IDAHO

2025 LEGISLATIVE FISCAL REPORT

FISCAL YEAR 2026

JOINT SENATE FINANCE

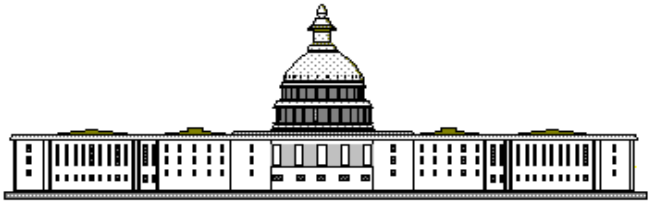
HOUSE APPROPRIATIONS COMMITTEE

A PUBLICATION
OF THE LEGISLATIVE SERVICES OFFICE
BUDGET AND POLICY ANALYSIS

FIRST REGULAR SESSION • SIXTY-EIGHTH LEGISLATURE

STATE OF IDAHO

2025
LEGISLATIVE
FISCAL REPORT



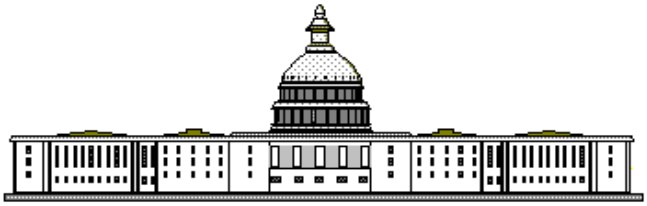
For Fiscal Year 2026

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-eighth Idaho Legislature. This document also meets the requirements of Section 67-435 (c), Idaho Code.

The first section, Statewide Reports, provide narrative briefs, summarized reports, and historical tables. The sections following provide a more detailed description of the budget action taken on each of the 235 programs comprising the state budget. These write-ups include not only the funding levels, but also descriptions of legislative conditions, limitations, & 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-eighth
Idaho Legislature

Senate Finance Committee	House Appropriations Committee
C. Scott Grow (R) Chairman, Eagle	Wendy Horman (R) Chairman, Idaho Falls
James Woodward (R) Vice-Chair, Sagle	Steve Miller (R) Vice Chair, Fairfield
Kevin Cook (R) Idaho Falls	Rod Furniss (R) Rigby
Carl J. Bjerke (R) Coeur d'Alene	Clay Handy (R) Burley
Phil Hart (R) Kellogg	James Petzke (R) Meridian
Cindy J. Carlson (R) Riggins	Josh Tanner (14) (R) Eagle
Glenneda Zuiderveld (R) Twin Falls	Dustin Manwaring (R) Pocatello
Codi Galloway (R) Boise	Brandon Mitchell (R) Moscow
Janie Ward-Engelking (D) Boise	Elaine Price (R) Coeur d'Alene
Melissa Wintrow (D) Boise	Soñia R. Galaviz (D) Boise

Committee Secretaries

Linsy Heiner	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, Judicial Branch, General Fund Daily Update, Budget Monitor

Jared Tatro, Deputy Division Manager **334-4740**

Public School Support/Financing, Educational Services for the Deaf and the Blind, Department of Education, Idaho Public Television, Joint Millennium Fund Committee, 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, Soil and Water Conservation Commission, Appropriation Bill Coordinator

Frances Lippitt, Analyst **334-4745**

Department of Agriculture, Wolf Depredation Control Board, Department of Administration, Permanent Building Fund, Capitol Commission, Division of Veterans Services, Military Division, Division of Human Resources, PERSI, State Controller, CEC Committee

Alex Williamson, Analyst **334-4742**

Department of Health and Welfare: Medicaid Division, Self-Reliance Programs, Public Health Services, Public Health Districts, Mental Health Services, Psychiatric Hospitalization, Substance Abuse Prevention and Treatment, Child Welfare and Foster Care Assistance, Developmental Disabilities, Licensing and Certification, Domestic Violence Council, Developmental Disabilities Council; Office of Health and Social Services Ombudsman

Brooke Dupree, Analyst **334-4743**

Division of Vocational Rehabilitation, Department of Commerce, Department of Labor, Idaho Transportation Department, Historical Society, Commission for Libraries, Commission for the Blind & Visually Impaired, Workforce Development Council

Kevin Campbell, Sr. Analyst **334-4741**

College and Universities, Agricultural Research & Extension, Health Education Programs, Special Programs (OSBE), Community Colleges, Career-Technical Education, Office of the State Board of Education, Charter School Commission, STEM Action Center

Noah Peterson, Analyst **334-4749**

Department of Correction, Board of Correction, Commission of Pardons and Parole, Department of Juvenile Corrections, Idaho State Police, Department of Finance, Industrial Commission, Department of Insurance

Kellen McGurkin, Analyst **332-1284**

State Independent Living Council, Public Utilities Commission, Commission on Hispanic Affairs, Division of Occupational and Professional Licenses, State Lottery, State Liquor Division, Commission on Aging, Arts Commission, Office of Drug Policy, Office of Energy and Mineral Resources

Christopher Lehosit, Analyst **332-1285**

State Public Defender, State Appellate Public Defender, Office of Administrative Hearings, Attorney General, Division of Financial Management, Executive Office of the Governor, Office of Information Technology, Lieutenant Governor, Secretary of State, State Treasurer, Board of Tax Appeals, Idaho Tax Commission

Revenue Analyst - Vacant

Shane Winslow, Data Systems Coordinator **334-4738**

Tamara Figueiredo, Office Coordinator **334-3537**

Table of Contents

2025 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 - 19
FY 2026 Original Appropriation Bills by Agency ..... 20 - 22
General Fund Revenue Collections and Estimates 23
FY 2026 General Fund Revenue & Appropriations Pie Chart 24
FY 2026 All Appropriations by Fund & Function Pie Chart 25
Twenty-Two Year History of General Fund Appropriations 26
Twenty-Two Year History of General Fund Changes 27
Budget Stabilization Fund 28
Major Reserve and Other Fund Balances 29
General Fund Major Decision Units by Agency ..... 30 - 31
FY 2026 Appropriation by Decision Unit 32
FY 2026 Appropriation by Fund Source by Agency 33
FY 2026 General Fund Appropriation Comparison by Agency 34
FY 2026 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 2026 General Fund Standard Class Summary by Agency 38
FY 2026 All Funds Standard Class Summary by Agency 39
General Fund Three-Year Summary by Agency 40
All Funds Three-Year Summary by Agency 41
Full-Time Equivalent Positions (FTP) All Funds Summary by Agency 42

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 2024

	REVENUES	**Legislative Action**
1.	Beginning Balance	416,363,400
2.	Reappropriation	43,603,600
3.	Executive Carry Forward	30,661,300
4.	After Year-End Cash Reversions	32,655,000
5.	Total Beginning Cash Balance	$ 523,283,300
5.	General Fund Revenue Collections - (4.0% below FY 2023 Collections)	$ 5,711,260,800
6.	TOTAL REVENUES AND BEGINNING BALANCE	$ 6,234,544,100
7.	H345 of 2022 - Transfer to Charter School Loan Fund	(50,000,000)
8.	H354 of 2022- Transfer to ITD for Local Strategic Initiatives Grants	(100,000,000)
9.	H354 of 2022 - Transfer to ITD for Local Highway Districts - Distribution Formula	(121,120,000)
10.	H354 of 2022 - Transfer to ITD for ITD Strategic Initiatives Projects	(181,680,000)
11.	H356 of 2022 - Transfer to Rural Nursing Loans Fund	(250,000)
12.	H380 of 2022 - Transfer to Public Defense Fund	(36,000,000)
13.	H380 of 2022 - Transfer to School District Facilities Fund	(20,000,000)
14.	H380 of 2022 - Transfer to Sales Tax Distrib. Fund - Special Purpose Taxing Districts	(2,000,000)
15.	S1196 - Transfer to Parks & Recreation for Capacity and Maintenance	(10,000,000)
16.	S1197 of 2022 - Transfer to Permanent Building Fund for Additional Projects	(94,098,100)
17.	S1211 of 2022 - Transfer to Peace Officers Training Fund - POST Operations	(550,000)
18.	S1211 of 2022 - Transfer to Budget Stabilization Fund	(32,363,200)
19.	S1211 of 2022 - Transfer to Public Education Stabilization Fund	(29,327,600)
20.	S1211 of 2022 - Transfer to Fire Suppression Deficiency Fund	(68,715,900)
21.	Deficiency Warrants - Pests & HazMat - H679, S1372 of 2023	(649,900)
22.	H70 of 2023 - CAT Fund Closeout	11,400,000
23.	S1211 of 2023 - Public Education Stabilization	29,327,600
24.	Public Defense Cash Reconciliation - S1447 of 2024	36,000,000
25.	Total Transfers in (out)	($ 670,027,100)
26.	**NET REVENUES (line 6 + 25)**	**$ 5,564,517,000**
	APPROPRIATIONS	
27.	FY 2024 Original Appropriation	5,181,036,700
28.	Reappropriations / Executive Carry Forward	74,264,900
29.	Supplementals / Rescissions:	(77,892,900)
30.	**FY 2024 Total Appropriations/Estimated Expenditures**	**$ 5,177,408,700**
31.	FY 2024 Receipts to Appropriation	412,100
32.	FY 2024 Reversions	(23,907,200)
33.	Authorized Reappropriations into FY 2025	(16,026,600)
34.	Executive Carryforward into FY 2025	(28,391,800)
35.	**FY 2024 ACTUAL EXPENDITURES**	**$ 5,109,495,200**
36.	**FY 2024 ENDING BALANCE (line 26 - 35)**	**$ 455,021,800**
37.	Reserve Cash for Encumbrances / Carryover	(44,418,400)
38.	H292 of 2023 Surplus Eliminator*	(90,537,800)
39.	***UNOBLIGATED CASH BALANCE (line 36 + 37 + 38)***	***$ 320,065,600***

*Only $77,751,600 was distributed with the year-end surplus eliminator while the remaining $12,786,200 went to the funds in November of 2024.

GENERAL FUND BUDGET REPORT

FISCAL YEAR 2025

	REVENUES	Legislative Action
1.	Beginning Balance	320,065,600
2.	Reappropriation	16,026,600
3.	Executive Carry Forward	28,391,800
4.	Cash Balance	$ 364,484,000
5.	Legislative Revenue Projection (4.9% above FY 2024)	$ 5,990,000,000
6.	TOTAL REVENUES AND BEGINNING BALANCE	$ 6,354,484,000
7.	2024 Cash Transfers - H731, H768, H770, S1372, S1410, S1411, S1412	(580,025,000)
8.	H338 - School Facilities Revolving Loan Fund	(25,000,000)
9.	H357 - America250 - State Treasurer's Office	(821,200)
10.	H444 - Dept. of Lands - Fire Suppression Deficiency Cash Transfer	(40,000,000)
11.	H482 - Bond Levy Equalization Close Out (H521 of 2024)	62,861,000
12.	H482 - Governor's Emergency Fund - *Line Item Vetoed*	0
13.	S1150 & S1130 - Deficiency Warrants - Pests & HazMat	(1,758,500)
14.	S1194 - Dept. of Heath & Welfare - Rural Nursing Loan Repayment Transfer	(2,250,000)
15.	Total Transfers in (out)	($ 586,993,700)
16.	**NET REVENUES (Line 6 + 15)**	**$ 5,767,490,300**
	APPROPRIATIONS	
17.	FY 2025 Original Appropriation	5,266,863,200
18.	Reappropriation/Executive Carry Forward	44,418,400
	Supplementals/Rescissions	
19.	Vocational Rehabilitation	4,400,000
20.	Department of Health & Welfare	12,531,700
21.	Division of Medicaid	511,400
22.	Department of Correction	13,866,600
23.	Idaho State Police	268,100
24.	Office of Information Technology Services	81,700
25.	State Historical Society - America250	(821,200)
26.	Office of the State Public Defender	4,190,100
27.	Military Division	1,499,200
28.	Total Supplementals/Rescissions	$ 36,527,600
29.	**FY 2025 Total Estimated Expenditures (line 17 + 18 + 28)**	**$ 5,347,809,200**
30.	***FY 2025 ESTIMATED ENDING BALANCE (line 16 - 29)***	***$ 419,681,100***

GENERAL FUND BUDGET REPORT

FISCAL YEAR 2026

	REVENUES	**Legislative Action**
1.	Estimated Beginning Balance	$ 419,681,100
2.	Legislative Revenue Projection (6.8% above FY 2025)	6,400,000,000
3.	H25 - Additional TECM Funding	(16,866,300)
4.	H40 - Income Tax Relief	(253,000,000)
5.	H93 - Parental Choice Tax Credit	(50,000,000)
6.	H144 - Small Seller Sales Tax Exemption	(999,900)
7.	H231 - Food Tax Credit Increase	(50,000,000)
8.	H226 - Mine License Tax	(15,600)
9.	H304 - Property Tax Relief (Homeowner/School Dist.)	(100,000,000)
10.	Total Revenues	$ 5,929,118,200
11.	TOTAL REVENUES AND ESTIMATED BEGINNING BALANCE	$ 6,348,799,300
12.	H455 - Transfer to DEQ - Water Infrastructure Grants	(10,000,000)
13.	S1218 - Transfer to ITD - Strategic Initiatives Fund	(275,000,000)
14.	Total Transfers in (out)	($ 285,000,000)
15.	**NET REVENUES (line 11 + 14)**	**$ 6,063,799,300**
	APPROPRIATIONS	
16.	FY 2026 Program Maintenance	5,404,879,200
17.	FY 2026 Enhancements	219,061,300
18.	**FY 2026 Original Appropriations**	**$ 5,623,940,500**
19.	***FY 2026 ESTIMATED ENDING BALANCE (line 15 - 18)***	***$ 439,858,800***

Budget Issues Summary

FY 2025

The Legislature made its final adjustments to the budget using the revenue projection of $5.99 billion, which was a 4.9% revenue increase from FY 2024. The difference between the revenue projection and the $5.34 billion adopted budget is approximately $642 million. Additionally, there was just over $364 million in General Fund cash carried over from the previous year, leaving nearly $1 billion between available cash, revenue, and appropriations.

The Second Regular Session of the 67th Idaho Legislature shaped some of the spending decisions for FY 2025 by allocating funds for onetime projects, including $17 million for fire suppression, $502.8 million for transportation infrastructure, $23 million for a secure mental health facility, $30 million for water management, and $5 million to treat invasive species. Additional allocations of onetime cash during the First Regular Session of the 68th Idaho Legislature include $40 million for fire suppression and $25 million for the public school facilities cooperative funding program from **H 338**. After accounting for onetime investments and mid-year adjustments to the FY 2025 budget, there is an estimated ending balance of $419.6 million to be carried forward into FY 2026. These actions will be tracked and documented in LSO's monthly Budget Monitor that can be found at https://legislature.idaho.gov/lso/bpa/highlights/

FY 2026

The FY 2026 General Fund budget began with a $6.40 billion dollar revenue projection from the Economic Outlook and Revenue Assessment Committee, which was adopted by JFAC. This represented a 6.8% increase from the projection used to finalize the FY 2025 budget. There were four major pieces of legislation that reduced General Fund revenue projections by a total of $453 million that reduced the tax burden for Idahoans. **H 40** reduced income tax rates to 5.3% from 5.695%, expanded the income tax exemption on US military pension income, and removed capital gains and losses for precious metal bullion. The estimated General Fund fiscal impact for H 40 was $253 million. **H 93** – the Parental Choice Tax Credit – provided a refundable tax credit up to $5,000 per eligible nonpublic school student. The estimated fiscal impact for H 93 was $50 million because the legislation capped the amount of credit available. **H 231** increased the current food tax credit for eligible Idahoans to $155. The estimated fiscal impact of H 231 was $50 million. Finally, **H 304** provided $100 million for property tax relief with an annual distribution of $50 million to the school district facilities fund and an annual distribution of $50 million to the homeowner property tax relief account. One additional bill that reduced General Fund revenues by $16.8 million was **H 25**, earmarking that amount for the Transportation Expansion and Congestion Mitigation program, or TECM, in FY 2026. Earmarks for TECM will increase by $20 million annually in FY 2027 and FY 2028. In total, projected revenues available for budgeting after accounting for law changes was $5.92 billion.

The $5.62 billion spending blueprint adopted by the Legislature for FY 2026 reflects a 6.8% increase over the original FY 2025 appropriation. The difference between projected revenues and appropriations is $305.1 million. The Legislature appropriated $2.74 billion for the Public Schools Support from the General Fund, representing a 3.9% increase from the previous year. Other notable recurring increases included $30 million for water infrastructure projects and $28.2 million for the Office of the State Public Defender. Like the past four years, the Legislature chose to spend some of this difference between revenues and appropriations with onetime investments, most notably $275 million for transportation infrastructure and $10 million for water infrastructure grants at DEQ. The Legislature finished the 2025 session budget blueprint with a projected General Fund ending balance of $439.9 million. Other key budget actions for the entire budget, including dedicated funds and federal funds, are included in this report.

Change in Employee Compensation and Benefit Cost Changes (CEC)

The Legislature provided funding for change in employee compensation for permanent state employees through ten program maintenance appropriations acts and provided requirements for implementation and reporting in S 1110, the program maintenance appropriations for General Government agencies. The Legislature funded an increase of $1.55 per hour per full-time equivalent position for change in employee compensation, from which all permanent employees shall receive no less than $1.05 per hour and no more than $1.55 per hour, provided the employee's performance meets or exceeds expectations and they have been employed for at least six months.

The Legislature provided additional funding for a 4.5% salary increase for all IT and engineering state workers, a pay increase to meet but not exceed 8% for Idaho State Police troopers, and $1.55 per hour or 3% for nursing and healthcare state workers, whichever is greater. Agency heads have flexibility to allocate the additional funding to recruit and retain hard-to-fill positions.

The Legislature shifted the primary salary schedule minimum and maximum amounts upward by an average of 3.2%, but not less than $1.55 per hour, except for paygrade D, where the minimum wage remains $7.25 an hour. The Legislature shifted other schedules as follows: the IT/engineering salary schedule minimum and maximum amounts by an average of 3%, but not less than $1.55 per hour; the public safety compensation schedule's minimum and maximum amounts by an average of 3.2%, but not less than $1.55 per hour; and the nursing/healthcare compensation schedule's minimum and maximum amounts by an average of 3.5%, but not less than $1.55 per hour.

The Legislature also provided restrictions on funding for change in employee compensation through S 1110. First, funding provided for change in employee compensation shall not be transferred to another account category except to meet existing contractual obligations requiring salary or wage increases or the ability to hire emergency contract staff. Agencies are required to report to the Legislature on any unallocated and reverted amount by fund source, as well as any funding in excess of $1.55 per hour provided from another source, by June 30, 2026. In addition, the Division of Human Resources and State Controller's Office shall develop a monthly report showing pay changes and listing those changes by code, the format of which is to be determined by the Legislative Services Office.

Appointed officials in the Public Utilities Commission, the Tax Commission, and the Industrial Commission received an equivalent $1.55 per hour increase per commissioner through S 1190 following statutory amendments in S 1148, as shown below.

Appointed Official	Current	FY 2026
Public Utilities Commissioner	$126,424	$129,648
Tax Commissioner	$117,396	$120,620
Industrial Commissioner	$112,126	$126,350

The Legislature appropriated an additional $3,870,000 in S 1185 to address the fiscal impact of H 322, which increased judicial salaries by $17,000 annually or a minimum of 10%.

Judicial Branch	Current	FY 2026
Supreme Court Justices	$169,508	$186,508
Court of Appeals Judges	$161,508	$178,508
District Judges	$155,508	$172,508
Magistrate Judges	$147,508	$164,508

The Legislature maintained the current employee health insurance benefit package with no significant changes in plan design. Appropriation levels increased from $13,000 to $14,100 per FTP.

The Legislature maintained the current PERSI benefit package. PERSI continued its 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 2026. General member retirement contribution rates remained at 11.96% for employers and 7.18% for employees; public safety member retirement contribution rates decreased to 13.98% for employers and 10.36% for employees. School member rates remained at 13.48% for employers and 8.08% for employees.

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

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

FY 2026

The DHR recommended a 4% or $1.25 per hour increase for state employees and an up to 5.5% market-based increase for IT/engineering positions, and the Governor recommended a 5% or $1.55 per hour increase for state employees and a 4.5% market-based increase for IT/engineering. The Legislature shifted the pay schedules upward by averages of 3.0% (IT/Engineering), 3.2% (Primary and Public Safety), and 3.5% (Nursing/Healthcare), as recommended by DHR, but not less than $1.55 per hour. This excludes the lowest grade in the primary pay schedule, which remains at minimum wage. The Legislature funded a total of $1.55 per hour per employee, from which all permanent employees shall receive no less than $1.05 per hour and no more than $1.55 per hour, provided the employee's performance meets or exceeds expectations and tenure with the agency or institution is at least six months. The Legislature provided additional funding for an additional 4.5% salary increase for all IT and engineering state workers, a pay increase to meet but not exceed 8% for Idaho State Police troopers, and $1.55 per hour or 3% for nursing and healthcare state workers, whichever is greater. Agencies and institutions have flexibility to distribute this additional funding for recruitment and retention purposes. The Legislature did not include a compensation increase for group and temporary positions. For benefits the Legislature funded $14,130 per eligible FTP for health insurance, which is an increase of $1,130 per FTP from FY 2025. The employee-paid share for health and dental insurance ranged depending on plan type and number of enrolled dependents. Additionally, PERSI's public safety contribution rates decreased to 13.98% for employers and 10.36% for employees. Appointed officials in the Public Utilities Commission, Tax Commission, and Industrial Commission received a salary increase of $1.55 per hour per FTP through S1148. Judicial salaries were increased by 10% through H322.

FY 2025

The Legislature shifted the pay schedule by an average of 3.0% and did not fund that shift as recommended by the Governor. The Legislature funded a total of 3% per permanent employee of which 1% was to be distributed to all permanent employees and 2% shall 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 $13,000 per eligible FTP for health insurance, which is a decrease of $750 per FTP from FY 2024. The employee-paid share for health and dental insurance ranged depending on plan type and number of enrolled dependents. Health insurance stayed the same for all plan types, except the traditional plan where rates increased. Additionally, PERSI's regular retirement rates increased to 11.96% for employers and 7.18% for employees. Appointed officials in the Public Utilities Commission, Tax Commission, and Industrial Commission received a 3% CEC through H725 and the judges received an increase in pay in H746.

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 and did not include a pay 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%.

Budget Highlights

American Rescue Plan Act of 2021, (ARPA)

The American Rescue Plan Act (ARPA), or Public Law 117-2, was designed to address the economic impact of COVID-19 and continued to play a role in Idaho's FY 2026 budget primarily through the State Fiscal Recovery Fund, which must be fully expended by December 31, 2026. ARPA was signed into law by the President on March 11, 2021. In addition to providing a State Fiscal Recovery Fund (SFRF) to allow Idaho to target policy areas most in need of relief, the law also provided funding for new and existing grants to state agencies, such as emergency rental assistance and homeowner's assistance, and a Capital Projects Fund for broadband infrastructure, which required appropriations in prior years.

State Fiscal Recovery Fund

The SFRF provided $1.09 billion available to the state until 2027 and, according to U.S. Treasury's 2022 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; and
4) Water, Sewer, and Broadband Infrastructure.

In August 2023, the U.S. Treasury issued an interim final rule that expanded the uses of state and local fiscal recovery funds, effective December 29, 2022, to include emergency relief from natural disasters, surface transportation projects, and community development. Emergency relief funds must be expended by December 31, 2026, and funds obligated for surface transportation and community development must be expended by September 30, 2026.

H 770 of 2024, the FY 2025 appropriation to the Idaho Transportation Department, provided legislative direction to ensure the remaining balance of the fund was obligated by the U.S. Treasury's December 31, 2024 deadline. That appropriation obligated up to $10 million in anticipated remaining funds, after accounting for existing projects, toward pedestrian safety improvements. In December 2024, the Division of Financial Management distributed $10 million to the Local Highway Technical Assistance Council to subgrant for this purpose. **H 770** also provided intent that any anticipated remaining balance in excess of $10 million and up to 30% of the overall fund be directed toward surface transportation projects during the 2025 legislative session; however, no balance remained in excess of $10 million after accounting for existing projects' obligations.

The state has now obligated the entirety of funding available from the ARPA State Fiscal Recovery Fund, and FY 2027 will conclude final appropriations from the fund. A summary of the appropriations made to date is provided on the following page.

ARPA State Fiscal Recovery Fund Appropriations

Agency	Brief Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	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	$532,100		$1,802,400
WDC	Workforce Training for In-Demand Professions		$25,000,000	$25,017,200	$995,400	$825,400	$51,838,000
Public Schools	Teacher Bonuses	$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		$100,000,000	$50,000,000	$50,000,000	$50,000,000	$250,000,000
DEQ	CDA Lake Clean Up & Other Impr. Projects	$1,452,200	$13,426,800	$13,454,600	$13,465,200	$26,952,200	$68,751,000
DEQ	Grants for Local Drinking and Wastewater Projects		$82,887,200	$59,906,000	$59,910,800	$119,857,600	$322,561,600
DEQ	Grant Administration		$419,000	$419,000	$423,400	$849,900	$2,111,300
Health and Human Services							
WDC	Childcare Infrastructure Expansion Grants	$15,000,000		$15,016,800		$825,400	$30,842,200
DHW	Home Visiting		$1,000,000	$1,000,000	$1,000,000	$1,000,000	$4,000,000
Veterans Services	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	$30,000,000		$65,000,000
Treasurer	Idaho Workforce Housing Fund	$50,000,000					$50,000,000
DFM	Pedestrian Safety Projects, Local Highway Jurisdictions*			$10,000,000			$10,000,000
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	($21,054,200)		$24,945,800
Admin	Local Govt Self-Insured COVID-19 Costs		$2,900,000				$2,900,000
Admin	Mail Sorter				$1,054,200		$1,054,200
Various	IT Replacement Items Across Multiple Agencies		$3,609,300				$3,609,300
SCO	Cybersecurity Technology Project		$950,000				$950,000
DFM	Legal and Audit Support and Staffing		$1,081,200	$1,085,600	$1,087,400	$1,092,400	$4,346,600
Legislature	Legislative Technology		$3,053,000				$3,053,000
Judicial Branch	Court IT Modernization		$19,990,500			$54,800	$20,045,300
	Total Obligated by Year	**$204,683,100**	**$367,788,800**	**$223,839,300**	**$137,414,300**	**$201,457,700**	**$1,135,183,200**
	Percent of SFRF By Year	*18.71%*	*33.62%*	*20.46%*	*12.56%*	*18.41%*	

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

** A total of not more than $325 million has been obligated for Water Remediation and Drinking Water and Wastewater Projects until FY 2027.

*The 2024 Legislature directed up to $10 million of any unobligated fund balance still remaining prior to the December 31, 2024 deadline shall be obligated for pedestrian safety projects through the Local Highway Technical Assistance Council (LHTAC). The Division of Financial Management distributed $10 million to

**Because they do not reflect funds that remain unexpended in a fiscal year, appropriations exceed funding available. Project budgets remain within the state's $1.09 billion allocation.

Budget Summary by Functional Area

Public Schools

H 251 **FY 2026 APPROPRIATIONS – MAINTENANCE – PUBLIC SCHOOLS** – Appropriated a total of $3,275,748,300 for the following divisions: Teachers, Student Support, Idaho Digital Learning Academy, Facilities, Central Services, and Educational Services for the Deaf and the Blind (IESDB). For FY 2026, the Legislature adjusted the appropriation from 16,154 support units to 15,954 support units, retained the $6,359 per instructional staff for additional career ladder compensation, increased health insurance by 8.7%, and provided an equivalent 5% increase in funding for CEC. For IESDB, this bill included maintenance adjustments for personnel benefit costs, statewide cost allocation, and a 5% CEC.

H 451 **FY 2026 APPROPRIATIONS – PUBLIC SCHOOLS – EDUCATIONAL SERVICES FOR THE DEAF AND THE BLIND (IESDB)** – Appropriated an additional $504,900 to IESDB over the FY 2026 maintenance appropriation provided in H 251. Enhancements included funding to ensure instructional staff maintain comparable funding to the career ladder, funding to address positions that are hard to fill and retain, and two new staff in the Outreach Program to address workload issues with staff-to-student ratios. When added to the maintenance appropriation, the total FY 2026 appropriation for IESDB is $16,800,500.

H 452, H 453, H 454, and H 465 **FY2026 APPROPRIATIONS – PUBLIC SCHOOL SUPPORT PROGRAM** – In addition to the maintenance appropriation provided in H 251, the Legislature increased the federal fund appropriation to meet current eligibility and adjusted the budgets for population forecast estimates. With passage of H 304, the Legislature removed $180,822,300 from the dedicated School District Facilities Fund in H 481 and made those dollars continuously appropriated or off budget. To comply with passage of S 1069, the Legislature provided $5,000,000 for science of reading professional development in S 1213. The appropriation total for all public schools, including IESDB, is $3,111,556,200, of which $2,754,658,600 is from the General Fund. For FY 2026, the General Fund increased by 3.9% or $102,749,700.

State Board of Education

H 341 **FY 2026 APPROPRIATIONS – MAINTENANCE – STATE BOARD OF EDUCATION** – Appropriated a total of $1,134,996,400 for the following agencies: Agricultural Research and Extension Service, College and Universities, Community Colleges, Office of the State Board of Education, Health Education Programs, Division of Career Technical Education, Idaho Public Television, Special Programs, the Department of Education, Vocational Rehabilitation, and the Charter School Commission. The legislation capped FTP at 534.97 at these agencies, except at the higher education institutions and the post-secondary division of CTE. This legislation included maintenance adjustments for personnel benefit costs, inflation, statewide cost allocation, and change in employee compensation for state employees. This budget was a 1.8% increase from the FY 2025 original appropriation.

H 332 **FY 2026 APPROPRIATIONS – SPECIAL PROGRAMS** – Appropriated an additional $1,414,700 and authorized an additional 0.27 FTP for Forest Utilization Research, the Idaho Geologic Survey, the Idaho Museum of Natural History, Scholarships and Grants, Small Business Development Center, and TechHelp. Overall, the budget was a 4.0% increase over the FY 2026 maintenance appropriation provided in H 341. Enhancements included: 0.14 FTP and $19,500 onetime for partial funding of a Workforce Development Manager at Forest Utilization Research; 0.13 FTP and $12,800 onetime for partial funding of a Database Manager at the Idaho Geological Survey; $5,600 onetime for operating expenses of the Idaho Mobile Museum at the Idaho Museum of Natural History; and $1,375,000 for funding of the Rural and Underserved Educator Incentive

Program within Scholarships and Grants. When added to the maintenance appropriation, the total FY 2026 appropriation for Special Programs is $36,499,700 and authorized FTP are capped at 50.34.

H 333 **FY 2026 APPROPRIATIONS – HEALTH EDUCATION PROGRAMS** – Appropriated an additional $954,500 and authorized an additional 2.00 FTP for Boise Internal Medicine, Eastern Idaho Medical Residencies, Family Medicine Residencies, the Idaho Dental Education Program, and the University of Utah Medical Education program. Overall, the budget was a 3.3% increase over the FY 2026 maintenance appropriation provided in H 341. Enhancements for FY 2026 included: $60,000 ongoing for a new resident at the Boise Internal Medicine Residency Program; $240,000 ongoing for four additional psychiatric residents at the Eastern Idaho Medical Residency Program; $360,000 ongoing for six new family medicine residents at the Family Medicine Residencies in Nampa; $60,000 ongoing for a fellowship (advance specialty training beyond the residency) at Family Medicine Residencies in Nampa; 2.00 FTP and $120,500 for two new residents in the Family Medical Residency Program in Pocatello, Burley, and Rupert; $54,000 ongoing for an additional seat in the Idaho Dental Education Program; and $60,000 for a new child psychiatry residency through the University of Utah School of Medicine. The legislation also included language requiring the Graduate Medical Education Committee to prioritize obstetrics and gynecology fellowships and to report to JFAC on progress towards this goal by October 1, 2025. When added to the maintenance appropriation, the total FY 2026 appropriation for Health Education Programs is $29,804,000 and authorized FTP are capped at 48.65.

H 374 **FY 2026 APPROPRIATIONS – AGRICULTURAL RESEARCH AND EXTENSION SERVICE** – Appropriated an additional $250,100 and authorized an additional 0.43 FTP. Overall, the budget was a 0.6% increase over the FY 2026 maintenance appropriation provided in H 341. The enhancement included in this legislation funds building maintenance costs at the for Center for Food, Agriculture, and the Environment. The legislation also includes language requiring the Agricultural Research Service to prepare a long-term financial operations plan focusing on strengthening partnerships with Idaho's dairy, ranching, and other agricultural industries and to report to JFAC on progress towards this goal by December 31, 2025. When added to the maintenance appropriation, the total FY 2026 appropriation for Agricultural Research and Extension Service is $39,955,500 and authorized FTP are capped at 341.76.

H 417 **FY 2026 APPROPRIATIONS – COMMUNITY COLLEGES** – Appropriated an additional $1,679,800 to College of Eastern Idaho, College of Southern Idaho, College of Western Idaho, and North Idaho College. Overall, the budget was a 2.4% increase over the FY 2026 maintenance appropriation provided in H 341. The enhancement in this legislation was the Enrollment Workload Adjustment (EWA). The legislation included language requiring the Office of the State Board of Education to develop outcomes-based funding models for community colleges by FY 2028. When added to the maintenance appropriation, the total FY 2026 appropriation for Community Colleges is $69,219,700.

H 418 **FY 2026 APPROPRIATIONS – DIVISION OF CAREER TECHNICAL EDUCATION** – Appropriated an additional $12,323,700. Overall, this budget was a 12.2% increase in General Fund spending over the FY 2026 maintenance appropriation provided in H 341. Enhancements for FY 2026 included: $2,273,700 in federal grants; $50,000 onetime for adult education and literacy in technical colleges; and $10,000,000 in technical college capacity building. Intent language required that an equal share of the capacity building funds ($1.6 million) will be directed to each of the six technical colleges (Idaho State University, Lewis-Clark State College, and the community colleges). The language also required interim and end of fiscal year reports to JFAC on the outcomes of the capacity building funding. When added to the maintenance appropriation, the total FY 2026 appropriation for the Division of Career Technical Education is $109,755,300.

H 460 **FY 2025 SUPPLEMENTAL AND ADDITIONAL FY 2026 APPROPRIATIONS – DIVISION OF VOCATIONAL REHABILITATION** – Appropriated an additional $4,400,000 for FY 2025 and $35,000 for FY 2026. Supplementals for FY 2025 included $2,700,000 from the General Fund for a federal grant match to allow the state to spend $10,000,000 in federal funds, and $1,700,000 for client services. When added to the original appropriation, the FY 2025 total appropriation is $31,380,400.

H 464 **FY 2026 APPROPRIATIONS – STATE DEPARTMENT OF EDUCATION (SDE)** – Appropriated an additional $2,449,400 to SDE in addition to the FY 2026 maintenance appropriation provided in H 341. Enhancements included: two additional positions to assist with special education in schools, including charter schools; ongoing funding for a new Idaho Reading Indicator (IRI) contract; onetime federal funding for assessments, nutrition, and agriculture awareness programs; and onetime funding to assist underperforming charter schools. In S 1215, SDE received $3,500,000 for after-school programs and school resource officers from the Idaho Millennium Income Fund. The total appropriation for SDE for FY 2026 is $44,702,200.

H 476 **FY 2026 APPROPRIATIONS – OFFICE OF THE STATE BOARD OF EDUCATION (OSBE) –** Appropriated an additional $360,700 and authorized an additional 1.00 FTP. Overall, the budget was a 0.6% increase over the FY 2026 maintenance appropriation provided in H 341. Enhancements included: 1.00 FTP and $144,200 for a database engineer; $10,000 for software support for the See Tell Now tipline; $35,000 for a cybersecurity testing contract; $12,500 for marketing of the See Tell Now tipline; a $20,000 appropriation of the Credit Mobility Grant in FY 2026; $99,000 in replacement vehicles for the School Safety and Security Program; and $40,000 for replacement of OITS hardware. This legislation also included a FY 2025 supplemental appropriation that provided $20,000 for the Credit Mobility Grant. This legislation required a report from OSBE on the use of appropriated funds for credit and transcript mobility over the preceding five fiscal years and required OSBE to develop outcomes-based funding models for higher education by FY 2028. When added to the maintenance appropriation, the total FY 2026 appropriation for the Office of the State Board of Education is $56,454,800 and FTP are capped at 85.25.

S 1209 **FY 2026 APPROPRIATIONS – COLLEGE AND UNIVERSITIES** – Appropriated an additional $3,172,700. Overall, the budget was a 0.4% increase over the FY 2026 maintenance appropriation provided in H 341. Enhancements included: the operational capacity enhancement; a net-zero FY 2025 health benefits correction in College and University Systemwide; a correction to the FY 2025 change in employee compensation in College and University Systemwide; a salary adjustment for Lewis-Clark State College; $1,000,000 for the Idaho Water Resources Research Institute (IWRRI); an endowment funds adjustment; and an enrollment workload adjustment. Reductions included: $2,000,000 onetime General Fund for Boise State University; and $2,000,000 onetime General Fund for the University of Idaho. The legislation included language directing Idaho State University to lead any negotiations for the Idaho College of Osteopathic Medicine (ICOM), directing ISU and OSBE to provide documents related to ICOM negotiations to LSO upon request, and prohibiting state officers, board members, or employees from entering into non-disclosure agreements related to ICOM negotiations. The legislation required that IWRRI funds be directed to all of Idaho's public institutions of higher education. The legislation further required the Office of the State Board of Education to develop outcomes-based funding models for higher education by FY 2028. Finally, the legislation directed the Legislative Audits Division of LSO to conduct audits of the college and universities to evaluate institutional compliance with those portions of Idaho Code prohibiting or relating to diversity, equity, and inclusion in higher education. When added to the maintenance appropriation, the total FY 2026 appropriation for the College and Universities is $739,432,800.

Health and Human Services

The FY 2026 original appropriation for the Department of Health and Welfare was $6,014,156,100, consisting of $1,229,416,500 from the General Fund, $914,206,900 from dedicated funds, and $3,870,532,700 from federal funds. This was an increase of 7.7% from the General Fund, 7.4% from dedicated funds, and 11.8% from federal funds, for an increase of 10.2% in total funds. The largest budget drivers for these changes were the population forecast adjustments, primarily for the Medicaid programs. The number of authorized full-time equivalent positions increased by 13.70, largely driven by the addition of 63.00 Youth Safety and Permanency (foster program) staff, with offsets from the reduction of 32.80 EMS staff, 7.5 Public Health staff, and 9.00 Mental Health Services staff. Consistent with other state agencies, the department had maintenance adjustments for benefit costs, CEC, and statewide cost allocation. The Department of Health and Welfare's FY 2026 maintenance appropriation, S 1108, contained the five common sections of legislative language that apply to all divisions within the department: the director of the Department of Health and Welfare shall make General Fund transfer requests to the Board of Examiners; the transfer of any appropriation from the expense code trustee and benefit payments is prohibited; the department shall be required to provide services authorized or mandated by law to the extent funding and resources are available; the transfer of funds from the expense class personnel costs to any other expenses class is prohibited; and providing for accountability reports. S 1108 also reflected the programmatic changes made as part of the department-wide reorganization. This included renaming three divisions, moving existing budgeted programs between divisions, and creating a new budgeted program to provide more transparency for the Idaho Child Care Program.

The FY 2025 supplemental appropriations for the department were included in the FY 2026 enhancement appropriation bills. H 246 provided technical corrections for the Divisions of Public Health and Substance Abuse Treatment and Prevention for FY 2025.

The FY 2026 enhancement appropriation bills were: S 1208 for Youth Safety and Permanency; S 1206 for Early Learning and Development and Services for the Developmentally Disabled; H 480 for Behavioral Health, which included substance abuse treatment and prevention, mental health, and psychiatric hospitalization; S 1207 for Indirect Support Services and Licensing and Certification; S 1203 for the Domestic Violence Council; S 1201 for the Division of Medicaid, which included the fiscal impact of H 345, the Medicaid Reform and Cost Containment Act; and S 1194 for the Division of Public Health.

The FY 2026 trailer appropriation bills were H 427 (trailer to H 206), which moved the Emergency Medical Services program from the Division of Public Health to the Idaho Military Division, and H 477 (trailer to H 425), which extended the age for extended foster care from 21 to 23 years old.

S 1108 **FY 2026 APPROPRIATIONS – MAINTENANCE – HEALTH AND HUMAN SERVICES** – Appropriated a total of $5,278,828,500 and capped the number of FTP at 3,008.44 for the Department of Health and Welfare and the State Independent Living Council. The bill included maintenance adjustments for personnel benefit costs, inflation, and statewide cost allocation.

S 1194 **FY 2026 APPROPRIATIONS – HEALTH AND WELFARE – PUBLIC HEALTH SERVICES** –Appropriated an additional $25,708,000 to the FY 2026 maintenance appropriation provided to the Division of Public Health Services found in S 1108 and increased the number of authorized FTP by 4.00. For FY 2025, this bill provided funding and a transfer of $375,000 for the Rural Nursing Loan Repayment Program for year 2 of the program. The bill funded seven enhancement items for FY 2026: restoration of funding and FTP for several programs in the division that included Suicide Prevention, Drug Overdose Prevention, WIC Food Program, Alzheimer's and Dementia programs, Temporary Assistance for Needy Families, and partial onetime funding for the Hepatitis C and HIV Prevention programs; funding for the continuation of several ARPA programs; funding for the fourth year of communicable disease prevention grant funding; funding for the Immunization Assessment Fund; additional appropriation for revenue generated in the Vital

Records Bureau; funding for the Home Visiting Program; and funding for the Rural Nursing Loan Repayment Program for years 3-5 of the program. In addition, this bill moves ongoing funding to onetime for multiple programs, including the Immunization Assessment Fund, for a total of $18,970,000 from ongoing funding to onetime funding, and the Home Visiting Program, for a total of $3,510,000 from ongoing funding to onetime funding.

S 1201 **FY 2026 APPROPRIATIONS – HEALTH AND WELFARE – MEDICAID** – Provided a mid-year $415,226,800 supplemental increase to the FY 2025 budget, of which $511,400 is from the General Fund. These mid-year adjustments included appropriation for the federally required External Quality Review contract, the Idaho Behavioral Health Plan (IBHP) system configuration changes that were part of the calendar year 2024 go-live implementation, the updated Medicaid forecast, IBHP capitation rate increases, and the Hospital Assessment Fund. The Hospital Assessment Fund allows the division to receive and transmit Medicaid reimbursements to Idaho hospitals. This bill appropriated an additional $376,124,900 to the FY 2026 maintenance appropriation provided to the Division of Medicaid found in S 1108. This bill funded eight enhancement items, which included appropriations for the Hospital Assessment Fund, the federally required Consumer Assessment of Healthcare Providers and Systems (CAHPS) surveys, expenses for the Adult Developmental Disabilities Resource Allocation model required by court order, actuary contract amendments, the federally required External Quality Review contract for Managed Care Organizations, year four of the MMIS procurement process, and population forecast adjustments. This bill also provided the appropriation to move Extended Employment Services from Services for the Developmentally Disabled to the Division of Medicaid as part of the department's overall reorganization. This bill also added General Funds and removed federal funds for the impacts of the anticipated FMAP adjustment, as well as other population forecast adjustments totaling $376,124,900. This bill included the fiscal impact of H 345, the Medicaid Reform and Cost-Containment Act, which established sideboards on Medicaid expansion.

S 1208 **FY 2026 APPROPRIATIONS – HEALTH AND WELFARE – YOUTH SAFETY AND PERMANENCY** – Provided a mid-year $14,126,900 supplemental appropriation to the FY 2025 budget for the Division of Youth Safety and Permanency, of which $8,868,200 is from the General Fund. Other mid-year adjustments included language allowing the division to transfer personnel costs and trustee and benefit payments in accordance with Section 67-3511, Idaho Code. This bill appropriated an additional $21,245,700 to the FY 2026 maintenance appropriation provided to the Division of Youth Safety and Permanency found in S 1108 and increased the number of authorized FTP by 63.00. This bill funded five enhancement items, which provided funding and FTP for new staff division-wide. This bill also added General Funds and removed federal funds for the impacts of the anticipated FMAP adjustment, as well as other population forecast adjustments totaling $11,227,200.

Public Safety

S 1107 **FY 2026 APPROPRIATIONS – MAINTENANCE – PUBLIC SAFETY** – Appropriated a total of $546,223,200 and capped the number of FTP at 3,322.60 for the following agencies: Department of Correction, Department of Juvenile Corrections, and the Idaho State Police. The bill included maintenance adjustments for personnel benefit costs, inflation, and statewide cost allocation.

S 1175 **FY 2025 SUPPLEMENTAL & FY 2026 APPROPRIATIONS – DEPARTMENT OF CORRECTION** – Appropriated an additional $23,763,500 and authorized an additional 12.00 FTP for FY 2026. Overall, the budget was a 6.3% increase over the FY 2026 maintenance appropriation provided in S 1107. This bill also included a supplemental appropriation of $14,890,500 for FY 2025. Enhancements included advanced surveillance technology, transport safety expansion, Recidiviz case management software, a body-worn camera grant, transparency software, Pocatello

CRC personnel annualization, contracted snow removal at St. Anthony Work Camp, general inflation, population driven adjustment, medical services per diem adjustment, replacement items, and the Governor's initiative for a Special Assistant U.S. Attorney for North Idaho. When added to the maintenance appropriation, the total FY 2026 appropriation for the Department of Correction is $400,744,000, and authorized FTP are capped at 2,266.85.

S 1197 **FY 2026 APPROPRIATIONS – IDAHO STATE POLICE** – Appropriated an additional $8,259,700 and reduced authorized FTP by 7.67. Overall, the budget was a 7.9% increase over the FY 2026 maintenance appropriation provided in S 1107. This bill also included a supplemental appropriation of $268,100 for FY 2025 for a remote housing unit. Enhancements included fleet services positions, a special investigations unit for Department of Correction facilities, a forensic deputy lab manager, highway distribution account fund shift, sexual kit initiative investigators, an Idaho Law Enforcement Telecommunications (ILETS) disaster recovery database, digital forensics team personnel transfer, federal funds shift, a federal grant for Sex Offender Registration and Notification Act (SORNA) compliance, a technical records specialist, replacement items, IT modernization, IT hardware, and a 6% targeted salary increase for commissioned officers and forensics personnel. When added to the maintenance appropriation, the total FY 2026 appropriation to the Idaho State Police is $112,693,800 and authorized FTP are capped at 606.67.

Natural Resources

H 248 **FY 2026 APPROPRIATIONS – MAINTENANCE – NATURAL RESOURCES** – Appropriated a total of $523,180,200 and capped the number of FTP at 1,632.40 for the following agencies: Department of Environmental Quality, Department of Fish and Game, the Board of Land Commissioners, the Department of Parks and Recreation and the Department of Water Resources. The bill included maintenance adjustments for personnel benefit costs, inflation, and statewide cost allocation.

H 371 **FY 2026 APPROPRIATIONS – ENDOWMENT FUND INVESTMENT BOARD** – Appropriated an additional $86,100 for an overall increase of 9.3% over the FY 2026 maintenance appropriation provided in H 248. Enhancements included compensation increases for staff, general inflation, and IT hardware replacement. When added to the maintenance appropriation, the total FY 2026 appropriation for the Endowment Fund Investment Board is $1,009,500 and authorized FTP are capped at 4.00.

H 419 **FY 2026 APPROPRIATIONS – DEPARTMENT OF PARKS AND RECREATION** – Appropriated an additional $8,135,700 and authorized an additional 5.00 FTP. Overall, the budget was a 16.6% increase over the FY 2026 maintenance appropriation provided in H 248. Enhancements included additional park personnel, increase to seasonal employee pay, increase park operations, pay increases for targeted positions, a compact wheel loader, a responsible OHV media campaign, improvements at Bear Lake State Park, improvements at Lake Cascade State Park, program consolidation, replacement items, and IT hardware replacement. When added to the maintenance appropriation, the total FY 2026 appropriation for the Department of Parks and Recreation is $57,263,500 and authorized FTP are capped at 195.80.

H 444 **FY 2026 APPROPRIATIONS – DEPARTMENT OF LANDS –** Appropriated an additional $6,806,000 and authorized an additional 3.00 FTP. Overall, the budget was a 9.0% increase over the FY 2026 maintenance appropriation provided in H 248. Enhancements included funding for: a fire emergency support program manager and fire aviation section manager; a statewide forest assessment program manager; fire detection cameras; fire equipment; the replacement of the fire burn permit system; statewide security upgrades; GIS enhancements; a boat and trailer; a vehicle for the agency's fleet and facilities manager; assessment fee adjustments for the timber protective associations (TPA); a change in employee compensation adjustment for TPA employees; a net-zero salary split adjustment; a net-zero transfer to correct a CEC adjustment; dedicated funds for

replacement items; funding to replace computer hardware as recommended by the Office of Information Technology Systems; onetime funding for bonuses for firefighters; and support for satellite fire detection and mapping. The budget also included a FY 2025 supplemental appropriation and the transfer of funds for fire suppression. When added to the maintenance appropriation, the total FY 2026 appropriation for the Department of Lands is $82,411,900 and authorized FTP are capped at 335.60.

H 445 **FY 2026 APPROPRIATIONS – DEPARTMENT OF WATER RESOURCES** – Appropriated an additional $31,097,700 and authorized an additional 4.00 FTP. Overall, the budget was a 37.8% increase over the FY 2026 maintenance appropriation provided in H 248. Enhancements included funding for aquifer monitoring and measuring, positions for water administration, ESRI maintenance costs, support for Laserfiche conversion, replacement items, and funding for water infrastructure projects. When added to the maintenance appropriation, the total FY 2026 appropriation for the Department of Water Resources is $113,353,100 and authorized FTP are capped at 174.00.

