 144,100 | 0 | 144,100 |
| FY 2024 Maintenance (MCO) | 47.50 | 0 | 7,889,400 | 0 | 7,889,400 |
| 1. Ongoing Personnel Restructure | (3.50) | 0 | (325,000) | 0 | (325,000) |
| DHR Consolidation | 0.00 | 0 | 34,600 | 0 | 34,600 |
| FY 2024 Total Appropriation | 44.00 | 0 | 7,599,000 | 0 | 7,599,000 |
| % Change From FY 2023 Original Approp. | (7.4%) | 0.0% | (0.4%) | 0.0% | (0.4%) |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Replacement items included computers, TVs, computer and video conferencing equipment, and vehicles. Line item 1 provided for an ongoing personnel restructure between programs with no budget impact.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|--------------|-------------------|------------------|----------------|-------------------|------------------|
| D 22900 State Regulatory | 44.00 | 3,828,300 | 3,688,100 | 0 | 500 | 7,516,900 |
| OT D 22900 State Regulatory | 0.00 | 0 | 22,100 | 60,000 | 0 | 82,100 |
| Totals: | 44.00 | 3,828,300 | 3,710,200 | 60,000 | 500 | 7,599,000 |

Office of Administrative Hearings

Agency Number & Appropriation Unit: 460 SGAH

Bill Number & Chapter: H327 (Ch.198)

PROGRAM DESCRIPTION: The Office of Administrative Hearings provides for the independence and impartiality of hearing officers in the Administrative Hearing Act contested case proceedings.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 0 | 0 | 605,700 | 801,700 | 818,800 | 816,900 |
| Percent Change: | | | | 32.4% | 35.2% | 34.9% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 0 | 0 | 402,600 | 552,000 | 569,100 | 567,200 |
| Operating Expenditures | 0 | 0 | 174,500 | 249,700 | 249,700 | 249,700 |
| Capital Outlay | 0 | 0 | 28,600 | 0 | 0 | 0 |
| Total: | 0 | 0 | 605,700 | 801,700 | 818,800 | 816,900 |
| Full-Time Positions (FTP) | 0.00 | 0.00 | 4.00 | 4.00 | 4.00 | 4.00 |

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 4.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|-------------|----------------|-------------|-------------|----------------|
| FY 2023 Original Appropriation | 4.00 | 605,700 | 0 | 0 | 605,700 |
| Removal of Onetime Expenditures | 0.00 | (28,600) | 0 | 0 | (28,600) |
| FY 2024 Base | 4.00 | 577,100 | 0 | 0 | 577,100 |
| Personnel Benefit Costs | 0.00 | 3,100 | 0 | 0 | 3,100 |
| Annualizations | 0.00 | 218,500 | 0 | 0 | 218,500 |
| Change in Employee Compensation | 0.00 | 12,100 | 0 | 0 | 12,100 |
| FY 2024 Maintenance (MCO) | 4.00 | 810,800 | 0 | 0 | 810,800 |
| DHR Consolidation | 0.00 | 6,100 | 0 | 0 | 6,100 |
| FY 2024 Total Appropriation | 4.00 | 816,900 | 0 | 0 | 816,900 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>34.9%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>34.9%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, change in employee compensation, and human resource consolidation (details on p. 5). An annualization was provided for the remaining six months of the personnel costs and operating expenditures for two hearing officers that were partially funded in FY 2023.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|------------------------|------|------------|----------|---------|------------|---------|
| G 10000 General | 4.00 | 567,200 | 249,700 | 0 | 0 | 816,900 |

Idaho Transportation Department

| DEPARTMENT SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY DIVISION | | | | | | |
| Transportation Services | 53,933,500 | 35,331,200 | 109,798,000 | 89,713,100 | 89,049,000 | 65,253,100 |
| Motor Vehicles | 39,084,100 | 28,507,900 | 41,769,200 | 41,213,800 | 41,841,900 | 42,001,300 |
| Highway Operations | 220,023,000 | 184,668,100 | 246,980,000 | 281,680,200 | 285,076,000 | 285,045,400 |
| Contract Const & Right-of-Way | 1,032,176,500 | 405,759,700 | 1,485,575,700 | 726,112,800 | 784,192,800 | 920,192,800 |
| Total: | 1,345,217,100 | 654,266,900 | 1,884,122,900 | 1,138,719,900 | 1,200,159,700 | 1,312,492,600 |
| BY FUND SOURCE | | | | | | |
| Dedicated | 938,351,400 | 370,014,600 | 1,464,366,900 | 675,079,900 | 736,082,400 | 848,014,700 |
| Federal | 406,865,700 | 284,252,300 | 419,756,000 | 463,640,000 | 464,077,300 | 464,477,900 |
| Total: | 1,345,217,100 | 654,266,900 | 1,884,122,900 | 1,138,719,900 | 1,200,159,700 | 1,312,492,600 |
| Percent Change: | | (51.4%) | 188.0% | (39.6%) | (36.3%) | (30.3%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 139,459,800 | 134,288,400 | 149,249,500 | 148,196,700 | 151,556,500 | 151,602,400 |
| Operating Expenditures | 106,853,000 | 80,614,000 | 223,859,900 | 138,908,300 | 138,908,300 | 137,908,300 |
| Capital Outlay | 842,439,300 | 417,389,600 | 1,004,311,600 | 813,682,000 | 871,762,000 | 849,049,000 |
| Trustee/Benefit | 256,465,000 | 21,974,900 | 506,701,900 | 37,932,900 | 37,932,900 | 173,932,900 |
| Total: | 1,345,217,100 | 654,266,900 | 1,884,122,900 | 1,138,719,900 | 1,200,159,700 | 1,312,492,600 |
| Full-Time Positions (FTP) | 1,648.00 | 1,648.00 | 1,648.00 | 1,612.00 | 1,592.00 | 1,592.00 |

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 1,592.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024, for the programs specified.

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.

Transportation Services

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY PROGRAM | | | | | | |
| Administration | 30,627,900 | 27,398,700 | 32,873,500 | 36,902,800 | 36,192,400 | 36,112,700 |
| Capital Facilities | 7,768,500 | 5,310,200 | 25,575,900 | 48,378,000 | 48,378,000 | 24,665,000 |
| Aeronautics | 15,537,100 | 2,622,300 | 51,348,600 | 4,432,300 | 4,478,600 | 4,475,400 |
| Total: | 53,933,500 | 35,331,200 | 109,798,000 | 89,713,100 | 89,049,000 | 65,253,100 |
| BY FUND SOURCE | | | | | | |
| Dedicated | 52,168,500 | 34,353,200 | 107,689,900 | 87,596,000 | 86,915,000 | 63,112,000 |
| Federal | 1,765,000 | 978,000 | 2,108,100 | 2,117,100 | 2,134,000 | 2,141,100 |
| Total: | 53,933,500 | 35,331,200 | 109,798,000 | 89,713,100 | 89,049,000 | 65,253,100 |
| Percent Change: | | (34.5%) | 210.8% | (18.3%) | (18.9%) | (40.6%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 19,629,500 | 18,347,100 | 20,945,700 | 17,521,000 | 16,856,900 | 16,774,000 |
| Operating Expenditures | 11,332,900 | 9,239,700 | 14,406,300 | 23,335,400 | 23,335,400 | 22,335,400 |
| Capital Outlay | 11,241,600 | 6,760,600 | 29,342,500 | 47,306,700 | 47,306,700 | 24,593,700 |
| Trustee/Benefit | 11,729,500 | 983,800 | 45,103,500 | 1,550,000 | 1,550,000 | 1,550,000 |
| Total: | 53,933,500 | 35,331,200 | 109,798,000 | 89,713,100 | 89,049,000 | 65,253,100 |
| Full-Time Positions (FTP) | 209.00 | 209.00 | 209.00 | 174.00 | 161.00 | 161.00 |

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.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|---------------|--------------|--------------------|------------------|--------------------|
| FY 2023 Original Appropriation | 209.00 | 0 | 57,425,500 | 2,108,100 | 59,533,600 |
| Reappropriation | 0.00 | 0 | 15,214,400 | 0 | 15,214,400 |
| Supplementals | 0.00 | 35,000,000 | 35,050,000 | 0 | 70,050,000 |
| Other Appropriation Adjustments | 0.00 | (35,000,000) | 0 | 0 | (35,000,000) |
| FY 2023 Total Appropriation | 209.00 | 0 | 107,689,900 | 2,108,100 | 109,798,000 |
| Executive Carry Forward | 0.00 | 0 | 1,970,900 | 39,200 | 2,010,100 |
| Removal of One-Time Expenditures | 0.00 | 0 | (71,413,700) | (39,200) | (71,452,900) |
| Base Adjustments | 0.00 | 0 | 25,000 | 0 | 25,000 |
| FY 2024 Base | 209.00 | 0 | 38,272,100 | 2,108,100 | 40,380,200 |
| Personnel Cost Benefits | 0.00 | 0 | 188,900 | 4,700 | 193,600 |
| Inflationary Adjustments | 0.00 | 0 | 150,400 | 0 | 150,400 |
| Replacement Items | 0.00 | 0 | 2,849,500 | 0 | 2,849,500 |
| Statewide Cost Allocation | 0.00 | 0 | 386,200 | 0 | 386,200 |
| Change in Employee Compensation | 0.00 | 0 | 609,600 | 24,200 | 633,800 |
| FY 2024 Program Maintenance | 209.00 | 0 | 42,456,700 | 2,137,000 | 44,593,700 |
| Line Items | 0.00 | 0 | 21,515,100 | 0 | 21,515,100 |
| DHR Consolidation | (13.00) | 0 | (1,204,400) | 4,100 | (1,200,300) |
| OITS Consolidation | (35.00) | 0 | 344,600 | 0 | 344,600 |
| FY 2024 Total | 161.00 | 0 | 63,112,000 | 2,141,100 | 65,253,100 |
| % Chg from FY 2023 Orig Approp. | (23.0%) | | 9.9% | 1.6% | 9.6% |
| % Chg from FY 2023 Total Approp. | (23.0%) | | (41.4%) | 1.6% | (40.6%) |

I. Transportation Services: Administration

Agency Number & Appropriation Unit: 290 TRFA, 290 TRGB(Cont), 290 TRIA(Cont), 290 TRLA(Cont), 290 TRNA(Cont), 290 TROA(Cont)

Bill Number & Chapter: S1189 (Ch.245)

PROGRAM DESCRIPTION: The Administration Program supports the Idaho Transportation Department Board; provides legal representation and services for the department; develops legislation; operates information systems; coordinates safety and risk management; provides employee services, business and support management; provides financial services; develops long-range program and project budget plans; and performs economic and program research activities.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 29,533,400 | 26,631,300 | 31,442,100 | 35,463,700 | 34,738,900 | 34,652,800 |
| Federal | 1,094,500 | 767,400 | 1,431,400 | 1,439,100 | 1,453,500 | 1,459,900 |
| Total: | 30,627,900 | 27,398,700 | 32,873,500 | 36,902,800 | 36,192,400 | 36,112,700 |
| Percent Change: | | (10.5%) | 20.0% | 12.3% | 10.1% | 9.9% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 18,308,100 | 17,107,000 | 19,543,000 | 16,094,800 | 15,384,400 | 15,304,700 |
| Operating Expenditures | 9,301,100 | 8,146,900 | 11,468,700 | 18,610,000 | 18,610,000 | 18,610,000 |
| Capital Outlay | 2,678,700 | 1,747,000 | 1,561,800 | 1,898,000 | 1,898,000 | 1,898,000 |
| Trustee/Benefit | 340,000 | 397,800 | 300,000 | 300,000 | 300,000 | 300,000 |
| Total: | 30,627,900 | 27,398,700 | 32,873,500 | 36,902,800 | 36,192,400 | 36,112,700 |
| Full-Time Positions (FTP) | 196.00 | 196.00 | 196.00 | 161.00 | 148.00 | 148.00 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 196.00 | 0 | 31,442,100 | 1,431,400 | 32,873,500 | |
| Executive Carry Forward | 0.00 | 0 | 1,854,800 | 35,500 | 1,890,300 | |
| FY 2023 Estimated Expenditures | 196.00 | 0 | 33,296,900 | 1,466,900 | 34,763,800 | |
| Removal of Onetime Expenditures | 0.00 | 0 | (5,332,000) | (35,500) | (5,367,500) | |
| Base Adjustments | 0.00 | 0 | 25,000 | 0 | 25,000 | |
| FY 2024 Base | 196.00 | 0 | 27,989,900 | 1,431,400 | 29,421,300 | |
| Personnel Benefit Costs | 0.00 | 0 | 177,400 | 4,000 | 181,400 | |
| Inflationary Adjustments | 0.00 | 0 | 150,400 | 0 | 150,400 | |
| Replacement Items | 0.00 | 0 | 2,550,700 | 0 | 2,550,700 | |
| Statewide Cost Allocation | 0.00 | 0 | 390,600 | 0 | 390,600 | |
| Change in Employee Compensation | 0.00 | 0 | 573,200 | 21,200 | 594,400 | |
| FY 2024 Maintenance (MCO) | 196.00 | 0 | 31,832,200 | 1,456,600 | 33,288,800 | |
| 3. Chinden Campus Lease | 0.00 | 0 | 999,100 | 0 | 999,100 | |
| 9. Luma Development | 0.00 | 0 | 2,028,000 | 0 | 2,028,000 | |
| 10. Construction Planning Software | 0.00 | 0 | 500,000 | 0 | 500,000 | |
| 15. Cybersecurity Licenses | 0.00 | 0 | 167,500 | 0 | 167,500 | |
| DHR Consolidation | (13.00) | 0 | (1,218,600) | 3,300 | (1,215,300) | |
| FY 2024 IT Consolidation | (35.00) | 0 | 344,600 | 0 | 344,600 | |
| FY 2024 Total Appropriation | 148.00 | 0 | 34,652,800 | 1,459,900 | 36,112,700 | |
| % Change From FY 2023 Original Approp. | (24.5%) | 0.0% | 10.2% | 2.0% | 9.9% | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Line item 9 provided funding to intragrate Luma with the department's existing internal systems. Line item 10 provided funding for licensing and software used by the Idaho Transportation Department, metropolitan planning organizations, the Federal Highway Administration, and the Local Highway Technical Assistance Council to develop the Statewide Transportation Improvement Program and the Idaho Transportation Investment Program. Included in the appropriation was the reduction of 35.00 FTP and additional funding for the consolidation of select IT services with the Office of Information Technology Services.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|---------------------|---------------|-------------------|-------------------|------------------|-------------------|-------------------|
| D 26002 | State Highway (Ded) | 141.00 | 14,803,900 | 15,270,200 | 0 | 0 | 30,074,100 |
| OT D 26002 | State Highway (Ded) | 0.00 | 0 | 2,680,700 | 1,898,000 | 0 | 4,578,700 |
| F 26003 | State Highway (Fed) | 7.00 | 500,800 | 659,100 | 0 | 300,000 | 1,459,900 |
| Totals: | | 148.00 | 15,304,700 | 18,610,000 | 1,898,000 | 300,000 | 36,112,700 |

II. Transportation Services: Capital Facilities

Agency Number & Appropriation Unit: 290 TRFE

Bill Number & Chapter: S1189 (Ch.245)

PROGRAM DESCRIPTION: The Capital Facilities Program develops, administers, and provides technical assistance and recommendations for the department's headquarters and the six transportation districts. This includes new construction, site development, system upgrades, preventive maintenance, building alterations and repairs, energy conservation, building security, life safety requirements, and various building code compliance, including projects required by the Americans with Disabilities Act.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 7,768,500 | 5,310,200 | 25,575,900 | 48,378,000 | 48,378,000 | 24,665,000 |
| Percent Change: | | (31.6%) | 381.6% | 89.2% | 89.2% | (3.6%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Operating Expenditures | 453,900 | 344,000 | 470,200 | 3,300,000 | 3,300,000 | 2,300,000 |
| Capital Outlay | 7,314,600 | 4,966,200 | 25,105,700 | 45,078,000 | 45,078,000 | 22,365,000 |
| Total: | 7,768,500 | 5,310,200 | 25,575,900 | 48,378,000 | 48,378,000 | 24,665,000 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|-------------|----------------|-------------------|----------------|-------------------|
| FY 2023 Original Appropriation | 0.00 | 0 | 22,665,000 | 0 | 22,665,000 |
| Prior Year Reappropriation | 0.00 | 0 | 2,910,900 | 0 | 2,910,900 |
| FY 2023 Total Appropriation | 0.00 | 0 | 25,575,900 | 0 | 25,575,900 |
| Removal of Onetime Expenditures | 0.00 | 0 | (18,410,900) | 0 | (18,410,900) |
| FY 2024 Base | 0.00 | 0 | 7,165,000 | 0 | 7,165,000 |
| 4. State Street Campus Replacement | 0.00 | 0 | 2,000,000 | 0 | 2,000,000 |
| 6. Facility Deferred Maintenance | 0.00 | 0 | 15,500,000 | 0 | 15,500,000 |
| FY 2024 Total Appropriation | 0.00 | 0 | 24,665,000 | 0 | 24,665,000 |
| % Change From FY 2023 Original Approp. | 0.0% | 0.0% | 8.8% | 0.0% | 8.8% |
| % Change From FY 2023 Total Approp. | 0.0% | 0.0% | (3.6%) | 0.0% | (3.6%) |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: Line item 4 provided funding for the design phase of the project to build a new central laboratory and other facilities at the state's Chinden Campus. Line item 6 provided funding for statewide preventative maintenance and deferred maintenance projects including upgrades to HVAC systems, windows, roofs, accessibility issues, flooring, plumbing, and electrical systems.

BUDGET LAW EXEMPTIONS: S1189 included reappropriation authority for any unused and unencumbered funds in the Capital Facilities Program from FY 2023 into FY 2024.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|--------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| D 22102 State Aeron (Ded) | 0.00 | 0 | 0 | 100,000 | 0 | 100,000 |
| D 26002 State Highway (Ded) | 0.00 | 0 | 300,000 | 6,765,000 | 0 | 7,065,000 |
| OT D 26002 State Highway (Ded) | 0.00 | 0 | 2,000,000 | 15,500,000 | 0 | 17,500,000 |
| Totals: | 0.00 | 0 | 2,300,000 | 22,365,000 | 0 | 24,665,000 |

III. Transportation Services: Aeronautics

Agency Number & Appropriation Unit: 290 TRFG

Bill Number & Chapter: H354 (Ch.264), S1189 (Ch.245)

PROGRAM DESCRIPTION: The Aeronautics Program assists Idaho municipalities in developing their airports and operates the state's air fleet system.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 14,866,600 | 2,411,700 | 50,671,900 | 3,754,300 | 3,798,100 | 3,794,200 |
| Federal | 670,500 | 210,600 | 676,700 | 678,000 | 680,500 | 681,200 |
| Total: | 15,537,100 | 2,622,300 | 51,348,600 | 4,432,300 | 4,478,600 | 4,475,400 |
| Percent Change: | | (83.1%) | 1,858.2% | (91.4%) | (91.3%) | (91.3%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 1,321,400 | 1,240,100 | 1,402,700 | 1,426,200 | 1,472,500 | 1,469,300 |
| Operating Expenditures | 1,577,900 | 748,800 | 2,467,400 | 1,425,400 | 1,425,400 | 1,425,400 |
| Capital Outlay | 1,248,300 | 47,400 | 2,675,000 | 330,700 | 330,700 | 330,700 |
| Trustee/Benefit | 11,389,500 | 586,000 | 44,803,500 | 1,250,000 | 1,250,000 | 1,250,000 |
| Total: | 15,537,100 | 2,622,300 | 51,348,600 | 4,432,300 | 4,478,600 | 4,475,400 |
| Full-Time Positions (FTP) | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 13.00 | 0 | 3,318,400 | 676,700 | 3,995,100 | |
| Prior Year Reappropriation | 0.00 | 0 | 12,303,500 | 0 | 12,303,500 | |
| 2. Increased Fuel Costs | 0.00 | 0 | 50,000 | 0 | 50,000 | |
| 7. Airport Improvements | 0.00 | 35,000,000 | 35,000,000 | 0 | 70,000,000 | |
| Other App Adjustments | 0.00 | (35,000,000) | 0 | 0 | (35,000,000) | |
| FY 2023 Total Appropriation | 13.00 | 0 | 50,671,900 | 676,700 | 51,348,600 | |
| Executive Carry Forward | 0.00 | 0 | 116,100 | 3,700 | 119,800 | |
| FY 2023 Estimated Expenditures | 13.00 | 0 | 50,788,000 | 680,400 | 51,468,400 | |
| Removal of Onetime Expenditures | 0.00 | 0 | (47,670,800) | (3,700) | (47,674,500) | |
| FY 2024 Base | 13.00 | 0 | 3,117,200 | 676,700 | 3,793,900 | |
| Personnel Benefit Costs | 0.00 | 0 | 11,500 | 700 | 12,200 | |
| Replacement Items | 0.00 | 0 | 298,800 | 0 | 298,800 | |
| Statewide Cost Allocation | 0.00 | 0 | (4,400) | 0 | (4,400) | |
| Change in Employee Compensation | 0.00 | 0 | 36,400 | 3,000 | 39,400 | |
| FY 2024 Maintenance (MCO) | 13.00 | 0 | 3,459,500 | 680,400 | 4,139,900 | |
| 13. Idaho Airstrip Network | 0.00 | 0 | 30,000 | 0 | 30,000 | |
| 14. Aeronautics Equipment | 0.00 | 0 | 40,500 | 0 | 40,500 | |
| 17. Idaho Airport Aid | 0.00 | 0 | 250,000 | 0 | 250,000 | |
| DHR Consolidation | 0.00 | 0 | 14,200 | 800 | 15,000 | |
| FY 2024 Total Appropriation | 13.00 | 0 | 3,794,200 | 681,200 | 4,475,400 | |
| % Change From FY 2023 Original Approp. | 0.0% | 0.0% | 14.3% | 0.7% | 12.0% | |
| % Change From FY 2023 Total Approp. | 0.0% | 0.0% | (92.5%) | 0.7% | (91.3%) | |

FISCAL YEAR 2023 SUPPLEMENTALS: H354 provided a cash transfer from the General Fund to the State Aeronautics Fund and an additional appropriation for FY 2023 to help small community airports through the Idaho Airport Aid Program (IAAP). The appropriation also provided funding for capital improvements at the division managed airfields. S1189 included funding for inflation related aviation fuel cost increases.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Line item 13 provided funding to support backcountry airfield maintenance projects, analysis of property for future acquisition and airstrip development, classification of airstrips, and other activities to ensure Idaho Airstrip Network success. Line item 14 provided funding for an unmanned aircraft system to conduct aerial survey work at airports, aid local planning and zoning departments throughout the state, develop outreach and familiarization products for pilots flying in Idaho, and conduct pavement inspections and evaluations for runways, taxiways, and parking areas. Line item 17 provided additional funding for a 5% match to federal funds for airport improvement projects.

BUDGET LAW EXEMPTIONS: S1189 included reappropriation of any unused and unencumbered funds for the Idaho Airport Aid Program and capital improvement projects from FY 2023 into FY 2024.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-----------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| D 22102 | State Aeron (Ded) | 11.00 | 1,233,100 | 705,200 | 0 | 1,250,000 | 3,188,300 |
| OT D 22102 | State Aeron (Ded) | 0.00 | 0 | 1,500 | 107,000 | 0 | 108,500 |
| D 22104 | State Aeron (Billing) | 1.00 | 128,200 | 138,400 | 0 | 0 | 266,600 |
| OT D 26002 | State Highway (Ded) | 0.00 | 0 | 7,100 | 223,700 | 0 | 230,800 |
| F 22103 | State Aeron (Fed) | 1.00 | 108,000 | 573,200 | 0 | 0 | 681,200 |
| Totals: | | 13.00 | 1,469,300 | 1,425,400 | 330,700 | 1,250,000 | 4,475,400 |

Motor Vehicles

Agency Number & Appropriation Unit: 290 TRFC, 290 TRMA(Cont)

Bill Number & Chapter: S1189 (Ch.245)

PROGRAM DESCRIPTION: The Division of Motor Vehicles (DMV) manages driver's licenses, vehicle registrations, license plates, and vehicle titles. This division also works to meet the needs and expectations of motor vehicle customers and the county sheriffs and assessors who work as the department's agents.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 35,484,100 | 27,417,700 | 38,169,200 | 37,613,800 | 38,241,900 | 38,401,300 |
| Federal | 3,600,000 | 1,090,200 | 3,600,000 | 3,600,000 | 3,600,000 | 3,600,000 |
| Total: | 39,084,100 | 28,507,900 | 41,769,200 | 41,213,800 | 41,841,900 | 42,001,300 |
| Percent Change: | | (27.1%) | 46.5% | (1.3%) | 0.2% | 0.6% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 16,485,100 | 15,060,000 | 17,814,600 | 18,203,900 | 18,832,000 | 18,991,400 |
| Operating Expenditures | 21,784,100 | 13,082,300 | 22,817,600 | 21,602,200 | 21,602,200 | 21,602,200 |
| Capital Outlay | 814,900 | 365,600 | 1,137,000 | 1,407,700 | 1,407,700 | 1,407,700 |
| Total: | 39,084,100 | 28,507,900 | 41,769,200 | 41,213,800 | 41,841,900 | 42,001,300 |
| Full-Time Positions (FTP) | 240.00 | 240.00 | 240.00 | 240.00 | 240.00 | 240.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---------------------------------------|---------------|----------------|-------------------|------------------|-------------------|
| FY 2023 Original Appropriation | 240.00 | 0 | 38,169,200 | 3,600,000 | 41,769,200 |
| Executive Carry Forward | 0.00 | 0 | 1,497,400 | 50,000 | 1,547,400 |
| FY 2023 Estimated Expenditures | 240.00 | 0 | 39,666,600 | 3,650,000 | 43,316,600 |
| Removal of Onetime Expenditures | 0.00 | 0 | (3,801,200) | (50,000) | (3,851,200) |
| Base Adjustments | 0.00 | 0 | (25,000) | 0 | (25,000) |
| FY 2024 Base | 240.00 | 0 | 35,840,400 | 3,600,000 | 39,440,400 |
| Personnel Benefit Costs | 0.00 | 0 | 246,700 | 0 | 246,700 |
| Replacement Items | 0.00 | 0 | 1,384,100 | 0 | 1,384,100 |
| Statewide Cost Allocation | 0.00 | 0 | 0 | 0 | 0 |
| Change in Employee Compensation | 0.00 | 0 | 727,800 | 0 | 727,800 |
| FY 2024 Maintenance (MCO) | 240.00 | 0 | 38,199,000 | 3,600,000 | 41,799,000 |
| DHR Consolidation | 0.00 | 0 | 202,300 | 0 | 202,300 |
| FY 2024 Total Appropriation | 240.00 | 0 | 38,401,300 | 3,600,000 | 42,001,300 |

% Change From FY 2023 Original Approp. 0.0% 0.0% 0.6% 0.0% 0.6%

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5).

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|---------------------|---------------|-------------------|-------------------|------------------|-------------------|-------------------|
| D 26002 | State Highway (Ded) | 240.00 | 18,991,400 | 17,664,100 | 361,700 | 0 | 37,017,200 |
| OT D 26002 | State Highway (Ded) | 0.00 | 0 | 338,100 | 1,046,000 | 0 | 1,384,100 |
| F 26003 | State Highway (Fed) | 0.00 | 0 | 3,600,000 | 0 | 0 | 3,600,000 |
| Totals: | | 240.00 | 18,991,400 | 21,602,200 | 1,407,700 | 0 | 42,001,300 |

Highway Operations

Agency Number & Appropriation Unit: 290 TRFD
Bill Number & Chapter: H354 (Ch.264), S1189 (Ch.245)

PROGRAM DESCRIPTION: The Highway Operations Division 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.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-----------------------|--------------------|-----------------------|--------------------|--------------------|--------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 172,582,800 | 150,219,300 | 193,485,600 | 222,164,800 | 225,140,200 | 224,716,100 |
| Federal | 47,440,200 | 34,448,800 | 53,494,400 | 59,515,400 | 59,935,800 | 60,329,300 |
| Total: | 220,023,000 | 184,668,100 | 246,980,000 | 281,680,200 | 285,076,000 | 285,045,400 |
| Percent Change: | | (16.1%) | 33.7% | 14.0% | 15.4% | 15.4% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 103,345,200 | 100,881,300 | 110,489,200 | 112,471,800 | 115,867,600 | 115,837,000 |
| Operating Expenditures | 63,136,000 | 53,271,200 | 76,036,000 | 83,370,700 | 83,370,700 | 83,370,700 |
| Capital Outlay | 24,306,900 | 12,094,400 | 30,957,200 | 51,554,800 | 51,554,800 | 51,554,800 |
| Trustee/Benefit | 29,234,900 | 18,421,200 | 29,497,600 | 34,282,900 | 34,282,900 | 34,282,900 |
| Total: | 220,023,000 | 184,668,100 | 246,980,000 | 281,680,200 | 285,076,000 | 285,045,400 |
| Full-Time Positions (FTP) | 1,199.00 | 1,199.00 | 1,199.00 | 1,198.00 | 1,191.00 | 1,191.00 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 1,199.00 | 0 | 184,152,100 | 51,307,200 | 235,459,300 | |
| 1. Fuel Increases | 0.00 | 0 | 3,588,300 | 0 | 3,588,300 | |
| 5. Maintenance Increases | 0.00 | 0 | 5,745,200 | 0 | 5,745,200 | |
| 6. State Planning and Research | 0.00 | 0 | 0 | 2,187,200 | 2,187,200 | |
| FY 2023 Total Appropriation | 1,199.00 | 0 | 193,485,600 | 53,494,400 | 246,980,000 | |
| Executive Carry Forward | 0.00 | 0 | 33,454,000 | 8,085,700 | 41,539,700 | |
| Expenditure Adjustments | 0.00 | 0 | 0 | 1,387,600 | 1,387,600 | |
| FY 2023 Estimated Expenditures | 1,199.00 | 0 | 226,939,600 | 62,967,700 | 289,907,300 | |
| Removal of Onetime Expenditures | 0.00 | 0 | (65,143,800) | (18,473,300) | (83,617,100) | |
| FY 2024 Base | 1,199.00 | 0 | 161,795,800 | 44,494,400 | 206,290,200 | |
| Personnel Benefit Costs | 0.00 | 0 | 1,032,500 | 119,900 | 1,152,400 | |
| Replacement Items | 0.00 | 0 | 44,308,300 | 0 | 44,308,300 | |
| Statewide Cost Allocation | 0.00 | 0 | (429,600) | 0 | (429,600) | |
| Change in Employee Compensation | 0.00 | 0 | 2,861,200 | 774,800 | 3,636,000 | |
| FY 2024 Maintenance (MCO) | 1,199.00 | 0 | 209,568,200 | 45,389,100 | 254,957,300 | |
| 7. Highway Operations | 0.00 | 0 | 0 | 1,387,600 | 1,387,600 | |
| 8. New Equipment and Vehicles | 0.00 | 0 | 7,990,300 | 0 | 7,990,300 | |
| 11. Automated Materials Software | 0.00 | 0 | 5,554,500 | 0 | 5,554,500 | |
| 12. GIS Software & Licensing | 0.00 | 0 | 400,000 | 0 | 400,000 | |
| 16. Acquisition Management Software | 0.00 | 0 | 780,000 | 0 | 780,000 | |
| 18. Statewide and Urban Public Transportation | 0.00 | 0 | 0 | 3,540,400 | 3,540,400 | |
| 19. State Research and Planning | 0.00 | 0 | 0 | 616,000 | 616,000 | |
| 20. Statewide Public Transportation CARES | 0.00 | 0 | 0 | 7,857,300 | 7,857,300 | |
| 21. Idaho Historical Markers and Signs | 0.00 | 0 | 0 | 1,402,600 | 1,402,600 | |
| DHR Consolidation | (7.00) | 0 | 527,100 | 136,300 | 663,400 | |
| FY 2024 IT Consolidation | (1.00) | 0 | (104,000) | 0 | (104,000) | |
| FY 2024 Total Appropriation | 1,191.00 | 0 | 224,716,100 | 60,329,300 | 285,045,400 | |
| % Change From FY 2023 Original Approp. | (0.7%) | 0.0% | 22.0% | 17.6% | 21.1% | |
| % Change From FY 2023 Total Approp. | (0.7%) | 0.0% | 16.1% | 12.8% | 15.4% | |

FISCAL YEAR 2023 SUPPLEMENTALS: S1189 provided funding for inflation related fuel and maintenance cost increases. S1189 also provided funding for the State Planning and Research (SPR) program. The increase will enable SPR to create a process that provides products, services, research, and information to guide transportation decisions that balance safety, mobility, and economic opportunity needs.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Line item 7 provided funding that will be awarded to law enforcement agencies and other highway safety partners for participation in enforcement campaigns; organization of safety events; purchase of traffic safety equipment allowed by National Highway Traffic Safety Administration; and necessary training to help eliminate fatalities and serious injuries.

Line item 8 provided funding to purchase new equipment and vehicles to support ongoing Highway Operation maintenance efforts to improve safety, mobility, and economic opportunity across the state. Line item 11 provided funding for the materials module of the AASHTOWare Project (AWP) software. This software will automate materials tracking, testing, and requirements in the construction administration process to help streamline work efforts, assure consistency, and reduce errors. Line item 16 provided funding to replace the existing software used for right-of-way acquisition and management of all real property for highway construction projects. Line items 18 and 20 provided funding from different fund sources for transit capital and operating assistance in urbanized areas and for transportation related planning to address public transportation needs that are currently underserved or unmet. Line item 19 provided funding for the State Planning and Research (SPR) program. The increase will enable SPR to create a process that provides products, services, research, and information to guide transportation decisions that balance safety, mobility, and economic opportunity needs. Line item 21 provided funding for projects across the state to increase the visibility and functionality of Idaho historical markers and signs. Included in the appropriation was the reduction of 1.00 FTP and funding for the consolidation of select IT services with the Office of Information Technology Services.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-------------------------|-----------------|--------------------|-------------------|-------------------|-------------------|--------------------|
| D 26002 | State Highway (Ded) | 931.00 | 98,611,100 | 67,085,500 | 0 | 462,000 | 166,158,600 |
| OT D 26002 | State Highway (Ded) | 0.00 | 0 | 6,648,300 | 51,554,800 | 0 | 58,203,100 |
| D 26005 | St Highway (Local) | 4.50 | 280,500 | 73,900 | 0 | 0 | 354,400 |
| F 26003 | State Highway (Fed) | 255.50 | 16,945,400 | 8,160,400 | 0 | 25,963,600 | 51,069,400 |
| OT F 26003 | State Highway (Fed) | 0.00 | 0 | 1,402,600 | 0 | 0 | 1,402,600 |
| OT F 34500 | Federal COVID-19 Relief | 0.00 | 0 | 0 | 0 | 7,857,300 | 7,857,300 |
| Totals: | | 1,191.00 | 115,837,000 | 83,370,700 | 51,554,800 | 34,282,900 | 285,045,400 |

Contract Construction & Right-of-Way Acquisition

Agency Number & Appropriation Unit: 290 TRFF

Bill Number & Chapter: H354 (Ch.264), S1189 (Ch.245)

PROGRAM DESCRIPTION: The Contract Construction and Right-of-Way Acquisition Division accounts for the funds necessary for highway construction projects that maintain and improve the state's highway system. The current and useful life of the state's infrastructure depends on sufficient funding and efficient expenditure of these funds on necessary improvements.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-----------------------|-------------------|-----------------------|--------------------|----------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 678,116,000 | 158,024,400 | 1,125,022,200 | 327,705,300 | 385,785,300 | 521,785,300 |
| Federal | 354,060,500 | 247,735,300 | 360,553,500 | 398,407,500 | 398,407,500 | 398,407,500 |
| Total: | 1,032,176,500 | 405,759,700 | 1,485,575,700 | 726,112,800 | 784,192,800 | 920,192,800 |
| Percent Change: | | (60.7%) | 266.1% | (51.1%) | (47.2%) | (38.1%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Operating Expenditures | 10,600,000 | 5,020,800 | 110,600,000 | 10,600,000 | 10,600,000 | 10,600,000 |
| Capital Outlay | 806,075,900 | 398,169,000 | 942,874,900 | 713,412,800 | 771,492,800 | 771,492,800 |
| Trustee/Benefit | 215,500,600 | 2,569,900 | 432,100,800 | 2,100,000 | 2,100,000 | 138,100,000 |
| Total: | 1,032,176,500 | 405,759,700 | 1,485,575,700 | 726,112,800 | 784,192,800 | 920,192,800 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 0.00 | 0 | 676,146,100 | 339,429,600 | 1,015,575,700 | |
| Prior Year Reappropriation | 0.00 | 0 | 228,876,100 | 21,123,900 | 250,000,000 | |
| 4. Port of Lewiston | 0.00 | 0 | 10,000,000 | 0 | 10,000,000 | |
| 8. Local Bridge Maintenance | 0.00 | 200,000,000 | 200,000,000 | 0 | 400,000,000 | |
| 9. Pedestrian and Safety Projects | 0.00 | 10,000,000 | 10,000,000 | 0 | 20,000,000 | |
| Other App Adjustments | 0.00 | (210,000,000) | 0 | 0 | (210,000,000) | |
| FY 2023 Total Appropriation | 0.00 | 0 | 1,125,022,200 | 360,553,500 | 1,485,575,700 | |
| Expenditure Adjustments | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2023 Estimated Expenditures | 0.00 | 0 | 1,125,022,200 | 360,553,500 | 1,485,575,700 | |
| Removal of Onetime Expenditures | 0.00 | 0 | (980,777,800) | (31,081,900) | (1,011,859,700) | |
| FY 2024 Base | 0.00 | 0 | 144,244,400 | 329,471,600 | 473,716,000 | |
| 1. Local Road and Bridge Maintenance | 0.00 | 82,400,000 | 0 | 0 | 82,400,000 | |
| 2. Road and Bridge Maintenance | 0.00 | 123,600,000 | 124,342,000 | 0 | 247,942,000 | |
| 3. Budget Realignment | 0.00 | 0 | 59,118,900 | 68,935,900 | 128,054,800 | |
| 4. Local Transportation Projects | 0.00 | 38,720,000 | 0 | 0 | 38,720,000 | |
| 5. Transportation Capacity and Safety | 0.00 | 58,080,000 | 58,080,000 | 0 | 116,160,000 | |
| 7. Highway Funding | 0.00 | 0 | 36,000,000 | 0 | 36,000,000 | |
| 8. Local Transportation Projects | 0.00 | 100,000,000 | 100,000,000 | 0 | 200,000,000 | |
| Revenue Adjustments & Cash Transfers | 0.00 | (402,800,000) | 0 | 0 | (402,800,000) | |
| FY 2024 Total Appropriation | 0.00 | 0 | 521,785,300 | 398,407,500 | 920,192,800 | |
| % Change From FY 2023 Original Approp. | 0.0% | 0.0% | (22.8%) | 17.4% | (9.4%) | |
| % Change From FY 2023 Total Approp. | 0.0% | 0.0% | (53.6%) | 10.5% | (38.1%) | |

FISCAL YEAR 2023 SUPPLEMENTALS: S1189 provided funding for port access projects. H354 provided a cash transfer from the General Fund and funding for local bridge maintenance and projects related to pedestrian safety to include shoulder widening, sidewalk crossing, pedestrian bridge repair, sidewalk ramps, sidewalk lightings, sidewalk flashing beacons, etc.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: Line items 1 and 4 provided cash transfers from the General Fund to be distributed to local units of government for road maintenance, bridge maintenance, and transportation projects. Line items 2 and 5 provided cash transfers from the General Fund and funding for road and bridge maintenance projects, and projects related to transportation capacity and safety, as approved by the Idaho Transportation Department Board. Line item 3 aligned the Departments appropriation with available cash from dedicated and federal fund sources. Line items 7 and 8 provided the appropriation and cash transfer from the General Fund to the Strategic Initiatives Grant Program Fund that was established in H132. These funds are to be used for local transportation projects to mitigate the impact of adding new connections of state highways to interstate highways.