H 455 **FY 2026 APPROPRIATIONS – DEPARTMENT OF ENVIRONMENTAL QUALITY –** Appropriated an additional $75,463,300 for an overall budget increase of 44.1% over the FY 2026 maintenance appropriation provided in H 248. Enhancements included funding for: targeted pay to address turnover; superfund cleanup; remediation of the Triumph Mine site; reimbursing infrastructure grantees using the ARPA State Fiscal Recovery Funds; a net-zero fund shift for personnel costs; and a cash transfer of $10,000,000 from the General Fund for drinking water and wastewater infrastructure grants. When added to the maintenance appropriation, the total FY 2026 appropriation for the Department of Environmental Quality is $246,378,400 and authorized FTP are capped at 385.00.

S 1217 **FY 2026 APPROPRIATIONS – DEPARTMENT OF FISH AND GAME –** Appropriated an additional $18,305,000 for an overall budget increase of 12.7% over the FY 2026 maintenance appropriation provided in H 248. Enhancements included: funding for a license sales system contract increase; the final year of the Albeni Falls projects; funding for recreational access leases; phase two of the agency's website overhaul; support for seasonal employees who will work to restore habitat as part of mitigation stewardship; hatchery fish trailer tanks; region 7 office renovations; support for operational increases at regional offices; funding a lease at the McCall regional office; improvements to regional offices in Coeur d'Alene and Jerome; hatchery improvements; software licenses; fire rehabilitation funds pursuant to a settlement with the Idaho Power Company; support for remote connectivity; replacement items; and IT hardware. When added to the maintenance appropriation, the total FY 2026 appropriation for the Department of Fish and Game is $162,630,600 and authorized FTP are capped at 550.00.

Economic Development

S 1109 **FY 2026 APPROPRIATIONS – MAINTENANCE – ECONOMIC DEVELOPMENT** – Appropriated a total of $1,403,049,000 and capped the number of FTP at 4,165.28 for the following agencies: the Department of Agriculture, the Department of Commerce, the Department of Finance, the Idaho Industrial Commission, the Department of Insurance, the Department of Labor, the Public Utilities Commission, the Department of Self-Governing Agencies, and the Idaho Transportation Department. The bill included maintenance adjustments for personnel benefit costs, inflation, and statewide cost allocation.

H 469 **FY 2026 APPROPRIATIONS – IDAHO TRANSPORTATION DEPARTMENT** – Appropriated an additional $20,000,000 from the Transportation Expansion and Congestion Mitigation Fund (TECM) to address the fiscal impact of H 25. This bill increased the total FY 2026 appropriation for the Idaho Transportation Department to $1,052,379,000.

S 1202 **FY 2025 SUPPLEMENTAL & FY 2026 APPROPRIATIONS – OFFICE OF THE STATE PUBLIC DEFENDER** – Appropriated an additional $32,340,400 to the Office of the State Public Defender for fiscal year 2026. Overall, the budget was a 63.7% increase over the FY 2026 maintenance appropriation provided in S 1109. Enhancements included: funding for Child Protective Act appropriation alignment; public defense operating budget; new institutional offices in Benewah, Elmore, Jerome, and Shoshone counties; additional transcript costs funding; additional personnel costs funding; additional contracting costs funding; and a fund shift for CEC costs. When added to the maintenance appropriation, the total FY 2026 appropriation for the Office of the State Public Defender is $83,194,200 and authorized FTP are capped at 333.96 positions.

S 1218 **FY 2025 SUPPLEMENTAL & FY 2026 ADDITIONAL APPROPRIATIONS – IDAHO TRANSPORTATION DEPARTMENT**– Appropriated an additional $65,500,000 for FY 2025 and $236,920,000 for FY 2026. Overall, the budget was a 29.8% increase over the FY 2026 maintenance appropriation provided in S 1109. Enhancements included construction projects, targeted CEC, public transit funding, metropolitan planning, deferred maintenance projects, and State Street headquarters renovations. This bill also transfers $165,000,000 to the Strategic Initiatives Program Fund and $110,000,000 to the Local Highway Distribution Fund from the General Fund. When added to the maintenance appropriation, the total FY 2026 appropriation for the Idaho Transportation Department is $1,032,378,800 and authorized FTP are capped at 1,645.00.

S 1214 **FY 2026 APPROPRIATIONS – PUBLIC UTILITIES COMMISSION – WILDFIRE STANDARD OF CARE ACT –** Appropriated an additional $187,000 and 2.00 FTP for the Wildfire Standard of Care Act created in S 1183. S 1183 designated the Public Utilities Commission to approve wildfire mitigation plans developed by electric utilities providers and outlined liabilities for providers based upon plan implementation. The total FY 2026 appropriation for the Public Utilities Commission is $7,771,400 and total FTP are capped at 50.00.

General Government

S 1110 **FY 2026 APPROPRIATIONS – MAINTENANCE - GENERAL GOVERNMENT** – Appropriated a total of $490,967,400 and capped the number of FTP at 1,878.17 for the following agencies: the Department of Administration, the Office of the Governor, and the Department of Revenue and Taxation. The bill included maintenance adjustments for personnel benefit costs, inflation, and statewide cost allocation.

H 373 **FY 2026 APPROPRIATIONS – DIVISION OF FINANCIAL MANAGEMENT –** Appropriated an additional $21,100 and reduced the maintenance appropriation by $8,900. Overall, the budget was a 0% increase over the FY 2026 maintenance appropriation provided in S 1110. Enhancements included funding for IT replacement items. Reductions included a reduction in General Fund operating expenditures. When added to the maintenance appropriation, the total FY 2026 appropriation for the Division of Financial Management is $44,988,700 and authorized FTP are capped at 22.00 positions.

H 427 **FY 2026 APPROPRIATIONS – MILITARY DIVISION – DEPARTMENT OF HEALTH AND WELFARE –** Adjusted FY 2026 appropriations for the Military Division and the Department of Health and Welfare Public Health Services Division to transfer the Emergency Medical Services program to the Military Division. This is a trailer appropriation to H 206, which transferred responsibility for Emergency Medical Services, less the Preparedness and Response program, from the Division of Public Health Services in the Department of Health and Welfare to the Military Division.

H 484 **FY 2026 APPROPRIATIONS – OFFICE OF INFORMATION TECHNOLOGY SERVICES –** Appropriated an additional $10,934,000 and authorized an additional 22.00 FTP. Overall, the budget was a 31.2% increase over the FY 2026 maintenance appropriation provided in S 1110. Enhancements included: funding for new office space; enterprise security investments; emergency

connectivity network investments; IT infrastructure investments; a ServiceNow project management software; the transfer of IT personnel from Idaho State Police and the Department of Juvenile Correction; and replacement items. Additionally, this appropriation provided a onetime supplemental request for additional office equipment in FY 2025. When added to the maintenance appropriation, the total FY 2026 appropriation for the Office of Information Technology Services is $46,003,500 and authorized FTP are capped at 243.00 positions.

S 1130 **FY 2026 APPROPRIATIONS – MILITARY DIVISION** – Appropriated an additional $9,117,100. Overall, this appropriation provided an 8.5% increase over the FY 2026 maintenance appropriation provided in H 249. Enhancements included: a Public Safety Communications network administrator; ITS billing adjustment; replacement items; IT hardware; and funding for HazMat regional response. A cash transfer of $8,600,000 was provided from the State Emergency Relief Fund to the division's Miscellaneous Revenue Fund to increase the capabilities and safety measures for Idaho's regional hazardous materials response teams. For FY 2025, this appropriation also provided an additional $540,000 to the division for Public Safety Communications support and an additional $759,200 for IT maintenance and licensing. In addition, a cash transfer of $34,200 was provided from the General Fund to the Hazardous Substance Emergency Response Fund to reimburse costs for cleanup of hazardous materials incidents.

S 1178 **FY 2026 APPROPRIATIONS – COMMISSION ON AGING** – Appropriated an additional $665,500, which is a 4.0% increase over the FY 2026 maintenance appropriation. Enhancements included: a onetime federal fund appropriation for the agency to distribute remaining American Rescue Plan Act awards to local Area Agencies on Aging (AAAs) for onetime services and modernization projects; a 3% increase in distributions provided to local AAAs; a 2% increase for operating expenses of the Commission; and IT hardware recommended for replacement. When added to the maintenance appropriation in S 1110, the total FY 2026 appropriation to the Commission on Aging is $17,487,700.

S 1219 **FY 2026 APPROPRIATIONS – STATE TAX COMMISSION –** Appropriated an additional $1,789,500 and authorized an additional 7.00 FTP. Overall, the budget was a 3.3% increase over the FY 2026 maintenance appropriation provided in S 1110. Enhancements included funding for a certified mail processing contract, replacement items, and funding and additional positions for implementation of the new Parental Choice Tax Credit program. When added to the maintenance appropriation, the total FY 2026 appropriation for the State Tax Commission is $56,233,900 and authorized FTP are capped at 447.00 positions.

H 425 **FY 2026 APPROPRIATION – PERMANENT BUILDING FUND –**

Appropriated a total of $122,861,900. The bill provided $68,208,800 for building maintenance, including:

- $25,156,000 for alterations and repairs requested by agencies and institutions;
- $37,803,000 for maintenance projects requested by agencies and institutions;
- $3,249,800 for statewide Americans with Disabilities Act compliance; and
- $2,000,000 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:

- $6,500,000 for the Department of Lands to expand the Ponderosa Supervisory Office;
- $5,560,000 for the Military Division to establish utilities connections at the site of the future Bonneville County Readiness Center;
- $5,525,000 in additional funding for Idaho State Police for construction of a District 2 facility;
- $2,500,000 in additional funding for Boise State University for Micron Center laboratory space;

- $14,000,000 for Idaho State University for design and construction of a Life Sciences Complex; and
- $8,000,000 for the University of Idaho for design and construction of a Joint Military Science and Veterans' Assistance Center.

The Legislature also restored $12,568,100 in funding for statewide deferred maintenance pursuant to H768 of 2024.

The bill included six sections of language directing funding toward specific projects, providing for utilization of matching funds, providing for reallocation of project savings to other approved projects, requiring reporting on active projects, new appropriation for inactive capital projects, and new appropriation for remaining appropriation balances for completed projects.

S 1215 **FY 2026 APPROPRIATIONS – MILLENNIUM FUND –** This bill provided funding for Idaho State Police for their Fentanyl Awareness Campaign and funding for accurate accounting with programs being conducted in partnership with the State Department of Education. Funding was provided for the State Department of Education for school resource officers and for eligible afterschool programs. Funding was provided for Idaho Public Television by moving appropriation from operating expenditures to personnel costs to align the appropriation with the intended amounts from the 2024 session. Finally, funding was provided for the Department of Juvenile Corrections for youth assessment centers, with the intent that future funding be first considered by the Behavioral Health Council.

Legislative Branch

H 247 **FY 2026 APPROPRIATIONS – MAINTENANCE – LEGISLATIVE BRANCH** – Appropriated a total of $13,016,400 and capped the number of FTP at 86.00 for the Legislative Services Office and the Office of Performance Evaluations. The bill included maintenance adjustments for personnel benefit costs, inflation, and statewide cost allocation.

Judicial Branch

S 1106 **FY 2026 APPROPRIATIONS – MAINTENANCE – JUDICIAL BRANCH** – Appropriated a total of $98,404,500 and capped the number of FTP at 412.00 for Court Operations, Guardian ad Litem, and the Judicial Council. The bill included maintenance adjustments for personnel benefit costs, inflation, and statewide cost allocation.

S 1185 **FY 2026 APPROPRIATIONS – JUDICIAL BRANCH** – Appropriated an additional $5,188,700 with 6.00 additional FTP. Overall, this budget was a 5.5% increase over the FY 2025 original appropriation and 5.3% above the maintenance appropriation provided in S 1106. Enhancements included: $3,870,000 for judicial salary increases in FY 2026 in accordance with H 322; $1,242,400 and 6.00 FTP for a district judge in both the 1st and 7th judicial districts in accordance with S 1028 and S 1029, a magistrate judge in both the 5th and 7th judicial districts, and a court reporter for each of the district judges as required by Section 1-1101, Idaho Code; and $77,900 to fully fund two IT positions authorized last year. The FY 2026 total appropriation to the Judicial Branch is $103,594,800.

Constitutional Officers

H 249 **FY 2026 APPROPRIATIONS – MAINTENANCE – CONSTITUTIONAL OFFICERS –** Appropriated a total of $76,026,600 and capped the number of FTP at 431.90 for the following agencies: Executive Office of the Governor, the Lieutenant Governor, the Attorney General, the State Controller, the Secretary of State, and the State Treasurer. The bill included maintenance adjustments for personnel benefit costs, inflation, and statewide cost allocation.

H 347 **FY 2026 APPROPRIATIONS – OFFICE OF THE SECRETARY OF STATE** – Appropriated an additional $468,300. Overall, the budget was an 8.9% increase over the FY 2026 maintenance appropriation provided in **H 249**. Enhancements included funding for a deputy business director, software subscriptions, information technology training, funding for the Blue Book and Constitution publications, conference costs, general inflation for postage costs, and replacement items. When added to the maintenance appropriation, the total FY 2026 appropriation for the Secretary of State is $5,711,000 and authorized FTP are capped at 35.50 positions.

H 426 **FY 2026 APPROPRIATIONS – STATE CONTROLLER** – Appropriated an additional $15,243,000 and authorized an additional 10.00 FTP. This appropriation brought the remaining costs of Luma into the State Controller's budget. Overall, the budget was a 60.4% increase over the FY 2026 maintenance appropriation provided in **H 249**, of which existing costs that have been continuously appropriated accounted for 59.9% and new enhancements accounted for 0.5%. Enhancements included: 7.00 FTP and funding for Luma personnel; Luma operating costs; Computer Service Center charges for Luma; 2.00 FTP and funding for financial specialists; 1.00 FTP and funding for a communications manager; and a level of effort program transfer. When added to the maintenance appropriation, the total FY 2026 appropriation for the State Controller is $40,470,900 and authorized FTP are capped at 125.00.

FY 2026 Original Appropriation Bills by Agency

	PM Bill #	ENH Bill #	Amends Code or Session Law	Program Transfer Exempt	Object Transfer Exempt	Cash Transfer	Continuous Approp	No FTP Cap	Suppl. Included	Re-Approp	CLR Lang	Req Report
1. Education												
Public School Support												
Teachers	H251	H454		✓		✓		✓			✓	✓
Student Support	H251	H453	✓	✓		✓		✓	✓		✓	✓
Idaho Digital Learning Academy	H251	H451	✓	✓		✓		✓			✓	✓
Facilities	H251	H465		✓		✓		✓				
Central Services	H251	H452				✓		✓			✓	✓
Educational Services, Deaf and Blind	H251	n/a				✓		✓				
State Board of Education												
Agricultural Research & Ext. Services	H341	H374			✓			✓				✓
College and Universities	H341	S1209		✓	✓			✓		✓	✓	
Community Colleges	H341	H417		✓	✓			✓				
Office of the State Board of Education	H341	H476							✓	✓	✓	✓
Charter School Commission	H341	n/a										
Health Education Programs	H341	H333		✓	✓					✓	✓	✓
Career Technical Education	H341	H418			✓						✓	✓
Idaho Public Television	H341	n/a					✓					
Special Programs	H341	H332				✓					✓	
Department of Education	H341	H464							✓	✓	✓	✓
Vocational Rehabilitation	H341	H460									✓	✓
2. Health and Human Services												
Department of Health and Welfare												
Youth Safety and Permanency	S1108	S1208			✓				✓		✓	✓
Early Learning and Development	S1108	S1206									✓	
Family and Community Partnerships	S1108	n/a									✓	
Indirect Support Services	S1108	S1203									✓	
Division of Medicaid	S1108	S1207		✓					✓		✓	✓
Mental Health Services	S1108	S1201			✓				✓		✓	✓
Psychiatric Hospitalization	S1108	H480		✓	✓				✓		✓	
Public Health Services	S1108	H480				✓			✓		✓	✓
Substance Abuse Treatment & Prev.	S1108	S1194									✓	✓
Division of Welfare	S1108	H480									✓	
Licensing and Certification	S1108	n/a			✓				✓		✓	✓
State Independent Living Council	S1108	S1132										
3. Law and Justice												
Department of Correction												
Management Services	S1107	S1175		✓								
State Prisons	S1107	S1176		✓					✓			
County and Out-of-State Placement	S1107	S1177		✓					✓			
Community Corrections	S1107	S1179		✓								
Community-Based Subs. Abuse Treat.	S1107	S1180		✓								
Medical Services	S1107	S1181		✓					✓			
Judicial Branch												
Court Operations	S1106	H765		✓	✓					✓	✓	
Guardian Ad Litem Program	S1106	H765		✓	✓							
Judicial Council	S1106	H765		✓	✓							
Department of Juvenile Corrections	S1107	S1173							✓	✓	✓	✓
Idaho State Police												
Brand Inspection	S1107	n/a										
Division of Idaho State Police	S1107	S1197							✓			
POST Academy	S1107	S1197										✓
Racing Commission	S1107	n/a										
4. Natural Resources												
Department of Environ. Quality	H248	H455		✓		✓			✓	✓	✓	✓
Department of Fish and Game	H248	S1217							✓	✓		
Endowment Fund Invest. Board	H248	H371				✓	✓					
Department of Lands	H248	H444			✓	✓			✓		✓	
Department of Parks and Rec.	H248	H419		✓						✓		
Department of Water Resources	H248	H445				✓				✓	✓	✓

FY 2026 Original Appropriation Bills by Agency

	PM Bill #	ENH Bill #	Amends Code or Session Law	Program Transfer Exempt	Object Transfer Exempt	Cash Transfer	Continuous Approp	No FTP Cap	Suppl Included	Re-Approp	CLR Lang	Req Report
5. Economic Development												
Department of Agriculture	S1109	S1150				✓					✓	✓
Soil and Water Cons. Commission	S1109	S1150								✓	✓	
Department of Commerce	S1109	S1172								✓	✓	
Department of Finance	S1109	H448					✓					
Industrial Commission	S1109	H468							✓			
Department of Insurance	S1109	S1131										
Department of Labor	S1109	H459				✓					✓	✓
Public Utilities Commission	S1109	S1214										
Self-Governing Agencies												
Commission on Hispanic Affairs	S1109	n/a										
Idaho State Historical Society	S1109	S1200										
Commission for Libraries	S1109	S1196								✓	✓	✓
State Lottery	S1109	n/a					✓					
State Appellate Public Defender	S1109	H372								✓		
Division of Veterans Services	S1109	S1137								✓		
Office of the State Public Defender	S1109	S1202							✓			
Div of Occupational Licensing	S1109	S1177		✓							✓	✓
Office of Administrative Hearings	S1109	n/a										
Office of the Health and Soc Svs Omb	S1109	n/a										
Commission for Pardons and Parole	S1109	n/a										
Idaho Transportation Department	S1109	S1218				✓			✓	✓	✓	
6. General Government												
Department of Administration												
Department of Administration	S1110	H439				✓						
Capitol Commission	S1110	n/a				✓				✓		
Permanent Building Fund	n/a	H425									✓	✓
Attorney General	H249	n/a		✓	✓							
State Controller	H249	H426								✓		
Office of the Governor												
Commission on Aging	S1110	S1178										
Commission on the Arts	S1110	n/a										
Commission, Blind & Visually Imp.	S1110	n/a										
Office of Drug Policy	S1110	n/a								✓		
Office of Energy and Min. Res.	S1110	S1220								✓		
Division of Financial Management	S1110	H373									✓	
Executive Office of the Governor	H249	S1204		✓	✓							
Division of Human Resources	S1110	n/a										
State Liquor Division	S1110	H483										✓
Military Division	S1110	S1130				✓	✓		✓			
Public Employee Retire. System	S1110	S390					✓					
Office of Species Conservation	S1110	S1161										
STEM Action Center	S1110	H420										
Wolf Depredation Control Board	S1110	n/a										
Workforce Development Council	S1110	n/a								✓		
Office of Info. Tech. Services	S1110	H484							✓			✓
Legislative Branch	H247	n/a			✓					✓		
Lieutenant Governor	H249	n/a			✓							
Board of Tax Appeals	S1110	n/a										
State Tax Commission	S1110	S1219									✓	
Secretary of State	S1110	H347								✓		
State Treasurer	H249	H346							✓	✓	✓	
Millennium Fund	n/a	S1215							✓	✓	✓	✓
Multi-Agency Appropriation Bills												
Multi-Agency Supplemental Departments of Environmental Quality, Commerce, and Health and Welfare		H246				✓						
Multi-Agency Enhancements Commission for Blind and Visually Impaired, Office of Lieutenant Governor, Idaho State Lottery, Brand Inspection Division, Commission of Pardons and Parole, Public Utilities Commission, and Idaho Public Television		H391										

FY 2026 Appropriation Bills by Agency

1 Education	PM Bill #	ENH Bill #
Public School Support		
Teachers	H251	H454
Student Support	H251	H465
Idaho Digital Learning Academy	H251	H452
Facilities	H251	H453
Central Services	H251	n/a
Educational Services, Deaf and Blind	H251	H451
State Board of Education		
Agricultural Research & Extension Svcs.	H341	H374
College and Universities	H341	S1209
Community Colleges	H341	H417
Education, Office of the State Board of	H341	H476
Charter School Commission	H341	n/a
Health Education Programs	H341	H333
Career Technical Education	H341	H418
Idaho Public Television	H341	n/a
Special Programs	H341	H332
Department of Education	H341	H464
Vocational Rehabilitation	H341	H460

2 Health and Human Services	PM Bill #	ENH Bill #
Health and Welfare, Department of		
Youth Safety and Permanancy	S1108	S1208
Early Learning & Development	S1108	S1206
Family and Community Partnerships	S1108	n/a
Independent Councils	S1108	S1203
Indirect Support Services	S1108	S1207
Medicaid, Division of	S1108	S1201
Mental Health Services	S1108	H480
Psychiatric Hospitalization	S1108	H480
Public Health Services	S1108	S1194
Substance Abuse Treatment & Prevention	S1108	H480
Welfare, Division of	S1108	n/a
Licensing and Certification	S1108	S1207
Independent Living Council, State	S1108	S1132

3 Law and Justice	PM Bill #	ENH Bill #
Correction, Department of		
Management Services	S1107	S1175
State Prisons	S1107	S1176
County & Out-of-State Placement	S1107	S1177
Community Corrections	S1107	S1179
Community-Based Substance Abuse Treatmer	S1107	S1180
Medical Services	S1107	S1181
Judicial Branch		
Court Operations	S1106	H765
Guardian Ad Litem Program	S1106	H765
Judicial Council	S1106	H765
Juvenile Corrections, Department of	S1107	S1173
Police, Idaho State		
Brand Inspection	S1107	n/a
Police, Division of Idaho State	S1107	S1197
POST Academy	S1107	S1197
Racing Commission	S1107	n/a

4 Natural Resources	PM Bill #	ENH Bill #
Environmental Quality, Department of	H248	H455
Fish and Game, Department of	H248	S1217
State Board of Land Commissioners		
Lands, Department of	H248	H444
Endowment Fund Investment Board	H248	H371
Parks and Recreation, Department of	H248	H419
Water Resources, Department of	H248	H445

5 Economic Development	PM Bill #	ENH Bill #
Agriculture, Department of	S1109	S1150
Soil and Water Conservation Commission	S1109	S1150
Commerce, Department of	S1109	S1172
Finance, Department of	S1109	H448
Industrial Commission	S1109	H468
Insurance, Department of	S1109	S1131
Labor, Department of	S1109	H459
Public Utilities Commission	S1109	S1214
Self-Governing Agencies		
Commission on Hispanic Affairs	S1109	n/a
Idaho State Historical Society	S1109	S1200
Commission for Libraries	S1109	S1196
State Lottery	S1109	n/a
State Appellate Public Defender	S1109	H372
Division of Veterans Services	S1109	S1137
Office of the State Public Defender	S1109	S1202
Div of Occupational Licensing	S1109	S1177
Office of Administrative Hearings	S1109	n/a
Office of the Health and Soc Svs Omb	S1109	n/a
Commission for Pardons & Parole	S1109	n/a
Transportation Department, Idaho		
Transportation Services	S1109	S1218
Motor Vehicles	S1109	S1218
Highway Operations	S1109	S1218
Contract Construction & Right-of-Way Acq.	S1109	S1218

6 General Government	PM Bill #	ENH Bill #
Administration, Department of		
Administration, Department of	S1110	H439
Capitol Commission	S1110	n/a
Permanent Building Fund	n/a	H425
Attorney General	H249	n/a
State Controller	H249	H426
Office of the Governor		
Aging, Commission on	S1110	S1178
Arts, Commission on	S1110	n/a
Blind and Visually Impaired, Commission on	S1110	n/a
Drug Policy, Office of	S1110	n/a
Energy and Mineral Resources, Office of	S1110	S1220
Financial Management, Division of	S1110	H373
Governor, Executive Office of the	H249	S1204
Human Resources, Division of	S1110	n/a
Liquor Division, State	S1110	H483
Military Division	S1110	S1130
Public Employee Retirement System	S1110	S390
Species Conservation, Office of	S1110	S1161
STEM Action Center	S1110	H420
Wolf Depredation Control Board	S1110	n/a
Workforce Development Council	S1110	n/a
Office of Information Technology Services	S1110	H484
Legislative Branch		
Legislative Services Office	H247	n/a
Performance Evaluations, Office of	H247	n/a
Lieutenant Governor	H249	n/a
Revenue & Taxation, Department of		
Tax Appeals, Board of	S1110	n/a
Tax Commission, State	S1110	S1219
Secretary of State	S1110	H347
State Treasurer	H249	H346
Millennium Fund	n/a	S1215

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 2025 and FY 2026 General Fund revenue forecasts presented to the First Regular Session of the 68th Idaho Legislature in the Governor's State of the State speech. The committee concluded that total General Fund revenues available for appropriation be $5.990 billion for FY 2025 and $6.40 billion for FY 2026. The Joint Finance-Appropriations Committee used the EORAC recommendation for FY 2025 and FY 2026 for the purposes of setting budgets.

The numbers below reflect the executive forecast including adjustments from legislation impacting General Fund revenues. The bill number, description, and estimated fiscal impact of each of the law changes can be found on the General Fund Budget Update.

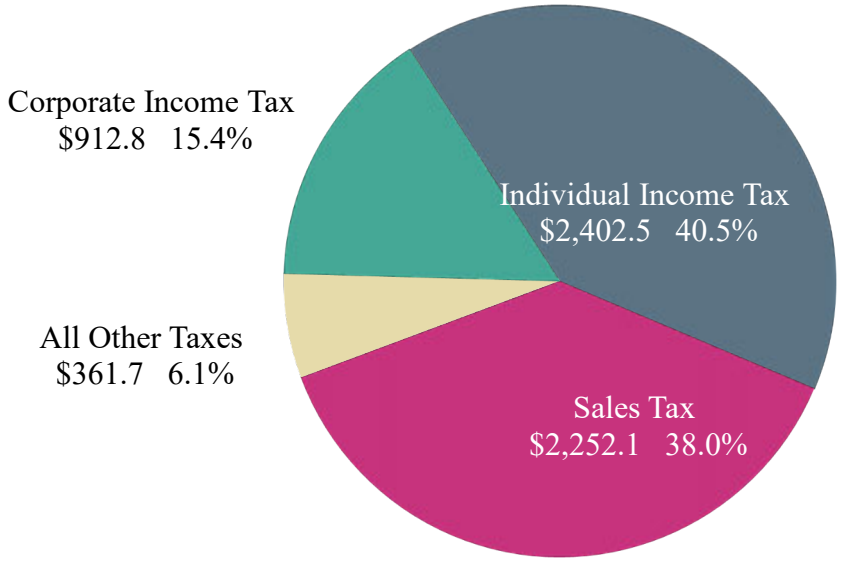
		Revenue Estimates			
	FY 2024	FY 2025		FY 2026	
REVENUE SOURCE	Actual Collections	January Forecast	With Law Changes	January Forecast	With Law Changes
Individual Income Tax	**$2,228,701,173**	**$2,448,832,912**	**$2,448,832,912**	**$2,689,055,580**	**$2,402,545,180**
Corporate Income Tax	**867,482,749**	**868,156,160**	**868,156,160**	**979,247,317**	**912,757,717**
Sales Tax	**2,153,862,358**	**2,188,572,972**	**2,188,572,972**	**2,270,004,165**	**2,252,137,965**
Product Taxes					
Liquor Transfer	52,645,699	46,810,037	46,810,037	49,887,000	49,887,000
Beer Tax	2,168,212	2,107,699	2,107,699	2,096,258	2,096,258
Kilowatt Hour Tax	2,071,871	1,986,223	1,986,223	2,031,586	2,031,586
Mine License Tax	312,493	0	0	0	(15,600)
Tobacco Tax	10,439,731	11,396,500	11,396,500	11,486,958	11,486,958
Wine Tax	5,440,163	6,062,459	6,062,459	6,184,649	6,184,649
Cigarette Tax	0				
Total Product Taxes	**73,078,169**	**68,362,918**	**68,362,918**	**71,686,452**	**71,670,852**
Miscellaneous Revenue					
Judicial Branch	7,554,172	8,154,755	8,154,755	8,484,873	8,484,873
Secretary of State	6,827,965	7,115,744	7,115,744	7,317,774	7,317,774
Unclaimed Property	36,321,275	27,823,024	27,823,024	28,227,613	28,227,613
State Treasurer Interest Earnings	21,164,593	16,569,814	16,569,814	18,406,647	18,406,647
Insurance Premium Tax	106,756,291	109,384,277	109,384,277	112,518,055	112,518,055
Other/Dept. Transfers	209,512,107	204,810,742	204,810,742	222,670,106	122,670,106
Total Miscellaneous Revenue	**388,136,403**	**373,858,357**	**373,858,357**	**397,625,069**	**297,625,069**
Plus (minus) for Legislative Adopted Number		**42,216,700**	**42,216,700**	**(7,618,382)**	**(7,618,382)**
TOTAL REVENUES*	**$5,711,260,800**	**$5,990,000,000**	**$5,990,000,000**	**$6,400,000,000**	**$5,929,118,200**
% Change from prior year	*(4.0%)*	*4.9%*	*4.9%*	*6.8%*	*(1.0%)*
With Beginning Balances	523,283,300	364,484,000	364,484,000	419,681,100	419,681,100
REVENUES & BALANCES	**$6,234,544,100**	**$6,354,484,000**	**$6,354,484,000**	**$6,819,681,100**	**$6,348,799,300**

**Revenue forecast numbers have been adjusted for rounding*

FY 2026 General Fund Revenue & Appropriations

"Where the money comes from . . ."

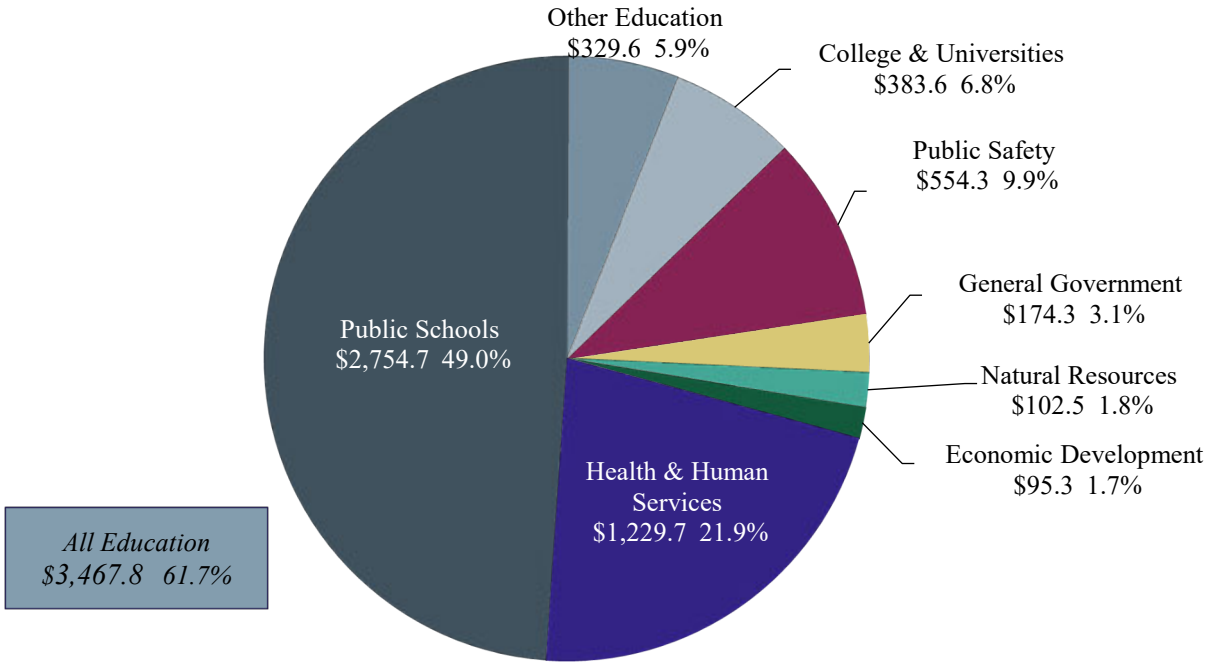
Dollars In Millions (Percent of Revenue)



Balances and Transfers = ($134.7)
General Fund Revenue = $5,929.1

"Where the money goes . . ."

Dollars In Millions (Percent of Appropriations)

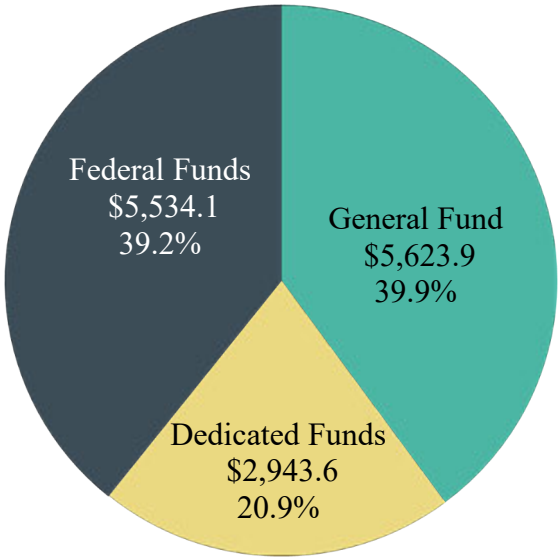


General Fund Appropriations = $5,623.9
General Fund Ending Balance = $439.9

FY 2026 All Appropriations by Fund & Function

"Where the money comes from . . ."

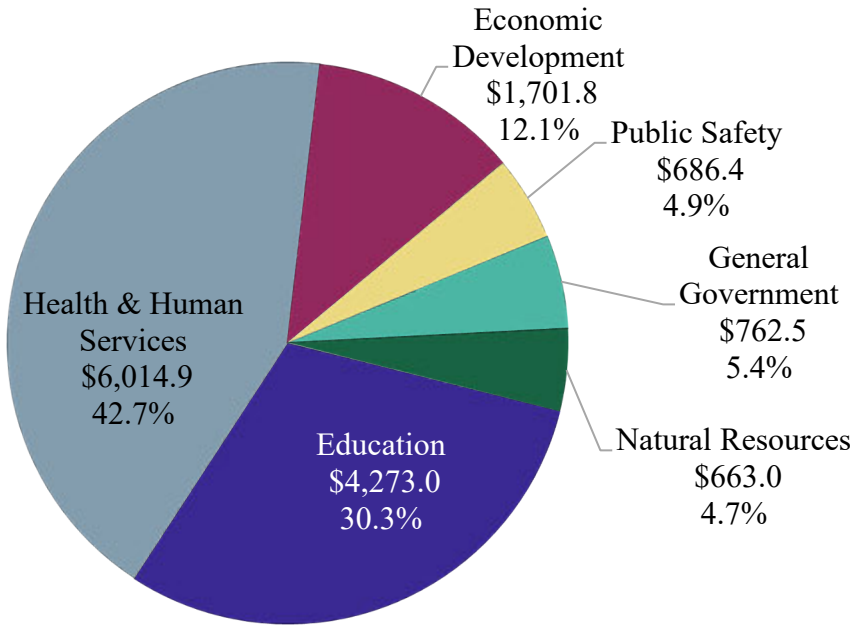
Dollars In Millions (Percent of Revenue)



Appropriations by Fund = $14,101.6

"Where the money goes . . ."

Dollars In Millions (Percent of Appropriations)



Appropriations by Function = $14,101.6

Twenty-Two Year History of General Fund

Original Appropriations: FY 2005 to FY 2026

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
2026	$2,754.7	$383.6	$329.6	$3,467.8	$1,229.7	$404.4	$522.0	$5,623.9
2025	$2,651.9	$365.1	$306.1	$3,323.2	$1,141.8	$379.5	$422.5	$5,266.9
2024	$2,698.8	$353.9	$294.6	$3,347.4	$1,070.6	$370.3	$392.6	$5,181.0
2023	$2,318.1	$338.1	$249.5	$2,905.7	$1,024.5	$345.4	$348.8	$4,624.5
2022	$2,060.1	$313.1	$240.3	$2,613.5	$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

Percentage of Total

Fiscal Year	Public Schools	College & Universities	All Other Education	Total Education	Health & Welfare	Adult & Juv Corrections	All Other Agencies	Total
2026	49.0%	6.8%	5.9%	61.7%	21.9%	7.2%	9.3%	100%
2025	50.4%	6.9%	5.8%	63.1%	21.7%	7.2%	8.0%	100%
2024	52.1%	6.8%	5.7%	64.6%	20.7%	7.1%	7.6%	100%
2023	50.1%	7.3%	5.4%	62.8%	22.2%	7.5%	7.5%	100%
2022	48.8%	7.4%	5.7%	61.9%	22.4%	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%

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 2005 to FY 2026

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
2026	$102.7	$18.5	$23.4	$144.7	$88.0	$24.9	$99.6	$357.1
2025	($46.9)	$11.2	$11.5	($24.3)	$71.1	$9.1	$29.9	$85.8
2024	$380.8	$15.9	$45.1	$441.7	$46.1	$24.9	$43.8	$556.5
2023	$258.0	$25.0	$9.2	$292.2	$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	$44.7	$9.8	$7.9	$62.4	$47.9	($2.2)	$6.2	$114.2

Percent Change from Previous Original Appropriations

Fiscal Year	Public Schools	College & Universities	All Other Education	Total Education	Health & Welfare	Adult & Juv Corrections	All Other Agencies	Total
2026	3.9%	5.1%	7.7%	4.4%	7.7%	6.6%	23.6%	6.8%
2025	(1.7%)	3.2%	3.9%	(0.7%)	6.6%	2.5%	7.6%	1.7%
2024	16.4%	4.7%	18.1%	15.2%	4.5%	7.2%	12.6%	12.0%
2023	12.5%	8.0%	3.8%	11.2%	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	4.9%	4.6%	6.0%	4.9%	13.3%	(1.5%)	3.1%	5.8%

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
FY 2025	H482 of 2025	-	880,188,825

Note 1: *Prior to April 1989, interest accrued to the General Fund. From April 1989 to March 1990 interest accrued to the fund. Since March 1990, interest has accrued to the Permanent Building Fund.*

State of Idaho Major Reserve and Other Fund Balances

	End of Fiscal Year (In Millions)	Budget Stabilization Fund	Public Ed Stabilization Fund	Economic Recovery Reserve	Idaho Millennium Fund	Higher Ed Stabilization Fund	Emergency Funds	27th Payroll Fund	TOTAL
1.	FY2003	$ 0.000	$ 0.000	$ 0.000	$ 0.000	$ 0.000	($ 0.218)		($ 0.218)
2.	FY2004	0.000	7.135	0.000	22.872	0.0	0.154		30.161
3.	FY2005	$ 15.971	$ 12.135	$ 22.044	$ 44.677	$ 0.000	$ 0.132		$ 94.960
4.	FY2006	108.648	7.771	24.632	67.436	0.0	0.281	0.000	208.768
5.	FY2007	$ 121.566	$ 109.030	$ 2.657	$ 64.079	$ 0.000	$ 0.875	$ 0.000	$ 298.207
6.	FY2008	140.625	112.046	66.133	70.207	0.0	3.337	0.000	392.349
7.	FY2009	$ 128.225	$ 17.979	$ 68.101	$ 74.206	$ 0.000	$ 0.720	$ 0.000	$ 289.231
8.	FY2010	30.820	23.174	48.847	76.967	0.0	0.792	0.000	180.600
9.	FY2011	$ .100	$ 11.154	$ .054	$ 74.589	$ 0.000	$ 3.339	$ 0.000	$ 89.235
10.	FY2012	23.869	36.968	0.056	14.156	0.4	4.233	0.000	79.648
11.	FY2013	$ 135.138	$ 49.049	$ .057	$ 15.492	$ .942	$ 3.424	$ 0.000	$ 204.103
12.	FY2014	161.514	72.851	0.057	20.235	3.2	3.373	0.000	261.256
13.	FY2015	$ 243.821	$ 90.948	$ .057	$ 25.409	$ 3.492	$ 2.795	$ 0.000	$ 366.522
14.	FY2016	259.444	88.551	20.092	29.787	3.1	2.567	0.000	403.505
15.	FY2017	$ 318.746	$ 85.043	$ .370	$ 33.584	$ 8.866	$ 53.901	$ 0.000	$ 500.510
16.	FY2018	413.526	64.350	0.453	37.494	5.3	41.474	0.000	562.584
17.	FY2019	$ 373.161	$ 81.729	$ .022	$ 41.028	$ 7.730	$ 27.559	$ 0.000	$ 531.229
18.	FY2020	393.374	72.436	(0.00)	44.261	11.5	54.143	0.000	619.931
19.	FY2021	$ 677.731	$ 95.634	$ .000	$ 47.009	$ 13.721	$ 60.877	$ 0.000	$ 1075.130
20.	FY2022	677.731	124.613	(0.00)	49.577	14.4	24.765	15.000	925.178
21.	FY2023	$ 847.826	$ 205.700	($ .000)	$ 53.144	$ 15.037	$ 34.942	$ 35.803	$ 1192.453
	GF Revenue = $5,948.0	*14.3%*	*3.5%*	*0.0%*	*0.9%*	*0.3%*	*0.6%*	*0.6%*	*20.0%*

The balance in Idaho's major reserve funds at the end of FY 2023 (line 26) was $1,192.5 million or 20.0% of the FY 2023 General Fund Revenue Collections.

*	FY 2024	Actuals (In Millions)							
22.	Interest Earnings & Revenues		5.757		2.146	1.022		1.503	10.428
23.	Transfers In (Out)	32.363	32.165		14.843				79.371
24.	Disbursements		0.000		(2.308)		(3.860)		(6.168)
25.	Transfers from GF §57-814(2)								
26.	End-of-Year Surplus Eliminator								
27.	Estimate* FY2024	$ 880.189	$ 243.622	($ 0.000)	$ 67.825	$ 16.060	$ 31.082	$ 37.306	$ 1,276.084
	GF Revenue = $5,711.3	*15.4%*	*4%*	*0.0%*	*1.2%*	*0.3%*	*0.5%*	*0.7%*	*22.3%*

The balance in Idaho's major reserve funds at the end of FY 2024 (line 27) is estimated to be $1,276.1 million or 22.3% of the FY 2024 General Fund Revenue Estimate.

*	FY 2025	Estimates (In Millions)							
28.	Interest Earnings & Revenues		10.649		0.666	0.780		1.567	13.661
29.	Transfers In (Out)				4.500				4.500
30.	Disbursements				(2.453)				(2.453)
31.	Transfers from GF §57-814(2)								
32.	End-of-Year Surplus Eliminator								
33.	Estimate* FY2025	$ 880.189	$ 254.270	($ 0.000)	$ 70.539	$ 16.840	$ 31.082	$ 38.873	$ 1,291.792
	GF Revenue = $5,768.1	*15.3%*	*4.4%*	*0.0%*	*1.2%*	*0.3%*	*0.5%*	*0.7%*	*22.4%*

The balance in Idaho's major reserve funds at the end of FY 2025 (line 33) is estimated to be $1,291.8 million or 22.4% of the FY 2025 General Fund Revenue Estimate.

*	FY 2026	Estimates (In Millions)							
34.	Interest Earnings & Revenues		11.114		0.691	0.780		1.632	14.217
35.	Transfers In (Out)				4.500				4.500
36.	Disbursements				(2.782)				(2.782)
37.	Transfers from GF §57-814(2)								
38.	End-of-Year Surplus Eliminator								
39.	Estimate* FY2026	$ 880.189	$ 265.384	($ 0.000)	$ 72.947	$ 17.619	$ 31.082	$ 40.505	$ 1,307.727
	GF Revenue = $5,929.1	*14.8%*	*4.5%*	*0.0%*	*1.2%*	*0.3%*	*0.5%*	*0.7%*	*22.1%*

The balance in Idaho's major reserve funds at the end of FY 2026 (line 39) is estimated to be $1,307.7 million or 22.1% of the FY 2026 General Fund Revenue Estimate.

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

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.

General Fund Major Decision Units by Agency

	FY 2025 Original	Carry Over	Supple-mentals*	Resciss-ions*	FY 2025 Total	Chg from Original
1 Education						
Public School Support	2,651,908,900	0	0	0	2,651,908,900	0.0%
Agricultural Research & Extension Service	37,966,900	0	0	0	37,966,900	0.0%
College and Universities	365,098,400	0	0	0	365,098,400	0.0%
Community Colleges	63,935,200	0	0	0	63,935,200	0.0%
Education, Office of the State Board of	46,161,100	14,800	0	0	46,175,900	0.0%
Health Education Programs	27,830,000	0	0	0	27,830,000	0.0%
Career Technical Education	79,153,900	0	0	0	79,153,900	0.0%
Idaho Public Television	3,016,600	0	0	0	3,016,600	0.0%
Special Programs	30,083,600	0	0	0	30,083,600	0.0%
Department of Education	12,530,400	0	0	0	12,530,400	0.0%
Vocational Rehabilitation	5,272,700	0	4,400,000	0	9,672,700	83.4%
Charter School Commission	193,000	0	0	0	193,000	0.0%
Total Education	**3,323,150,700**	**14,800**	**4,400,000**	**0**	**3,327,565,500**	**0.1%**
2 Health and Human Services						
Health and Welfare, Department of	221,107,000	0	14,781,700	(2,250,000)	233,638,700	5.7%
Medicaid, Division of	920,383,700	0	511,400	0	920,895,100	0.1%
State Independent Living Council	263,600	0	0	0	263,600	0.0%
Total Health and Human Services	**1,141,754,300**	**0**	**15,293,100**	**(2,250,000)**	**1,154,797,400**	**1.1%**
3 Public Safety						
Correction, Department of	329,147,400	0	13,866,600	0	343,014,000	4.2%
Judicial Branch	72,544,500	0	0	0	72,544,500	0.0%
Juvenile Corrections, Department of	49,175,800	0	0	0	49,175,800	0.0%
Police, Idaho State	62,314,200	0	268,100	0	62,582,300	0.4%
Total Public Safety	**513,181,900**	**0**	**14,134,700**	**0**	**527,316,600**	**2.8%**
4 Natural Resources						
Environmental Quality, Department of	27,313,500	1,719,100	0	0	29,032,600	6.3%
Fish and Game, Department of	0	0	0	0	0	0.0%
Land, Board of Commissioners	16,939,800	0	40,000,000	(40,000,000)	16,939,800	0.0%
Parks and Recreation, Department of	4,035,400	900,000	0	0	4,935,400	22.3%
Water Resources, Department of	24,212,200	0	0	0	24,212,200	0.0%
Total Natural Resources	**72,500,900**	**2,619,100**	**40,000,000**	**(40,000,000)**	**75,120,000**	**3.6%**
5 Economic Development						
Agriculture, Department of	19,604,000	1,715,600	1,724,300	(1,724,300)	21,319,600	8.8%
Commerce, Department of	5,901,600	0	0	0	5,901,600	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	607,200	0	0	0	607,200	0.0%
Public Utilities Commission	0	0	0	0	0	0.0%
Self-Governing Agencies	39,812,200	1,298,700	4,190,100	(821,200)	44,479,800	11.7%
Transportation Department, Idaho	0	0	0	0	0	0.0%
Total Economic Development	**66,219,000**	**3,014,300**	**5,914,400**	**(2,545,500)**	**72,602,200**	**9.6%**
6 General Government						
Administration, Department of	2,709,700	0	0	0	2,709,700	0.0%
Permanent Building Fund	0	0	0	0	0	0.0%
Attorney General	31,334,200	0	0	0	31,334,200	0.0%
State Controller	13,967,100	2,199,100	0	0	16,166,200	15.7%
Governor, Office of the	31,493,200	0	1,615,100	(34,200)	33,074,100	5.0%
Legislative Branch	18,466,300	0	0	0	18,466,300	0.0%
Lieutenant Governor	298,600	0	0	0	298,600	0.0%
Revenue and Taxation, Department of	44,907,500	0	0	0	44,907,500	0.0%
Secretary of State	5,233,800	8,179,300	0	0	13,413,100	-
State Treasurer	1,646,000	0	821,200	(821,200)	1,646,000	0.0%
Total General Government	**150,056,400**	**10,378,400**	**2,436,300**	**(855,400)**	**162,015,700**	**8.0%**
Statewide Total:	**5,266,863,200**	**16,026,600**	**82,178,500**	**(45,650,900)**	**5,319,417,400**	**1.0%**

** 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 2026 Original	Chg Orig
1 Education						
Public School Support	(100,000)	0	108,761,200	(5,911,500)	2,754,658,600	3.9%
Agricultural Research & Extension Service	0	0	1,738,500	250,100	39,955,500	5.2%
College and Universities	(1,800)	0	16,701,300	1,784,000	383,583,700	5.1%
Community Colleges	(150,000)	0	2,954,700	1,679,800	68,419,700	7.0%
Education, Office of the State Board of	(262,100)	0	560,000	229,200	46,941,300	1.7%
Health Education Programs	0	0	635,000	954,500	29,419,500	5.7%
Career Technical Education	(2,121,000)	0	2,952,200	10,050,000	91,966,100	16.2%
Idaho Public Television	(88,100)	0	110,000	342,400	3,426,600	13.6%
Special Programs	0	0	248,400	1,414,100	31,746,100	5.5%
Department of Education	(1,108,000)	0	321,700	307,900	12,052,000	(3.8%)
Vocational Rehabilitation	(4,423,600)	0	168,500	35,000	5,452,600	3.4%
Charter School Commission	0	0	6,900	0	199,900	3.6%
Total Education	**(8,254,600)**	**0**	**135,158,400**	**11,135,500**	**3,467,821,600**	**4.4%**
2 Health and Human Services						
Health and Welfare, Department of	(22,207,300)	(3,761,000)	5,518,200	17,615,500	235,367,200	6.4%
Medicaid, Division of	(572,200)	2,561,000	962,700	70,141,900	994,049,300	8.0%
State Independent Living Council	0	0	19,400	11,600	294,600	11.8%
Total Health and Human Services	**(22,779,500)**	**(1,200,000)**	**6,500,300**	**87,769,000**	**1,229,711,100**	**7.7%**
3 Public Safety						
Correction, Department of	(26,018,200)	0	12,407,400	14,028,100	352,591,700	7.1%
Judicial Branch	(1,513,400)	0	1,602,800	5,190,300	77,824,200	7.3%
Juvenile Corrections, Department of	0	0	2,290,400	300,000	51,766,200	5.3%
Police, Idaho State	(13,104,300)	0	2,656,200	12,283,500	72,139,200	15.8%
Total Public Safety	**(40,635,900)**	**0**	**18,956,800**	**31,801,900**	**554,321,300**	**8.0%**
4 Natural Resources						
Environmental Quality, Department of	(2,028,000)	0	861,000	1,186,700	29,361,200	7.5%
Fish and Game, Department of	0	0	0	0	0	0.0%
Land, Board of Commissioners	(6,051,300)	0	374,100	2,061,200	13,372,000	(21.1%)
Parks and Recreation, Department of	(900,000)	0	220,400	0	4,255,800	5.5%
Water Resources, Department of	(347,500)	0	486,300	31,097,700	55,499,700	-
Total Natural Resources	**(9,326,800)**	**0**	**1,941,800**	**34,345,600**	**102,488,700**	**41.4%**
5 Economic Development						
Agriculture, Department of	(2,805,100)	0	473,300	1,271,700	20,349,000	3.8%
Commerce, Department of	(1,755,600)	0	166,500	0	6,068,100	2.8%
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	30,100	0	637,300	5.0%
Public Utilities Commission	0	0	0	0	0	0.0%
Self-Governing Agencies	(9,534,400)	(27,600)	1,103,900	31,805,600	67,935,900	70.6%
Transportation Department, Idaho	0	0	0	0	0	0.0%
Total Economic Development	**(14,095,100)**	**(27,600)**	**1,773,800**	**33,077,300**	**95,284,300**	**43.9%**
6 General Government						
Administration, Department of	0	0	234,000	0	2,943,700	8.6%
Permanent Building Fund	0	0	0	0	0	0.0%
Attorney General	(180,300)	0	1,145,100	0	32,299,000	3.1%
State Controller	(2,199,100)	0	306,000	10,051,300	24,324,400	74.2%
Governor, Office of the	(3,022,400)	0	988,300	8,983,700	40,977,300	30.1%
Legislative Branch	0	0	437,100	0	18,903,400	2.4%
Lieutenant Governor	0	0	14,800	32,600	346,000	15.9%
Revenue and Taxation, Department of	(1,931,000)	0	1,398,300	1,388,600	47,097,000	4.9%
Secretary of State	(8,604,200)	0	413,600	468,300	5,711,000	9.1%
State Treasurer	0	0	58,200	7,500	1,711,700	4.0%
Total General Government	**(15,937,000)**	**0**	**4,995,400**	**20,932,000**	**174,313,500**	**16.2%**
Statewide Total:	**(111,028,900)**	**(1,227,600)**	**169,326,500**	**219,061,300**	**5,623,940,500**	**6.8%**

FY 2026 Appropriation by Decision Unit

Decision Unit	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**21,310.45**	**5,266,863,200**	**3,448,239,700**	**5,172,529,300**	**13,887,632,200**
Reappropriation	0.00	16,026,600	521,272,400	592,055,200	1,129,354,200
Supplementals	0.00	80,420,000	99,912,100	408,431,500	588,763,600
Rescissions	0.00	(821,200)	0	0	(821,200)
Deficiency Warrants	0.00	1,758,500	0	0	1,758,500
Cash Transfers & Adjustments	0.00	(44,829,700)	0	0	(44,829,700)
FY 2025 Total Appropriation	**21,310.45**	**5,319,417,400**	**4,069,424,200**	**6,173,016,000**	**15,561,857,600**
Expenditure Adjustments	(40.55)	0	207,540,600	12,738,900	220,279,500
Executive Carry Forward	0.00	28,391,800	92,363,700	69,695,900	190,451,400
FY 2025 Estimated Expenditures	**21,269.90**	**5,347,809,200**	**4,369,328,500**	**6,255,450,800**	**15,972,588,500**
Removal of Onetime Expenditures	(15.00)	(111,028,900)	(1,722,789,700)	(1,497,534,900)	(3,331,353,500)
Base Adjustments	(10.98)	(1,227,600)	(7,651,300)	(18,127,800)	(27,006,700)
FY 2026 Base	**21,243.92**	**5,235,552,700**	**2,638,887,500**	**4,739,788,100**	**12,614,228,300**
Benefit Costs	0.00	36,043,900	8,599,500	3,753,800	48,397,200
Contract Inflation	0.00	1,291,500	935,400	1,129,500	3,356,400
Statewide Cost Allocation	0.00	3,636,200	2,090,300	(186,000)	5,540,500
Change in Employee Compensation	0.00	43,857,600	34,214,800	14,533,000	92,605,400
Public Schools CEC	0.00	84,413,000	0	0	84,413,000
Military Compensation	0.00	84,300	52,100	274,300	410,700
FY 2026 Program Maintenance	**21,243.92**	**5,404,879,200**	**2,684,779,600**	**4,759,292,700**	**12,848,951,500**
Enhancements by Functional Area					
Education	4.70	19,453,300	(177,283,000)	13,608,400	(144,221,300)
Health and Human Services	25.20	8,147,800	85,124,900	238,532,200	331,804,900
Public Safety	26.33	17,506,500	127,700	(548,100)	17,086,100
Natural Resources	12.00	13,827,300	13,402,900	80,933,300	108,163,500
Economic Development	14.38	308,024,200	78,802,200	117,260,700	504,087,100
General Government	53.84	18,272,800	70,767,200	540,700	89,580,700
General Inflation	0.00	1,322,800	210,200	0	1,533,000
Replacement Items	0.00	5,785,000	145,498,400	2,968,200	154,251,600
Endowment Fund Adjustments	0.00	(5,185,200)	6,586,800	0	1,401,600
Population Forecast Adjustments	0.00	82,043,200	7,843,600	309,049,700	398,936,500
OITS Modernization	(1.00)	303,800	2,745,400	0	3,049,200
OITS Hardware	0.00	4,224,800	10,407,500	1,170,100	15,802,400
Governor Initiatives	0.00	30,335,000	30,233,100	11,266,900	71,835,000
Cash Transfers & Adjustments	0.00	(285,000,000)	(15,684,600)	0	(300,684,600)
FY 2026 Original Appropriation	**21,379.37**	**5,623,940,500**	**2,943,561,900**	**5,534,074,800**	**14,101,577,200**
Percent Change from Orig. Appropriation	0.3%	6.8%	(14.6%)	7.0%	1.5%
Percent Change from Total Appropriation	0.3%	5.7%	(27.7%)	(10.4%)	(9.4%)

FY 2026 Legislative Appropriation

	FTP	Pers Costs	Oper Exp	Cap Out	T/B Pymts	Total
General	11,076.44	1,223,558,800	425,903,100	11,241,200	3,929,915,100	5,590,618,200
OT	27.27	4,483,800	4,932,000	13,272,700	10,633,800	33,322,300
Fund Total:	11,103.71	1,228,042,600	430,835,100	24,513,900	3,940,548,900	5,623,940,500
Dedicated	6,812.25	872,850,500	494,941,000	199,376,700	1,061,540,000	2,628,708,200
OT	0.00	150,000	55,593,700	247,680,000	11,430,000	314,853,700
Fund Total:	6,812.25	873,000,500	550,534,700	447,056,700	1,072,970,000	2,943,561,900
Federal	3,439.41	352,277,600	293,849,700	432,269,700	4,142,139,900	5,220,536,900
OT	24.00	7,134,300	134,167,700	8,239,200	163,996,700	313,537,900
Fund Total:	3,463.41	359,411,900	428,017,400	440,508,900	4,306,136,600	5,534,074,800
Total:	**21,379.37**	**2,460,455,000**	**1,409,387,200**	**912,079,500**	**9,319,655,500**	**14,101,577,200**

FY 2026 Appropriation by Fund Source by Agency

	FTP	General	Dedicated	Federal	Total
1 Education					
Public School Support	0.00	2,754,658,600	96,249,800	260,647,800	3,111,556,200
Agricultural Research & Extension Service	341.76	39,955,500	0	0	39,955,500
College and Universities	4,921.68	383,583,700	355,849,100	0	739,432,800
Community Colleges	0.00	68,419,700	800,000	0	69,219,700
Education, Office of the State Board of	85.25	46,941,300	8,742,500	771,000	56,454,800
Health Education Programs	48.65	29,419,500	384,500	0	29,804,000
Career Technical Education	569.14	91,966,100	5,552,800	12,236,400	109,755,300
Idaho Public Television	15.00	3,426,600	1,005,100	0	4,431,700
Special Programs	50.34	31,746,100	0	4,753,600	36,499,700
Department of Education	127.00	12,052,000	14,622,100	21,528,100	48,202,200
Vocational Rehabilitation	148.00	5,452,600	1,419,300	20,108,800	26,980,700
Charter School Commission	5.00	199,900	542,500	0	742,400
Total Education	**6,311.82**	**3,467,821,600**	**485,167,700**	**320,045,700**	**4,273,035,000**
2 Health and Human Services					
Health and Welfare, Department of	2,724.14	235,367,200	98,711,900	430,279,900	764,359,000
Medicaid, Division of	305.50	994,049,300	815,495,000	3,440,252,800	5,249,797,100
State Independent Living Council	4.00	294,600	401,900	0	696,500
Total Health and Human Services	**3,033.64**	**1,229,711,100**	**914,608,800**	**3,870,532,700**	**6,014,852,600**
3 Public Safety					
Correction, Department of	2,266.85	352,591,700	45,521,400	2,630,900	400,744,000
Judicial Branch	418.00	77,824,200	23,750,100	2,020,500	103,594,800
Juvenile Corrections, Department of	402.00	51,766,200	9,858,400	2,196,200	63,820,800
Police, Idaho State	651.09	72,139,200	32,174,700	13,924,500	118,238,400
Total Public Safety	**3,737.94**	**554,321,300**	**111,304,600**	**20,772,100**	**686,398,000**
4 Natural Resources					
Environmental Quality, Department of	385.00	29,361,200	21,250,200	195,767,000	246,378,400
Fish and Game, Department of	550.00	0	93,268,400	69,362,200	162,630,600
Land, Board of Commissioners	339.60	13,372,000	57,737,400	12,312,000	83,421,400
Parks and Recreation, Department of	195.80	4,255,800	44,103,800	8,903,900	57,263,500
Water Resources, Department of	174.00	55,499,700	5,971,600	51,881,800	113,353,100
Total Natural Resources	**1,644.40**	**102,488,700**	**222,331,400**	**338,226,900**	**663,047,000**
5 Economic Development					
Agriculture, Department of	248.75	20,349,000	33,184,100	7,650,700	61,183,800
Commerce, Department of	48.00	6,068,100	31,400,600	166,651,500	204,120,200
Finance, Department of	76.00	0	11,875,400	0	11,875,400
Industrial Commission	130.25	294,000	19,879,700	1,639,000	21,812,700
Insurance, Department of	77.50	0	11,339,900	753,200	12,093,100
Labor, Department of	644.00	637,300	23,300,100	81,000,900	104,938,300
Public Utilities Commission	50.00	0	7,389,200	382,200	7,771,400
Self-Governing Agencies	1,260.16	67,935,900	120,444,400	37,231,200	225,611,500
Transportation Department, Idaho	1,645.00	0	549,481,600	502,897,200	1,052,378,800
Total Economic Development	**4,179.66**	**95,284,300**	**808,295,000**	**798,205,900**	**1,701,785,200**
6 General Government					
Administration, Department of	137.00	2,943,700	30,582,700	0	33,526,400
Permanent Building Fund	0.00	0	122,861,900	0	122,861,900
Attorney General	227.40	32,299,000	1,157,800	1,587,100	35,043,900
State Controller	125.00	24,324,400	14,487,300	1,659,200	40,470,900
Governor, Office of the	1,377.01	40,977,300	216,554,400	183,045,200	440,576,900
Legislative Branch	86.00	18,903,400	2,624,000	0	21,527,400
Lieutenant Governor	3.00	346,000	0	0	346,000
Revenue and Taxation, Department of	451.00	47,097,000	9,833,300	0	56,930,300
Secretary of State	35.50	5,711,000	0	0	5,711,000
State Treasurer	30.00	1,711,700	3,753,000	0	5,464,700
Total General Government	**2,471.91**	**174,313,500**	**401,854,400**	**186,291,500**	**762,459,400**
Statewide Total	**21,379.37**	**5,623,940,500**	**2,943,561,900**	**5,534,074,800**	**14,101,577,200**

General Fund Appropriation Comparison by Agency

	FY 2025 Total App	FY 2026 Approp	Amount Change	Percent Change
1 Education				
Public School Support	2,651,908,900	2,754,658,600	102,749,700	3.9%
Agricultural Research & Extension Service	37,966,900	39,955,500	1,988,600	5.2%
College and Universities	365,098,400	383,583,700	18,485,300	5.1%
Community Colleges	63,935,200	68,419,700	4,484,500	7.0%
Education, Office of the State Board of	46,175,900	46,941,300	765,400	1.7%
Health Education Programs	27,830,000	29,419,500	1,589,500	5.7%
Career Technical Education	79,153,900	91,966,100	12,812,200	16.2%
Idaho Public Television	3,016,600	3,426,600	410,000	13.6%
Special Programs	30,083,600	31,746,100	1,662,500	5.5%
Department of Education	12,530,400	12,052,000	(478,400)	(3.8%)
Vocational Rehabilitation	9,672,700	5,452,600	(4,220,100)	(43.6%)
Charter School Commission	193,000	199,900	6,900	3.6%
Total Education	**3,327,565,500**	**3,467,821,600**	**140,256,100**	**4.2%**
2 Health and Human Services				
Health and Welfare, Department of	233,638,700	235,367,200	1,728,500	0.7%
Medicaid, Division of	920,895,100	994,049,300	73,154,200	7.9%
State Independent Living Council	263,600	294,600	31,000	11.8%
Total Health and Human Services	**1,154,797,400**	**1,229,711,100**	**74,913,700**	**6.5%**
3 Public Safety				
Correction, Department of	343,014,000	352,591,700	9,577,700	2.8%
Judicial Branch	72,544,500	77,824,200	5,279,700	7.3%
Juvenile Corrections, Department of	49,175,800	51,766,200	2,590,400	5.3%
Police, Idaho State	62,582,300	72,139,200	9,556,900	15.3%
Total Public Safety	**527,316,600**	**554,321,300**	**27,004,700**	**5.1%**
4 Natural Resources				
Environmental Quality, Department of	29,032,600	29,361,200	328,600	1.1%
Fish and Game, Department of	0	0	0	
Land, Board of Commissioners	16,939,800	13,372,000	(3,567,800)	(21.1%)
Parks and Recreation, Department of	4,935,400	4,255,800	(679,600)	(13.8%)
Water Resources, Department of	24,212,200	55,499,700	31,287,500	129.2%
Total Natural Resources	**75,120,000**	**102,488,700**	**27,368,700**	**36.4%**
5 Economic Development				
Agriculture, Department of	21,319,600	20,349,000	(970,600)	(4.6%)
Commerce, Department of	5,901,600	6,068,100	166,500	2.8%
Finance, Department of	0	0	0	
Industrial Commission	294,000	294,000	0	0.0%
Insurance, Department of	0	0	0	
Labor, Department of	607,200	637,300	30,100	5.0%
Public Utilities Commission	0	0	0	
Self-Governing Agencies	44,479,800	67,935,900	23,456,100	52.7%
Transportation Department, Idaho	0	0	0	
Total Economic Development	**72,602,200**	**95,284,300**	**22,682,100**	**31.2%**
6 General Government				
Administration, Department of	2,709,700	2,943,700	234,000	8.6%
Permanent Building Fund	0	0	0	
Attorney General	31,334,200	32,299,000	964,800	3.1%
State Controller	16,166,200	24,324,400	8,158,200	50.5%
Governor, Office of the	33,074,100	40,977,300	7,903,200	23.9%
Legislative Branch	18,466,300	18,903,400	437,100	2.4%
Lieutenant Governor	298,600	346,000	47,400	15.9%
Revenue and Taxation, Department of	44,907,500	47,097,000	2,189,500	4.9%
Secretary of State	13,413,100	5,711,000	(7,702,100)	(57.4%)
State Treasurer	1,646,000	1,711,700	65,700	4.0%
Total General Government	**162,015,700**	**174,313,500**	**12,297,800**	**7.6%**
Statewide Total	**5,319,417,400**	**5,623,940,500**	**304,523,100**	**5.7%**

All Funds Appropriation Comparison by Agency

	FY 2025 Total App	FY 2026 Approp	Amount Change	Percent Change
1 Education				
Public School Support	3,296,544,800	3,111,556,200	(184,988,600)	(5.6%)
Agricultural Research & Extension Service	38,747,800	39,955,500	1,207,700	3.1%
College and Universities	700,004,700	739,432,800	39,428,100	5.6%
Community Colleges	64,735,200	69,219,700	4,484,500	6.9%
Education, Office of the State Board of	94,856,800	56,454,800	(38,402,000)	(40.5%)
Health Education Programs	28,304,700	29,804,000	1,499,300	5.3%
Career Technical Education	94,616,500	109,755,300	15,138,800	16.0%
Idaho Public Television	4,717,100	4,431,700	(285,400)	(6.1%)
Special Programs	35,831,400	36,499,700	668,300	1.9%
Department of Education	107,354,500	48,202,200	(59,152,300)	(55.1%)
Vocational Rehabilitation	31,380,400	26,980,700	(4,399,700)	(14.0%)
Charter School Commission	724,900	742,400	17,500	2.4%
Total Education	**4,497,818,800**	**4,273,035,000**	**(224,783,800)**	**(5.0%)**
2 Health and Human Services				
Health and Welfare, Department of	768,858,000	764,359,000	(4,499,000)	(0.6%)
Medicaid, Division of	5,125,867,500	5,249,797,100	123,929,600	2.4%
State Independent Living Council	665,500	696,500	31,000	4.7%
Total Health and Human Services	**5,895,391,000**	**6,014,852,600**	**119,461,600**	**2.0%**
3 Public Safety				
Correction, Department of	388,128,300	400,744,000	12,615,700	3.3%
Judicial Branch	114,607,300	103,594,800	(11,012,500)	(9.6%)
Juvenile Corrections, Department of	59,840,900	63,820,800	3,979,900	6.7%
Police, Idaho State	111,406,300	118,238,400	6,832,100	6.1%
Total Public Safety	**673,982,800**	**686,398,000**	**12,415,200**	**1.8%**
4 Natural Resources				
Environmental Quality, Department of	236,164,700	246,378,400	10,213,700	4.3%
Fish and Game, Department of	165,815,100	162,630,600	(3,184,500)	(1.9%)
Land, Board of Commissioners	97,811,700	83,421,400	(14,390,300)	(14.7%)
Parks and Recreation, Department of	211,070,900	57,263,500	(153,807,400)	(72.9%)
Water Resources, Department of	141,861,700	113,353,100	(28,508,600)	(20.1%)
Total Natural Resources	**852,724,100**	**663,047,000**	**(189,677,100)**	**(22.2%)**
5 Economic Development				
Agriculture, Department of	73,904,600	61,183,800	(12,720,800)	(17.2%)
Commerce, Department of	495,755,100	204,120,200	(291,634,900)	(58.8%)
Finance, Department of	11,036,300	11,875,400	839,100	7.6%
Industrial Commission	24,120,900	21,812,700	(2,308,200)	(9.6%)
Insurance, Department of	11,655,300	12,093,100	437,800	3.8%
Labor, Department of	101,995,300	104,938,300	2,943,000	2.9%
Public Utilities Commission	7,493,400	7,771,400	278,000	3.7%
Self-Governing Agencies	317,862,800	225,611,500	(92,251,300)	(29.0%)
Transportation Department, Idaho	1,739,438,700	1,052,378,800	(687,059,900)	(39.5%)
Total Economic Development	**2,783,262,400**	**1,701,785,200**	**(1,081,477,200)**	**(38.9%)**
6 General Government				
Administration, Department of	38,418,800	33,526,400	(4,892,400)	(12.7%)
Permanent Building Fund	174,908,300	122,861,900	(52,046,400)	(29.8%)
Attorney General	33,986,600	35,043,900	1,057,300	3.1%
State Controller	28,422,600	40,470,900	12,048,300	42.4%
Governor, Office of the	483,722,400	440,576,900	(43,145,500)	(8.9%)
Legislative Branch	24,038,300	21,527,400	(2,510,900)	(10.4%)
Lieutenant Governor	298,600	346,000	47,400	15.9%
Revenue and Taxation, Department of	54,183,100	56,930,300	2,747,200	5.1%
Secretary of State	13,413,100	5,711,000	(7,702,100)	(57.4%)
State Treasurer	7,286,700	5,464,700	(1,822,000)	(25.0%)
Total General Government	**858,678,500**	**762,459,400**	**(96,219,100)**	**(11.2%)**
Statewide Total	**15,561,857,600**	**14,101,577,200**	**(1,460,280,400)**	**(9.4%)**

Ongoing and Onetime Original General Funds Appropriation Change

	FY 2025 Ongoing	FY 2026 Ongoing	Change In Ongoing	FY 2025 Onetime	FY 2026 Onetime	Change in Onetime
1 Education						
Public School Support	2,651,808,900	2,754,590,600	3.9%	100,000	68,000	(32.0%)
Agricultural Research & Extension Service	37,966,900	39,955,500	5.2%	0	0	
College and Universities	365,098,400	383,583,700	5.1%	0	0	
Community Colleges	63,785,200	68,419,700	7.3%	150,000	0	(100.0%)
Education, Office of the State Board of	46,152,100	46,898,800	1.6%	9,000	42,500	372.2%
Health Education Programs	27,830,000	29,419,500	5.7%	0	0	
Career Technical Education	78,963,900	91,916,100	16.4%	190,000	50,000	(73.7%)
Idaho Public Television	2,974,200	3,084,200	3.7%	42,400	342,400	707.5%
Special Programs	30,083,600	31,708,200	5.4%	0	37,900	
Department of Education	11,422,400	12,050,500	5.5%	1,108,000	1,500	(99.9%)
Vocational Rehabilitation	5,249,100	5,452,600	3.9%	23,600	0	(100.0%)
Charter School Commission	193,000	199,900	3.6%	0	0	
Total Education	**3,321,527,700**	**3,467,279,300**	**4.4%**	**1,623,000**	**542,300**	**(66.6%)**
2 Health and Human Services						
Health and Welfare, Department of	214,994,500	219,535,800	2.1%	6,112,500	15,831,400	159.0%
Medicaid, Division of	920,383,700	994,049,300	8.0%	0	0	
State Independent Living Council	263,600	294,600	11.8%	0	0	
Total Health and Human Services	**1,135,641,800**	**1,213,879,700**	**6.9%**	**6,112,500**	**15,831,400**	**159.0%**
3 Public Safety						
Correction, Department of	326,156,200	352,029,700	7.9%	2,991,200	562,000	(81.2%)
Judicial Branch	71,031,100	77,803,200	9.5%	1,513,400	21,000	(98.6%)
Juvenile Corrections, Department of	49,175,800	51,766,200	5.3%	0	0	
Police, Idaho State	57,199,500	66,381,900	16.1%	5,114,700	5,757,300	12.6%
Total Public Safety	**503,562,600**	**547,981,000**	**8.8%**	**9,619,300**	**6,340,300**	**(34.1%)**
4 Natural Resources						
Environmental Quality, Department of	27,313,500	29,361,200	7.5%	0	0	
Fish and Game, Department of	0	0		0	0	
Land, Board of Commissioners	10,936,700	11,653,100	6.6%	6,003,100	1,718,900	(71.4%)
Parks and Recreation, Department of	4,035,400	4,255,800	5.5%	0	0	
Water Resources, Department of	23,915,700	54,941,800	129.7%	296,500	557,900	88.2%
Total Natural Resources	**66,201,300**	**100,211,900**	**51.4%**	**6,299,600**	**2,276,800**	**(63.9%)**
5 Economic Development						
Agriculture, Department of	18,604,000	20,308,500	9.2%	1,000,000	40,500	(96.0%)
Commerce, Department of	5,901,600	6,068,100	2.8%	0	0	
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	607,200	637,300	5.0%	0	0	
Public Utilities Commission	0	0		0	0	
Self-Governing Agencies	35,054,000	67,425,800	92.3%	4,758,200	510,100	(89.3%)
Transportation Department, Idaho	0	0		0	0	
Total Economic Development	**60,460,800**	**94,733,700**	**56.7%**	**5,758,200**	**550,600**	**(90.4%)**
6 General Government						
Administration, Department of	2,709,700	2,943,700	8.6%	0	0	
Permanent Building Fund	0	0		0	0	
Attorney General	31,153,900	32,299,000	3.7%	180,300	0	(100.0%)
State Controller	13,967,100	24,324,400	74.2%	0	0	
Governor, Office of the	31,005,300	34,186,700	10.3%	487,900	6,790,600	1,291.8%
Legislative Branch	18,466,300	18,903,400	2.4%	0	0	
Lieutenant Governor	298,600	313,400	5.0%	0	32,600	
Revenue and Taxation, Department of	44,310,100	46,287,300	4.5%	597,400	809,700	35.5%
Secretary of State	4,829,100	5,563,000	15.2%	404,700	148,000	(63.4%)
State Treasurer	1,646,000	1,711,700	4.0%	0	0	
Total General Government	**148,386,100**	**166,532,600**	**12.2%**	**1,670,300**	**7,780,900**	**365.8%**
Statewide Total:	**5,235,780,300**	**5,590,618,200**	**6.8%**	**31,082,900**	**33,322,300**	**7.2%**

Ongoing and Onetime Original All Funds Appropriation Change

	FY 2025 Ongoing	FY 2026 Ongoing	Change In Ongoing	FY 2025 Onetime	FY 2026 Onetime	Change in Onetime
1 Education						
Public School Support	3,166,987,100	3,111,488,200	(1.8%)	120,057,700	68,000	(99.9%)
Agricultural Research & Extension Service	38,499,000	39,955,500	3.8%	0	0	
College and Universities	700,004,700	739,432,800	5.6%	0	0	
Community Colleges	64,585,200	69,219,700	7.2%	150,000	0	(100.0%)
Education, Office of the State Board of	55,463,600	56,293,300	1.5%	174,400	161,500	(7.4%)
Health Education Programs	28,204,700	29,804,000	5.7%	0	0	
Career Technical Education	94,426,500	109,705,300	16.2%	190,000	50,000	(73.7%)
Idaho Public Television	3,974,200	4,089,300	2.9%	42,400	342,400	707.5%
Special Programs	35,831,400	36,461,800	1.8%	0	37,900	
Department of Education	41,523,200	46,187,800	11.2%	24,589,800	2,014,400	(91.8%)
Vocational Rehabilitation	26,878,300	26,980,700	0.4%	102,100	0	(100.0%)
Charter School Commission	724,900	742,400	2.4%	0	0	
Total Education	**4,257,102,800**	**4,270,360,800**	**0.3%**	**145,306,400**	**2,674,200**	**(98.2%)**
2 Health and Human Services						
Health and Welfare, Department of	697,128,900	690,687,500	(0.9%)	47,819,900	73,671,500	54.1%
Medicaid, Division of	4,566,012,700	5,132,596,700	12.4%	144,378,000	117,200,400	(18.8%)
State Independent Living Council	665,500	696,500	4.7%	0	0	
Total Health and Human Services	**5,263,807,100**	**5,823,980,700**	**10.6%**	**192,197,900**	**190,871,900**	**(0.7%)**
3 Public Safety						
Correction, Department of	363,191,500	391,356,300	7.8%	9,138,000	9,387,700	2.7%
Judicial Branch	96,871,700	103,573,800	6.9%	1,513,400	21,000	(98.6%)
Juvenile Corrections, Department of	57,962,500	60,563,200	4.5%	587,400	3,257,600	454.6%
Police, Idaho State	104,705,000	111,004,600	6.0%	6,433,200	7,233,800	12.4%
Total Public Safety	**622,730,700**	**666,497,900**	**7.0%**	**17,672,000**	**19,900,100**	**12.6%**
4 Natural Resources						
Environmental Quality, Department of	168,753,600	97,722,100	(42.1%)	254,000	148,656,300	58,426.1%
Fish and Game, Department of	140,525,800	145,862,200	3.8%	14,007,500	16,768,400	19.7%
Land, Board of Commissioners	89,018,500	77,601,600	(12.8%)	8,793,200	5,819,800	(33.8%)
Parks and Recreation, Department of	58,003,400	50,263,000	(13.3%)	29,951,000	7,000,500	(76.6%)
Water Resources, Department of	81,503,500	112,795,200	38.4%	296,500	557,900	88.2%
Total Natural Resources	**537,804,800**	**484,244,100**	**(10.0%)**	**53,302,200**	**178,802,900**	**235.5%**
5 Economic Development						
Agriculture, Department of	56,996,700	60,037,600	5.3%	15,192,300	1,146,200	(92.5%)
Commerce, Department of	203,846,300	204,120,200	0.1%	0	0	
Finance, Department of	10,940,900	11,808,600	7.9%	95,400	66,800	(30.0%)
Industrial Commission	20,539,700	21,420,500	4.3%	3,581,200	392,200	(89.0%)
Insurance, Department of	11,286,100	11,924,900	5.7%	369,200	168,200	(54.4%)
Labor, Department of	101,995,300	104,777,300	2.7%	0	161,000	
Public Utilities Commission	7,423,800	7,652,700	3.1%	69,600	118,700	70.5%
Self-Governing Agencies	181,597,800	221,960,400	22.2%	50,973,700	3,651,100	(92.8%)
Transportation Department, Idaho	784,045,700	933,781,900	19.1%	586,180,400	118,596,900	(79.8%)
Total Economic Development	**1,378,672,300**	**1,577,484,100**	**14.4%**	**656,461,800**	**124,301,100**	**(81.1%)**
6 General Government						
Administration, Department of	32,166,800	33,350,700	3.7%	1,666,400	175,700	(89.5%)
Permanent Building Fund	0	0		174,908,300	122,861,900	(29.8%)
Attorney General	33,806,300	35,043,900	3.7%	180,300	0	(100.0%)
State Controller	24,532,700	40,470,900	65.0%	0	0	
Governor, Office of the	398,995,800	419,855,000	5.2%	10,412,200	20,721,900	99.0%
Legislative Branch	21,015,400	21,527,400	2.4%	0	0	
Lieutenant Governor	298,600	313,400	5.0%	0	32,600	
Revenue and Taxation, Department of	53,468,400	55,706,700	4.2%	714,700	1,223,600	71.2%
Secretary of State	4,829,100	5,563,000	15.2%	404,700	148,000	(63.4%)
State Treasurer	5,174,500	5,464,700	5.6%	0	0	
Total General Government	**574,287,600**	**617,295,700**	**7.5%**	**188,286,600**	**145,163,700**	**(22.9%)**
Statewide Total:	**12,634,405,300**	**13,439,863,300**	**6.4%**	**1,253,226,900**	**661,713,900**	**(47.2%)**

FY 2026 General Fund Standard Class Summary by Agency

	Personnel Costs	Operating Expenditure	Capital Outlay	Trustee/ Benefits	Total Approp
1 Education					
Public School Support	15,662,800	20,059,200	66,000	2,718,870,600	2,754,658,600
Agricultural Research & Extension Service	35,232,300	4,073,200	650,000	0	39,955,500
College and Universities	351,664,100	20,542,400	7,358,200	4,019,000	383,583,700
Community Colleges	60,890,200	7,529,500	0	0	68,419,700
Education, Office of the State Board of	9,783,800	4,577,500	0	32,580,000	46,941,300
Health Education Programs	5,950,200	2,872,900	0	20,596,400	29,419,500
Career Technical Education	57,541,100	6,549,500	0	27,875,500	91,966,100
Idaho Public Television	1,680,900	1,061,400	684,300	0	3,426,600
Special Programs	5,218,300	239,500	0	26,288,300	31,746,100
Department of Education	6,264,300	5,012,100	1,500	774,100	12,052,000
Vocational Rehabilitation	3,133,300	466,400	55,500	1,797,400	5,452,600
Charter School Commission	152,300	47,600	0	0	199,900
Total Education	**553,173,600**	**73,031,200**	**8,815,500**	**2,832,801,300**	**3,467,821,600**
2 Health and Human Services					
Health and Welfare, Department of	110,888,100	34,936,900	1,375,700	88,166,500	235,367,200
Medicaid, Division of	12,963,900	14,243,300	0	966,842,100	994,049,300
State Independent Living Council	172,100	122,500	0	0	294,600
Total Health and Human Services	**124,024,100**	**49,302,700**	**1,375,700**	**1,055,008,600**	**1,229,711,100**
3 Public Safety					
Correction, Department of	194,138,700	155,606,500	0	2,846,500	352,591,700
Judicial Branch	68,054,200	5,579,800	21,000	4,169,200	77,824,200
Juvenile Corrections, Department of	36,736,000	4,465,700	0	10,564,500	51,766,200
Police, Idaho State	54,836,200	11,434,600	5,868,400	0	72,139,200
Total Public Safety	**353,765,100**	**177,086,600**	**5,889,400**	**17,580,200**	**554,321,300**
4 Natural Resources					
Environmental Quality, Department of	22,606,900	3,912,700	1,779,500	1,062,100	29,361,200
Fish and Game, Department of	0	0	0	0	0
Land, Board of Commissioners	9,095,600	2,419,600	175,900	1,680,900	13,372,000
Parks and Recreation, Department of	3,193,400	1,062,400	0	0	4,255,800
Water Resources, Department of	13,764,500	34,305,800	492,900	6,936,500	55,499,700
Total Natural Resources	**48,660,400**	**41,700,500**	**2,448,300**	**9,679,500**	**102,488,700**
5 Economic Development					
Agriculture, Department of	10,569,000	4,197,000	62,000	5,521,000	20,349,000
Commerce, Department of	3,171,500	1,646,600	0	1,250,000	6,068,100
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	568,800	68,500	0	0	637,300
Public Utilities Commission	0	0	0	0	0
Self-Governing Agencies	28,254,900	38,949,100	47,900	684,000	67,935,900
Transportation Department, Idaho	0	0	0	0	0
Total Economic Development	**42,564,200**	**44,861,200**	**109,900**	**7,749,000**	**95,284,300**
6 General Government					
Administration, Department of	1,029,800	1,913,900	0	0	2,943,700
Permanent Building Fund	0	0	0	0	0
Attorney General	28,930,700	2,351,000	0	1,017,300	32,299,000
State Controller	8,937,900	15,386,500	0	0	24,324,400
Governor, Office of the	17,359,300	10,110,100	5,305,900	8,202,000	40,977,300
Legislative Branch	9,049,300	1,343,100	0	8,511,000	18,903,400
Lieutenant Governor	280,300	33,100	32,600	0	346,000
Revenue and Taxation, Department of	35,425,100	11,164,300	507,600	0	47,097,000
Secretary of State	3,657,900	2,024,100	29,000	0	5,711,000
State Treasurer	1,184,900	526,800	0	0	1,711,700
Total General Government	**105,855,200**	**44,852,900**	**5,875,100**	**17,730,300**	**174,313,500**
Statewide Total	**1,228,042,600**	**430,835,100**	**24,513,900**	**3,940,548,900**	**5,623,940,500**

FY 2026 All Funds Standard Class Summary by Agency

	Personnel Costs	Operating Expenditure	Capital Outlay	Trustee/ Benefits	Total Approp
1 Education					
Public School Support	15,662,800	20,309,300	66,000	3,075,518,100	3,111,556,200
Agricultural Research & Extension Service	35,232,300	4,073,200	650,000	0	39,955,500
College and Universities	594,543,400	128,428,500	12,441,900	4,019,000	739,432,800
Community Colleges	61,090,200	8,104,500	25,000	0	69,219,700
Education, Office of the State Board of	10,961,200	5,315,600	6,224,000	33,954,000	56,454,800
Health Education Programs	6,203,400	2,898,700	5,500	20,696,400	29,804,000
Career Technical Education	58,603,300	7,256,600	0	43,895,400	109,755,300
Idaho Public Television	1,886,000	1,861,400	684,300	0	4,431,700
Special Programs	5,356,100	350,700	0	30,792,900	36,499,700
Department of Education	14,642,100	21,816,300	6,000	11,737,800	48,202,200
Vocational Rehabilitation	13,713,300	2,630,000	404,600	10,232,800	26,980,700
Charter School Commission	591,400	151,000	0	0	742,400
Total Education	**818,485,500**	**203,195,800**	**20,507,300**	**3,230,846,400**	**4,273,035,000**
2 Health and Human Services					
Health and Welfare, Department of	275,524,300	150,840,000	2,976,200	335,018,500	764,359,000
Medicaid, Division of	32,162,100	176,195,800	0	5,041,439,200	5,249,797,100
State Independent Living Council	479,600	216,900	0	0	696,500
Total Health and Human Services	**308,166,000**	**327,252,700**	**2,976,200**	**5,376,457,700**	**6,014,852,600**
3 Public Safety					
Correction, Department of	219,936,100	170,103,700	7,457,700	3,246,500	400,744,000
Judicial Branch	72,354,400	19,471,100	3,369,300	8,400,000	103,594,800
Juvenile Corrections, Department of	36,967,800	7,346,600	283,500	19,222,900	63,820,800
Police, Idaho State	82,087,800	24,687,000	6,837,700	4,625,900	118,238,400
Total Public Safety	**411,346,100**	**221,608,400**	**17,948,200**	**35,495,300**	**686,398,000**
4 Natural Resources					
Environmental Quality, Department of	48,051,200	56,791,200	3,188,600	138,347,400	246,378,400
Fish and Game, Department of	72,971,500	75,429,100	12,255,200	1,974,800	162,630,600
Land, Board of Commissioners	41,422,400	31,718,900	4,199,800	6,080,300	83,421,400
Parks and Recreation, Department of	20,748,900	11,544,800	7,000,500	17,969,300	57,263,500
Water Resources, Department of	18,681,600	37,242,100	492,900	56,936,500	113,353,100
Total Natural Resources	**201,875,600**	**212,726,100**	**27,137,000**	**221,308,300**	**663,047,000**
5 Economic Development					
Agriculture, Department of	36,307,700	14,138,400	1,293,000	9,444,700	61,183,800
Commerce, Department of	5,653,900	18,306,900	0	180,159,400	204,120,200
Finance, Department of	9,547,200	2,261,400	66,800	0	11,875,400
Industrial Commission	12,310,700	3,979,300	78,000	5,444,700	21,812,700
Insurance, Department of	8,059,500	3,801,400	232,200	0	12,093,100
Labor, Department of	63,370,400	26,548,000	1,045,400	13,974,500	104,938,300
Public Utilities Commission	5,687,800	1,970,800	112,800	0	7,771,400
Self-Governing Agencies	139,087,500	83,492,000	1,866,400	1,165,600	225,611,500
Transportation Department, Idaho	171,249,700	140,483,800	697,964,700	42,680,600	1,052,378,800
Total Economic Development	**451,274,400**	**294,982,000**	**702,659,300**	**252,869,500**	**1,701,785,200**
6 General Government					
Administration, Department of	13,377,200	17,798,500	2,290,100	60,600	33,526,400
Permanent Building Fund	0	0	122,861,900	0	122,861,900
Attorney General	31,057,800	2,962,800	0	1,023,300	35,043,900
State Controller	15,056,500	25,414,400	0	0	40,470,900
Governor, Office of the	149,376,800	83,340,200	14,776,500	193,083,400	440,576,900
Legislative Branch	11,021,300	1,995,100	0	8,511,000	21,527,400
Lieutenant Governor	280,300	33,100	32,600	0	346,000
Revenue and Taxation, Department of	41,879,700	14,189,200	861,400	0	56,930,300
Secretary of State	3,657,900	2,024,100	29,000	0	5,711,000
State Treasurer	3,599,900	1,864,800	0	0	5,464,700
Total General Government	**269,307,400**	**149,622,200**	**140,851,500**	**202,678,300**	**762,459,400**
Statewide Total	**2,460,455,000**	**1,409,387,200**	**912,079,500**	**9,319,655,500**	**14,101,577,200**

General Fund Three-Year Summary by Agency

	FY 2024 Total App	FY 2024 Actual	FY 2025 Total App	FY 2026 Request	FY 2026 Gov's Rec	FY 2026 Approp
1 Education						
Public School Support	2,698,842,500	2,698,842,500	2,651,908,900	2,721,810,000	2,789,717,800	2,754,658,600
Agricultural Research & Extension Service	36,798,300	36,797,300	37,966,900	39,105,900	40,265,100	39,955,500
College and Universities	353,942,200	355,540,300	365,098,400	377,903,400	389,254,900	383,583,700
Community Colleges	60,910,500	60,871,300	63,935,200	65,698,900	67,543,400	68,419,700
Education, Office of the State Board of	61,368,300	59,801,600	46,175,900	47,600,600	62,892,300	46,941,300
Health Education Programs	26,845,500	26,481,400	27,830,000	29,236,600	29,431,200	29,419,500
Career Technical Education	76,509,300	76,139,900	79,153,900	81,201,200	93,324,700	91,966,100
Idaho Public Television	2,933,900	3,083,200	3,016,600	3,090,600	3,437,800	3,426,600
Special Programs	29,138,000	28,054,000	30,083,600	31,732,300	31,902,400	31,746,100
Department of Education	14,778,500	13,140,200	12,530,400	11,760,900	11,946,200	12,052,000
Vocational Rehabilitation	5,172,200	5,098,200	9,672,700	5,352,200	5,439,800	5,452,600
Charter School Commission	190,100	190,100	193,000	195,400	200,800	199,900
Total Education	**3,367,429,300**	**3,364,040,000**	**3,327,565,500**	**3,414,688,000**	**3,525,356,400**	**3,467,821,600**
2 Health and Human Services						
Health and Welfare, Department of	230,202,400	222,365,500	233,638,700	232,991,100	237,080,600	235,367,200
Medicaid, Division of	763,489,700	751,299,200	920,895,100	995,447,000	995,871,200	994,049,300
State Independent Living Council	259,900	259,600	263,600	282,500	294,700	294,600
Total Health and Human Services	**993,952,000**	**973,924,300**	**1,154,797,400**	**1,228,720,600**	**1,233,246,500**	**1,229,711,100**
3 Public Safety						
Correction, Department of	320,811,100	324,909,400	343,014,000	347,191,000	352,510,200	352,591,700
Judicial Branch	62,453,600	61,930,700	72,544,500	73,505,500	75,687,300	77,824,200
Juvenile Corrections, Department of	52,692,700	48,101,000	49,175,800	50,502,100	51,681,300	51,766,200
Police, Idaho State	56,551,400	52,762,200	62,582,300	69,966,400	71,868,800	72,139,200
Total Public Safety	**492,508,800**	**487,703,300**	**527,316,600**	**541,165,000**	**551,747,600**	**554,321,300**
4 Natural Resources						
Environmental Quality, Department of	29,021,200	26,926,300	29,032,600	28,353,800	29,646,000	29,361,200
Fish and Game, Department of	0	0	0	0	0	0
Land, Board of Commissioners	11,782,200	11,673,300	16,939,800	11,882,500	13,247,100	13,372,000
Parks and Recreation, Department of	4,815,000	3,915,000	4,935,400	4,222,500	4,243,200	4,255,800
Water Resources, Department of	23,935,400	23,716,900	24,212,200	25,199,500	55,693,200	55,499,700
Total Natural Resources	**69,553,800**	**66,231,500**	**75,120,000**	**69,658,300**	**102,829,500**	**102,488,700**
5 Economic Development						
Agriculture, Department of	21,604,700	19,728,300	21,319,600	19,098,600	19,375,300	20,349,000
Commerce, Department of	6,669,000	6,105,400	5,901,600	5,987,800	6,088,400	6,068,100
Finance, Department of	0	0	0	0	0	0
Industrial Commission	294,000	135,200	294,000	294,000	294,000	294,000
Insurance, Department of	0	0	0	0	0	0
Labor, Department of	595,000	595,000	607,200	619,100	634,200	637,300
Public Utilities Commission	0	0	0	0	0	0
Self-Governing Agencies	33,490,000	28,690,400	44,479,800	53,780,000	37,111,500	67,935,900
Transportation Department, Idaho	0	0	0	0	0	0
Total Economic Development	**62,652,700**	**55,254,300**	**72,602,200**	**79,779,500**	**63,503,400**	**95,284,300**
6 General Government						
Administration, Department of	2,692,000	2,621,200	2,709,700	2,962,100	2,991,000	2,943,700
Permanent Building Fund	0	0	0	0	0	0
Attorney General	31,022,600	30,087,500	31,334,200	31,832,100	32,708,500	32,299,000
State Controller	16,128,800	13,211,800	16,166,200	24,130,100	24,366,200	24,324,400
Governor, Office of the	30,259,600	31,298,000	33,074,100	40,475,500	45,897,100	40,977,300
Legislative Branch	17,635,700	17,126,300	18,466,300	18,708,500	18,938,800	18,903,400
Lieutenant Governor	296,000	277,200	298,600	340,300	344,500	346,000
Revenue and Taxation, Department of	46,013,300	44,061,500	44,907,500	45,300,600	46,388,600	47,097,000
Secretary of State	14,980,700	6,595,400	13,413,100	6,071,600	6,162,000	5,711,000
State Treasurer	1,622,100	1,608,600	1,646,000	1,686,800	1,714,000	1,711,700
Total General Government	**160,650,800**	**146,887,500**	**162,015,700**	**171,507,600**	**179,510,700**	**174,313,500**
Statewide Total:	**5,146,747,400**	**5,094,040,900**	**5,319,417,400**	**5,505,519,000**	**5,656,194,100**	**5,623,940,500**

All Funds Three-Year Summary by Agency

	FY 2024 Total App	FY 2024 Actual	FY 2025 Total App	FY 2026 Request	FY 2026 Gov's Rec	FY 2026 Approp
1 Education						
Public School Support	3,382,842,000	3,247,045,600	3,296,544,800	3,259,529,900	3,327,437,700	3,111,556,200
Agricultural Research & Extension Service	37,188,400	36,938,600	38,747,800	39,105,900	40,265,100	39,955,500
College and Universities	873,593,900	686,247,700	700,004,700	728,121,800	747,305,900	739,432,800
Community Colleges	61,710,500	61,671,300	64,735,200	66,498,900	68,343,400	69,219,700
Education, Office of the State Board of	116,421,800	78,123,800	94,856,800	57,124,400	72,438,800	56,454,800
Health Education Programs	28,032,700	26,682,700	28,304,700	29,617,500	29,820,900	29,804,000
Career Technical Education	108,296,800	106,676,800	94,616,500	98,958,500	111,113,400	109,755,300
Idaho Public Television	3,969,200	3,418,000	4,717,100	4,091,900	4,439,100	4,431,700
Special Programs	34,885,600	28,915,600	35,831,400	37,480,600	36,651,300	36,499,700
Department of Education	96,050,500	41,971,900	107,354,500	47,105,500	47,847,000	48,202,200
Vocational Rehabilitation	26,541,800	26,374,100	31,380,400	26,570,900	26,951,500	26,980,700
Charter School Commission	1,429,000	551,400	724,900	731,600	747,200	742,400
Total Education	**4,770,962,200**	**4,344,617,500**	**4,497,818,800**	**4,394,937,400**	**4,513,361,300**	**4,273,035,000**
2 Health and Human Services						
Health and Welfare, Department of	755,391,700	684,890,600	768,858,000	756,396,600	778,831,800	764,359,000
Medicaid, Division of	4,558,104,000	4,273,409,800	5,125,867,500	5,261,251,900	5,262,310,400	5,249,797,100
State Independent Living Council	712,600	493,200	665,500	684,700	696,600	696,500
Total Health and Human Services	**5,314,208,300**	**4,958,793,600**	**5,895,391,000**	**6,018,333,200**	**6,041,838,800**	**6,014,852,600**
3 Public Safety						
Correction, Department of	363,662,100	361,905,700	388,128,300	394,548,200	400,621,700	400,744,000
Judicial Branch	109,316,100	86,114,300	114,607,300	99,132,800	101,461,000	103,594,800
Juvenile Corrections, Department of	62,422,800	55,622,400	59,840,900	60,050,700	61,237,100	63,820,800
Police, Idaho State	118,951,400	103,884,000	111,406,300	114,443,600	117,045,400	118,238,400
Total Public Safety	**654,352,400**	**607,526,400**	**673,982,800**	**668,175,300**	**680,365,200**	**686,398,000**
4 Natural Resources						
Environmental Quality, Department of	245,023,800	141,207,600	236,164,700	245,089,900	246,611,400	246,378,400
Fish and Game, Department of	151,825,600	133,839,900	165,815,100	160,804,900	162,751,500	162,630,600
Land, Board of Commissioners	88,445,900	65,424,700	97,811,700	81,171,700	83,229,300	83,421,400
Parks and Recreation, Department of	197,616,500	63,787,500	211,070,900	56,933,000	57,373,800	57,263,500
Water Resources, Department of	106,971,600	42,969,300	141,861,700	82,882,300	113,548,600	113,353,100
Total Natural Resources	**789,883,400**	**447,229,000**	**852,724,100**	**626,881,800**	**663,514,600**	**663,047,000**
5 Economic Development						
Agriculture, Department of	61,825,500	50,048,600	73,904,600	59,234,300	60,176,200	61,183,800
Commerce, Department of	414,135,400	56,486,900	495,755,100	203,984,000	204,150,100	204,120,200
Finance, Department of	10,722,500	10,076,600	11,036,300	11,914,600	11,939,700	11,875,400
Industrial Commission	20,797,900	16,242,300	24,120,900	21,658,400	22,080,400	21,812,700
Insurance, Department of	10,604,100	8,311,200	11,655,300	11,882,800	12,107,800	12,093,100
Labor, Department of	107,615,700	66,694,100	101,995,300	110,518,900	111,739,500	104,938,300
Public Utilities Commission	7,183,600	6,178,100	7,493,400	7,456,400	7,670,900	7,771,400
Self-Governing Agencies	230,368,400	122,656,600	317,862,800	210,941,700	232,287,300	225,611,500
Transportation Department, Idaho	1,620,617,200	1,135,406,500	1,739,438,700	1,204,331,200	1,032,709,900	1,052,378,800
Total Economic Development	**2,483,870,300**	**1,472,100,900**	**2,783,262,400**	**1,841,922,300**	**1,694,861,800**	**1,701,785,200**
6 General Government						
Administration, Department of	33,751,300	26,628,000	38,418,800	33,167,700	33,563,600	33,526,400
Permanent Building Fund	185,181,800	11,428,000	174,908,300	122,861,900	122,861,900	122,861,900
Attorney General	33,628,200	32,133,500	33,986,600	34,521,300	35,462,300	35,043,900
State Controller	28,440,400	21,846,300	28,422,600	40,002,300	40,408,900	40,470,900
Governor, Office of the	422,619,800	284,185,500	483,722,400	445,981,700	463,750,600	440,576,900
Legislative Branch	23,263,200	19,019,500	24,038,300	21,332,300	21,623,600	21,527,400
Lieutenant Governor	296,000	277,200	298,600	340,300	344,500	346,000
Revenue and Taxation, Department of	91,157,000	88,610,700	54,183,100	54,949,400	56,255,000	56,930,300
Secretary of State	14,980,700	6,595,400	13,413,100	6,071,600	6,162,000	5,711,000
State Treasurer	6,781,700	6,613,800	7,286,700	5,729,300	21,316,400	5,464,700
Total General Government	**840,100,100**	**497,337,900**	**858,678,500**	**764,957,800**	**801,748,800**	**762,459,400**
Statewide Total:	**14,853,376,700**	**12,327,605,300**	**15,561,857,600**	**14,315,207,800**	**14,395,690,500**	**14,101,577,200**