LEGISLATIVE REQUIREMENTS: Section 7 of S1189 directed the agency to provide seaports in Idaho funding for port access projects. Section 11 directed the agency to provide funding to highway districts for local transportation projects.

OTHER LEGISLATION: H132 amended Section 40-719, Idaho Code, to remove a provision regarding the strategic initiatives program fund and to establish a strategic initiatives grant program and fund for local units of governments.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|----------------------------------|-------------|-------------------|-------------------|--------------------|--------------------|--------------------|
| D 26002 | State Highway (Ded) | 0.00 | 0 | 2,500,000 | 112,447,700 | 500,000 | 115,447,700 |
| OT D 26002 | State Highway (Ded) | 0.00 | 0 | 0 | 19,519,400 | 0 | 19,519,400 |
| D 26005 | St Highway (Local) | 0.00 | 0 | 100,000 | 6,322,900 | 100,000 | 6,522,900 |
| OT D 26005 | St Highway (Local) | 0.00 | 0 | 0 | 673,300 | 0 | 673,300 |
| D 26902 | Trans Expan Congest Mit | 0.00 | 0 | 0 | 22,273,800 | 0 | 22,273,800 |
| OT D 26902 | Trans Expan Congest Mit | 0.00 | 0 | 0 | 38,926,200 | 0 | 38,926,200 |
| OT D 27002 | Strategic Initiatives Program | 0.00 | 0 | 0 | 182,422,000 | 0 | 182,422,000 |
| OT D 27006 | Strategic Initiatives Grant Prgm | 0.00 | 0 | 0 | 0 | 136,000,000 | 136,000,000 |
| F 26003 | State Highway (Fed) | 0.00 | 0 | 8,000,000 | 319,971,600 | 1,500,000 | 329,471,600 |
| OT F 26003 | State Highway (Fed) | 0.00 | 0 | 0 | 68,935,900 | 0 | 68,935,900 |
| Totals: | | 0.00 | 0 | 10,600,000 | 771,492,800 | 138,100,000 | 920,192,800 |

Section Contents
General Government
2023 Legislative Session

Administration, Department of 6 - 3

Administration, Department of 6 - 4

Capitol Commission 6 - 10

Bond Payments 6 - 11

Permanent Building Fund 6 - 12

Attorney General 6 - 14

State Controller 6 - 18

Governor, Office of the 6 - 25

Aging, Commission on 6 - 26

Arts, Commission on the 6 - 28

Blind and Visually Impaired, Commission for the 6 - 29

Drug Policy, Office of 6 - 30

Energy and Mineral Resources, Office of 6 - 31

Financial Management, Division of 6 - 32

Governor, Executive Office of the 6 - 34

Human Resources, Division of 6 - 40

Information Technology Services, Office of 6 - 41

Liquor Division, State 6 - 43

Military Division 6 - 44

Public Employee Retirement System 6 - 49

Species Conservation, Office of 6 - 52

STEM Action Center 6 - 53

Wolf Depredation Control Board 6 - 54

Section Contents
General Government
2023 Legislative Session

| | |
|--|--------|
| Workforce Development Council | 6 - 55 |
| Legislative Branch | 6 - 57 |
| Legislature | 6 - 58 |
| Legislative Services Office | 6 - 59 |
| Legislative Technology | 6 - 60 |
| Performance Evaluations, Office of | 6 - 61 |
| Redistricting Commission | 6 - 62 |
| Lieutenant Governor | 6 - 63 |
| Revenue and Taxation, Department of | 6 - 65 |
| Tax Appeals, Board of | 6 - 66 |
| Tax Commission, State | 6 - 67 |
| Secretary of State | 6 - 74 |
| State Treasurer | 6 - 77 |
| State Treasurer | 6 - 78 |
| Idaho Millennium Fund | 6 - 80 |

Department of Administration

| DEPARTMENT SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY DIVISION | | | | | | |
| Administration, Dept of | 24,513,400 | 23,317,100 | 28,698,200 | 28,905,700 | 29,089,100 | 29,111,400 |
| Capitol Commission | 4,005,700 | 1,236,900 | 4,684,000 | 2,342,000 | 2,342,000 | 2,342,000 |
| Bond Payments | 195,117,000 | 194,628,000 | 15,283,000 | 0 | 0 | 0 |
| Permanent Building Fund | 709,186,100 | 51,193,400 | 1,157,630,000 | 91,083,700 | 256,742,200 | 185,181,800 |
| Total: | 932,822,200 | 270,375,400 | 1,206,295,200 | 122,331,400 | 288,173,300 | 216,635,200 |
| BY FUND SOURCE | | | | | | |
| General | 182,118,200 | 182,016,800 | 2,627,800 | 2,650,000 | 2,681,200 | 2,692,000 |
| Dedicated | 750,704,000 | 88,358,600 | 1,200,767,400 | 119,681,400 | 285,492,100 | 213,943,200 |
| Federal | 0 | 0 | 2,900,000 | 0 | 0 | 0 |
| Total: | 932,822,200 | 270,375,400 | 1,206,295,200 | 122,331,400 | 288,173,300 | 216,635,200 |
| Percent Change: | | (71.0%) | 346.2% | (89.9%) | (76.1%) | (82.0%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 10,041,800 | 9,053,800 | 11,112,700 | 11,432,600 | 11,616,000 | 11,638,300 |
| Operating Expenditures | 200,774,800 | 119,434,400 | 22,766,300 | 17,344,800 | 17,344,800 | 17,344,800 |
| Capital Outlay | 722,005,600 | 141,887,200 | 1,169,516,200 | 93,554,000 | 259,212,500 | 187,652,100 |
| Trustee/Benefit | 0 | 0 | 2,900,000 | 0 | 0 | 0 |
| Total: | 932,822,200 | 270,375,400 | 1,206,295,200 | 122,331,400 | 288,173,300 | 216,635,200 |
| Full-Time Positions (FTP) | 124.00 | 124.00 | 128.00 | 128.00 | 126.00 | 126.00 |

The Department of Administration provides a wide variety of centralized services to the rest of state government, including public works; purchasing; life, health, and disability insurance to 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 Program 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 General Fund portion of the state's bond portfolio.

The Permanent Building Fund budget finances the maintenance and construction of state buildings, including those at the colleges and universities.

Department of Administration

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY PROGRAM | | | | | | |
| Management Services | 1,233,200 | 1,091,900 | 1,297,600 | 1,321,700 | 1,144,000 | 1,135,700 |
| Public Works | 17,102,900 | 16,475,000 | 17,900,300 | 20,831,300 | 21,041,500 | 21,054,600 |
| Purchasing | 2,505,500 | 2,389,100 | 2,697,900 | 2,649,500 | 2,710,700 | 2,712,800 |
| Insurance Management | 2,073,900 | 1,877,000 | 5,091,100 | 2,275,400 | 2,329,000 | 2,326,300 |
| Document Services | 1,597,900 | 1,484,100 | 1,711,300 | 1,827,800 | 1,863,900 | 1,882,000 |
| Total: | 24,513,400 | 23,317,100 | 28,698,200 | 28,905,700 | 29,089,100 | 29,111,400 |
| BY FUND SOURCE | | | | | | |
| General | 2,434,200 | 2,408,200 | 2,627,800 | 2,650,000 | 2,681,200 | 2,692,000 |
| Dedicated | 22,079,200 | 20,908,900 | 23,170,400 | 26,255,700 | 26,407,900 | 26,419,400 |
| Federal | 0 | 0 | 2,900,000 | 0 | 0 | 0 |
| Total: | 24,513,400 | 23,317,100 | 28,698,200 | 28,905,700 | 29,089,100 | 29,111,400 |
| Percent Change: | | (4.9%) | 23.1% | 0.7% | 1.4% | 1.4% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 10,041,800 | 9,053,800 | 11,112,700 | 11,432,600 | 11,616,000 | 11,638,300 |
| Operating Expenditures | 14,471,600 | 14,180,300 | 14,370,100 | 17,202,800 | 17,202,800 | 17,202,800 |
| Capital Outlay | 0 | 83,000 | 315,400 | 270,300 | 270,300 | 270,300 |
| Trustee/Benefit | 0 | 0 | 2,900,000 | 0 | 0 | 0 |
| Total: | 24,513,400 | 23,317,100 | 28,698,200 | 28,905,700 | 29,089,100 | 29,111,400 |
| Full-Time Positions (FTP) | 124.00 | 124.00 | 128.00 | 128.00 | 126.00 | 126.00 |

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 126.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|---------------|------------------|-------------------|------------------|-------------------|
| FY 2023 Original Appropriation | 128.00 | 2,627,800 | 23,139,700 | 0 | 25,767,500 |
| Supplementals | 0.00 | 0 | 30,700 | 2,900,000 | 2,930,700 |
| FY 2023 Total Appropriation | 128.00 | 2,627,800 | 23,170,400 | 2,900,000 | 28,698,200 |
| Executive Carry Forward | 0.00 | 0 | 185,600 | 0 | 185,600 |
| FY 2023 Estimated Expenditures | 128.00 | 2,627,800 | 23,356,000 | 2,900,000 | 28,883,800 |
| Removal of One-Time Expenditures | 0.00 | 0 | (373,000) | (2,900,000) | (3,273,000) |
| FY 2024 Base | 128.00 | 2,627,800 | 22,983,000 | 0 | 25,610,800 |
| Personnel Cost Benefits | 0.00 | 14,800 | 126,200 | 0 | 141,000 |
| Inflationary Adjustments | 0.00 | 0 | 1,035,800 | 0 | 1,035,800 |
| Replacement Items | 0.00 | 0 | 222,200 | 0 | 222,200 |
| Statewide Cost Allocation | 0.00 | 200 | 509,700 | 0 | 509,900 |
| Annualizations | 0.00 | 0 | 37,200 | 0 | 37,200 |
| Change in Employee Compensation | 0.00 | 39,400 | 348,800 | 0 | 388,200 |
| FY 2024 Program Maintenance | 128.00 | 2,682,200 | 25,262,900 | 0 | 27,945,100 |
| Line Items | 0.00 | 0 | 1,257,100 | 21,000,000 | 22,257,100 |
| DHR Consolidation | (2.00) | 9,800 | (100,600) | 0 | (90,800) |
| Revenue Adjustments & Cash Transfers | 0.00 | 0 | 0 | (21,000,000) | (21,000,000) |
| FY 2024 Total | 126.00 | 2,692,000 | 26,419,400 | 0 | 29,111,400 |
| % Chg from FY 2023 Orig Approp. | (1.6%) | 2.4% | 14.2% | | 13.0% |
| % Chg from FY 2023 Total Approp. | (1.6%) | 2.4% | 14.0% | (100.0%) | 1.4% |

I. Department of Administration: Management Services

Agency Number & Appropriation Unit: 200 ADAA, 200 ADAF(Cont)

Bill Number & Chapter: H305 (Ch.134)

PROGRAM DESCRIPTION: The Management Services Program (formerly named the Director's Office) provides administrative, fiscal, legal, and human resources services to the department, and administers the Industrial Special Indemnity Fund. [Statutory Authority: Section 67-5701, Idaho Code]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 249,100 | 249,100 | 259,400 | 262,900 | 270,000 | 268,000 |
| Dedicated | 984,100 | 842,800 | 1,038,200 | 1,058,800 | 874,000 | 867,700 |
| Total: | 1,233,200 | 1,091,900 | 1,297,600 | 1,321,700 | 1,144,000 | 1,135,700 |
| Percent Change: | | (11.5%) | 18.8% | 1.9% | (11.8%) | (12.5%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 1,055,300 | 931,300 | 1,116,100 | 1,136,000 | 958,300 | 950,000 |
| Operating Expenditures | 177,900 | 160,600 | 181,500 | 185,700 | 185,700 | 185,700 |
| Total: | 1,233,200 | 1,091,900 | 1,297,600 | 1,321,700 | 1,144,000 | 1,135,700 |
| Full-Time Positions (FTP) | 10.20 | 10.20 | 10.20 | 10.20 | 8.20 | 8.20 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 10.20 | 259,400 | 1,038,200 | 0 | 1,297,600 | |
| Executive Carry Forward | 0.00 | 0 | 49,700 | 0 | 49,700 | |
| FY 2023 Estimated Expenditures | 10.20 | 259,400 | 1,087,900 | 0 | 1,347,300 | |
| Removal of Onetime Expenditures | 0.00 | 0 | (49,700) | 0 | (49,700) | |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2024 Base | 10.20 | 259,400 | 1,038,200 | 0 | 1,297,600 | |
| Personnel Benefit Costs | 0.00 | 1,600 | 8,500 | 0 | 10,100 | |
| Statewide Cost Allocation | 0.00 | 200 | 4,000 | 0 | 4,200 | |
| Change in Employee Compensation | 0.00 | 4,800 | 26,200 | 0 | 31,000 | |
| FY 2024 Maintenance (MCO) | 10.20 | 266,000 | 1,076,900 | 0 | 1,342,900 | |
| DHR Consolidation | (2.00) | 2,000 | (209,200) | 0 | (207,200) | |
| FY 2024 Total Appropriation | 8.20 | 268,000 | 867,700 | 0 | 1,135,700 | |
| % Change From FY 2023 Original Approp. | (19.6%) | 3.3% | (16.4%) | 0.0% | (12.5%) | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5).

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 1.58 | 199,700 | 68,300 | 0 | 0 | 268,000 |
| D 36500 | Permanent Building | 1.08 | 117,500 | 18,100 | 0 | 0 | 135,600 |
| D 45000 | Admin and Acct Services | 4.15 | 480,200 | 99,200 | 0 | 0 | 579,400 |
| D 45600 | Surplus Property | 0.29 | 23,100 | 0 | 0 | 0 | 23,100 |
| D 46100 | Group Insurance | 0.61 | 72,500 | 100 | 0 | 0 | 72,600 |
| D 46200 | Retained Risk | 0.31 | 35,500 | 0 | 0 | 0 | 35,500 |
| D 51900 | Indust Spcl Indem | 0.18 | 21,500 | 0 | 0 | 0 | 21,500 |
| Totals: | | 8.20 | 950,000 | 185,700 | 0 | 0 | 1,135,700 |

II. Department of Administration: Public Works

Agency Number & Appropriation Unit: 200 ADAC, 200 ADAJ(Cont)

Bill Number & Chapter: H305 (Ch.134)

PROGRAM DESCRIPTION: The Division of Public Works is responsible for the planning, design, construction and maintenance of all state facilities. The division develops budgets, supervises the bidding process, and oversees the selection of architects and engineers for state building and renovation projects. The division supervises project construction to ensure projects proceed according to approved plans and specifications, and provides property management services for state buildings. Other services include preventative and corrective building maintenance, custodial, environmental control, grounds keeping, and utilities. Public Works also prepares requests for proposals (RFPs) for state-leased office space, negotiates lease rates, approves all leases, and oversees leases. [Statutory Authority: Section 67-5705, Idaho Code]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 1,551,100 | 1,551,100 | 1,675,400 | 1,675,400 | 1,675,400 | 1,675,400 |
| Dedicated | 15,551,800 | 14,923,900 | 16,224,900 | 19,155,900 | 19,366,100 | 19,379,200 |
| Total: | 17,102,900 | 16,475,000 | 17,900,300 | 20,831,300 | 21,041,500 | 21,054,600 |
| Percent Change: | | (3.7%) | 8.7% | 16.4% | 17.5% | 17.6% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 5,079,300 | 4,685,700 | 5,779,800 | 5,902,000 | 6,112,200 | 6,125,300 |
| Operating Expenditures | 12,023,600 | 11,757,000 | 11,916,000 | 14,697,600 | 14,697,600 | 14,697,600 |
| Capital Outlay | 0 | 32,300 | 204,500 | 231,700 | 231,700 | 231,700 |
| Total: | 17,102,900 | 16,475,000 | 17,900,300 | 20,831,300 | 21,041,500 | 21,054,600 |
| Full-Time Positions (FTP) | 63.00 | 63.00 | 67.00 | 67.00 | 67.00 | 67.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|--------------|------------------|-------------------|----------------|-------------------|
| FY 2023 Original Appropriation | 67.00 | 1,675,400 | 16,224,900 | 0 | 17,900,300 |
| Executive Carry Forward | 0.00 | 0 | 84,900 | 0 | 84,900 |
| Expenditure Adjustments | 0.00 | 0 | (35,000) | 0 | (35,000) |
| FY 2023 Estimated Expenditures | 67.00 | 1,675,400 | 16,274,800 | 0 | 17,950,200 |
| Removal of Onetime Expenditures | 0.00 | 0 | (159,500) | 0 | (159,500) |
| Base Adjustments | 0.00 | 0 | 35,000 | 0 | 35,000 |
| FY 2024 Base | 67.00 | 1,675,400 | 16,150,300 | 0 | 17,825,700 |
| Personnel Benefit Costs | 0.00 | 0 | 74,700 | 0 | 74,700 |
| Inflationary Adjustments | 0.00 | 0 | 1,035,800 | 0 | 1,035,800 |
| Replacement Items | 0.00 | 0 | 183,600 | 0 | 183,600 |
| Statewide Cost Allocation | 0.00 | 0 | 456,900 | 0 | 456,900 |
| Change in Employee Compensation | 0.00 | 0 | 203,200 | 0 | 203,200 |
| FY 2024 Maintenance (MCO) | 67.00 | 1,675,400 | 18,104,500 | 0 | 19,779,900 |
| 2. Increase in Contract Services - Security | 0.00 | 0 | 804,000 | 0 | 804,000 |
| 3. Increase in Contract Services - Janitorial | 0.00 | 0 | 403,100 | 0 | 403,100 |
| DHR Consolidation | 0.00 | 0 | 67,600 | 0 | 67,600 |
| FY 2024 Total Appropriation | 67.00 | 1,675,400 | 19,379,200 | 0 | 21,054,600 |
| % Change From FY 2023 Original Approp. | 0.0% | 0.0% | 19.4% | 0.0% | 17.6% |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Inflationary adjustments included maintenance cost increases at the Capitol Mall and Chinden campus for electricity, security, janitorial services, and a project management system. Replacement items include emergency call boxes throughout the Capitol Mall, two trucks used to visit construction sites, laptops, and parking garage signage. The Legislature funded two line items, both of which provided for an increase in services in newly occupied areas of the Chinden Campus. Line item 2 provided funding for security services to cover Buildings 3 and 4, and line item 3 provided funding for janitorial services for the third floor of Building 8 and the first and third floors of Building 4.

LEGISLATIVE REQUIREMENTS: Section 3 of H305 provided an appropriation and cash transfer of \$1,737,500 from the Permanent Building Fund to the Administration and Accounting Services Fund for elected officials' Capitol Mall rent for FY 2024.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 0.00 | 0 | 1,675,400 | 0 | 0 | 1,675,400 |
| D 36500 | Permanent Building | 30.50 | 2,972,700 | 744,500 | 131,300 | 0 | 3,848,500 |
| OT D 36500 | Permanent Building | 0.00 | 0 | 0 | 100,400 | 0 | 100,400 |
| D 45000 | Admin and Acct Services | 36.50 | 3,152,600 | 12,194,500 | 0 | 0 | 15,347,100 |
| OT D 45000 | Admin and Acct Services | 0.00 | 0 | 83,200 | 0 | 0 | 83,200 |
| Totals: | | 67.00 | 6,125,300 | 14,697,600 | 231,700 | 0 | 21,054,600 |

III. Department of Administration: Purchasing

Agency Number & Appropriation Unit: 200 ADAD, 200 ADAH(Cont)

Bill Number & Chapter: H305 (Ch.134)

PROGRAM DESCRIPTION: The Purchasing Program acquires property for all state agencies through the competitive bidding process and assists in the donation of surplus federal property to state and local government and eligible non-profits. Before Document Services became a separately budgeted program within the Department of Administration in FY 2022, purchasing also provided document management services and mail services to most state agencies. [Statutory Authority: Section 67-5740, Idaho Code]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 2,505,500 | 2,389,100 | 2,697,900 | 2,649,500 | 2,710,700 | 2,712,800 |
| Percent Change: | | (4.6%) | 12.9% | (1.8%) | 0.5% | 0.6% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 1,528,100 | 1,318,400 | 1,713,700 | 1,748,000 | 1,809,200 | 1,811,300 |
| Operating Expenditures | 977,400 | 1,020,000 | 984,200 | 901,500 | 901,500 | 901,500 |
| Capital Outlay | 0 | 50,700 | 0 | 0 | 0 | 0 |
| Total: | 2,505,500 | 2,389,100 | 2,697,900 | 2,649,500 | 2,710,700 | 2,712,800 |
| Full-Time Positions (FTP) | 19.08 | 19.08 | 19.08 | 19.08 | 19.08 | 19.08 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|----------|------------------|----------|------------------|
| FY 2023 Original Appropriation | 19.08 | 0 | 2,697,900 | 0 | 2,697,900 |
| Executive Carry Forward | 0.00 | 0 | 51,000 | 0 | 51,000 |
| Expenditure Adjustments | 0.00 | 0 | (15,000) | 0 | (15,000) |
| FY 2023 Estimated Expenditures | 19.08 | 0 | 2,733,900 | 0 | 2,733,900 |
| Removal of Onetime Expenditures | 0.00 | 0 | (51,000) | 0 | (51,000) |
| Base Adjustments | 0.00 | 0 | (85,000) | 0 | (85,000) |
| FY 2024 Base | 19.08 | 0 | 2,597,900 | 0 | 2,597,900 |
| Personnel Benefit Costs | 0.00 | 0 | 20,300 | 0 | 20,300 |
| Statewide Cost Allocation | 0.00 | 0 | 17,300 | 0 | 17,300 |
| Change in Employee Compensation | 0.00 | 0 | 57,800 | 0 | 57,800 |
| FY 2024 Maintenance (MCO) | 19.08 | 0 | 2,693,300 | 0 | 2,693,300 |
| DHR Consolidation | 0.00 | 0 | 19,500 | 0 | 19,500 |
| FY 2024 Total Appropriation | 19.08 | 0 | 2,712,800 | 0 | 2,712,800 |
| % Change From FY 2023 Original Approp. | 0.0% | 0.0% | 0.6% | 0.0% | 0.6% |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5).

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|---------------------------------|-------|------------|----------|---------|------------|-----------|
| D 45000 Admin and Acct Services | 16.00 | 1,585,900 | 485,900 | 0 | 0 | 2,071,800 |
| D 45600 Surplus Property | 3.08 | 225,400 | 415,600 | 0 | 0 | 641,000 |
| Totals: | 19.08 | 1,811,300 | 901,500 | 0 | 0 | 2,712,800 |

IV. Department of Administration: Insurance Management

Agency Number & Appropriation Unit: 200 ADAI(Cont), 200 ADAK

Bill Number & Chapter: H305 (Ch.134), S1137 (Ch.130)

PROGRAM DESCRIPTION: This program has two functions. The Office of Group Insurance negotiates and administers medical, dental, life, and disability insurance programs for state employees. The Office of Risk Management provides property and casualty insurance services to state government. [Statutory Authority: Sections 67-5760 and 67-5761, Idaho Code]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 2,073,900 | 1,877,000 | 2,191,100 | 2,275,400 | 2,329,000 | 2,326,300 |
| Federal | 0 | 0 | 2,900,000 | 0 | 0 | 0 |
| Total: | 2,073,900 | 1,877,000 | 5,091,100 | 2,275,400 | 2,329,000 | 2,326,300 |
| Percent Change: | | (9.5%) | 171.2% | (55.3%) | (54.3%) | (54.3%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 1,369,400 | 1,222,400 | 1,486,800 | 1,553,100 | 1,606,700 | 1,604,000 |
| Operating Expenditures | 704,500 | 654,600 | 703,500 | 722,300 | 722,300 | 722,300 |
| Capital Outlay | 0 | 0 | 800 | 0 | 0 | 0 |
| Trustee/Benefit | 0 | 0 | 2,900,000 | 0 | 0 | 0 |
| Total: | 2,073,900 | 1,877,000 | 5,091,100 | 2,275,400 | 2,329,000 | 2,326,300 |
| Full-Time Positions (FTP) | 15.20 | 15.20 | 15.20 | 15.20 | 15.20 | 15.20 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 15.20 | 0 | 2,160,400 | 0 | 2,160,400 | |
| 1. Employee Benefits Specialist | 0.00 | 0 | 30,700 | 0 | 30,700 | |
| 2. COVID-19 Medical Costs | 0.00 | 0 | 0 | 2,900,000 | 2,900,000 | |
| FY 2023 Total Appropriation | 15.20 | 0 | 2,191,100 | 2,900,000 | 5,091,100 | |
| Removal of Onetime Expenditures | 0.00 | 0 | (2,700) | (2,900,000) | (2,902,700) | |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2024 Base | 15.20 | 0 | 2,188,400 | 0 | 2,188,400 | |
| Personnel Benefit Costs | 0.00 | 0 | 16,800 | 0 | 16,800 | |
| Statewide Cost Allocation | 0.00 | 0 | 20,700 | 0 | 20,700 | |
| Employee Benefits Specialist | 0.00 | 0 | 37,200 | 0 | 37,200 | |
| Change in Employee Compensation | 0.00 | 0 | 46,100 | 0 | 46,100 | |
| FY 2024 Maintenance (MCO) | 15.20 | 0 | 2,309,200 | 0 | 2,309,200 | |
| ARPA Health Insurance Backfill | 0.00 | 0 | 0 | 21,000,000 | 21,000,000 | |
| DHR Consolidation | 0.00 | 0 | 17,100 | 0 | 17,100 | |
| Revenue Adjustments & Cash Transfers | 0.00 | 0 | 0 | (21,000,000) | (21,000,000) | |
| FY 2024 Total Appropriation | 15.20 | 0 | 2,326,300 | 0 | 2,326,300 | |
| % Change From FY 2023 Original Approp. | 0.0% | 0.0% | 7.7% | 0.0% | 7.7% | |
| % Change From FY 2023 Total Approp. | 0.0% | 0.0% | 6.2% | (100.0%) | (54.3%) | |

FISCAL YEAR 2023 SUPPLEMENTAL: S1137 provided additional funding in FY 2023 to reimburse COVID-19 medical claims and add an Employee Benefits Specialist. This funding will allow the Office of Group Insurance to reimburse COVID-19 costs incurred by III-A, a self-funded health plan whose members are employed by local governments and districts, from the ARPA State Fiscal Recovery Fund, and add an Employee Benefits Specialist to manage growth in medical plan enrollment following new participation from school districts as a result of H652 of 2022.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). An annualization was provided for the employee benefits specialist position that was partially funded in FY 2023. The Legislature provided an appropriation and cash transfer from the ARPA State Fiscal Recovery Fund to the Employee Group Insurance Fund to defray the medical plan's COVID-19 costs for the next two years. To date, the plan has averaged \$12 million annually in COVID-19 expenditures, approximately half of which is related to federally mandated testing and vaccinations that are required until the end of the public health emergency, scheduled for May 2023.

LEGISLATIVE REQUIREMENTS: Section 5 of H305 required the Office of Group Insurance to maintain the current health plan structure and benefit package for state employees, as well as maintain the existing employer-employee cost-sharing split.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|--------------|-------------------|-----------------|----------------|-------------------|------------------|
| D 46100 Group Insurance | 6.30 | 579,500 | 411,800 | 0 | 0 | 991,300 |
| D 46200 Retained Risk | 7.80 | 801,100 | 208,600 | 0 | 0 | 1,009,700 |
| D 51900 Indust Spcl Indem | 1.10 | 223,400 | 101,900 | 0 | 0 | 325,300 |
| Totals: | 15.20 | 1,604,000 | 722,300 | 0 | 0 | 2,326,300 |

V. Department of Administration: Document Services

Agency Number & Appropriation Unit: ADAM

Bill Number & Chapter: H305 (Ch.134)

PROGRAM DESCRIPTION: The Document Services Program was created in FY 2022 when Copy Services and Central Postal Services were removed from the Purchasing Program's budget and transferred to a new and separately budgeted program. Copy Services provides printing and binding services to state agencies and offers interagency billing. 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. [Statutory Authority: Section 67-5749, Idaho Code]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 634,000 | 608,000 | 693,000 | 711,700 | 735,800 | 748,600 |
| Dedicated | 963,900 | 876,100 | 1,018,300 | 1,116,100 | 1,128,100 | 1,133,400 |
| Total: | 1,597,900 | 1,484,100 | 1,711,300 | 1,827,800 | 1,863,900 | 1,882,000 |
| Percent Change: | | (7.1%) | 15.3% | 6.8% | 8.9% | 10.0% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 1,009,700 | 896,000 | 1,016,300 | 1,093,500 | 1,129,600 | 1,147,700 |
| Operating Expenditures | 588,200 | 588,100 | 584,900 | 695,700 | 695,700 | 695,700 |
| Capital Outlay | 0 | 0 | 110,100 | 38,600 | 38,600 | 38,600 |
| Total: | 1,597,900 | 1,484,100 | 1,711,300 | 1,827,800 | 1,863,900 | 1,882,000 |
| Full-Time Positions (FTP) | 16.52 | 16.52 | 16.52 | 16.52 | 16.52 | 16.52 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 16.52 | 693,000 | 1,018,300 | 0 | 1,711,300 | |
| Expenditure Adjustments | 0.00 | 0 | 50,000 | 0 | 50,000 | |
| FY 2023 Estimated Expenditures | 16.52 | 693,000 | 1,068,300 | 0 | 1,761,300 | |
| Removal of Onetime Expenditures | 0.00 | 0 | (110,100) | 0 | (110,100) | |
| Base Adjustments | 0.00 | 0 | 50,000 | 0 | 50,000 | |
| FY 2024 Base | 16.52 | 693,000 | 1,008,200 | 0 | 1,701,200 | |
| Personnel Benefit Costs | 0.00 | 13,200 | 5,900 | 0 | 19,100 | |
| Replacement Items | 0.00 | 0 | 38,600 | 0 | 38,600 | |
| Statewide Cost Allocation | 0.00 | 0 | 10,800 | 0 | 10,800 | |
| Change in Employee Compensation | 0.00 | 34,600 | 15,500 | 0 | 50,100 | |
| FY 2024 Maintenance (MCO) | 16.52 | 740,800 | 1,079,000 | 0 | 1,819,800 | |
| 1. Pay Increases - Document Services | 0.00 | 0 | 50,000 | 0 | 50,000 | |
| DHR Consolidation | 0.00 | 7,800 | 4,400 | 0 | 12,200 | |
| FY 2024 Total Appropriation | 16.52 | 748,600 | 1,133,400 | 0 | 1,882,000 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>8.0%</i> | <i>11.3%</i> | <i>0.0%</i> | <i>10.0%</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). The Legislature provided \$50,000 to increase postal staff pay for retention and recruitment from \$14 to \$17 per hour.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-------------------------|--------------|-------------------|-----------------|----------------|-------------------|------------------|
| G 10000 | General | 11.40 | 748,600 | 0 | 0 | 0 | 748,600 |
| D 45000 | Admin and Acct Services | 5.12 | 399,100 | 695,700 | 0 | 0 | 1,094,800 |
| OT D 45000 | Admin and Acct Services | 0.00 | 0 | 0 | 38,600 | 0 | 38,600 |
| Totals: | | 16.52 | 1,147,700 | 695,700 | 38,600 | 0 | 1,882,000 |

Capitol Commission

Agency Number & Appropriation Unit: 200 ADAO

Bill Number & Chapter: H302 (Ch.132)

PROGRAM DESCRIPTION: The Capitol Commission's mission is to oversee all renovation and restoration efforts of the Capitol building and grounds. This includes selecting an architect for the Capitol; developing a master plan addressing the building, its furnishings, and grounds; and overseeing any modification to the physical structure of the building. Statute requires the commission to meet at least twice a year. [Statutory Authority: Chapter 16, Title 67, Idaho Code]

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 4,005,700 | 1,236,900 | 4,684,000 | 2,342,000 | 2,342,000 | 2,342,000 |
| Percent Change: | | (69.1%) | 278.7% | (50.0%) | (50.0%) | (50.0%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Operating Expenditures | 212,000 | 12,100 | 284,000 | 142,000 | 142,000 | 142,000 |
| Capital Outlay | 3,793,700 | 1,224,800 | 4,400,000 | 2,200,000 | 2,200,000 | 2,200,000 |
| Total: | 4,005,700 | 1,236,900 | 4,684,000 | 2,342,000 | 2,342,000 | 2,342,000 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|-------------|----------------|------------------|----------------|------------------|
| FY 2023 Original Appropriation | 0.00 | 0 | 2,342,000 | 0 | 2,342,000 |
| Prior Year Reappropriation | 0.00 | 0 | 2,342,000 | 0 | 2,342,000 |
| FY 2023 Total Appropriation | 0.00 | 0 | 4,684,000 | 0 | 4,684,000 |
| Removal of Onetime Expenditures | 0.00 | 0 | (2,342,000) | 0 | (2,342,000) |
| FY 2024 Base | 0.00 | 0 | 2,342,000 | 0 | 2,342,000 |
| FY 2024 Total Appropriation | 0.00 | 0 | 2,342,000 | 0 | 2,342,000 |
| % Change From FY 2023 Original Approp. | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| % Change From FY 2023 Total Approp. | 0.0% | 0.0% | (50.0%) | 0.0% | (50.0%) |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature approved a maintenance of current operations budget for FY 2024 for the Capitol Commission. The Capitol Commission Operating Fund remained at \$142,000 and the Capitol Maintenance Reserve Fund appropriation remained at \$2,200,000.

LEGISLATIVE REQUIREMENTS: Section 2 of H302 provided an appropriation and a cash transfer of \$250,000 from the Capitol Maintenance Reserve Fund to the Capitol Commission Operating Fund on July 1, 2023, or as soon thereafter as practicable, for the period July 1, 2023, through June 30, 2024.

BUDGET LAW EXEMPTIONS: Section 3 of H302 provided that the agency is authorized to reappropriate or carryover its unencumbered and unspent appropriation from the Capitol Commission Operating Fund and the Capitol Maintenance Reserve Fund from FY 2023 into FY 2024.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|--------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| D 48109 | Cap Comm Operating | 0.00 | 0 | 142,000 | 0 | 0 | 142,000 |
| D 48279 | Cap Maint Reserve | 0.00 | 0 | 0 | 2,200,000 | 0 | 2,200,000 |
| Totals: | | 0.00 | 0 | 142,000 | 2,200,000 | 0 | 2,342,000 |

Bond Payments

Agency Number & Appropriation Unit: 200 ADAP

Bill Number & Chapter: N/A

The Department of Administration's Bond Payments Program 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 entirety of the state-funded portion of the state's bond portfolio.