FTP All Funds Summary by Agency

	FY 2024 Actual	FY 2025 Total App	FY 2026 Request	FY 2026 Gov's Rec	FY 2026 Approp	Change From FY 2025
1 Education						
Public School Support	0.00	0.00	0.00	0.00	0.00	0.00
Agricultural Research & Extension Service	340.21	341.33	342.76	342.76	341.76	0.43
College and Universities	4,852.44	4,944.21	4,921.68	4,921.68	4,921.68	(22.53)
Community Colleges	0.00	0.00	0.00	0.00	0.00	0.00
Education, Office of the State Board of	74.25	84.25	89.25	89.25	85.25	1.00
Health Education Programs	44.65	46.65	48.65	48.65	48.65	2.00
Career Technical Education	564.14	569.14	577.14	577.14	569.14	0.00
Idaho Public Television	14.00	15.00	15.00	15.00	15.00	0.00
Special Programs	48.79	50.07	51.37	51.37	50.34	0.27
Department of Education	124.00	126.50	129.00	129.00	127.00	0.50
Vocational Rehabilitation	146.00	148.00	148.00	148.00	148.00	0.00
Charter School Commission	5.00	5.00	5.00	5.00	5.00	0.00
Total Education	**6,213.48**	**6,330.15**	**6,327.85**	**6,327.85**	**6,311.82**	**(18.33)**
2 Health and Human Services						
Health and Welfare, Department of	2,783.94	2,778.44	2,817.44	2,771.44	2,724.14	(54.30)
Medicaid, Division of	213.00	237.50	302.50	302.50	305.50	68.00
State Independent Living Council	4.00	4.00	4.00	4.00	4.00	0.00
Total Health and Human Services	**3,000.94**	**3,019.94**	**3,123.94**	**3,077.94**	**3,033.64**	**13.70**
3 Public Safety						
Correction, Department of	2,207.85	2,254.85	2,266.85	2,266.85	2,266.85	12.00
Judicial Branch	402.00	413.00	418.00	418.00	418.00	5.00
Juvenile Corrections, Department of	409.00	409.00	402.00	402.00	402.00	(7.00)
Police, Idaho State	658.76	658.76	648.09	652.09	651.09	(7.67)
Total Public Safety	**3,677.61**	**3,735.61**	**3,734.94**	**3,738.94**	**3,737.94**	**2.33**
4 Natural Resources						
Environmental Quality, Department of	379.00	385.00	385.00	385.00	385.00	0.00
Fish and Game, Department of	547.00	550.00	550.00	550.00	550.00	0.00
Land, Board of Commissioners	359.27	353.60	341.60	339.60	339.60	(14.00)
Parks and Recreation, Department of	183.80	190.80	195.80	195.80	195.80	5.00
Water Resources, Department of	170.00	170.00	175.00	175.00	174.00	4.00
Total Natural Resources	**1,639.07**	**1,649.40**	**1,647.40**	**1,645.40**	**1,644.40**	**(5.00)**
5 Economic Development						
Agriculture, Department of	243.75	248.75	248.75	248.75	248.75	0.00
Commerce, Department of	48.00	48.00	48.00	48.00	48.00	0.00
Finance, Department of	72.00	72.00	78.00	76.00	76.00	4.00
Industrial Commission	130.25	130.25	130.25	130.25	130.25	0.00
Insurance, Department of	70.50	75.50	77.50	77.50	77.50	2.00
Labor, Department of	702.58	659.58	659.58	659.58	644.00	(15.58)
Public Utilities Commission	48.00	48.00	48.00	48.00	50.00	2.00
Self-Governing Agencies	900.20	1,246.20	1,260.16	1,260.16	1,260.16	13.96
Transportation Department, Idaho	1,592.00	1,645.00	1,645.00	1,645.00	1,645.00	0.00
Total Economic Development	**3,807.28**	**4,173.28**	**4,195.24**	**4,193.24**	**4,179.66**	**6.38**
6 General Government						
Administration, Department of	126.00	134.00	137.00	137.00	137.00	3.00
Permanent Building Fund	0.00	0.00	0.00	0.00	0.00	0.00
Attorney General	228.00	227.40	227.40	227.40	227.40	0.00
State Controller	115.00	115.00	125.00	125.00	125.00	10.00
Governor, Office of the	1,281.92	1,327.17	1,351.17	1,349.17	1,377.01	49.84
Legislative Branch	82.00	86.00	86.00	86.00	86.00	0.00
Lieutenant Governor	3.00	3.00	3.00	3.00	3.00	0.00
Revenue and Taxation, Department of	444.00	444.00	444.00	444.00	451.00	7.00
Secretary of State	35.50	35.50	35.50	35.50	35.50	0.00
State Treasurer	28.00	30.00	30.00	30.00	30.00	0.00
Total General Government	**2,343.42**	**2,402.07**	**2,439.07**	**2,437.07**	**2,471.91**	**69.84**
Statewide Total:	**20,681.80**	**21,310.45**	**21,468.44**	**21,420.44**	**21,379.37**	**68.92**

Section Contents

Education

2025 Legislative Session

Public School Support ..... 1 - 3

Administrators ..... 1 - 6

Operations ..... 1 - 7

Children's Programs ..... 1 - 8

Teachers ..... 1 - 9

Student Support ..... 1 - 10

Idaho Digital Learning Academy (IDLA) ..... 1 - 14

Facilities ..... 1 - 15

Central Services ..... 1 - 16

Deaf & the Blind, Educational Services for the ..... 1 - 17

Education, State Board of ..... 1 - 21

Agricultural Research & Extension Service ..... 1 - 22

College and Universities ..... 1 - 23

Community Colleges ..... 1 - 33

Education, Office of the State Board of ..... 1 - 39

Health Education Programs ..... 1 - 44

Career Technical Education ..... 1 - 53

Idaho Public Television ..... 1 - 59

Special Programs ..... 1 - 60

Department of Education ..... 1 - 67

Vocational Rehabilitation ..... 1 - 71

Charter School Commission ..... 1 - 74

Public School Support

DEPARTMENT SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY DIVISION						
Administrators	116,216,500	113,813,100	0	0	0	0
Operations	1,167,470,800	1,186,888,900	0	0	0	0
Children's Programs	698,949,800	564,888,600	0	0	0	0
Teachers	1,302,812,300	1,287,846,400	1,296,377,700	1,292,368,100	1,342,642,500	1,360,851,200
Student Support	0	0	1,733,970,200	1,710,686,300	1,726,967,700	1,676,267,200
Idaho Digital Learning Academy	0	0	21,362,400	24,940,000	25,810,000	25,810,000
Facilities	67,885,600	65,317,100	214,982,100	193,412,000	193,412,000	12,589,700
Central Services	14,237,600	13,022,100	14,237,600	21,774,900	21,774,900	19,237,600
Deaf & Blind, Educational Service	15,269,400	15,269,400	15,614,800	16,348,600	16,830,600	16,800,500
Total:	3,382,842,000	3,247,045,600	3,296,544,800	3,259,529,900	3,327,437,700	3,111,556,200
BY FUND SOURCE						
General	2,698,842,500	2,698,842,500	2,651,908,900	2,721,810,000	2,789,717,800	2,754,658,600
Dedicated	126,498,300	126,498,300	284,030,400	277,072,100	277,072,100	96,249,800
Federal	557,501,200	421,704,800	360,605,500	260,647,800	260,647,800	260,647,800
Total:	3,382,842,000	3,247,045,600	3,296,544,800	3,259,529,900	3,327,437,700	3,111,556,200
Percent Change:		(4.0%)	1.5%	(1.1%)	0.9%	(5.6%)
BY EXPENDITURE CATEGORY						
Personnel Costs	14,030,100	14,030,100	14,436,600	15,210,900	15,692,900	15,662,800
Operating Expenditures	15,276,900	13,645,800	15,315,800	22,846,600	22,846,600	20,309,300
Capital Outlay	200,000	200,000	100,000	66,000	66,000	66,000
Trustee/Benefit	3,353,335,000	3,219,169,700	3,266,692,400	3,221,406,400	3,288,832,200	3,075,518,100
Total:	3,382,842,000	3,247,045,600	3,296,544,800	3,259,529,900	3,327,437,700	3,111,556,200

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

APPROPRIATION HIGHLIGHTS: H251, H451, H452, H453, H454, H465, H481, H482, & S1213 comprised the K-12 Public Schools appropriation bills for FY 2026 and the supplemental appropriation for FY 2025.

Highlights for FY 2025 Adjustments included:

-- An additional $86,496,300 was distributed to school districts through the continuously appropriated School District Modernization Fund. This amount is in addition to the $1,000,000,000 that was originally estimated in H521 (2024).

Highlights for FY 2026 included:

-- Provided a 5% CEC for administrative, classified staff, teachers, and pupil service staff.

-- Provided the Idaho Digital Learning Academy (IDLA) an additional $4,377,600 for an estimated 8,320 additional course-enrollments and increased the course enrollment distribution to $445 from $430 to account for a 5% CEC for IDLA staff.

-- Removed the direct appropriation for the School District Facilities Fund and made this distribution continuously appropriated or “off-budget” with passage of HB 304 and HB 481. The FY 2026 estimated distribution is $246,450,000, or $105,520,700 more than was distributed in the current year.

-- The Legislature retained the ongoing funding and provided the necessary language to distribute the $6,359 per eligible instructional staff that was added by the Legislature last session for instructional staff compensation and retained $23,472 per support unit for discretionary funds.

--An additional $1,185,700 was provided for the Educational Services for the Deaf and the Blind that included 5% for CEC, career ladder equivalence funding, additional funding to recruit and retain hard to fill positions, and two new staff in the Outreach program to address rising caseloads in the Deaf and Hard of Hearing population.

	FY 2026 PUBLIC SCHOOLS SUPPORT PROGRAM	*FY 2025 Estimated Expenditures*	*FY 2026 Appropriation*	*Change from FY 25 to FY 26*
	FUND SOURCES		**FY 2026 Appropriation Bills**	
1	General Fund	*$2,651,908,900*	$2,754,658,600	$102,749,700
2	Dedicated Funds*	*$81,051,700*	$96,249,800	$15,198,100
3	Federal Funds	*$360,105,500*	$260,647,800	($99,457,700)
	Total Funding In Appropriation Bills	***$3,093,066,100***	***$3,111,556,200***	***$18,490,100***
4			***General Funds Percent Change:***	*3.9%*
5			***Total Funds Percent Change:***	*0.6%*
I.	**DISTRIBUTIONS**			
Ia.	**Statutory Requirements**			
6	Transportation	*$106,149,800*	$113,901,900	$7,752,100
7	Border Contracts	*$2,462,700*	$2,462,700	$0
8	Exceptional Contracts/Tuition Equivalents	*$6,448,100*	$6,448,100	$0
9	Salary-Based Apportionment	*$343,341,100*	$356,071,000	$12,729,900
10	State Paid Employee Benefits	*$68,868,000*	$71,421,700	$2,553,700
11	Career Ladder Salaries	*$1,036,266,000*	$1,089,492,600	$53,226,600
12	Career Ladder Benefits	*$218,963,000*	$230,209,900	$11,246,900
13	Idaho Digital Learning Academy	*$21,362,400*	$25,810,000	$4,447,600
14	Idaho Safe & Drug-Free Schools	*$4,324,900*	$4,324,900	$0
15	Math and Science Requirement	*$7,358,700*	$7,358,700	$0
16	Advanced Opportunities	*$27,000,000*	$27,000,000	$0
17	National Board Teacher Certification	*$40,000*	$40,000	$0
18	Facilities - Charter School Funding	*$12,003,400*	$12,589,700	$586,300
19	Continuous Improvement Plans and Training	*$652,000*	$652,000	$0
20	Literacy Proficiency/Interventions Based on IRI	*$72,812,000*	$72,812,000	$0
21	Academic & College/Career Advisors and Mentors	*$9,000,000*	$9,000,000	$0
22.	**Sub-Total -- Statutory Requirements**	***$1,937,052,100***	***$2,029,595,200***	**$92,543,100**
Ib.	**Other Program Distributions**			
23	Program Support (Math Initiative, LEP, Learning Loss)	*$7,279,100*	$7,279,100	*$0*
24	Technology (Classroom, WiFi, LMS)	*$36,500,000*	$36,500,000	*$0*
25	Student Achievement Assessments	*$2,258,500*	$2,258,500	*$0*
26	Professional Development	*$18,250,000*	$23,250,000	*$5,000,000*
27	Content and Curriculum	*$11,335,000*	$11,335,000	*$0*
28	Bureau of Services for the Deaf & Blind (Campus)	*$9,484,400*	$10,076,500	*$592,100*
29	Bureau of Services for the Deaf & Blind (Outreach)	*$6,130,400*	$6,724,000	*$593,600*
30	Federal Funds for School Districts (Excluding IESDB)	*$251,147,800*	$260,647,800	*$9,500,000*
31	COVID-19 Relief Funds	*$99,957,700*	$0	*($99,957,700)*
32	State Discretionary Funds	*$379,168,000*	$374,473,600	*($4,694,400)*
33	Health Insurance and Health Benefits	*$325,503,100*	$349,416,500	*$23,913,400*
34	**Sub-Total -- Other Program Distributions**	***$1,147,014,000***	***$1,081,961,000***	***($65,053,000)***
II.	**ESTIMATED SUPPORT UNITS (Best 28 weeks)**	***16,154***	***15,954***	***(200)***
III.	**STATE DISCRETIONARY $ PER SUPPORT UNIT**	***$23,472***	***$23,472***	***$0***
IV.	**STATE HEALTH INSURANCE $ PER SUPPORT UNIT**	***$20,150***	***$21,902***	***$1,752***
	(The Discretionary Funds distribution includes $300/support unit for safe school environments (§33-1002, Idaho Code)			
	Continuously Appropriated (Off Budget) Funding			
V.	H521 (2024) School Modernization Fund - Extra $	*$86,500,000*	*$0*	*($86,500,000)*
VI.	H304 / H292 (2023) / H521 (2024) - SD Facilities Fund*	*$140,929,327*	*$246,450,000*	*$105,520,673*
VII.	H338 -Public School Facilities Cooperative Fund	*$25,000,000*	*$50,000,000*	*$25,000,000*
VIII.	**Total Funding Available to Schools**	***$3,336,495,427***	***$3,408,006,200***	***$71,510,773***

* $202 million shown in row VI. was originally appropriated H757 (2024), however, only $140M was distributed.

Teachers	Student Support (Admin/ Ops/ Children's)	IDLA	Facilities	Central Services	Deaf & Blind Services
H251, H454, H482	H251, H465	H251, H452	H251, H338, H453, H481, H482	H251, S1213	H251, H451
$1,349,851,200	$1,330,619,700	$25,810,000	$12,589,700	$19,237,600	$16,550,400
$0	$95,999,700	$0	$0	$0	$250,100
$11,000,000	$249,647,800	$0	$0	$0	$0
$1,360,851,200	**$1,676,267,200**	**$25,810,000**	**$12,589,700**	**$19,237,600**	**$16,800,500**
	$113,901,900				
	$2,462,700				
	$6,448,100				
	$356,071,000				
	$71,421,700				
$1,089,492,600	$0				
$230,209,900	$0				
	$0	$25,810,000			
	$4,324,900				
$7,358,700	$0				
	$27,000,000				
$40,000	$0				
	$0		$12,589,700		
	$652,000				
	$72,812,000				
$9,000,000	$0				
$1,336,101,200	**$655,094,300**	**$25,810,000**	**$12,589,700**	**$0**	**$0**
	$4,820,000			$2,459,100	
	$36,500,000				
	$0			$2,258,500	
$13,750,000	$0			$9,500,000	
	$6,315,000			$5,020,000	
	$0				$10,076,500
	$0				$6,724,000
$11,000,000	$249,647,800				
	$0				
	$374,473,600				
	$349,416,500				
$24,750,000	**$1,021,172,900**	**$0**	**$0**	**$19,237,600**	**$16,800,500**
Continuously appropriated funding includes: $86.5 M in FY 25 for School Modernization Fund (H521); For FY 2026 $246.5M (est.) for the School District Facilities Fund (H292); and $50M from H338 in the Public Schools Facilities Cooperatives Fund.					
			$246,450,000		
			$50,000,000		
$1,360,851,200	***$1,676,267,200***	***$25,810,000***	***$309,039,700***	***$19,237,600***	***$16,800,500***
The $140M is shown in row VI. to reflect a year to year comparison.					

Administrators

Agency Number & Appropriation Unit: 500 EDPA

Bill Number & Chapter: N/A

PROGRAM DESCRIPTION: This division provided state funding to support the administration of Idaho's local school districts and public charter schools. Funding was 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. This standalone division became a program and was moved into a new Student Support Division in H763 of 2024.

.

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	116,216,500	113,813,100	0	0	0	0
Percent Change:		(2.1%)	(100.0%)			
BY EXPENDITURE CATEGORY						
Trustee/Benefit	116,216,500	113,813,100	0	0	0	0

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**0**	**0**	**0**	**0**
FY 2026 Base	**0.00**	**0**	**0**	**0**	**0**
FY 2026 Total Appropriation	**0.00**	**0**	**0**	**0**	**0**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*

The Administrators Division became a program within the Student Support Division in the 2024 Legislative Session.

Operations

Agency Number & Appropriation Unit: 500 EDPO, 500 EDPS(Cont)

Bill Number & Chapter: N/A

PROGRAM DESCRIPTION: This division provided state funding to support the operations of Idaho's local school districts and public charter schools. Funds were 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 included funding for pupil transportation, technology, health insurance funds, and discretionary funds which can be used for any educational support services or general operations. This standalone division became a program and was moved into a new Student Support Division in H763 of 2024.

.

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	1,098,938,600	1,118,356,700	0	0	0	0
Dedicated	68,532,200	68,532,200	0	0	0	0
Total:	1,167,470,800	1,186,888,900	0	0	0	0
Percent Change:		1.7%	(100.0%)			
BY EXPENDITURE CATEGORY						
Trustee/Benefit	1,167,470,800	1,186,888,900	0	0	0	0

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**0**	**0**	**0**	**0**
FY 2026 Base	**0.00**	**0**	**0**	**0**	**0**
FY 2026 Total Appropriation	**0.00**	**0**	**0**	**0**	**0**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*

The Operations Division became a program within the Student Support Division in the 2024 Legislative Session.

Children's Programs

Agency Number & Appropriation Unit: 500 EDPC

Bill Number & Chapter: N/A

PROGRAM DESCRIPTION: The Division of Children's Programs included programs that provide direct educational or material benefits to children, where funding does not primarily go to paying certificated teachers and administrators. It also included programs that provide funding for the separate instruction of identified subgroups of children outside the normal classroom of an Idaho public school. This standalone division became a program and was moved into a new Student Support Division in H763 of 2024.

.

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	148,123,700	149,626,200	0	0	0	0
Dedicated	4,324,900	4,324,900	0	0	0	0
Federal	546,501,200	410,937,500	0	0	0	0
Total:	698,949,800	564,888,600	0	0	0	0
Percent Change:		(19.2%)	(100.0%)			
BY EXPENDITURE CATEGORY						
Trustee/Benefit	698,949,800	564,888,600	0	0	0	0

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**0**	**0**	**0**	**0**
FY 2026 Base	**0.00**	**0**	**0**	**0**	**0**
FY 2026 Total Appropriation	**0.00**	**0**	**0**	**0**	**0**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*

The Children's Programs Division became a program within the Student Support Division in the 2024 Legislative Session.

Teachers

Agency Number & Appropriation Unit: 500 EDPT
Bill Number & Chapter: H251 (Ch.43), H454 (Ch.269)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	1,291,811,100	1,277,077,900	1,285,377,700	1,281,368,100	1,331,642,500	1,349,851,200
Dedicated	1,200	1,200	0	0	0	0
Federal	11,000,000	10,767,300	11,000,000	11,000,000	11,000,000	11,000,000
Total:	1,302,812,300	1,287,846,400	1,296,377,700	1,292,368,100	1,342,642,500	1,360,851,200
Percent Change:		(1.1%)	0.7%	(0.3%)	3.6%	5.0%
BY EXPENDITURE CATEGORY						
Operating Expenditures	0	1,200	0	0	0	0
Trustee/Benefit	1,302,812,300	1,287,845,200	1,296,377,700	1,292,368,100	1,342,642,500	1,360,851,200
Total:	1,302,812,300	1,287,846,400	1,296,377,700	1,292,368,100	1,342,642,500	1,360,851,200

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**1,285,377,700**	**0**	**11,000,000**	**1,296,377,700**
FY 2026 Base	**0.00**	**1,285,377,700**	**0**	**11,000,000**	**1,296,377,700**
Change in Employee Compensation	0.00	62,843,000	0	0	62,843,000
FY 2026 Maintenance (MCO)	**0.00**	**1,348,220,700**	**0**	**11,000,000**	**1,359,220,700**
1. Weighted Student Funding Formula	0.00	0	0	0	0
Population Forecast Adjustments	0.00	1,630,500	0	0	1,630,500
FY 2026 Total Appropriation	**0.00**	**1,349,851,200**	**0**	**11,000,000**	**1,360,851,200**
% Change From FY 2025 Original Approp.	*0.0%*	*5.0%*	*0.0%*	*0.0%*	*5.0%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for Public Schools, H251, included funding for regular recurring costs and a 5% equivalent CEC for school employees on the Career Ladder.

The enhancement appropriation bill, H454, provided additional funding for the population forecast adjustments related to the Career Ladder. This included a reduction of $15,697,400 for 200 fewer estimated support units and an increase of $17,327,900 for placement and movement on the Career Ladder. The FY 2026 appropriation was based on 15,954 support units.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: H251 included three sections of conditions, limitations, and restrictions. Section 8 of H251 provided guidance on the funding, uses, and reporting for professional development. Section 9 provided distribution criteria for the $6,359 of additional compensation for teachers and pupil service staff. Section 29 defined "distributed."

OTHER LEGISLATION: H482 provided for a cash transfer of $330,000,000 to align General Fund cash with the appropriation provided in H251. H482 eliminated the direct transfer of these funds from sales tax revenue to the Public School Income Fund and instead these moneys will be earmarked and transferred from the General Fund consistent with all other moneys provided to schools from the General Fund. These moneys were first earmarked for schools in H1 from the 2022 Extraordinary Legislative Session.
.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 48101	Pub School Income	0.00	0	0	0	1,349,851,200	1,349,851,200
F 34800	Federal Grant	0.00	0	0	0	11,000,000	11,000,000
	Totals:	0.00	0	0	0	1,360,851,200	1,360,851,200

Student Support

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Administrators Division	0	0	123,280,500	123,005,500	127,851,700	127,851,700
Operations Division	0	0	1,136,901,500	1,225,860,200	1,237,295,400	1,174,585,000
Children's Programs Division	0	0	473,788,200	361,820,600	361,820,600	373,830,500
Total:	0	0	1,733,970,200	1,710,686,300	1,726,967,700	1,676,267,200
BY FUND SOURCE						
General	0	0	1,303,550,200	1,365,038,800	1,381,320,200	1,330,619,700
Dedicated	0	0	80,814,500	95,999,700	95,999,700	95,999,700
Federal	0	0	349,605,500	249,647,800	249,647,800	249,647,800
Total:	0	0	1,733,970,200	1,710,686,300	1,726,967,700	1,676,267,200
Percent Change:				(1.3%)	(0.4%)	(3.3%)
BY EXPENDITURE CATEGORY						
Trustee/Benefit	0	0	1,733,970,200	1,710,686,300	1,726,967,700	1,676,267,200

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

.

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**0.00**	**1,303,550,200**	**80,814,500**	**340,105,500**	**1,724,470,200**
Supplementals	0.00	0	0	9,500,000	9,500,000
FY 2025 Total Appropriation	**0.00**	**1,303,550,200**	**80,814,500**	**349,605,500**	**1,733,970,200**
Removal of Onetime Expenditures	0.00	0	0	(109,457,700)	(109,457,700)
FY 2026 Base	**0.00**	**1,303,550,200**	**80,814,500**	**240,147,800**	**1,624,512,500**
Personnel Cost Benefits	0.00	23,913,400	0	0	23,913,400
Change in Employee Compensation	0.00	20,354,000	0	0	20,354,000
FY 2026 Program Maintenance	**0.00**	**1,347,817,600**	**80,814,500**	**240,147,800**	**1,668,779,900**
Line Items	0.00	0	0	9,500,000	9,500,000
Endowment Fund Adjustments	0.00	(5,185,200)	5,185,200	0	0
Population Forecast Adjustments	0.00	(12,012,700)	10,000,000	0	(2,012,700)
FY 2026 Total	**0.00**	**1,330,619,700**	**95,999,700**	**249,647,800**	**1,676,267,200**
% Chg from FY 2025 Orig Approp.		2.1%	18.8%	(26.6%)	(2.8%)
% Chg from FY 2025 Total Approp.		2.1%	18.8%	(28.6%)	(3.3%)

I. Student Support: Administrators Division

Agency Number & Appropriation Unit: 500 EDPA

Bill Number & Chapter: H251 (Ch.43), H465 (Ch.287)

PROGRAM DESCRIPTION: This program 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. This program was moved into the new Student Support Division in H763 of 2024; prior to that, it was a standalone division.

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	0	0	123,280,500	123,005,500	127,851,700	127,851,700
Percent Change:				(0.2%)	3.7%	3.7%
BY EXPENDITURE CATEGORY						
Trustee/Benefit	0	0	123,280,500	123,005,500	127,851,700	127,851,700

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**123,280,500**	**0**	**0**	**123,280,500**
FY 2026 Base	**0.00**	**123,280,500**	**0**	**0**	**123,280,500**
Change in Employee Compensation	0.00	6,056,400	0	0	6,056,400
FY 2026 Maintenance (MCO)	**0.00**	**129,336,900**	**0**	**0**	**129,336,900**
Population Forecast Adjustments	0.00	(1,485,200)	0	0	(1,485,200)
FY 2026 Total Appropriation	**0.00**	**127,851,700**	**0**	**0**	**127,851,700**
% Change From FY 2025 Original Approp.	*0.0%*	*3.7%*	*0.0%*	*0.0%*	*3.7%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for Public Schools, H251, included funding for regular recurring costs and a 5% equivalent CEC for school administrators.

The enhancement appropriation bill, H465, reduced funding for the population forecast adjustments related to 200 fewer support units and the administrative salary-based apportionment allocation. The FY 2026 appropriation was based on 15,954 support units.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: H251 included Section 4 that amended Section 33-1004E(6), Idaho Code, to increase the base salary apportionment of administrative staff from $44,446 to $46,668 as a result of the 5% CEC equivalent increase.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 48101	Pub School Income	0.00	0	0	0	127,851,700	127,851,700

II. Student Support: Operations Division

Agency Number & Appropriation Unit: 500 EDPO, 500 EDPS(Cont)
Bill Number & Chapter: H251 (Ch.43), H465 (Ch.287)

PROGRAM DESCRIPTION: This program 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, groundskeeping, and maintenance (classified staff). This program 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. This program was moved into the new Student Support Division in H763 of 2024; prior to that it was a standalone division.

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	0	0	1,060,411,900	1,129,860,500	1,141,295,700	1,082,910,200
Dedicated	0	0	76,489,600	95,999,700	95,999,700	91,674,800
Total:	0	0	1,136,901,500	1,225,860,200	1,237,295,400	1,174,585,000
Percent Change:				7.8%	8.8%	3.3%
BY EXPENDITURE CATEGORY						
Trustee/Benefit	0	0	1,136,901,500	1,225,860,200	1,237,295,400	1,174,585,000

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**1,060,411,900**	**76,489,600**	**0**	**1,136,901,500**
FY 2026 Base	**0.00**	**1,060,411,900**	**76,489,600**	**0**	**1,136,901,500**
Personnel Benefit Costs	0.00	23,913,400	0	0	23,913,400
Change in Employee Compensation	0.00	14,297,600	0	0	14,297,600
FY 2026 Maintenance (MCO)	**0.00**	**1,098,622,900**	**76,489,600**	**0**	**1,175,112,500**
59. Endowment Fund Adjustments	0.00	(5,185,200)	5,185,200	0	0
Population Forecast Adjustments	0.00	(10,527,500)	10,000,000	0	(527,500)
FY 2026 Total Appropriation	**0.00**	**1,082,910,200**	**91,674,800**	**0**	**1,174,585,000**
% Change From FY 2025 Original Approp.	*0.0%*	*2.1%*	*19.9%*	*0.0%*	*3.3%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for Public Schools, H251, included funding for regular recurring costs and a 5% equivalent CEC for classified school employees and adjustments for health insurance costs.

The enhancement appropriation bill, H465, increased the appropriation to the Public School Endowment Income Fund and reduced the appropriation to the General Fund. Population forecast adjustments included reduced funding for 200 fewer support units for the classified staff salary-based apportionment allocation and for discretionary funds; increased funding for pupil transportation costs; and shifted the appropriation from the General Fund to the Public School Other Income Fund to align the funds with estimated revenue. The FY 2026 appropriation was based on 15,954 support units.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: Section 4 of H465 amended Section 33-1004E(6), Idaho Code, to increase the base salary apportionment of classified staff from $39,966 to $41,964 as a result of the 5% CEC equivalent increase. H251 included five sections of language: Section 10 identified the discretionary funds distribution amount at $23,472 per support unit; Section 14 identified the health benefit and insurance funds distribution amount at $21,902 per support unit to offset the employer costs of health, vision, and dental insurance and benefits; Section 12 provided guidance on the distribution and purposes of funding for classroom technology; Section 13 allowed for the transfer of funds among six divisions of the public schools budget for year-end reconciliation; and Section 29 defined "distribution." Section 8 of H465 required verification of age compliance pursuant to Section 33-201, Idaho Code prior to distributing funds with the November payment pursuant to Section 33-1009, Idaho Code.

OTHER LEGISLATION: H396 amended Section 33-1006, Idaho Code pertaining to the pupil transportation funding formula. The bill clarified various provision of eligible services, excluded support units for home-based and virtual education, removed a provision requiring $7.5M of transportation funds be used as discretionary funds, and allows for expansion of authorized vehicles including "non-yellow buses" to transport students when more feasible.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 48101	Pub School Income	0.00	0	0	0	1,082,910,200	1,082,910,200
D 48110	Pub Sch Other Income	0.00	0	0	0	23,450,000	23,450,000
D 48199	Pub School End Inc	0.00	0	0	0	68,224,800	68,224,800
	Totals:	0.00	0	0	0	1,174,585,000	1,174,585,000

III. Student Support: Children's Programs Division

Agency Number & Appropriation Unit: 500 EDPC

Bill Number & Chapter: H251 (Ch.43), H465 (Ch.287)

PROGRAM DESCRIPTION: 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. This program was moved into the new Student Support Division in H763 of 2024; prior to that it was a standalone division.

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	0	0	119,857,800	112,172,800	112,172,800	119,857,800
Dedicated	0	0	4,324,900	0	0	4,324,900
Federal	0	0	349,605,500	249,647,800	249,647,800	249,647,800
Total:	0	0	473,788,200	361,820,600	361,820,600	373,830,500
Percent Change:				(23.6%)	(23.6%)	(21.1%)
BY EXPENDITURE CATEGORY						
Trustee/Benefit	0	0	473,788,200	361,820,600	361,820,600	373,830,500

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**119,857,800**	**4,324,900**	**340,105,500**	**464,288,200**
1. Held Federal Fund Distributions	0.00	0	0	9,500,000	9,500,000
FY 2025 Total Appropriation	**0.00**	**119,857,800**	**4,324,900**	**349,605,500**	**473,788,200**
Removal of Onetime Expenditures	0.00	0	0	(109,457,700)	(109,457,700)
FY 2026 Base	**0.00**	**119,857,800**	**4,324,900**	**240,147,800**	**364,330,500**
FY 2026 Maintenance (MCO)	**0.00**	**119,857,800**	**4,324,900**	**240,147,800**	**364,330,500**
8. Various Federal Funded Programs	0.00	0	0	9,500,000	9,500,000
FY 2026 Total Appropriation	**0.00**	**119,857,800**	**4,324,900**	**249,647,800**	**373,830,500**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*0.0%*	*(26.6%)*	*(19.5%)*
% Change From FY 2025 Total Approp.	*0.0%*	*0.0%*	*0.0%*	*(28.6%)*	*(21.1%)*

FISCAL YEAR 2025 SUPPLEMENTAL: H465 provided a onetime supplemental appropriation to restore the federal fund appropriation that was held at the end of FY 2024 and provided to schools in FY 2025.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for Public Schools, H251, included funding for regular recurring costs.

The enhancement appropriation bill, H465, provided ongoing federal fund appropriation to account for current reimbursements by school districts and public charter schools as reflected in line item 8.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: H251 included several sections of language that directed the use of the moneys appropriated: Section 14 provided funding distribution amounts and uses for the Safe and Drug-Free Schools Program. Section 15 provided guidance on the use of funds for remediation and reporting requirements. Section 16 required verification of open-enrollment information prior to payment. Section 17 provided a formula and outlined the purpose of funding for English proficiency. Section 18 required the Department of Education to collect certain data for advanced opportunities courses and program evaluation. Section 19 provided for a transfer of funds to the Commission on Hispanic Affairs. Section 20 provided for a transfer of funds to the Idaho State Police. Section 21 required the Department of Education to distribute funds for digital content pursuant to Section 33-4804(2), Idaho Code. Finally, Section 29 defined "distributed." Section 7 of H465 provided federal funding restrictions.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 48101	Pub School Income	0.00	0	0	0	119,857,800	119,857,800
D 48154	Cig, Tob, Lottery Inc Tax	0.00	0	0	0	4,324,900	4,324,900
F 34800	Federal Grant	0.00	0	0	0	249,647,800	249,647,800
	Totals:	0.00	0	0	0	373,830,500	373,830,500

Idaho Digital Learning Academy (IDLA)

Agency Number & Appropriation Unit: 500 EDPI

Bill Number & Chapter: H251 (Ch.43), H452 (Ch.267)

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

.

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	0	0	21,362,400	24,940,000	25,810,000	25,810,000
Percent Change:				16.7%	20.8%	20.8%
BY EXPENDITURE CATEGORY						
Trustee/Benefit	0	0	21,362,400	24,940,000	25,810,000	25,810,000

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**21,362,400**	**0**	**0**	**21,362,400**
FY 2026 Base	**0.00**	**21,362,400**	**0**	**0**	**21,362,400**
Change in Employee Compensation	0.00	870,000	0	0	870,000
FY 2026 Maintenance (MCO)	**0.00**	**22,232,400**	**0**	**0**	**22,232,400**
Population Forecast Adjustments	0.00	3,577,600	0	0	3,577,600
FY 2026 Total Appropriation	**0.00**	**25,810,000**	**0**	**0**	**25,810,000**
% Change From FY 2025 Original Approp.	*0.0%*	*20.8%*	*0.0%*	*0.0%*	*20.8%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for Public Schools, H251, included funding for regular recurring costs and adjustments for a 5% equivalent CEC for the state's portion of personnel costs with IDLA.

The enhancement appropriation bill, H452, provided additional funding for the population forecast adjustments related to estimated caseload growth of 8,320 more course-enrollments than the current year course-enrollments of 49,680.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: H452 included three sections of language: Section 4 restricted the withdrawal of moneys from the Public Education Stabilization Fund (PESF) for course-enrollments in FY 2025; IDLA is expected to rely on existing cash balances. Section 5 required data and a report be provided to the Legislature addressing alternative funding and course billing options for IDLA and schools. Section 6 changed the amount of tuition that can be charged from $75 to $40; this section amended Section 22 of H251.

.

FY 2026 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 48101 Pub School Income	0.00	0	0	0	25,810,000	25,810,000

Facilities

Agency Number & Appropriation Unit: 500 EDPF, 500 EDPM(Cont)
Bill Number & Chapter: H251 (Ch.43), H453 (Ch.268), H481 (Ch.304)

PROGRAM DESCRIPTION: The Division of Facilities includes moneys from the General Fund for the Charter School Facilities Program. This division also supports the appropriated funding, including lottery distributions, for the School Facilities Fund established in H292 of 2023 and modified in H521 of 2024. Prior to FY 2025, this division included appropriations for the Bond Levy Equalization Program and the School District Facilities Maintenance Match Program; these programs ended with passage of H521 of 2024.

.

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	14,479,200	11,910,700	12,003,400	12,589,700	12,589,700	12,589,700
Dedicated	53,406,400	53,406,400	202,978,700	180,822,300	180,822,300	0
Total:	67,885,600	65,317,100	214,982,100	193,412,000	193,412,000	12,589,700
Percent Change:		(3.8%)	229.1%	(10.0%)	(10.0%)	(94.1%)
BY EXPENDITURE CATEGORY						
Trustee/Benefit	67,885,600	65,317,100	214,982,100	193,412,000	193,412,000	12,589,700

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**12,003,400**	**202,978,700**	**0**	**214,982,100**
Removal of Onetime Expenditures	0.00	0	(20,000,000)	0	(20,000,000)
FY 2026 Base	**0.00**	**12,003,400**	**182,978,700**	**0**	**194,982,100**
FY 2026 Maintenance (MCO)	**0.00**	**12,003,400**	**182,978,700**	**0**	**194,982,100**
20. School Dist Facilities Fund - Trailer to H304	0.00	0	(180,822,300)	0	(180,822,300)
Population Forecast Adjustments	0.00	586,300	(2,156,400)	0	(1,570,100)
FY 2026 Total Appropriation	**0.00**	**12,589,700**	**0**	**0**	**12,589,700**
% Change From FY 2025 Original Approp.	*0.0%*	*4.9%*	*(100.0%)*	*0.0%*	*(94.1%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for Public Schools, H251, included funding for regular recurring costs.

There were two enhancement appropriation bills. H453 provided additional funding for charter school facilities and reduced the appropriation for the School District Facilities Fund to account for estimated lottery distributions as shown in the population forecast adjustments. Line item 20, through H481 removed the School District Facilities Fund from the division's appropriation as this fund will be continuously appropriated, to address the fiscal impact of H304.

OTHER LEGISLATION: H304 provided an additional $50 million to the School District Facilities Fund. Moneys in this fund provide financial support for property tax payers to cover the costs for approved school bonds and levies. If a school district does not have a bond or levy then funds can be used for school maintenance. H304 also made the School District Facilities Fund continuously appropriated. H338 established a facility loan/grant program to assist school districts with facility construction; this included a transfer of $25 million from the Bond Levy Equalization Fund to the Public School Facilities Cooperative Fund in Section 3 of the bill. Section 3 of H482 transferred all remaining moneys from the Bond Levy Equalization Fund to the General Fund.

.

FY 2026 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 48101 Pub School Income	0.00	0	0	0	12,589,700	12,589,700

Central Services

Agency Number & Appropriation Unit: 500 EDPB
Bill Number & Chapter: H251 (Ch.43), S1213 (Ch.335)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	14,237,600	13,022,100	14,237,600	21,774,900	21,774,900	19,237,600
Percent Change:		(8.5%)	9.3%	52.9%	52.9%	35.1%
BY EXPENDITURE CATEGORY						
Operating Expenditures	14,237,600	12,605,300	14,237,600	21,774,900	21,774,900	19,237,600
Trustee/Benefit	0	416,800	0	0	0	0
Total:	14,237,600	13,022,100	14,237,600	21,774,900	21,774,900	19,237,600

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**14,237,600**	**0**	**0**	**14,237,600**
FY 2026 Base	**0.00**	**14,237,600**	**0**	**0**	**14,237,600**
FY 2026 Maintenance (MCO)	**0.00**	**14,237,600**	**0**	**0**	**14,237,600**
19. Science of Reading - S1069 Trailer	0.00	5,000,000	0	0	5,000,000
FY 2026 Total Appropriation	**0.00**	**19,237,600**	**0**	**0**	**19,237,600**
% Change From FY 2025 Original Approp.	*0.0%*	*35.1%*	*0.0%*	*0.0%*	*35.1%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for Public Schools, H251, included funding for regular recurring costs.

Line item 19, through S1213, provided $5 million for the professional development programs in the science of reading as required with the fiscal impact of S1069.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: H251 included several sections that directed the use of the moneys appropriated for the Central Services Division. Section 23 specified expenditures to support literacy programs, non-Title I schools, and math initiative efforts. Section 24 specified funding for assessments that include college entrance exams, the pre-college entrance exam, and end-of-course exams in science. Section 25 specified funding for professional development and teacher training. Section 26 specified funding that shall be expended for digital content and curriculum. Section 27 directed funding to be expended for technology education opportunities and/or information technology certificates. Section 28 allowed for any unspent funds, with the exception of Section 27 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 29 defined the terms "expended" and "distributed." Section 30 encouraged the State Department of Education to engage in open competitive acquisition processes and required a report to the Legislature by December 1, 2025, with information on all contracts valued at more than $25,000. However, Section 8 of H464 amended Section 30 of H251 from "encouraged" to "required," which requires the department to participate in the state's procurement process.

OTHER LEGISLATION: S1069 established additional professional development requirements for teachers and elementary administrators in grades kindergarten through third grade to learn and instruct using the Science of Reading. Funding for S1069 was provided in S1213.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 48101	Pub School Income	0.00	0	19,237,600	0	0	19,237,600

Educational Services for the Deaf & the Blind

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Campus Operations	9,261,800	9,261,800	9,484,400	9,803,800	10,097,300	10,076,500
Outreach Programs	6,007,600	6,007,600	6,130,400	6,544,800	6,733,300	6,724,000
Total:	15,269,400	15,269,400	15,614,800	16,348,600	16,830,600	16,800,500
BY FUND SOURCE						
General	15,035,800	15,035,800	15,377,600	16,098,500	16,580,500	16,550,400
Dedicated	233,600	233,600	237,200	250,100	250,100	250,100
Total:	15,269,400	15,269,400	15,614,800	16,348,600	16,830,600	16,800,500
Percent Change:		0.0%	2.3%	4.7%	7.8%	7.6%
BY EXPENDITURE CATEGORY						
Personnel Costs	14,030,100	14,030,100	14,436,600	15,210,900	15,692,900	15,662,800
Operating Expenditures	1,039,300	1,039,300	1,078,200	1,071,700	1,071,700	1,071,700
Capital Outlay	200,000	200,000	100,000	66,000	66,000	66,000
Total:	15,269,400	15,269,400	15,614,800	16,348,600	16,830,600	16,800,500

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 2025 Original Appropriation	**0.00**	**15,377,600**	**237,200**	**0**	**15,614,800**
Removal of Onetime Expenditures	0.00	(100,000)	0	0	(100,000)
FY 2026 Base	**0.00**	**15,277,600**	**237,200**	**0**	**15,514,800**
Personnel Cost Benefits	0.00	199,700	0	0	199,700
Statewide Cost Allocation	0.00	(21,400)	0	0	(21,400)
Change in Employee Compensation	0.00	602,500	0	0	602,500
FY 2026 Program Maintenance	**0.00**	**16,058,400**	**237,200**	**0**	**16,295,600**
Line Items	0.00	492,000	0	0	492,000
Endowment Fund Adjustments	0.00	0	12,900	0	12,900
FY 2026 Total	**0.00**	**16,550,400**	**250,100**	**0**	**16,800,500**
% Chg from FY 2025 Orig Approp.		7.6%	5.4%		7.6%

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

Agency Number & Appropriation Unit: 502 EDPD

Bill Number & Chapter: H251 (Ch.43), H451 (Ch.266)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	9,028,200	9,028,200	9,247,200	9,553,700	9,847,200	9,826,400
Dedicated	233,600	233,600	237,200	250,100	250,100	250,100
Total:	9,261,800	9,261,800	9,484,400	9,803,800	10,097,300	10,076,500
Percent Change:		0.0%	2.4%	3.4%	6.5%	6.2%
BY EXPENDITURE CATEGORY						
Personnel Costs	8,260,700	8,260,700	8,460,000	8,781,100	9,074,600	9,053,800
Operating Expenditures	1,001,100	1,001,100	1,024,400	1,022,700	1,022,700	1,022,700
Total:	9,261,800	9,261,800	9,484,400	9,803,800	10,097,300	10,076,500

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**9,247,200**	**237,200**	**0**	**9,484,400**
FY 2026 Base	**0.00**	**9,247,200**	**237,200**	**0**	**9,484,400**
Personnel Benefit Costs	0.00	137,800	0	0	137,800
Statewide Cost Allocation	0.00	(14,600)	0	0	(14,600)
Change in Employee Compensation	0.00	366,900	0	0	366,900
FY 2026 Maintenance (MCO)	**0.00**	**9,737,300**	**237,200**	**0**	**9,974,500**
9. Career Ladder Placement Equivalence	0.00	38,000	0	0	38,000
10. Add'l Compensation to Recruit/Retain	0.00	51,100	0	0	51,100
59. Endowment Fund Adjustments	0.00	0	12,900	0	12,900
FY 2026 Total Appropriation	**0.00**	**9,826,400**	**250,100**	**0**	**10,076,500**
% Change From FY 2025 Original Approp.	*0.0%*	*6.3%*	*5.4%*	*0.0%*	*6.2%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for the Educational Services for the Deaf and the Blind (IESDB), H251, provided appropriations for the Public Schools Support Program. Program Maintenance budgets for FY 2026 included funding for regular recurring costs, and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H451, included line item 9 that provided funding for career ladder equivalence. Line item 10 provided funding for additional compensation for positions that are hard to fill and retain. For endowment fund adjustments an additional $12,900 was provided to account for increased endowment distributions.

OTHER LEGISLATION: H169 clarified the budget submission process and timeline for IESDB that requires the budget submission to be exactly as recommended by the IESDB board. This bill also clarified that all moneys appropriated to IESDB are to be provided at the start of the year and not split into two payments of 80% and 20%, as is currently being done.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 48101	Pub School Income	0.00	9,053,800	772,600	0	0	9,826,400
D 48122	D&B School (Endowment)	0.00	0	250,100	0	0	250,100
	Totals:	0.00	9,053,800	1,022,700	0	0	10,076,500

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

Agency Number & Appropriation Unit: 502 EDPE

Bill Number & Chapter: H251 (Ch.43), H451 (Ch.266)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	6,007,600	6,007,600	6,130,400	6,544,800	6,733,300	6,724,000
Percent Change:		0.0%	2.0%	6.8%	9.8%	9.7%
BY EXPENDITURE CATEGORY						
Personnel Costs	5,769,400	5,769,400	5,976,600	6,429,800	6,618,300	6,609,000
Operating Expenditures	38,200	38,200	53,800	49,000	49,000	49,000
Capital Outlay	200,000	200,000	100,000	66,000	66,000	66,000
Total:	6,007,600	6,007,600	6,130,400	6,544,800	6,733,300	6,724,000

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**6,130,400**	**0**	**0**	**6,130,400**
Removal of Onetime Expenditures	0.00	(100,000)	0	0	(100,000)
FY 2026 Base	**0.00**	**6,030,400**	**0**	**0**	**6,030,400**
Personnel Benefit Costs	0.00	61,900	0	0	61,900
Statewide Cost Allocation	0.00	(6,800)	0	0	(6,800)
Change in Employee Compensation	0.00	235,600	0	0	235,600
FY 2026 Maintenance (MCO)	**0.00**	**6,321,100**	**0**	**0**	**6,321,100**
9. Career Ladder Placement Equivalence	0.00	28,200	0	0	28,200
10. Add'l Compensation to Recruit/Retain	0.00	77,900	0	0	77,900
11. Early Childhood Outreach Admin -D/HH	0.00	148,400	0	0	148,400
12. Region 4 Consulting Teacher - D/HH	0.00	148,400	0	0	148,400
FY 2026 Total Appropriation	**0.00**	**6,724,000**	**0**	**0**	**6,724,000**
% Change From FY 2025 Original Approp.	*0.0%*	*9.7%*	*0.0%*	*0.0%*	*9.7%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for the Educational Services for the Deaf and the Blind (IESDB), H251, provided appropriations for the Public Schools Support Program. Program Maintenance budgets for FY 2026 included funding for regular recurring costs, and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H451, included line item 9 that provided funding for career ladder equivalence. Line item 10 provided funding for additional compensation for positions that are hard to fill and retain. Line item 11 added a second early childhood outreach administrator for the deaf and hard of hearing population to address caseload growth. Line item 12 provided an additional consulting teacher in Region 4 for the deaf and hard of hearing population to address caseload growth.