Bond defeasance accounted for the thirteen buildings in the state's portfolio, including: the Prison Complex (Idaho State Correctional Center); Idaho State School and Hospital; Idaho State University Rendezvous Center; College of Western Idaho (formerly Boise State University Academic West); University of Idaho Learning Center; Lewis-Clark State College Activity Center; North Idaho College Health Building; College of Southern Idaho Fine Arts Building; Idaho State Police POST Academy; College of Eastern Idaho (formerly Eastern Idaho Technical College); Capitol Mall Parking Garage Number II; the Idaho State Chinden Campus; and the Health and Welfare Blackfoot Services Complex.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 179,684,000 | 179,608,600 | 0 | 0 | 0 | 0 |
| Dedicated | 15,433,000 | 15,019,400 | 15,283,000 | 0 | 0 | 0 |
| Total: | 195,117,000 | 194,628,000 | 15,283,000 | 0 | 0 | 0 |
| Percent Change: | | (0.3%) | (92.1%) | (100.0%) | (100.0%) | (100.0%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Operating Expenditures | 186,091,200 | 105,242,000 | 8,112,200 | 0 | 0 | 0 |
| Capital Outlay | 9,025,800 | 89,386,000 | 7,170,800 | 0 | 0 | 0 |
| Total: | 195,117,000 | 194,628,000 | 15,283,000 | 0 | 0 | 0 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 0.00 | 0 | 15,283,000 | 0 | 15,283,000 | |
| Base Adjustments | 0.00 | 0 | (15,283,000) | 0 | (15,283,000) | |
| FY 2024 Base | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2024 Total Appropriation | 0.00 | 0 | 0 | 0 | 0 | |
| % Change From FY 2023 Original Approp. | 0.0% | 0.0% | (100.0%) | 0.0% | (100.0%) | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature provided no fiscal year 2024 appropriation following payoff of the state-funded portion of the state's bond portfolio in fiscal year 2023.

Permanent Building Fund

Agency Number & Appropriation Unit: 200 ADPF(Cont), 200 ADPH

Bill Number & Chapter: S1197 (Ch.275)

PROGRAM DESCRIPTION: The five-person Permanent Building Fund Advisory Council is composed of one member from the Senate, one member from the House of Representatives, one contractor, one banker, and one business person. The council oversees and approves all planning, design, and construction of state public works projects. [Statutory Authority: Section 67-5710, Idaho Code]

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-----------------------|-------------------|-----------------------|--------------------|----------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 709,186,100 | 51,193,400 | 1,157,630,000 | 91,083,700 | 256,742,200 | 185,181,800 |
| Percent Change: | | (92.8%) | 2,161.3% | (92.1%) | (77.8%) | (84.0%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Capital Outlay | 709,186,100 | 51,193,400 | 1,157,630,000 | 91,083,700 | 256,742,200 | 185,181,800 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 0.00 | 0 | 196,828,600 | 0 | 196,828,600 | |
| Prior Year Reappropriation | 0.00 | 0 | 657,992,700 | 0 | 657,992,700 | |
| 1. Gov's Initiative - Deferred Maint. | 0.00 | 300,000,000 | 300,000,000 | 0 | 600,000,000 | |
| 2. Gov's Initiative - Broadcast Update | 0.00 | 2,808,700 | 2,808,700 | 0 | 5,617,400 | |
| Other App Adjustments | 0.00 | (302,808,700) | 0 | 0 | (302,808,700) | |
| FY 2023 Total Appropriation | 0.00 | 0 | 1,157,630,000 | 0 | 1,157,630,000 | |
| Removal of Onetime Expenditures | 0.00 | 0 | (1,157,630,000) | 0 | (1,157,630,000) | |
| FY 2024 Base | 0.00 | 0 | 0 | 0 | 0 | |
| Replacement Items | 0.00 | 0 | 59,664,000 | 0 | 59,664,000 | |
| FY 2024 Maintenance (MCO) | 0.00 | 0 | 59,664,000 | 0 | 59,664,000 | |
| 1. Juvenile Corrections Cottages, St. Anthony | 0.00 | 0 | 10,603,000 | 0 | 10,603,000 | |
| 2. ISP District 2 Facility, Lewiston | 0.00 | 0 | 9,975,000 | 0 | 9,975,000 | |
| 3. ISP District 6 Facility, Idaho Falls | 0.00 | 0 | 4,841,700 | 0 | 4,841,700 | |
| 4. MIL Youth ChalleNGe Dorms, Pierce | 0.00 | 0 | 6,000,000 | 0 | 6,000,000 | |
| Higher Education Capital Projects | 0.00 | 72,922,000 | 72,922,000 | 0 | 145,844,000 | |
| IDJC Facility Modifications | 0.00 | 6,176,000 | 6,176,000 | 0 | 12,352,000 | |
| Gov's Initiative - ISHS Preservation Facility | 0.00 | 15,000,100 | 15,000,100 | 0 | 30,000,200 | |
| Revenue Adjustments & Cash Transfers | 0.00 | (94,098,100) | 0 | 0 | (94,098,100) | |
| FY 2024 Total Appropriation | 0.00 | 0 | 185,181,800 | 0 | 185,181,800 | |
| % Change From FY 2023 Original Approp. | 0.0% | 0.0% | (5.9%) | 0.0% | (5.9%) | |
| % Change From FY 2023 Total Approp. | 0.0% | 0.0% | (84.0%) | 0.0% | (84.0%) | |

FISCAL YEAR 2023 SUPPLEMENTAL: Sections 7 and 8 of S1197 provided additional appropriation and cash transfers for FY 2023 from the General Fund to the Permanent Building Fund totaling \$302,808,700, which included \$300,000,000 for statewide deferred maintenance and \$2,808,700 for broadcast infrastructure. The state has an estimated deferred maintenance backlog of \$911,900,000 based on a survey of 28 agencies and institutions. The Division of Public Works (DPW) notes the \$911.9 million estimate is preliminary and likely to underestimate the state's needs. The Legislature invested a total of \$450,000,000 for FY 2023 and \$94,000,000 for FY 2022 to ensure the longevity of state-owned buildings. Funding for broadcast infrastructure will allow Idaho Public Television to bring outdated technology in towers in Pocatello and Jerome up to date, and complete an update of the communications infrastructure in a tower in Couer d'Alene.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: S1197 provided \$185,181,800 for FY 2024. Of that amount, the Legislature funded \$59,664,000 for program maintenance, which includes \$50,271,100 for statewide alterations and repairs, \$3,000,000 for statewide Americans with Disabilities Act compliance, \$500,000 for asbestos abatement, and \$5,892,900 for facilities maintenance at the Chinden Campus and Capitol Mall. The bill provided \$125,517,800 for capital construction projects. Line item 1 provided \$10,603,000 for the Department of Juvenile Corrections cottages in St. Anthony. Line item 2 provided \$9,975,000 for the Idaho State Police District 2 facility in Lewiston, and Line item 3 provided \$4,841,700 for the Idaho State Police District 6 facility in Idaho Falls. Line item 3 provided \$4,841,700 for the District 6 facility in Idaho Falls for the Idaho State Police; and line item 4 provided \$6,000,000 for the Division of Military's Youth ChalleNGe dorms.

The Legislature provided \$72,922,000 for higher education capital projects. This includes: \$17,936,000 for Boise State University's design and construction of a science research building; \$8,388,000 for Idaho State University; \$2,370,000 for Lewis-Clark State College; \$8,998,000 for the University of Idaho; \$10,700,000 for the College of Western Idaho (CWI) for a student learning center; \$5,000,000 for CWI for its Agricultural Science and Horticulture expansion; \$2,530,000 for the College of Southern Idaho for an emergency generator and data center improvements; \$9,000,000 for CSI for the Evergreen Building physical science remodel; and \$8,000,000 for the College of Eastern Idaho for campus infrastructure improvements.

The Legislature provided \$6,176,000 for the remodel of the Department of Juvenile Corrections Lewiston facility to serve multiple youth populations; and funded \$15,000,100 for a preservation facility for the Idaho State Historical Society.

LEGISLATIVE REQUIREMENTS: Section 3 of S1197 provides that the lump sum appropriation for Idaho State University, Lewis-Clark State College, and University of Idaho is for the purpose of any of the institutions' requested projects as listed. For Idaho State University,

this includes to invest in property development for future expansion of the health sciences campus; or for nuclear faculty research lab space to accommodate expanded nuclear research activities in partnership with Idaho National Laboratory; or to expand the physician assistant facility in Pocatello for more classroom seats. For Lewis-Clark State College, this includes for the Sam Glenn complex remodel to provide a safer environment for career and technical education programs and student support services; or for LCSC to expand a current dormitory facility to increase its capacity by 20 beds for a nursing learning and living community; or to build-out the Clearwater Hall first floor for offices, classrooms, a computer lab for workforce training, and for campus overflow classes. For the University of Idaho this includes for the McCall Field Campus to construct a dining lodge and kitchen facility; or to design and construct a meat science and innovation center that will focus on meat science and production; or to create a Joint Reserve Officer Training Corps (ROTC) facility to better serve the needs and requirements of the exiting ROTC detachments of the U.S. Armed Forces; or to continue funding the Parma campus building which is currently under construction.

Section 4 of S1197 stated that moneys appropriated from the Permanent Building Fund will be counted as matching funds for any private donations given to the state or for federal funds. This section also authorized the Division of Public Works to expend the funds provided by state agencies for their portion of the cost of a project, when applicable, and when recommended by the Permanent Building Fund Advisory Council. Section 5 of H779 stated that the Division of Public Works has the flexibility to reallocate any savings or unused appropriation from any project to any other requested and funded project. The reallocation of such appropriation must be approved by the Permanent Building Fund Advisory Council prior to the funds being spent.

Section 6 of the bill provided a cash transfer of \$94,098,100 from the General Fund to the Permanent Building Fund to fund line items.

| FY 2024 APPROPRIATION: | | <u>FTP</u> | <u>Pers. Cost</u> | <u>Oper Exp</u> | <u>Cap Out</u> | <u>T/B Pymnts</u> | <u>Total</u> |
|-------------------------------|--------------------|-------------------|--------------------------|------------------------|-----------------------|--------------------------|---------------------|
| OT D 36500 | Permanent Building | 0.00 | 0 | 0 | 185,181,800 | 0 | 185,181,800 |

Attorney General

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY PROGRAM | | | | | | |
| State Legal Services | 24,216,300 | 23,794,300 | 27,212,200 | 28,052,300 | 28,731,800 | 28,887,500 |
| Internet Crimes Against Children | 2,480,800 | 2,620,800 | 2,797,100 | 2,850,300 | 2,882,300 | 3,565,000 |
| Special Litigation | 890,700 | 236,100 | 740,700 | 740,700 | 740,700 | 740,700 |
| Total: | 27,587,800 | 26,651,200 | 30,750,000 | 31,643,300 | 32,354,800 | 33,193,200 |
| BY FUND SOURCE | | | | | | |
| General | 25,526,600 | 24,834,400 | 28,055,100 | 29,147,500 | 29,815,400 | 30,587,600 |
| Dedicated | 847,100 | 712,700 | 1,042,200 | 1,038,800 | 1,057,000 | 1,091,300 |
| Federal | 1,214,100 | 1,104,100 | 1,652,700 | 1,457,000 | 1,482,400 | 1,514,300 |
| Total: | 27,587,800 | 26,651,200 | 30,750,000 | 31,643,300 | 32,354,800 | 33,193,200 |
| Percent Change: | | (3.4%) | 15.4% | 2.9% | 5.2% | 7.9% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 24,065,900 | 23,582,600 | 26,755,500 | 27,625,300 | 28,336,800 | 28,984,700 |
| Operating Expenditures | 2,491,200 | 1,819,500 | 2,966,600 | 2,986,700 | 2,986,700 | 3,067,600 |
| Capital Outlay | 134,500 | 294,600 | 4,600 | 8,000 | 8,000 | 117,600 |
| Trustee/Benefit | 896,200 | 954,500 | 1,023,300 | 1,023,300 | 1,023,300 | 1,023,300 |
| Total: | 27,587,800 | 26,651,200 | 30,750,000 | 31,643,300 | 32,354,800 | 33,193,200 |
| Full-Time Positions (FTP) | 220.00 | 220.00 | 226.00 | 227.00 | 227.00 | 228.00 |

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 228.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

BUDGET LAW EXEMPTIONS: The Attorney General received specific legislative authorization in S1198 that removed all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments. The bill also exempted the agency from the 10% transfer limitation between budgeted programs.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|---------------|-------------------|------------------|------------------|-------------------|
| FY 2023 Original Appropriation | 226.00 | 28,030,100 | 1,007,200 | 1,652,700 | 30,690,000 |
| Supplementals | 0.00 | 25,000 | 35,000 | 0 | 60,000 |
| FY 2023 Total Appropriation | 226.00 | 28,055,100 | 1,042,200 | 1,652,700 | 30,750,000 |
| Removal of One-Time Expenditures | 0.00 | (33,200) | (19,000) | (216,200) | (268,400) |
| FY 2024 Base | 226.00 | 28,021,900 | 1,023,200 | 1,436,500 | 30,481,600 |
| Personnel Cost Benefits | 0.00 | 166,300 | 9,300 | 12,100 | 187,700 |
| Replacement Items | 0.00 | 211,000 | 0 | 0 | 211,000 |
| Statewide Cost Allocation | 0.00 | (3,600) | 0 | 0 | (3,600) |
| Annualizations | 0.00 | 7,700 | 0 | 0 | 7,700 |
| Change in Employee Compensation | 0.00 | 625,500 | 30,400 | 26,500 | 682,400 |
| FY 2024 Program Maintenance | 226.00 | 29,028,800 | 1,062,900 | 1,475,100 | 31,566,800 |
| Line Items | 2.00 | 1,558,800 | 28,400 | 39,200 | 1,626,400 |
| FY 2024 Total | 228.00 | 30,587,600 | 1,091,300 | 1,514,300 | 33,193,200 |
| % Chg from FY 2023 Orig Approp. | 0.9% | 9.1% | 8.3% | (8.4%) | 8.2% |
| % Chg from FY 2023 Total Approp. | 0.9% | 9.0% | 4.7% | (8.4%) | 7.9% |

I. Attorney General: State Legal Services

Agency Number & Appropriation Unit: 160 ATAB

Bill Number & Chapter: S1131 (Ch.98), S1198 (Ch.255)

PROGRAM DESCRIPTION: This program provides legal assistance to agencies in civil matters, represents the state in criminal matters, and provides overall administrative support for the office.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 22,434,300 | 22,327,400 | 24,927,300 | 25,917,800 | 26,557,000 | 26,650,200 |
| Dedicated | 847,100 | 712,700 | 1,032,400 | 1,038,800 | 1,057,000 | 1,091,300 |
| Federal | 934,900 | 754,200 | 1,252,500 | 1,095,700 | 1,117,800 | 1,146,000 |
| Total: | 24,216,300 | 23,794,300 | 27,212,200 | 28,052,300 | 28,731,800 | 28,887,500 |
| Percent Change: | | (1.7%) | 14.4% | 3.1% | 5.6% | 6.2% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 23,003,100 | 22,486,300 | 25,519,600 | 26,356,100 | 27,035,600 | 27,200,800 |
| Operating Expenditures | 1,208,600 | 1,258,100 | 1,688,000 | 1,688,200 | 1,688,200 | 1,686,700 |
| Capital Outlay | 4,600 | 49,900 | 4,600 | 8,000 | 8,000 | 0 |
| Total: | 24,216,300 | 23,794,300 | 27,212,200 | 28,052,300 | 28,731,800 | 28,887,500 |
| Full-Time Positions (FTP) | 210.00 | 210.00 | 215.00 | 216.00 | 216.00 | 213.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|---------------|-------------------|------------------|------------------|-------------------|
| FY 2023 Original Appropriation | 215.00 | 24,902,300 | 997,400 | 1,252,500 | 27,152,200 |
| 1. Transition Costs | 0.00 | 25,000 | 0 | 0 | 25,000 |
| 3. Tobacco Arbitration Personnel Costs | 0.00 | 0 | 35,000 | 0 | 35,000 |
| FY 2023 Total Appropriation | 215.00 | 24,927,300 | 1,032,400 | 1,252,500 | 27,212,200 |
| Removal of Onetime Expenditures | 0.00 | (33,200) | (9,200) | (173,900) | (216,300) |
| FY 2024 Base | 215.00 | 24,894,100 | 1,023,200 | 1,078,600 | 26,995,900 |
| Personnel Benefit Costs | 0.00 | 145,900 | 9,300 | 9,800 | 165,000 |
| Replacement Items | 0.00 | 139,000 | 0 | 0 | 139,000 |
| Statewide Cost Allocation | 0.00 | (3,600) | 0 | 0 | (3,600) |
| Annualizations | 0.00 | 7,700 | 0 | 0 | 7,700 |
| Change in Employee Compensation | 0.00 | 595,200 | 30,400 | 23,500 | 649,100 |
| FY 2024 Maintenance (MCO) | 215.00 | 25,778,300 | 1,062,900 | 1,111,900 | 27,953,100 |
| 1. Legal Internship Program | 0.00 | 48,000 | 0 | 0 | 48,000 |
| 3. National Child I.D. Kits | 0.00 | 75,000 | 0 | 0 | 75,000 |
| 5. Additional Personnel Costs | 0.00 | 989,100 | 28,400 | 34,100 | 1,051,600 |
| 6. FTP Reduction | (2.00) | (240,200) | 0 | 0 | (240,200) |
| FY 2024 Total Appropriation | 213.00 | 26,650,200 | 1,091,300 | 1,146,000 | 28,887,500 |
| % Change From FY 2023 Original Approp. | (0.9%) | 7.0% | 9.4% | (8.5%) | 6.4% |
| % Change From FY 2023 Total Approp. | (0.9%) | 6.9% | 5.7% | (8.5%) | 6.2% |

FISCAL YEAR 2023 SUPPLEMENTAL: S1131 provided additional funding in FY 2023 for transition costs related to onboarding a new Attorney General, and to pay salary and benefits increases for employees working on tobacco arbitration matters.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, and change in employee compensation (details on p. 5). Replacement items included computers and computer equipment. An annualization was provided for the remaining six months of the Attorney General's salary increase that was partially funded in FY 2023. Line item 1 provided for a ten-week legal internship for six law students. Line item 3 provided for the purchase of an estimated 22,000 to 25,000 child I.D. kits which are designed to provide law enforcement with vital information to locate children in the event they go missing. Line item 5 provided an additional agencywide CEC. At the agency's budget hearing, the newly elected Attorney General requested an agencywide 15% CEC increase. Together, with the statewide CEC increase of \$1.20 per FTP, the Attorney General's Office received a total 7.5% increase for employee compensation. Lastly, line item 6 reduced the total FTP and personnel costs for the Attorney General's Office to effectuate a transfer of two attorneys to the Legislative Services Office. There was no commensurate increase in FTP or personnel costs in the Legislative Services Office FY 2024 original appropriation.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|------------------------|-----------------------|--------|------------|-----------|---------|------------|------------|
| G 10000 | General | 195.25 | 25,356,500 | 1,154,700 | 0 | 0 | 26,511,200 |
| OT G 10000 | General | 0.00 | 0 | 139,000 | 0 | 0 | 139,000 |
| D 34900 | Miscellaneous Revenue | 3.00 | 339,600 | 28,300 | 0 | 0 | 367,900 |
| D 34904 | Consumer Protection | 5.00 | 314,300 | 153,000 | 0 | 0 | 467,300 |
| D 49900 | Millennium Income | 2.00 | 253,700 | 2,400 | 0 | 0 | 256,100 |
| F 34800 | Federal Grant | 7.75 | 936,700 | 209,300 | 0 | 0 | 1,146,000 |
| Totals: | | 213.00 | 27,200,800 | 1,686,700 | 0 | 0 | 28,887,500 |

II. Attorney General: Internet Crimes Against Children

Agency Number & Appropriation Unit: 160 ATAC

Bill Number & Chapter: S1198 (Ch.255)

PROGRAM DESCRIPTION: Partnering with local law enforcement entities, this program is responsible for the investigation and prosecution of offenders who use the internet, online systems, computer technology, cellular phones, smart phones, or mobile devices to sexually exploit children.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 2,201,600 | 2,270,900 | 2,387,100 | 2,489,000 | 2,517,700 | 3,196,700 |
| Dedicated | 0 | 0 | 9,800 | 0 | 0 | 0 |
| Federal | 279,200 | 349,900 | 400,200 | 361,300 | 364,600 | 368,300 |
| Total: | 2,480,800 | 2,620,800 | 2,797,100 | 2,850,300 | 2,882,300 | 3,565,000 |
| Percent Change: | | 5.6% | 6.7% | 1.9% | 3.0% | 27.5% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 1,062,800 | 1,096,300 | 1,235,900 | 1,269,200 | 1,301,200 | 1,783,900 |
| Operating Expenditures | 391,900 | 325,300 | 537,900 | 557,800 | 557,800 | 640,200 |
| Capital Outlay | 129,900 | 244,700 | 0 | 0 | 0 | 117,600 |
| Trustee/Benefit | 896,200 | 954,500 | 1,023,300 | 1,023,300 | 1,023,300 | 1,023,300 |
| Total: | 2,480,800 | 2,620,800 | 2,797,100 | 2,850,300 | 2,882,300 | 3,565,000 |
| Full-Time Positions (FTP) | 10.00 | 10.00 | 11.00 | 11.00 | 11.00 | 15.00 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 11.00 | 2,387,100 | 9,800 | 400,200 | 2,797,100 | |
| Removal of Onetime Expenditures | 0.00 | 0 | (9,800) | (42,300) | (52,100) | |
| FY 2024 Base | 11.00 | 2,387,100 | 0 | 357,900 | 2,745,000 | |
| Personnel Benefit Costs | 0.00 | 20,400 | 0 | 2,300 | 22,700 | |
| Replacement Items | 0.00 | 72,000 | 0 | 0 | 72,000 | |
| Change in Employee Compensation | 0.00 | 30,300 | 0 | 3,000 | 33,300 | |
| FY 2024 Maintenance (MCO) | 11.00 | 2,509,800 | 0 | 363,200 | 2,873,000 | |
| 4. ICAC Investigators, Analysts, and Vehicles | 4.00 | 642,600 | 0 | 0 | 642,600 | |
| 5. Additional Personnel Costs | 0.00 | 44,300 | 0 | 5,100 | 49,400 | |
| FY 2024 Total Appropriation | 15.00 | 3,196,700 | 0 | 368,300 | 3,565,000 | |
| % Change From FY 2023 Original Approp. | 36.4% | 33.9% | (100.0%) | (8.0%) | 27.5% | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs and change in employee compensation (details on p. 5). Replacement items included four forensic workstations. Line item 4 provided for an expansion of the program by adding two investigators and two analysts who will work with the National Center for Missing & Exploited Children for cases involving technology-facilitated child sexual exploitation. The Internet Crimes Against Children program currently consists of 11 Attorney General employees and ten affiliates from local law enforcement agencies. Line item 5 provided funding to increase the agency's CEC to 7.5%, overall. These line items was requested by the newly elected Attorney General at the agency's budget hearing.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|---------------|--------------|-------------------|-----------------|----------------|-------------------|------------------|
| G 10000 | General | 14.00 | 1,640,400 | 327,400 | 0 | 1,017,300 | 2,985,100 |
| OT G 10000 | General | 0.00 | 0 | 94,000 | 117,600 | 0 | 211,600 |
| F 34800 | Federal Grant | 1.00 | 143,500 | 218,800 | 0 | 6,000 | 368,300 |
| Totals: | | 15.00 | 1,783,900 | 640,200 | 117,600 | 1,023,300 | 3,565,000 |

III. Attorney General: Special Litigation

Agency Number & Appropriation Unit: 160 ATAA

Bill Number & Chapter: S1198 (Ch.255)

PROGRAM DESCRIPTION: This program provides for extraordinary litigation costs and for the retention of private legal representation for extraordinary or unanticipated litigation when special expertise is needed or when there is an ethical conflict of interest between governmental entities.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 890,700 | 236,100 | 740,700 | 740,700 | 740,700 | 740,700 |
| Percent Change: | | (73.5%) | 213.7% | 0.0% | 0.0% | 0.0% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Operating Expenditures | 890,700 | 236,100 | 740,700 | 740,700 | 740,700 | 740,700 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 0.00 | 740,700 | 0 | 0 | 740,700 | |
| FY 2024 Base | 0.00 | 740,700 | 0 | 0 | 740,700 | |
| FY 2024 Total Appropriation | 0.00 | 740,700 | 0 | 0 | 740,700 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: This program received no adjustments for FY 2024.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 0.00 | 0 | 740,700 | 0 | 0 | 740,700 |

State Controller

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY PROGRAM | | | | | | |
| Administration | 75,942,600 | 70,460,200 | 8,109,100 | 5,192,400 | 5,279,100 | 5,271,700 |
| Statewide Accounting | 5,377,200 | 5,296,400 | 5,513,200 | 1,610,800 | 1,636,700 | 1,630,200 |
| Statewide Payroll | 4,960,400 | 4,133,300 | 5,069,200 | 8,919,600 | 8,990,700 | 0 |
| Computer Center | 10,024,300 | 8,615,400 | 10,872,600 | 8,618,700 | 8,767,700 | 8,721,400 |
| Enterprise Business Operations | 0 | 0 | 0 | 0 | 0 | 8,995,600 |
| Total: | 96,304,500 | 88,505,300 | 29,564,100 | 24,341,500 | 24,674,200 | 24,618,900 |
| BY FUND SOURCE | | | | | | |
| General | 15,763,600 | 11,843,000 | 15,963,600 | 13,671,000 | 13,854,700 | 13,845,700 |
| Dedicated | 10,034,300 | 8,615,400 | 9,932,600 | 8,628,700 | 8,777,700 | 8,731,400 |
| Federal | 70,506,600 | 68,046,900 | 3,667,900 | 2,041,800 | 2,041,800 | 2,041,800 |
| Total: | 96,304,500 | 88,505,300 | 29,564,100 | 24,341,500 | 24,674,200 | 24,618,900 |
| Percent Change: | | (8.1%) | (66.6%) | (17.7%) | (16.5%) | (16.7%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 10,083,400 | 9,583,900 | 10,879,100 | 10,937,100 | 11,209,800 | 11,154,500 |
| Operating Expenditures | 17,330,900 | 10,465,500 | 18,150,700 | 13,404,400 | 13,464,400 | 13,464,400 |
| Capital Outlay | 683,600 | 667,200 | 116,400 | 0 | 0 | 0 |
| Trustee/Benefit | 68,206,600 | 67,788,700 | 417,900 | 0 | 0 | 0 |
| Total: | 96,304,500 | 88,505,300 | 29,564,100 | 24,341,500 | 24,674,200 | 24,618,900 |
| Full-Time Positions (FTP) | 104.00 | 104.00 | 114.00 | 115.00 | 115.00 | 115.00 |

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 115.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024, for the programs specified.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: S1416 of 2022 provided the Controller's office an exemption from program transfer limitations for FY 2023 to modernize its operations to support Luma, the state's integrated enterprise resource planning (ERP) platform under development, over the long term. This reorganization included combining the Payroll Program and Accounting Program's operations staff, and shifting partial allocation of the management team to a new budgeted program. The new Enterprise Business Operations Program carries out the office's statewide accounting and payroll responsibilities and supports state agencies and institutions interfacing with Luma's modules for payroll, accounting, procurement, budgeting, and human resources. The reorganization maintains the statewide accounting reporting team under the Accounting Program and eliminates the Payroll Program.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|---------------|-------------------|------------------|------------------|-------------------|
| FY 2023 Original Appropriation | 114.00 | 13,463,600 | 8,523,700 | 3,250,000 | 25,237,300 |
| Reappropriation | 0.00 | 2,500,000 | 1,408,900 | 417,900 | 4,326,800 |
| FY 2023 Total Appropriation | 114.00 | 15,963,600 | 9,932,600 | 3,667,900 | 29,564,100 |
| FY 2023 Estimated Expenditures | 114.00 | 15,963,600 | 9,932,600 | 3,667,900 | 29,564,100 |
| Removal of One-Time Expenditures | 0.00 | (2,500,000) | (1,408,900) | (1,367,900) | (5,276,800) |
| Base Adjustments | 0.00 | 0 | 0 | (258,200) | (258,200) |
| FY 2024 Base | 114.00 | 13,463,600 | 8,523,700 | 2,041,800 | 24,029,100 |
| Personnel Cost Benefits | 0.00 | 34,500 | 33,500 | 0 | 68,000 |
| Statewide Cost Allocation | 0.00 | 18,600 | 21,800 | 0 | 40,400 |
| Annualizations | 0.00 | 6,700 | 0 | 0 | 6,700 |
| Change in Employee Compensation | 0.00 | 156,000 | 152,400 | 0 | 308,400 |
| FY 2024 Program Maintenance | 114.00 | 13,679,400 | 8,731,400 | 2,041,800 | 24,452,600 |
| Line Items | 1.00 | 166,300 | 0 | 0 | 166,300 |
| FY 2024 Total | 115.00 | 13,845,700 | 8,731,400 | 2,041,800 | 24,618,900 |
| % Chg from FY 2023 Orig Approp. | 0.9% | 2.8% | 2.4% | (37.2%) | (2.5%) |
| % Chg from FY 2023 Total Approp. | 0.9% | (13.3%) | (12.1%) | (44.3%) | (16.7%) |

I. State Controller: Administration

Agency Number & Appropriation Unit: 140 SCAA, 140 SCBI(Cont)

Bill Number & Chapter: S1180 (Ch.173)

PROGRAM DESCRIPTION: This office provides administrative, financial, and human resources services for the agency; and provides support for the ex officio duties of the State Controller including serving as secretary to the Board of Examiners, member of the Idaho State Board of Land Commissioners, State Social Security Administrator, and Idaho Technology Authority (ITA) member. As Idaho's administrator of state social security programs, the State Controller is responsible for ensuring state compliance with Section 218 of the federal Social Security Act. [Statutory Authority: Sections 67-1001 and 59-1101A, Idaho Code]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 5,436,000 | 2,413,300 | 5,391,200 | 3,150,600 | 3,237,300 | 3,229,900 |
| Federal | 70,506,600 | 68,046,900 | 2,717,900 | 2,041,800 | 2,041,800 | 2,041,800 |
| Total: | 75,942,600 | 70,460,200 | 8,109,100 | 5,192,400 | 5,279,100 | 5,271,700 |
| Percent Change: | | (7.2%) | (88.5%) | (36.0%) | (34.9%) | (35.0%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 1,165,700 | 1,006,600 | 1,318,100 | 1,256,000 | 1,282,700 | 1,275,300 |
| Operating Expenditures | 6,570,300 | 1,664,900 | 6,373,100 | 3,936,400 | 3,996,400 | 3,996,400 |
| Trustee/Benefit | 68,206,600 | 67,788,700 | 417,900 | 0 | 0 | 0 |
| Total: | 75,942,600 | 70,460,200 | 8,109,100 | 5,192,400 | 5,279,100 | 5,271,700 |
| Full-Time Positions (FTP) | 10.30 | 10.30 | 11.30 | 10.30 | 10.30 | 10.30 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 11.30 | 2,891,200 | 0 | 2,300,000 | 5,191,200 | |
| Prior Year Reappropriation | 0.00 | 2,500,000 | 0 | 417,900 | 2,917,900 | |
| FY 2023 Total Appropriation | 11.30 | 5,391,200 | 0 | 2,717,900 | 8,109,100 | |
| Expenditure Adjustments | (1.00) | 233,200 | 0 | 0 | 233,200 | |
| FY 2023 Estimated Expenditures | 10.30 | 5,624,400 | 0 | 2,717,900 | 8,342,300 | |
| Removal of Onetime Expenditures | 0.00 | (2,500,000) | 0 | (417,900) | (2,917,900) | |
| Base Adjustments | 0.00 | 0 | 0 | (258,200) | (258,200) | |
| FY 2024 Base | 10.30 | 3,124,400 | 0 | 2,041,800 | 5,166,200 | |
| Personnel Benefit Costs | 0.00 | 7,100 | 0 | 0 | 7,100 | |
| Statewide Cost Allocation | 0.00 | 3,500 | 0 | 0 | 3,500 | |
| Annualizations | 0.00 | 6,700 | 0 | 0 | 6,700 | |
| Change in Employee Compensation | 0.00 | 28,200 | 0 | 0 | 28,200 | |
| FY 2024 Maintenance (MCO) | 10.30 | 3,169,900 | 0 | 2,041,800 | 5,211,700 | |
| Townhall Idaho: Public Meetings Archive | 0.00 | 60,000 | 0 | 0 | 60,000 | |
| FY 2024 Total Appropriation | 10.30 | 3,229,900 | 0 | 2,041,800 | 5,271,700 | |
| % Change From FY 2023 Original Approp. | (8.8%) | 11.7% | 0.0% | (11.2%) | 1.6% | |
| % Change From FY 2023 Total Approp. | (8.8%) | (40.1%) | 0.0% | (24.9%) | (35.0%) | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, and change in employee compensation (details on p. 5). An annualization provided the remainder of the State Controller's salary increase pursuant to H747 of 2022, which was partially funded in FY 2023. The Legislature provided funding for data storage to add a video archive of state agency meetings to the Townhall Idaho website, which publishes public meeting notices and offers virtual access to state agency meetings.

BUDGET LAW EXEMPTIONS: Section 5 of S1180 provided reappropriation authority for the General Fund for any unused and unencumbered funds for a behavioral health reporting platform at the end of FY 2023. Section 6 of S1180 exempted the agency from the 10% transfer limitation between budgeted programs.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 10.30 | 1,275,300 | 1,954,600 | 0 | 0 | 3,229,900 |
| F 34500 | Federal COVID-19 Relief | 0.00 | 0 | 2,041,800 | 0 | 0 | 2,041,800 |
| Totals: | | 10.30 | 1,275,300 | 3,996,400 | 0 | 0 | 5,271,700 |

II. State Controller: Statewide Accounting

Agency Number & Appropriation Unit: 140 SCBA

Bill Number & Chapter: S1180 (Ch.173)

PROGRAM DESCRIPTION: Statewide Accounting publishes Idaho's Annual Comprehensive Financial Report, as well as other statewide and agency specific reports. Financial reports prepared by the office are critical to maintaining Idaho's high credit rating and in obtaining favorable interest rates when issuing tax anticipation notes and other bonds. The office provides guidance and support to agencies for proper internal controls and generally accepted accounting principles to better manage and report the financial affairs of the state of Idaho. [Statutory Authority: Section 67-1001, Idaho Code]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 5,372,200 | 5,296,400 | 5,508,200 | 1,605,800 | 1,631,700 | 1,625,200 |
| Dedicated | 5,000 | 0 | 5,000 | 5,000 | 5,000 | 5,000 |
| Total: | 5,377,200 | 5,296,400 | 5,513,200 | 1,610,800 | 1,636,700 | 1,630,200 |
| Percent Change: | | (1.5%) | 4.1% | (70.8%) | (70.3%) | (70.4%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 1,879,400 | 1,815,300 | 2,012,100 | 1,153,100 | 1,179,000 | 1,172,500 |
| Operating Expenditures | 3,497,800 | 3,481,100 | 3,501,100 | 457,700 | 457,700 | 457,700 |
| Total: | 5,377,200 | 5,296,400 | 5,513,200 | 1,610,800 | 1,636,700 | 1,630,200 |
| Full-Time Positions (FTP) | 23.70 | 23.70 | 32.70 | 10.26 | 10.26 | 10.26 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 32.70 | 5,508,200 | 5,000 | 0 | 5,513,200 | |
| Expenditure Adjustments | (23.44) | (4,026,300) | 0 | 0 | (4,026,300) | |
| FY 2023 Estimated Expenditures | 9.26 | 1,481,900 | 5,000 | 0 | 1,486,900 | |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2024 Base | 9.26 | 1,481,900 | 5,000 | 0 | 1,486,900 | |
| Personnel Benefit Costs | 0.00 | 6,200 | 0 | 0 | 6,200 | |
| Statewide Cost Allocation | 0.00 | 2,700 | 0 | 0 | 2,700 | |
| Change in Employee Compensation | 0.00 | 28,100 | 0 | 0 | 28,100 | |
| FY 2024 Maintenance (MCO) | 9.26 | 1,518,900 | 5,000 | 0 | 1,523,900 | |
| 1. Senior Financial Specialist - ACFR | 1.00 | 106,300 | 0 | 0 | 106,300 | |
| FY 2024 Total Appropriation | 10.26 | 1,625,200 | 5,000 | 0 | 1,630,200 | |
| % Change From FY 2023 Original Approp. | (68.6%) | (70.5%) | 0.0% | 0.0% | (70.4%) | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, and change in employee compensation (details on p. 5). Line item 1 provided 1.00 FTP and funding for a senior financial specialist. This position will take part in the development of the Annual Comprehensive Financial Report (ACFR) by redesigning reporting processes, conducting internal control reviews and training, preparing fraud prevention training, and assisting agencies with fiscal year-end reporting. Due to the transfer of the accounting operations team to enterprise business operations, the appropriation reflects a 70.4% reduction overall from the fiscal year 2023 original appropriation.