OTHER LEGISLATION: H169 clarified the budget submission process and timeline for IESDB that requires the budget submission to be exactly as recommended by the IESDB board. This bill also clarified that all moneys appropriated to IESDB are to be provided at the start of the year and not split into two payments of 80% and 20%, as is currently being done.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 48101	Pub School Income	0.00	6,609,000	47,000	0	0	6,656,000
OT G 48101	Pub School Income	0.00	0	2,000	66,000	0	68,000
	Totals:	0.00	6,609,000	49,000	66,000	0	6,724,000

State Board of Education

DEPARTMENT SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY DIVISION						
Ag Research & Ext Service	37,188,400	36,938,600	38,747,800	39,105,900	40,265,100	39,955,500
College and Universities	873,593,900	686,247,700	700,004,700	728,121,800	747,305,900	739,432,800
Community Colleges	61,710,500	61,671,300	64,735,200	66,498,900	68,343,400	69,219,700
Education, State Board of	116,421,800	78,123,800	94,856,800	57,124,400	72,438,800	56,454,800
Health Education Programs	28,032,700	26,682,700	28,304,700	29,617,500	29,820,900	29,804,000
Career Technical Education	108,296,800	106,676,800	94,616,500	98,958,500	111,113,400	109,755,300
Idaho Public Television	3,969,200	3,418,000	4,717,100	4,091,900	4,439,100	4,431,700
Special Programs	34,885,600	28,915,600	35,831,400	37,480,600	36,651,300	36,499,700
Department of Education	96,050,500	41,971,900	107,354,500	47,105,500	47,847,000	48,202,200
Vocational Rehabilitation	26,541,800	26,374,100	31,380,400	26,570,900	26,951,500	26,980,700
Charter School Commission	1,429,000	551,400	724,900	731,600	747,200	742,400
Total:	1,388,120,200	1,097,571,900	1,201,274,000	1,135,407,500	1,185,923,600	1,161,478,800
BY FUND SOURCE						
General	668,586,800	665,197,500	675,656,600	692,878,000	735,638,600	713,163,000
Dedicated	611,567,200	373,788,900	427,113,100	382,212,400	389,467,600	388,917,900
Federal	107,966,200	58,585,500	98,504,300	60,317,100	60,817,400	59,397,900
Total:	1,388,120,200	1,097,571,900	1,201,274,000	1,135,407,500	1,185,923,600	1,161,478,800
Percent Change:		(20.9%)	9.4%	(5.5%)	(1.3%)	(3.3%)
BY EXPENDITURE CATEGORY						
Personnel Costs	822,821,600	637,760,900	758,432,100	783,197,400	809,231,100	802,822,700
Operating Expenditures	297,789,900	199,023,900	179,122,500	187,528,800	187,411,200	182,886,500
Capital Outlay	28,500,700	25,002,200	21,797,900	20,147,300	20,447,300	20,441,300
Trustee/Benefit	239,008,000	235,784,900	241,921,500	144,534,000	168,834,000	155,328,300
Total:	1,388,120,200	1,097,571,900	1,201,274,000	1,135,407,500	1,185,923,600	1,161,478,800
Full-Time Positions (FTP)	6,201.72	6,213.48	6,330.15	6,327.85	6,327.85	6,311.82

Agricultural Research & Extension Service

Agency Number & Appropriation Unit: 514 EDHA

Bill Number & Chapter: H341 (Ch.44), H374 (Ch.146)

.

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	36,798,300	36,797,300	37,966,900	39,105,900	40,265,100	39,955,500
Federal	390,100	141,300	780,900	0	0	0
Total:	37,188,400	36,938,600	38,747,800	39,105,900	40,265,100	39,955,500
Percent Change:		(0.7%)	4.9%	0.9%	3.9%	3.1%
BY EXPENDITURE CATEGORY						
Personnel Costs	32,692,300	29,923,100	33,623,400	34,382,700	35,541,900	35,232,300
Operating Expenditures	3,846,100	3,669,600	4,474,400	4,073,200	4,073,200	4,073,200
Capital Outlay	650,000	3,345,900	650,000	650,000	650,000	650,000
Total:	37,188,400	36,938,600	38,747,800	39,105,900	40,265,100	39,955,500
Full-Time Positions (FTP)	340.21	340.21	341.33	342.76	342.76	341.76

.

Although ARES has approximately 341.76 full-time equivalent positions for FY 2026, there is no full-time equivalent position cap.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**341.33**	**37,966,900**	**0**	**532,100**	**38,499,000**
Prior Year Reappropriation	0.00	0	0	248,800	248,800
FY 2025 Total Appropriation	**341.33**	**37,966,900**	**0**	**780,900**	**38,747,800**
Removal of Onetime Expenditures	0.00	0	0	(248,800)	(248,800)
Base Reduction to Account for End of ARPA	0.00	0	0	(532,100)	(532,100)
FY 2026 Base	**341.33**	**37,966,900**	**0**	**0**	**37,966,900**
Personnel Benefit Costs	0.00	383,600	0	0	383,600
Change in Employee Compensation	0.00	1,354,900	0	0	1,354,900
FY 2026 Maintenance (MCO)	**341.33**	**39,705,400**	**0**	**0**	**39,705,400**
2. CAFE Building Maintenance Costs	0.43	250,100	0	0	250,100
FY 2026 Total Appropriation	**341.76**	**39,955,500**	**0**	**0**	**39,955,500**
% Change From FY 2025 Original Approp.	*0.1%*	*5.2%*	*0.0%*	*(100.0%)*	*3.8%*
% Change From FY 2025 Total Approp.	*0.1%*	*5.2%*	*0.0%*	*(100.0%)*	*3.1%*

.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies in the Higher Education category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H374, included one line item. Line item 1 provided funding for Center for Agriculture, Food and the Environment (CAFE) building maintenance costs.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS:
Section 3 of H374 required a financial operations plan for the Center for Agriculture, Food, and the Environment (CAFE) focused on strengthening partnerships with Idaho's dairy, ranching, and other agricultural industries to be submitted to the Joint Finance and Appropriations Committee by December 31, 2025. Section 4 of H341 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2025 from dedicated funds.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in H374 that removes all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments.

.

FY 2026 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000 General	341.76	35,232,300	4,073,200	650,000	0	39,955,500

College and Universities

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Boise State University	369,344,300	281,294,000	289,798,600	301,208,200	309,280,500	304,719,300
Idaho State University	222,205,300	171,137,700	165,665,100	172,711,300	177,207,600	176,315,200
Lewis-Clark State College	64,225,400	35,760,900	41,707,400	42,979,700	44,104,900	44,385,200
University of Idaho	211,377,100	195,802,400	196,391,100	204,753,000	210,234,400	206,551,300
Systemwide	6,441,800	2,252,700	6,442,500	6,469,600	6,478,500	7,461,800
Total:	873,593,900	686,247,700	700,004,700	728,121,800	747,305,900	739,432,800
BY FUND SOURCE						
General	353,942,200	355,540,300	365,098,400	377,903,400	389,254,900	383,583,700
Dedicated	519,651,700	330,707,400	334,906,300	350,218,400	358,051,000	355,849,100
Total:	873,593,900	686,247,700	700,004,700	728,121,800	747,305,900	739,432,800
Percent Change:		(21.4%)	2.0%	4.0%	6.8%	5.6%
BY EXPENDITURE CATEGORY						
Personnel Costs	634,244,700	513,311,000	561,726,300	580,240,300	599,401,500	594,543,400
Operating Expenditures	215,260,300	155,785,800	122,224,600	131,420,600	131,443,500	128,428,500
Capital Outlay	20,014,100	13,552,000	12,034,800	12,441,900	12,441,900	12,441,900
Trustee/Benefit	4,074,800	3,598,900	4,019,000	4,019,000	4,019,000	4,019,000
Total:	873,593,900	686,247,700	700,004,700	728,121,800	747,305,900	739,432,800
Full-Time Positions (FTP)	4,840.68	4,852.44	4,944.21	4,921.68	4,921.68	4,921.68

Although the College and Universities estimate 4,921.68 full-time equivalent positions for FY 2026, 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 2025 Original Appropriation	**4,944.21**	**365,098,400**	**334,906,300**	**0**	**700,004,700**
Executive Carry Forward	0.00	1,800	0	0	1,800
Expenditure Adjustments	(40.55)	0	206,450,800	0	206,450,800
FY 2025 Estimated Expenditures	**4,903.66**	**365,100,200**	**541,357,100**	**0**	**906,457,300**
Removal of Onetime Expenditures	0.00	(1,800)	(199,621,100)	0	(199,622,900)
Base Adjustments	18.02	0	2,596,800	0	2,596,800
FY 2026 Base	**4,921.68**	**365,098,400**	**344,332,800**	**0**	**709,431,200**
Personnel Cost Benefits	0.00	3,256,700	2,201,400	0	5,458,100
Statewide Cost Allocation	0.00	1,834,200	0	0	1,834,200
Change in Employee Compensation	0.00	11,610,400	7,926,200	0	19,536,600
FY 2026 Program Maintenance	**4,921.68**	**381,799,700**	**354,460,400**	**0**	**736,260,100**
Line Items	0.00	760,500	0	0	760,500
Endowment Fund Adjustments	0.00	0	1,388,700	0	1,388,700
Population Forecast Adjustments	0.00	1,023,500	0	0	1,023,500
FY 2026 Total	**4,921.68**	**383,583,700**	**355,849,100**	**0**	**739,432,800**
% Chg from FY 2025 Orig Approp.	(0.5%)	5.1%	6.3%		5.6%

I. College and Universities: Boise State University

Agency Number & Appropriation Unit: 512 EDGA

Bill Number & Chapter: H341 (Ch.44), S1209 (Ch.333)

PROGRAM DESCRIPTION: Boise State University (BSU) is a comprehensive, urban university focused on cultivating the personal and career growth of students through education and research. Its seven academic colleges offer an array of degree programs in business, engineering, healthcare, education and public service.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	125,254,900	126,747,100	128,879,800	133,448,200	137,514,900	134,224,700
Dedicated	244,089,400	154,546,900	160,918,800	167,760,000	171,765,600	170,494,600
Total:	369,344,300	281,294,000	289,798,600	301,208,200	309,280,500	304,719,300
Percent Change:		(23.8%)	3.0%	3.9%	6.7%	5.1%
BY EXPENDITURE CATEGORY						
Personnel Costs	245,350,900	230,070,500	232,521,400	237,816,600	245,888,500	243,327,300
Operating Expenditures	115,934,700	46,345,200	53,835,800	59,950,200	59,950,600	57,950,600
Capital Outlay	8,058,700	4,878,300	3,441,400	3,441,400	3,441,400	3,441,400
Total:	369,344,300	281,294,000	289,798,600	301,208,200	309,280,500	304,719,300
Full-Time Positions (FTP)	1,925.10	1,925.10	1,962.91	1,980.93	1,980.93	1,980.93

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**1,962.91**	**128,879,800**	**160,918,800**	**0**	**289,798,600**
Expenditure Adjustments	0.00	727,700	97,778,100	0	98,505,800
FY 2025 Estimated Expenditures	**1,962.91**	**129,607,500**	**258,696,900**	**0**	**388,304,400**
Removal of Onetime Expenditures	0.00	0	(93,156,000)	0	(93,156,000)
Base Adjustments	18.02	(727,700)	0	0	(727,700)
FY 2026 Base	**1,980.93**	**128,879,800**	**165,540,900**	**0**	**294,420,700**
Personnel Benefit Costs	0.00	1,067,500	1,051,600	0	2,119,100
Statewide Cost Allocation	0.00	942,100	0	0	942,100
Change in Employee Compensation	0.00	3,961,200	3,902,100	0	7,863,300
FY 2026 Maintenance (MCO)	**1,980.93**	**134,850,600**	**170,494,600**	**0**	**305,345,200**
1. Operational Capacity Enhancement	0.00	1,178,400	0	0	1,178,400
7. Boise State Onetime Reduction	0.00	(2,000,000)	0	0	(2,000,000)
Enrollment Workload Adjustment	0.00	195,700	0	0	195,700
FY 2026 Total Appropriation	**1,980.93**	**134,224,700**	**170,494,600**	**0**	**304,719,300**
% Change From FY 2025 Original Approp.	*0.9%*	*4.1%*	*6.0%*	*0.0%*	*5.1%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies in the Higher Education category. Program Maintenance budgets for FY 2026 include funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1209, included three line items. Line item 1 provided an operational capacity enhancement for the college and universities. Line item 7 provided for a onetime reduction to Boise State University's budget. For population forecast adjustments, $195,700 was included for the enrollment workload adjustment.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS:

Section 6 of S1209 required the Office of the State Board of Education to develop an outcomes-based funding model (OBF) to replace the enrollment workload adjustment, to provide quarterly written reports to the Legislative Services Office on progress towards this goal, and to provide a written proposal to the Joint Finance and Appropriations Committee by December 31, 2025 for implementation of OBF in FY 2028.

Section 7 of S1209 required the Legislative Audits Division of the Legislative Services Office to audit Boise State University for compliance with those portions of Idaho Code prohibiting or relating to diversity, equity, and inclusion and to report their findings to the Joint Finance and Appropriations Committee by December 1, 2025.

Section 8 of S1209 provided that the reduction to the Boise State University budget is onetime and may be restored to the base appropriation in FY 2027.

Section 4 of H341 provided reappropriation authority for any unspent and unencumbered dedicated funds at the end of FY 2025.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	877.49	123,259,800	7,523,500	3,441,400	0	134,224,700
D 65000	Unrestricted	1,103.44	120,067,500	50,427,100	0	0	170,494,600
	Totals:	1,980.93	243,327,300	57,950,600	3,441,400	0	304,719,300

II. College and Universities: Idaho State University

Agency Number & Appropriation Unit: 513 EDGB

Bill Number & Chapter: H341 (Ch.44), S1209 (Ch.333)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	94,980,500	97,270,500	98,206,800	101,966,300	105,105,500	104,482,500
Dedicated	127,224,800	73,867,200	67,458,300	70,745,000	72,102,100	71,832,700
Total:	222,205,300	171,137,700	165,665,100	172,711,300	177,207,600	176,315,200
Percent Change:		(23.0%)	(3.2%)	4.3%	7.0%	6.4%
BY EXPENDITURE CATEGORY						
Personnel Costs	182,556,600	128,094,500	136,340,700	142,140,800	146,637,100	145,744,700
Operating Expenditures	33,403,700	36,308,000	25,657,700	26,495,700	26,495,700	26,495,700
Capital Outlay	6,245,000	6,735,200	3,666,700	4,074,800	4,074,800	4,074,800
Total:	222,205,300	171,137,700	165,665,100	172,711,300	177,207,600	176,315,200
Full-Time Positions (FTP)	1,240.81	1,252.57	1,265.57	1,244.03	1,244.03	1,244.03

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**1,265.57**	**98,206,800**	**67,458,300**	**0**	**165,665,100**
Expenditure Adjustments	(21.54)	611,500	55,580,200	0	56,191,700
FY 2025 Estimated Expenditures	**1,244.03**	**98,818,300**	**123,038,500**	**0**	**221,856,800**
Technical Correction	0.00	0	(53,357,600)	0	(53,357,600)
FTP and Fee adjustments	0.00	(611,500)	0	0	(611,500)
FY 2026 Base	**1,244.03**	**98,206,800**	**69,680,900**	**0**	**167,887,700**
Personnel Benefit Costs	0.00	989,400	427,600	0	1,417,000
Statewide Cost Allocation	0.00	(56,800)	0	0	(56,800)
Change in Employee Compensation	0.00	3,447,700	1,490,500	0	4,938,200
FY 2026 Maintenance (MCO)	**1,244.03**	**102,587,100**	**71,599,000**	**0**	**174,186,100**
1. Operational Capacity Enhancement	0.00	907,300	0	0	907,300
59. Endowment Funds	0.00	0	233,700	0	233,700
Enrollment Workload Adjustment	0.00	988,100	0	0	988,100
FY 2026 Total Appropriation	**1,244.03**	**104,482,500**	**71,832,700**	**0**	**176,315,200**
% Change From FY 2025 Original Approp.	*(1.7%)*	*6.4%*	*6.5%*	*0.0%*	*6.4%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies in the Higher Education category. Program Maintenance budgets for FY 2026 include funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1209, included three line items. Line item 1 provided an operational capacity enhancement for the college and universities. An endowment funds adjustment was provided for Idaho State University, Lewis Clark State College, and the University of Idaho. For population forecast adjustments, $988,100 was included for the enrollment workload adjustment.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS:

Section 4 of S1209 provided that Idaho State University (ISU), under direction of the State Board of Education and the Legislature, shall lead any negotiations that may result in the acquisition or proposed acquisition of the Idaho College of Osteopathic Medicine (ICOM), and that ISU and the Office of the State Board of Education shall provide any information relating to the acquisition or proposed acquisition of ICOM to the Legislative Services Office (LSO) upon request, and directs that, except as otherwise provided by law, no state officer, board member, or employee may enter into a non-disclosure agreement or any contract that conflicts with Section 4 of S1209.

Section 6 of S1209 required the Office of the State Board of Education to develop an outcomes-based funding model (OBF) to replace the enrollment workload adjustment, to provide quarterly written reports to LSO on progress towards this goal, and to provide a written proposal to the Joint Finance and Appropriations Committee by December 31, 2025 for implementation of OBF by FY 2028.

Section 7 of S1209 required the Legislative Audits Division of the Legislative Services Office to audit Idaho State University for compliance with those portions of Idaho Code prohibiting or relating to diversity, equity, and inclusion and to report its findings to the Joint Finance and Appropriations Committee by December 1, 2025.

Section 4 of H341 provided reappropriation authority for any unspent and unencumbered dedicated funds at the end of FY 2025.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	1,244.03	102,162,500	2,320,000	0	0	104,482,500
D 48103	Charitable Institutions	0.00	2,050,500	0	0	0	2,050,500
D 48104	Normal School	0.00	3,987,300	0	0	0	3,987,300
D 65000	Unrestricted	0.00	37,544,400	24,175,700	4,074,800	0	65,794,900
	Totals:	1,244.03	145,744,700	26,495,700	4,074,800	0	176,315,200

III. College and Universities: Lewis-Clark State College

Agency Number & Appropriation Unit: 511 EDGD

Bill Number & Chapter: H341 (Ch.44), S1209 (Ch.333)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	21,760,500	21,904,200	22,442,800	23,086,700	23,751,600	24,073,800
Dedicated	42,464,900	13,856,700	19,264,600	19,893,000	20,353,300	20,311,400
Total:	64,225,400	35,760,900	41,707,400	42,979,700	44,104,900	44,385,200
Percent Change:		(44.3%)	16.6%	3.1%	5.7%	6.4%
BY EXPENDITURE CATEGORY						
Personnel Costs	52,511,700	27,822,200	33,013,700	33,918,400	35,043,600	35,323,900
Operating Expenditures	10,425,300	7,513,400	8,244,600	8,612,200	8,612,200	8,612,200
Capital Outlay	1,288,400	425,300	449,100	449,100	449,100	449,100
Total:	64,225,400	35,760,900	41,707,400	42,979,700	44,104,900	44,385,200
Full-Time Positions (FTP)	344.22	344.22	340.99	341.68	341.68	341.68

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**340.99**	**22,442,800**	**19,264,600**	**0**	**41,707,400**
Expenditure Adjustments	0.69	134,000	28,391,900	0	28,525,900
FY 2025 Estimated Expenditures	**341.68**	**22,576,800**	**47,656,500**	**0**	**70,233,300**
Removal of Onetime Expenditures	0.00	0	(28,406,900)	0	(28,406,900)
Base Adjustments	0.00	(134,000)	87,900	0	(46,100)
FY 2026 Base	**341.68**	**22,442,800**	**19,337,500**	**0**	**41,780,300**
Personnel Benefit Costs	0.00	231,900	161,700	0	393,600
Statewide Cost Allocation	0.00	27,600	0	0	27,600
Change in Employee Compensation	0.00	799,100	557,200	0	1,356,300
FY 2026 Maintenance (MCO)	**341.68**	**23,501,400**	**20,056,400**	**0**	**43,557,800**
1. Operational Capacity Enhancement	0.00	287,900	0	0	287,900
5. LCSC Salary Adjustment	0.00	387,000	0	0	387,000
59. Endowment Funds	0.00	0	255,000	0	255,000
Enrollment Workload Adjustment	0.00	(102,500)	0	0	(102,500)
FY 2026 Total Appropriation	**341.68**	**24,073,800**	**20,311,400**	**0**	**44,385,200**
% Change From FY 2025 Original Approp.	*0.2%*	*7.3%*	*5.4%*	*0.0%*	*6.4%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies in the Higher Education category. Program Maintenance budgets for FY 2026 include funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1209, included three line items. Line item 1 provided an operational capacity enhancement for the college and universities. Line item 5 provided $387,000 for a salary adjustment to bring Lewis Clark State College's early career faculty into parity with average Idaho K-12 teacher salaries. An endowment funds adjustment was provided for Idaho State University, Lewis Clark State College, and the University of Idaho. For population forecast adjustments, a reduction of $102,500 was included for the enrollment workload adjustment.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS:

Section 6 of S1209 required the Office of the State Board of Education to develop an outcomes-based funding model (OBF) to replace the enrollment workload adjustment, to provide quarterly written reports to LSO on progress towards this goal, and to provide a written proposal to the Joint Finance and Appropriations Committee by December 31, 2025 for implementation of OBF by FY 2028.

Section 7 of S1209 required the Legislative Audits Division of the Legislative Services Office to audit Lewis Clark State College for compliance with those portions of Idaho Code prohibiting or relating to diversity, equity, and inclusion and to report its findings to the Joint Finance and Appropriations Committee by December 1, 2025.

Section 4 of H341 provided reappropriation authority for any unspent and unencumbered dedicated funds at the end of FY 2025.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		341.68	21,046,300	2,602,200	425,300	0	24,073,800
D 48104	Normal School		0.00	0	3,891,600	0	0	3,891,600
D 65000	Unrestricted		0.00	14,277,600	2,118,400	23,800	0	16,419,800
		Totals:	341.68	35,323,900	8,612,200	449,100	0	44,385,200

IV. College and Universities: University of Idaho

Agency Number & Appropriation Unit: 514 EDGC

Bill Number & Chapter: H341 (Ch.44), S1209 (Ch.333)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	105,504,500	107,365,800	109,126,500	112,932,600	116,404,400	113,340,900
Dedicated	105,872,600	88,436,600	87,264,600	91,820,400	93,830,000	93,210,400
Total:	211,377,100	195,802,400	196,391,100	204,753,000	210,234,400	206,551,300
Percent Change:		(7.4%)	0.3%	4.3%	7.0%	5.2%
BY EXPENDITURE CATEGORY						
Personnel Costs	153,574,200	127,235,200	159,595,500	166,093,500	171,552,400	169,869,300
Operating Expenditures	53,383,900	63,785,600	32,318,000	34,182,900	34,205,400	32,205,400
Capital Outlay	4,419,000	1,513,200	4,477,600	4,476,600	4,476,600	4,476,600
Trustee/Benefit	0	3,268,400	0	0	0	0
Total:	211,377,100	195,802,400	196,391,100	204,753,000	210,234,400	206,551,300
Full-Time Positions (FTP)	1,328.05	1,328.05	1,372.24	1,352.54	1,352.54	1,352.54

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**1,372.24**	**109,126,500**	**87,264,600**	**0**	**196,391,100**
Expenditure Adjustments	(19.70)	2,365,100	24,700,600	0	27,065,700
FY 2025 Estimated Expenditures	**1,352.54**	**111,491,600**	**111,965,200**	**0**	**223,456,800**
Removal of Onetime Expenditures	0.00	0	(24,700,600)	0	(24,700,600)
Base Adjustments	0.00	(2,365,100)	2,508,900	0	143,800
FY 2026 Base	**1,352.54**	**109,126,500**	**89,773,500**	**0**	**198,900,000**
Personnel Benefit Costs	0.00	962,100	560,500	0	1,522,600
Statewide Cost Allocation	0.00	921,300	0	0	921,300
Change in Employee Compensation	0.00	3,392,500	1,976,400	0	5,368,900
FY 2026 Maintenance (MCO)	**1,352.54**	**114,402,400**	**92,310,400**	**0**	**206,712,800**
1. Operational Capacity Enhancement	0.00	996,300	0	0	996,300
8. University of Idaho Onetime Reduction	0.00	(2,000,000)	0	0	(2,000,000)
59. Endowment Funds Adjustment	0.00	0	900,000	0	900,000
Enrollment Workload Adjustment	0.00	(57,800)	0	0	(57,800)
FY 2026 Total Appropriation	**1,352.54**	**113,340,900**	**93,210,400**	**0**	**206,551,300**
% Change From FY 2025 Original Approp.	*(1.4%)*	*3.9%*	*6.8%*	*0.0%*	*5.2%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies in the Higher Education category. Program Maintenance budgets for FY 2026 include funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1209, included three line items. Line item 1 provided an operational capacity enhancement for the college and universities. Line item 8 provided for a onetime reduction to the University of Idaho budget. An endowment funds adjustment was provided for Idaho State University, Lewis Clark State College, and the University of Idaho. For population forecast adjustments, a reduction of $57,800 was included for the enrollment workload adjustment.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS:

Section 6 of S1209 required the Office of the State Board of Education to develop an outcomes-based funding model (OBF) to replace the enrollment workload adjustment, to provide quarterly written reports to LSO on progress towards this goal, and to provide a written proposal to the Joint Finance and Appropriations Committee by December 31, 2025 for implementation of OBF by FY 2028.

Section 7 of S1209 required the Legislative Audits Division of the Legislative Services Office to audit University of Idaho for compliance with those portions of Idaho Code prohibiting or relating to diversity, equity, and inclusion and to report its findings to the Joint Finance and Appropriations Committee by December 1, 2025.

Section 8 of S1209 provided that the reduction to the University of Idaho budget is onetime and may be restored to the base appropriation in FY 2027.

Section 4 of H341 provided reappropriation authority for any unspent and unencumbered dedicated funds at the end of FY 2025.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	1,352.54	104,917,300	4,932,100	3,491,500	0	113,340,900
D 48102	Ag College Income	0.00	940,100	915,400	246,900	0	2,102,400
D 48106	Scientific School	0.00	3,468,500	3,616,300	0	0	7,084,800
D 48108	University Income	0.00	0	5,894,200	680,600	0	6,574,800
D 65000	Unrestricted	0.00	60,543,400	16,847,400	57,600	0	77,448,400
	Totals:	1,352.54	169,869,300	32,205,400	4,476,600	0	206,551,300

V. College and Universities: Systemwide Programs

Agency Number & Appropriation Unit: 501 EDGE

Bill Number & Chapter: H341 (Ch.44), S1209 (Ch.333)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	6,441,800	2,252,700	6,442,500	6,469,600	6,478,500	7,461,800
Percent Change:		(65.0%)	186.0%	0.4%	0.6%	15.8%
BY EXPENDITURE CATEGORY						
Personnel Costs	251,300	88,600	255,000	271,000	279,900	278,200
Operating Expenditures	2,112,700	1,833,600	2,168,500	2,179,600	2,179,600	3,164,600
Capital Outlay	3,000	0	0	0	0	0
Trustee/Benefit	4,074,800	330,500	4,019,000	4,019,000	4,019,000	4,019,000
Total:	6,441,800	2,252,700	6,442,500	6,469,600	6,478,500	7,461,800
Full-Time Positions (FTP)	2.50	2.50	2.50	2.50	2.50	2.50

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**2.50**	**6,442,500**	**0**	**0**	**6,442,500**
Executive Carry Forward	0.00	1,800	0	0	1,800
Expenditure Adjustments	0.00	(3,838,300)	0	0	(3,838,300)
FY 2025 Estimated Expenditures	**2.50**	**2,606,000**	**0**	**0**	**2,606,000**
Removal of Onetime Expenditures	0.00	(1,800)	0	0	(1,800)
Base Adjustments	0.00	3,838,300	0	0	3,838,300
FY 2026 Base	**2.50**	**6,442,500**	**0**	**0**	**6,442,500**
Personnel Benefit Costs	0.00	5,800	0	0	5,800
Change in Employee Compensation	0.00	9,900	0	0	9,900
FY 2026 Maintenance (MCO)	**2.50**	**6,458,200**	**0**	**0**	**6,458,200**
2. FY 2025 Health Benefits Correction	0.00	0	0	0	0
3. Correction to FY 2025 CEC Calculation	0.00	3,600	0	0	3,600
6. Idaho Water Resources Research Institute (	0.00	1,000,000	0	0	1,000,000
FY 2026 Total Appropriation	**2.50**	**7,461,800**	**0**	**0**	**7,461,800**
% Change From FY 2025 Original Approp.	*0.0%*	*15.8%*	*0.0%*	*0.0%*	*15.8%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies in the Higher Education category. Program Maintenance budgets for FY 2026 include funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1209, included three line items. Line item 2 provided a net zero FY 2025 Health Benefits Correction due to a miscalculation in benefits calculation for the Higher Education Research Council Coordinator. Line item 3 provided $3,600 for a Correction to FY 2025 CEC because the additional 2% CEC for Systemwide Programs was omitted from the appropriations bill. Line item 6 provided $1,000,000 for the Idaho Water Resources Research Institute (IWRRI).

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: Section 5 of S1209 required that funds appropriated for IWRRI shall be spent at the direction of the IWRRI Executive Committee consistent with IWRRI's existing research priorities and that IWRRI shall encourage rigorous, actionable water research at all of Idaho's public institutions of higher learning. Section 5 requires that the IWRRI director submit an interim report on expenditures to the Joint Finance and Appropriations Committee by December 1, 2025 and an end-of-fiscal year report by June 30, 2026.

.

FY 2026 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000 General	2.50	278,200	3,164,600	0	4,019,000	7,461,800

Community Colleges

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
College of Eastern Idaho	7,003,700	7,003,700	7,730,500	8,202,400	8,448,500	8,518,600
College of Southern Idaho	18,668,500	18,668,500	19,871,000	20,707,900	21,207,400	21,391,000
College of Western Idaho	20,816,700	20,816,700	21,452,200	22,040,100	22,687,100	22,887,700
North Idaho College	15,182,400	15,182,400	15,642,300	15,509,300	15,961,200	16,383,200
CC Systemwide	39,200	0	39,200	39,200	39,200	39,200
Total:	61,710,500	61,671,300	64,735,200	66,498,900	68,343,400	69,219,700
BY FUND SOURCE						
General	60,910,500	60,871,300	63,935,200	65,698,900	67,543,400	68,419,700
Dedicated	800,000	800,000	800,000	800,000	800,000	800,000
Total:	61,710,500	61,671,300	64,735,200	66,498,900	68,343,400	69,219,700
Percent Change:		(0.1%)	5.0%	2.7%	5.6%	6.9%
BY EXPENDITURE CATEGORY						
Personnel Costs	53,135,100	0	56,605,700	58,369,400	60,213,900	61,090,200
Operating Expenditures	8,534,400	0	8,104,500	8,104,500	8,104,500	8,104,500
Capital Outlay	41,000	0	25,000	25,000	25,000	25,000
Trustee/Benefit	0	61,671,300	0	0	0	0
Total:	61,710,500	61,671,300	64,735,200	66,498,900	68,343,400	69,219,700

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 2025 Original Appropriation	**0.00**	**63,935,200**	**800,000**	**0**	**64,735,200**
Removal of Onetime Expenditures	0.00	(150,000)	0	0	(150,000)
FY 2026 Base	**0.00**	**63,785,200**	**800,000**	**0**	**64,585,200**
Personnel Cost Benefits	0.00	649,000	0	0	649,000
Change in Employee Compensation	0.00	2,305,700	0	0	2,305,700
FY 2026 Program Maintenance	**0.00**	**66,739,900**	**800,000**	**0**	**67,539,900**
Population Forecast Adjustments	0.00	1,679,800	0	0	1,679,800
FY 2026 Total	**0.00**	**68,419,700**	**800,000**	**0**	**69,219,700**
% Chg from FY 2025 Orig Approp.		7.0%	0.0%		6.9%

I. Community Colleges: College of Eastern Idaho

Agency Number & Appropriation Unit: 501 EDFE

Bill Number & Chapter: H341 (Ch.44), H417 (Ch.260)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	6,803,700	6,803,700	7,530,500	8,002,400	8,248,500	8,318,600
Dedicated	200,000	200,000	200,000	200,000	200,000	200,000
Total:	7,003,700	7,003,700	7,730,500	8,202,400	8,448,500	8,518,600
Percent Change:		0.0%	10.4%	6.1%	9.3%	10.2%
BY EXPENDITURE CATEGORY						
Personnel Costs	7,003,700	0	7,730,500	8,202,400	8,448,500	8,518,600
Trustee/Benefit	0	7,003,700	0	0	0	0
Total:	7,003,700	7,003,700	7,730,500	8,202,400	8,448,500	8,518,600

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**7,530,500**	**200,000**	**0**	**7,730,500**
Removal of Onetime Expenditures	0.00	(100,000)	0	0	(100,000)
FY 2026 Base	**0.00**	**7,430,500**	**200,000**	**0**	**7,630,500**
Personnel Benefit Costs	0.00	83,600	0	0	83,600
Change in Employee Compensation	0.00	307,700	0	0	307,700
FY 2026 Maintenance (MCO)	**0.00**	**7,821,800**	**200,000**	**0**	**8,021,800**
Enrollment Workload Adjustment	0.00	496,800	0	0	496,800
FY 2026 Total Appropriation	**0.00**	**8,318,600**	**200,000**	**0**	**8,518,600**
% Change From FY 2025 Original Approp.	*0.0%*	*10.5%*	*0.0%*	*0.0%*	*10.2%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies in the Higher Education category. Program Maintenance budgets for FY 2026 include funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H417, included one line item. For population forecast adjustments, $496,800 was included for the enrollment workload adjustment.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	0.00	8,318,600	0	0	0	8,318,600
D 50600	Community College	0.00	200,000	0	0	0	200,000
	Totals:	0.00	8,518,600	0	0	0	8,518,600

II. Community Colleges: College of Southern Idaho

Agency Number & Appropriation Unit: 501 EDFB

Bill Number & Chapter: H341 (Ch.44), H417 (Ch.260)

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, and Jerome. 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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	18,468,500	18,468,500	19,671,000	20,507,900	21,007,400	21,191,000
Dedicated	200,000	200,000	200,000	200,000	200,000	200,000
Total:	18,668,500	18,668,500	19,871,000	20,707,900	21,207,400	21,391,000
Percent Change:		0.0%	6.4%	4.2%	6.7%	7.6%
BY EXPENDITURE CATEGORY						
Personnel Costs	16,157,600	0	17,360,100	18,197,000	18,696,500	18,880,100
Operating Expenditures	2,510,900	0	2,510,900	2,510,900	2,510,900	2,510,900
Trustee/Benefit	0	18,668,500	0	0	0	0
Total:	18,668,500	18,668,500	19,871,000	20,707,900	21,207,400	21,391,000

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**19,671,000**	**200,000**	**0**	**19,871,000**
FY 2026 Base	**0.00**	**19,671,000**	**200,000**	**0**	**19,871,000**
Personnel Benefit Costs	0.00	205,700	0	0	205,700
Change in Employee Compensation	0.00	624,300	0	0	624,300
FY 2026 Maintenance (MCO)	**0.00**	**20,501,000**	**200,000**	**0**	**20,701,000**
Enrollment Workload Adjustment	0.00	690,000	0	0	690,000
FY 2026 Total Appropriation	**0.00**	**21,191,000**	**200,000**	**0**	**21,391,000**
% Change From FY 2025 Original Approp.	*0.0%*	*7.7%*	*0.0%*	*0.0%*	*7.6%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies in the Higher Education category. Program Maintenance budgets for FY 2026 include funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H417, included one line item. For population forecast adjustments, $690,000 was included for the enrollment workload adjustment.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	0.00	18,880,100	2,310,900	0	0	21,191,000
D 50600	Community College	0.00	0	200,000	0	0	200,000
	Totals:	0.00	18,880,100	2,510,900	0	0	21,391,000

III. Community Colleges: College of Western Idaho

Agency Number & Appropriation Unit: 501 EDFD

Bill Number & Chapter: H341 (Ch.44), H417 (Ch.260)

PROGRAM DESCRIPTION: The College of Western Idaho currently offers over 90 Academic Transfer and career-technical programs leading to an Associate of Arts or Science degree, an Associate of Applied Science degree, or a certificate. CWI will begin offering an Applied Bachelor of Science degree in the Fall of 2025. CWI also delivers Basic Skills Education to help prepare for a GED, Dual Credit programs for high school students, and has more than 20 fast-track, noncredit career training programs for working professionals. The taxing district for CWI was created in May 2007 when voters in Ada County and Canyon County approved its formation. CWI began offering academic classes in January of 2009. CWI's main campus is in Nampa, but classes are offered at 5 locations throughout Ada County and Canyon Counties.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	20,616,700	20,616,700	21,252,200	21,840,100	22,487,100	22,687,700
Dedicated	200,000	200,000	200,000	200,000	200,000	200,000
Total:	20,816,700	20,816,700	21,452,200	22,040,100	22,687,100	22,887,700
Percent Change:		0.0%	3.1%	2.7%	5.8%	6.7%
BY EXPENDITURE CATEGORY						
Personnel Costs	17,158,200	0	18,239,600	18,827,500	19,474,500	19,675,100
Operating Expenditures	3,642,500	0	3,212,600	3,212,600	3,212,600	3,212,600
Capital Outlay	16,000	0	0	0	0	0
Trustee/Benefit	0	20,816,700	0	0	0	0
Total:	20,816,700	20,816,700	21,452,200	22,040,100	22,687,100	22,887,700

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**21,252,200**	**200,000**	**0**	**21,452,200**
Removal of Onetime Expenditures	0.00	(50,000)	0	0	(50,000)
FY 2026 Base	**0.00**	**21,202,200**	**200,000**	**0**	**21,402,200**
Personnel Benefit Costs	0.00	183,700	0	0	183,700
Change in Employee Compensation	0.00	808,800	0	0	808,800
FY 2026 Maintenance (MCO)	**0.00**	**22,194,700**	**200,000**	**0**	**22,394,700**
Enrollment Workload Adjustment	0.00	493,000	0	0	493,000
FY 2026 Total Appropriation	**0.00**	**22,687,700**	**200,000**	**0**	**22,887,700**
% Change From FY 2025 Original Approp.	*0.0%*	*6.8%*	*0.0%*	*0.0%*	*6.7%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies in the Higher Education category. Program Maintenance budgets for FY 2026 include funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H417, included one line item. For population forecast adjustments, $493,000 was included for the enrollment workload adjustment.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	0.00	19,675,100	3,012,600	0	0	22,687,700
D 50600	Community College	0.00	0	200,000	0	0	200,000
	Totals:	0.00	19,675,100	3,212,600	0	0	22,887,700

IV. Community Colleges: North Idaho College

Agency Number & Appropriation Unit: 501 EDFC

Bill Number & Chapter: H341 (Ch.44)

PROGRAM DESCRIPTION: North Idaho College (NIC) is a comprehensive community college established in 1933 on the shores of Lake Coeur d'Alene. NIC currently serves 6,000+ students enrolled in credit courses and more than 4,500 students taking non-credit courses. NIC offers more than 80 academic degree and career and technical education certificate programs. These career pathways cover various interest areas, including arts, communications and humanities; healthcare; science, technology, engineering and math; business administration and management; manufacturing and trades; and social sciences and human services. The college serves a five-county region through outreach centers in Bonners Ferry, Kellogg, and Ponderay, as well as through an extensive array of online courses. NIC plays a key role in the region's economic development by preparing competent, trained employees for large and small businesses and government agencies.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	14,982,400	14,982,400	15,442,300	15,309,300	15,761,200	16,183,200
Dedicated	200,000	200,000	200,000	200,000	200,000	200,000
Total:	15,182,400	15,182,400	15,642,300	15,509,300	15,961,200	16,383,200
Percent Change:		0.0%	3.0%	(0.9%)	2.0%	4.7%
BY EXPENDITURE CATEGORY						
Personnel Costs	12,815,600	0	13,275,500	13,142,500	13,594,400	14,016,400
Operating Expenditures	2,341,800	0	2,341,800	2,341,800	2,341,800	2,341,800
Capital Outlay	25,000	0	25,000	25,000	25,000	25,000
Trustee/Benefit	0	15,182,400	0	0	0	0
Total:	15,182,400	15,182,400	15,642,300	15,509,300	15,961,200	16,383,200

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**15,442,300**	**200,000**	**0**	**15,642,300**
FY 2026 Base	**0.00**	**15,442,300**	**200,000**	**0**	**15,642,300**
Personnel Benefit Costs	0.00	176,000	0	0	176,000
Change in Employee Compensation	0.00	564,900	0	0	564,900
FY 2026 Maintenance (MCO)	**0.00**	**16,183,200**	**200,000**	**0**	**16,383,200**
FY 2026 Total Appropriation	**0.00**	**16,183,200**	**200,000**	**0**	**16,383,200**
% Change From FY 2025 Original Approp.	*0.0%*	*4.8%*	*0.0%*	*0.0%*	*4.7%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies in the Higher Education category. Program Maintenance budgets for FY 2026 include funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

There were no enhancements to the program and no enrollment workload adjustment was provided.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	0.00	14,016,400	2,166,800	0	0	16,183,200
D 50600	Community College	0.00	0	175,000	25,000	0	200,000
	Totals:	0.00	14,016,400	2,341,800	25,000	0	16,383,200

V. Community Colleges: CC Systemwide

Agency Number & Appropriation Unit: 501 EDFA

Bill Number & Chapter: H341 (Ch.44)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	39,200	0	39,200	39,200	39,200	39,200
Percent Change:		(100.0%)		0.0%	0.0%	0.0%
BY EXPENDITURE CATEGORY						
Operating Expenditures	39,200	0	39,200	39,200	39,200	39,200

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**39,200**	**0**	**0**	**39,200**
FY 2026 Base	**0.00**	**39,200**	**0**	**0**	**39,200**
FY 2026 Maintenance (MCO)	**0.00**	**39,200**	**0**	**0**	**39,200**
FY 2026 Total Appropriation	**0.00**	**39,200**	**0**	**0**	**39,200**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies in the Higher Education category. Program Maintenance budgets for FY 2026 include funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

There were no enhancements to the program.

.

FY 2026 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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
OSBE Administration	91,370,600	53,620,500	84,588,200	46,208,500	61,336,200	45,597,700
IT and Data Management	3,878,400	3,709,800	8,930,000	9,337,400	9,494,400	9,390,500
School Safety and Security Program	21,172,800	20,793,500	1,338,600	1,578,500	1,608,200	1,466,600
Total:	116,421,800	78,123,800	94,856,800	57,124,400	72,438,800	56,454,800
BY FUND SOURCE						
General	61,368,300	59,801,600	46,175,900	47,600,600	62,892,300	46,941,300
Dedicated	7,051,100	6,868,300	8,729,200	8,756,100	8,778,800	8,742,500
Federal	48,002,400	11,453,900	39,951,700	767,700	767,700	771,000
Total:	116,421,800	78,123,800	94,856,800	57,124,400	72,438,800	56,454,800
Percent Change:		(32.9%)	21.4%	(39.8%)	(23.6%)	(40.5%)
BY EXPENDITURE CATEGORY						
Personnel Costs	9,133,700	8,104,600	10,429,900	11,068,400	11,417,200	10,961,200
Operating Expenditures	33,923,600	7,523,400	5,351,900	5,610,000	5,575,600	5,315,600
Capital Outlay	6,125,000	6,330,500	7,068,600	6,224,000	6,224,000	6,224,000
Trustee/Benefit	67,239,500	56,165,300	72,006,400	34,222,000	49,222,000	33,954,000
Total:	116,421,800	78,123,800	94,856,800	57,124,400	72,438,800	56,454,800
Full-Time Positions (FTP)	74.25	74.25	84.25	89.25	89.25	85.25

In accordance with Section 67-3519, Idaho Code, this division is authorized no more than 85.25 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026.

.

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**84.25**	**46,161,100**	**8,709,200**	**767,700**	**55,638,000**
Reappropriation	0.00	14,800	0	39,184,000	39,198,800
Supplementals	0.00	0	20,000	0	20,000
FY 2025 Total Appropriation	**84.25**	**46,175,900**	**8,729,200**	**39,951,700**	**94,856,800**
Executive Carry Forward	0.00	238,300	12,900	0	251,200
Expenditure Adjustments	0.00	0	203,900	0	203,900
FY 2025 Estimated Expenditures	**84.25**	**46,414,200**	**8,946,000**	**39,951,700**	**95,311,900**
Removal of Onetime Expenditures	0.00	(262,100)	(402,200)	(39,184,000)	(39,848,300)
FY 2026 Base	**84.25**	**46,152,100**	**8,543,800**	**767,700**	**55,463,600**
Personnel Cost Benefits	0.00	86,400	5,500	0	91,900
Contract Inflation	0.00	10,300	0	0	10,300
Statewide Cost Allocation	0.00	85,000	34,600	0	119,600
Change in Employee Compensation	0.00	378,300	27,100	3,300	408,700
FY 2026 Program Maintenance	**84.25**	**46,712,100**	**8,611,000**	**771,000**	**56,094,100**
Line Items	1.00	189,200	32,500	0	221,700
Replacement Items	0.00	0	99,000	0	99,000
OITS Hardware	0.00	40,000	0	0	40,000
FY 2026 Total	**85.25**	**46,941,300**	**8,742,500**	**771,000**	**56,454,800**
% Chg from FY 2025 Orig Approp.	1.2%	1.7%	0.4%	0.4%	1.5%
% Chg from FY 2025 Total Approp.	1.2%	1.7%	0.2%	(98.1%)	(40.5%)

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

Agency Number & Appropriation Unit: 501 EDAA

Bill Number & Chapter: H341 (Ch.44), H476 (Ch.327)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	36,923,400	35,593,200	37,824,500	38,723,100	53,838,100	38,094,900
Dedicated	6,705,300	6,579,400	7,072,500	6,978,200	6,990,900	6,992,300
Federal	47,741,900	11,447,900	39,691,200	507,200	507,200	510,500
Total:	91,370,600	53,620,500	84,588,200	46,208,500	61,336,200	45,597,700
Percent Change:		(41.3%)	57.8%	(45.4%)	(27.5%)	(46.1%)
BY EXPENDITURE CATEGORY						
Personnel Costs	5,322,100	4,726,100	6,197,500	6,488,100	6,690,200	6,342,200
Operating Expenditures	32,684,000	6,337,500	4,058,700	4,077,400	4,003,000	3,880,500
Capital Outlay	6,125,000	6,306,600	7,029,600	6,125,000	6,125,000	6,125,000
Trustee/Benefit	47,239,500	36,250,300	67,302,400	29,518,000	44,518,000	29,250,000
Total:	91,370,600	53,620,500	84,588,200	46,208,500	61,336,200	45,597,700
Full-Time Positions (FTP)	42.75	42.75	49.75	52.75	52.75	49.75

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**49.75**	**37,809,700**	**7,052,500**	**507,200**	**45,369,400**
Prior Year Reappropriation	0.00	14,800	0	39,184,000	39,198,800
1. Holistic Credit Mobility Grant	0.00	0	20,000	0	20,000
FY 2025 Total Appropriation	**49.75**	**37,824,500**	**7,072,500**	**39,691,200**	**84,588,200**
Executive Carry Forward	0.00	205,700	12,900	0	218,600
Expenditure Adjustments	0.00	(40,900)	203,900	0	163,000
FY 2025 Estimated Expenditures	**49.75**	**37,989,300**	**7,289,300**	**39,691,200**	**84,969,800**
Removal of Onetime Expenditures	0.00	(220,500)	(372,200)	(39,184,000)	(39,776,700)
Base Adjustments	0.00	0	0	0	0
FY 2026 Base	**49.75**	**37,768,800**	**6,917,100**	**507,200**	**45,193,100**
Personnel Benefit Costs	0.00	50,800	2,800	0	53,600
Contract Inflation	0.00	10,300	0	0	10,300
Statewide Cost Allocation	0.00	85,000	34,600	0	119,600
Change in Employee Compensation	0.00	180,000	17,800	3,300	201,100
FY 2026 Maintenance (MCO)	**49.75**	**38,094,900**	**6,972,300**	**510,500**	**45,577,700**
13. Holistic Credit Mobility Grant	0.00	0	20,000	0	20,000
FY 2026 Total Appropriation	**49.75**	**38,094,900**	**6,992,300**	**510,500**	**45,597,700**
% Change From FY 2025 Original Approp.	*0.0%*	*0.8%*	*(0.9%)*	*0.7%*	*0.5%*
% Change From FY 2025 Total Approp.	*0.0%*	*0.7%*	*(1.1%)*	*(98.7%)*	*(46.1%)*

.

FISCAL YEAR 2025 SUPPLEMENTAL: H476 provided additional funding in FY 2025 for the Holistic Credit Mobility Grant to help OSBE enhance credit and trancript mobility in higher education.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies in the Higher Education category. The Program Maintenance budget for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H476, included one line item. Line item 13 appropriated funding for the Holistic Credit Mobility Grant to help OSBE enhance credit and transcript mobility in higher education.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS:

Section 3 of H476 required a report to JFAC by December 31, 2025 detailing all appropriated funds spent for the preceding five fiscal years, including federal and grant funds, to achieve credit and/or transcript mobility for Idaho students. This report shall identify outcomes and return on investment of appropriated funds.

Section 4 and Section 5 of H476 required the Office of the State Board of Education to develop outcomes-based funding models (OBF) to replace the Enrollment Workload Adjustment for community colleges and for the college and universities, to provide quarterly written

reports to LSO on progress towards this goal, and to provide a written proposal to the Joint Finance and Appropriations Committee by December 31, 2025 for implementation of OBF in higher education by FY 2028.

Section 6 of H476 provided reappropriation authority for any unspent and unencumbered funds from the American Rescue Plan Fund at the end of FY 2025.