BUDGET LAW EXEMPTIONS: Section 6 of S1180 exempted the agency from the 10% transfer limitation between budgeted programs.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-----------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 10.26 | 1,172,500 | 452,700 | 0 | 0 | 1,625,200 |
| D 34900 | Miscellaneous Revenue | 0.00 | 0 | 5,000 | 0 | 0 | 5,000 |
| Totals: | | 10.26 | 1,172,500 | 457,700 | 0 | 0 | 1,630,200 |

III. State Controller: Statewide Payroll

Agency Number & Appropriation Unit: 140 SCCA

Bill Number & Chapter: N/A

PROGRAM DESCRIPTION: This office processes payroll for state employees and maintains statewide payroll and personnel records using the Employee Information System (EIS). The office also processes court ordered garnishments for state employees, handles state and federal tax reporting, and coordinates electronic fund transfers. [Statutory Authority: Section 67-1001, Idaho Code]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 4,955,400 | 4,133,300 | 5,064,200 | 8,914,600 | 8,985,700 | 0 |
| Dedicated | 5,000 | 0 | 5,000 | 5,000 | 5,000 | 0 |
| Total: | 4,960,400 | 4,133,300 | 5,069,200 | 8,919,600 | 8,990,700 | 0 |
| Percent Change: | | (16.7%) | 22.6% | 76.0% | 77.4% | (100.0%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 1,590,700 | 1,528,400 | 1,696,500 | 2,806,400 | 2,877,500 | 0 |
| Operating Expenditures | 3,369,700 | 2,604,900 | 3,372,700 | 6,113,200 | 6,113,200 | 0 |
| Total: | 4,960,400 | 4,133,300 | 5,069,200 | 8,919,600 | 8,990,700 | 0 |
| Full-Time Positions (FTP) | 17.70 | 17.70 | 17.70 | 44.18 | 44.18 | 0.00 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 17.70 | 5,064,200 | 5,000 | 0 | 5,069,200 | |
| Expenditure Adjustments | (17.70) | (5,064,200) | (5,000) | 0 | (5,069,200) | |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2024 Base | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2024 Total Appropriation | 0.00 | 0 | 0 | 0 | 0 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>(100.0%)</i> | <i>(100.0%)</i> | <i>(100.0%)</i> | <i>0.0%</i> | <i>(100.0%)</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature approved the transfer of the Statewide Payroll Program's base appropriation to a new budgeted program, Enterprise Business Operations, to align the office's appropriation with its reorganization to support Luma.

BUDGET LAW EXEMPTIONS: Section 6 of S1180 exempted the agency from the 10% transfer limitation between budgeted programs.

IV. State Controller: Computer Center

Agency Number & Appropriation Unit: 140 SCDA

Bill Number & Chapter: S1180 (Ch.173)

PROGRAM DESCRIPTION: The Computer Service Center maintains Idaho's largest state data center and provides technology services to the Accounting and Payroll 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 agency customers directly for IT services it provides. [Statutory Authority: Section 67-1001, Idaho Code]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 10,024,300 | 8,615,400 | 9,922,600 | 8,618,700 | 8,767,700 | 8,721,400 |
| Federal | 0 | 0 | 950,000 | 0 | 0 | 0 |
| Total: | 10,024,300 | 8,615,400 | 10,872,600 | 8,618,700 | 8,767,700 | 8,721,400 |
| Percent Change: | | (14.1%) | 26.2% | (20.7%) | (19.4%) | (19.8%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 5,447,600 | 5,233,600 | 5,852,400 | 5,721,600 | 5,870,600 | 5,824,300 |
| Operating Expenditures | 3,893,100 | 2,714,600 | 4,903,800 | 2,897,100 | 2,897,100 | 2,897,100 |
| Capital Outlay | 683,600 | 667,200 | 116,400 | 0 | 0 | 0 |
| Total: | 10,024,300 | 8,615,400 | 10,872,600 | 8,618,700 | 8,767,700 | 8,721,400 |
| Full-Time Positions (FTP) | 52.30 | 52.30 | 52.30 | 50.26 | 50.26 | 50.26 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 52.30 | 0 | 8,513,700 | 950,000 | 9,463,700 | |
| Prior Year Reappropriation | 0.00 | 0 | 1,408,900 | 0 | 1,408,900 | |
| FY 2023 Total Appropriation | 52.30 | 0 | 9,922,600 | 950,000 | 10,872,600 | |
| Expenditure Adjustments | (2.04) | 0 | 0 | 0 | 0 | |
| FY 2023 Estimated Expenditures | 50.26 | 0 | 9,922,600 | 950,000 | 10,872,600 | |
| Removal of Onetime Expenditures | 0.00 | 0 | (1,408,900) | (950,000) | (2,358,900) | |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2024 Base | 50.26 | 0 | 8,513,700 | 0 | 8,513,700 | |
| Personnel Benefit Costs | 0.00 | 0 | 33,500 | 0 | 33,500 | |
| Statewide Cost Allocation | 0.00 | 0 | 21,800 | 0 | 21,800 | |
| Change in Employee Compensation | 0.00 | 0 | 152,400 | 0 | 152,400 | |
| FY 2024 Total Appropriation | 50.26 | 0 | 8,721,400 | 0 | 8,721,400 | |
| % Change From FY 2023 Original Approp. | (3.9%) | 0.0% | 2.4% | (100.0%) | (7.8%) | |
| % Change From FY 2023 Total Approp. | (3.9%) | 0.0% | (12.1%) | (100.0%) | (19.8%) | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, and change in employee compensation (details on p. 5).

BUDGET LAW EXEMPTIONS: Section 4 of S1180 provided reappropriation authority for any unused and unencumbered funds from the Data Processing Services Fund at the end of FY 2023 into FY 2024. Section 6 of S1180 exempted the agency from the 10% transfer limitation between budgeted programs.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| D 48000 Data Processing Serv | 50.26 | 5,824,300 | 2,897,100 | 0 | 0 | 8,721,400 |

V. State Controller: Enterprise Business Operations

Agency Number & Appropriation Unit: 140 SCEA

Bill Number & Chapter: S1180 (Ch.173)

PROGRAM DESCRIPTION: Enterprise Business Operations (EBO) houses the team that maintains Luma, the state's enterprise resource planning suite that provides accounting, payroll, human resource, budget, and procurement modules. EBO maintains the state's accounting system of record and processes vendor payments on behalf of state agencies. EBO processes the state's payroll and is responsible for garnishment processing, tax reporting, and electronic fund transfers with major vendors associated with the payroll system. The division also maintains and supports Luma Procurement for the Division of Purchasing, Luma GHR for the Department of Human Resources, and the Luma Budget system for the Legislative Services Office and Division of Financial Management. Finally, EBO contains the Continuous Improvement Bureau, which works to ensure that the Luma solution evolves in response to the needs of state agencies and institutions. [Statutory Authority: Section 67-1001, Idaho Code; Section 67-1021A, Idaho Code]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 0 | 0 | 0 | 0 | 0 | 8,990,600 |
| Dedicated | 0 | 0 | 0 | 0 | 0 | 5,000 |
| Total: | 0 | 0 | 0 | 0 | 0 | 8,995,600 |
| Percent Change: | | | | | | |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 0 | 0 | 0 | 0 | 0 | 2,882,400 |
| Operating Expenditures | 0 | 0 | 0 | 0 | 0 | 6,113,200 |
| Total: | 0 | 0 | 0 | 0 | 0 | 8,995,600 |
| Full-Time Positions (FTP) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 44.18 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|--------------|------------------|------------------|----------------|------------------|
| FY 2023 Original Appropriation | 0.00 | 0 | 0 | 0 | 0 |
| Expenditure Adjustments | 44.18 | 8,857,300 | 5,000 | 0 | 8,862,300 |
| FY 2023 Estimated Expenditures | 44.18 | 8,857,300 | 5,000 | 0 | 8,862,300 |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Base | 44.18 | 8,857,300 | 5,000 | 0 | 8,862,300 |
| Personnel Benefit Costs | 0.00 | 21,200 | 0 | 0 | 21,200 |
| Statewide Cost Allocation | 0.00 | 12,400 | 0 | 0 | 12,400 |
| Change in Employee Compensation | 0.00 | 99,700 | 0 | 0 | 99,700 |
| FY 2024 Total Appropriation | 44.18 | 8,990,600 | 5,000 | 0 | 8,995,600 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, and change in employee compensation (details on p. 5). The Legislature approved transferring the entirety of the Statewide Payroll Program and the Statewide Accounting Program's operations personnel to a new budgeted program, Enterprise Business Operations, to align the office's appropriation with its reorganization to support Luma.

BUDGET LAW EXEMPTIONS: Section 6 of S1180 exempted the agency from the 10% transfer limitation between budgeted programs.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|--|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 32.87 | 2,882,400 | 6,108,200 | 0 | 0 | 8,990,600 |
| D 12600 Business Information Infrastructur | 11.31 | 0 | 0 | 0 | 0 | 0 |
| D 34900 Miscellaneous Revenue | 0.00 | 0 | 5,000 | 0 | 0 | 5,000 |
| Totals: | 44.18 | 2,882,400 | 6,113,200 | 0 | 0 | 8,995,600 |

Office of the Governor

| DEPARTMENT SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY DIVISION | | | | | | |
| Aging, Commission on | 22,604,100 | 16,887,700 | 24,721,300 | 21,157,100 | 21,205,300 | 21,202,100 |
| Arts, Commission on the | 2,854,600 | 2,457,100 | 2,140,800 | 2,161,500 | 2,187,300 | 2,316,000 |
| Blind, Commission for the | 5,230,400 | 4,738,600 | 5,409,100 | 5,696,900 | 5,817,400 | 5,829,600 |
| Drug Policy, Office of | 6,423,300 | 4,665,500 | 9,018,900 | 4,870,800 | 4,888,500 | 4,888,400 |
| Energy & Mineral Resources, Offi | 16,535,700 | 994,900 | 18,180,600 | 8,204,300 | 8,239,400 | 8,236,500 |
| Financial Management, Div of | 53,079,200 | 14,792,400 | 147,943,700 | 82,670,800 | 61,248,300 | 44,748,400 |
| Governor, Exec. Office | 489,698,400 | 146,406,600 | 4,453,700 | 4,498,600 | 4,576,100 | 4,565,200 |
| Human Resources, Division of | 2,767,600 | 2,483,200 | 4,671,300 | 3,459,900 | 17,311,100 | 17,380,500 |
| Information Technology Services, | 15,963,900 | 15,522,000 | 17,721,100 | 27,399,100 | 25,424,800 | 25,353,800 |
| Liquor Division, State | 24,044,800 | 23,094,000 | 27,640,500 | 29,296,200 | 29,563,600 | 29,491,500 |
| Military Division | 87,833,800 | 54,900,400 | 109,901,200 | 90,295,400 | 91,491,400 | 110,962,300 |
| Pub Emp Retirement System | 9,143,400 | 8,264,100 | 12,494,000 | 13,534,500 | 13,627,600 | 13,629,000 |
| Species Conservation, Office of | 14,660,700 | 10,236,800 | 19,761,900 | 19,789,900 | 19,839,000 | 19,833,600 |
| STEM Action Center | 7,986,000 | 5,053,400 | 8,111,600 | 6,204,000 | 6,226,000 | 6,222,800 |
| Wolf Depredation Control Board | 392,000 | 375,900 | 392,000 | 392,000 | 392,000 | 392,000 |
| Workforce Development Council | 28,653,300 | 6,290,400 | 64,554,400 | 49,519,000 | 54,559,500 | 54,565,800 |
| Total: | 787,871,200 | 317,163,000 | 477,116,100 | 369,150,000 | 366,597,300 | 369,617,500 |
| BY FUND SOURCE | | | | | | |
| General | 37,395,600 | 26,062,800 | 35,872,200 | 29,185,900 | 29,670,300 | 30,153,500 |
| Dedicated | 94,253,300 | 61,316,800 | 114,078,700 | 95,093,800 | 112,468,500 | 112,464,700 |
| Federal | 656,222,300 | 229,783,400 | 327,165,200 | 244,870,300 | 224,458,500 | 226,999,300 |
| Total: | 787,871,200 | 317,163,000 | 477,116,100 | 369,150,000 | 366,597,300 | 369,617,500 |
| Percent Change: | | (59.7%) | 50.4% | (22.6%) | (23.2%) | (22.5%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 92,098,500 | 79,688,100 | 101,881,600 | 112,664,500 | 127,603,300 | 127,537,000 |
| Operating Expenditures | 110,724,400 | 33,609,500 | 99,390,300 | 63,046,900 | 67,050,900 | 67,516,900 |
| Capital Outlay | 5,658,000 | 8,221,800 | 27,396,000 | 8,693,300 | 8,697,800 | 27,693,300 |
| Trustee/Benefit | 579,390,300 | 195,643,600 | 248,448,200 | 184,745,300 | 163,245,300 | 146,870,300 |
| Total: | 787,871,200 | 317,163,000 | 477,116,100 | 369,150,000 | 366,597,300 | 369,617,500 |
| Full-Time Positions (FTP) | 1,055.92 | 1,055.92 | 1,093.92 | 1,166.92 | 1,283.92 | 1,281.92 |

Commission on Aging

Agency Number & Appropriation Unit: 187 GVJA

Bill Number & Chapter: S1134 (Ch.87)

PROGRAM DESCRIPTION: The Commission on Aging assists older Idahoans to continue living independently in their own homes by providing them and their caregivers with a variety of programs and services. [Statutory Authority: Section 67-5001, Idaho Code]

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 9,530,200 | 5,538,800 | 9,209,200 | 5,342,400 | 5,365,100 | 5,361,600 |
| Federal | 13,073,900 | 11,348,900 | 15,512,100 | 15,814,700 | 15,840,200 | 15,840,500 |
| Total: | 22,604,100 | 16,887,700 | 24,721,300 | 21,157,100 | 21,205,300 | 21,202,100 |
| Percent Change: | | (25.3%) | 46.4% | (14.4%) | (14.2%) | (14.2%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 1,339,900 | 1,189,900 | 1,438,300 | 1,659,000 | 1,707,200 | 1,704,000 |
| Operating Expenditures | 936,400 | 531,500 | 1,868,400 | 951,600 | 951,600 | 951,600 |
| Capital Outlay | 0 | 0 | 0 | 68,400 | 68,400 | 68,400 |
| Trustee/Benefit | 20,327,800 | 15,166,300 | 21,414,600 | 18,478,100 | 18,478,100 | 18,478,100 |
| Total: | 22,604,100 | 16,887,700 | 24,721,300 | 21,157,100 | 21,205,300 | 21,202,100 |
| Full-Time Positions (FTP) | 13.00 | 13.00 | 14.00 | 14.00 | 14.00 | 14.00 |

In accordance with Section 67-3519, Idaho Code, the Commission on Aging is authorized no more than 14.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|------------------|-----------|-------------------|-------------------|
| FY 2023 Original Appropriation | 14.00 | 5,318,400 | 0 | 14,417,000 | 19,735,400 |
| Prior Year Reappropriation | 0.00 | 3,890,800 | 0 | 0 | 3,890,800 |
| 1. Adult Protective Services | 0.00 | 0 | 0 | 345,100 | 345,100 |
| 2. Additional Federal Awards | 0.00 | 0 | 0 | 750,000 | 750,000 |
| FY 2023 Total Appropriation | 14.00 | 9,209,200 | 0 | 15,512,100 | 24,721,300 |
| Executive Carry Forward | 0.00 | 0 | 0 | 51,200 | 51,200 |
| Expenditure Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2023 Estimated Expenditures | 14.00 | 9,209,200 | 0 | 15,563,300 | 24,772,500 |
| Removal of Onetime Expenditures | 0.00 | (3,890,800) | 0 | (6,208,100) | (10,098,900) |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Base | 14.00 | 5,318,400 | 0 | 9,355,200 | 14,673,600 |
| Personnel Benefit Costs | 0.00 | 3,500 | 0 | 5,800 | 9,300 |
| Inflationary Adjustments | 0.00 | 15,100 | 0 | 3,000 | 18,100 |
| Statewide Cost Allocation | 0.00 | 0 | 0 | 6,100 | 6,100 |
| Change in Employee Compensation | 0.00 | 18,000 | 0 | 24,400 | 42,400 |
| FY 2024 Maintenance (MCO) | 14.00 | 5,355,000 | 0 | 9,394,500 | 14,749,500 |
| 1. Enhancing Services | 0.00 | 0 | 0 | 5,288,600 | 5,288,600 |
| 2. Adult Protective Services | 0.00 | 0 | 0 | 150,000 | 150,000 |
| 3. Increase in Grant Distributions | 0.00 | 0 | 0 | 1,000,000 | 1,000,000 |
| Human Resources Consolidation | 0.00 | 6,600 | 0 | 7,400 | 14,000 |
| FY 2024 Total Appropriation | 14.00 | 5,361,600 | 0 | 15,840,500 | 21,202,100 |
| % Change From FY 2023 Original Approp. | 0.0% | 0.8% | 0.0% | 9.9% | 7.4% |
| % Change From FY 2023 Total Approp. | 0.0% | (41.8%) | 0.0% | 2.1% | (14.2%) |

FISCAL YEAR 2023 SUPPLEMENTAL: S1134 provided additional funding in FY 2023 for two supplementals. First, additional funds were appropriated for onetime enhancements to Adult Protective Services (APS) in Idaho to address needs found in APS during the COVID-19 pandemic. Second, onetime funds were provided for additional federal award allocations. These onetime funds will be used by the Area Agencies on Aging (AAAs) for onetime projects such as putting in ramps and replacing refrigerators.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Inflationary adjustments included building lease contract increases, a management system contract increase, and general inflation. Line item 1 provided funding to close found gaps in services provided by the agency. Line item 2 provided onetime funding to support adult protective services, which will pass through to the six Area Agencies on Aging (AAAs). Finally, line item 3 provided funding to allow the agency to spend additional ongoing federal dollars allocated to the state through the Older Americans Act of 1965.

OTHER LEGISLATION: S1028 amended Chapter 53, Title 39, Idaho Code, to update the Adult Abuse, Neglect, and Exploitation Act. This amendment did not have a stated fiscal impact to this budget.

| FY 2024 APPROPRIATION: | | <u>FTP</u> | <u>Pers. Cost</u> | <u>Oper Exp</u> | <u>Cap Out</u> | <u>T/B Pymnts</u> | <u>Total</u> |
|-------------------------------|-------------------------|-------------------|--------------------------|------------------------|-----------------------|--------------------------|---------------------|
| G 10000 | General | 5.94 | 648,300 | 295,700 | 0 | 4,417,600 | 5,361,600 |
| OT F 34400 | American Rescue Plan | 0.00 | 200,000 | 200,000 | 0 | 4,888,600 | 5,288,600 |
| OT F 34500 | Federal COVID-19 Relief | 0.00 | 0 | 0 | 0 | 150,000 | 150,000 |
| F 34800 | Federal Grant | 8.06 | 855,700 | 455,900 | 68,400 | 9,021,900 | 10,401,900 |
| Totals: | | 14.00 | 1,704,000 | 951,600 | 68,400 | 18,478,100 | 21,202,100 |

Commission on the Arts

Agency Number & Appropriation Unit: 196 GVIA

Bill Number & Chapter: S1169 (Ch.161)

PROGRAM DESCRIPTION: The Commission on the Arts advocates and encourages the development of arts in Idaho. It is a service and advocacy organization that provides information, technical assistance, awards, and grants to individuals and local arts organizations. [Statutory Authority: Section 67-5601, Idaho Code]

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 883,400 | 881,500 | 905,700 | 919,600 | 932,500 | 982,800 |
| Dedicated | 106,300 | 43,100 | 106,300 | 106,300 | 106,300 | 131,300 |
| Federal | 1,864,900 | 1,532,500 | 1,128,800 | 1,135,600 | 1,148,500 | 1,201,900 |
| Total: | 2,854,600 | 2,457,100 | 2,140,800 | 2,161,500 | 2,187,300 | 2,316,000 |
| Percent Change: | | (13.9%) | (12.9%) | 1.0% | 2.2% | 8.2% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 800,800 | 648,600 | 855,800 | 868,800 | 894,600 | 898,300 |
| Operating Expenditures | 451,400 | 296,300 | 447,300 | 453,900 | 453,900 | 453,900 |
| Capital Outlay | 45,000 | 33,500 | 46,300 | 47,400 | 47,400 | 47,400 |
| Trustee/Benefit | 1,557,400 | 1,478,700 | 791,400 | 791,400 | 791,400 | 916,400 |
| Total: | 2,854,600 | 2,457,100 | 2,140,800 | 2,161,500 | 2,187,300 | 2,316,000 |
| Full-Time Positions (FTP) | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |

In accordance with Section 67-3519, Idaho Code, the Commission on the Arts is authorized no more than 10.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|--------------|----------------|----------------|------------------|------------------|
| FY 2023 Original Appropriation | 10.00 | 905,700 | 106,300 | 1,128,800 | 2,140,800 |
| FY 2024 Base | 10.00 | 905,700 | 106,300 | 1,128,800 | 2,140,800 |
| Personnel Benefit Costs | 0.00 | 3,200 | 0 | 3,200 | 6,400 |
| Inflationary Adjustments | 0.00 | 800 | 0 | 300 | 1,100 |
| Statewide Cost Allocation | 0.00 | 6,600 | 0 | 0 | 6,600 |
| Change in Employee Compensation | 0.00 | 13,600 | 0 | 16,700 | 30,300 |
| FY 2024 Maintenance (MCO) | 10.00 | 929,900 | 106,300 | 1,149,000 | 2,185,200 |
| 1. NEA Federal Grants | 0.00 | 50,000 | 25,000 | 50,000 | 125,000 |
| DHR Consolidation | 0.00 | 2,900 | 0 | 2,900 | 5,800 |
| FY 2024 Total Appropriation | 10.00 | 982,800 | 131,300 | 1,201,900 | 2,316,000 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>8.5%</i> | <i>23.5%</i> | <i>6.5%</i> | <i>8.2%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5).

Line item 1 provided for a 13% increase from FY 2023 to FY 2024 funding for National Endowment for the Arts (NEA) federal grants. To complement the existing appropriation in the Base, the agency received an appropriation of \$50,000 from the Federal Grant Fund to allow the full NEA award amount to be distributed. A shortfall was identified in the current General Fund appropriation necessary to meet the 1:1 state match. This line item included \$50,000 from the General Fund and \$25,000 from the Miscellaneous Revenue Fund to provide for the match. The dedicated funding will come from the Western States Arts Federation.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|------------------------|-----------------------|--------------|----------------|----------------|---------------|----------------|------------------|
| G 10000 | General | 4.50 | 418,200 | 170,600 | 19,300 | 324,700 | 932,800 |
| OT G 10000 | General | 0.00 | 0 | 0 | 0 | 50,000 | 50,000 |
| D 34900 | Miscellaneous Revenue | 0.00 | 0 | 89,800 | 0 | 16,500 | 106,300 |
| OT D 34900 | Miscellaneous Revenue | 0.00 | 0 | 0 | 0 | 25,000 | 25,000 |
| F 34800 | Federal Grant | 5.50 | 480,100 | 193,500 | 28,100 | 450,200 | 1,151,900 |
| OT F 34800 | Federal Grant | 0.00 | 0 | 0 | 0 | 50,000 | 50,000 |
| Totals: | | 10.00 | 898,300 | 453,900 | 47,400 | 916,400 | 2,316,000 |

Commission for the Blind and Visually Impaired

Agency Number & Appropriation Unit: 189 GVLA

Bill Number & Chapter: S1138 (Ch.99)

PROGRAM DESCRIPTION: The Idaho Commission for the Blind and Visually Impaired promotes choices and empowerment for people who are legally blind, functionally blind, or in danger of legal blindness; and assists them in achieving employment, independence, and integration into the workplace and the community. [Statutory Authority: Section 67-5401, Idaho Code, et seq.]

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 1,522,800 | 1,516,000 | 1,582,000 | 1,661,300 | 1,693,400 | 1,693,100 |
| Dedicated | 399,700 | 223,900 | 345,900 | 299,300 | 300,000 | 347,700 |
| Federal | 3,307,900 | 2,998,700 | 3,481,200 | 3,736,300 | 3,824,000 | 3,788,800 |
| Total: | 5,230,400 | 4,738,600 | 5,409,100 | 5,696,900 | 5,817,400 | 5,829,600 |
| Percent Change: | | (9.4%) | 14.1% | 5.3% | 7.5% | 7.8% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 3,119,000 | 3,036,500 | 3,351,700 | 3,582,600 | 3,703,100 | 3,715,300 |
| Operating Expenditures | 816,700 | 659,200 | 818,500 | 875,000 | 875,000 | 875,000 |
| Capital Outlay | 55,800 | 51,800 | 0 | 400 | 400 | 400 |
| Trustee/Benefit | 1,238,900 | 991,100 | 1,238,900 | 1,238,900 | 1,238,900 | 1,238,900 |
| Total: | 5,230,400 | 4,738,600 | 5,409,100 | 5,696,900 | 5,817,400 | 5,829,600 |
| Full-Time Positions (FTP) | 41.12 | 41.12 | 41.12 | 43.12 | 43.12 | 43.12 |

In accordance with Section 67-3519, Idaho Code, the Commission for the Blind and Visually Impaired is authorized no more than 43.12 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|--------------|------------------|----------------|------------------|------------------|
| FY 2023 Original Appropriation | 41.12 | 1,582,000 | 345,900 | 3,481,200 | 5,409,100 |
| Executive Carry Forward | 0.00 | 6,800 | 0 | 50,600 | 57,400 |
| FY 2023 Estimated Expenditures | 41.12 | 1,588,800 | 345,900 | 3,531,800 | 5,466,500 |
| Removal of Onetime Expenditures | 0.00 | (6,800) | 0 | (50,600) | (57,400) |
| FY 2024 Base | 41.12 | 1,582,000 | 345,900 | 3,481,200 | 5,409,100 |
| Personnel Benefit Costs | 0.00 | 8,300 | 500 | 26,200 | 35,000 |
| Statewide Cost Allocation | 0.00 | 1,900 | 0 | 7,900 | 9,800 |
| Change in Employee Compensation | 0.00 | 30,300 | 1,100 | 93,300 | 124,700 |
| FY 2024 Maintenance (MCO) | 41.12 | 1,622,500 | 347,500 | 3,608,600 | 5,578,600 |
| 1. Instructor and Business Analyst | 2.00 | 15,400 | 0 | 153,400 | 168,800 |
| DHR Consolidation | 0.00 | 9,100 | 200 | 26,800 | 36,100 |
| FY 2024 IT Consolidation | 0.00 | 46,100 | 0 | 0 | 46,100 |
| FY 2024 Total Appropriation | 43.12 | 1,693,100 | 347,700 | 3,788,800 | 5,829,600 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>4.9%</i> | <i>7.0%</i> | <i>0.5%</i> | <i>8.8%</i> | <i>7.8%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5).

Line item 1 provided a new instructor for the blind and a business analyst position. The Legislature also provided funding for the Office of Information Technology Services (OITS) to assume responsibilities for common IT services within the Commission for the Blind and Visually Impaired.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|------------------------|-----------------------|--------------|------------------|----------------|------------|------------------|------------------|
| G 10000 | General | 10.10 | 973,200 | 120,300 | 200 | 599,200 | 1,692,900 |
| OT G 10000 | General | 0.00 | 0 | 0 | 200 | 0 | 200 |
| D 21000 | Randolph Sheppard | 0.00 | 0 | 27,600 | 0 | 100,100 | 127,700 |
| D 28800 | Rehab Cost Recovery | 0.00 | 0 | 34,300 | 0 | 13,000 | 47,300 |
| D 34900 | Miscellaneous Revenue | 0.00 | 0 | 28,100 | 0 | 56,300 | 84,400 |
| D 42600 | Adaptive Aids | 0.37 | 25,400 | 62,900 | 0 | 0 | 88,300 |
| F 34800 | Federal Grant | 32.65 | 2,716,700 | 601,800 | 0 | 470,300 | 3,788,800 |
| Totals: | | 43.12 | 3,715,300 | 875,000 | 400 | 1,238,900 | 5,829,600 |

Office of Drug Policy

Agency Number & Appropriation Unit: 198 GVDP

Bill Number & Chapter: H254 (Ch.70)

PROGRAM DESCRIPTION: The Office of Drug Policy was established in 2007 to oversee and execute the coordination of all drug and substance abuse programs within the state. [Statutory Authority: Section 67-821, Idaho Code, et seq.]

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 339,100 | 260,400 | 355,300 | 361,200 | 370,100 | 370,000 |
| Dedicated | 24,500 | 7,800 | 24,500 | 24,500 | 24,500 | 24,500 |
| Federal | 6,059,700 | 4,397,300 | 8,639,100 | 4,485,100 | 4,493,900 | 4,493,900 |
| Total: | 6,423,300 | 4,665,500 | 9,018,900 | 4,870,800 | 4,888,500 | 4,888,400 |
| Percent Change: | | (27.4%) | 93.3% | (46.0%) | (45.8%) | (45.8%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 600,300 | 465,100 | 669,200 | 604,400 | 622,100 | 622,000 |
| Operating Expenditures | 1,128,200 | 747,400 | 1,895,300 | 1,056,600 | 1,056,600 | 1,056,600 |
| Capital Outlay | 0 | 1,600 | 0 | 0 | 0 | 0 |
| Trustee/Benefit | 4,694,800 | 3,451,400 | 6,454,400 | 3,209,800 | 3,209,800 | 3,209,800 |
| Total: | 6,423,300 | 4,665,500 | 9,018,900 | 4,870,800 | 4,888,500 | 4,888,400 |
| Full-Time Positions (FTP) | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |

In accordance with Section 67-3519, Idaho Code, the Office of Drug Policy is authorized no more than 6.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|-------------|----------------|---------------|------------------|------------------|
| FY 2023 Original Appropriation | 6.00 | 355,300 | 24,500 | 5,859,400 | 6,239,200 |
| Prior Year Reappropriation | 0.00 | 0 | 0 | 1,172,100 | 1,172,100 |
| 1. Strategic Prevention Grant | 0.00 | 0 | 0 | 1,607,600 | 1,607,600 |
| FY 2023 Total Appropriation | 6.00 | 355,300 | 24,500 | 8,639,100 | 9,018,900 |
| Removal of Onetime Expenditures | 0.00 | 0 | 0 | (4,161,600) | (4,161,600) |
| FY 2024 Base | 6.00 | 355,300 | 24,500 | 4,477,500 | 4,857,300 |
| Personnel Benefit Costs | 0.00 | 2,100 | 0 | 2,200 | 4,300 |
| Statewide Cost Allocation | 0.00 | 1,500 | 0 | 3,100 | 4,600 |
| Change in Employee Compensation | 0.00 | 9,100 | 0 | 9,100 | 18,200 |
| FY 2024 Maintenance (MCO) | 6.00 | 368,000 | 24,500 | 4,491,900 | 4,884,400 |
| DHR Consolidation | 0.00 | 2,000 | 0 | 2,000 | 4,000 |
| FY 2024 Total Appropriation | 6.00 | 370,000 | 24,500 | 4,493,900 | 4,888,400 |
| % Change From FY 2023 Original Approp. | 0.0% | 4.1% | 0.0% | (23.3%) | (21.7%) |
| % Change From FY 2023 Total Approp. | 0.0% | 4.1% | 0.0% | (48.0%) | (45.8%) |

FISCAL YEAR 2023 SUPPLEMENTAL: Section 3 of H254 provided additional funding in FY 2023 for strategic prevention grants.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5).

BUDGET LAW EXEMPTIONS: Section 4 of H254 provided reappropriation authority for any unused and unencumbered American Rescue Plan Act funds at the end of FY 2023 for drug use prevention services.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|------------------------|-----------------------|-------------|----------------|------------------|----------|------------------|------------------|
| G 10000 | General | 3.00 | 311,000 | 59,000 | 0 | 0 | 370,000 |
| D 34900 | Miscellaneous Revenue | 0.00 | 0 | 24,500 | 0 | 0 | 24,500 |
| F 34800 | Federal Grant | 3.00 | 311,000 | 973,100 | 0 | 3,209,800 | 4,493,900 |
| Totals: | | 6.00 | 622,000 | 1,056,600 | 0 | 3,209,800 | 4,888,400 |

Office of Energy and Mineral Resources

Agency Number & Appropriation Unit: 199 GVEA

Bill Number & Chapter: S1192 (Ch.211)

PROGRAM DESCRIPTION: This office advises the Governor, Legislature, and other public officials on the state's energy requirements. It provides Idaho industry, business, agriculture, government, and citizens with information and financial assistance relating to energy planning, policy, conservation, management, and resource development.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 16,005,100 | 516,400 | 16,038,300 | 1,051,900 | 1,066,900 | 1,063,900 |
| Federal | 530,600 | 478,500 | 2,142,300 | 7,152,400 | 7,172,500 | 7,172,600 |
| Total: | 16,535,700 | 994,900 | 18,180,600 | 8,204,300 | 8,239,400 | 8,236,500 |
| Percent Change: | | (94.0%) | 1,727.4% | (54.9%) | (54.7%) | (54.7%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 1,063,900 | 659,800 | 1,388,100 | 1,404,500 | 1,439,600 | 1,436,700 |
| Operating Expenditures | 408,600 | 312,800 | 460,900 | 716,500 | 716,500 | 716,500 |
| Capital Outlay | 5,200 | 10,300 | 24,700 | 26,400 | 26,400 | 26,400 |
| Trustee/Benefit | 15,058,000 | 12,000 | 16,306,900 | 6,056,900 | 6,056,900 | 6,056,900 |
| Total: | 16,535,700 | 994,900 | 18,180,600 | 8,204,300 | 8,239,400 | 8,236,500 |
| Full-Time Positions (FTP) | 8.00 | 8.00 | 11.00 | 11.00 | 11.00 | 11.00 |

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 11.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|----------|-------------------|------------------|-------------------|
| FY 2023 Original Appropriation | 11.00 | 0 | 1,038,300 | 2,142,300 | 3,180,600 |
| Prior Year Reappropriation | 0.00 | 0 | 15,000,000 | 0 | 15,000,000 |
| FY 2023 Total Appropriation | 11.00 | 0 | 16,038,300 | 2,142,300 | 18,180,600 |
| Removal of Onetime Expenditures | 0.00 | 0 | (15,008,800) | 0 | (15,008,800) |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Base | 11.00 | 0 | 1,029,500 | 2,142,300 | 3,171,800 |
| Personnel Benefit Costs | 0.00 | 0 | 2,400 | 4,800 | 7,200 |
| Replacement Items | 0.00 | 0 | 10,500 | 0 | 10,500 |
| Statewide Cost Allocation | 0.00 | 0 | 5,600 | 0 | 5,600 |
| Change in Employee Compensation | 0.00 | 0 | 12,400 | 20,900 | 33,300 |
| FY 2024 Maintenance (MCO) | 11.00 | 0 | 1,060,400 | 2,168,000 | 3,228,400 |
| 47. IIJA Resilient Grid Grant | 0.00 | 0 | 0 | 5,000,000 | 5,000,000 |
| DHR Consolidation | 0.00 | 0 | 3,500 | 4,600 | 8,100 |
| FY 2024 Total Appropriation | 11.00 | 0 | 1,063,900 | 7,172,600 | 8,236,500 |
| % Change From FY 2023 Original Approp. | 0.0% | 0.0% | 2.5% | 234.8% | 159.0% |
| % Change From FY 2023 Total Approp. | 0.0% | 0.0% | (93.4%) | 234.8% | (54.7%) |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5).