OTHER LEGISLATION: S1142 amended Sections 33-1029 through 33-1034, Idaho Code, to repeal the Empowering Parents Grant Program by June 30, 2028. This legislation is expected to increase available general funds by $30 million annually in future fiscal years, subject to future action by the Legislature.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		44.44	5,680,600	3,264,300	0	29,150,000	38,094,900
D 12500	Indirect Cost Recov		0.35	40,900	83,900	0	0	124,800
D 32300	In-Demand Careers		3.00	276,400	12,000	0	0	288,400
D 34900	Miscellaneous Revenue		1.13	174,100	160,000	6,125,000	100,000	6,559,100
OT D 34900	Miscellaneous Revenue		0.00	0	20,000	0	0	20,000
F 34800	Federal Grant		0.83	170,200	340,300	0	0	510,500
		Totals:	49.75	6,342,200	3,880,500	6,125,000	29,250,000	45,597,700

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

Agency Number & Appropriation Unit: 501 EDAC

Bill Number & Chapter: H341 (Ch.44), H476 (Ch.327)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	3,863,400	3,709,800	7,641,000	8,048,400	8,205,400	8,101,500
Dedicated	15,000	0	1,289,000	1,289,000	1,289,000	1,289,000
Total:	3,878,400	3,709,800	8,930,000	9,337,400	9,494,400	9,390,500
Percent Change:		(4.3%)	140.7%	4.6%	6.3%	5.2%
BY EXPENDITURE CATEGORY						
Personnel Costs	2,881,900	2,732,900	3,172,400	3,502,900	3,619,900	3,519,500
Operating Expenditures	996,500	953,000	1,047,600	1,130,500	1,170,500	1,167,000
Capital Outlay	0	23,900	6,000	0	0	0
Trustee/Benefit	0	0	4,704,000	4,704,000	4,704,000	4,704,000
Total:	3,878,400	3,709,800	8,930,000	9,337,400	9,494,400	9,390,500
Full-Time Positions (FTP)	25.00	25.00	27.00	29.00	29.00	28.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**27.00**	**7,641,000**	**1,289,000**	**0**	**8,930,000**
Executive Carry Forward	0.00	32,600	0	0	32,600
Expenditure Adjustments	0.00	40,900	0	0	40,900
FY 2025 Estimated Expenditures	**27.00**	**7,714,500**	**1,289,000**	**0**	**9,003,500**
Removal of Onetime Expenditures	0.00	(38,600)	0	0	(38,600)
Base Adjustments	0.00	0	0	0	0
FY 2026 Base	**27.00**	**7,675,900**	**1,289,000**	**0**	**8,964,900**
Personnel Benefit Costs	0.00	29,400	0	0	29,400
Change in Employee Compensation	0.00	177,000	0	0	177,000
FY 2026 Maintenance (MCO)	**27.00**	**7,882,300**	**1,289,000**	**0**	**9,171,300**
2. Database Engineer	1.00	144,200	0	0	144,200
6. Cybersecurity Testing Contract	0.00	35,000	0	0	35,000
OITS Hardware	0.00	40,000	0	0	40,000
FY 2026 Total Appropriation	**28.00**	**8,101,500**	**1,289,000**	**0**	**9,390,500**
% Change From FY 2025 Original Approp.	*3.7%*	*6.0%*	*0.0%*	*0.0%*	*5.2%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies in the Higher Education category. The Program Maintenance budget for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H476, included three line items. Line item 2 provided funding for a database engineer. Line item 6 provided funding for a cybersecurity testing contract. H476 also provided funding for computers approved by the Office of Information Technology Services.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		28.00	3,519,500	1,109,500	0	3,430,000	8,059,000
OT G 10000	General		0.00	0	42,500	0	0	42,500
D 32100	Broadband Infrastructure		0.00	0	0	0	1,274,000	1,274,000
D 32500	Public Instruction		0.00	0	15,000	0	0	15,000
		Totals:	28.00	3,519,500	1,167,000	0	4,704,000	9,390,500

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

Agency Number & Appropriation Unit: 501 EDAE

Bill Number & Chapter: H341 (Ch.44), H476 (Ch.327)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	20,581,500	20,498,600	710,400	829,100	848,800	744,900
Dedicated	330,800	288,900	367,700	488,900	498,900	461,200
Federal	260,500	6,000	260,500	260,500	260,500	260,500
Total:	21,172,800	20,793,500	1,338,600	1,578,500	1,608,200	1,466,600
Percent Change:		(1.8%)	(93.6%)	17.9%	20.1%	9.6%
BY EXPENDITURE CATEGORY						
Personnel Costs	929,700	645,600	1,060,000	1,077,400	1,107,100	1,099,500
Operating Expenditures	243,100	232,900	245,600	402,100	402,100	268,100
Capital Outlay	0	0	33,000	99,000	99,000	99,000
Trustee/Benefit	20,000,000	19,915,000	0	0	0	0
Total:	21,172,800	20,793,500	1,338,600	1,578,500	1,608,200	1,466,600
Full-Time Positions (FTP)	6.50	6.50	7.50	7.50	7.50	7.50

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**7.50**	**710,400**	**367,700**	**260,500**	**1,338,600**
Removal of Onetime Expenditures	0.00	(3,000)	(30,000)	0	(33,000)
FY 2026 Base	**7.50**	**707,400**	**337,700**	**260,500**	**1,305,600**
Personnel Benefit Costs	0.00	6,200	2,700	0	8,900
Change in Employee Compensation	0.00	21,300	9,300	0	30,600
FY 2026 Maintenance (MCO)	**7.50**	**734,900**	**349,700**	**260,500**	**1,345,100**
5. Software Support Contract for See Tell Now	0.00	10,000	0	0	10,000
11. Marketing of See Tell Now Program	0.00	0	12,500	0	12,500
56. Replacement Vehicles for School Safety Pr	0.00	0	99,000	0	99,000
FY 2026 Total Appropriation	**7.50**	**744,900**	**461,200**	**260,500**	**1,466,600**
% Change From FY 2025 Original Approp.	*0.0%*	*4.9%*	*25.4%*	*0.0%*	*9.6%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies in the Higher Education category. The Program Maintenance budget for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H476, included one line item. Line item 5 provided funding for a software support contract for the See Tell Now tipline. Line 11 provided funding for marketing of the See Tell Now tipline. H476 also provided funding for three replacement vehicles for the program.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		5.15	583,700	161,200	0	0	744,900
D 34936	Misc Rev/School Secure		2.35	296,200	66,000	0	0	362,200
OT D 34936	Misc Rev/School Secure		0.00	0	0	99,000	0	99,000
F 34800	Federal Grant		0.00	219,600	40,900	0	0	260,500
		Totals:	7.50	1,099,500	268,100	99,000	0	1,466,600

Health Education Programs

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Boise Internal Medicine	1,171,000	1,051,000	1,231,000	1,291,000	1,291,000	1,291,000
Eastern Idaho Med Residencies	2,765,000	2,765,000	3,005,000	3,245,000	3,245,000	3,245,000
Family Medicine Residencies	7,288,600	7,124,600	7,510,600	8,105,000	8,198,100	8,170,200
Idaho Dental Education	3,014,500	2,048,500	2,244,400	2,355,500	2,374,900	2,363,100
Psychiatry Residency	837,800	837,800	837,800	837,800	837,800	837,800
Univ. of Utah Med. Ed.	2,825,900	2,825,900	2,964,200	3,110,600	3,110,600	3,170,600
WIMU Veterinary Education	2,844,400	2,744,400	2,993,300	2,913,000	2,935,700	2,931,500
WWAMI Medical Education	7,285,500	7,285,500	7,518,400	7,759,600	7,827,800	7,794,800
Total:	28,032,700	26,682,700	28,304,700	29,617,500	29,820,900	29,804,000
BY FUND SOURCE						
General	26,845,500	26,481,400	27,830,000	29,236,600	29,431,200	29,419,500
Dedicated	1,187,200	201,300	474,700	380,900	389,700	384,500
Total:	28,032,700	26,682,700	28,304,700	29,617,500	29,820,900	29,804,000
Percent Change:		(4.8%)	6.1%	4.6%	5.4%	5.3%
BY EXPENDITURE CATEGORY						
Personnel Costs	6,364,200	5,496,200	5,842,700	6,076,900	6,280,300	6,203,400
Operating Expenditures	2,900,700	2,727,400	2,893,000	2,898,700	2,898,700	2,898,700
Capital Outlay	30,100	185,500	5,500	5,500	5,500	5,500
Trustee/Benefit	18,737,700	18,273,600	19,563,500	20,636,400	20,636,400	20,696,400
Total:	28,032,700	26,682,700	28,304,700	29,617,500	29,820,900	29,804,000
Full-Time Positions (FTP)	44.65	44.65	46.65	48.65	48.65	48.65

In accordance with Section 67-3519, Idaho Code, this division is authorized no more than 48.65 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026.

.

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**46.65**	**27,830,000**	**374,700**	**0**	**28,204,700**
Reappropriation	0.00	0	100,000	0	100,000
FY 2025 Total Appropriation	**46.65**	**27,830,000**	**474,700**	**0**	**28,304,700**
Expenditure Adjustments	0.00	0	885,900	0	885,900
FY 2025 Estimated Expenditures	**46.65**	**27,830,000**	**1,360,600**	**0**	**29,190,600**
Removal of Onetime Expenditures	0.00	0	(985,900)	0	(985,900)
Base Adjustments	0.00	0	2,100	0	2,100
FY 2026 Base	**46.65**	**27,830,000**	**376,800**	**0**	**28,206,800**
Personnel Cost Benefits	0.00	51,200	1,700	0	52,900
Contract Inflation	0.00	404,600	0	0	404,600
Change in Employee Compensation	0.00	179,200	6,000	0	185,200
FY 2026 Program Maintenance	**46.65**	**28,465,000**	**384,500**	**0**	**28,849,500**
Line Items	2.00	954,500	0	0	954,500
FY 2026 Total	**48.65**	**29,419,500**	**384,500**	**0**	**29,804,000**
% Chg from FY 2025 Orig Approp.	4.3%	5.7%	2.6%		5.7%
% Chg from FY 2025 Total Approp.	4.3%	5.7%	(19.0%)		5.3%

I. Health Education Programs: Boise Internal Medicine

Agency Number & Appropriation Unit: 501 EDIG

Bill Number & Chapter: H341 (Ch.44), H333 (Ch.117)

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 35 residents specializing in internal medicine.

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	1,171,000	1,051,000	1,231,000	1,291,000	1,291,000	1,291,000
Percent Change:		(10.2%)	17.1%	4.9%	4.9%	4.9%
BY EXPENDITURE CATEGORY						
Trustee/Benefit	1,171,000	1,051,000	1,231,000	1,291,000	1,291,000	1,291,000

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**1,231,000**	**0**	**0**	**1,231,000**
FY 2026 Base	**0.00**	**1,231,000**	**0**	**0**	**1,231,000**
FY 2026 Maintenance (MCO)	**0.00**	**1,231,000**	**0**	**0**	**1,231,000**
1. Boise Internal Medicine Resident	0.00	60,000	0	0	60,000
FY 2026 Total Appropriation	**0.00**	**1,291,000**	**0**	**0**	**1,291,000**
% Change From FY 2025 Original Approp.	*0.0%*	*4.9%*	*0.0%*	*0.0%*	*4.9%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies in the Higher Education category. The Program Maintenance budget for FY 2026 included funding for regular recurring costs.

The enhancement appropriation bill, H333, included one line item. Line item 1 provided funding for an additional resident at Boise Internal Medicine.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: Section 3 of H333 required a report to JFAC by December 31, 2025 from the Graduate Medical Education Committee of the Office of the State Board of Education detailing progress towards the objective of prioritizing OB/GYN fellowships in Idaho graduate medical education.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in H341 that removes all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	0.00	0	0	0	1,291,000	1,291,000

II. Health Education Programs: Eastern Idaho Med Residencies

Agency Number & Appropriation Unit: 501 EDIK

Bill Number & Chapter: H341 (Ch.44), H333 (Ch.117)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	2,765,000	2,765,000	3,005,000	3,245,000	3,245,000	3,245,000
Percent Change:		0.0%	8.7%	8.0%	8.0%	8.0%
BY EXPENDITURE CATEGORY						
Trustee/Benefit	2,765,000	2,765,000	3,005,000	3,245,000	3,245,000	3,245,000

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**3,005,000**	**0**	**0**	**3,005,000**
FY 2026 Base	**0.00**	**3,005,000**	**0**	**0**	**3,005,000**
FY 2026 Maintenance (MCO)	**0.00**	**3,005,000**	**0**	**0**	**3,005,000**
2. Eastern Idaho Medical Resident	0.00	240,000	0	0	240,000
FY 2026 Total Appropriation	**0.00**	**3,245,000**	**0**	**0**	**3,245,000**
% Change From FY 2025 Original Approp.	*0.0%*	*8.0%*	*0.0%*	*0.0%*	*8.0%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies in the Higher Education category. The Program Maintenance budget for FY 2026 included funding for regular recurring costs.

The enhancement appropriation bill, H333, included one line item. Line item 2 provided funding for four additional psychiatry residents at Eastern Idaho Medical Residency Programs.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: Section 3 of H333 required a report to JFAC by December 31, 2025 from the Graduate Medical Education Committee of the Office of the State Board of Education detailing progress towards the objective of prioritizing OB/GYN fellowships in Idaho graduate medical education.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in H341 that removes all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments.

.

FY 2026 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000 General	0.00	0	0	0	3,245,000	3,245,000

III. Health Education Programs: Family Medicine Residencies

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

Bill Number & Chapter: H341 (Ch.44), H333 (Ch.117)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	7,288,600	7,124,600	7,510,600	8,105,000	8,198,100	8,170,200
Percent Change:		(2.3%)	5.4%	7.9%	9.2%	8.8%
BY EXPENDITURE CATEGORY						
Personnel Costs	2,567,000	2,567,000	2,729,000	2,903,400	2,996,500	2,968,600
Operating Expenditures	321,600	321,600	321,600	321,600	321,600	321,600
Trustee/Benefit	4,400,000	4,236,000	4,460,000	4,880,000	4,880,000	4,880,000
Total:	7,288,600	7,124,600	7,510,600	8,105,000	8,198,100	8,170,200
Full-Time Positions (FTP)	21.30	21.30	23.30	25.30	25.30	25.30

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**23.30**	**7,510,600**	**0**	**0**	**7,510,600**
FY 2026 Base	**23.30**	**7,510,600**	**0**	**0**	**7,510,600**
Personnel Benefit Costs	0.00	26,600	0	0	26,600
Change in Employee Compensation	0.00	92,500	0	0	92,500
FY 2026 Maintenance (MCO)	**23.30**	**7,629,700**	**0**	**0**	**7,629,700**
3. New Residents and New Fellow in Nampa	0.00	420,000	0	0	420,000
4. Pocatello, Burley, and Rupert Residents	2.00	120,500	0	0	120,500
FY 2026 Total Appropriation	**25.30**	**8,170,200**	**0**	**0**	**8,170,200**
% Change From FY 2025 Original Approp.	*8.6%*	*8.8%*	*0.0%*	*0.0%*	*8.8%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies in the Higher Education category. Program Maintenance budgets for FY 2026 include funding for regular recurring costs, and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H333, included two line items. Line item 3 provided funding for six new residents and one additional fellowship at Family Medicine Residencies in Nampa. Line item 4 provided funding for two additional residents at Family Medicine Residencies in Pocatello, Burley, and Rupert.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: Section 3 of H333 required a report to JFAC by December 31, 2025 from the Graduate Medical Education Committee of the Office of the State Board of Education detailing progress towards the objective of prioritizing OB/GYN fellowships in Idaho graduate medical education. Section 10 of H341 provided reappropriation authority for any unused and unencumbered funds at the end of FY 2025 for dedicated funds.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in H341 that removes all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments.

.

FY 2026 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000 General	25.30	2,968,600	321,600	0	4,880,000	8,170,200

IV. Health Education Programs: Idaho Dental Education Program

Agency Number & Appropriation Unit: 513 EDIC

Bill Number & Chapter: H341 (Ch.44), H333 (Ch.117)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	1,927,300	1,847,200	1,969,700	2,074,600	2,085,200	2,078,600
Dedicated	1,087,200	201,300	274,700	280,900	289,700	284,500
Total:	3,014,500	2,048,500	2,244,400	2,355,500	2,374,900	2,363,100
Percent Change:		(32.0%)	9.6%	5.0%	5.8%	5.3%
BY EXPENDITURE CATEGORY						
Personnel Costs	1,277,000	409,000	538,700	549,800	569,200	557,400
Operating Expenditures	69,800	76,900	25,800	25,800	25,800	25,800
Capital Outlay	30,100	5,100	5,500	5,500	5,500	5,500
Trustee/Benefit	1,637,600	1,557,500	1,674,400	1,774,400	1,774,400	1,774,400
Total:	3,014,500	2,048,500	2,244,400	2,355,500	2,374,900	2,363,100
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 2025 Original Appropriation	**3.25**	**1,969,700**	**274,700**	**0**	**2,244,400**
Expenditure Adjustments	0.00	0	885,900	0	885,900
FY 2025 Estimated Expenditures	**3.25**	**1,969,700**	**1,160,600**	**0**	**3,130,300**
Removal of Onetime Expenditures	0.00	0	(885,900)	0	(885,900)
Base Adjustments	0.00	0	2,100	0	2,100
FY 2026 Base	**3.25**	**1,969,700**	**276,800**	**0**	**2,246,500**
Personnel Benefit Costs	0.00	2,000	1,700	0	3,700
Contract Inflation	0.00	46,000	0	0	46,000
Change in Employee Compensation	0.00	6,900	6,000	0	12,900
FY 2026 Maintenance (MCO)	**3.25**	**2,024,600**	**284,500**	**0**	**2,309,100**
5. Additional Dental Student	0.00	54,000	0	0	54,000
FY 2026 Total Appropriation	**3.25**	**2,078,600**	**284,500**	**0**	**2,363,100**
% Change From FY 2025 Original Approp.	*0.0%*	*5.5%*	*3.6%*	*0.0%*	*5.3%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies in the Higher Education category. Program Maintenance budgets for FY 2026 include funding for regular recurring costs, and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H333, included one line item. Line item 5 provided funding for an additional student seat in the Idaho Dental Education Program. Section 10 of H341 provided reappropriation authority for any unused and unencumbered funds at the end of FY 2025 for dedicated funds.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in H341 that removes all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	1.75	304,200	0	0	1,774,400	2,078,600
D 65000	Unrestricted	1.50	253,200	25,800	5,500	0	284,500
	Totals:	3.25	557,400	25,800	5,500	1,774,400	2,363,100

V. Health Education Programs: Psychiatry Education

Agency Number & Appropriation Unit: 501 EDII

Bill Number & Chapter: H333 (Ch.117)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 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 CATEGORY						
Trustee/Benefit	837,800	837,800	837,800	837,800	837,800	837,800

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**837,800**	**0**	**0**	**837,800**
FY 2026 Base	**0.00**	**837,800**	**0**	**0**	**837,800**
FY 2026 Maintenance (MCO)	**0.00**	**837,800**	**0**	**0**	**837,800**
FY 2026 Total Appropriation	**0.00**	**837,800**	**0**	**0**	**837,800**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies in the Higher Education category. The Program Maintenance budget for FY 2026 include funding for regular recurring costs.

There were no enhancements to the program.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in H341 that removes all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments.

.

FY 2026 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: H341 (Ch.44), H333 (Ch.117)

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 psychiatric residency positions in collaboration with Idaho State University. [Statutory Authority: Section 33-3720, Idaho Code, et seq.]

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	2,825,900	2,825,900	2,964,200	3,110,600	3,110,600	3,170,600
Percent Change:		0.0%	4.9%	4.9%	4.9%	7.0%
BY EXPENDITURE CATEGORY						
Trustee/Benefit	2,825,900	2,825,900	2,964,200	3,110,600	3,110,600	3,170,600

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**2,964,200**	**0**	**0**	**2,964,200**
FY 2026 Base	**0.00**	**2,964,200**	**0**	**0**	**2,964,200**
Contract Inflation	0.00	146,400	0	0	146,400
FY 2026 Maintenance (MCO)	**0.00**	**3,110,600**	**0**	**0**	**3,110,600**
6. Additional Child Psychiatric Residency	0.00	60,000	0	0	60,000
FY 2026 Total Appropriation	**0.00**	**3,170,600**	**0**	**0**	**3,170,600**
% Change From FY 2025 Original Approp.	*0.0%*	*7.0%*	*0.0%*	*0.0%*	*7.0%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies in the Higher Education category. The Program Maintenance budgets for FY 2026 included funding for regular recurring costs and contract inflation.

The enhancement appropriation bill, H333, included one line item. Line item 6 provided funding for an additional child psychiatry resident.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in H341 that removes all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments.

.

FY 2026 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000 General	0.00	0	0	0	3,170,600	3,170,600

VII. Health Education Programs: WIMU Veterinary Education

Agency Number & Appropriation Unit: 514 EDIA

Bill Number & Chapter: H341 (Ch.44)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	2,744,400	2,744,400	2,793,300	2,813,000	2,835,700	2,831,500
Dedicated	100,000	0	200,000	100,000	100,000	100,000
Total:	2,844,400	2,744,400	2,993,300	2,913,000	2,935,700	2,931,500
Percent Change:		(3.5%)	9.1%	(2.7%)	(1.9%)	(2.1%)
BY EXPENDITURE CATEGORY						
Personnel Costs	682,900	682,900	695,500	709,500	732,200	728,000
Operating Expenditures	2,061,500	1,881,100	2,097,800	2,103,500	2,103,500	2,103,500
Capital Outlay	0	180,400	0	0	0	0
Trustee/Benefit	100,000	0	200,000	100,000	100,000	100,000
Total:	2,844,400	2,744,400	2,993,300	2,913,000	2,935,700	2,931,500
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 2025 Original Appropriation	**6.38**	**2,793,300**	**100,000**	**0**	**2,893,300**
Prior Year Reappropriation	0.00	0	100,000	0	100,000
FY 2025 Total Appropriation	**6.38**	**2,793,300**	**200,000**	**0**	**2,993,300**
Removal of Onetime Expenditures	0.00	0	(100,000)	0	(100,000)
FY 2026 Base	**6.38**	**2,793,300**	**100,000**	**0**	**2,893,300**
Personnel Benefit Costs	0.00	7,200	0	0	7,200
Contract Inflation	0.00	5,700	0	0	5,700
Change in Employee Compensation	0.00	25,300	0	0	25,300
FY 2026 Maintenance (MCO)	**6.38**	**2,831,500**	**100,000**	**0**	**2,931,500**
FY 2026 Total Appropriation	**6.38**	**2,831,500**	**100,000**	**0**	**2,931,500**
% Change From FY 2025 Original Approp.	*0.0%*	*1.4%*	*0.0%*	*0.0%*	*1.3%*
% Change From FY 2025 Total Approp.	*0.0%*	*1.4%*	*(50.0%)*	*0.0%*	*(2.1%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies in the Higher Education category. The Program Maintenance budget for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

There were no enhancements to the program. Section 10 of H341 provided reappropriation authority for any unused and unencumbered funds at the end of FY 2025 for dedicated funds.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in H341 that removes all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	6.38	728,000	2,103,500	0	0	2,831,500
D 66000	Restricted	0.00	0	0	0	100,000	100,000
	Totals:	6.38	728,000	2,103,500	0	100,000	2,931,500

VIII. Health Education Programs: WWAMI Medical Education

Agency Number & Appropriation Unit: 514 EDIB

Bill Number & Chapter: H341 (Ch.44)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	7,285,500	7,285,500	7,518,400	7,759,600	7,827,800	7,794,800
Percent Change:		0.0%	3.2%	3.2%	4.1%	3.7%
BY EXPENDITURE CATEGORY						
Personnel Costs	1,837,300	1,837,300	1,879,500	1,914,200	1,982,400	1,949,400
Operating Expenditures	447,800	447,800	447,800	447,800	447,800	447,800
Trustee/Benefit	5,000,400	5,000,400	5,191,100	5,397,600	5,397,600	5,397,600
Total:	7,285,500	7,285,500	7,518,400	7,759,600	7,827,800	7,794,800
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 2025 Original Appropriation	**13.72**	**7,518,400**	**0**	**0**	**7,518,400**
FY 2026 Base	**13.72**	**7,518,400**	**0**	**0**	**7,518,400**
Personnel Benefit Costs	0.00	15,400	0	0	15,400
Contract Inflation	0.00	206,500	0	0	206,500
Change in Employee Compensation	0.00	54,500	0	0	54,500
FY 2026 Maintenance (MCO)	**13.72**	**7,794,800**	**0**	**0**	**7,794,800**
FY 2026 Total Appropriation	**13.72**	**7,794,800**	**0**	**0**	**7,794,800**
% Change From FY 2025 Original Approp.	*0.0%*	*3.7%*	*0.0%*	*0.0%*	*3.7%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies in the Higher Education category. The Program Maintenance budget for FY 2026 included funding for regular recurring costs, and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

There were no enhancements to the program. Section 10 of H341 provided reappropriation authority for any unused and unencumbered funds at the end of FY 2025 for dedicated funds.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in H341 that removes all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments.

OTHER LEGISLATION: H368 required the state board of education to increase the number of reserved slots per incoming class by ten (10) each year for Idaho medical education other than the WWAMI program, until the incoming class size reaches thirty (30) students. This legislation is expected to result in a cost to the General Fund of $512,400 in future fiscal years.

.

FY 2026 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000 General	13.72	1,949,400	447,800	0	5,397,600	7,794,800

Division of Career Technical Education

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
CTE Administration	2,355,000	2,566,600	3,131,900	3,136,700	3,187,700	3,045,000
Secondary and General Programs	35,511,700	34,734,400	25,555,300	25,947,000	26,013,200	26,009,900
Postsecondary Programs	60,847,900	60,423,400	57,172,600	60,644,700	72,616,300	71,415,100
Educator Services Program	1,810,800	1,537,700	2,169,700	2,332,500	2,370,200	2,360,800
Related Programs	7,771,400	7,414,700	6,587,000	6,897,600	6,926,000	6,924,500
Total:	108,296,800	106,676,800	94,616,500	98,958,500	111,113,400	109,755,300
BY FUND SOURCE						
General	76,509,300	76,139,900	79,153,900	81,201,200	93,324,700	91,966,100
Dedicated	20,552,800	20,195,900	5,552,800	5,552,800	5,552,800	5,552,800
Federal	11,234,700	10,341,000	9,909,800	12,204,500	12,235,900	12,236,400
Total:	108,296,800	106,676,800	94,616,500	98,958,500	111,113,400	109,755,300
Percent Change:		(1.5%)	(11.3%)	4.6%	17.4%	16.0%
BY EXPENDITURE CATEGORY						
Personnel Costs	53,476,300	51,256,000	55,726,600	57,713,500	59,901,400	58,603,300
Operating Expenditures	6,902,000	8,009,600	7,278,700	7,346,600	7,313,600	7,256,600
Capital Outlay	499,900	53,700	15,000	3,000	3,000	0
Trustee/Benefit	47,418,600	47,357,500	31,596,200	33,895,400	43,895,400	43,895,400
Total:	108,296,800	106,676,800	94,616,500	98,958,500	111,113,400	109,755,300
Full-Time Positions (FTP)	564.14	564.14	569.14	577.14	577.14	569.14

Consistent with budgets for institutions of higher education, the FY 2026 appropriation for the Division of Career Technical Education provided no limitation on full-time equivalent positions for postsecondary programs. 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. For the four other budgeted programs within the Division of Career Technical Education, the FY 2026 appropriation limited full-time equivalent positions to 60.00.

.

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**569.14**	**79,153,900**	**5,552,800**	**9,909,800**	**94,616,500**
Executive Carry Forward	0.00	1,931,000	91,600	783,100	2,805,700
Expenditure Adjustments	0.00	0	0	2,223,400	2,223,400
FY 2025 Estimated Expenditures	**569.14**	**81,084,900**	**5,644,400**	**12,916,300**	**99,645,600**
Removal of Onetime Expenditures	0.00	(2,121,000)	(91,600)	(3,006,500)	(5,219,100)
FY 2026 Base	**569.14**	**78,963,900**	**5,552,800**	**9,909,800**	**94,426,500**
Personnel Cost Benefits	0.00	600,100	0	11,400	611,500
Statewide Cost Allocation	0.00	128,400	0	0	128,400
Change in Employee Compensation	0.00	2,223,700	0	41,500	2,265,200
FY 2026 Program Maintenance	**569.14**	**81,916,100**	**5,552,800**	**9,962,700**	**97,431,600**
Line Items	0.00	10,050,000	0	2,273,700	12,323,700
FY 2026 Total	**569.14**	**91,966,100**	**5,552,800**	**12,236,400**	**109,755,300**
% Chg from FY 2025 Orig Approp.	0.0%	16.2%	0.0%	23.5%	16.0%

I. Division of Career Technical Education: CTE Administration

Agency Number & Appropriation Unit: 503 EDEA

Bill Number & Chapter: H341 (Ch.44)

PROGRAM DESCRIPTION: The CTE Administration Program includes central staff to provide leadership, administrative and technical assistance, oversight, and accountability to the statewide educational system that provides career technical programs at the state's secondary schools (grades 7-12), technical colleges, adult education programs, and workforce training centers. This system prepares Idaho's youth and adults for high-skill, in-demand careers, including one-year and two-year credentials and industry certifications, as well as for further educational attainment and retraining. This budgeted program was previously named State Leadership and Technical Assistance but was renamed in FY 2023 to be more transparent and align with LUMA reorganization efforts. [Statutory Authority: Section 33-2201, Idaho Code, et seq.]

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	2,335,000	2,564,300	3,111,900	3,116,700	3,167,700	3,025,000
Federal	20,000	2,300	20,000	20,000	20,000	20,000
Total:	2,355,000	2,566,600	3,131,900	3,136,700	3,187,700	3,045,000
Percent Change:		9.0%	22.0%	0.2%	1.8%	(2.8%)
BY EXPENDITURE CATEGORY						
Personnel Costs	1,936,600	257,600	2,367,700	2,383,100	2,467,100	2,342,400
Operating Expenditures	407,000	2,118,300	749,200	750,600	717,600	702,600
Capital Outlay	11,400	11,400	15,000	3,000	3,000	0
Trustee/Benefit	0	179,300	0	0	0	0
Total:	2,355,000	2,566,600	3,131,900	3,136,700	3,187,700	3,045,000
Full-Time Positions (FTP)	21.00	21.00	21.00	21.00	21.00	20.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**21.00**	**3,111,900**	**0**	**20,000**	**3,131,900**
Executive Carry Forward	0.00	1,690,300	0	17,600	1,707,900
FY 2025 Estimated Expenditures	**21.00**	**4,802,200**	**0**	**37,600**	**4,839,800**
Removal of Onetime Expenditures	0.00	(1,880,300)	0	(17,600)	(1,897,900)
Base Adjustments	(1.00)	(140,800)	0	0	(140,800)
FY 2026 Base	**20.00**	**2,781,100**	**0**	**20,000**	**2,801,100**
Personnel Benefit Costs	0.00	21,700	0	0	21,700
Statewide Cost Allocation	0.00	128,400	0	0	128,400
Change in Employee Compensation	0.00	93,800	0	0	93,800
FY 2026 Maintenance (MCO)	**20.00**	**3,025,000**	**0**	**20,000**	**3,045,000**
FY 2026 Total Appropriation	**20.00**	**3,025,000**	**0**	**20,000**	**3,045,000**
% Change From FY 2025 Original Approp.	*(4.8%)*	*(2.8%)*	*0.0%*	*0.0%*	*(2.8%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies in the Higher Education category. The Program Maintenance budget for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

There were no enhancements to the program.

BUDGET LAW EXEMPTIONS: Secondary and General Programs, Postsecondary Programs, and Related Programs within the Division of Career Technical Education received specific legislative authorization in H418 that removes all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments for federal Perkins Career and Technical Education funds.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	20.00	2,342,400	682,600	0	0	3,025,000
F 34800	Federal Grant	0.00	0	20,000	0	0	20,000
	Totals:	20.00	2,342,400	702,600	0	0	3,045,000

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

Agency Number & Appropriation Unit: 503 EDEB

Bill Number & Chapter: H341 (Ch.44), H418 (Ch.261)

PROGRAM DESCRIPTION: Secondary and General Programs provide secondary students with career and technical programs and provide learners with the skills necessary to maintain and/or advance in their chosen occupation or to transition into career technical postsecondary programs at the technical colleges. These programs include resources to advance student leadership opportunities through the applicable career technical student organization. [Statutory Authority: Section 33-2201, Idaho Code, et seq.]

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	16,465,000	16,114,200	16,492,100	16,506,800	16,547,900	16,544,700
Dedicated	15,025,000	14,991,100	5,025,000	5,025,000	5,025,000	5,025,000
Federal	4,021,700	3,629,100	4,038,200	4,415,200	4,440,300	4,440,200
Total:	35,511,700	34,734,400	25,555,300	25,947,000	26,013,200	26,009,900
Percent Change:		(2.2%)	(26.4%)	1.5%	1.8%	1.8%
BY EXPENDITURE CATEGORY						
Personnel Costs	1,951,300	1,661,200	1,994,900	2,026,200	2,092,400	2,089,100
Operating Expenditures	542,000	211,900	542,000	542,000	542,000	542,000
Trustee/Benefit	33,018,400	32,861,300	23,018,400	23,378,800	23,378,800	23,378,800
Total:	35,511,700	34,734,400	25,555,300	25,947,000	26,013,200	26,009,900
Full-Time Positions (FTP)	19.00	19.00	20.25	21.00	21.00	21.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**20.25**	**16,492,100**	**5,025,000**	**4,038,200**	**25,555,300**
Executive Carry Forward	0.00	212,500	8,900	386,500	607,900
Expenditure Adjustments	0.75	(11,700)	0	1,534,400	1,522,700
FY 2025 Estimated Expenditures	**21.00**	**16,692,900**	**5,033,900**	**5,959,100**	**27,685,900**
Removal of Onetime Expenditures	0.00	(212,500)	(8,900)	(1,920,900)	(2,142,300)
Base Adjustments	0.00	0	0	0	0
FY 2026 Base	**21.00**	**16,480,400**	**5,025,000**	**4,038,200**	**25,543,600**
Personnel Benefit Costs	0.00	13,900	0	9,000	22,900
Change in Employee Compensation	0.00	50,400	0	32,600	83,000
FY 2026 Maintenance (MCO)	**21.00**	**16,544,700**	**5,025,000**	**4,079,800**	**25,649,500**
2. Spending Authority for Federal Grants	0.00	0	0	360,400	360,400
FY 2026 Total Appropriation	**21.00**	**16,544,700**	**5,025,000**	**4,440,200**	**26,009,900**
% Change From FY 2025 Original Approp.	*3.7%*	*0.3%*	*0.0%*	*10.0%*	*1.8%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies in the Higher Education category. The Program Maintenance budget for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H476, included one line item. Line item 2 provided spending authority for Perkins V, Workforce Innovation and Opportunity Act, and Adult Education and Family Literacy Act programs.

BUDGET LAW EXEMPTIONS: Secondary and General Programs, Postsecondary Programs, and Related Programs within the Division of Career Technical Education received specific legislative authorization in H418 that removes all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments for federal Perkins Career and Technical Education funds.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	12.75	1,272,500	239,200	0	15,033,000	16,544,700
D 32300	In-Demand Careers	0.00	0	0	0	5,000,000	5,000,000
D 34900	Miscellaneous Revenue	0.00	0	25,000	0	0	25,000
F 34800	Federal Grant	8.25	816,600	277,800	0	3,345,800	4,440,200
	Totals:	21.00	2,089,100	542,000	0	23,378,800	26,009,900

III. Division of Career Technical Education: Postsecondary Programs

Agency Number & Appropriation Unit: 503 EDEC

Bill Number & Chapter: H341 (Ch.44), H418 (Ch.261)

PROGRAM DESCRIPTION: Postsecondary Programs provides college students with opportunities to obtain 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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	53,162,400	53,161,000	54,487,100	56,276,300	68,247,900	67,046,700
Dedicated	5,000,000	4,917,300	0	0	0	0
Federal	2,685,500	2,345,100	2,685,500	4,368,400	4,368,400	4,368,400
Total:	60,847,900	60,423,400	57,172,600	60,644,700	72,616,300	71,415,100
Percent Change:		(0.7%)	(5.4%)	6.1%	27.0%	24.9%
BY EXPENDITURE CATEGORY						
Personnel Costs	47,919,800	47,918,400	49,286,800	51,034,000	53,005,600	51,846,400
Operating Expenditures	5,200,300	5,200,300	5,200,300	5,242,300	5,242,300	5,200,300
Capital Outlay	42,300	42,300	0	0	0	0
Trustee/Benefit	7,685,500	7,262,400	2,685,500	4,368,400	14,368,400	14,368,400
Total:	60,847,900	60,423,400	57,172,600	60,644,700	72,616,300	71,415,100
Full-Time Positions (FTP)	509.14	509.14	509.14	516.14	516.14	509.14

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**509.14**	**54,487,100**	**0**	**2,685,500**	**57,172,600**
Executive Carry Forward	0.00	0	82,700	340,400	423,100
Expenditure Adjustments	0.00	0	0	448,800	448,800
FY 2025 Estimated Expenditures	**509.14**	**54,487,100**	**82,700**	**3,474,700**	**58,044,500**
Removal of Onetime Expenditures	0.00	0	(82,700)	(789,200)	(871,900)
FY 2026 Base	**509.14**	**54,487,100**	**0**	**2,685,500**	**57,172,600**
Personnel Benefit Costs	0.00	546,300	0	0	546,300
Change in Employee Compensation	0.00	2,013,300	0	0	2,013,300
FY 2026 Maintenance (MCO)	**509.14**	**57,046,700**	**0**	**2,685,500**	**59,732,200**
2. Spending Authority for Federal Grants	0.00	0	0	1,682,900	1,682,900
5. Technical College Capacity Building	0.00	10,000,000	0	0	10,000,000
FY 2026 Total Appropriation	**509.14**	**67,046,700**	**0**	**4,368,400**	**71,415,100**
% Change From FY 2025 Original Approp.	*0.0%*	*23.1%*	*0.0%*	*62.7%*	*24.9%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies in the Higher Education category. The Program Maintenance budget for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H476, included two line items. Line item 2 provided spending authority for for Perkins V, Workforce Innovation and Opportunity Act, and Adult Education and Family Literacy Act programs. Line item 5 provided $10,000,000 in ongoing General Funds for technical college capacity building.

Section 2 of H418 directed that of funds in Section 1 of H418, $1,666,666 per institution, not to exceed $10,000,000 total, shall be distributed directly to College of Eastern Idaho, College of Southern Idaho, College of Western Idaho, North Idaho College, Idaho State University, and Lewis-Clark State College, each technical college shall submit an interim report on the expenditure of funds to the Joint Finance and Appropriations Committee by December 31, 2025 and shall submit an end-of-fiscal year report by June 30, 2026.

BUDGET LAW EXEMPTIONS: Secondary and General Programs, Postsecondary Programs, and Related Programs within the Division of Career Technical Education received specific legislative authorization in H418 that removes all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments for federal Perkins Career and Technical Education funds.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	509.14	51,846,400	5,200,300	0	10,000,000	67,046,700
F 34800	Federal Grant	0.00	0	0	0	4,368,400	4,368,400
	Totals:	509.14	51,846,400	5,200,300	0	14,368,400	71,415,100

IV. Division of Career Technical Education: Educator Services Program

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

Bill Number & Chapter: H341 (Ch.44)

PROGRAM DESCRIPTION: The Educator Services Program includes appropriations targeted toward instructor preparation, retention, and recruitment. The majority of CTE certified instructional staff come directly from industry. This program provides the resources for training and mentoring to help prepare these subject matter experts for the classroom and then provides the necessary mentoring and support to retain them. [Statutory Authority: Section 33-2201, Idaho Code, et seq. and Section 39-5001, Idaho Code, et seq.]

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	1,535,800	1,467,500	1,894,700	2,057,500	2,095,200	2,085,800
Dedicated	275,000	70,200	275,000	275,000	275,000	275,000
Total:	1,810,800	1,537,700	2,169,700	2,332,500	2,370,200	2,360,800
Percent Change:		(15.1%)	41.1%	7.5%	9.2%	8.8%
BY EXPENDITURE CATEGORY						
Personnel Costs	595,400	558,500	958,100	1,120,900	1,158,600	1,149,200
Operating Expenditures	509,100	293,400	509,100	509,100	509,100	509,100
Capital Outlay	3,800	0	0	0	0	0
Trustee/Benefit	702,500	685,800	702,500	702,500	702,500	702,500
Total:	1,810,800	1,537,700	2,169,700	2,332,500	2,370,200	2,360,800
Full-Time Positions (FTP)	5.00	5.00	9.00	10.00	10.00	10.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**9.00**	**1,894,700**	**275,000**	**0**	**2,169,700**
Executive Carry Forward	0.00	20,500	0	0	20,500
FY 2025 Estimated Expenditures	**9.00**	**1,915,200**	**275,000**	**0**	**2,190,200**
Removal of Onetime Expenditures	0.00	(20,500)	0	0	(20,500)
Base Adjustments	1.00	140,800	0	0	140,800
FY 2026 Base	**10.00**	**2,035,500**	**275,000**	**0**	**2,310,500**
Personnel Benefit Costs	0.00	10,800	0	0	10,800
Change in Employee Compensation	0.00	39,500	0	0	39,500
FY 2026 Maintenance (MCO)	**10.00**	**2,085,800**	**275,000**	**0**	**2,360,800**
FY 2026 Total Appropriation	**10.00**	**2,085,800**	**275,000**	**0**	**2,360,800**
% Change From FY 2025 Original Approp.	*11.1%*	*10.1%*	*0.0%*	*0.0%*	*8.8%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies in the Higher Education category. The Program Maintenance budget for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

There were no enhancements to the program.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	10.00	1,149,200	234,100	0	702,500	2,085,800
D 34900	Miscellaneous Revenue	0.00	0	275,000	0	0	275,000
	Totals:	10.00	1,149,200	509,100	0	702,500	2,360,800

V. Division of Career Technical Education: Related Programs

Agency Number & Appropriation Unit: 503 EDEJ, 503 EDEK(Cont)
Bill Number & Chapter: H341 (Ch.44), H418 (Ch.261)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	3,011,100	2,832,900	3,168,100	3,243,900	3,266,000	3,263,900
Dedicated	252,800	217,300	252,800	252,800	252,800	252,800
Federal	4,507,500	4,364,500	3,166,100	3,400,900	3,407,200	3,407,800
Total:	7,771,400	7,414,700	6,587,000	6,897,600	6,926,000	6,924,500
Percent Change:		(4.6%)	(11.2%)	4.7%	5.1%	5.1%
BY EXPENDITURE CATEGORY						
Personnel Costs	1,073,200	860,300	1,119,100	1,149,300	1,177,700	1,176,200
Operating Expenditures	243,600	185,700	278,100	302,600	302,600	302,600
Capital Outlay	442,400	0	0	0	0	0
Trustee/Benefit	6,012,200	6,368,700	5,189,800	5,445,700	5,445,700	5,445,700
Total:	7,771,400	7,414,700	6,587,000	6,897,600	6,926,000	6,924,500
Full-Time Positions (FTP)	10.00	10.00	9.75	9.00	9.00	9.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**9.75**	**3,168,100**	**252,800**	**3,166,100**	**6,587,000**
Executive Carry Forward	0.00	7,700	0	38,600	46,300
Expenditure Adjustments	(0.75)	11,700	0	240,200	251,900
FY 2025 Estimated Expenditures	**9.00**	**3,187,500**	**252,800**	**3,444,900**	**6,885,200**
Removal of Onetime Expenditures	0.00	(7,700)	0	(278,800)	(286,500)
Base Adjustments	0.00	0	0	0	0
FY 2026 Base	**9.00**	**3,179,800**	**252,800**	**3,166,100**	**6,598,700**
Personnel Benefit Costs	0.00	7,400	0	2,400	9,800
Change in Employee Compensation	0.00	26,700	0	8,900	35,600
FY 2026 Maintenance (MCO)	**9.00**	**3,213,900**	**252,800**	**3,177,400**	**6,644,100**
2. Spending Authority for Federal Grants	0.00	0	0	230,400	230,400
4. Funding for Adult Education and Literacy	0.00	50,000	0	0	50,000
FY 2026 Total Appropriation	**9.00**	**3,263,900**	**252,800**	**3,407,800**	**6,924,500**
% Change From FY 2025 Original Approp.	*(7.7%)*	*3.0%*	*0.0%*	*7.6%*	*5.1%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies in the Higher Education category. The Program Maintenance budget for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H476, included two line items. Line item 2 provided spending authority for for Perkins V, Workforce Innovation and Opportunity Act, and Adult Education and Family Literacy Act programs. Line item 4 provided funding for adult education and literacy programs housed at the six technical colleges.

Section 3 of H418 directed the Division of Career Technical Education to submit a report to the Joint Finance and Appropriations Committee by December 31, 2025 detailing all funds spent for adult education and literacy in the preceding five fiscal years, including outcomes and return on investment.

BUDGET LAW EXEMPTIONS: Secondary and General Programs, Postsecondary Programs, and Related Programs within the Division of Career Technical Education received specific legislative authorization in H418 that removes all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments for federal Perkins Career and Technical Education funds.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		6.75	930,600	193,300	0	2,090,000	3,213,900
OT G 10000	General		0.00	0	0	0	50,000	50,000
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		2.25	245,600	94,300	0	3,067,900	3,407,800
		Totals:	9.00	1,176,200	302,600	0	5,445,700	6,924,500

Idaho Public Television

Agency Number & Appropriation Unit: 520 EDKA, 520 EDKB(Cont)
Bill Number & Chapter: H341 (Ch.44), H391 (Ch.258), S1215 (Ch.336)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	2,933,900	3,083,200	3,016,600	3,090,600	3,437,800	3,426,600
Dedicated	335,300	334,800	1,000,500	1,001,300	1,001,300	1,005,100
Federal	700,000	0	700,000	0	0	0
Total:	3,969,200	3,418,000	4,717,100	4,091,900	4,439,100	4,431,700
Percent Change:		(13.9%)	38.0%	(13.3%)	(5.9%)	(6.1%)
BY EXPENDITURE CATEGORY						
Personnel Costs	1,957,000	1,568,900	1,750,300	1,783,100	1,843,400	1,886,000
Operating Expenditures	1,313,900	1,235,200	2,274,500	1,924,500	1,911,400	1,861,400
Capital Outlay	698,300	613,900	692,300	384,300	684,300	684,300
Total:	3,969,200	3,418,000	4,717,100	4,091,900	4,439,100	4,431,700
Full-Time Positions (FTP)	14.00	14.00	15.00	15.00	15.00	15.00

In accordance with Section 67-3519, Idaho Code, Idaho Public Television is authorized no more than 14.00 full-time equivalent positions (FTP) from the General Fund and 1.00 FTP authorized for programs funded from the Idaho Millennium Income Fund. The total FTP are not to exceed 15.00 at any point during the period July 1, 2025, through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**15.00**	**3,016,600**	**1,000,000**	**0**	**4,016,600**
Prior Year Reappropriation	0.00	0	500	700,000	700,500
FY 2025 Total Appropriation	**15.00**	**3,016,600**	**1,000,500**	**700,000**	**4,717,100**
Executive Carry Forward	0.00	45,700	0	0	45,700
FY 2025 Estimated Expenditures	**15.00**	**3,062,300**	**1,000,500**	**700,000**	**4,762,800**
Removal of Onetime Expenditures	0.00	(88,100)	(500)	(700,000)	(788,600)
FY 2026 Base	**15.00**	**2,974,200**	**1,000,000**	**0**	**3,974,200**
Personnel Benefit Costs	0.00	15,600	1,100	0	16,700
Contract Inflation	0.00	14,800	0	0	14,800
Statewide Cost Allocation	0.00	14,100	0	0	14,100
Change in Employee Compensation	0.00	65,500	4,000	0	69,500
FY 2026 Maintenance (MCO)	**15.00**	**3,084,200**	**1,005,100**	**0**	**4,089,300**
1. Millennium Fund Adjustment	0.00	0	0	0	0
55. Replacement Items	0.00	342,400	0	0	342,400
FY 2026 Total Appropriation	**15.00**	**3,426,600**	**1,005,100**	**0**	**4,431,700**
% Change From FY 2025 Original Approp.	*0.0%*	*13.6%*	*0.5%*	*0.0%*	*10.3%*
% Change From FY 2025 Total Approp.	*0.0%*	*13.6%*	*0.5%*	*(100.0%)*	*(6.1%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies under the State Board of Education. Program Maintenance budgets for FY 2026 included funding for regular recurring costs, and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H391, included partial funding to replace a truck in North Idaho and funding to replace equipment at the network operation center, which includes equipment related to broadcasting and emergency communications. Sections 8 and 9 of S1215 moved $50,000 from operating expenditures to personnel costs from the Idaho Millennium Income Fund to align the appropriation with estimated expenditures as requested by the Legislative Joint Millennium Fund Committee as reflected in line item 1.