Line item 1 provided \$5 million of federal funding for grants through the Infrastructure Investment and Jobs Act of 2021 (IIJA) for the Preventing Outages and Enhancing the Resilience of the Electric Grid Program. This program will allow the Office of Energy and Mineral Resources to provide grants to Idaho grid operators, transmission owners and operators, distribution providers, and other entities. The subgrantees will use the funds on projects to harden the electric grid, enhance resiliency, prevent wildfires, and prevent electricity outages. This appropriation will be needed each year for the next five years (through FY 2028) to support this program.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|---------------------------------|--------------|------------------|----------------|---------------|------------------|------------------|
| D 12500 Indirect Cost Recov | 1.80 | 223,700 | 37,800 | 0 | 0 | 261,500 |
| D 19900 Renew Energy Res | 0.80 | 230,400 | 40,500 | 0 | 0 | 270,900 |
| D 34900 Miscellaneous Revenue | 0.00 | 10,100 | 10,100 | 0 | 0 | 20,200 |
| D 49400 Petroleum Price Viol | 1.50 | 266,000 | 160,900 | 15,900 | 58,000 | 500,800 |
| OT D 49400 Petroleum Price Viol | 0.00 | 0 | 0 | 10,500 | 0 | 10,500 |
| F 34800 Federal Grant | 6.90 | 706,500 | 467,200 | 0 | 5,998,900 | 7,172,600 |
| Totals: | 11.00 | 1,436,700 | 716,500 | 26,400 | 6,056,900 | 8,236,500 |

Division of Financial Management

Agency Number & Appropriation Unit: 180 GVCA

Bill Number & Chapter: H250 (Ch.71), H324 (Ch.269)

PROGRAM DESCRIPTION: The Division of Financial Management works with the Governor to provide direction and leadership in managing the financial and policy issues of state government; produces a balanced budget recommendation to the Legislature that addresses the needs of the state; projects and monitors state revenues; and coordinates state financial practices. 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 SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 2,435,900 | 1,859,300 | 2,531,400 | 2,116,900 | 2,177,300 | 2,158,600 |
| Dedicated | 643,300 | 373,500 | 741,400 | 881,500 | 895,900 | 914,500 |
| Federal | 50,000,000 | 12,559,600 | 144,670,900 | 79,672,400 | 58,175,100 | 41,675,300 |
| Total: | 53,079,200 | 14,792,400 | 147,943,700 | 82,670,800 | 61,248,300 | 44,748,400 |
| Percent Change: | | (72.1%) | 900.1% | (44.1%) | (58.6%) | (69.8%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 2,235,900 | 1,913,900 | 2,463,100 | 2,630,900 | 2,708,400 | 2,708,500 |
| Operating Expenditures | 50,843,300 | 335,100 | 34,884,900 | 1,450,200 | 1,450,200 | 1,450,200 |
| Capital Outlay | 0 | 3,800 | 6,000 | 0 | 0 | 0 |
| Trustee/Benefit | 0 | 12,539,600 | 110,589,700 | 78,589,700 | 57,089,700 | 40,589,700 |
| Total: | 53,079,200 | 14,792,400 | 147,943,700 | 82,670,800 | 61,248,300 | 44,748,400 |
| Full-Time Positions (FTP) | 20.00 | 20.00 | 22.00 | 22.00 | 22.00 | 22.00 |

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 22.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|------------------|------------------|--------------------|--------------------|
| FY 2023 Original Appropriation | 20.00 | 2,081,400 | 670,200 | 66,603,900 | 69,355,500 |
| Prior Year Reappropriation | 0.00 | 450,000 | 0 | 33,000,000 | 33,450,000 |
| 1. ARPA - SSBCI, ERA, and Homeowners | 0.00 | 0 | 0 | 45,067,000 | 45,067,000 |
| 2. Financial Specialists | 2.00 | 0 | 71,200 | 0 | 71,200 |
| FY 2023 Total Appropriation | 22.00 | 2,531,400 | 741,400 | 144,670,900 | 147,943,700 |
| Executive Carry Forward | 0.00 | 19,900 | 7,900 | 0 | 27,800 |
| FY 2023 Estimated Expenditures | 22.00 | 2,551,300 | 749,300 | 144,670,900 | 147,971,500 |
| Removal of Onetime Expenditures | 0.00 | (469,900) | (13,900) | (78,067,000) | (78,550,800) |
| Base Adjustments | 0.00 | 0 | 0 | (38,000,000) | (38,000,000) |
| FY 2024 Base | 22.00 | 2,081,400 | 735,400 | 28,603,900 | 31,420,700 |
| Personnel Benefit Costs | 0.00 | 7,100 | 5,300 | 800 | 13,200 |
| Replacement Items | 0.00 | 3,000 | 0 | 0 | 3,000 |
| Statewide Cost Allocation | 0.00 | 9,500 | 2,800 | 0 | 12,300 |
| Annualizations | 0.00 | 0 | 147,700 | 0 | 147,700 |
| Change in Employee Compensation | 0.00 | 44,400 | 19,200 | 3,000 | 66,600 |
| FY 2024 Maintenance (MCO) | 22.00 | 2,145,400 | 910,400 | 28,607,700 | 31,663,500 |
| 1. ARPA - SSBCI, and Homeowners Assistan | 0.00 | 0 | 0 | 13,067,000 | 13,067,000 |
| DHR Consolidation | 0.00 | 13,200 | 4,100 | 600 | 17,900 |
| FY 2024 Total Appropriation | 22.00 | 2,158,600 | 914,500 | 41,675,300 | 44,748,400 |
| % Change From FY 2023 Original Approp. | 10.0% | 3.7% | 36.5% | (37.4%) | (35.5%) |
| % Change From FY 2023 Total Approp. | 0.0% | (14.7%) | 23.3% | (71.2%) | (69.8%) |

FISCAL YEAR 2023 SUPPLEMENTAL: H250 provided additional funding in FY 2023 for the first three months of two financial specialists. One specialist will assist in administering the state and federal statewide cost allocation plan (SWCAP), while the other specialist will assist in accounting duties for state agencies. This supplemental allows the division to provide adequate cross training with the current deputy administrator/state financial officer who will retire in August of 2023.

H324 provided additional federal passthrough funding in FY 2023 including: \$32,000,000 for Emergency Rental Assistance (ERA); \$5,612,900 for Homeowners Assistance; and \$7,454,100 for the State Small Business Credit Initiative (SSBCI). These onetime supplemental increases were appropriated because demand for these programs were higher than originally anticipated. The moneys appropriated in H324 for ERA will allow the grant administering entity to distribute the entirety of the federal allotment in FY 2023, meaning funding for this program will conclude at the close of the fiscal year.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). An annualization was provided for the remaining nine months of personnel costs for the two financial specialists which were partially funded in FY 2023, through H250. Line item 1 provided an increase to the total federal appropriation for passthrough grant funding for the Homeowners Assistance, and the SSBCI programs.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|----------------------------|--------------|-------------------|------------------|----------------|-------------------|-------------------|
| G 10000 | General | 14.65 | 1,943,800 | 211,800 | 0 | 0 | 2,155,600 |
| OT G 10000 | General | 0.00 | 0 | 3,000 | 0 | 0 | 3,000 |
| D 12500 | Indirect Cost Recov | 1.00 | 107,400 | 10,000 | 0 | 0 | 117,400 |
| D 34900 | Miscellaneous Revenue | 1.35 | 140,200 | 42,800 | 0 | 0 | 183,000 |
| D 47505 | Administrative Code | 4.00 | 431,500 | 182,600 | 0 | 0 | 614,100 |
| F 34400 | American Rescue Plan | 0.00 | 0 | 0 | 0 | 20,589,700 | 20,589,700 |
| F 34410 | ARPA Homeowner Assistance | 0.00 | 0 | 0 | 0 | 20,000,000 | 20,000,000 |
| F 34430 | ARPA State Fiscal Recovery | 1.00 | 85,600 | 1,000,000 | 0 | 0 | 1,085,600 |
| Totals: | | 22.00 | 2,708,500 | 1,450,200 | 0 | 40,589,700 | 44,748,400 |

Executive Office of the Governor

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|--------------------|-----------------------|--------------------|--------------------|-------------------|
| BY PROGRAM | | | | | | |
| Administration | 2,282,700 | 2,183,200 | 2,415,900 | 2,475,800 | 2,552,700 | 2,542,500 |
| Acting Governor Pay | 17,900 | 300 | 17,900 | 17,900 | 18,500 | 17,800 |
| Expense Allowance | 4,900 | 3,600 | 4,900 | 4,900 | 4,900 | 4,900 |
| Governor's Emergency | 487,392,900 | 144,219,500 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| Governor Elect Transition | 0 | 0 | 15,000 | 0 | 0 | 0 |
| Total: | 489,698,400 | 146,406,600 | 4,453,700 | 4,498,600 | 4,576,100 | 4,565,200 |
| BY FUND SOURCE | | | | | | |
| General | 2,305,500 | 2,187,100 | 2,453,700 | 2,498,600 | 2,576,100 | 2,565,200 |
| Dedicated | 2,000,000 | 0 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| Federal | 485,392,900 | 144,219,500 | 0 | 0 | 0 | 0 |
| Total: | 489,698,400 | 146,406,600 | 4,453,700 | 4,498,600 | 4,576,100 | 4,565,200 |
| Percent Change: | | (70.1%) | (97.0%) | 1.0% | 2.7% | 2.5% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 2,075,900 | 1,769,300 | 2,226,300 | 2,247,900 | 2,301,700 | 2,290,800 |
| Operating Expenditures | 2,229,600 | 409,100 | 2,227,400 | 2,250,700 | 2,274,400 | 2,274,400 |
| Capital Outlay | 0 | 8,700 | 0 | 0 | 0 | 0 |
| Trustee/Benefit | 485,392,900 | 144,219,500 | 0 | 0 | 0 | 0 |
| Total: | 489,698,400 | 146,406,600 | 4,453,700 | 4,498,600 | 4,576,100 | 4,565,200 |
| Full-Time Positions (FTP) | 21.00 | 21.00 | 21.00 | 21.00 | 21.00 | 21.00 |

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 21.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024, for the programs specified.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in its FY 2024 appropriation bill that removes all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments. The bill also exempted the agency from the 10% transfer limitation between budgeted programs.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|--------------|------------------|------------------|----------|------------------|
| FY 2023 Original Appropriation | 21.00 | 2,453,700 | 2,000,000 | 0 | 4,453,700 |
| Removal of One-Time Expenditures | 0.00 | (15,000) | 0 | 0 | (15,000) |
| FY 2024 Base | 21.00 | 2,438,700 | 2,000,000 | 0 | 4,438,700 |
| Personnel Cost Benefits | 0.00 | 11,000 | 0 | 0 | 11,000 |
| Replacement Items | 0.00 | 7,500 | 0 | 0 | 7,500 |
| Statewide Cost Allocation | 0.00 | 15,800 | 0 | 0 | 15,800 |
| Annualizations | 0.00 | 7,800 | 0 | 0 | 7,800 |
| Change in Employee Compensation | 0.00 | 60,700 | 0 | 0 | 60,700 |
| FY 2024 Program Maintenance | 21.00 | 2,541,500 | 2,000,000 | 0 | 4,541,500 |
| Line Items | 0.00 | 23,700 | 0 | 0 | 23,700 |
| FY 2024 Total | 21.00 | 2,565,200 | 2,000,000 | 0 | 4,565,200 |
| % Chg from FY 2023 Orig Approp. | 0.0% | 4.5% | 0.0% | | 2.5% |

I. Executive Office of the Governor: Administration - Governor's Office

Agency Number & Appropriation Unit: 181 GVAA

Bill Number & Chapter: S1139 (Ch.121)

PROGRAM DESCRIPTION: This program exercises the powers and duties of the Chief Executive of the state of Idaho in accordance with the Idaho Constitution and the laws of the state.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 2,282,700 | 2,183,200 | 2,415,900 | 2,475,800 | 2,552,700 | 2,542,500 |
| Percent Change: | | (4.4%) | 10.7% | 2.5% | 5.7% | 5.2% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 2,058,000 | 1,769,000 | 2,193,400 | 2,230,000 | 2,283,200 | 2,273,000 |
| Operating Expenditures | 224,700 | 405,500 | 222,500 | 245,800 | 269,500 | 269,500 |
| Capital Outlay | 0 | 8,700 | 0 | 0 | 0 | 0 |
| Total: | 2,282,700 | 2,183,200 | 2,415,900 | 2,475,800 | 2,552,700 | 2,542,500 |
| Full-Time Positions (FTP) | 21.00 | 21.00 | 21.00 | 21.00 | 21.00 | 21.00 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 21.00 | 2,415,900 | 0 | 0 | 2,415,900 | |
| FY 2024 Base | 21.00 | 2,415,900 | 0 | 0 | 2,415,900 | |
| Personnel Benefit Costs | 0.00 | 11,100 | 0 | 0 | 11,100 | |
| Replacement Items | 0.00 | 7,500 | 0 | 0 | 7,500 | |
| Statewide Cost Allocation | 0.00 | 15,800 | 0 | 0 | 15,800 | |
| Annualizations | 0.00 | 7,800 | 0 | 0 | 7,800 | |
| Change in Employee Compensation | 0.00 | 60,700 | 0 | 0 | 60,700 | |
| FY 2024 Maintenance (MCO) | 21.00 | 2,518,800 | 0 | 0 | 2,518,800 | |
| 1. Digital Communication Management | 0.00 | 23,700 | 0 | 0 | 23,700 | |
| FY 2024 Total Appropriation | 21.00 | 2,542,500 | 0 | 0 | 2,542,500 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>5.2%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>5.2%</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, and change in employee compensation (details on p. 5). Replacement items included wireless access points. An annualization was provided for the remaining six months of the Governor's salary increase that was partially funded in FY 2023. Line item 1 provided funding to transition the Executive Office of the Governor's messaging service to GovDelivery.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|---------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 21.00 | 2,273,000 | 254,100 | 0 | 0 | 2,527,100 |
| OT G 10000 | General | 0.00 | 0 | 15,400 | 0 | 0 | 15,400 |
| Totals: | | 21.00 | 2,273,000 | 269,500 | 0 | 0 | 2,542,500 |

II. Executive Office of the Governor: Acting Governor Pay

Agency Number & Appropriation Unit: 181 GVAM

Bill Number & Chapter: S1139 (Ch.121)

PROGRAM DESCRIPTION: Article 4, Sections 12 and 14 of the Idaho Constitution delineate the succession of power. In the event the Governor is out of the state, the Lieutenant Governor becomes acting Governor. In the absence of the Lieutenant Governor, the President Pro Tempore is to act as Governor. In the absence of the President Pro Tempore, the Speaker of the House is to act as Governor. Pursuant to Section 67-809(2), Idaho Code, 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.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 17,900 | 300 | 17,900 | 17,900 | 18,500 | 17,800 |
| Percent Change: | | (98.3%) | 5,866.7% | 0.0% | 3.4% | (0.6%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 17,900 | 300 | 17,900 | 17,900 | 18,500 | 17,800 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 0.00 | 17,900 | 0 | 0 | 17,900 | |
| FY 2024 Base | 0.00 | 17,900 | 0 | 0 | 17,900 | |
| Personnel Benefit Costs | 0.00 | (100) | 0 | 0 | (100) | |
| FY 2024 Total Appropriation | 0.00 | 17,800 | 0 | 0 | 17,800 | |
| % Change From FY 2023 Original Approp. | 0.0% | (0.6%) | 0.0% | 0.0% | (0.6%) | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs (details on p. 5).

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 0.00 | 17,800 | 0 | 0 | 0 | 17,800 |

III. Executive Office of the Governor: Expense Allowance

Agency Number & Appropriation Unit: 181 GVAC

Bill Number & Chapter: S1139 (Ch.121)

PROGRAM DESCRIPTION: Section 67-808(d), Idaho Code, provides that certain moneys may be used at the Governor's discretion to assist in defraying expenses relating to or resulting from the discharge of official duties.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 4,900 | 3,600 | 4,900 | 4,900 | 4,900 | 4,900 |
| Percent Change: | | (26.5%) | 36.1% | 0.0% | 0.0% | 0.0% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Operating Expenditures | 4,900 | 3,600 | 4,900 | 4,900 | 4,900 | 4,900 |
| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 0.00 | 4,900 | 0 | 0 | 4,900 | |
| FY 2024 Base | 0.00 | 4,900 | 0 | 0 | 4,900 | |
| FY 2024 Total Appropriation | 0.00 | 4,900 | 0 | 0 | 4,900 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: This program received no adjustments for FY 2024.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 0.00 | 0 | 4,900 | 0 | 0 | 4,900 |

IV. Executive Office of the Governor: Governor's Emergency

Agency Number & Appropriation Unit: 181 GVBA(Cont)

Bill Number & Chapter: S1139 (Ch.121)

PROGRAM DESCRIPTION: This program is partially funded through a continuous appropriation. For FY 2020 and FY 2021 federal CARES Act funding was approved by the Division of Financial Management and the Board of Examiners according to Section 67-3516(2), which is the non-cognizable funding process. However, for FY 2021, the Legislature appropriated funding from the COVID-19 Relief Fund on a onetime basis. This program also houses an ongoing \$2,000,000 appropriation from the Governor's Emergency Fund. Statutory authority can be found in Section 57-1601, Idaho Code.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 2,000,000 | 0 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| Federal | 485,392,900 | 144,219,500 | 0 | 0 | 0 | 0 |
| Total: | 487,392,900 | 144,219,500 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| Percent Change: | | (70.4%) | (98.6%) | 0.0% | 0.0% | 0.0% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Operating Expenditures | 2,000,000 | 0 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| Trustee/Benefit | 485,392,900 | 144,219,500 | 0 | 0 | 0 | 0 |
| Total: | 487,392,900 | 144,219,500 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 0.00 | 0 | 2,000,000 | 0 | 2,000,000 | |
| FY 2024 Base | 0.00 | 0 | 2,000,000 | 0 | 2,000,000 | |
| FY 2024 Total Appropriation | 0.00 | 0 | 2,000,000 | 0 | 2,000,000 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: This program received no adjustments for FY 2024.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| D 23000 Governor's Emergency | 0.00 | 0 | 2,000,000 | 0 | 0 | 2,000,000 |

V. Executive Office of the Governor: Governor Elect Transition

Agency Number & Appropriation Unit: 181 GVAE

Bill Number & Chapter: S1139 (Ch.121)

PROGRAM DESCRIPTION: In accordance with Section 67-815, Idaho Code, 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.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 0 | 0 | 15,000 | 0 | 0 | 0 |
| Percent Change: | | | | (100.0%) | (100.0%) | (100.0%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 0 | 0 | 15,000 | 0 | 0 | 0 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 0.00 | 15,000 | 0 | 0 | 15,000 | |
| Removal of Onetime Expenditures | 0.00 | (15,000) | 0 | 0 | (15,000) | |
| FY 2024 Base | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2024 Total Appropriation | 0.00 | 0 | 0 | 0 | 0 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>(100.0%)</i> | <i>0.0%</i> | <i>0.0%</i> | <i>(100.0%)</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: This program received no adjustments for FY 2024.

Division of Human Resources

Agency Number & Appropriation Unit: 194 GVHR

Bill Number & Chapter: H251 (Ch.63), H367 (Ch. 258)

PROGRAM 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. 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. In 2022, H15 changed the name from the Personnel Commission to the Division of Human Resources. The administrator is appointed by and reports to the Governor. The Personnel Commission existed to hear appeals of dismissals, demotions, or suspensions by agency directors, or rulings made by the administrator. The commission is financially and administratively supported by the DHR.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 0 | 0 | 1,250,000 | 0 | 0 | 0 |
| Dedicated | 2,767,600 | 2,483,200 | 3,421,300 | 3,459,900 | 17,311,100 | 17,380,500 |
| Total: | 2,767,600 | 2,483,200 | 4,671,300 | 3,459,900 | 17,311,100 | 17,380,500 |
| Percent Change: | | (10.3%) | 88.1% | (25.9%) | 270.6% | 272.1% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 1,910,200 | 1,689,400 | 2,394,300 | 2,427,900 | 16,067,400 | 16,136,800 |
| Operating Expenditures | 832,000 | 772,200 | 2,277,000 | 1,032,000 | 1,239,200 | 1,239,200 |
| Capital Outlay | 25,400 | 21,600 | 0 | 0 | 4,500 | 4,500 |
| Total: | 2,767,600 | 2,483,200 | 4,671,300 | 3,459,900 | 17,311,100 | 17,380,500 |
| Full-Time Positions (FTP) | 22.00 | 22.00 | 22.00 | 22.00 | 160.00 | 161.00 |

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 161.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|---------------|------------------|-------------------|----------------|-------------------|
| FY 2023 Original Appropriation | 22.00 | 1,250,000 | 3,421,300 | 0 | 4,671,300 |
| Removal of Onetime Expenditures | 0.00 | (1,250,000) | 0 | 0 | (1,250,000) |
| FY 2024 Base | 22.00 | 0 | 3,421,300 | 0 | 3,421,300 |
| Personnel Benefit Costs | 0.00 | 0 | 12,600 | 0 | 12,600 |
| Replacement Items | 0.00 | 0 | 3,000 | 0 | 3,000 |
| Statewide Cost Allocation | 0.00 | 0 | 2,000 | 0 | 2,000 |
| Change in Employee Compensation | 0.00 | 0 | 66,700 | 0 | 66,700 |
| FY 2024 Maintenance (MCO) | 22.00 | 0 | 3,505,600 | 0 | 3,505,600 |
| 1. Public Defense Trailer (H236) | 1.00 | 0 | 86,900 | 0 | 86,900 |
| Financial Specialist Position | 1.00 | 0 | 98,200 | 0 | 98,200 |
| Salary Equity Adjustments | 0.00 | 0 | 150,100 | 0 | 150,100 |
| DHR Consolidation | 137.00 | 0 | 13,539,700 | 0 | 13,539,700 |
| FY 2024 Total Appropriation | 161.00 | 0 | 17,380,500 | 0 | 17,380,500 |
| % Change From FY 2023 Original Approp. | 631.8% | (100.0%) | 408.0% | 0.0% | 272.1% |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5).

The Division of Human Resources (DHR) was authorized to consolidate services statewide and all FY 2024 enhancements are part of the consolidation. This change includes moving all human resource positions statewide, with the exception of elected officials, Colleges and Universities, and the Military Division, under DHR. The positions will physically remain within each agency but will report directly to the Administrator of DHR. There are 138 positions and associated funding which will move under DHR, this includes all human resource positions statewide and a new position for a financial specialist. Line item 1, through H367, provided 1.00 FTP and associated funding to address the fiscal impact of H236, which made changes to the Public Defense Commission.

OTHER LEGISLATION: H13, H15, and H16, amended Idaho Code, to change the name of the Personnel Commission to the Division of Human Resources and allows for temporary employees to work over the 1,385 hour limit if they are part of an approved apprentice program. Lastly, H102 allows agencies to give an equity pay increase to employees prior to having a performance evaluation on file and further clarifies when a retention bonus can be paid.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|---------------|-------------------|------------------|----------------|-------------------|-------------------|
| D 47512 Div. of Human Res. | 161.00 | 16,136,800 | 1,236,200 | 0 | 0 | 17,373,000 |
| OT D 47512 Div. of Human Res. | 0.00 | 0 | 3,000 | 4,500 | 0 | 7,500 |
| Totals: | 161.00 | 16,136,800 | 1,239,200 | 4,500 | 0 | 17,380,500 |

Information Technology Services, Office of

Agency Number & Appropriation Unit: 177 TEAB, 177 TEAC(Cont)

Bill Number & Chapter: S1165 (Ch.159)

PROGRAM DESCRIPTION: The Office of Information Technology Services operates the state network and coordinated internet, consolidated messaging, telephone, and data and video transmission services. The office was created July 1, 2018, when the Information Technology program was eliminated at the Department of Administration and moved to the Office of Information Technology Services in the Office of the Governor as a result of H607 of 2018.

The office also coordinates the Idaho Technology Authority (ITA), which reviews and evaluates the information technology and telecommunications systems in use by state agencies, and prepares statewide short and long-range IT and Telecommunications Plans. Within the context of those plans, the ITA establishes statewide IT and telecommunications policies, standards, guidelines, and conventions assuring uniformity and compatibility of state agency systems. [Statutory Authority: Sections 67-827A and 67-833, Idaho Code.]

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 1,989,000 | 1,683,800 | 2,589,100 | 2,308,400 | 2,353,700 | 2,359,600 |
| Dedicated | 13,974,900 | 13,838,200 | 15,132,000 | 25,090,700 | 23,071,100 | 22,994,200 |
| Total: | 15,963,900 | 15,522,000 | 17,721,100 | 27,399,100 | 25,424,800 | 25,353,800 |
| Percent Change: | | (2.8%) | 14.2% | 54.6% | 43.5% | 43.1% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 13,278,800 | 12,760,500 | 14,592,700 | 21,244,400 | 19,450,100 | 19,379,100 |
| Operating Expenditures | 2,685,100 | 2,759,200 | 3,099,900 | 6,100,700 | 5,920,700 | 5,920,700 |
| Capital Outlay | 0 | 2,300 | 28,500 | 54,000 | 54,000 | 54,000 |
| Total: | 15,963,900 | 15,522,000 | 17,721,100 | 27,399,100 | 25,424,800 | 25,353,800 |
| Full-Time Positions (FTP) | 135.00 | 135.00 | 145.00 | 199.00 | 176.00 | 176.00 |

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 176.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|---------------|------------------|-------------------|----------------|-------------------|
| FY 2023 Original Appropriation | 135.00 | 1,670,400 | 15,304,400 | 0 | 16,974,800 |
| Prior Year Reappropriation | 0.00 | 225,000 | 0 | 0 | 225,000 |
| 1. Business Operation Services | 4.00 | 374,800 | (172,400) | 0 | 202,400 |
| 2. FY 2024 IT Consolidation Preparation | 6.00 | 318,900 | 0 | 0 | 318,900 |
| FY 2023 Total Appropriation | 145.00 | 2,589,100 | 15,132,000 | 0 | 17,721,100 |
| Removal of Onetime Expenditures | (6.00) | (578,200) | (28,500) | 0 | (606,700) |
| FY 2024 Base | 139.00 | 2,010,900 | 15,103,500 | 0 | 17,114,400 |
| Personnel Benefit Costs | 0.00 | 11,700 | 85,300 | 0 | 97,000 |
| Replacement Items | 0.00 | 0 | 69,100 | 0 | 69,100 |
| Statewide Cost Allocation | 0.00 | 0 | 129,200 | 0 | 129,200 |
| Annualizations | 0.00 | 275,900 | 0 | 0 | 275,900 |
| Change in Employee Compensation | 0.00 | 45,500 | 376,000 | 0 | 421,500 |
| FY 2024 Maintenance (MCO) | 139.00 | 2,344,000 | 15,763,100 | 0 | 18,107,100 |
| 1. IT Licensing and Software | 0.00 | 0 | 610,000 | 0 | 610,000 |
| 2. IT Statewide Security | 0.00 | 0 | 1,228,000 | 0 | 1,228,000 |
| 3. Data Center Expansion | 0.00 | 0 | 900,000 | 0 | 900,000 |
| 4. Fleet Vehicle Leases | 0.00 | 0 | 20,000 | 0 | 20,000 |
| DHR Consolidation | (2.00) | 15,600 | (55,700) | 0 | (40,100) |
| FY 2024 IT Consolidation | 39.00 | 0 | 4,528,800 | 0 | 4,528,800 |
| FY 2024 Total Appropriation | 176.00 | 2,359,600 | 22,994,200 | 0 | 25,353,800 |
| % Change From FY 2023 Original Approp. | 30.4% | 41.3% | 50.2% | 0.0% | 49.4% |
| % Change From FY 2023 Total Approp. | 21.4% | (8.9%) | 52.0% | 0.0% | 43.1% |

FISCAL YEAR 2023 SUPPLEMENTALS: Sections 3 and 5 of S1165 provided additional funding and positions in FY 2023 to support an organizational restructure and address shortfalls in services provided by OITS; and to prepare the agency to bring on the consolidated IT positions approved as a FY 2024 budget item. The new positions include a Financial Specialist Sr, Purchasing Agent, Communications Manager, and Financial Manager.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Line items 1 and 2 provide funding for current IT licensing and software related to data analytics, cybersecurity, incident management, asset management, and other tools to address safety and security for the states network.

Line item 3 provided funding to expand the states data center to address the grown in agency services. Line item 4 provided funds for two leased vehicles. Included in the appropriation was an additional 39.00 FTP and funding for the consolidation of select IT services for the Idaho Transportation Department, Idaho Commission for the Libraries, Idaho Council for the Blind and Visually Impaired, and the Idaho Department of Environmental Quality.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 15.00 | 1,618,700 | 740,900 | 0 | 0 | 2,359,600 |
| D 45000 | Admin and Acct Services | 161.00 | 17,760,400 | 4,108,700 | 0 | 0 | 21,869,100 |
| OT D 45000 | Admin and Acct Services | 0.00 | 0 | 1,071,100 | 54,000 | 0 | 1,125,100 |
| Totals: | | 176.00 | 19,379,100 | 5,920,700 | 54,000 | 0 | 25,353,800 |

State Liquor Division

Agency Number & Appropriation Unit: 185 GVGA, 185 GVGB(Cont)

Bill Number & Chapter: H362 (Ch.221)

PROGRAM DESCRIPTION: The State Liquor Division regulates and controls the traffic and sale of alcoholic liquor. Statutory authority: Chapter 2, Title 23, Idaho Code.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 24,044,800 | 23,094,000 | 27,640,500 | 29,296,200 | 29,563,600 | 29,491,500 |
| Percent Change: | | (4.0%) | 19.7% | 6.0% | 7.0% | 6.7% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 15,556,400 | 15,242,700 | 18,551,900 | 19,367,100 | 19,634,500 | 19,595,900 |
| Operating Expenditures | 3,744,000 | 3,404,400 | 3,961,300 | 4,897,900 | 4,897,900 | 4,868,900 |
| Capital Outlay | 4,744,400 | 4,446,900 | 5,127,300 | 5,031,200 | 5,031,200 | 5,026,700 |
| Total: | 24,044,800 | 23,094,000 | 27,640,500 | 29,296,200 | 29,563,600 | 29,491,500 |
| Full-Time Positions (FTP) | 242.00 | 242.00 | 263.00 | 267.00 | 264.00 | 261.00 |

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 261.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|---------------|----------------|-------------------|----------------|-------------------|
| FY 2023 Original Appropriation | 263.00 | 0 | 27,640,500 | 0 | 27,640,500 |
| Executive Carry Forward | 0.00 | 0 | 576,100 | 0 | 576,100 |
| FY 2023 Estimated Expenditures | 263.00 | 0 | 28,216,600 | 0 | 28,216,600 |
| Removal of Onetime Expenditures | 0.00 | 0 | (1,881,000) | 0 | (1,881,000) |
| FY 2024 Base | 263.00 | 0 | 26,335,600 | 0 | 26,335,600 |
| Personnel Benefit Costs | 0.00 | 0 | 271,600 | 0 | 271,600 |
| Inflationary Adjustments | 0.00 | 0 | 448,400 | 0 | 448,400 |
| Replacement Items | 0.00 | 0 | 1,285,600 | 0 | 1,285,600 |
| Statewide Cost Allocation | 0.00 | 0 | 52,700 | 0 | 52,700 |
| Change in Employee Compensation | 0.00 | 0 | 797,600 | 0 | 797,600 |
| FY 2024 Maintenance (MCO) | 263.00 | 0 | 29,191,500 | 0 | 29,191,500 |
| 2. Relocate or Remodel Two Existing Stores | 0.00 | 0 | 230,200 | 0 | 230,200 |
| 3. Additional HR Specialist | 1.00 | 0 | 77,200 | 0 | 77,200 |
| 4. Contracted Retail Technology Consultant | 0.00 | 0 | 95,000 | 0 | 95,000 |
| DHR Consolidation | (3.00) | 0 | (102,400) | 0 | (102,400) |
| FY 2024 Total Appropriation | 261.00 | 0 | 29,491,500 | 0 | 29,491,500 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>(0.8%)</i> | <i>0.0%</i> | <i>6.7%</i> | <i>0.0%</i> | <i>6.7%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5).

Inflationary adjustments accounted for anticipated contractual increases. This included security and fire monitoring at 68 locations, age verification software, and rent increases. Replacement items included storage racks at the warehouse as well as shelving at 17 retail stores.

Line item 2 provided funding to relocate or remodel two existing stores with leases expiring in FY 2024. Line item 3 provided an additional Human Resource Specialist (which was then transferred to DHR as part of the consolidation). Line item 4 provided funds to contract with a retail technology consultant to evaluate and address current system limitations affecting the division's customer experience and inventory management.

Section 3 of H362 provided a reporting requirement to deliver a monthly revenue report to the Legislative Services Office.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|----------------|---------------|-------------------|------------------|------------------|-------------------|-------------------|
| D 41800 | Liquor Control | 261.00 | 19,595,900 | 4,242,100 | 4,112,900 | 0 | 27,950,900 |
| OT D 41800 | Liquor Control | 0.00 | 0 | 626,800 | 913,800 | 0 | 1,540,600 |
| Totals: | | 261.00 | 19,595,900 | 4,868,900 | 5,026,700 | 0 | 29,491,500 |

Military Division

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY PROGRAM | | | | | | |
| Military Management | 14,147,000 | 6,560,500 | 10,577,600 | 9,593,500 | 9,766,800 | 9,719,500 |
| Federal/State Agreements | 52,865,300 | 38,882,200 | 74,228,900 | 56,360,100 | 57,240,500 | 76,290,600 |
| Office of Emergency Management | 20,821,500 | 9,457,700 | 25,094,700 | 24,341,800 | 24,484,100 | 24,952,200 |
| Total: | 87,833,800 | 54,900,400 | 109,901,200 | 90,295,400 | 91,491,400 | 110,962,300 |
| BY FUND SOURCE | | | | | | |
| General | 13,312,600 | 7,175,500 | 9,615,000 | 8,604,100 | 8,780,300 | 9,247,100 |
| Dedicated | 7,443,300 | 4,904,200 | 7,655,300 | 7,825,900 | 7,956,400 | 7,943,700 |
| Federal | 67,077,900 | 42,820,700 | 92,630,900 | 73,865,400 | 74,754,700 | 93,771,500 |
| Total: | 87,833,800 | 54,900,400 | 109,901,200 | 90,295,400 | 91,491,400 | 110,962,300 |
| Percent Change: | | (37.5%) | 100.2% | (17.8%) | (16.8%) | 1.0% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 41,329,200 | 32,510,000 | 44,362,500 | 45,853,200 | 47,049,200 | 47,020,100 |
| Operating Expenditures | 34,489,300 | 14,267,900 | 31,457,100 | 29,421,800 | 29,421,800 | 29,921,800 |
| Capital Outlay | 489,700 | 3,263,400 | 21,949,100 | 3,144,800 | 3,144,800 | 22,144,800 |
| Trustee/Benefit | 11,525,600 | 4,859,100 | 12,132,500 | 11,875,600 | 11,875,600 | 11,875,600 |
| Total: | 87,833,800 | 54,900,400 | 109,901,200 | 90,295,400 | 91,491,400 | 110,962,300 |
| Full-Time Positions (FTP) | 435.80 | 435.80 | 435.80 | 435.80 | 435.80 | 435.80 |

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 435.80 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|---------------|-------------------|------------------|--------------------|--------------------|
| FY 2023 Original Appropriation | 435.80 | 8,058,800 | 7,655,300 | 73,591,200 | 89,305,300 |
| Reappropriation | 0.00 | 1,556,200 | 0 | 39,700 | 1,595,900 |
| Supplementals | 0.00 | 0 | 0 | 19,000,000 | 19,000,000 |
| Deficiency Warrants | 0.00 | 8,100 | 0 | 0 | 8,100 |
| Other Appropriation Adjustments | 0.00 | (8,100) | 0 | 0 | (8,100) |
| FY 2023 Total Appropriation | 435.80 | 9,615,000 | 7,655,300 | 92,630,900 | 109,901,200 |
| Executive Carry Forward | 0.00 | 4,580,900 | 312,200 | 11,242,200 | 16,135,300 |
| Expenditure Adjustments | 0.00 | 0 | 0 | 12,975,800 | 12,975,800 |
| FY 2023 Estimated Expenditures | 435.80 | 14,195,900 | 7,967,500 | 116,848,900 | 139,012,300 |
| Removal of One-Time Expenditures | 0.00 | (6,137,100) | (676,300) | (28,880,500) | (35,693,900) |
| FY 2024 Base | 435.80 | 8,058,800 | 7,291,200 | 87,968,400 | 103,318,400 |
| Personnel Cost Benefits | 0.00 | 61,800 | 39,400 | 493,200 | 594,400 |
| Replacement Items | 0.00 | 273,300 | 357,000 | 0 | 630,300 |
| Statewide Cost Allocation | 0.00 | 38,400 | 53,300 | (6,700) | 85,000 |
| Change in Employee Compensation | 0.00 | 244,900 | 182,200 | 1,418,400 | 1,845,500 |
| FY 2024 Program Maintenance | 435.80 | 8,677,200 | 7,923,100 | 89,873,300 | 106,473,600 |
| Line Items | 0.00 | 541,000 | 0 | 3,750,000 | 4,291,000 |
| DHR Consolidation | 0.00 | 28,900 | 20,600 | 148,200 | 197,700 |
| FY 2024 Total | 435.80 | 9,247,100 | 7,943,700 | 93,771,500 | 110,962,300 |
| % Chg from FY 2023 Orig Approp. | 0.0% | 14.7% | 3.8% | 27.4% | 24.3% |
| % Chg from FY 2023 Total Approp. | 0.0% | (3.8%) | 3.8% | 1.2% | 1.0% |

I. Military Division: Military Management

Agency Number & Appropriation Unit: 190 GVOA, 190 GVOD(Cont), 190 GVOE(Cont)

Bill Number & Chapter: H261 (Ch.69)

PROGRAM DESCRIPTION: The Military Division's Military Management Program provides overall management that ensures mission capability and meets the goals of the state and federal governments, as established by law.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 8,830,400 | 3,078,300 | 4,908,300 | 4,051,100 | 4,134,900 | 4,107,300 |
| Dedicated | 5,316,600 | 3,482,200 | 5,415,700 | 5,542,400 | 5,631,900 | 5,612,200 |
| Federal | 0 | 0 | 253,600 | 0 | 0 | 0 |
| Total: | 14,147,000 | 6,560,500 | 10,577,600 | 9,593,500 | 9,766,800 | 9,719,500 |
| Percent Change: | | (53.6%) | 61.2% | (9.3%) | (7.7%) | (8.1%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 5,574,100 | 4,907,600 | 5,926,300 | 6,093,800 | 6,267,100 | 6,219,800 |
| Operating Expenditures | 7,783,200 | 1,343,800 | 3,552,200 | 2,204,900 | 2,204,900 | 2,204,900 |
| Capital Outlay | 489,700 | 9,100 | 449,100 | 644,800 | 644,800 | 644,800 |
| Trustee/Benefit | 300,000 | 300,000 | 650,000 | 650,000 | 650,000 | 650,000 |
| Total: | 14,147,000 | 6,560,500 | 10,577,600 | 9,593,500 | 9,766,800 | 9,719,500 |
| Full-Time Positions (FTP) | 48.50 | 48.50 | 48.50 | 48.70 | 48.70 | 48.70 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|------------------|------------------|----------------|-------------------|
| FY 2023 Original Appropriation | 48.50 | 3,652,100 | 5,415,700 | 253,600 | 9,321,400 |
| Prior Year Reappropriation | 0.00 | 1,256,200 | 0 | 0 | 1,256,200 |
| 1. ARPA Fund Adjustment | 0.00 | 0 | 0 | 0 | 0 |
| FY 2023 Total Appropriation | 48.50 | 4,908,300 | 5,415,700 | 253,600 | 10,577,600 |
| Executive Carry Forward | 0.00 | 4,495,900 | 160,300 | 0 | 4,656,200 |
| Expenditure Adjustments | 0.20 | 0 | 0 | 0 | 0 |
| FY 2023 Estimated Expenditures | 48.70 | 9,404,200 | 5,576,000 | 253,600 | 15,233,800 |
| Removal of Overtime Expenditures | 0.00 | (5,752,100) | (524,400) | (253,600) | (6,530,100) |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Base | 48.70 | 3,652,100 | 5,051,600 | 0 | 8,703,700 |
| Personnel Benefit Costs | 0.00 | 28,100 | 22,900 | 0 | 51,000 |
| Replacement Items | 0.00 | 273,300 | 357,000 | 0 | 630,300 |
| Statewide Cost Allocation | 0.00 | 38,700 | 53,300 | 0 | 92,000 |
| Change in Employee Compensation | 0.00 | 101,800 | 113,300 | 0 | 215,100 |
| FY 2024 Maintenance (MCO) | 48.70 | 4,094,000 | 5,598,100 | 0 | 9,692,100 |
| DHR Consolidation | 0.00 | 13,300 | 14,100 | 0 | 27,400 |
| FY 2024 Total Appropriation | 48.70 | 4,107,300 | 5,612,200 | 0 | 9,719,500 |
| % Change From FY 2023 Original Approp. | 0.4% | 12.5% | 3.6% | (100.0%) | 4.3% |
| % Change From FY 2023 Total Approp. | 0.4% | (16.3%) | 3.6% | (100.0%) | (8.1%) |

FISCAL YEAR 2023 SUPPLEMENTAL: H261 provided a net-zero shift between ARPA funds to enable the agency to spend them from the correct fund source.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Replacement items included communications equipment and vehicles.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 22.00 | 2,824,100 | 359,900 | 0 | 650,000 | 3,834,000 |
| OT G 10000 | General | 0.00 | 0 | 14,300 | 259,000 | 0 | 273,300 |
| D 12500 | Indirect Cost Recov | 2.20 | 442,300 | 58,100 | 0 | 0 | 500,400 |
| D 34900 | Miscellaneous Revenue | 0.00 | 0 | 765,900 | 0 | 0 | 765,900 |
| D 45000 | Admin and Acct Services | 24.50 | 2,953,400 | 1,006,700 | 28,800 | 0 | 3,988,900 |
| OT D 45000 | Admin and Acct Services | 0.00 | 0 | 0 | 357,000 | 0 | 357,000 |
| Totals: | | 48.70 | 6,219,800 | 2,204,900 | 644,800 | 650,000 | 9,719,500 |

II. Military Division: Federal/State Agreements

Agency Number & Appropriation Unit: 190 GVOB

Bill Number & Chapter: H261 (Ch.69), S1190 (Ch.205)

PROGRAM DESCRIPTION: The purpose of the Military Division's Federal/State Agreements Program is to operate and maintain the Gowen Field complexes, desert training range facilities, and nine maintenance shops located throughout the state. This program is a joint venture between the state and the federal National Guard Bureau. Service contracts are negotiated annually in which the state provides specified services to the National Guard and is reimbursed by the federal government for 50 to 100 percent of the cost. There is currently a total of 13 cooperative agreements between the Air and Army National Guard.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 2,065,900 | 1,980,900 | 2,151,700 | 2,194,900 | 2,223,600 | 2,235,400 |
| Dedicated | 2,126,700 | 1,422,000 | 2,239,600 | 2,283,500 | 2,324,500 | 2,331,500 |
| Federal | 48,672,700 | 35,479,300 | 69,837,600 | 51,881,700 | 52,692,400 | 71,723,700 |
| Total: | 52,865,300 | 38,882,200 | 74,228,900 | 56,360,100 | 57,240,500 | 76,290,600 |
| Percent Change: | | (26.5%) | 90.9% | (24.1%) | (22.9%) | 2.8% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 30,947,700 | 23,727,300 | 33,303,200 | 34,481,900 | 35,362,300 | 35,412,400 |
| Operating Expenditures | 21,917,600 | 11,907,300 | 21,925,700 | 21,878,200 | 21,878,200 | 21,878,200 |
| Capital Outlay | 0 | 3,247,600 | 19,000,000 | 0 | 0 | 19,000,000 |
| Total: | 52,865,300 | 38,882,200 | 74,228,900 | 56,360,100 | 57,240,500 | 76,290,600 |
| Full-Time Positions (FTP) | 345.00 | 345.00 | 345.00 | 344.80 | 344.80 | 344.80 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 345.00 | 2,151,700 | 2,239,600 | 50,837,600 | 55,228,900 | |
| 3. Jerome Readiness Center | 0.00 | 0 | 0 | 19,000,000 | 19,000,000 | |
| FY 2023 Total Appropriation | 345.00 | 2,151,700 | 2,239,600 | 69,837,600 | 74,228,900 | |
| Executive Carry Forward | 0.00 | 85,000 | 151,900 | 9,899,200 | 10,136,100 | |
| Expenditure Adjustments | (0.20) | 0 | 0 | 12,975,800 | 12,975,800 | |
| FY 2023 Estimated Expenditures | 344.80 | 2,236,700 | 2,391,500 | 92,712,600 | 97,340,800 | |
| Removal of Onetime Expenditures | 0.00 | (85,000) | (151,900) | (22,875,000) | (23,111,900) | |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2024 Base | 344.80 | 2,151,700 | 2,239,600 | 69,837,600 | 74,228,900 | |
| Personnel Benefit Costs | 0.00 | 18,500 | 16,500 | 471,900 | 506,900 | |
| Statewide Cost Allocation | 0.00 | (300) | 0 | (27,200) | (27,500) | |
| Change in Employee Compensation | 0.00 | 60,100 | 68,900 | 1,305,800 | 1,434,800 | |
| FY 2024 Maintenance (MCO) | 344.80 | 2,230,000 | 2,325,000 | 71,588,100 | 76,143,100 | |
| 2. Personnel Fund Shift | 0.00 | 0 | 0 | 0 | 0 | |
| DHR Consolidation | 0.00 | 5,400 | 6,500 | 135,600 | 147,500 | |
| FY 2024 Total Appropriation | 344.80 | 2,235,400 | 2,331,500 | 71,723,700 | 76,290,600 | |
| % Change From FY 2023 Original Approp. | (0.1%) | 3.9% | 4.1% | 41.1% | 38.1% | |
| % Change From FY 2023 Total Approp. | (0.1%) | 3.9% | 4.1% | 2.7% | 2.8% | |

FISCAL YEAR 2023 SUPPLEMENTAL: S1190 provided funding in FY 2023 for the Jerome Readiness Center, which is an approximately 55,000 square foot facility that will include a section for recruiting, a large drill hall, full commercial kitchen, admin/office space, large storage areas, classroom space, large organizational parking, and a full fitness area.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Line item 2 shifted the General Fund appropriation from operating expenditures to personnel costs and moved 0.25 FTP from federal funds to the General Fund.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|-----------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 14.85 | 1,208,300 | 1,027,100 | 0 | 0 | 2,235,400 |
| D 34900 | Miscellaneous Revenue | 17.50 | 1,896,300 | 435,200 | 0 | 0 | 2,331,500 |
| F 34800 | Federal Grant | 312.45 | 32,307,800 | 20,415,900 | 19,000,000 | 0 | 71,723,700 |
| Totals: | | 344.80 | 35,412,400 | 21,878,200 | 19,000,000 | 0 | 76,290,600 |

III. Military Division: Office of Emergency Management

Agency Number & Appropriation Unit: 190 GVOF, 190 GVOJ(Cont), 190 GVOK(Cont), 190 GVOL(Cont)

Bill Number & Chapter: H207 (Ch.26), H261 (Ch.69), S1190 (Ch.205)

PROGRAM DESCRIPTION: In FY 2018, the Idaho Office of Emergency Management (IOEM) replaced the Idaho Bureau of Homeland Security. Beginning in FY 2005, the Bureau of Homeland Security superseded and combined the functions of the Bureau of Disaster Services and the Bureau of Hazardous Materials. [Authority: Exec. Order No. 2003-11, Sections 39-7101 and 46-1001, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 2,416,300 | 2,116,300 | 2,555,000 | 2,358,100 | 2,421,800 | 2,904,400 |
| Federal | 18,405,200 | 7,341,400 | 22,539,700 | 21,983,700 | 22,062,300 | 22,047,800 |
| Total: | 20,821,500 | 9,457,700 | 25,094,700 | 24,341,800 | 24,484,100 | 24,952,200 |
| Percent Change: | | (54.6%) | 165.3% | (3.0%) | (2.4%) | (0.6%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 4,807,400 | 3,875,100 | 5,133,000 | 5,277,500 | 5,419,800 | 5,387,900 |
| Operating Expenditures | 4,788,500 | 1,016,800 | 5,979,200 | 5,338,700 | 5,338,700 | 5,838,700 |
| Capital Outlay | 0 | 6,700 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 |
| Trustee/Benefit | 11,225,600 | 4,559,100 | 11,482,500 | 11,225,600 | 11,225,600 | 11,225,600 |
| Total: | 20,821,500 | 9,457,700 | 25,094,700 | 24,341,800 | 24,484,100 | 24,952,200 |
| Full-Time Positions (FTP) | 42.30 | 42.30 | 42.30 | 42.30 | 42.30 | 42.30 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 42.30 | 2,255,000 | 0 | 22,500,000 | 24,755,000 | |
| Prior Year Reappropriation | 0.00 | 300,000 | 0 | 39,700 | 339,700 | |
| HazMat Deficiency Warrants | 0.00 | 8,100 | 0 | 0 | 8,100 | |
| Other App Adjustments | 0.00 | (8,100) | 0 | 0 | (8,100) | |
| FY 2023 Total Appropriation | 42.30 | 2,555,000 | 0 | 22,539,700 | 25,094,700 | |
| Executive Carry Forward | 0.00 | 0 | 0 | 1,343,000 | 1,343,000 | |
| Expenditure Adjustments | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2023 Estimated Expenditures | 42.30 | 2,555,000 | 0 | 23,882,700 | 26,437,700 | |
| Removal of Onetime Expenditures | 0.00 | (300,000) | 0 | (5,751,900) | (6,051,900) | |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2024 Base | 42.30 | 2,255,000 | 0 | 18,130,800 | 20,385,800 | |
| Personnel Benefit Costs | 0.00 | 15,200 | 0 | 21,300 | 36,500 | |
| Statewide Cost Allocation | 0.00 | 0 | 0 | 20,500 | 20,500 | |
| Change in Employee Compensation | 0.00 | 83,000 | 0 | 112,600 | 195,600 | |
| FY 2024 Maintenance (MCO) | 42.30 | 2,353,200 | 0 | 18,285,200 | 20,638,400 | |
| 1. Additional Operating Expenditures | 0.00 | 41,000 | 0 | 0 | 41,000 | |
| 3. Cybersecurity | 0.00 | 0 | 0 | 3,750,000 | 3,750,000 | |
| 4. Statewide Fire Spending Audit | 0.00 | 500,000 | 0 | 0 | 500,000 | |
| DHR Consolidation | 0.00 | 10,200 | 0 | 12,600 | 22,800 | |
| FY 2024 Total Appropriation | 42.30 | 2,904,400 | 0 | 22,047,800 | 24,952,200 | |
| % Change From FY 2023 Original Approp. | 0.0% | 28.8% | 0.0% | (2.0%) | 0.8% | |
| % Change From FY 2023 Total Approp. | 0.0% | 13.7% | 0.0% | (2.2%) | (0.6%) | |

FISCAL YEAR 2023 SUPPLEMENTAL: H207 provided funding in FY 2023 for hazardous materials incidents carried out under the deficiency warrant authority provided in Chapter 71, Title 39, Idaho Code.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Line item 1 provided additional operating expenditures to increase the amount available to meet federal match requirements. Line item 3 provided funding to improve statewide cybersecurity protection by implementing proactive monitoring requirements for critical systems; developing cybersecurity response plans for all 44 counties and tribes; establishing statewide recovery plans centered on minimizing the impact to operations should a system fail due to attack or other event; defending Idaho's election systems from external influence and manipulation; and initiate the creation of an Idaho Cybersecurity Fusion Center to detect, disrupt, and respond to cybersecurity threats. Line item 4 provided funding to evaluate the state's spending related to wildfires.

LEGISLATIVE REQUIREMENTS: Section 3 of H261 provided a continuous appropriation for the Idaho Office of Emergency Management's Miscellaneous Revenue.

| FY 2024 APPROPRIATION: | | <u>FTP</u> | <u>Pers. Cost</u> | <u>Oper Exp</u> | <u>Cap Out</u> | <u>T/B Pymnts</u> | <u>Total</u> |
|-------------------------------|---------------|-------------------|--------------------------|------------------------|-----------------------|--------------------------|---------------------|
| G 10000 | General | 17.92 | 2,200,200 | 204,200 | 0 | 0 | 2,404,400 |
| OT G 10000 | General | 0.00 | 0 | 500,000 | 0 | 0 | 500,000 |
| F 34800 | Federal Grant | 24.38 | 3,187,700 | 5,134,500 | 2,500,000 | 11,225,600 | 22,047,800 |
| Totals: | | 42.30 | 5,387,900 | 5,838,700 | 2,500,000 | 11,225,600 | 24,952,200 |

Public Employee Retirement System

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY PROGRAM | | | | | | |
| Retirement Administration | 8,056,000 | 7,401,400 | 11,368,200 | 12,322,700 | 12,387,100 | 12,408,900 |
| Portfolio Investment | 1,087,400 | 862,700 | 1,125,800 | 1,211,800 | 1,240,500 | 1,220,100 |
| Total: | 9,143,400 | 8,264,100 | 12,494,000 | 13,534,500 | 13,627,600 | 13,629,000 |
| BY FUND SOURCE | | | | | | |
| Dedicated | 9,143,400 | 8,264,100 | 12,494,000 | 13,534,500 | 13,627,600 | 13,629,000 |
| Percent Change: | | (9.6%) | 51.2% | 8.3% | 9.1% | 9.1% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 6,012,100 | 5,368,400 | 6,473,900 | 7,389,800 | 7,529,700 | 7,531,100 |
| Operating Expenditures | 2,838,800 | 2,620,900 | 5,814,500 | 5,925,300 | 5,878,500 | 5,878,500 |
| Capital Outlay | 292,500 | 274,800 | 205,600 | 219,400 | 219,400 | 219,400 |
| Total: | 9,143,400 | 8,264,100 | 12,494,000 | 13,534,500 | 13,627,600 | 13,629,000 |
| Full-Time Positions (FTP) | 73.00 | 73.00 | 73.00 | 82.00 | 81.00 | 81.00 |

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 81.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|--------------|----------|-------------------|----------|-------------------|
| FY 2023 Original Appropriation | 73.00 | 0 | 12,494,000 | 0 | 12,494,000 |
| FY 2023 Total Appropriation | 73.00 | 0 | 12,494,000 | 0 | 12,494,000 |
| Executive Carry Forward | 0.00 | 0 | 51,400 | 0 | 51,400 |
| Removal of One-Time Expenditures | 0.00 | 0 | (3,257,000) | 0 | (3,257,000) |
| FY 2024 Base | 73.00 | 0 | 9,288,400 | 0 | 9,288,400 |
| Personnel Cost Benefits | 0.00 | 0 | 55,800 | 0 | 55,800 |
| Inflationary Adjustments | 0.00 | 0 | 12,900 | 0 | 12,900 |
| Replacement Items | 0.00 | 0 | 219,400 | 0 | 219,400 |
| Statewide Cost Allocation | 0.00 | 0 | 23,600 | 0 | 23,600 |
| Change in Employee Compensation | 0.00 | 0 | 221,300 | 0 | 221,300 |
| FY 2024 Program Maintenance | 73.00 | 0 | 9,821,400 | 0 | 9,821,400 |
| Line Items | 9.00 | 0 | 3,832,800 | 0 | 3,832,800 |
| DHR Consolidation | (1.00) | 0 | (25,200) | 0 | (25,200) |
| FY 2024 Total | 81.00 | 0 | 13,629,000 | 0 | 13,629,000 |
| % Chg from FY 2023 Orig Approp. | 11.0% | | 9.1% | | 9.1% |
| % Chg from FY 2023 Total Approp. | 11.0% | | 9.1% | | 9.1% |

I. Public Employee Retirement System: Retirement Administration

Agency Number & Appropriation Unit: 183 GVFA, 183 GVFE(Cont)

Bill Number & Chapter: S1132 (Ch.85)

PROGRAM DESCRIPTION: The Public Employee Retirement System of Idaho (PERSI) administers a defined benefit retirement plan that is mandatory for all eligible state employees and school district employees, as well as for employees of political subdivisions which have elected to participate. PERSI also administers a defined contribution plan that provides an optional 401(k) plan to all members who are eligible. Statutory authority: Chapter 13, Title 59, Idaho Code.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 8,056,000 | 7,401,400 | 11,368,200 | 12,322,700 | 12,387,100 | 12,408,900 |
| Percent Change: | | (8.1%) | 53.6% | 8.4% | 9.0% | 9.2% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 5,164,300 | 4,664,900 | 5,589,800 | 6,425,800 | 6,532,700 | 6,554,500 |
| Operating Expenditures | 2,617,200 | 2,471,300 | 5,594,400 | 5,696,400 | 5,653,900 | 5,653,900 |
| Capital Outlay | 274,500 | 265,200 | 184,000 | 200,500 | 200,500 | 200,500 |
| Total: | 8,056,000 | 7,401,400 | 11,368,200 | 12,322,700 | 12,387,100 | 12,408,900 |
| Full-Time Positions (FTP) | 69.00 | 69.00 | 69.00 | 78.00 | 77.00 | 77.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|----------------|-------------------|----------------|-------------------|
| FY 2023 Original Appropriation | 69.00 | 0 | 11,368,200 | 0 | 11,368,200 |
| Executive Carry Forward | 0.00 | 0 | 51,400 | 0 | 51,400 |
| FY 2023 Estimated Expenditures | 69.00 | 0 | 11,419,600 | 0 | 11,419,600 |
| Removal of Onetime Expenditures | 0.00 | 0 | (3,235,400) | 0 | (3,235,400) |
| FY 2024 Base | 69.00 | 0 | 8,184,200 | 0 | 8,184,200 |
| Personnel Benefit Costs | 0.00 | 0 | 55,700 | 0 | 55,700 |
| Inflationary Adjustments | 0.00 | 0 | 11,800 | 0 | 11,800 |
| Replacement Items | 0.00 | 0 | 200,500 | 0 | 200,500 |
| Statewide Cost Allocation | 0.00 | 0 | 20,200 | 0 | 20,200 |
| Change in Employee Compensation | 0.00 | 0 | 209,200 | 0 | 209,200 |
| FY 2024 Maintenance (MCO) | 69.00 | 0 | 8,681,600 | 0 | 8,681,600 |
| 1. Pension Software Upgrade | 0.00 | 0 | 3,000,000 | 0 | 3,000,000 |
| 2. Travel Expenses for Member Education | 0.00 | 0 | 27,500 | 0 | 27,500 |
| 3. Salary Increase for Entry Level Positions | 0.00 | 0 | 100,000 | 0 | 100,000 |
| 4. New Positions | 9.00 | 0 | 633,600 | 0 | 633,600 |
| DHR Consolidation | (1.00) | 0 | (33,800) | 0 | (33,800) |
| FY 2024 Total Appropriation | 77.00 | 0 | 12,408,900 | 0 | 12,408,900 |
| % Change From FY 2023 Original Approp. | 11.6% | 0.0% | 9.2% | 0.0% | 9.2% |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5).

Line item 1 provided funding for the second year of an upgrade to the pension software system which will revamp the entire system to improve data security, modernize the member self-service portal as well as the employer and vendor portals, and enhance its reporting dashboards. The entire project is estimated to cost \$12,000,000. Line item 2 provided funding for travel expenses for member education. Line item 3 provided funding for a salary increase to entry level positions from \$16.48 to \$17.00 per hour as well addressing any compression that may occur. Lastly, line item 4 provided 9.00 FTP and associated funding for new positions. The positions include customer service, financial, and retirement specialists due to the increase in membership in the retirement system. This increase in positions brings PERSI to one FTP per 2,300 members.

OTHER LEGISLATION: S1054 amended Section 59-1356, Idaho Code, to allow reemployment of retired public safety officers to a PERSI eligible position while receiving PERSI benefits.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|---------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| D 55001 PERSI Administrative | 76.00 | 6,478,600 | 2,652,900 | 0 | 0 | 9,131,500 |
| OT D 55001 PERSI Administrative | 0.00 | 0 | 3,000,000 | 200,500 | 0 | 3,200,500 |
| D 56000 Judges' Retirement | 1.00 | 75,900 | 1,000 | 0 | 0 | 76,900 |
| Totals: | 77.00 | 6,554,500 | 5,653,900 | 200,500 | 0 | 12,408,900 |

II. Public Employee Retirement System: Portfolio Investment

Agency Number & Appropriation Unit: 183 GVFB, 183 GVFC(Cont), 183 GVFD(Cont)

Bill Number & Chapter: S1132 (Ch.85)

PROGRAM DESCRIPTION: The Portfolio Investment Program manages PERSI assets to realize secure long-term returns on investments while minimizing risk, with a goal of providing the funds necessary to meet retirement plan obligations. Since FY 1996, the administrative costs of the Portfolio Investment Program have been appropriated annually, while the remaining investment costs operate under a continuous appropriation pursuant to Section 59-1311, Idaho Code.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 1,087,400 | 862,700 | 1,125,800 | 1,211,800 | 1,240,500 | 1,220,100 |
| Percent Change: | | (20.7%) | 30.5% | 7.6% | 10.2% | 8.4% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 847,800 | 703,500 | 884,100 | 964,000 | 997,000 | 976,600 |
| Operating Expenditures | 221,600 | 149,600 | 220,100 | 228,900 | 224,600 | 224,600 |
| Capital Outlay | 18,000 | 9,600 | 21,600 | 18,900 | 18,900 | 18,900 |
| Total: | 1,087,400 | 862,700 | 1,125,800 | 1,211,800 | 1,240,500 | 1,220,100 |
| Full-Time Positions (FTP) | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|-------------|----------------|------------------|----------------|------------------|
| FY 2023 Original Appropriation | 4.00 | 0 | 1,125,800 | 0 | 1,125,800 |
| Removal of Onetime Expenditures | 0.00 | 0 | (21,600) | 0 | (21,600) |
| FY 2024 Base | 4.00 | 0 | 1,104,200 | 0 | 1,104,200 |
| Personnel Benefit Costs | 0.00 | 0 | 100 | 0 | 100 |
| Inflationary Adjustments | 0.00 | 0 | 1,100 | 0 | 1,100 |
| Replacement Items | 0.00 | 0 | 18,900 | 0 | 18,900 |
| Statewide Cost Allocation | 0.00 | 0 | 3,400 | 0 | 3,400 |
| Change in Employee Compensation | 0.00 | 0 | 12,100 | 0 | 12,100 |
| FY 2024 Maintenance (MCO) | 4.00 | 0 | 1,139,800 | 0 | 1,139,800 |
| 5. Salary Adjustment for Invest. Officer | 0.00 | 0 | 71,700 | 0 | 71,700 |
| DHR Consolidation | 0.00 | 0 | 8,600 | 0 | 8,600 |
| FY 2024 Total Appropriation | 4.00 | 0 | 1,220,100 | 0 | 1,220,100 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>0.0%</i> | <i>8.4%</i> | <i>0.0%</i> | <i>8.4%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation, details on p. 5. The Legislature funded one enhancement for FY 2024 to reclassify an investment officer position to a deputy chief investment officer due to the retirement of the chief investment officer.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| D 55002 PERSI Special | 4.00 | 976,600 | 224,600 | 0 | 0 | 1,201,200 |
| OT D 55002 PERSI Special | 0.00 | 0 | 0 | 18,900 | 0 | 18,900 |
| Totals: | 4.00 | 976,600 | 224,600 | 18,900 | 0 | 1,220,100 |

Office of Species Conservation

Agency Number & Appropriation Unit: 195 GVSC

Bill Number & Chapter: S1133 (Ch.86)

PROGRAM DESCRIPTION: The agency provides coordination between various state and federal agencies responsible for species conservation under the Endangered Species Act. The office develops integrated state policies towards at-risk species with appropriate management plans and landowner incentives and protections. [Statutory Authority: Section 67-818, Idaho Code, et seq.]

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 1,629,000 | 1,570,500 | 1,690,600 | 1,707,300 | 1,733,700 | 1,730,600 |
| Dedicated | 15,000 | 0 | 15,000 | 15,000 | 15,000 | 15,000 |
| Federal | 13,016,700 | 8,666,300 | 18,056,300 | 18,067,600 | 18,090,300 | 18,088,000 |
| Total: | 14,660,700 | 10,236,800 | 19,761,900 | 19,789,900 | 19,839,000 | 19,833,600 |
| Percent Change: | | (30.2%) | 93.0% | 0.1% | 0.4% | 0.4% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 1,427,200 | 1,286,400 | 1,514,500 | 1,538,800 | 1,587,900 | 1,582,500 |
| Operating Expenditures | 1,093,500 | 973,500 | 1,107,400 | 1,111,100 | 1,111,100 | 1,111,100 |
| Capital Outlay | 0 | 102,400 | 0 | 0 | 0 | 0 |
| Trustee/Benefit | 12,140,000 | 7,874,500 | 17,140,000 | 17,140,000 | 17,140,000 | 17,140,000 |
| Total: | 14,660,700 | 10,236,800 | 19,761,900 | 19,789,900 | 19,839,000 | 19,833,600 |
| Full-Time Positions (FTP) | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 |

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 15.00 full-time positions for the period July 1, 2023, through June 30, 2024.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|--------------|------------------|---------------|-------------------|-------------------|
| FY 2023 Original Appropriation | 15.00 | 1,690,600 | 15,000 | 18,056,300 | 19,761,900 |
| Removal of Onetime Expenditures | 0.00 | (75,000) | 0 | 0 | (75,000) |
| FY 2024 Base | 15.00 | 1,615,600 | 15,000 | 18,056,300 | 19,686,900 |
| Personnel Benefit Costs | 0.00 | 6,100 | 0 | 5,400 | 11,500 |
| Statewide Cost Allocation | 0.00 | 3,700 | 0 | 0 | 3,700 |
| Change in Employee Compensation | 0.00 | 24,300 | 0 | 21,200 | 45,500 |
| FY 2024 Maintenance (MCO) | 15.00 | 1,649,700 | 15,000 | 18,082,900 | 19,747,600 |
| 1. Sage Grouse Grazing Study | 0.00 | 75,000 | 0 | 0 | 75,000 |
| DHR Consolidation | 0.00 | 5,900 | 0 | 5,100 | 11,000 |
| FY 2024 Total Appropriation | 15.00 | 1,730,600 | 15,000 | 18,088,000 | 19,833,600 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>2.4%</i> | <i>0.0%</i> | <i>0.2%</i> | <i>0.4%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Line item 1 provided funding for the sage grouse study in collaboration with the University of Idaho. Support for the sage grouse study began in FY 2015 and is part of a data collection effort to objectively assess the affect of livestock on sage-grouse populations.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|--------------|------------------|------------------|----------|-------------------|-------------------|
| G 10000 General | 8.00 | 837,600 | 818,000 | 0 | 0 | 1,655,600 |
| OT G 10000 General | 0.00 | 0 | 75,000 | 0 | 0 | 75,000 |
| D 34900 Miscellaneous Revenue | 0.00 | 0 | 15,000 | 0 | 0 | 15,000 |
| F 34800 Federal Grant | 7.00 | 744,900 | 203,100 | 0 | 17,140,000 | 18,088,000 |
| Totals: | 15.00 | 1,582,500 | 1,111,100 | 0 | 17,140,000 | 19,833,600 |

STEM Action Center

Agency Number & Appropriation Unit: 179 GVST
Bill Number & Chapter: S1136 (Ch.89) S1123 (Ch.83)

PROGRAM DESCRIPTION: The Science, Technology, Engineering, and Math (STEM) Action Center was created under the Office of the Governor through H302 of 2015. The requirements, goals, and objectives of the STEM Action Center include: 1) coordination of all state departments and divisions on STEM-related activities; 2) promotion of STEM through 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. [Statutory Authority: Section 67-823, Idaho Code.]

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 3,056,100 | 3,014,000 | 3,173,200 | 3,274,100 | 3,296,100 | 3,292,900 |
| Dedicated | 4,929,900 | 2,039,400 | 4,929,900 | 2,929,900 | 2,929,900 | 2,929,900 |
| Federal | 0 | 0 | 8,500 | 0 | 0 | 0 |
| Total: | 7,986,000 | 5,053,400 | 8,111,600 | 6,204,000 | 6,226,000 | 6,222,800 |
| Percent Change: | | (36.7%) | 60.5% | (23.5%) | (23.2%) | (23.3%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 597,900 | 572,600 | 635,000 | 827,500 | 849,500 | 846,300 |
| Operating Expenditures | 7,388,100 | 4,480,100 | 7,468,100 | 5,275,200 | 5,275,200 | 5,275,200 |
| Capital Outlay | 0 | 700 | 8,500 | 101,300 | 101,300 | 101,300 |
| Total: | 7,986,000 | 5,053,400 | 8,111,600 | 6,204,000 | 6,226,000 | 6,222,800 |
| Full-Time Positions (FTP) | 6.00 | 6.00 | 6.00 | 8.00 | 8.00 | 8.00 |

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 8.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|-------------|------------------|------------------|--------------|------------------|
| FY 2023 Original Appropriation | 6.00 | 3,173,200 | 2,929,900 | 8,500 | 6,111,600 |
| Prior Year Reappropriation | 0.00 | 0 | 2,000,000 | 0 | 2,000,000 |
| 1. ARPA Fund Adjustment | 0.00 | 0 | 0 | 0 | 0 |
| FY 2023 Total Appropriation | 6.00 | 3,173,200 | 4,929,900 | 8,500 | 8,111,600 |
| Expenditure Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2023 Estimated Expenditures | 6.00 | 3,173,200 | 4,929,900 | 8,500 | 8,111,600 |
| Removal of Onetime Expenditures | 0.00 | 0 | (2,000,000) | (8,500) | (2,008,500) |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Base | 6.00 | 3,173,200 | 2,929,900 | 0 | 6,103,100 |
| Personnel Benefit Costs | 0.00 | 3,500 | 0 | 0 | 3,500 |
| Replacement Items | 0.00 | 3,000 | 0 | 0 | 3,000 |
| Statewide Cost Allocation | 0.00 | 5,700 | 0 | 0 | 5,700 |
| Change in Employee Compensation | 0.00 | 18,200 | 0 | 0 | 18,200 |
| FY 2024 Maintenance (MCO) | 6.00 | 3,203,600 | 2,929,900 | 0 | 6,133,500 |
| 1. Development and Marketing Administrator | 1.00 | 0 | 0 | 0 | 0 |
| 2. Communications Manager | 1.00 | 83,300 | 0 | 0 | 83,300 |
| DHR Consolidation | 0.00 | 6,000 | 0 | 0 | 6,000 |
| FY 2024 Total Appropriation | 8.00 | 3,292,900 | 2,929,900 | 0 | 6,222,800 |
| % Change From FY 2023 Original Approp. | 33.3% | 3.8% | 0.0% | (100.0%) | 1.8% |
| % Change From FY 2023 Total Approp. | 33.3% | 3.8% | (40.6%) | (100.0%) | (23.3%) |

FISCAL YEAR 2023 SUPPLEMENTAL: S1123 provided \$8,500 in additional funding in FY 2023 from the State Fiscal Recovery Fund and a reduction of \$8,500 from the American Rescue Plan Fund for computer equipment as this is only an allowable expense from the State Fiscal Recovery Fund.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Replacement items included \$3,000 for wireless access points for the agency's office space. Line item 1 provided for a new position to manage the STEM Action Center Foundation which currently raises over one million dollars per year to support STEM activities in schools, career readiness, and STEM action center projects. The management was contracted with an external entity, but will now be managed internally. Due to this change, part of the cost of the contract will be repurposed for the salary of this position; no new funds were appropriated for this line item. Line item 2 provided funding for a communications manager, who will oversee all communication for the agency including website, social media, newsletter, and presentations.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|------------------------|-------------|----------------|------------------|----------------|------------|------------------|
| G 10000 General | 8.00 | 846,300 | 2,345,300 | 90,500 | 0 | 3,282,100 |
| OT G 10000 General | 0.00 | 0 | 0 | 10,800 | 0 | 10,800 |
| D 24000 STEM Education | 0.00 | 0 | 2,929,900 | 0 | 0 | 2,929,900 |
| Totals: | 8.00 | 846,300 | 5,275,200 | 101,300 | 0 | 6,222,800 |

Wolf Depredation Control Board

Agency Number & Appropriation Unit: 197 GVWB, 197 GVWC(Cont)

Bill Number & Chapter: S1166 (Ch.160)

PROGRAM DESCRIPTION: In Idaho, wolves were removed from the endangered species list on May 5, 2011. H470 of 2014 found that additional financial resources were needed to continue the implementation of Idaho's wolf management plan. It established a five-member Wolf Depredation Control Board in the Governor's Office composed of the director of the Department of Agriculture, the director of the Department of Fish and Game, a member representative of sportsmen's interests, a member representative of the livestock industry, and a member of the public at large. The legislation created a set of new continuously appropriated funds and subaccounts to be administered by the Department of Agriculture. Fees are collected from the livestock industry with a target of raising \$110,000 annually. Originally, these fees would be matched up to \$110,000 per year by sportsmen and both sources would be transferred into the Wolf Control Fund with the expectation that the General Fund would also contribute. Starting in FY 2021, the Legislature provided a base budget of \$392,000 from the General Fund in addition to the dedicated transfers that have been treated as onetime to the continuously appropriated funds. S1211 of 2021 increased the portion paid by the Department of Fish and Game to \$300,000 annually. The livestock industry fees are authorized in Section 25-1145, Idaho Code, while sheep and goat fees are authorized in Section 25-131, Idaho Code. The responsibility of the Wolf Control Board is to allocate the money for control actions approved by the Fish and Game Commission where there is a depredation conflict between wolves and livestock or unacceptable levels of conflict between wolves and wildlife. The board has a cooperative services agreement and a work plan with Wildlife Services. [Statutory Authority: Section 22-5301, Idaho Code, et seq.]

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 392,000 | 375,900 | 392,000 | 392,000 | 392,000 | 392,000 |
| Percent Change: | | (4.1%) | 4.3% | 0.0% | 0.0% | 0.0% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Operating Expenditures | 392,000 | 375,900 | 392,000 | 392,000 | 392,000 | 392,000 |

This program has no employees. Staff support to the Wolf Depredation Control Board is provided by the Idaho Department of Fish and Game and the Department of Agriculture. Accounting and legal services are contracted with the Idaho Department of Agriculture pursuant to Section 22-5304(4), Idaho Code.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|-------------|----------------|------------------|----------------|----------------|
| FY 2023 Original Appropriation | 0.00 | 392,000 | 0 | 0 | 392,000 |
| FY 2024 Base | 0.00 | 392,000 | 0 | 0 | 392,000 |
| FY 2024 Total Appropriation | 0.00 | 392,000 | 0 | 0 | 392,000 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: No change to the appropriation was provided by the Legislature for FY 2024.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 0.00 | 0 | 392,000 | 0 | 0 | 392,000 |

Workforce Development Council

Agency Number & Appropriation Unit: 178 GVWD

Bill Number & Chapter: S1179 (Ch.172), S1211 (Ch.280), S1212 (Ch.281)

PROGRAM DESCRIPTION: 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 for 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); and 5) develop and oversee procedures, criteria, and performance measures for the Workforce Development Training Fund. [Statutory Authority: Section 72-1201, et. Seq., Idaho Code.]