BUDGET LAW EXEMPTIONS: Idaho Public Television (IPTV) received specific legislative authorization in H341 that provided a continuous appropriation for the agency's funding and FTP associated with the dedicated Miscellaneous Revenue Fund. This exemption will require legislative approval each year.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000 General		14.00	1,680,900	1,061,400	341,900	0	3,084,200
OT G 10000 General		0.00	0	0	342,400	0	342,400
D 49900 Millennium Income		1.00	205,100	800,000	0	0	1,005,100
	Totals:	15.00	1,886,000	1,861,400	684,300	0	4,431,700

Special Programs

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Forest Utilization Research	1,599,500	1,599,500	1,652,600	1,702,200	1,753,400	1,739,800
Geological Survey	1,294,000	1,294,000	1,336,100	1,376,200	1,421,300	1,412,400
Museum of Natural History	722,700	722,700	748,700	771,200	796,000	796,200
Scholarships and Grants	29,797,800	24,046,900	30,548,700	32,051,700	31,054,800	30,932,300
Small Bus. Development Centers	1,050,900	832,000	1,101,600	1,122,200	1,152,400	1,157,900
TechHelp	420,700	420,500	443,700	457,100	473,400	461,100
Total:	34,885,600	28,915,600	35,831,400	37,480,600	36,651,300	36,499,700
BY FUND SOURCE						
General	29,138,000	28,054,000	30,083,600	31,732,300	31,902,400	31,746,100
Dedicated	1,000,000	128,300	1,000,000	1,000,000	0	0
Federal	4,747,600	733,300	4,747,800	4,748,300	4,748,900	4,753,600
Total:	34,885,600	28,915,600	35,831,400	37,480,600	36,651,300	36,499,700
Percent Change:		(17.1%)	23.9%	4.6%	2.3%	1.9%
BY EXPENDITURE CATEGORY						
Personnel Costs	4,880,400	3,926,700	5,068,400	5,336,000	5,506,700	5,356,100
Operating Expenditures	332,000	904,900	345,100	351,700	351,700	350,700
Capital Outlay	4,900	129,700	0	0	0	0
Trustee/Benefit	29,668,300	23,954,300	30,417,900	31,792,900	30,792,900	30,792,900
Total:	34,885,600	28,915,600	35,831,400	37,480,600	36,651,300	36,499,700
Full-Time Positions (FTP)	48.79	48.79	50.07	51.37	51.37	50.34

In accordance with Section 67-3519, Idaho Code, the programs in the Special Programs Division are authorized no more than a total of 50.34 FTP at any point during the period July 1, 2025, through June 30, 2026, including 13.42 FTP for Forest Utilization Research, 12.60 FTP for Idaho Geological Survey, 8.20 FTP for Idaho Museum of Natural History, 1.35 FTP for Scholarships and Grants, 11.33 FTP for Small Business Development Centers, and 3.44 FTP for TechHelp.

.

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**50.07**	**30,083,600**	**1,000,000**	**4,747,800**	**35,831,400**
FY 2025 Estimated Expenditures	**50.07**	**30,083,600**	**1,000,000**	**4,747,800**	**35,831,400**
Base Adjustments	0.00	0	(1,000,000)	0	(1,000,000)
FY 2026 Base	**50.07**	**30,083,600**	**0**	**4,747,800**	**34,831,400**
Personnel Cost Benefits	0.00	55,000	0	400	55,400
Change in Employee Compensation	0.00	193,400	0	5,400	198,800
FY 2026 Program Maintenance	**50.07**	**30,332,000**	**0**	**4,753,600**	**35,085,600**
Line Items	0.27	1,414,100	0	0	1,414,100
FY 2026 Total	**50.34**	**31,746,100**	**0**	**4,753,600**	**36,499,700**
% Chg from FY 2025 Orig Approp.	0.5%	5.5%	(100.0%)	0.1%	1.9%

I. Special Programs: Forest Utilization Research

Agency Number & Appropriation Unit: 514 EDJA

Bill Number & Chapter: H341 (Ch.44), H332 (Ch.116)

PROGRAM DESCRIPTION: The Forest Utilization Research (FUR) Program is a part of the University of Idaho's College of Natural Resources. FUR 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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	1,599,500	1,599,500	1,652,600	1,702,200	1,753,400	1,739,800
Percent Change:		0.0%	3.3%	3.0%	6.1%	5.3%
BY EXPENDITURE CATEGORY						
Personnel Costs	1,429,100	1,429,100	1,482,200	1,531,800	1,583,000	1,569,400
Operating Expenditures	170,400	168,500	170,400	170,400	170,400	170,400
Capital Outlay	0	1,900	0	0	0	0
Total:	1,599,500	1,599,500	1,652,600	1,702,200	1,753,400	1,739,800
Full-Time Positions (FTP)	12.78	12.78	13.28	13.42	13.42	13.42

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**13.28**	**1,652,600**	**0**	**0**	**1,652,600**
FY 2026 Base	**13.28**	**1,652,600**	**0**	**0**	**1,652,600**
Personnel Benefit Costs	0.00	15,000	0	0	15,000
Change in Employee Compensation	0.00	52,700	0	0	52,700
FY 2026 Maintenance (MCO)	**13.28**	**1,720,300**	**0**	**0**	**1,720,300**
1. Workforce Development Manager	0.14	19,500	0	0	19,500
FY 2026 Total Appropriation	**13.42**	**1,739,800**	**0**	**0**	**1,739,800**
% Change From FY 2025 Original Approp.	*1.1%*	*5.3%*	*0.0%*	*0.0%*	*5.3%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies in the Higher Education category. Program Maintenance budgets for FY 2026 include funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H332, included one line item. Line item 1 provided onetime funding for a Workforce Development Manager.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000 General		13.28	1,549,900	170,400	0	0	1,720,300
OT G 10000 General		0.14	19,500	0	0	0	19,500
	Totals:	13.42	1,569,400	170,400	0	0	1,739,800

II. Special Programs: Geological Survey

Agency Number & Appropriation Unit: 514 EDJB

Bill Number & Chapter: H341 (Ch.44), H332 (Ch.116)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	1,294,000	1,294,000	1,336,100	1,376,200	1,421,300	1,412,400
Percent Change:		0.0%	3.3%	3.0%	6.4%	5.7%
BY EXPENDITURE CATEGORY						
Personnel Costs	1,255,300	989,900	1,297,400	1,337,500	1,382,600	1,373,700
Operating Expenditures	38,700	181,200	38,700	38,700	38,700	38,700
Capital Outlay	0	122,900	0	0	0	0
Total:	1,294,000	1,294,000	1,336,100	1,376,200	1,421,300	1,412,400
Full-Time Positions (FTP)	12.28	12.28	12.47	12.60	12.60	12.60

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**12.47**	**1,336,100**	**0**	**0**	**1,336,100**
FY 2026 Base	**12.47**	**1,336,100**	**0**	**0**	**1,336,100**
Personnel Benefit Costs	0.00	14,000	0	0	14,000
Change in Employee Compensation	0.00	49,500	0	0	49,500
FY 2026 Maintenance (MCO)	**12.47**	**1,399,600**	**0**	**0**	**1,399,600**
2. Database Manager	0.13	12,800	0	0	12,800
FY 2026 Total Appropriation	**12.60**	**1,412,400**	**0**	**0**	**1,412,400**
% Change From FY 2025 Original Approp.	*1.0%*	*5.7%*	*0.0%*	*0.0%*	*5.7%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies in the Higher Education category. Program Maintenance budgets for FY 2026 include funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H332, included one line item. Line item 2 provided onetime funding for a Database Manager.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000 General		12.47	1,360,900	38,700	0	0	1,399,600
OT G 10000 General		0.13	12,800	0	0	0	12,800
	Totals:	12.60	1,373,700	38,700	0	0	1,412,400

III. Special Programs: Museum of Natural History

Agency Number & Appropriation Unit: 513 EDJD

Bill Number & Chapter: H341 (Ch.44), H332 (Ch.116)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	722,700	722,700	748,700	771,200	796,000	796,200
Percent Change:		0.0%	3.6%	3.0%	6.3%	6.3%
BY EXPENDITURE CATEGORY						
Personnel Costs	713,600	641,600	723,900	740,800	765,600	765,800
Operating Expenditures	4,200	76,200	24,800	30,400	30,400	30,400
Capital Outlay	4,900	4,900	0	0	0	0
Total:	722,700	722,700	748,700	771,200	796,000	796,200
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 2025 Original Appropriation	**8.20**	**748,700**	**0**	**0**	**748,700**
FY 2026 Base	**8.20**	**748,700**	**0**	**0**	**748,700**
Personnel Benefit Costs	0.00	9,400	0	0	9,400
Change in Employee Compensation	0.00	32,500	0	0	32,500
FY 2026 Maintenance (MCO)	**8.20**	**790,600**	**0**	**0**	**790,600**
3. Idaho Mobile Museum	0.00	5,600	0	0	5,600
FY 2026 Total Appropriation	**8.20**	**796,200**	**0**	**0**	**796,200**
% Change From FY 2025 Original Approp.	*0.0%*	*6.3%*	*0.0%*	*0.0%*	*6.3%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies in the Higher Education category. Program Maintenance budgets for FY 2026 include funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H332, included one line item. Line item 3 provided onetime funding for operating expenses for the Idaho Mobile Museum.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000 General		8.20	765,800	24,800	0	0	790,600
OT G 10000 General		0.00	0	5,600	0	0	5,600
	Totals:	8.20	765,800	30,400	0	0	796,200

IV. Special Programs: Scholarships and Grants

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

Bill Number & Chapter: H341 (Ch.44), H332 (Ch.116)

PROGRAM DESCRIPTION: The Office of the State Board of Education administers five programs: Rural and Underserved Educator Incentive Program (Section 33-6501, Idaho Code); Opportunity Scholarship (Section 33-4303, Idaho Code); Armed Forces and Public Safety Officer Scholarship (Section 33-4302, Idaho Code); Gaining Early Awareness and Readiness Undergraduate Program (GEARUP) federal scholarships; Idaho Work Study Program (Section 33-4401, Idaho Code)

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	24,269,100	23,185,300	25,019,800	26,522,300	26,524,800	26,401,600
Dedicated	1,000,000	128,300	1,000,000	1,000,000	0	0
Federal	4,528,700	733,300	4,528,900	4,529,400	4,530,000	4,530,700
Total:	29,797,800	24,046,900	30,548,700	32,051,700	31,054,800	30,932,300
Percent Change:		(19.3%)	27.0%	4.9%	1.7%	1.3%
BY EXPENDITURE CATEGORY						
Personnel Costs	128,500	88,100	129,800	256,800	259,900	138,400
Operating Expenditures	1,000	4,500	1,000	2,000	2,000	1,000
Trustee/Benefit	29,668,300	23,954,300	30,417,900	31,792,900	30,792,900	30,792,900
Total:	29,797,800	24,046,900	30,548,700	32,051,700	31,054,800	30,932,300
Full-Time Positions (FTP)	1.35	1.35	1.35	2.35	2.35	1.35

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**1.35**	**25,019,800**	**1,000,000**	**4,528,900**	**30,548,700**
Base Adjustments	0.00	0	(1,000,000)	0	(1,000,000)
FY 2026 Base	**1.35**	**25,019,800**	**0**	**4,528,900**	**29,548,700**
Personnel Benefit Costs	0.00	1,600	0	400	2,000
Change in Employee Compensation	0.00	4,000	0	1,400	5,400
FY 2026 Maintenance (MCO)	**1.35**	**25,025,400**	**0**	**4,530,700**	**29,556,100**
4. Funding for Rural Educator Incentive Progr	0.00	1,375,000	0	0	1,375,000
6. Correcting an Error in CEC funding	0.00	1,200	0	0	1,200
FY 2026 Total Appropriation	**1.35**	**26,401,600**	**0**	**4,530,700**	**30,932,300**
% Change From FY 2025 Original Approp.	*0.0%*	*5.5%*	*(100.0%)*	*0.0%*	*1.3%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies in the Higher Education category. Program Maintenance budgets for FY 2026 include funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H332, included two line items. Line item 4 provided funding for the fourth year of the Rural and Underserved Educator Incentive Program. Line item 6 corrected an error in FY 2025 CEC funding.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	1.00	113,300	0	0	26,288,300	26,401,600
F 34828	Gearup Scholarship	0.35	25,100	1,000	0	4,504,600	4,530,700
	Totals:	1.35	138,400	1,000	0	30,792,900	30,932,300

V. Special Programs: Small Business Development Centers

Agency Number & Appropriation Unit: 512 EDJI

Bill Number & Chapter: H341 (Ch.44)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	832,000	832,000	882,700	903,300	933,500	935,000
Federal	218,900	0	218,900	218,900	218,900	222,900
Total:	1,050,900	832,000	1,101,600	1,122,200	1,152,400	1,157,900
Percent Change:		(20.8%)	32.4%	1.9%	4.6%	5.1%
BY EXPENDITURE CATEGORY						
Personnel Costs	940,700	357,500	991,400	1,012,000	1,042,200	1,047,700
Operating Expenditures	110,200	474,500	110,200	110,200	110,200	110,200
Total:	1,050,900	832,000	1,101,600	1,122,200	1,152,400	1,157,900
Full-Time Positions (FTP)	10.83	10.83	11.33	11.33	11.33	11.33

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**11.33**	**882,700**	**0**	**218,900**	**1,101,600**
Expenditure Adjustments	0.00	0	0	0	0
FY 2025 Estimated Expenditures	**11.33**	**882,700**	**0**	**218,900**	**1,101,600**
Base Adjustments	0.00	0	0	0	0
FY 2026 Base	**11.33**	**882,700**	**0**	**218,900**	**1,101,600**
Personnel Benefit Costs	0.00	11,300	0	0	11,300
Change in Employee Compensation	0.00	41,000	0	4,000	45,000
FY 2026 Maintenance (MCO)	**11.33**	**935,000**	**0**	**222,900**	**1,157,900**
FY 2026 Total Appropriation	**11.33**	**935,000**	**0**	**222,900**	**1,157,900**
% Change From FY 2025 Original Approp.	*0.0%*	*5.9%*	*0.0%*	*1.8%*	*5.1%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies in the Higher Education category. Program Maintenance budgets for FY 2026 include funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

There were no enhancements to the program.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	10.33	935,000	0	0	0	935,000
F 34400	American Rescue Plan	1.00	112,700	110,200	0	0	222,900
	Totals:	11.33	1,047,700	110,200	0	0	1,157,900

VI. Special Programs: TechHelp

Agency Number & Appropriation Unit: 512 EDJK

Bill Number & Chapter: H341 (Ch.44)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	420,700	420,500	443,700	457,100	473,400	461,100
Percent Change:		0.0%	5.5%	3.0%	6.7%	3.9%
BY EXPENDITURE CATEGORY						
Personnel Costs	413,200	420,500	443,700	457,100	473,400	461,100
Operating Expenditures	7,500	0	0	0	0	0
Total:	420,700	420,500	443,700	457,100	473,400	461,100
Full-Time Positions (FTP)	3.35	3.35	3.44	3.47	3.47	3.44

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**3.44**	**443,700**	**0**	**0**	**443,700**
FY 2026 Base	**3.44**	**443,700**	**0**	**0**	**443,700**
Personnel Benefit Costs	0.00	3,700	0	0	3,700
Change in Employee Compensation	0.00	13,700	0	0	13,700
FY 2026 Maintenance (MCO)	**3.44**	**461,100**	**0**	**0**	**461,100**
FY 2026 Total Appropriation	**3.44**	**461,100**	**0**	**0**	**461,100**
% Change From FY 2025 Original Approp.	*0.0%*	*3.9%*	*0.0%*	*0.0%*	*3.9%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies in the Higher Education category. Program Maintenance budgets for FY 2026 include funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

There were no enhancements to the program.

.

FY 2026 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000 General	3.44	461,100	0	0	0	461,100

Department of Education

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Administration	10,908,300	8,441,000	6,615,100	5,645,200	5,760,900	5,741,800
Student Services	85,142,200	33,530,900	100,739,400	41,460,300	42,086,100	42,460,400
Total:	96,050,500	41,971,900	107,354,500	47,105,500	47,847,000	48,202,200
BY FUND SOURCE						
General	14,778,500	13,140,200	12,530,400	11,760,900	11,946,200	12,052,000
Dedicated	57,613,700	12,111,600	71,978,100	12,553,800	12,929,800	14,622,100
Federal	23,658,300	16,720,100	22,846,000	22,790,800	22,971,000	21,528,100
Total:	96,050,500	41,971,900	107,354,500	47,105,500	47,847,000	48,202,200
Percent Change:		(56.3%)	155.8%	(56.1%)	(55.4%)	(55.1%)
BY EXPENDITURE CATEGORY						
Personnel Costs	13,688,000	11,956,500	14,133,300	14,389,800	14,844,500	14,642,100
Operating Expenditures	21,901,500	16,635,400	23,419,800	22,971,200	22,958,000	21,816,300
Capital Outlay	9,000	389,600	800,000	9,000	9,000	6,000
Trustee/Benefit	60,452,000	12,990,400	69,001,400	9,735,500	10,035,500	11,737,800
Total:	96,050,500	41,971,900	107,354,500	47,105,500	47,847,000	48,202,200
Full-Time Positions (FTP)	124.00	124.00	126.50	129.00	129.00	127.00

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 127.00 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026. This includes an allocation of 38.28 FTP in the Administration Program and 88.72 FTP in the Student Services Program.

.

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**126.50**	**12,530,400**	**30,736,600**	**22,846,000**	**66,113,000**
Reappropriation	0.00	0	41,207,900	0	41,207,900
Supplementals	0.00	0	33,600	0	33,600
FY 2025 Total Appropriation	**126.50**	**12,530,400**	**71,978,100**	**22,846,000**	**107,354,500**
Removal of Onetime Expenditures	(0.50)	(1,108,000)	(61,284,900)	(3,438,400)	(65,831,300)
FY 2026 Base	**126.00**	**11,422,400**	**10,693,200**	**19,407,600**	**41,523,200**
Personnel Cost Benefits	0.00	63,100	24,700	55,500	143,300
Statewide Cost Allocation	0.00	46,400	8,700	41,000	96,100
Change in Employee Compensation	0.00	212,200	88,700	189,300	490,200
FY 2026 Program Maintenance	**126.00**	**11,744,100**	**10,815,300**	**19,693,400**	**42,252,800**
Line Items	1.00	307,900	3,506,800	1,834,700	5,649,400
Governor Initiatives	0.00	0	300,000	0	300,000
FY 2026 Total	**127.00**	**12,052,000**	**14,622,100**	**21,528,100**	**48,202,200**
% Chg from FY 2025 Orig Approp.	0.4%	(3.8%)	(52.4%)	(5.8%)	(27.1%)
% Chg from FY 2025 Total Approp.	0.4%	(3.8%)	(79.7%)	(5.8%)	(55.1%)

I. Department of Education: Administration

Agency Number & Appropriation Unit: 170 EDBD, 170 EDPR(Cont)
Bill Number & Chapter: H341 (Ch.44), H464 (Ch.286)

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

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	6,973,000	6,726,700	4,484,800	3,775,300	3,850,600	3,834,600
Dedicated	3,839,300	1,714,300	2,034,300	1,773,900	1,814,300	1,811,200
Federal	96,000	0	96,000	96,000	96,000	96,000
Total:	10,908,300	8,441,000	6,615,100	5,645,200	5,760,900	5,741,800
Percent Change:		(22.6%)	(21.6%)	(14.7%)	(12.9%)	(13.2%)
BY EXPENDITURE CATEGORY						
Personnel Costs	4,034,500	3,625,100	4,195,800	4,278,700	4,407,600	4,388,500
Operating Expenditures	1,540,800	872,100	1,619,300	1,366,500	1,353,300	1,353,300
Capital Outlay	3,000	100,200	800,000	0	0	0
Trustee/Benefit	5,330,000	3,843,600	0	0	0	0
Total:	10,908,300	8,441,000	6,615,100	5,645,200	5,760,900	5,741,800
Full-Time Positions (FTP)	37.75	37.75	38.18	38.28	38.28	38.28

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**38.18**	**4,484,800**	**1,789,100**	**96,000**	**6,369,900**
Prior Year Reappropriation	0.00	0	245,200	0	245,200
FY 2025 Total Appropriation	**38.18**	**4,484,800**	**2,034,300**	**96,000**	**6,615,100**
Removal of Onetime Expenditures	0.00	(803,000)	(288,600)	0	(1,091,600)
Base Adjustments	0.10	0	0	0	0
FY 2026 Base	**38.28**	**3,681,800**	**1,745,700**	**96,000**	**5,523,500**
Personnel Benefit Costs	0.00	30,200	13,300	0	43,500
Statewide Cost Allocation	0.00	22,700	2,900	0	25,600
Change in Employee Compensation	0.00	99,900	49,300	0	149,200
FY 2026 Maintenance (MCO)	**38.28**	**3,834,600**	**1,811,200**	**96,000**	**5,741,800**
FY 2026 Total Appropriation	**38.28**	**3,834,600**	**1,811,200**	**96,000**	**5,741,800**
% Change From FY 2025 Original Approp.	*0.3%*	*(14.5%)*	*1.2%*	*0.0%*	*(9.9%)*
% Change From FY 2025 Total Approp.	*0.3%*	*(14.5%)*	*(11.0%)*	*0.0%*	*(13.2%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency, H341, provided appropriations for agencies in the Education category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

REAPPROPRIATION: Section 10 of H464 provided reappropriation authority for any unspent and unencumbered funds from the General Fund at the end of FY 2025 for an office remodel.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: Section 3 of H464 required the State Department of Education to work with the Office of the State Board of Education and Legislative Services Office to develop a monthly data spreadsheet file on public schools information. Section 4 of H464 established federal funding restrictions. Section 15 of H341 encouraged the State Department of Education to engage in open competitive acquisition processes and required a report to the Legislature by December 1, 2025, with information on all contracts valued at more than $25,000. However, Section 8 of H464 amended Section 15 of H341 from "encouraged" to "required" to require the department to participate in the state's procurement process.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	26.53	2,966,700	867,900	0	0	3,834,600
D 12500	Indirect Cost Recov	5.65	827,300	157,800	0	0	985,100
D 32500	Public Instruction	6.10	594,500	231,600	0	0	826,100
F 34800	Federal Grant	0.00	0	96,000	0	0	96,000
	Totals:	38.28	4,388,500	1,353,300	0	0	5,741,800

II. Department of Education: Student Services

Agency Number & Appropriation Unit: 170 EDBE

Bill Number & Chapter: H341 (Ch.44), H464 (Ch.286), S1215 (Ch.336)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	7,805,500	6,413,500	8,045,600	7,985,600	8,095,600	8,217,400
Dedicated	53,774,400	10,397,300	69,943,800	10,779,900	11,115,500	12,810,900
Federal	23,562,300	16,720,100	22,750,000	22,694,800	22,875,000	21,432,100
Total:	85,142,200	33,530,900	100,739,400	41,460,300	42,086,100	42,460,400
Percent Change:		(60.6%)	200.4%	(58.8%)	(58.2%)	(57.9%)
BY EXPENDITURE CATEGORY						
Personnel Costs	9,653,500	8,331,400	9,937,500	10,111,100	10,436,900	10,253,600
Operating Expenditures	20,360,700	15,763,300	21,800,500	21,604,700	21,604,700	20,463,000
Capital Outlay	6,000	289,400	0	9,000	9,000	6,000
Trustee/Benefit	55,122,000	9,146,800	69,001,400	9,735,500	10,035,500	11,737,800
Total:	85,142,200	33,530,900	100,739,400	41,460,300	42,086,100	42,460,400
Full-Time Positions (FTP)	86.25	86.25	88.32	90.72	90.72	88.72

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**88.32**	**8,045,600**	**28,947,500**	**22,750,000**	**59,743,100**
Prior Year Reappropriation	0.00	0	40,962,700	0	40,962,700
1. School Bus Camera Fund Program	0.00	0	33,600	0	33,600
FY 2025 Total Appropriation	**88.32**	**8,045,600**	**69,943,800**	**22,750,000**	**100,739,400**
Removal of Onetime Expenditures	(0.50)	(305,000)	(60,996,300)	(3,438,400)	(64,739,700)
Base Adjustments	(0.10)	0	0	0	0
FY 2026 Base	**87.72**	**7,740,600**	**8,947,500**	**19,311,600**	**35,999,700**
Personnel Benefit Costs	0.00	32,900	11,400	55,500	99,800
Statewide Cost Allocation	0.00	23,700	5,800	41,000	70,500
Change in Employee Compensation	0.00	112,300	39,400	189,300	341,000
FY 2026 Maintenance (MCO)	**87.72**	**7,909,500**	**9,004,100**	**19,597,400**	**36,511,000**
1. Dispute Resolution Specialist	0.00	0	0	84,200	84,200
2. Special Ed - Charter Schools Specialist	1.00	42,100	0	42,100	84,200
5. Student Assessment Development	0.00	0	0	500,000	500,000
7. School Bus Camera Fund Program	0.00	0	6,800	0	6,800
8. Farm to School Grant Program	0.00	0	0	264,000	264,000
9. Child Nutrition Technology Grant	0.00	0	0	144,400	144,400
10. Idaho Reading Indicator (IRI)	0.00	265,800	0	0	265,800
11. Performance Report Card	0.00	0	0	800,000	800,000
12. School Resource Officers - Mill Fund	0.00	0	2,000,000	0	2,000,000
13. After-School Programs - Mill Fund	0.00	0	1,500,000	0	1,500,000
Underperforming Charter Schools	0.00	0	300,000	0	300,000
FY 2026 Total Appropriation	**88.72**	**8,217,400**	**12,810,900**	**21,432,100**	**42,460,400**
% Change From FY 2025 Original Approp.	*0.5%*	*2.1%*	*(55.7%)*	*(5.8%)*	*(28.9%)*
% Change From FY 2025 Total Approp.	*0.5%*	*2.1%*	*(81.7%)*	*(5.8%)*	*(57.9%)*

FISCAL YEAR 2025 SUPPLEMENTAL: H464 provided onetime additional funding for the School Bus Camera Fund Program to distribute collected funds.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency, H341, provided appropriations for agencies under the State Board of Education. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H464, included line item 1 that provided funding for a dispute resolution specialist to assist schools and families with special education services. Line item 2 provided funding and 1.00 FTP for a special education specialist with a primary purpose of supporting charter schools. Line item 5 included onetime funding for student assessment development and procurement of a new assessment contract. Line item 7 provided ongoing funding in an amount that matched the estimated annual revenue from the School Bus Camera Fund. Line item 8 provided onetime funding for the third year of the farm to school grant program that teaches

students about agriculture and the importance of buying and growing food locally. Line item 9 provided onetime funding for the Child Nutrition Technology Grant with funds being used to support school nutrition staff. Line item 10 provided ongoing funding for the Idaho Reading Indicator (IRI) contract that was renewed in FY 2025; the request for these moneys was made in the Public Schools Division of Central Services and moved to this program for continuity with the existing IRI contract funding. Line item 11 provided onetime funding to address programmatic changes needed for the federally required performance report card. This funding was initially requested as a supplemental appropriation. Onetime funding was appropriated for a second year of financial support for underperforming charter schools. To address the department's request for funding to support a data dashboard, the Legislature provided permission in the appropriation motion but did not provide additional resources as the department has sufficient appropriation to meet this need. Line item 12, through S1215, provided ongoing support from the Idaho Millennium Income Fund for a second cohort of school resource officers and after school programs. Line item 13 provided ongoing funding for after-school programs. These programs must provide an educational component on the education, prevention, or cessation of substance use and the issues surrounding illegal substance use.

REAPPROPRIATION: Section 16 of H431 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2025 for programs approved from the Idaho Millennium Income Fund. Section 17 of H341 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2025 for programs approved from the Idaho Career Ready Students Fund.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: Section 15 of H341 encouraged the State Department of Education to engage in open competitive acquisition processes and required a report to the Legislature by December 1, 2025, with information on all contracts valued at more than $25,000. However, Section 8 of H464 amended Section 15 of H341 from "encouraged" to "required" to require the department to participate in the state's procurement process. Section 3 of H464 required the State Department of Education to work with the Office of the State Board of Education and Legislative Services Office to develop a monthly data spreadsheet file on public schools information. Section 4 established federal funding restrictions. Section 5 of H464 required a report on underperforming charter schools. Section 6 of H464 required a report on the schools participating in the building capacity project.

BUDGET LAW EXEMPTIONS: Section 18 of H341 sets aside Section 49-308, Idaho Code, to allow the Driver Training Fund to be used for the standards review and adoption program.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
	G 10000	General	29.39	3,297,600	4,144,200	0	774,100	8,215,900
OT	G 10000	General	0.00	0	0	1,500	0	1,500
	D 12500	Indirect Cost Recov	0.87	114,400	902,900	0	0	1,017,300
	D 31900	Driver's Training	1.50	220,100	302,900	0	2,113,300	2,636,300
	D 32500	Public Instruction	1.95	399,300	766,200	0	11,400	1,176,900
OT	D 32533	Charter School Authorizers	0.00	0	0	0	300,000	300,000
	D 34900	Miscellaneous Revenue	3.48	381,800	187,700	0	0	569,500
	D 48110	Pub Sch Other Income	1.00	118,500	363,100	0	0	481,600
	D 48154	Cig, Tob, Lottery Inc Tax	0.85	119,000	0	0	0	119,000
	D 49900	Millennium Income	0.48	53,500	0	0	6,450,000	6,503,500
	D 58100	School Bus Camera Fund	0.00	0	0	0	6,800	6,800
OT	F 34400	American Rescue Plan	0.00	89,900	174,100	0	0	264,000
	F 34800	Federal Grant	49.20	5,440,100	12,196,900	0	2,082,200	19,719,200
OT	F 34800	Federal Grant	0.00	19,400	1,425,000	4,500	0	1,448,900
		Totals:	88.72	10,253,600	20,463,000	6,000	11,737,800	42,460,400

Vocational Rehabilitation

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Vocational Rehabilitation	25,987,400	25,882,200	30,812,800	25,961,600	26,326,900	26,357,100
Deaf & Hard of Hearing Council	554,400	491,900	567,600	609,300	624,600	623,600
Total:	26,541,800	26,374,100	31,380,400	26,570,900	26,951,500	26,980,700
BY FUND SOURCE						
General	5,172,200	5,098,200	9,672,700	5,352,200	5,439,800	5,452,600
Dedicated	2,136,500	2,080,000	2,139,600	1,412,900	1,417,800	1,419,300
Federal	19,233,100	19,195,900	19,568,100	19,805,800	20,093,900	20,108,800
Total:	26,541,800	26,374,100	31,380,400	26,570,900	26,951,500	26,980,700
Percent Change:		(0.6%)	19.0%	(15.3%)	(14.1%)	(14.0%)
BY EXPENDITURE CATEGORY						
Personnel Costs	12,530,600	11,787,200	12,959,300	13,260,200	13,684,100	13,713,300
Operating Expenditures	2,165,700	2,411,900	2,597,300	2,673,300	2,630,000	2,630,000
Capital Outlay	428,400	401,400	506,700	404,600	404,600	404,600
Trustee/Benefit	11,417,100	11,773,600	15,317,100	10,232,800	10,232,800	10,232,800
Total:	26,541,800	26,374,100	31,380,400	26,570,900	26,951,500	26,980,700
Full-Time Positions (FTP)	146.00	146.00	148.00	148.00	148.00	148.00

In accordance with Section 67-3519, Idaho Code, the Division of Vocational Rehabilitation is authorized no more than 148.00 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026.

.

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**148.00**	**5,272,700**	**2,139,600**	**19,568,100**	**26,980,400**
Supplementals	0.00	4,400,000	0	0	4,400,000
FY 2025 Total Appropriation	**148.00**	**9,672,700**	**2,139,600**	**19,568,100**	**31,380,400**
Expenditure Adjustments	0.00	0	0	10,000,000	10,000,000
FY 2025 Estimated Expenditures	**148.00**	**9,672,700**	**2,139,600**	**29,568,100**	**41,380,400**
Removal of Onetime Expenditures	0.00	(4,423,600)	0	(10,078,500)	(14,502,100)
Base Adjustments	0.00	0	(730,500)	0	(730,500)
FY 2026 Base	**148.00**	**5,249,100**	**1,409,100**	**19,489,600**	**26,147,800**
Personnel Cost Benefits	0.00	37,700	2,200	129,400	169,300
Statewide Cost Allocation	0.00	2,400	0	41,500	43,900
Change in Employee Compensation	0.00	128,400	8,000	448,300	584,700
FY 2026 Program Maintenance	**148.00**	**5,417,600**	**1,419,300**	**20,108,800**	**26,945,700**
Line Items	0.00	35,000	0	0	35,000
FY 2026 Total	**148.00**	**5,452,600**	**1,419,300**	**20,108,800**	**26,980,700**
% Chg from FY 2025 Orig Approp.	0.0%	3.4%	(33.7%)	2.8%	0.0%
% Chg from FY 2025 Total Approp.	0.0%	(43.6%)	(33.7%)	2.8%	(14.0%)

I. Vocational Rehabilitation: Vocational Rehabilitation

Agency Number & Appropriation Unit: 523 EDNB

Bill Number & Chapter: H341 (Ch.44), H460 (Ch.285)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	4,620,800	4,608,900	9,108,100	4,745,900	4,818,200	4,832,000
Dedicated	2,133,500	2,077,400	2,136,600	1,409,900	1,414,800	1,416,300
Federal	19,233,100	19,195,900	19,568,100	19,805,800	20,093,900	20,108,800
Total:	25,987,400	25,882,200	30,812,800	25,961,600	26,326,900	26,357,100
Percent Change:		(0.4%)	19.1%	(15.7%)	(14.6%)	(14.5%)
BY EXPENDITURE CATEGORY						
Personnel Costs	12,080,500	11,399,200	12,499,700	12,789,900	13,198,200	13,228,400
Operating Expenditures	2,061,400	2,308,000	2,496,000	2,534,300	2,491,300	2,491,300
Capital Outlay	428,400	401,400	500,000	404,600	404,600	404,600
Trustee/Benefit	11,417,100	11,773,600	15,317,100	10,232,800	10,232,800	10,232,800
Total:	25,987,400	25,882,200	30,812,800	25,961,600	26,326,900	26,357,100
Full-Time Positions (FTP)	141.10	141.10	143.10	143.10	143.10	143.10

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**143.10**	**4,708,100**	**2,136,600**	**19,568,100**	**26,412,800**
1. Federal Grant Match	0.00	2,700,000	0	0	2,700,000
2. Ineligible Client Services	0.00	1,700,000	0	0	1,700,000
FY 2025 Total Appropriation	**143.10**	**9,108,100**	**2,136,600**	**19,568,100**	**30,812,800**
Expenditure Adjustments	0.00	0	0	10,000,000	10,000,000
FY 2025 Estimated Expenditures	**143.10**	**9,108,100**	**2,136,600**	**29,568,100**	**40,812,800**
Removal of Onetime Expenditures	0.00	(4,416,900)	0	(10,078,500)	(14,495,400)
Base Adjustments	0.00	0	(730,500)	0	(730,500)
FY 2026 Base	**143.10**	**4,691,200**	**1,406,100**	**19,489,600**	**25,586,900**
Personnel Benefit Costs	0.00	31,800	2,200	129,400	163,400
Statewide Cost Allocation	0.00	0	0	41,500	41,500
Change in Employee Compensation	0.00	109,000	8,000	448,300	565,300
FY 2026 Maintenance (MCO)	**143.10**	**4,832,000**	**1,416,300**	**20,108,800**	**26,357,100**
FY 2026 Total Appropriation	**143.10**	**4,832,000**	**1,416,300**	**20,108,800**	**26,357,100**
% Change From FY 2025 Original Approp.	*0.0%*	*2.6%*	*(33.7%)*	*2.8%*	*(0.2%)*
% Change From FY 2025 Total Approp.	*0.0%*	*(46.9%)*	*(33.7%)*	*2.8%*	*(14.5%)*

FISCAL YEAR 2025 SUPPLEMENTAL: H460 provided additional funding in FY 2025 from the General Fund for federal grant match and client services. The federal grant match allowed the division to access the full $10,000,000 from the Federal Grant Fund approved as a non-cognizable adjustment. The non-cognizable adjustment was approved by DFM prior to the legislative session pursuant to Section 67-3516, Idaho Code. This amount was awarded to the state by the Rehabilitation Services Administration (RSA) through a re-allotment of unutilized funds from other states. The second supplemental for client services provided funding for previously provided services. A portion of the supplemental went towards services determined to be ineligible by the Rehabilitation Services Administration. The remaining amount was what the division anticipated will be determined ineligible for reimbursement based on rate of rejection of previously submitted drawdown requests. As a result of federal ineligibility, these services were paid with state funds.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies within the State Board of Education. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document. There were no enhancements for FY 2026 for this program.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: H460 included 3 sections of conditions, limitations, and restrictions. Section 3 of H460 provided for the use of appropriated funds on pre-employment transition services. Section 4 of H460 provided for service prioritization to individuals with the most significant disabilities. Section 5 of H460 required a report on service providers.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	27.60	2,648,400	330,700	55,500	1,797,400	4,832,000
D 28800	Rehab Cost Recovery	1.00	79,700	541,500	0	540,000	1,161,200
D 34900	Miscellaneous Revenue	1.00	89,400	0	0	165,700	255,100
F 34800	Federal Grant	113.50	10,410,900	1,619,100	349,100	7,729,700	20,108,800
	Totals:	143.10	13,228,400	2,491,300	404,600	10,232,800	26,357,100

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

Agency Number & Appropriation Unit: 523 EDNF

Bill Number & Chapter: H341 (Ch.44), H460 (Ch.285)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	551,400	489,300	564,600	606,300	621,600	620,600
Dedicated	3,000	2,600	3,000	3,000	3,000	3,000
Total:	554,400	491,900	567,600	609,300	624,600	623,600
Percent Change:		(11.3%)	15.4%	7.3%	10.0%	9.9%
BY EXPENDITURE CATEGORY						
Personnel Costs	450,100	388,000	459,600	470,300	485,900	484,900
Operating Expenditures	104,300	103,900	101,300	139,000	138,700	138,700
Capital Outlay	0	0	6,700	0	0	0
Total:	554,400	491,900	567,600	609,300	624,600	623,600
Full-Time Positions (FTP)	4.90	4.90	4.90	4.90	4.90	4.90

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**4.90**	**564,600**	**3,000**	**0**	**567,600**
Removal of Onetime Expenditures	0.00	(6,700)	0	0	(6,700)
FY 2026 Base	**4.90**	**557,900**	**3,000**	**0**	**560,900**
Personnel Benefit Costs	0.00	5,900	0	0	5,900
Statewide Cost Allocation	0.00	2,400	0	0	2,400
Change in Employee Compensation	0.00	19,400	0	0	19,400
FY 2026 Maintenance (MCO)	**4.90**	**585,600**	**3,000**	**0**	**588,600**
1. Interpreter Services	0.00	35,000	0	0	35,000
FY 2026 Total Appropriation	**4.90**	**620,600**	**3,000**	**0**	**623,600**
% Change From FY 2025 Original Approp.	*0.0%*	*9.9%*	*0.0%*	*0.0%*	*9.9%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies within the State Board of Education. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H460, included line item 1, which provided funding for additional contract interpreter services.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	4.90	484,900	135,700	0	0	620,600
D 34900	Miscellaneous Revenue	0.00	0	3,000	0	0	3,000
	Totals:	4.90	484,900	138,700	0	0	623,600

Charter School Commission

Agency Number & Appropriation Unit: 525 EDAB

Bill Number & Chapter: H341 (Ch.44)

.

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	190,100	190,100	193,000	195,400	200,800	199,900
Dedicated	1,238,900	361,300	531,900	536,200	546,400	542,500
Total:	1,429,000	551,400	724,900	731,600	747,200	742,400
Percent Change:		(61.4%)	31.5%	0.9%	3.1%	2.4%
BY EXPENDITURE CATEGORY						
Personnel Costs	719,300	430,700	566,200	577,100	596,200	591,400
Operating Expenditures	709,700	120,700	158,700	154,500	151,000	151,000
Total:	1,429,000	551,400	724,900	731,600	747,200	742,400
Full-Time Positions (FTP)	5.00	5.00	5.00	5.00	5.00	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, 2025, through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**5.00**	**193,000**	**531,900**	**0**	**724,900**
FY 2026 Base	**5.00**	**193,000**	**531,900**	**0**	**724,900**
Personnel Benefit Costs	0.00	900	4,400	0	5,300
Statewide Cost Allocation	0.00	0	(7,700)	0	(7,700)
Change in Employee Compensation	0.00	6,000	13,900	0	19,900
FY 2026 Maintenance (MCO)	**5.00**	**199,900**	**542,500**	**0**	**742,400**
FY 2026 Total Appropriation	**5.00**	**199,900**	**542,500**	**0**	**742,400**
% Change From FY 2025 Original Approp.	*0.0%*	*3.6%*	*2.0%*	*0.0%*	*2.4%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H341 and provided appropriations for agencies in the Higher Education category. Program Maintenance budgets for FY 2026 include funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

There were no enhancements to the program.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	1.50	152,300	47,600	0	0	199,900
D 32533	Charter School Authorizers	3.50	439,100	103,400	0	0	542,500
	Totals:	5.00	591,400	151,000	0	0	742,400

Section Contents
Health and Human Services
2025 Legislative Session

Health and Welfare, Department of ..... 2 - 3

Youth Safety & Permanency ..... 2 - 4

Developmentally Disabled, Services for ..... 2 - 9

Early Learning & Development ..... 2 - 13

Family and Community Partnerships ..... 2 - 17

Welfare, Division of ..... 2 - 18

Medicaid, Division of ..... 2 - 21

Public Health Services ..... 2 - 29

Indirect Support Services ..... 2 - 36

Licensing and Certification ..... 2 - 38

Substance Abuse Treatment & Prevention ..... 2 - 39

Mental Health Services ..... 2 - 41

Psychiatric Hospitalization ..... 2 - 46

Independent Councils ..... 2 - 54

State Independent Living Council ..... 2 - 57

Department of Health and Welfare

DEPARTMENT SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY DIVISION						
Youth Safety & Permanency	111,792,300	117,865,700	127,278,100	135,944,200	135,957,000	136,728,200
Developmentally Disabled Srvcs	45,321,100	37,684,600	45,692,200	107,118,100	122,925,800	0
Early Learning & Development	0	0	0	0	0	118,389,600
Family and Community Partnersh	6,555,100	6,324,700	6,561,000	6,780,800	6,879,300	6,897,100
Welfare, Division of	182,241,100	174,925,800	191,206,500	132,471,800	134,088,600	134,388,800
Medicaid, Division of	4,558,104,000	4,273,409,800	5,125,867,500	5,261,251,900	5,262,310,400	5,249,797,100
Public Health Services	179,759,800	148,054,800	164,397,400	152,528,700	153,949,100	141,896,700
Indirect Support Services	53,470,500	40,234,200	56,003,700	53,798,100	54,659,500	52,692,500
Licensing and Certification	8,539,900	7,126,300	8,692,400	8,825,700	9,047,100	9,045,400
Substance Abuse	27,370,300	22,700,800	27,698,600	26,527,700	26,573,500	26,561,600
Mental Health Services	59,257,600	50,427,600	57,740,600	51,071,100	51,972,800	51,916,100
Psychiatric Hospitalization	63,000,100	62,699,100	68,471,800	66,189,000	67,596,800	67,666,100
Independent Councils	18,083,900	16,847,000	15,115,700	15,141,400	15,182,300	18,176,900
Total:	5,313,495,700	4,958,300,400	5,894,725,500	6,017,648,500	6,041,142,200	6,014,156,100
BY FUND SOURCE						
General	993,692,100	973,664,700	1,154,533,800	1,228,438,100	1,232,951,800	1,229,416,500
Dedicated	821,987,300	705,476,900	935,048,100	916,801,700	920,615,900	914,206,900
Federal	3,497,816,300	3,279,158,800	3,805,143,600	3,872,408,700	3,887,574,500	3,870,532,700
Total:	5,313,495,700	4,958,300,400	5,894,725,500	6,017,648,500	6,041,142,200	6,014,156,100
Percent Change:		(6.7%)	18.9%	2.1%	2.5%	2.0%
BY EXPENDITURE CATEGORY						
Personnel Costs	278,618,200	268,221,100	292,372,900	307,831,000	312,929,500	307,686,400
Operating Expenditures	368,680,100	163,123,400	350,138,000	326,047,200	330,022,000	327,035,800
Capital Outlay	4,760,500	4,911,500	3,667,400	4,854,600	4,775,000	2,976,200
Trustee/Benefit	4,661,436,900	4,522,044,400	5,248,547,200	5,378,915,700	5,393,415,700	5,376,457,700
Total:	5,313,495,700	4,958,300,400	5,894,725,500	6,017,648,500	6,041,142,200	6,014,156,100
Full-Time Positions (FTP)	2,996.94	2,996.94	3,015.94	3,119.94	3,073.94	3,029.64

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]

Youth Safety & Permanency

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Youth Safety & Permanency	49,216,400	49,357,700	50,325,300	61,391,100	61,403,900	61,754,600
Foster & Assistance Payments	62,575,900	68,508,000	76,952,800	74,553,100	74,553,100	74,973,600
Total:	111,792,300	117,865,700	127,278,100	135,944,200	135,957,000	136,728,200
BY FUND SOURCE						
General	47,308,100	55,332,900	57,378,500	61,778,800	62,473,100	62,893,000
Dedicated	243,500	44,000	243,500	244,000	246,100	246,500
Federal	64,240,700	62,488,800	69,656,100	73,921,400	73,237,800	73,588,700
Total:	111,792,300	117,865,700	127,278,100	135,944,200	135,957,000	136,728,200
Percent Change:		5.4%	8.0%	6.8%	6.8%	7.4%
BY EXPENDITURE CATEGORY						
Personnel Costs	40,992,200	42,220,800	41,949,600	51,143,700	49,347,400	49,676,900
Operating Expenditures	8,224,200	7,117,000	8,375,700	10,067,400	11,956,100	11,968,600
Capital Outlay	0	19,900	0	180,000	100,400	109,100
Trustee/Benefit	62,575,900	68,508,000	76,952,800	74,553,100	74,553,100	74,973,600
Total:	111,792,300	117,865,700	127,278,100	135,944,200	135,957,000	136,728,200
Full-Time Positions (FTP)	434.80	434.80	434.80	564.68	518.68	523.68

In accordance with Section 67-3519, Idaho Code, Youth Safety and Permanency is authorized no more than 523.68 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026.

.

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**434.80**	**48,510,300**	**243,500**	**64,397,400**	**113,151,200**
Supplementals	0.00	8,868,200	0	5,258,700	14,126,900
FY 2025 Total Appropriation	**434.80**	**57,378,500**	**243,500**	**69,656,100**	**127,278,100**
Removal of Onetime Expenditures	0.00	(8,868,200)	0	(5,258,700)	(14,126,900)
Base Adjustments	25.88	(376,700)	0	0	(376,700)
FY 2026 Base	**460.68**	**48,133,600**	**243,500**	**64,397,400**	**112,774,500**
Personnel Cost Benefits	0.00	170,900	0	339,200	510,100
Statewide Cost Allocation	0.00	(23,300)	0	(31,000)	(54,300)
Change in Employee Compensation	0.00	614,300	3,000	1,214,400	1,831,700
FY 2026 Program Maintenance	**460.68**	**48,895,500**	**246,500**	**65,920,000**	**115,062,000**
Line Items	63.00	6,663,700	0	3,775,300	10,439,000
Population Forecast Adjustments	0.00	7,333,800	0	3,893,400	11,227,200
FY 2026 Total	**523.68**	**62,893,000**	**246,500**	**73,588,700**	**136,728,200**
% Chg from FY 2025 Orig Approp.	20.4%	29.6%	1.2%	14.3%	20.8%
% Chg from FY 2025 Total Approp.	20.4%	9.6%	1.2%	5.6%	7.4%

I. Youth Safety & Permanency: Youth Safety & Permanency

Agency Number & Appropriation Unit: 270 HWJA, 270 HWTA(Cont)
Bill Number & Chapter: H477 (Ch.301), S1108 (Ch.209), S1208 (Ch.322)

PROGRAM DESCRIPTION: The Youth Safety and Permanency Program (formerly called the Child Welfare Program through FY 2025) is responsible for child protection, foster care, adoptions, unmarried parent services, and refugee assistance.

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	16,192,800	17,904,000	16,538,600	22,197,200	22,891,500	23,088,500
Dedicated	93,500	44,000	93,500	94,000	96,100	96,500
Federal	32,930,100	31,409,700	33,693,200	39,099,900	38,416,300	38,569,600
Total:	49,216,400	49,357,700	50,325,300	61,391,100	61,403,900	61,754,600
Percent Change:		0.3%	2.0%	22.0%	22.0%	22.7%
BY EXPENDITURE CATEGORY						
Personnel Costs	40,992,200	42,220,800	41,949,600	51,143,700	49,347,400	49,676,900
Operating Expenditures	8,224,200	7,117,000	8,375,700	10,067,400	11,956,100	11,968,600
Capital Outlay	0	19,900	0	180,000	100,400	109,100
Total:	49,216,400	49,357,700	50,325,300	61,391,100	61,403,900	61,754,600
Full-Time Positions (FTP)	434.80	434.80	434.80	564.68	518.68	523.68

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**434.80**	**16,538,600**	**93,500**	**33,693,200**	**50,325,300**
Base Adjustments	25.88	(376,700)	0	0	(376,700)
FY 2026 Base	**460.68**	**16,161,900**	**93,500**	**33,693,200**	**49,948,600**
Personnel Benefit Costs	0.00	170,900	0	339,200	510,100
Statewide Cost Allocation	0.00	(23,300)	0	(31,000)	(54,300)
Change in Employee Compensation	0.00	614,300	3,000	1,214,400	1,831,700
FY 2026 Maintenance (MCO)	**460.68**	**16,923,800**	**96,500**	**35,215,800**	**52,236,100**
1. Prevention Specialist Team	36.00	1,588,300	0	1,453,800	3,042,100
2. Youth Safety and Permanency Staff	9.00	524,000	0	397,100	921,100
3. Foster Program Clinical Staff	10.00	1,157,800	0	960,000	2,117,800
4. Foster Program Licensing Staff	8.00	347,000	0	316,000	663,000
5. Payette Assess. Care Center Staff	0.00	2,547,600	0	226,900	2,774,500
FY 2026 Total Appropriation	**523.68**	**23,088,500**	**96,500**	**38,569,600**	**61,754,600**
% Change From FY 2025 Original Approp.	*20.4%*	*39.6%*	*3.2%*	*14.5%*	*22.7%*

FISCAL YEAR 2025 SUPPLEMENTAL: S1208 provided specific legislative authorization that provides an exemption from the restrictions placed on the Department of Health and Welfare in S1268 (2025), which limited the transfer of moneys from personnel costs and trustee and benefit payments in FY 2025.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1108 and provided appropriations for agencies in the Health and Human Services category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document. Additionally, S1108 accounted for changes to the department's organizational structure. This included changing the division name from Child Welfare to the Division of Youth Safety and Permanency.