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 0 | 0 | 125,000 | 0 | 0 | 0 |
| Dedicated | 12,755,500 | 5,529,000 | 23,534,300 | 8,578,200 | 13,600,200 | 13,599,000 |
| Federal | 15,897,800 | 761,400 | 40,895,100 | 40,940,800 | 40,959,300 | 40,966,800 |
| Total: | 28,653,300 | 6,290,400 | 64,554,400 | 49,519,000 | 54,559,500 | 54,565,800 |
| Percent Change: | | (78.0%) | 926.2% | (23.3%) | (15.5%) | (15.5%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 751,000 | 575,000 | 964,300 | 1,017,700 | 2,058,300 | 2,069,600 |
| Operating Expenditures | 447,400 | 664,000 | 1,210,300 | 1,136,400 | 5,136,300 | 5,131,300 |
| Trustee/Benefit | 27,454,900 | 5,051,400 | 62,379,800 | 47,364,900 | 47,364,900 | 47,364,900 |
| Total: | 28,653,300 | 6,290,400 | 64,554,400 | 49,519,000 | 54,559,500 | 54,565,800 |
| Full-Time Positions (FTP) | 8.00 | 8.00 | 9.00 | 11.00 | 17.00 | 17.00 |

In accordance with Section 67-3519, Idaho Code, this department is authorized no more than 17.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|----------------|-------------------|-------------------|-------------------|
| FY 2023 Original Appropriation | 9.00 | 125,000 | 8,534,300 | 25,909,800 | 34,569,100 |
| Prior Year Reappropriation | 0.00 | 0 | 0 | 14,985,300 | 14,985,300 |
| 1. Semiconductor Workforce Training | 0.00 | 15,000,000 | 15,000,000 | 0 | 30,000,000 |
| Other App Adjustments | 0.00 | (15,000,000) | 0 | 0 | (15,000,000) |
| FY 2023 Total Appropriation | 9.00 | 125,000 | 23,534,300 | 40,895,100 | 64,554,400 |
| Expenditure Adjustments | 2.00 | 0 | 0 | 0 | 0 |
| FY 2023 Estimated Expenditures | 11.00 | 125,000 | 23,534,300 | 40,895,100 | 64,554,400 |
| Removal of Onetime Expenditures | 0.00 | (125,000) | (15,000,000) | (14,985,300) | (30,110,300) |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Base | 11.00 | 0 | 8,534,300 | 25,909,800 | 34,444,100 |
| Personnel Benefit Costs | 0.00 | 0 | 3,400 | 3,100 | 6,500 |
| Statewide Cost Allocation | 0.00 | 0 | 2,800 | 0 | 2,800 |
| Change in Employee Compensation | 0.00 | 0 | 15,200 | 18,200 | 33,400 |
| FY 2024 Maintenance (MCO) | 11.00 | 0 | 8,555,700 | 25,931,100 | 34,486,800 |
| 1. CEC Funding Shift | 0.00 | 0 | 0 | 13,300 | 13,300 |
| 2. New Space Lease | 0.00 | 0 | 33,600 | 0 | 33,600 |
| 3. Idaho Launch Expansion S1212 | 6.00 | 0 | 5,000,000 | 0 | 5,000,000 |
| 51. Childcare Infrastructure Grants | 0.00 | 0 | 0 | 15,004,600 | 15,004,600 |
| 52. Workforce Training Grants Management | 0.00 | 0 | 0 | 12,200 | 12,200 |
| 53. ARPA Onetime Adjustment | 0.00 | 0 | 0 | 0 | 0 |
| DHR Consolidation | 0.00 | 0 | 9,700 | 5,600 | 15,300 |
| FY 2024 Total Appropriation | 17.00 | 0 | 13,599,000 | 40,966,800 | 54,565,800 |
| % Change From FY 2023 Original Approp. | 88.9% | (100.0%) | 59.3% | 58.1% | 57.8% |
| % Change From FY 2023 Total Approp. | 88.9% | (100.0%) | (42.2%) | 0.2% | (15.5%) |

FISCAL YEAR 2023 SUPPLEMENTAL: S1211 provided additional funding in FY 2023 for grants that invest in the talent pipeline for semiconductor manufacturers. This supplemental is to show that there is significant local investment in STEM education enabling local businesses to access funds made available by the federal CHIPS and Science Act.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Line item 3, through S1212, provided funding to address the fiscal impact of H24, which expanded the existing Idaho Launch Program to high school graduates starting with the class of 2024. Line item 51 provided funding for childcare expansion grants to increase the number of available child care slots. This line item is a continuation of the funding received in FY 2023 for childcare grants. Line item 53 removes funding for workforce training grants from the Base and makes them onetime for FY 2024.

LEGISLATIVE REQUIREMENTS: Section 4 of S1179 directed the agency to provide the Joint Finance-Appropriations Committee with a report detailing ways to improve the Certified Nursing Assistant (CAN) certification pipeline.

BUDGET LAW EXEMPTIONS: S1179 included two sections of reappropriation authority. Section 5 provided reappropriation authority for any unused and unencumbered funds at the end of FY 2023 for childcare infrastructure grants and workforce training grants. Section 6 provided reappropriation authority for unused an unencumbered funds at the end of FY 2023 for a CAN pipeline study.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|----------------------------|--------------|-------------------|------------------|----------------|-------------------|-------------------|
| D 30500 | Workforce Devel | 5.00 | 509,100 | 405,400 | 0 | 7,684,500 | 8,599,000 |
| D 32300 | In-Demand Careers Fund | 6.00 | 1,005,100 | 2,995,000 | 0 | 0 | 4,000,100 |
| OT D 32300 | In-Demand Careers Fund | 0.00 | 0 | 999,900 | 0 | 0 | 999,900 |
| F 34430 | ARPA State Fiscal Recovery | 4.00 | 153,000 | 636,000 | 0 | 0 | 789,000 |
| OT F 34430 | ARPA State Fiscal Recovery | 0.00 | 186,100 | 15,000 | 0 | 39,043,900 | 39,245,000 |
| F 34800 | Federal Grant | 2.00 | 216,300 | 80,000 | 0 | 636,500 | 932,800 |
| Totals: | | 17.00 | 2,069,600 | 5,131,300 | 0 | 47,364,900 | 54,565,800 |

Legislative Branch

| DEPARTMENT SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY DIVISION | | | | | | |
| Legislature | 8,761,000 | 8,511,000 | 8,861,000 | 8,511,000 | 8,511,000 | 8,511,000 |
| Legislative Services Office | 10,152,100 | 8,208,700 | 10,227,600 | 10,070,500 | 10,275,500 | 10,437,400 |
| Legislative Technology | 0 | 0 | 3,053,000 | 0 | 0 | 0 |
| Performance Evaluations, Office | 983,800 | 973,100 | 1,030,000 | 1,112,200 | 1,136,700 | 1,063,900 |
| Redistricting Commission | 506,200 | 212,800 | 0 | 0 | 0 | 0 |
| Total: | 20,403,100 | 17,905,600 | 23,171,600 | 19,693,700 | 19,923,200 | 20,012,300 |
| BY FUND SOURCE | | | | | | |
| General | 17,358,800 | 16,460,400 | 17,366,600 | 17,350,300 | 17,539,600 | 17,635,700 |
| Dedicated | 3,044,300 | 1,445,200 | 2,428,200 | 2,343,400 | 2,383,600 | 2,376,600 |
| Federal | 0 | 0 | 3,376,800 | 0 | 0 | 0 |
| Total: | 20,403,100 | 17,905,600 | 23,171,600 | 19,693,700 | 19,923,200 | 20,012,300 |
| Percent Change: | | (12.2%) | 29.4% | (15.0%) | (14.0%) | (13.6%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 9,322,400 | 8,000,300 | 9,081,600 | 9,364,000 | 9,593,500 | 9,687,900 |
| Operating Expenditures | 2,212,100 | 1,358,300 | 4,107,100 | 1,814,700 | 1,814,700 | 1,809,400 |
| Capital Outlay | 107,600 | 36,000 | 1,346,900 | 4,000 | 4,000 | 4,000 |
| Trustee/Benefit | 8,761,000 | 8,511,000 | 8,636,000 | 8,511,000 | 8,511,000 | 8,511,000 |
| Total: | 20,403,100 | 17,905,600 | 23,171,600 | 19,693,700 | 19,923,200 | 20,012,300 |
| Full-Time Positions (FTP) | 80.00 | 80.00 | 80.00 | 80.00 | 80.00 | 82.00 |

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). There are four budgeted programs and each of these is also appropriated as a single division. The budgeted divisions under Legislative Council are the Legislative Services Office (74.00 FTP), the Redistricting Commission, and Legislative Technology. The Office of Performance Evaluations (8.00 FTP) reports to JLOC, which consists of an equal number of legislators from both political parties and both houses.

Legislature

Agency Number & Appropriation Unit: 100 LBAS, 101 LBAH

Bill Number & Chapter: N/A

PROGRAM DESCRIPTION: The Idaho Legislature is composed of 35 senators and 70 representatives from Idaho's 35 legislative districts. The membership is elected for two-year terms and meets annually.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 8,761,000 | 8,511,000 | 8,861,000 | 8,511,000 | 8,511,000 | 8,511,000 |
| Percent Change: | | (2.9%) | 4.1% | (3.9%) | (3.9%) | (3.9%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Operating Expenditures | 0 | 0 | 225,000 | 0 | 0 | 0 |
| Trustee/Benefit | 8,761,000 | 8,511,000 | 8,636,000 | 8,511,000 | 8,511,000 | 8,511,000 |
| Total: | 8,761,000 | 8,511,000 | 8,861,000 | 8,511,000 | 8,511,000 | 8,511,000 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|-------------|------------------|-----------|----------|------------------|
| FY 2023 Original Appropriation | 0.00 | 8,611,000 | 0 | 0 | 8,611,000 |
| Prior Year Reappropriation | 0.00 | 250,000 | 0 | 0 | 250,000 |
| FY 2023 Total Appropriation | 0.00 | 8,861,000 | 0 | 0 | 8,861,000 |
| Removal of Onetime Expenditures | 0.00 | (350,000) | 0 | 0 | (350,000) |
| FY 2024 Base | 0.00 | 8,511,000 | 0 | 0 | 8,511,000 |
| FY 2024 Total Appropriation | 0.00 | 8,511,000 | 0 | 0 | 8,511,000 |
| % Change From FY 2023 Original Approp. | 0.0% | (1.2%) | 0.0% | 0.0% | (1.2%) |
| % Change From FY 2023 Total Approp. | 0.0% | (3.9%) | 0.0% | 0.0% | (3.9%) |

CONTINUOUS APPROPRIATION: Section 67-451, Idaho Code, directs the State Controller to transfer \$8,511,000 from the General Fund each year to the Legislative Fund (shown below), and provides for a continuous appropriation of these funds. The funds are split 37:63 between the Senate and the House.

January 1 \$2,299,500
 March 1 \$2,299,500
 June 1 \$1,820,500
 September 1 \$2,091,500

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|------------------------|------|------------|----------|---------|------------|-----------|
| G 10000 General | 0.00 | 0 | 0 | 0 | 8,511,000 | 8,511,000 |

Legislative Services Office

Agency Number & Appropriation Unit: 102 LBBA

Bill Number & Chapter: H301 (Ch.143)

PROGRAM DESCRIPTION: The Legislative Services Office (LSO) provides professional staff support to the Legislature in the areas of research and legislation; budget and policy analysis; revenue assessment, legislative audits; information technology; and administration.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 7,107,800 | 6,763,500 | 7,475,600 | 7,727,100 | 7,891,900 | 8,060,800 |
| Dedicated | 3,044,300 | 1,445,200 | 2,428,200 | 2,343,400 | 2,383,600 | 2,376,600 |
| Federal | 0 | 0 | 323,800 | 0 | 0 | 0 |
| Total: | 10,152,100 | 8,208,700 | 10,227,600 | 10,070,500 | 10,275,500 | 10,437,400 |
| Percent Change: | | (19.1%) | 24.6% | (1.5%) | 0.5% | 2.1% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 8,338,100 | 7,122,000 | 8,118,400 | 8,329,500 | 8,534,500 | 8,696,400 |
| Operating Expenditures | 1,789,800 | 1,050,700 | 1,770,200 | 1,741,000 | 1,741,000 | 1,741,000 |
| Capital Outlay | 24,200 | 36,000 | 339,000 | 0 | 0 | 0 |
| Total: | 10,152,100 | 8,208,700 | 10,227,600 | 10,070,500 | 10,275,500 | 10,437,400 |
| Full-Time Positions (FTP) | 72.00 | 72.00 | 72.00 | 72.00 | 72.00 | 74.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|------------------|------------------|----------------|-------------------|
| FY 2023 Original Appropriation | 72.00 | 7,475,600 | 2,320,600 | 323,800 | 10,120,000 |
| Prior Year Reappropriation | 0.00 | 0 | 107,600 | 0 | 107,600 |
| FY 2023 Total Appropriation | 72.00 | 7,475,600 | 2,428,200 | 323,800 | 10,227,600 |
| Expenditure Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2023 Estimated Expenditures | 72.00 | 7,475,600 | 2,428,200 | 323,800 | 10,227,600 |
| Removal of Onetime Expenditures | 0.00 | (15,200) | (107,600) | (323,800) | (446,600) |
| FY 2024 Base | 72.00 | 7,460,400 | 2,320,600 | 0 | 9,781,000 |
| Personnel Benefit Costs | 0.00 | 35,100 | 9,500 | 0 | 44,600 |
| Statewide Cost Allocation | 0.00 | 13,800 | (200) | 0 | 13,600 |
| Change in Employee Compensation | 0.00 | 171,600 | 46,700 | 0 | 218,300 |
| FY 2024 Maintenance (MCO) | 72.00 | 7,680,900 | 2,376,600 | 0 | 10,057,500 |
| 1. House/Senate Technology | 0.00 | 64,800 | 0 | 0 | 64,800 |
| 2. Emergency Compensation | 0.00 | 89,500 | 0 | 0 | 89,500 |
| 3. Temporary Staff Compensation | 0.00 | 8,500 | 0 | 0 | 8,500 |
| 4. Additional Auditors | 2.00 | 217,100 | 0 | 0 | 217,100 |
| FY 2024 Total Appropriation | 74.00 | 8,060,800 | 2,376,600 | 0 | 10,437,400 |
| % Change From FY 2023 Original Approp. | 2.8% | 7.8% | 2.4% | (100.0%) | 3.1% |
| % Change From FY 2023 Total Approp. | 2.8% | 7.8% | (2.1%) | (100.0%) | 2.1% |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, and change in employee compensation (details on p. 5). Line item 1 provided \$64,800 for House and Senate technology and includes replacement servers and storage backup, new firewall switches, Microsoft Office Suite, and maintenance of licenses and software subscriptions. Line item 2 provided \$89,200 to provide funding to recruit and retain auditors. Audit staff has a 20% vacancy rate which may jeopardize the Division's ability to meet regular and statutory deadlines. Line item 3 provided \$8,500 to increase hourly rates for temporary session staff. These positions include the information desk, copy center, bill proffers, and aides. Line item 4 provided funding for two new auditors to support accountability audits and address the increasingly technical nature of modern audits.

BUDGET LAW EXEMPTIONS: The Legislative Services Office received specific legislative authorization in its FY 2024 appropriation bill that removes all restrictions limiting the transfer of moneys among personnel costs and operating expenditures. The agency was authorized to reappropriate or carryover its unencumbered and unspent appropriation from the Technology Infrastructure Stabilization Fund and the ARPA State Fiscal Recovery Fund from FY 2023 into FY 2024. Reappropriation required legislative approval and will be removed as a onetime expenditure before calculating the FY 2024 Base. Lastly, this agency does not have an authorized FTP cap.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|--|--------------|------------------|------------------|----------|------------|-------------------|
| G 10000 General | 58.60 | 6,965,600 | 1,095,200 | 0 | 0 | 8,060,800 |
| D 34900 Miscellaneous Revenue | 1.00 | 110,200 | 94,000 | 0 | 0 | 204,200 |
| D 36504 Legislative Capitol Facilities | 0.00 | 0 | 440,000 | 0 | 0 | 440,000 |
| D 47500 Professional Srvc's | 14.40 | 1,620,600 | 111,800 | 0 | 0 | 1,732,400 |
| Totals: | 74.00 | 8,696,400 | 1,741,000 | 0 | 0 | 10,437,400 |

Legislative Technology

Agency Number & Appropriation Unit: 102 LBEA

Bill Number & Chapter: H301 (Ch.143)

PROGRAM DESCRIPTION: Provide funding on an ongoing basis dedicated to maintaining computer systems and other technologies for the Legislature.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| Federal | 0 | 0 | 3,053,000 | 0 | 0 | 0 |
| Percent Change: | | | | (100.0%) | (100.0%) | (100.0%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Operating Expenditures | 0 | 0 | 2,045,100 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 1,007,900 | 0 | 0 | 0 |
| Total: | 0 | 0 | 3,053,000 | 0 | 0 | 0 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 0.00 | 0 | 0 | 3,053,000 | 3,053,000 | |
| Removal of Onetime Expenditures | 0.00 | 0 | 0 | (3,053,000) | (3,053,000) | |
| FY 2024 Base | 0.00 | 0 | 0 | 0 | 0 | |
| FY 2024 Total Appropriation | 0.00 | 0 | 0 | 0 | 0 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>(100.0%)</i> | <i>(100.0%)</i> | |

BUDGET LAW EXEMPTIONS: The Legislative Technology Program was authorized to reappropriate or carryover its unencumbered and unspent appropriation from the ARPA State Fiscal Recovery Fund from FY 2023 into FY 2024. Reappropriation required legislative approval and will be removed as a onetime expenditure before calculating the FY 2024 Base.

Office of Performance Evaluations

Agency Number & Appropriation Unit: 104 LBPA

Bill Number & Chapter: H301 (Ch.143)

PROGRAM DESCRIPTION: The Office of Performance Evaluations provides professional and independent assessment and evaluation of state agencies, programs, functions, and activities under the direction of the Joint Legislative Oversight Committee.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 983,800 | 973,100 | 1,030,000 | 1,112,200 | 1,136,700 | 1,063,900 |
| Percent Change: | | (1.1%) | 5.8% | 8.0% | 10.4% | 3.3% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 910,100 | 846,800 | 963,200 | 1,034,500 | 1,059,000 | 991,500 |
| Operating Expenditures | 67,600 | 126,300 | 66,800 | 73,700 | 73,700 | 68,400 |
| Capital Outlay | 6,100 | 0 | 0 | 4,000 | 4,000 | 4,000 |
| Total: | 983,800 | 973,100 | 1,030,000 | 1,112,200 | 1,136,700 | 1,063,900 |
| Full-Time Positions (FTP) | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|-------------|------------------|-------------|-------------|------------------|
| FY 2023 Original Appropriation | 8.00 | 1,030,000 | 0 | 0 | 1,030,000 |
| FY 2024 Base | 8.00 | 1,030,000 | 0 | 0 | 1,030,000 |
| Personnel Benefit Costs | 0.00 | 4,000 | 0 | 0 | 4,000 |
| Replacement Items | 0.00 | 4,000 | 0 | 0 | 4,000 |
| Statewide Cost Allocation | 0.00 | 600 | 0 | 0 | 600 |
| Change in Employee Compensation | 0.00 | 24,300 | 0 | 0 | 24,300 |
| FY 2024 Maintenance (MCO) | 8.00 | 1,062,900 | 0 | 0 | 1,062,900 |
| 2. Software Licenses | 0.00 | 1,000 | 0 | 0 | 1,000 |
| FY 2024 Total Appropriation | 8.00 | 1,063,900 | 0 | 0 | 1,063,900 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>3.3%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>3.3%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, and change in employee compensation (details on p. 5). Replacement items included \$4,000 for laptops. Line item 1 provided \$1,000 for license subscription cost increases.

BUDGET LAW EXEMPTIONS: The Office of Performance Evaluations received specific legislative authorization in its FY 2024 appropriation bill that removes all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, and capital outlay.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|------------------------|------|------------|----------|---------|------------|-----------|
| G 10000 General | 8.00 | 991,500 | 68,400 | 0 | 0 | 1,059,900 |
| OT G 10000 General | 0.00 | 0 | 0 | 4,000 | 0 | 4,000 |
| Totals: | 8.00 | 991,500 | 68,400 | 4,000 | 0 | 1,063,900 |

Redistricting Commission

Agency Number & Appropriation Unit: 102 LBDA

Bill Number & Chapter: N/A

PROGRAM DESCRIPTION: Resources dedicated to supporting the needs of the Redistricting Commission which met in 2021 and 2022 to draw new legislative and congressional district boundary lines as required by the Idaho Constitution.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 506,200 | 212,800 | 0 | 0 | 0 | 0 |
| Percent Change: | | (58.0%) | (100.0%) | | | |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 74,200 | 31,500 | 0 | 0 | 0 | 0 |
| Operating Expenditures | 354,700 | 181,300 | 0 | 0 | 0 | 0 |
| Capital Outlay | 77,300 | 0 | 0 | 0 | 0 | 0 |
| Total: | 506,200 | 212,800 | 0 | 0 | 0 | 0 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|-------------|----------------|------------------|----------------|--------------|
| FY 2023 Original Appropriation | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Base | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Total Appropriation | 0.00 | 0 | 0 | 0 | 0 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> |

The Redistricting Commission will not require funding until the next reapportionment cycle begins in FY 2026.

Lieutenant Governor

Agency Number & Appropriation Unit: 120 LGAA

Bill Number & Chapter: S1155 (Ch.114)

PROGRAM DESCRIPTION: The Lieutenant Governor carries out various constitutional and statutory responsibilities as a statewide elected official of the executive branch and as presiding officer of the Idaho Senate. [Statutory Authority: Section 67-809, Idaho Code]

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 183,100 | 183,100 | 212,000 | 291,000 | 293,500 | 296,000 |
| Percent Change: | | 0.0% | 15.8% | 37.3% | 38.4% | 39.6% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 167,900 | 135,400 | 186,600 | 261,900 | 264,400 | 266,900 |
| Operating Expenditures | 15,200 | 47,700 | 25,400 | 29,100 | 29,100 | 29,100 |
| Total: | 183,100 | 183,100 | 212,000 | 291,000 | 293,500 | 296,000 |
| Full-Time Positions (FTP) | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 3.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|-------------|----------------|-----------|----------|----------------|
| FY 2023 Original Appropriation | 3.00 | 205,000 | 0 | 0 | 205,000 |
| 1. Payroll Adj. and Travel Costs | 0.00 | 7,000 | 0 | 0 | 7,000 |
| FY 2023 Total Appropriation | 3.00 | 212,000 | 0 | 0 | 212,000 |
| Removal of Onetime Expenditures | 0.00 | (2,000) | 0 | 0 | (2,000) |
| FY 2024 Base | 3.00 | 210,000 | 0 | 0 | 210,000 |
| Personnel Benefit Costs | 0.00 | 1,400 | 0 | 0 | 1,400 |
| Replacement Items | 0.00 | 1,500 | 0 | 0 | 1,500 |
| Statewide Cost Allocation | 0.00 | 2,200 | 0 | 0 | 2,200 |
| H747 - Pay Increase Annualization | 0.00 | 2,800 | 0 | 0 | 2,800 |
| Change in Employee Compensation | 0.00 | 6,100 | 0 | 0 | 6,100 |
| FY 2024 Maintenance (MCO) | 3.00 | 224,000 | 0 | 0 | 224,000 |
| 1. Two Full-Time Staff | 0.00 | 72,000 | 0 | 0 | 72,000 |
| FY 2024 Total Appropriation | 3.00 | 296,000 | 0 | 0 | 296,000 |
| % Change From FY 2023 Original Approp. | 0.0% | 44.4% | 0.0% | 0.0% | 44.4% |
| % Change From FY 2023 Total Approp. | 0.0% | 39.6% | 0.0% | 0.0% | 39.6% |

FISCAL YEAR 2023 SUPPLEMENTAL: S1155 provided additional funding in FY 2023 for travel associated with fulfilling the constitutional duties of the office, and a onetime payroll adjustment to backfill FY 2022 salary paid in FY 2023 due to a budget shortfall.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, and change in employee compensation (details on p. 5). An annualization provided the remainder of the Lieutenant Governor's salary increase pursuant to H747 of 2022, which was partially funded in FY 2023. Line item 1 provided funding for the office to hire two full-time, year-round staff to ensure the office remains staffed during normal working hours as required by Section 59-1007, Idaho Code.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in its FY 2024 appropriation bill that removed all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|------------------------|------|------------|----------|---------|------------|---------|
| G 10000 General | 3.00 | 266,900 | 27,600 | 0 | 0 | 294,500 |
| OT G 10000 General | 0.00 | 0 | 1,500 | 0 | 0 | 1,500 |
| Totals: | 3.00 | 266,900 | 29,100 | 0 | 0 | 296,000 |

Department of Revenue and Taxation

| DEPARTMENT SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY DIVISION | | | | | | |
| Tax Appeals, Board of | 644,400 | 506,800 | 626,100 | 649,100 | 663,600 | 662,200 |
| Tax Commission, State | 46,355,300 | 45,281,200 | 49,402,600 | 51,927,900 | 52,661,700 | 90,494,800 |
| Total: | 46,999,700 | 45,788,000 | 50,028,700 | 52,577,000 | 53,325,300 | 91,157,000 |
| BY FUND SOURCE | | | | | | |
| General | 38,519,200 | 37,658,100 | 41,043,200 | 43,587,000 | 44,197,300 | 46,013,300 |
| Dedicated | 8,472,500 | 8,129,900 | 8,796,000 | 8,990,000 | 9,128,000 | 45,143,700 |
| Federal | 8,000 | 0 | 189,500 | 0 | 0 | 0 |
| Total: | 46,999,700 | 45,788,000 | 50,028,700 | 52,577,000 | 53,325,300 | 91,157,000 |
| Percent Change: | | (2.6%) | 9.3% | 5.1% | 6.6% | 82.2% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 33,552,800 | 32,691,800 | 36,038,200 | 37,358,600 | 38,106,900 | 38,113,600 |
| Operating Expenditures | 13,142,500 | 12,750,200 | 13,616,700 | 14,933,400 | 14,933,400 | 16,758,400 |
| Capital Outlay | 304,400 | 346,000 | 373,800 | 285,000 | 285,000 | 285,000 |
| Trustee/Benefit | 0 | 0 | 0 | 0 | 0 | 36,000,000 |
| Total: | 46,999,700 | 45,788,000 | 50,028,700 | 52,577,000 | 53,325,300 | 91,157,000 |
| Full-Time Positions (FTP) | 448.00 | 448.00 | 450.00 | 453.00 | 447.00 | 444.00 |

The Department of Revenue and Taxation was created in Section 63-101, Idaho Code, as one of the 20 executive departments of state government. It contains two agencies: the Board of Tax Appeals and the State Tax Commission. The Board of Tax Appeals has only one program and operates under Chapter 38, Title 63, Idaho Code. The State Tax Commission has five budgeted programs: General Services, Audit, Collections, Revenue Operations, and Property Tax. The State Tax Commission is prescribed in Section 12, Article VII, of the Constitution of the state of Idaho and operates under the provisions of Title 63, Idaho Code.

Board of Tax Appeals

Agency Number & Appropriation Unit: 351 TAAE

Bill Number & Chapter: H249 (Ch.62)

PROGRAM DESCRIPTION: This program provides taxpayers the opportunity to appeal their ad valorem assessed valuations from a county board of equalization or tax decisions from the Idaho State Tax Commission. The Board of Tax Appeals provides a forum for taxpayers to present testimony and evidence at a quasi-judicial board hearing rather than through a district court trial, which can necessitate legal representation and expense.

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 644,400 | 506,800 | 626,100 | 649,100 | 663,600 | 662,200 |
| Percent Change: | | (21.4%) | 23.5% | 3.7% | 6.0% | 5.8% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 550,600 | 413,500 | 492,100 | 498,300 | 512,800 | 511,400 |
| Operating Expenditures | 48,800 | 42,300 | 87,700 | 97,700 | 97,700 | 97,700 |
| Capital Outlay | 45,000 | 51,000 | 46,300 | 53,100 | 53,100 | 53,100 |
| Total: | 644,400 | 506,800 | 626,100 | 649,100 | 663,600 | 662,200 |
| Full-Time Positions (FTP) | 5.00 | 5.00 | 4.00 | 4.00 | 4.00 | 4.00 |

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 4.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|-------------|----------------|------------------|----------------|----------------|
| FY 2023 Original Appropriation | 4.00 | 626,100 | 0 | 0 | 626,100 |
| FY 2024 Base | 4.00 | 626,100 | 0 | 0 | 626,100 |
| Personnel Benefit Costs | 0.00 | 2,800 | 0 | 0 | 2,800 |
| Inflationary Adjustments | 0.00 | 1,400 | 0 | 0 | 1,400 |
| Replacement Items | 0.00 | 7,000 | 0 | 0 | 7,000 |
| Statewide Cost Allocation | 0.00 | 8,400 | 0 | 0 | 8,400 |
| Change in Employee Compensation | 0.00 | 12,100 | 0 | 0 | 12,100 |
| FY 2024 Maintenance (MCO) | 4.00 | 657,800 | 0 | 0 | 657,800 |
| DHR Consolidation | 0.00 | 4,400 | 0 | 0 | 4,400 |
| FY 2024 Total Appropriation | 4.00 | 662,200 | 0 | 0 | 662,200 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>5.8%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>5.8%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Inflationary adjustments included rent inflation at the main office. Replacement items included computers and computer equipment.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 4.00 | 511,400 | 96,100 | 47,700 | 0 | 655,200 |
| OT G 10000 General | 0.00 | 0 | 1,600 | 5,400 | 0 | 7,000 |
| Totals: | 4.00 | 511,400 | 97,700 | 53,100 | 0 | 662,200 |

State Tax Commission

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY PROGRAM | | | | | | |
| General Services | 15,218,700 | 15,034,200 | 16,239,000 | 16,997,700 | 16,688,800 | 52,507,700 |
| Audit Division | 13,207,300 | 12,788,800 | 14,032,300 | 13,950,800 | 14,394,600 | 14,432,900 |
| Compliance Division | 7,850,200 | 7,698,300 | 8,436,800 | 9,481,200 | 9,770,100 | 10,498,400 |
| Revenue Operations | 6,075,400 | 5,909,300 | 6,444,100 | 7,151,800 | 7,318,300 | 8,567,800 |
| Property Tax | 4,003,700 | 3,850,600 | 4,250,400 | 4,346,400 | 4,489,900 | 4,488,000 |
| Total: | 46,355,300 | 45,281,200 | 49,402,600 | 51,927,900 | 52,661,700 | 90,494,800 |
| BY FUND SOURCE | | | | | | |
| General | 37,874,800 | 37,151,300 | 40,417,100 | 42,937,900 | 43,533,700 | 45,351,100 |
| Dedicated | 8,472,500 | 8,129,900 | 8,796,000 | 8,990,000 | 9,128,000 | 45,143,700 |
| Federal | 8,000 | 0 | 189,500 | 0 | 0 | 0 |
| Total: | 46,355,300 | 45,281,200 | 49,402,600 | 51,927,900 | 52,661,700 | 90,494,800 |
| Percent Change: | | (2.3%) | 9.1% | 5.1% | 6.6% | 83.2% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 33,002,200 | 32,278,300 | 35,546,100 | 36,860,300 | 37,594,100 | 37,602,200 |
| Operating Expenditures | 13,093,700 | 12,707,900 | 13,529,000 | 14,835,700 | 14,835,700 | 16,660,700 |
| Capital Outlay | 259,400 | 295,000 | 327,500 | 231,900 | 231,900 | 231,900 |
| Trustee/Benefit | 0 | 0 | 0 | 0 | 0 | 36,000,000 |
| Total: | 46,355,300 | 45,281,200 | 49,402,600 | 51,927,900 | 52,661,700 | 90,494,800 |
| Full-Time Positions (FTP) | 443.00 | 443.00 | 446.00 | 449.00 | 443.00 | 440.00 |

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 440.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024, for the programs specified.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|---------------|-------------------|-------------------|----------------|-------------------|
| FY 2023 Original Appropriation | 446.00 | 40,417,100 | 8,796,000 | 189,500 | 49,402,600 |
| Executive Carry Forward | 0.00 | 2,400 | 0 | 0 | 2,400 |
| Removal of One-Time Expenditures | 0.00 | (14,600) | (113,500) | (189,500) | (317,600) |
| FY 2024 Base | 446.00 | 40,404,900 | 8,682,500 | 0 | 49,087,400 |
| Personnel Cost Benefits | 0.00 | 311,900 | 51,800 | 0 | 363,700 |
| Inflationary Adjustments | 0.00 | 137,200 | 69,600 | 0 | 206,800 |
| Replacement Items | 0.00 | 176,200 | 43,400 | 0 | 219,600 |
| Statewide Cost Allocation | 0.00 | 329,500 | 95,400 | 0 | 424,900 |
| Change in Employee Compensation | 0.00 | 1,140,700 | 199,800 | 0 | 1,340,500 |
| FY 2024 Program Maintenance | 446.00 | 42,500,400 | 9,142,500 | 0 | 51,642,900 |
| Line Items | 0.00 | 38,984,700 | 36,002,400 | 0 | 74,987,100 |
| DHR Consolidation | (6.00) | (134,000) | (1,200) | 0 | (135,200) |
| Revenue Adjustments & Cash Transfers | 0.00 | (36,000,000) | 0 | 0 | (36,000,000) |
| FY 2024 Total | 440.00 | 45,351,100 | 45,143,700 | 0 | 90,494,800 |
| % Chg from FY 2023 Orig Approp. | (1.3%) | 12.2% | 413.2% | (100.0%) | 83.2% |

I. State Tax Commission: General Services

Agency Number & Appropriation Unit: 352 TAAA, 352 TAAG(Cont)

Bill Number & Chapter: H380 (Ch.289), S1184 (Ch.257), S1200 (Ch.270)

PROGRAM DESCRIPTION: Provide administrative support to the department in the following areas: legal, accounting, purchasing, personnel, and data processing. [Statutory Authority: Section 63-101, Idaho Code, et seq.]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY FUND SOURCE | | | | | | |
| General | 12,548,200 | 12,459,200 | 13,373,500 | 14,244,800 | 13,973,000 | 13,792,700 |
| Dedicated | 2,670,500 | 2,575,000 | 2,676,000 | 2,752,900 | 2,715,800 | 38,715,000 |
| Federal | 0 | 0 | 189,500 | 0 | 0 | 0 |
| Total: | 15,218,700 | 15,034,200 | 16,239,000 | 16,997,700 | 16,688,800 | 52,507,700 |
| Percent Change: | | (1.2%) | 8.0% | 4.7% | 2.8% | 223.3% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 6,206,600 | 6,084,600 | 6,715,500 | 6,998,600 | 6,689,700 | 6,508,600 |
| Operating Expenditures | 8,755,000 | 8,656,800 | 9,198,300 | 9,800,000 | 9,800,000 | 9,800,000 |
| Capital Outlay | 257,100 | 292,800 | 325,200 | 199,100 | 199,100 | 199,100 |
| Trustee/Benefit | 0 | 0 | 0 | 0 | 0 | 36,000,000 |
| Total: | 15,218,700 | 15,034,200 | 16,239,000 | 16,997,700 | 16,688,800 | 52,507,700 |
| Full-Time Positions (FTP) | 71.65 | 71.65 | 72.65 | 75.65 | 69.65 | 66.65 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 72.65 | 13,373,500 | 2,676,000 | 189,500 | 16,239,000 | |
| Executive Carry Forward | 0.00 | 2,400 | 0 | 0 | 2,400 | |
| FY 2023 Estimated Expenditures | 72.65 | 13,375,900 | 2,676,000 | 189,500 | 16,241,400 | |
| Removal of Onetime Expenditures | 0.00 | (14,600) | (113,500) | (189,500) | (317,600) | |
| FY 2024 Base | 72.65 | 13,361,300 | 2,562,500 | 0 | 15,923,800 | |
| Personnel Benefit Costs | 0.00 | 45,300 | 5,800 | 0 | 51,100 | |
| Inflationary Adjustments | 0.00 | 137,200 | 39,600 | 0 | 176,800 | |
| Replacement Items | 0.00 | 145,700 | 43,400 | 0 | 189,100 | |
| Statewide Cost Allocation | 0.00 | 329,500 | 95,400 | 0 | 424,900 | |
| Change in Employee Compensation | 0.00 | 182,900 | 25,300 | 0 | 208,200 | |
| FY 2024 Maintenance (MCO) | 72.65 | 14,201,900 | 2,772,000 | 0 | 16,973,900 | |
| 5. Commissioners CEC Increase | 0.00 | 9,700 | 1,300 | 0 | 11,000 | |
| 6. Public Defense Funding (H292) | 0.00 | 36,000,000 | 36,000,000 | 0 | 72,000,000 | |
| DHR Consolidation | (6.00) | (418,900) | (58,300) | 0 | (477,200) | |
| Revenue Adjustments & Cash Transfers | 0.00 | (36,000,000) | 0 | 0 | (36,000,000) | |
| FY 2024 Total Appropriation | 66.65 | 13,792,700 | 38,715,000 | 0 | 52,507,700 | |
| % Change From FY 2023 Original Approp. | (8.3%) | 3.1% | 1,346.7% | (100.0%) | 223.3% | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Inflationary adjustments included contract adjustments for the state of Idaho's tax filing system GenTax through the vendor FAST Enterprises, property tax appraisal software, imaging software, and an office lease. Replacement items included computers, and computer equipment. Line item 5, through S1200, provided a \$1.20 CEC for Tax Commissioners, which raised the commissioner's salary, which is set by statute, from \$111,376 to \$113,977. Line item 6, through Sections 1 and 2 of H380, provided for a onetime cash transfer from the General Fund to the Public Defense Fund, and a onetime appropriation from the Public Defense Fund for FY 2024 to be passed through to counties based on costs incurred for indigent public defense. This funding was appropriated to address the fiscal impact of amending Section 63-3638(10), Idaho Code, in H292. This amendment removed the statutory distributions of \$36,000,000 which were provided through two separate quarterly transfers.

OTHER LEGISLATION: Section 8 of H292 provided for an annual cash transfer beginning in FY 2024 of \$36,000,000 from the Tax Relief Fund to the public defense fund. The net impact of Sections 1 and 2 of H380 and Section 8 of H292 provided for a total cash transfer of \$72,000,000 into the Public Defense Fund for FY 2024.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|----------------------|--------------|-------------------|------------------|----------------|-------------------|-------------------|
| G 10000 | General | 57.80 | 5,586,100 | 8,060,900 | 0 | 0 | 13,647,000 |
| OT G 10000 | General | 0.00 | 0 | 0 | 145,700 | 0 | 145,700 |
| D 27600 | Multistate Tax Comp. | 1.20 | 134,000 | 664,700 | 2,500 | 0 | 801,200 |
| OT D 27600 | Multistate Tax Comp. | 0.00 | 0 | 0 | 17,900 | 0 | 17,900 |
| D 33801 | Admin. Services | 0.00 | 38,600 | 35,000 | 2,500 | 0 | 76,100 |
| D 33802 | Admin Transportation | 7.65 | 749,900 | 1,017,900 | 5,000 | 0 | 1,772,800 |
| OT D 33802 | Admin Transportation | 0.00 | 0 | 0 | 25,500 | 0 | 25,500 |
| D 40100 | Seminars and Publ. | 0.00 | 0 | 21,500 | 0 | 0 | 21,500 |
| OT D 50213 | Public Defense | 0.00 | 0 | 0 | 0 | 36,000,000 | 36,000,000 |
| Totals: | | 66.65 | 6,508,600 | 9,800,000 | 199,100 | 36,000,000 | 52,507,700 |

II. State Tax Commission: Audit Division

Agency Number & Appropriation Unit: 352 TAAB

Bill Number & Chapter: S1184 (Ch.257), S1200 (Ch.270)

PROGRAM DESCRIPTION: This program ensures fairness and consistency of Idaho's tax laws by examining tax returns for potential errors and obtaining tax returns in cases where a return is required to be filed but no return was submitted. It conducts audits on virtually all tax types administered by the agency by authority of Idaho Code and the Multi-State Tax Compact, and conducts discovery and enforcement efforts directed at non-filers.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 8,821,700 | 8,515,300 | 9,407,600 | 9,258,700 | 9,560,000 | 9,594,700 |
| Dedicated | 4,377,600 | 4,273,500 | 4,624,700 | 4,692,100 | 4,834,600 | 4,838,200 |
| Federal | 8,000 | 0 | 0 | 0 | 0 | 0 |
| Total: | 13,207,300 | 12,788,800 | 14,032,300 | 13,950,800 | 14,394,600 | 14,432,900 |
| Percent Change: | | (3.2%) | 9.7% | (0.6%) | 2.6% | 2.9% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 11,637,600 | 11,359,000 | 12,470,600 | 12,389,100 | 12,832,900 | 12,871,200 |
| Operating Expenditures | 1,569,700 | 1,429,800 | 1,561,700 | 1,561,700 | 1,561,700 | 1,561,700 |
| Total: | 13,207,300 | 12,788,800 | 14,032,300 | 13,950,800 | 14,394,600 | 14,432,900 |
| Full-Time Positions (FTP) | 145.35 | 145.35 | 145.35 | 145.35 | 145.35 | 145.35 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 145.35 | 9,407,600 | 4,624,700 | 0 | 14,032,300 | |
| Base Adjustments | 0.00 | (300,000) | 0 | 0 | (300,000) | |
| FY 2024 Base | 145.35 | 9,107,600 | 4,624,700 | 0 | 13,732,300 | |
| Personnel Benefit Costs | 0.00 | 80,700 | 34,300 | 0 | 115,000 | |
| Change in Employee Compensation | 0.00 | 309,000 | 131,700 | 0 | 440,700 | |
| FY 2024 Maintenance (MCO) | 145.35 | 9,497,300 | 4,790,700 | 0 | 14,288,000 | |
| 5. Commissioners CEC Increase | 0.00 | 0 | 1,100 | 0 | 1,100 | |
| DHR Consolidation | 0.00 | 97,400 | 46,400 | 0 | 143,800 | |
| FY 2024 Total Appropriation | 145.35 | 9,594,700 | 4,838,200 | 0 | 14,432,900 | |
| % Change From FY 2023 Original Approp. | 0.0% | 2.0% | 4.6% | 0.0% | 2.9% | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, change in employee compensation, and human resource consolidation (details on p. 5). Line item 5, through S1200, provided a \$1.20 CEC for Tax Commissioners, which raised the commissioner's salary, which is set by statute, from \$111,376 to \$113,977.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|----------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 101.90 | 8,896,600 | 698,100 | 0 | 0 | 9,594,700 |
| D 27600 | Multistate Tax Comp. | 21.05 | 1,937,000 | 493,700 | 0 | 0 | 2,430,700 |
| D 33801 | Admin. Services | 0.00 | 17,500 | 24,400 | 0 | 0 | 41,900 |
| D 33802 | Admin Transportation | 22.40 | 2,020,100 | 345,500 | 0 | 0 | 2,365,600 |
| Totals: | | 145.35 | 12,871,200 | 1,561,700 | 0 | 0 | 14,432,900 |

III. State Tax Commission: Compliance Division

Agency Number & Appropriation Unit: 352 TACA

Bill Number & Chapter: S1184 (Ch.257)

PROGRAM DESCRIPTION: This program provides taxpayers with education and programs to ensure equitable and fair compliance, as well as payment of unpaid tax debts. It provides direct taxpayer service to the public from the administrative office in Boise and five field office locations; and collects delinquent taxes for virtually all tax types administered by the agency by authority of Idaho Code and the Multi-State Tax Compact. Additionally, it provides tax preparation support and education, and serves as a link between the public and the agency. In 2022, the State Tax Commission renamed their internal Collection Division to "Compliance Division" to alleviate the negative connotation associated with the word collection. LSO also changed the name of the associated budgeted program from Collection to Compliance to alleviate any confusion between the two.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 7,612,800 | 7,485,700 | 8,183,900 | 9,223,700 | 9,504,400 | 10,231,000 |
| Dedicated | 237,400 | 212,600 | 252,900 | 257,500 | 265,700 | 267,400 |
| Total: | 7,850,200 | 7,698,300 | 8,436,800 | 9,481,200 | 9,770,100 | 10,498,400 |
| Percent Change: | | (1.9%) | 9.6% | 12.4% | 15.8% | 24.4% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 7,069,600 | 6,961,700 | 7,656,200 | 8,120,100 | 8,409,000 | 8,487,300 |
| Operating Expenditures | 780,600 | 736,600 | 780,600 | 1,330,600 | 1,330,600 | 1,980,600 |
| Capital Outlay | 0 | 0 | 0 | 30,500 | 30,500 | 30,500 |
| Total: | 7,850,200 | 7,698,300 | 8,436,800 | 9,481,200 | 9,770,100 | 10,498,400 |
| Full-Time Positions (FTP) | 112.00 | 112.00 | 112.00 | 112.00 | 112.00 | 112.00 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|---------------|-------------------|------------------|----------------|-------------------|
| FY 2023 Original Appropriation | 112.00 | 8,183,900 | 252,900 | 0 | 8,436,800 |
| Base Adjustments | 0.00 | 300,000 | 0 | 0 | 300,000 |
| FY 2024 Base | 112.00 | 8,483,900 | 252,900 | 0 | 8,736,800 |
| Personnel Benefit Costs | 0.00 | 92,700 | 2,700 | 0 | 95,400 |
| Replacement Items | 0.00 | 30,500 | 0 | 0 | 30,500 |
| Change in Employee Compensation | 0.00 | 330,600 | 9,100 | 0 | 339,700 |
| FY 2024 Maintenance (MCO) | 112.00 | 8,937,700 | 264,700 | 0 | 9,202,400 |
| 1. FAST Collection Services | 0.00 | 1,200,000 | 0 | 0 | 1,200,000 |
| DHR Consolidation | 0.00 | 93,300 | 2,700 | 0 | 96,000 |
| FY 2024 Total Appropriation | 112.00 | 10,231,000 | 267,400 | 0 | 10,498,400 |
| % Change From FY 2023 Original Approp. | 0.0% | 25.0% | 5.7% | 0.0% | 24.4% |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, change in employee compensation, and human resource consolidation (details on p. 5). Replacement items included one vehicle. Line item 1 provided for the procurement and annual maintenance of a new service contract provided by the vendor FAST Enterprises to help commission compliance officers with collection cases.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|----------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 109.00 | 8,247,400 | 1,303,100 | 0 | 0 | 9,550,500 |
| OT G 10000 | General | 0.00 | 0 | 650,000 | 30,500 | 0 | 680,500 |
| D 33802 | Admin Transportation | 3.00 | 239,900 | 27,500 | 0 | 0 | 267,400 |
| Totals: | | 112.00 | 8,487,300 | 1,980,600 | 30,500 | 0 | 10,498,400 |

IV. State Tax Commission: Revenue Operations

Agency Number & Appropriation Unit: 352 TAAC

Bill Number & Chapter: S1184 (Ch.257)

PROGRAM DESCRIPTION: Administers the voluntary tax compliance program. Major activities include: registering permit holders for sales, withholding, hotel/motel, special fuels, beer, wine, cigarette and tobacco taxes; ensuring that all individuals and licensed businesses are mailed proper tax forms for reporting; establishing taxpayer liability, as well as processing revenue and refund documents submitted by taxpayers; and maintaining a records system capable of providing individuals with tax documents.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 5,059,400 | 5,007,100 | 5,372,700 | 6,065,300 | 6,207,400 | 7,445,700 |
| Dedicated | 1,016,000 | 902,200 | 1,071,400 | 1,086,500 | 1,110,900 | 1,122,100 |
| Total: | 6,075,400 | 5,909,300 | 6,444,100 | 7,151,800 | 7,318,300 | 8,567,800 |
| Percent Change: | | (2.7%) | 9.1% | 11.0% | 13.6% | 33.0% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 4,547,700 | 4,460,200 | 4,916,400 | 5,499,100 | 5,665,600 | 5,740,100 |
| Operating Expenditures | 1,525,400 | 1,446,900 | 1,525,400 | 1,650,400 | 1,650,400 | 2,825,400 |
| Capital Outlay | 2,300 | 2,200 | 2,300 | 2,300 | 2,300 | 2,300 |
| Total: | 6,075,400 | 5,909,300 | 6,444,100 | 7,151,800 | 7,318,300 | 8,567,800 |
| Full-Time Positions (FTP) | 74.00 | 74.00 | 74.00 | 74.00 | 74.00 | 74.00 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 74.00 | 5,372,700 | 1,071,400 | 0 | 6,444,100 | |
| FY 2024 Base | 74.00 | 5,372,700 | 1,071,400 | 0 | 6,444,100 | |
| Personnel Benefit Costs | 0.00 | 59,800 | 9,000 | 0 | 68,800 | |
| Change in Employee Compensation | 0.00 | 190,800 | 33,700 | 0 | 224,500 | |
| FY 2024 Maintenance (MCO) | 74.00 | 5,623,300 | 1,114,100 | 0 | 6,737,400 | |
| 2. Imaging System | 0.00 | 1,300,000 | 0 | 0 | 1,300,000 | |
| 4. Tax Season Temporary Employees | 0.00 | 475,000 | 0 | 0 | 475,000 | |
| DHR Consolidation | 0.00 | 47,400 | 8,000 | 0 | 55,400 | |
| FY 2024 Total Appropriation | 74.00 | 7,445,700 | 1,122,100 | 0 | 8,567,800 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>38.6%</i> | <i>4.7%</i> | <i>0.0%</i> | <i>33.0%</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, change in employee compensation, and human resource consolidation (details on p. 5). Line item 2 provided for the procurement and annual maintenance of a new imaging system to help convert paper filings into an electronic record that can then be filed through the GenTax system. Line item 4 provided for an increase in personnel costs to help facilitate the hiring of seasonal employees without holding vacant positions open and hiring permanent employees below policy.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 62.90 | 4,922,100 | 1,348,600 | 0 | 0 | 6,270,700 |
| OT G 10000 General | 0.00 | 0 | 1,175,000 | 0 | 0 | 1,175,000 |
| D 27600 Multistate Tax Comp. | 0.00 | 0 | 4,000 | 0 | 0 | 4,000 |
| D 33801 Admin. Services | 0.00 | 91,600 | 17,100 | 0 | 0 | 108,700 |
| D 33802 Admin Transportation | 11.10 | 726,400 | 254,300 | 2,300 | 0 | 983,000 |
| D 40100 Seminars and Publ. | 0.00 | 0 | 26,400 | 0 | 0 | 26,400 |
| Totals: | 74.00 | 5,740,100 | 2,825,400 | 2,300 | 0 | 8,567,800 |

V. State Tax Commission: Property Tax

Agency Number & Appropriation Unit: 352 TAAD

Bill Number & Chapter: S1184 (Ch.257)

PROGRAM DESCRIPTION: The Property Tax Program provides oversight and technical support in the administration of the property tax system, working to ensure fair, equitable, and accurate property taxation. The program is required to: annually appraise all class three operating property, as required by Section 63-2215, Idaho Code; examine property tax levies of all taxing districts to ensure compliance with Idaho Code; develop forms, procedures, and computer software necessary for county assessors to appraise property; develop an assessor's manual in order to facilitate uniformity of appraisals; and administer property tax relief through the Circuit Breaker Program.

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 3,832,700 | 3,684,000 | 4,079,400 | 4,145,400 | 4,288,900 | 4,287,000 |
| Dedicated | 171,000 | 166,600 | 171,000 | 201,000 | 201,000 | 201,000 |
| Total: | 4,003,700 | 3,850,600 | 4,250,400 | 4,346,400 | 4,489,900 | 4,488,000 |
| Percent Change: | | (3.8%) | 10.4% | 2.3% | 5.6% | 5.6% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 3,540,700 | 3,412,800 | 3,787,400 | 3,853,400 | 3,996,900 | 3,995,000 |
| Operating Expenditures | 463,000 | 437,800 | 463,000 | 493,000 | 493,000 | 493,000 |
| Total: | 4,003,700 | 3,850,600 | 4,250,400 | 4,346,400 | 4,489,900 | 4,488,000 |
| Full-Time Positions (FTP) | 40.00 | 40.00 | 42.00 | 42.00 | 42.00 | 42.00 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 42.00 | 4,079,400 | 171,000 | 0 | 4,250,400 | |
| FY 2024 Base | 42.00 | 4,079,400 | 171,000 | 0 | 4,250,400 | |
| Personnel Benefit Costs | 0.00 | 33,400 | 0 | 0 | 33,400 | |
| Inflationary Adjustments | 0.00 | 0 | 30,000 | 0 | 30,000 | |
| Change in Employee Compensation | 0.00 | 127,400 | 0 | 0 | 127,400 | |
| FY 2024 Maintenance (MCO) | 42.00 | 4,240,200 | 201,000 | 0 | 4,441,200 | |
| DHR Consolidation | 0.00 | 46,800 | 0 | 0 | 46,800 | |
| FY 2024 Total Appropriation | 42.00 | 4,287,000 | 201,000 | 0 | 4,488,000 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>5.1%</i> | <i>17.5%</i> | <i>0.0%</i> | <i>5.6%</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, change in employee compensation, and human resource consolidation (details on p. 5). Inflationary adjustments included increased costs to the commission to provide appraisal and mapping trainings.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 42.00 | 3,995,000 | 292,000 | 0 | 0 | 4,287,000 |
| D 40100 Seminars and Publ. | 0.00 | 0 | 201,000 | 0 | 0 | 201,000 |
| Totals: | 42.00 | 3,995,000 | 493,000 | 0 | 0 | 4,488,000 |

Secretary of State

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY PROGRAM | | | | | | |
| Administration | 3,612,700 | 3,592,300 | 4,524,800 | 7,906,000 | 7,966,500 | 14,711,600 |
| Commission on Uniform State Laws | 53,000 | 40,500 | 53,000 | 63,000 | 63,000 | 53,000 |
| Total: | 3,665,700 | 3,632,800 | 4,577,800 | 7,969,000 | 8,029,500 | 14,764,600 |
| BY FUND SOURCE | | | | | | |
| General | 3,665,700 | 3,632,800 | 4,577,800 | 7,969,000 | 8,029,500 | 14,764,600 |
| Percent Change: | | (0.9%) | 26.0% | 74.1% | 75.4% | 222.5% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 2,422,600 | 2,256,100 | 2,655,900 | 3,292,800 | 3,353,300 | 3,348,400 |
| Operating Expenditures | 1,243,100 | 1,374,700 | 1,920,500 | 2,156,200 | 2,156,200 | 11,396,200 |
| Capital Outlay | 0 | 0 | 1,400 | 20,000 | 20,000 | 20,000 |
| Trustee/Benefit | 0 | 2,000 | 0 | 2,500,000 | 2,500,000 | 0 |
| Total: | 3,665,700 | 3,632,800 | 4,577,800 | 7,969,000 | 8,029,500 | 14,764,600 |
| Full-Time Positions (FTP) | 30.00 | 30.00 | 31.00 | 35.88 | 35.88 | 35.50 |

In accordance with Section 67-3519, Idaho Code, the Office of the Secretary of State is authorized no more than 35.50 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

The Idaho Code Commission resides within the Office of the Secretary of State, but operates under a continuous appropriation pursuant to Section 73-219, Idaho Code.

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|--------------|-------------------|----------|----------|-------------------|
| FY 2023 Original Appropriation | 29.00 | 4,496,400 | 0 | 0 | 4,496,400 |
| Supplementals | 2.00 | 81,400 | 0 | 0 | 81,400 |
| FY 2023 Total Appropriation | 31.00 | 4,577,800 | 0 | 0 | 4,577,800 |
| Removal of One-Time Expenditures | 0.00 | (706,800) | 0 | 0 | (706,800) |
| FY 2024 Base | 31.00 | 3,871,000 | 0 | 0 | 3,871,000 |
| Personnel Cost Benefits | 0.00 | 26,300 | 0 | 0 | 26,300 |
| Replacement Items | 0.00 | 25,000 | 0 | 0 | 25,000 |
| Statewide Cost Allocation | 0.00 | 1,600 | 0 | 0 | 1,600 |
| Annualizations | 0.00 | 223,400 | 0 | 0 | 223,400 |
| Change in Employee Compensation | 0.00 | 91,000 | 0 | 0 | 91,000 |
| FY 2024 Program Maintenance | 31.00 | 4,238,300 | 0 | 0 | 4,238,300 |
| Line Items | 4.50 | 10,526,300 | 0 | 0 | 10,526,300 |
| FY 2024 Total | 35.50 | 14,764,600 | 0 | 0 | 14,764,600 |
| % Chg from FY 2023 Orig Approp. | 22.4% | 228.4% | | | 228.4% |
| % Chg from FY 2023 Total Approp. | 14.5% | 222.5% | | | 222.5% |

I. Secretary of State: Secretary of State

Agency Number & Appropriation Unit: 130 SSAA, 130 SSAF(Cont), 130 SSBB(Cont)

Bill Number & Chapter: H299 (Ch.287)

PROGRAM DESCRIPTION: 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: Chapter 9, Title 67, Idaho Code]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 3,612,700 | 3,592,300 | 4,524,800 | 7,906,000 | 7,966,500 | 14,711,600 |
| Percent Change: | | (0.6%) | 26.0% | 74.7% | 76.1% | 225.1% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 2,422,600 | 2,256,100 | 2,655,900 | 3,292,800 | 3,353,300 | 3,348,400 |
| Operating Expenditures | 1,190,100 | 1,334,200 | 1,867,500 | 2,093,200 | 2,093,200 | 11,343,200 |
| Capital Outlay | 0 | 0 | 1,400 | 20,000 | 20,000 | 20,000 |
| Trustee/Benefit | 0 | 2,000 | 0 | 2,500,000 | 2,500,000 | 0 |
| Total: | 3,612,700 | 3,592,300 | 4,524,800 | 7,906,000 | 7,966,500 | 14,711,600 |
| Full-Time Positions (FTP) | 30.00 | 30.00 | 31.00 | 35.88 | 35.88 | 35.50 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|-------------------|------------------|----------------|-------------------|
| FY 2023 Original Appropriation | 29.00 | 4,443,400 | 0 | 0 | 4,443,400 |
| 2. Three New Staff | 2.00 | 81,400 | 0 | 0 | 81,400 |
| FY 2023 Total Appropriation | 31.00 | 4,524,800 | 0 | 0 | 4,524,800 |
| Removal of Onetime Expenditures | 0.00 | (706,800) | 0 | 0 | (706,800) |
| FY 2024 Base | 31.00 | 3,818,000 | 0 | 0 | 3,818,000 |
| Personnel Benefit Costs | 0.00 | 26,300 | 0 | 0 | 26,300 |
| Replacement Items | 0.00 | 25,000 | 0 | 0 | 25,000 |
| Statewide Cost Allocation | 0.00 | 1,600 | 0 | 0 | 1,600 |
| Annualizations | 0.00 | 223,400 | 0 | 0 | 223,400 |
| Change in Employee Compensation | 0.00 | 91,000 | 0 | 0 | 91,000 |
| FY 2024 Maintenance (MCO) | 31.00 | 4,185,300 | 0 | 0 | 4,185,300 |
| 2. Cybersecurity Software | 0.00 | 144,500 | 0 | 0 | 144,500 |
| 3. Customer Service Rep - Business Filings | 1.00 | 60,000 | 0 | 0 | 60,000 |
| 4. Voting System Specialist | 1.00 | 85,600 | 0 | 0 | 85,600 |
| 5. Campaign Finance Specialist | 1.00 | 73,600 | 0 | 0 | 73,600 |
| 6. Lobbyist Specialist | 1.00 | 73,700 | 0 | 0 | 73,700 |
| 7. Land Board Liaison | 0.50 | 58,900 | 0 | 0 | 58,900 |
| 9. Idaho Blue Book | 0.00 | 30,000 | 0 | 0 | 30,000 |
| 12. Elections System Upgrade | 0.00 | 10,000,000 | 0 | 0 | 10,000,000 |
| FY 2024 Total Appropriation | 35.50 | 14,711,600 | 0 | 0 | 14,711,600 |
| % Change From FY 2023 Original Approp. | 22.4% | 231.1% | 0.0% | 0.0% | 231.1% |
| % Change From FY 2023 Total Approp. | 14.5% | 225.1% | 0.0% | 0.0% | 225.1% |

FISCAL YEAR 2023 SUPPLEMENTAL: Section 3 of H299 provided 2.00 FTP and additional funding in FY 2023 for the Secretary's office to hire three additional staff: an executive assistant; an elections data scientist; and an elections education coordinator.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, and change in employee compensation (details on p. 5). An annualization provided the remainder of the Secretary of State's salary increase pursuant to H747 of 2022, which was partially funded in FY 2023. A second annualization provided the remainder of personnel costs for the executive assistant, elections data scientist, and elections education coordinator partially funded for FY 2023. The Legislature funded eight line items. Line item 3 provided 1.00 FTP and funding for an additional customer service representative to process business filings. Line items 4, 5, 6, and 7, in conjunction with the positions added in FY 2023, provided a staff buildout focused on duties that were previously either managed by existing staff with a distinct full-time workload or contracted out. Line item 12 provided funding for an elections system upgrade to take place over a period of up to five years. The system will provide for election management, voter registration, campaign finance disclosures, lobbyist reporting, and election night reporting. The upgrade may include multiple contracts with different vendors to ensure security and ease of use for each function.

BUDGET LAW EXEMPTIONS: Section 5 of H299 provided reappropriation authority for any unused and unencumbered funds at the end of FY 2023 for election integrity audits.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|--------------|-------------------|-------------------|----------------|-------------------|-------------------|
| G 10000 General | 35.50 | 3,348,400 | 1,308,200 | 0 | 0 | 4,656,600 |
| OT G 10000 General | 0.00 | 0 | 10,035,000 | 20,000 | 0 | 10,055,000 |
| Totals: | 35.50 | 3,348,400 | 11,343,200 | 20,000 | 0 | 14,711,600 |

II. Secretary of State: Commission on Uniform State Laws

Agency Number & Appropriation Unit: 131 SSAC

Bill Number & Chapter: H299 (Ch.287)

PROGRAM DESCRIPTION: 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: Chapter 17, Title 67, Idaho Code]

| PROGRAM SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|---|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 53,000 | 40,500 | 53,000 | 63,000 | 63,000 | 53,000 |
| Percent Change: | | (23.6%) | 30.9% | 18.9% | 18.9% | 0.0% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Operating Expenditures | 53,000 | 40,500 | 53,000 | 63,000 | 63,000 | 53,000 |
| DECISION UNIT SUMMARY: | | | | | | |
| | FTP | General | Dedicated | Federal | Total | |
| FY 2023 Original Appropriation | 0.00 | 53,000 | 0 | 0 | 53,000 | |
| FY 2024 Base | 0.00 | 53,000 | 0 | 0 | 53,000 | |
| FY 2024 Total Appropriation | 0.00 | 53,000 | 0 | 0 | 53,000 | |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made no adjustments to the appropriation for FY 2024.

| FY 2024 APPROPRIATION: | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 General | 0.00 | 0 | 53,000 | 0 | 0 | 53,000 |

State Treasurer

| DEPARTMENT SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| BY DIVISION | | | | | | |
| State Treasurer | 54,357,700 | 4,240,200 | 54,546,800 | 3,530,200 | 3,575,200 | 4,931,900 |
| Idaho Millennium Fund | 0 | 0 | 1,710,000 | 0 | 0 | 0 |
| Total: | 54,357,700 | 4,240,200 | 56,256,800 | 3,530,200 | 3,575,200 | 4,931,900 |
| BY FUND SOURCE | | | | | | |
| General | 1,455,200 | 1,438,600 | 1,530,800 | 1,605,600 | 1,627,100 | 1,622,100 |
| Dedicated | 2,902,500 | 2,801,600 | 4,726,000 | 1,924,600 | 1,948,100 | 3,309,800 |
| Federal | 50,000,000 | 0 | 50,000,000 | 0 | 0 | 0 |
| Total: | 54,357,700 | 4,240,200 | 56,256,800 | 3,530,200 | 3,575,200 | 4,931,900 |
| Percent Change: | | (92.2%) | 1,226.7% | (93.7%) | (93.6%) | (91.2%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 2,658,500 | 2,395,000 | 2,973,400 | 2,228,700 | 2,273,700 | 3,197,500 |
| Operating Expenditures | 1,699,200 | 1,765,100 | 1,883,400 | 1,301,500 | 1,301,500 | 1,734,400 |
| Capital Outlay | 0 | 80,100 | 0 | 0 | 0 | 0 |
| Trustee/Benefit | 50,000,000 | 0 | 51,400,000 | 0 | 0 | 0 |
| Total: | 54,357,700 | 4,240,200 | 56,256,800 | 3,530,200 | 3,575,200 | 4,931,900 |
| Full-Time Positions (FTP) | 26.00 | 26.00 | 26.00 | 17.10 | 17.10 | 28.00 |

State Treasurer

Agency Number & Appropriation Unit: 150 STAA, 150 STAC(Cont), 150 STAD(Cont), 152 STBC(Cont), 152 STBD(Cont), 152 STBF(Cont)

Bill Number & Chapter: H283 (Ch.128), H345 (Ch.186)

PROGRAM DESCRIPTION: The State Treasurer operates as the central chief fiscal officer and banker of moneys collected by Idaho. The Treasurer's Office acts as the state's bank, receiving and disbursing all moneys. The office also invests idle state moneys and funds for local governments and state agencies. The Treasurer's Office administers the Idaho Millennium Fund, the Ideal College Savings Program, and the Idaho Prime Loan Program. [Statutory Authority: Chapter 12, Title 67, Idaho Code]

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| General | 1,455,200 | 1,438,600 | 1,530,800 | 1,605,600 | 1,627,100 | 1,622,100 |
| Dedicated | 2,902,500 | 2,801,600 | 3,016,000 | 1,924,600 | 1,948,100 | 3,309,800 |
| Federal | 50,000,000 | 0 | 50,000,000 | 0 | 0 | 0 |
| Total: | 54,357,700 | 4,240,200 | 54,546,800 | 3,530,200 | 3,575,200 | 4,931,900 |
| Percent Change: | | (92.2%) | 1,186.4% | (93.5%) | (93.4%) | (91.0%) |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 2,658,500 | 2,395,000 | 2,823,400 | 2,228,700 | 2,273,700 | 3,197,500 |
| Operating Expenditures | 1,699,200 | 1,765,100 | 1,723,400 | 1,301,500 | 1,301,500 | 1,734,400 |
| Capital Outlay | 0 | 80,100 | 0 | 0 | 0 | 0 |
| Trustee/Benefit | 50,000,000 | 0 | 50,000,000 | 0 | 0 | 0 |
| Total: | 54,357,700 | 4,240,200 | 54,546,800 | 3,530,200 | 3,575,200 | 4,931,900 |
| Full-Time Positions (FTP) | 26.00 | 26.00 | 26.00 | 17.10 | 17.10 | 28.00 |

In accordance with Section 67-3519, Idaho Code, the Office of the State Treasurer is authorized no more than 28.00 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|--|--------------|------------------|------------------|-------------------|-------------------|
| FY 2023 Original Appropriation | 26.00 | 1,530,800 | 3,016,000 | 0 | 4,546,800 |
| Prior Year Reappropriation | 0.00 | 0 | 0 | 50,000,000 | 50,000,000 |
| FY 2023 Total Appropriation | 26.00 | 1,530,800 | 3,016,000 | 50,000,000 | 54,546,800 |
| Removal of Onetime Expenditures | 0.00 | 0 | 0 | (50,000,000) | (50,000,000) |
| FY 2024 Base | 26.00 | 1,530,800 | 3,016,000 | 0 | 4,546,800 |
| Personnel Benefit Costs | 0.00 | 4,400 | 10,500 | 0 | 14,900 |
| Statewide Cost Allocation | 0.00 | 1,200 | 9,800 | 0 | 11,000 |
| Annualizations | 0.00 | 6,700 | 0 | 0 | 6,700 |
| Change in Employee Compensation | 0.00 | 23,700 | 52,200 | 0 | 75,900 |
| FY 2024 Maintenance (MCO) | 26.00 | 1,566,800 | 3,088,500 | 0 | 4,655,300 |
| 1. Investment Program Specialist | 1.00 | 35,100 | 140,600 | 0 | 175,700 |
| 2. Banking Specialist | 1.00 | 20,200 | 80,700 | 0 | 100,900 |
| FY 2024 Total Appropriation | 28.00 | 1,622,100 | 3,309,800 | 0 | 4,931,900 |
| % Change From FY 2023 Original Approp. | 7.7% | 6.0% | 9.7% | 0.0% | 8.5% |
| % Change From FY 2023 Total Approp. | 7.7% | 6.0% | 9.7% | (100.0%) | (91.0%) |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). An annualization was provided for the State Treasurer's salary increase pursuant to H747 of 2022, which was partially funded in FY 2023. H747 of 2022 amended code to increase the salaries of elected officials for the next four years effective the first Monday of January 2023. Line item 1 provided 1.00 FTP and funding for an investment program specialist that will be responsible for oversight of the School Bond Guarantee Program and administration of the Idaho Bond Bank Authority, among other duties. Line item 2 provided 1.00 FTP and funding for a banking specialist to manage processing agency deposits and cash transactions, as well as daily reconciliation of accounts.

BUDGET LAW EXEMPTIONS: Section 4 of H283 provided reappropriation authority for any unused and unencumbered funds at the end of FY 2023 for the Idaho Workforce Housing Fund.

OTHER LEGISLATION: S1043 established the Charter School Revolving Loan Fund in the state treasury. H345 provided \$50,000,000 from the General Fund to the revolving loan fund to assist in financing facility purchases, improvements, and construction for qualifying charter schools. The fund is continuously appropriated and administered by the Idaho Housing and Finance Association.

| FY 2024 APPROPRIATION: | | FTP | Pers. Cost | Oper Exp | Cap Out | T/B Pymnts | Total |
|-------------------------------|----------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| G 10000 | General | 9.20 | 1,116,500 | 505,600 | 0 | 0 | 1,622,100 |
| D 47506 | State Treasurer LGIP | 1.45 | 207,000 | 133,400 | 0 | 0 | 340,400 |
| D 47507 | Professional Srvc's | 6.45 | 933,000 | 582,500 | 0 | 0 | 1,515,500 |
| D 49900 | Millennium Income | 0.00 | 0 | 80,000 | 0 | 0 | 80,000 |
| D 51801 | Abandoned Property | 10.90 | 941,000 | 432,900 | 0 | 0 | 1,373,900 |
| Totals: | | 28.00 | 3,197,500 | 1,734,400 | 0 | 0 | 4,931,900 |

Idaho Millennium Fund

Agency Number & Appropriation Unit: 150 STAB

Bill Number & Chapter: H355 (Ch.217)

PROGRAM DESCRIPTION: The Idaho Millennium Income Fund consists of distributions from the Idaho Millennium Permanent Endowment Fund, the Idaho Millennium Fund and such moneys that may be provided by legislative appropriations. The Idaho Millennium Income Fund is managed by the State Treasurer and retains its own interest earnings. The uses of this fund are determined by legislative appropriation. [Statutory Authority: Section 67-1801, Idaho Code, et seq.]

| DIVISION SUMMARY: | FY 2022 Total Appr | FY 2022 Actual | FY 2023 Total Appr | FY 2024 Request | FY 2024 Gov Rec | FY 2024 Approp |
|--------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| BY FUND SOURCE | | | | | | |
| Dedicated | 0 | 0 | 1,710,000 | 0 | 0 | 1,849,800 |
| Percent Change: | | | | (100.0%) | (100.0%) | 8.2% |
| BY EXPENDITURE CLASSIFICATION | | | | | | |
| Personnel Costs | 0 | 0 | 150,000 | 0 | 0 | 0 |
| Operating Expenditures | 0 | 0 | 160,000 | 0 | 0 | 0 |
| Trustee/Benefit | 0 | 0 | 1,400,000 | 0 | 0 | 1,849,800 |
| Total: | 0 | 0 | 1,710,000 | 0 | 0 | 1,849,800 |

| DECISION UNIT SUMMARY: | FTP | General | Dedicated | Federal | Total |
|---|-------------|----------------|------------------|----------------|------------------|
| FY 2023 Original Appropriation | 0.00 | 0 | 1,710,000 | 0 | 1,710,000 |
| Removal of Onetime Expenditures | 0.00 | 0 | (1,710,000) | 0 | (1,710,000) |
| FY 2024 Base | 0.00 | 0 | 0 | 0 | 0 |
| 1. Tobacco Compliance Checks - DHW | 0.00 | 0 | 160,000 | 0 | 160,000 |
| 2. Community Recovery Centers - DHW | 0.00 | 0 | 1,350,000 | 0 | 1,350,000 |
| 3. Youth Prevention Programs - PHD / DHW | 0.00 | 0 | 499,800 | 0 | 499,800 |
| 4. Vape Education & Awareness - IPTV | 0.00 | 0 | 300,000 | 0 | 300,000 |
| 5. Safe & Drug Free Programs - SDE | 0.00 | 0 | 3,000,000 | 0 | 3,000,000 |
| 6. Statewide Comprehensive Plan - SDE | 0.00 | 0 | 250,000 | 0 | 250,000 |
| 7. Transfer to State Agencies | 0.00 | 0 | (3,710,000) | 0 | (3,710,000) |
| FY 2024 Total Appropriation | 0.00 | 0 | 1,849,800 | 0 | 1,849,800 |
| <i>% Change From FY 2023 Original Approp.</i> | <i>0.0%</i> | <i>0.0%</i> | <i>8.2%</i> | <i>0.0%</i> | <i>8.2%</i> |

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature, through seven appropriation bills, appropriated \$24,913,800 from the Idaho Millennium Income Fund for various programs.

H355, which reflects the table above, appropriated a total of \$5,559,800 for additional tobacco compliance checks, the nine Community-Based Recovery Centers, additional youth prevention programs, continuation of the vape education and awareness campaign, enhancing the safe and drug free schools programs, and for the State Department of Education to work with all relevant stakeholders to develop a statewide comprehensive plan for youth prevention and cessation programs and to address the overall health of Idaho's youth. Funding for the Community-Based Recovery Centers and for the additional youth prevention programs with the Public Health Districts will reside in this budgeted program until they are moved in the 2025 legislative session. These funds were approved late in the session.

LEGISLATIVE REQUIREMENTS: H355 included three sections of additional requirements. Section 7 required the State Department of Education to work collaboratively with the existing agencies and programs when providing safe and drug free programs, with the intent to maximize dollars and not duplicate services. Section 8 required the State Department of Education to develop a comprehensive plan with input from relevant stakeholders and report to the Joint Legislative Millennium Fund Committee on a periodic basis on the progress of the plan. Section 9 requires all future agency requests and Governor recommendations for the Income Fund to be displayed in the Millennium Fund Program in the Legislative Budget Book, unless previously appropriated as ongoing funding in a state agency. This section also emphasizes the future uses of the funds are to be prioritized for youth programs.

OTHER IDAHO MILLENNIUM INCOME FUND APPROPRIATIONS:

- H283 appropriated \$80,000 to the Office of the State Treasurer for investment fees related to the Idaho Millennium Funds.
- H350 appropriated \$160,000 to the Department of Health and Welfare for existing tobacco compliance checks.
- H369 appropriated \$16,087,400 for Medicaid; of the total \$15,838,000 was appropriated as onetime funding to align with the Joint Millennium Fund Committee recommendation to stop using this fund source to pay for Medicaid claims.
- S1131 appropriated \$35,000 as a FY 2023 supplemental appropriation for the Office of the Attorney General to cover increased personnel costs for staff that arbitrate the Master Settlement Agreement.
- S1182 appropriated \$3,278,900 with \$2,000,000 for Project Filter and \$1,278,900 for the Idaho Public Health Districts to provide prevention and cessation programs for Idahoans. Project Filter was reduced from prior years by \$706,700 for reduced advertising and marketing purposes.
- S1198 appropriated \$256,100 to the Office of the Attorney General for staff that arbitrate the Master Settlement Agreement.

| FY 2024 APPROPRIATION: | | <u>FTP</u> | <u>Pers. Cost</u> | <u>Oper Exp</u> | <u>Cap Out</u> | <u>T/B Pymnts</u> | <u>Total</u> |
|-------------------------------|-------------------|------------|-------------------|-----------------|----------------|-------------------|--------------|
| D 49900 | Millennium Income | 0.00 | 0 | 0 | 0 | 1,849,800 | 1,849,800 |
| Totals: | | 0.00 | 0 | 0 | 0 | 1,849,800 | 1,849,800 |

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 Fiscal Report* 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 Fiscal Report (LFR)*, 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.

Nondiscretionary 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.

Glossary (continued)

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.

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.

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.