The enhancement appropriation bill, S1208, included line item 1 which provided funding and 36.00 FTP for new prevention specialist staff to serve more children safely in their homes by providing family service worker prevention specialists to support both the child and family. Line item 2 provided funding and 9.00 FTP for youth safety and permanency staff to provide needs assessments to any child who has entered, or is projected to enter, a high level of care such as residential treatment or group homes. Line item 3 provided funding and 10.00 FTP for additional foster program clinical staff assigned to the congregate care unit to provide intensive support to foster families who have accepted placement of a youth with high emotional, behavioral, and mental health needs, as well as to provide a 24/7 support line for foster parents. Line item 4 provided funding and 8.00 FTP for foster program licensing staff to facilitate the licensing process for both foster families and related kin. Line item 5 provided funding for the continued leasing and operation of the Payette Assessment and Care Center for foster youth. The total number of new FTP added to Youth Safety and Permanency in FY 2026 is 63.00; the new personnel costs funding provided by this appropriation is $5,762,200.

BUDGET LAW EXEMPTIONS: This division received specific legislative authorization in S1208 that provides an exemption from the restrictions placed on the Department of Health and Welfare in S1108, which limit the transfer of moneys from personnel costs and trustee and benefit payments.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: S1108 included six sections of conditions, limitations, and restrictions 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 account category. 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 26 provided for accountability reports. S1208 included two sections of conditions, limitations, and restrictions. Section 4 required the division to provide reports to the Legislature on the status of meeting the 1:1 ratio of foster families to foster children. Section 5 provided guidance on federal funding limitations.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 22003	CW - General		187.41	17,543,500	5,174,600	0	0	22,718,100
OT G 22003	CW - General		0.00	0	313,500	56,900	0	370,400
D 22005	CW - Dedicated		0.75	76,500	20,000	0	0	96,500
F 22002	CW - Federal		335.52	32,056,900	6,199,000	0	0	38,255,900
OT F 22002	CW - Federal		0.00	0	261,500	52,200	0	313,700
		Totals:	523.68	49,676,900	11,968,600	109,100	0	61,754,600

II. Youth Safety & Permanency: Foster & Assistance Payments

Agency Number & Appropriation Unit: 270 HWJB

Bill Number & Chapter: H477 (Ch.301), S1108 (Ch.209), S1208 (Ch.322)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	31,115,300	37,428,900	40,839,900	39,581,600	39,581,600	39,804,500
Dedicated	150,000	0	150,000	150,000	150,000	150,000
Federal	31,310,600	31,079,100	35,962,900	34,821,500	34,821,500	35,019,100
Total:	62,575,900	68,508,000	76,952,800	74,553,100	74,553,100	74,973,600
Percent Change:		9.5%	12.3%	(3.1%)	(3.1%)	(2.6%)
BY EXPENDITURE CATEGORY						
Trustee/Benefit	62,575,900	68,508,000	76,952,800	74,553,100	74,553,100	74,973,600

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**31,971,700**	**150,000**	**30,704,200**	**62,825,900**
1. Foster Care Population Forecast Adjust.	0.00	8,868,200	0	5,258,700	14,126,900
FY 2025 Total Appropriation	**0.00**	**40,839,900**	**150,000**	**35,962,900**	**76,952,800**
Removal of Onetime Expenditures	0.00	(8,868,200)	0	(5,258,700)	(14,126,900)
FY 2026 Base	**0.00**	**31,971,700**	**150,000**	**30,704,200**	**62,825,900**
FY 2026 Maintenance (MCO)	**0.00**	**31,971,700**	**150,000**	**30,704,200**	**62,825,900**
3. Foster Program Clinical Staff	0.00	276,100	0	223,900	500,000
34. Extended Foster Care (H245)	0.00	222,900	0	197,600	420,500
Population Forecast Adjustments	0.00	7,333,800	0	3,893,400	11,227,200
FY 2026 Total Appropriation	**0.00**	**39,804,500**	**150,000**	**35,019,100**	**74,973,600**
% Change From FY 2025 Original Approp.	*0.0%*	*24.5%*	*0.0%*	*14.1%*	*19.3%*
% Change From FY 2025 Total Approp.	*0.0%*	*(2.5%)*	*0.0%*	*(2.6%)*	*(2.6%)*

FISCAL YEAR 2025 SUPPLEMENTAL: S1208 provided additional funding in FY 2025 for a onetime increase of $14,126,900 to the Foster and Assistance Payments Program for population forecast adjustments resulting from increased congregate care costs. S1208 also provided specific legislative authorization that provides an exemption from the restrictions placed on the Department of Health and Welfare in S1268 (2025), which limited the transfer of moneys from personnel costs and trustee and benefit payments in FY 2025.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1108 and provided appropriations for agencies in the Health and Human Services category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs. Additionally, S1108 accounted for changes to the department's organizational structure. This included changing the division name from Child Welfare to Youth Safety and Permanency.

The enhancement appropriation bill, S1208, included line item 3, which provided $500,000 to increase the foster parent reimbursement rates. Line item 34, through H477, provided funding to address the fiscal impact of H245, which allows for extended care for youth aging out of the foster care system, not to exceed age 23, under limited circumstances. For population forecast adjustments $11,227,200 was included onetime for the FMAP adjustment and increased congregate care costs. The agency reported that the primary drivers for the increase in congregate care costs included: rising mental health needs and substance abuse issues among youth, leading to more children requiring specialized care and intervention; and lack of community-based placement options, particularly the shortage of foster care parents able to care for children with complex needs. By increasing the staffing and resources available to this population, the Legislature anticipates a decrease in future congregate care costs, thereby supporting the decision to provide a onetime appropriation for population forecast adjustments.

BUDGET LAW EXEMPTIONS: This division received specific legislative authorization in S1208 that provides an exemption from the restrictions placed on the Department of Health and Welfare in S1108, which limit the transfer of moneys from personnel costs and trustee and benefit payments.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: S1108 included six sections of conditions, limitations, and restrictions 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 26 provided for accountability reports. S1208 included two sections of conditions, limitations, and restrictions. Section 4 required the division to provide reports to the Legislature on the status of meeting the 1:1 ratio of foster families to foster children. Section 5 provided guidance on federal funding limitations.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G	22003	CW - General	0.00	0	0	0	32,470,700	32,470,700
OT G	22003	CW - General	0.00	0	0	0	7,333,800	7,333,800
D	22005	CW - Dedicated	0.00	0	0	0	150,000	150,000
F	22002	CW - Federal	0.00	0	0	0	31,125,700	31,125,700
OT F	22002	CW - Federal	0.00	0	0	0	3,893,400	3,893,400
		Totals:	0.00	0	0	0	74,973,600	74,973,600

Services for the Developmentally Disabled

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Community DD Services	26,946,600	24,258,600	26,994,300	88,929,000	104,432,600	0
Southwest Idaho Treatment Center	14,850,800	10,965,100	15,171,800	14,661,000	14,962,200	0
Extended Employment Services	3,523,700	2,460,900	3,526,100	3,528,100	3,531,000	0
Total:	45,321,100	37,684,600	45,692,200	107,118,100	122,925,800	0
BY FUND SOURCE						
General	23,712,200	21,747,800	24,021,200	23,934,500	24,354,400	0
Dedicated	1,430,600	98,700	1,434,100	1,443,100	1,458,900	0
Federal	20,178,300	15,838,100	20,236,900	81,740,500	97,112,500	0
Total:	45,321,100	37,684,600	45,692,200	107,118,100	122,925,800	0
Percent Change:		(16.8%)	21.2%	134.4%	169.0%	(100.0%)
BY EXPENDITURE CATEGORY						
Personnel Costs	28,501,100	25,720,200	29,027,700	27,104,200	27,911,900	0
Operating Expenditures	6,854,000	3,358,400	6,598,500	8,088,500	9,088,500	0
Capital Outlay	0	57,400	100,000	0	0	0
Trustee/Benefit	9,966,000	8,548,600	9,966,000	71,925,400	85,925,400	0
Total:	45,321,100	37,684,600	45,692,200	107,118,100	122,925,800	0
Full-Time Positions (FTP)	306.71	306.71	306.71	263.83	263.83	0.00

S1108 provided for a department-wide reorganization that impacted the Community Developmental Disability Services Program, the Southwest Idaho Treatment Center (SWITC), and the Extended Employment Services (EES) Program. Community DD Services (renamed Early Learning and Development) and SWITC can now be found in the newly created Division of Early Learning and Development; the EES program is now housed under the Division of Medicaid.

.

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**306.71**	**24,021,200**	**1,434,100**	**20,236,900**	**45,692,200**
FY 2025 Total Appropriation	**306.71**	**24,021,200**	**1,434,100**	**20,236,900**	**45,692,200**
Executive Carry Forward	0.00	110,000	0	0	110,000
FY 2025 Estimated Expenditures	**306.71**	**24,131,200**	**1,434,100**	**20,236,900**	**45,802,200**
Removal of Onetime Expenditures	0.00	(419,200)	0	(40,000)	(459,200)
Base Adjustments	(303.71)	(20,185,900)	(1,434,100)	(20,196,900)	(41,816,900)
FY 2026 Base	**3.00**	**3,526,100**	**0**	**0**	**3,526,100**
Personnel Cost Benefits	0.00	1,100	0	0	1,100
Change in Employee Compensation	0.00	11,900	0	0	11,900
FY 2026 Program Maintenance	**3.00**	**3,539,100**	**0**	**0**	**3,539,100**
Line Items	(3.00)	(3,539,100)	0	0	(3,539,100)
% Chg from FY 2025 Orig Approp.					
% Chg from FY 2025 Total Approp.					

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

Agency Number & Appropriation Unit: 270 HWJC

Bill Number & Chapter: S1108 (Ch.209)

PROGRAM DESCRIPTION: Provides community-based services for children and adults with developmental disabilities. The services provided in this budgeted program were moved to the Division of Medicaid beginning in FY 2026, to capture the Children's DD services being administered by the Division of Medicaid.

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	13,801,600	13,038,500	13,726,400	14,130,300	14,410,300	0
Dedicated	953,700	6,800	955,400	957,800	962,300	0
Federal	12,191,300	11,213,300	12,312,500	73,840,900	89,060,000	0
Total:	26,946,600	24,258,600	26,994,300	88,929,000	104,432,600	0
Percent Change:		(10.0%)	11.3%	229.4%	286.9%	(100.0%)
BY EXPENDITURE CATEGORY						
Personnel Costs	16,115,900	16,205,700	16,461,500	14,906,800	15,410,400	0
Operating Expenditures	4,298,700	2,008,100	4,000,800	5,530,800	6,530,800	0
Capital Outlay	0	52,300	0	0	0	0
Trustee/Benefit	6,532,000	5,992,500	6,532,000	68,491,400	82,491,400	0
Total:	26,946,600	24,258,600	26,994,300	88,929,000	104,432,600	0
Full-Time Positions (FTP)	181.96	181.96	181.96	152.83	152.83	0.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**181.96**	**13,726,400**	**955,400**	**12,312,500**	**26,994,300**
Base Adjustments	(181.96)	(13,726,400)	(955,400)	(12,312,500)	(26,994,300)
FY 2026 Base	**0.00**	**0**	**0**	**0**	**0**
FY 2026 Total Appropriation	**0.00**	**0**	**0**	**0**	**0**
% Change From FY 2025 Original Approp.	*(100.0%)*	*(100.0%)*	*(100.0%)*	*(100.0%)*	*(100.0%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: S1108 accounted for the department's organizational restructuring. This included changing the division name from Services for the Developmentally Disabled to the Division of Early Learning and Development. The Children's DD services provided in the Community Developmental Disability Services program were moved to the Division of Medicaid, in the Medicaid Administration and Medical Management Program, while the remaining budgeted program can now be found under Early Learning and Development on p. 2 - 14 of this document.

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

Agency Number & Appropriation Unit: 270 HWJD

Bill Number & Chapter: S1108 (Ch.209)

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. SWITC is now housed under the Early Learning and Development division that replaced DDS as a budgeted division as of FY 2026.

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	6,386,900	6,248,400	6,768,700	6,276,100	6,413,100	0
Dedicated	476,900	91,900	478,700	485,300	496,600	0
Federal	7,987,000	4,624,800	7,924,400	7,899,600	8,052,500	0
Total:	14,850,800	10,965,100	15,171,800	14,661,000	14,962,200	0
Percent Change:		(26.2%)	38.4%	(3.4%)	(1.4%)	(100.0%)
BY EXPENDITURE CATEGORY						
Personnel Costs	12,156,000	9,418,000	12,334,600	11,963,800	12,265,000	0
Operating Expenditures	2,463,700	1,349,900	2,506,100	2,466,100	2,466,100	0
Capital Outlay	0	5,100	100,000	0	0	0
Trustee/Benefit	231,100	192,100	231,100	231,100	231,100	0
Total:	14,850,800	10,965,100	15,171,800	14,661,000	14,962,200	0
Full-Time Positions (FTP)	121.75	121.75	121.75	108.00	108.00	0.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**121.75**	**6,768,700**	**478,700**	**7,924,400**	**15,171,800**
Executive Carry Forward	0.00	110,000	0	0	110,000
FY 2025 Estimated Expenditures	**121.75**	**6,878,700**	**478,700**	**7,924,400**	**15,281,800**
Removal of Onetime Expenditures	0.00	(419,200)	0	(40,000)	(459,200)
Base Adjustments	(121.75)	(6,459,500)	(478,700)	(7,884,400)	(14,822,600)
FY 2026 Base	**0.00**	**0**	**0**	**0**	**0**
FY 2026 Total Appropriation	**0.00**	**0**	**0**	**0**	**0**
% Change From FY 2025 Original Approp.	*(100.0%)*	*(100.0%)*	*(100.0%)*	*(100.0%)*	*(100.0%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: S1108 accounted for the department's organizational restructuring. This included changing the division name from Services for the Developmentally Disabled to the Division of Early Learning and Development. The Southwest Idaho Treatment Center budgeted program can now be found under Early Learning and Development on p. 2 - 16 of this document.

III. Services for the Developmentally Disabled: Extended Employment Services

Agency Number & Appropriation Unit: 270 HWJF

Bill Number & Chapter: S1108 (Ch.209), S1206 (Ch.331)

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]] The budgeted program EES was moved to the Division of Medicaid beginning in FY 2026.

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	3,523,700	2,460,900	3,526,100	3,528,100	3,531,000	0
Percent Change:		(30.2%)	43.3%	0.1%	0.1%	(100.0%)
BY EXPENDITURE CATEGORY						
Personnel Costs	229,200	96,500	231,600	233,600	236,500	0
Operating Expenditures	91,600	400	91,600	91,600	91,600	0
Trustee/Benefit	3,202,900	2,364,000	3,202,900	3,202,900	3,202,900	0
Total:	3,523,700	2,460,900	3,526,100	3,528,100	3,531,000	0
Full-Time Positions (FTP)	3.00	3.00	3.00	3.00	3.00	0.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**3.00**	**3,526,100**	**0**	**0**	**3,526,100**
FY 2026 Base	**3.00**	**3,526,100**	**0**	**0**	**3,526,100**
Personnel Benefit Costs	0.00	1,100	0	0	1,100
Change in Employee Compensation	0.00	11,900	0	0	11,900
FY 2026 Maintenance (MCO)	**3.00**	**3,539,100**	**0**	**0**	**3,539,100**
35. Move EES to Medicaid	(3.00)	(3,539,100)	0	0	(3,539,100)
FY 2026 Total Appropriation	**0.00**	**0**	**0**	**0**	**0**
% Change From FY 2025 Original Approp.	*(100.0%)*	*(100.0%)*	*0.0%*	*0.0%*	*(100.0%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1108 and provided appropriations for agencies in the Health and Human Services category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

As reflected in line item 35, the enhancement appropriation bill, S1206, included the department reorganization changes related to this program by reducing the appropriation made in S1108 for Extended Employment Services from Services for the Developmentally Disabled; a corresponding appropriation was made in S1201 to capture this budgeted program in the Division of Medicaid. The FY 2026 budget details for this program can now be found under the Division of Medicaid on p. 2 - 28 of this document.

Early Learning & Development

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Early Learning and Development	0	0	0	0	0	25,437,700
Idaho Child Care Program	0	0	0	0	0	77,955,100
Southwest Idaho Treatment Center	0	0	0	0	0	14,996,800
Total:	0	0	0	0	0	118,389,600
BY FUND SOURCE						
General	0	0	0	0	0	20,818,800
Dedicated	0	0	0	0	0	1,454,400
Federal	0	0	0	0	0	96,116,400
Total:	0	0	0	0	0	118,389,600
Percent Change:						
BY EXPENDITURE CATEGORY						
Personnel Costs	0	0	0	0	0	27,670,200
Operating Expenditures	0	0	0	0	0	7,996,900
Trustee/Benefit	0	0	0	0	0	82,722,500
Total:	0	0	0	0	0	118,389,600
Full-Time Positions (FTP)	0.00	0.00	0.00	0.00	0.00	260.83

In accordance with Section 67-3519, Idaho Code, the Early Learning and Development Division is authorized no more than 148.83 full-time equivalent positions, the Idaho Child Care Program is authorized no more than 4.00 full-time equivalent positions, and the Southwest Idaho Treatment Center is authorized no more than 108.00 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026, for a division-wide FTP cap of 260.83.

.

	FTP	Gen	Ded	Fed	Total
Base Adjustments	260.83	19,827,900	1,434,100	77,375,700	98,637,700
FY 2026 Base	**260.83**	**19,827,900**	**1,434,100**	**77,375,700**	**98,637,700**
Personnel Cost Benefits	0.00	149,200	4,400	136,700	290,300
Statewide Cost Allocation	0.00	(28,000)	0	(30,000)	(58,000)
Change in Employee Compensation	0.00	538,700	15,900	488,800	1,043,400
FY 2026 Program Maintenance	**260.83**	**20,487,800**	**1,454,400**	**77,971,200**	**99,913,400**
Line Items	0.00	249,200	0	4,227,000	4,476,200
Population Forecast Adjustments	0.00	81,800	0	(81,800)	0
Governor Initiatives	0.00	0	0	14,000,000	14,000,000
FY 2026 Total	**260.83**	**20,818,800**	**1,454,400**	**96,116,400**	**118,389,600**

% Chg from FY 2025 Orig Approp.

I. Early Learning & Development: Early Learning and Development

Agency Number & Appropriation Unit: 270 HWJC

Bill Number & Chapter: S1108 (Ch.209), S1206 (Ch.331)

PROGRAM DESCRIPTION: The Early Learning and Development Program (established in FY 2026) is responsible for the Infant/Toddler Program, Head Start collaboration, and crisis prevention and court services.

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	0	0	0	0	0	13,188,000
Dedicated	0	0	0	0	0	960,500
Federal	0	0	0	0	0	11,289,200
Total:	0	0	0	0	0	25,437,700
Percent Change:						
BY EXPENDITURE CATEGORY						
Personnel Costs	0	0	0	0	0	14,979,400
Operating Expenditures	0	0	0	0	0	3,926,300
Trustee/Benefit	0	0	0	0	0	6,532,000
Total:	0	0	0	0	0	25,437,700
Full-Time Positions (FTP)	0.00	0.00	0.00	0.00	0.00	148.83

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**0**	**0**	**0**	**0**
Base Adjustments	148.83	12,754,300	955,400	10,982,400	24,692,100
FY 2026 Base	**148.83**	**12,754,300**	**955,400**	**10,982,400**	**24,692,100**
Personnel Benefit Costs	0.00	94,300	1,100	70,100	165,500
Statewide Cost Allocation	0.00	(10,800)	0	(7,200)	(18,000)
Change in Employee Compensation	0.00	340,400	4,000	253,700	598,100
FY 2026 Maintenance (MCO)	**148.83**	**13,178,200**	**960,500**	**11,299,000**	**25,437,700**
Population Forecast Adjustments	0.00	9,800	0	(9,800)	0
FY 2026 Total Appropriation	**148.83**	**13,188,000**	**960,500**	**11,289,200**	**25,437,700**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1108 and provided appropriations for agencies in the Health and Human Services category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document. Additionally, S1108 accounted for changes to the department's organizational structure. This included changing the division name from Services for the Developmentally Disabled to Early Learning and Development. The Children's DD services provided in the Community Developmental Disability Services program were moved to the Division of Medicaid. This new Early Learning and Development program now houses the Infant/Toddler Program, Head Start collaboration, crisis prevention, and court services.

The enhancement appropriation bill, S1206, included a population forecast adjustment, shifting $9,800 from federal funds to the General Fund to reflect the changes in the blended Federal Medical Assistance Percentage (FMAP) rate. The blended rate will change from 67.59% during the first quarter of FY 2026 to 66.91% for the last three quarters.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: S1108 included five sections of conditions, limitations, and restrictions 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 8 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 26 provided for accountability reports.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 22003	CW - General	84.80	8,455,300	1,859,200	0	2,873,500	13,188,000
D 22005	CW - Dedicated	1.00	131,100	46,300	0	783,100	960,500
F 22002	CW - Federal	63.03	6,393,000	2,020,800	0	2,875,400	11,289,200
	Totals:	148.83	14,979,400	3,926,300	0	6,532,000	25,437,700

II. Early Learning & Development: Idaho Child Care Program

Agency Number & Appropriation Unit: 270 HWJG

Bill Number & Chapter: S1108 (Ch.209), S1206 (Ch.331)

PROGRAM DESCRIPTION: The Idaho Child Care Program (ICCP) pays for a portion of childcare costs for Idaho's low income working families, in order to keep parents gainfully employed and working towards self-sufficiency. This program previously resided under the Division of Welfare until it was established as a standalone budgeted program under this division in FY 2026.

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	0	0	0	0	0	1,199,800
Federal	0	0	0	0	0	76,755,300
Total:	0	0	0	0	0	77,955,100
Percent Change:						
BY EXPENDITURE CATEGORY						
Personnel Costs	0	0	0	0	0	391,200
Operating Expenditures	0	0	0	0	0	1,604,500
Trustee/Benefit	0	0	0	0	0	75,959,400
Total:	0	0	0	0	0	77,955,100
Full-Time Positions (FTP)	0.00	0.00	0.00	0.00	0.00	4.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**0**	**0**	**0**	**0**
Base Adjustments	4.00	1,198,800	0	58,508,900	59,707,700
FY 2026 Base	**4.00**	**1,198,800**	**0**	**58,508,900**	**59,707,700**
Personnel Benefit Costs	0.00	200	0	4,300	4,500
Change in Employee Compensation	0.00	800	0	15,100	15,900
FY 2026 Maintenance (MCO)	**4.00**	**1,199,800**	**0**	**58,528,300**	**59,728,100**
7. ICCP Federal Fund Increase	0.00	0	0	4,227,000	4,227,000
Governor Initiatives	0.00	0	0	14,000,000	14,000,000
FY 2026 Total Appropriation	**4.00**	**1,199,800**	**0**	**76,755,300**	**77,955,100**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1108 and provided appropriations for agencies in the Health and Human Services category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document. Additionally, S1108 accounted for changes to the department's organizational structure. This included changing the division name from Services for the Developmentally Disabled to Early Learning and Development. Reorganization changes impacting this program also included moving the Idaho Child Care Program (ICCP) from the Division of Welfare to Early Learning and Development as a standalone budgeted program. This move included 4.00 FTP, $370,800 in personnel costs, $1,604,500 in operating expenditures, and $10,345,700 in trustee and benefit payments.

The enhancement appropriation bill, S1206, included line item 7 which provided $4,227,000 for an ICCP federal block grant increase. $14,000,000 was also included for the Governor's Initiative to provide additional federal appropriation to improve childcare capacity and support quality improvement activities within the ICCP.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: S1108 included five sections of conditions, limitations, and restrictions 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 account category. 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 8 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 26 provided for accountability reports. S1206 included two sections of conditions, limitations, and restrictions. Section 4 directed the use of funds for the Idaho Child Care Program, and Section 5 provided guidance on federal funding limitations.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 22003	CW - General	0.20	24,800	0	0	1,175,000	1,199,800
F 22002	CW - Federal	3.80	366,400	1,604,500	0	60,784,400	62,755,300
OT F 22002	CW - Federal	0.00	0	0	0	14,000,000	14,000,000
	Totals:	4.00	391,200	1,604,500	0	75,959,400	77,955,100

III. Early Learning & Development: Southwest Idaho Treatment Center

Agency Number & Appropriation Unit: 270 HWJD

Bill Number & Chapter: S1108 (Ch.209), S1206 (Ch.331)

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. SWITC was formerly part of the Services for the Developmentally Disabled budgeted division prior to FY 2026.

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	0	0	0	0	0	6,431,000
Dedicated	0	0	0	0	0	493,900
Federal	0	0	0	0	0	8,071,900
Total:	0	0	0	0	0	14,996,800
Percent Change:						
BY EXPENDITURE CATEGORY						
Personnel Costs	0	0	0	0	0	12,299,600
Operating Expenditures	0	0	0	0	0	2,466,100
Trustee/Benefit	0	0	0	0	0	231,100
Total:	0	0	0	0	0	14,996,800
Full-Time Positions (FTP)	0.00	0.00	0.00	0.00	0.00	108.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**0**	**0**	**0**	**0**
Base Adjustments	108.00	5,874,800	478,700	7,884,400	14,237,900
FY 2026 Base	**108.00**	**5,874,800**	**478,700**	**7,884,400**	**14,237,900**
Personnel Benefit Costs	0.00	54,700	3,300	62,300	120,300
Statewide Cost Allocation	0.00	(17,200)	0	(22,800)	(40,000)
Change in Employee Compensation	0.00	197,500	11,900	220,000	429,400
FY 2026 Maintenance (MCO)	**108.00**	**6,109,800**	**493,900**	**8,143,900**	**14,747,600**
6. START Certification Year 3 of 4	0.00	249,200	0	0	249,200
Population Forecast Adjustments	0.00	72,000	0	(72,000)	0
FY 2026 Total Appropriation	**108.00**	**6,431,000**	**493,900**	**8,071,900**	**14,996,800**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1108 and provided appropriations for agencies in the Health and Human Services category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document. Additionally, S1108 accounted for changes to the department's organizational structure. This included changing the division name from Services for the Developmentally Disabled to the Division of Early Learning and Development.

The enhancement appropriation bill, S1206, included line item 6 which provided $249,200 for year three of the START Certification program, a national certification with the Center for START (Systemic, Therapeutic, Assessment, Resources, and Treatment) for crisis prevention and intervention services. Population forecast adjustments shifted $72,000 from federal funds to the General Fund to reflect the changes in the blended Federal Medical Assistance Percentage (FMAP) rate. The blended rate will change from 67.59% during the first quarter of FY 2026 to 66.91% for the last three quarters.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: S1108 included five sections of conditions, limitations, and restrictions 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 8 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 26 provided for accountability reports.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 22003	CW - General	49.68	5,582,900	516,600	0	82,300	6,181,800
OT G 22003	CW - General	0.00	0	249,200	0	0	249,200
D 22005	CW - Dedicated	3.00	345,500	137,800	0	10,600	493,900
F 22002	CW - Federal	55.32	6,371,200	1,562,500	0	138,200	8,071,900
	Totals:	108.00	12,299,600	2,466,100	0	231,100	14,996,800

Family and Community Partnerships

Agency Number & Appropriation Unit: 270 HWJE
Bill Number & Chapter: S1108 (Ch.209)

PROGRAM DESCRIPTION: Family and Community Partnerships 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. This program was called Service Integration prior to FY 2026.

.

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	773,100	802,800	732,700	894,500	907,600	913,000
Dedicated	69,500	47,400	69,500	69,500	69,500	69,500
Federal	5,712,500	5,474,500	5,758,800	5,816,800	5,902,200	5,914,600
Total:	6,555,100	6,324,700	6,561,000	6,780,800	6,879,300	6,897,100
Percent Change:		(3.5%)	3.7%	3.4%	4.9%	5.1%
BY EXPENDITURE CATEGORY						
Personnel Costs	2,781,600	2,770,200	2,828,500	3,051,800	3,150,300	3,168,100
Operating Expenditures	373,500	340,100	332,500	329,000	329,000	329,000
Trustee/Benefit	3,400,000	3,214,400	3,400,000	3,400,000	3,400,000	3,400,000
Total:	6,555,100	6,324,700	6,561,000	6,780,800	6,879,300	6,897,100
Full-Time Positions (FTP)	35.00	35.00	35.00	37.00	37.00	37.00

In accordance with Section 67-3519, Idaho Code, Service Integration is authorized no more than 37.00 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**35.00**	**732,700**	**69,500**	**5,758,800**	**6,561,000**
Base Adjustments	2.00	151,300	0	0	151,300
FY 2026 Base	**37.00**	**884,000**	**69,500**	**5,758,800**	**6,712,300**
Personnel Benefit Costs	0.00	6,300	0	34,900	41,200
Statewide Cost Allocation	0.00	0	0	(3,500)	(3,500)
Change in Employee Compensation	0.00	22,700	0	124,400	147,100
FY 2026 Maintenance (MCO)	**37.00**	**913,000**	**69,500**	**5,914,600**	**6,897,100**
FY 2026 Total Appropriation	**37.00**	**913,000**	**69,500**	**5,914,600**	**6,897,100**
% Change From FY 2025 Original Approp.	*5.7%*	*24.6%*	*0.0%*	*2.7%*	*5.1%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1108 and provided program maintenance appropriations for agencies in the Health and Human Services category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document. Additionally, S1108 accounted for changes to the department's organizational structure. This included changing the division and program name from Service Integration to Family and Community Partnerships.

No additional funding was included in a secondary appropriation bill for the Division of Family and Community Partnerships.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: S1108 included five sections of conditions, limitations, and restrictions 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 8 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 26 provided for accountability reports.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 22003	CW - General	5.72	421,700	41,300	0	450,000	913,000
D 22005	CW - Dedicated	0.00	0	19,500	0	50,000	69,500
F 22002	CW - Federal	31.28	2,746,400	268,200	0	2,900,000	5,914,600
	Totals:	37.00	3,168,100	329,000	0	3,400,000	6,897,100

Division of Welfare

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Self-Reliance Operations	76,403,500	67,667,900	89,846,900	78,498,900	80,115,700	80,415,900
Benefit Payments	105,837,600	107,257,900	101,359,600	53,972,900	53,972,900	53,972,900
Total:	182,241,100	174,925,800	191,206,500	132,471,800	134,088,600	134,388,800
BY FUND SOURCE						
General	46,202,300	41,941,600	46,920,100	46,063,100	46,670,000	46,783,500
Dedicated	4,853,300	1,865,100	4,853,300	4,871,700	4,899,400	4,901,100
Federal	131,185,500	131,119,100	139,433,100	81,537,000	82,519,200	82,704,200
Total:	182,241,100	174,925,800	191,206,500	132,471,800	134,088,600	134,388,800
Percent Change:		(4.0%)	9.3%	(30.7%)	(29.9%)	(29.7%)
BY EXPENDITURE CATEGORY						
Personnel Costs	48,180,900	46,220,800	50,132,200	50,794,600	52,411,400	52,711,600
Operating Expenditures	28,222,600	21,447,100	29,369,000	27,704,300	27,704,300	27,704,300
Trustee/Benefit	105,837,600	107,257,900	111,705,300	53,972,900	53,972,900	53,972,900
Total:	182,241,100	174,925,800	191,206,500	132,471,800	134,088,600	134,388,800
Full-Time Positions (FTP)	613.50	613.50	613.50	609.50	609.50	609.50

In accordance with Section 67-3519, Idaho Code, Self-Reliance Operations is authorized no more than 609.50 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026.

.

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**613.50**	**46,920,100**	**4,853,300**	**139,433,100**	**191,206,500**
Executive Carry Forward	0.00	0	0	3,030,500	3,030,500
FY 2025 Estimated Expenditures	**613.50**	**46,920,100**	**4,853,300**	**142,463,600**	**194,237,000**
Removal of Onetime Expenditures	0.00	0	0	(3,030,500)	(3,030,500)
Base Adjustments	(4.00)	(1,278,800)	0	(58,576,500)	(59,855,300)
FY 2026 Base	**609.50**	**45,641,300**	**4,853,300**	**80,856,600**	**131,351,200**
Personnel Cost Benefits	0.00	253,600	10,000	410,700	674,300
Statewide Cost Allocation	0.00	(22,100)	0	(38,100)	(60,200)
Change in Employee Compensation	0.00	910,700	37,800	1,475,000	2,423,500
FY 2026 Program Maintenance	**609.50**	**46,783,500**	**4,901,100**	**82,704,200**	**134,388,800**
FY 2026 Total	**609.50**	**46,783,500**	**4,901,100**	**82,704,200**	**134,388,800**
% Chg from FY 2025 Orig Approp.	(0.7%)	(0.3%)	1.0%	(40.7%)	(29.7%)

I. Division of Welfare: Self-Reliance Operations

Agency Number & Appropriation Unit: 270 HWCA
Bill Number & Chapter: S1108 (Ch.209)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	23,873,200	22,599,800	24,591,000	24,909,000	25,515,900	25,629,400
Dedicated	4,353,300	1,365,100	4,353,300	4,371,700	4,399,400	4,401,100
Federal	48,177,000	43,703,000	60,902,600	49,218,200	50,200,400	50,385,400
Total:	76,403,500	67,667,900	89,846,900	78,498,900	80,115,700	80,415,900
Percent Change:		(11.4%)	32.8%	(12.6%)	(10.8%)	(10.5%)
BY EXPENDITURE CATEGORY						
Personnel Costs	48,180,900	46,220,800	50,132,200	50,794,600	52,411,400	52,711,600
Operating Expenditures	28,222,600	21,447,100	29,369,000	27,704,300	27,704,300	27,704,300
Trustee/Benefit	0	0	10,345,700	0	0	0
Total:	76,403,500	67,667,900	89,846,900	78,498,900	80,115,700	80,415,900
Full-Time Positions (FTP)	613.50	613.50	613.50	609.50	609.50	609.50

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**613.50**	**24,591,000**	**4,353,300**	**60,902,600**	**89,846,900**
Executive Carry Forward	0.00	0	0	12,500	12,500
FY 2025 Estimated Expenditures	**613.50**	**24,591,000**	**4,353,300**	**60,915,100**	**89,859,400**
Removal of Onetime Expenditures	0.00	0	0	(12,500)	(12,500)
Base Adjustments	(4.00)	(103,800)	0	(12,364,800)	(12,468,600)
FY 2026 Base	**609.50**	**24,487,200**	**4,353,300**	**48,537,800**	**77,378,300**
Personnel Benefit Costs	0.00	253,600	10,000	410,700	674,300
Statewide Cost Allocation	0.00	(22,100)	0	(38,100)	(60,200)
Change in Employee Compensation	0.00	910,700	37,800	1,475,000	2,423,500
FY 2026 Maintenance (MCO)	**609.50**	**25,629,400**	**4,401,100**	**50,385,400**	**80,415,900**
FY 2026 Total Appropriation	**609.50**	**25,629,400**	**4,401,100**	**50,385,400**	**80,415,900**
% Change From FY 2025 Original Approp.	*(0.7%)*	*4.2%*	*1.1%*	*(17.3%)*	*(10.5%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1108 and provided appropriations for agencies in the Health and Human Services category. Program Maintenance budgets for FY 2026 includes funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document. Additionally, S1108 accounted for changes to the department's organizational structure. In the case of the Division of Welfare, the changes included moving the Idaho Child Care Program (ICCP) from the Division of Welfare to Early Learning and Development. This move included 4.00 FTP, $370,800 in personnel costs, $1,604,500 in operating expenditures, and $10,345,700 in trustee and benefit payments.

No additional funding was included in a secondary appropriation bill for the Division of Welfare.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: S1108 included five sections of conditions, limitations, and restrictions 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 8 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 26 provided for accountability reports.
.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 22003	CW - General	229.03	19,582,700	6,046,700	0	0	25,629,400
D 22005	CW - Dedicated	9.50	862,100	3,539,000	0	0	4,401,100
F 22002	CW - Federal	370.97	32,266,800	18,118,600	0	0	50,385,400
	Totals:	609.50	52,711,600	27,704,300	0	0	80,415,900

II. Division of Welfare: Benefit Payments

Agency Number & Appropriation Unit: 270 HWCC
Bill Number & Chapter: S1108 (Ch.209)

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, and Aid to the Aged, Blind, and Disabled. Prior to FY 2026, this program also included benefit payments for the Idaho Child Care Program, which is now a standalone budgeted program within the Division of Early Learning and Development.

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	22,329,100	19,341,800	22,329,100	21,154,100	21,154,100	21,154,100
Dedicated	500,000	500,000	500,000	500,000	500,000	500,000
Federal	83,008,500	87,416,100	78,530,500	32,318,800	32,318,800	32,318,800
Total:	105,837,600	107,257,900	101,359,600	53,972,900	53,972,900	53,972,900
Percent Change:		1.3%	(5.5%)	(46.8%)	(46.8%)	(46.8%)
BY EXPENDITURE CATEGORY						
Trustee/Benefit	105,837,600	107,257,900	101,359,600	53,972,900	53,972,900	53,972,900

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**22,329,100**	**500,000**	**78,530,500**	**101,359,600**
Executive Carry Forward	0.00	0	0	3,018,000	3,018,000
FY 2025 Estimated Expenditures	**0.00**	**22,329,100**	**500,000**	**81,548,500**	**104,377,600**
Removal of Onetime Expenditures	0.00	0	0	(3,018,000)	(3,018,000)
Base Adjustments	0.00	(1,175,000)	0	(46,211,700)	(47,386,700)
FY 2026 Base	**0.00**	**21,154,100**	**500,000**	**32,318,800**	**53,972,900**
FY 2026 Maintenance (MCO)	**0.00**	**21,154,100**	**500,000**	**32,318,800**	**53,972,900**
FY 2026 Total Appropriation	**0.00**	**21,154,100**	**500,000**	**32,318,800**	**53,972,900**
% Change From FY 2025 Original Approp.	*0.0%*	*(5.3%)*	*0.0%*	*(58.8%)*	*(46.8%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1108 and provided appropriations for agencies in the Health and Human Services category. Program Maintenance budgets for FY 2026 includes funding for regular recurring costs. Additionally, S1108 accounted for changes to the department's organizational structure. In the case of the Division of Welfare, the changes included moving the Idaho Child Care Program (ICCP) from the Division of Welfare to Early Learning and Development. This move included $47,386,700 in trustee and benefit payments.

No additional funding was included in a secondary appropriation bill for the Division of Welfare.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: S1108 included five sections of conditions, limitations, and restrictions 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 8 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 26 provided for accountability reports.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 22003	CW - General	0.00	0	0	0	21,154,100	21,154,100
D 22005	CW - Dedicated	0.00	0	0	0	500,000	500,000
F 22002	CW - Federal	0.00	0	0	0	32,318,800	32,318,800
	Totals:	0.00	0	0	0	53,972,900	53,972,900

Division of Medicaid

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Medicaid Admin & Medical Mgmt	239,822,200	87,099,300	236,653,100	230,913,300	231,971,800	233,319,400
Coordinated Medicaid Plan	821,854,500	979,315,500	945,867,700	1,292,203,100	1,292,203,100	1,292,203,100
Enhanced Medicaid Plan	1,478,674,500	1,425,553,100	1,572,375,200	1,439,582,100	1,439,582,100	1,439,582,100
Basic Medicaid Plan	1,041,501,300	771,396,300	1,168,573,200	937,453,000	937,453,000	937,453,000
Expansion Medicaid Plan	976,251,500	1,010,045,600	1,202,398,300	1,361,100,400	1,361,100,400	1,343,700,400
Extended Employment Services	0	0	0	0	0	3,539,100
Total:	4,558,104,000	4,273,409,800	5,125,867,500	5,261,251,900	5,262,310,400	5,249,797,100
BY FUND SOURCE						
General	763,489,700	751,299,200	920,895,100	995,447,000	995,871,200	994,049,300
Dedicated	735,818,500	632,168,400	828,721,900	815,477,900	815,495,500	815,495,000
Federal	3,058,795,800	2,889,942,200	3,376,250,500	3,450,327,000	3,450,943,700	3,440,252,800
Total:	4,558,104,000	4,273,409,800	5,125,867,500	5,261,251,900	5,262,310,400	5,249,797,100
Percent Change:		(6.2%)	19.9%	2.6%	2.7%	2.4%
BY EXPENDITURE CATEGORY						
Personnel Costs	20,276,100	20,351,800	23,760,000	31,011,400	32,069,900	32,162,100
Operating Expenditures	194,578,400	47,156,800	187,925,400	174,604,200	174,604,200	176,195,800
Trustee/Benefit	4,343,249,500	4,205,901,200	4,914,182,100	5,055,636,300	5,055,636,300	5,041,439,200
Total:	4,558,104,000	4,273,409,800	5,125,867,500	5,261,251,900	5,262,310,400	5,249,797,100
Full-Time Positions (FTP)	213.00	213.00	237.50	302.50	302.50	305.50

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 302.50 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, 2025, through June 30, 2026.

.

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**237.50**	**920,383,700**	**751,228,200**	**3,038,778,800**	**4,710,390,700**
Reappropriation	0.00	0	250,000	0	250,000
Supplementals	0.00	511,400	77,243,700	337,471,700	415,226,800
FY 2025 Total Appropriation	**237.50**	**920,895,100**	**828,721,900**	**3,376,250,500**	**5,125,867,500**
Executive Carry Forward	0.00	60,800	0	60,800	121,600
FY 2025 Estimated Expenditures	**237.50**	**920,955,900**	**828,721,900**	**3,376,311,300**	**5,125,989,100**
Removal of Onetime Expenditures	0.00	(572,200)	(102,731,500)	(456,672,700)	(559,976,400)
Base Adjustments	65.00	2,561,000	512,800	3,587,500	6,661,300
FY 2026 Base	**302.50**	**922,944,700**	**726,503,200**	**2,923,226,100**	**4,572,674,000**
Personnel Cost Benefits	0.00	134,200	5,800	194,200	334,200
Contract Inflation	0.00	349,200	0	1,047,300	1,396,500
Statewide Cost Allocation	0.00	(9,100)	0	(9,600)	(18,700)
Change in Employee Compensation	0.00	488,400	22,300	707,800	1,218,500
FY 2026 Program Maintenance	**302.50**	**923,907,400**	**726,531,300**	**2,925,165,800**	**4,575,604,500**
Line Items	3.00	(739,600)	88,963,700	209,843,600	298,067,700
Population Forecast Adjustments	0.00	70,881,500	0	305,243,400	376,124,900
FY 2026 Total	**305.50**	**994,049,300**	**815,495,000**	**3,440,252,800**	**5,249,797,100**
% Chg from FY 2025 Orig Approp.	28.6%	8.0%	8.6%	13.2%	11.5%
% Chg from FY 2025 Total Approp.	28.6%	7.9%	(1.6%)	1.9%	2.4%

I. Division of Medicaid: Medicaid Administration and Medical Mgmt

Agency Number & Appropriation Unit: 270 HWIA

Bill Number & Chapter: S1108 (Ch.209), S1201 (Ch.310)

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. As of FY 2026, the following services are also under this budgeted program: the Medicaid Program Integrity Unit (formerly part of Indirect Support Services); the Idaho Behavioral Health Plan staff (formerly part of Mental Health Services); and the children's developmental disability services (formerly the Community Developmental Disability Services Program which provides community-based services for children and adults with developmental disabilities).

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	24,946,100	23,405,400	27,701,400	31,536,800	31,961,000	32,650,000
Dedicated	24,007,600	3,345,700	22,622,300	21,378,300	21,395,900	21,395,400
Federal	190,868,500	60,348,200	186,329,400	177,998,200	178,614,900	179,274,000
Total:	239,822,200	87,099,300	236,653,100	230,913,300	231,971,800	233,319,400
Percent Change:		(63.7%)	171.7%	(2.4%)	(2.0%)	(1.4%)
BY EXPENDITURE CATEGORY						
Personnel Costs	20,276,100	20,351,800	23,760,000	31,011,400	32,069,900	31,917,500
Operating Expenditures	194,248,400	47,156,800	187,595,400	174,604,200	174,604,200	176,104,200
Trustee/Benefit	25,297,700	19,590,700	25,297,700	25,297,700	25,297,700	25,297,700
Total:	239,822,200	87,099,300	236,653,100	230,913,300	231,971,800	233,319,400
Full-Time Positions (FTP)	213.00	213.00	237.50	302.50	302.50	302.50

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**237.50**	**27,190,000**	**22,372,300**	**184,795,300**	**234,357,600**
Prior Year Reappropriation	0.00	0	250,000	0	250,000
5. Managed Care External Quality Review	0.00	337,500	0	1,012,500	1,350,000
6. IBHP System Configuration Changes	0.00	173,900	0	521,600	695,500
FY 2025 Total Appropriation	**237.50**	**27,701,400**	**22,622,300**	**186,329,400**	**236,653,100**
Executive Carry Forward	0.00	60,800	0	60,800	121,600
FY 2025 Estimated Expenditures	**237.50**	**27,762,200**	**22,622,300**	**186,390,200**	**236,774,700**
Removal of Onetime Expenditures	0.00	(572,200)	(13,487,800)	(120,735,100)	(134,795,100)
Base Adjustments	65.00	2,726,000	512,800	3,752,500	6,991,300
FY 2026 Base	**302.50**	**29,916,000**	**9,647,300**	**69,407,600**	**108,970,900**
Personnel Benefit Costs	0.00	134,200	5,800	194,200	334,200
Contract Inflation	0.00	349,200	0	1,047,300	1,396,500
Statewide Cost Allocation	0.00	(9,100)	0	(9,600)	(18,700)
Change in Employee Compensation	0.00	488,400	22,300	707,800	1,218,500
FY 2026 Maintenance (MCO)	**302.50**	**30,878,700**	**9,675,400**	**71,347,300**	**111,901,400**
9. Ongoing CAHPS Survey Contract	0.00	33,800	0	33,800	67,600
10. Adult DD Resource Allocation Model	0.00	100,000	0	100,000	200,000
11. Actuary Contract Amendment	0.00	550,000	0	550,000	1,100,000
12. External Quality Review Contract	0.00	337,500	0	1,012,500	1,350,000
13. MMIS Procurement	0.00	0	11,720,000	105,480,400	117,200,400
36. H345 Trailer Medicaid Reform	0.00	750,000	0	750,000	1,500,000
FY 2026 Total Appropriation	**302.50**	**32,650,000**	**21,395,400**	**179,274,000**	**233,319,400**
% Change From FY 2025 Original Approp.	*27.4%*	*20.1%*	*(4.4%)*	*(3.0%)*	*(0.4%)*
% Change From FY 2025 Total Approp.	*27.4%*	*17.9%*	*(5.4%)*	*(3.8%)*	*(1.4%)*

FISCAL YEAR 2025 SUPPLEMENTAL: S1201 provided additional funding in FY 2025 for the Managed Care External Quality Reviews federally required for each state that contracts with a managed care plan and funding for the Idaho Behavioral Health Plan system configuration changes necessary to onboard and custom edit the new claim system.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1108 and provided appropriations for agencies in the Health and Human Services category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document. Additionally, S1108 accounted for changes to the department's organizational structure. In the case of the Division of Medicaid, this included adding 20.00 FTP and $2,560,400 in personnel costs to support the move of the Medicaid Program Integrity Unit from the Indirect Support Services Division. The changes also included adding 14.00 FTP and $1,440,800 in personnel costs to move the Idaho Behavioral Health Plan staff from the Division of Mental Health Services to the Division of Medicaid. The reorganization adjustments also included moving 28.00 FTP,

$2,603,600 in personnel costs, and $56,500 in operating expenditures to the Division of Medicaid for the children's developmental disability services which was previously housed within Community Developmental Disability Services.

The enhancement appropriation bill, S1201, included line item 9, which provided $67,600 ongoing for Consumer Assessment of Healthcare Providers and Systems (CAHPS) surveys. Line item 10 provided $200,000 ongoing for the adult developmental disability resource allocation model and attorney fees required as part of the KW lawsuit settlement. Line item 11 provided $1,100,000 ongoing for actuary services. Line item 12 provided $1,350,000 ongoing for Managed Care External Quality Reviews federally required for states that contract with a managed care plan. Line item 13 provided $117,200,400 for year three of five to continue the process of replacing Idaho's Medicaid Management Information System (MMIS). Line item 36 provided $1,500,000 to address the fiscal impact of H345, the Medicaid Reform and Cost Containment Act, which requires the department to pursue federal waivers such as work-requirements for the Expansion Plan population. These costs are offset by a reduction in the Expansion Plan appropriation made by the Legislature in anticipation of reduced expenditures for that population as a result of H345.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: S1108 included ten sections of conditions, limitations, and restrictions 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 8 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 9 required a monthly report on the actual expenditures versus the appropriation for the Division of Medicaid. Section 10 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 11 required a report on the progress in integrating managed care approaches into Medicaid. Section 12 required the Division of Medicaid to implement cost-sharing. Section 13 provided that the Division of Medicaid shall not submit a budget request which includes impacts for any action which requires statutory changes. Section 26 provided for accountability reports. S1201 included four sections of conditions, limitations, and restrictions. Section 3 directed the division to explore outpatient addiction treatment. Section 4 directed the division to initiate the process of transitioning multi-year Medicaid contract periods to coincide with the state's fiscal year. Section 5 required a report on the Emergency Medicaid program. Section 6 provided federal funding restrictions.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G	22003	CW - General	121.11	12,719,300	14,151,700	0	5,779,000	32,650,000
D	21700	Medicaid Mgmt Info Systems Ded	1.00	82,900	0	0	0	82,900
OT D	21700	Medicaid Mgmt Info Systems Ded	0.00	0	11,720,000	0	0	11,720,000
D	22005	CW - Dedicated	4.60	458,000	8,883,800	0	0	9,341,800
D	49900	Millennium Income	0.00	108,400	142,300	0	0	250,700
F	22002	CW - Federal	175.79	18,548,900	35,726,000	0	19,518,700	73,793,600
OT F	22002	CW - Federal	0.00	0	105,480,400	0	0	105,480,400
		Totals:	302.50	31,917,500	176,104,200	0	25,297,700	233,319,400

II. Division of Medicaid: Coordinated Medicaid Plan

Agency Number & Appropriation Unit: 270 HWIB

Bill Number & Chapter: S1108 (Ch.209), S1201 (Ch.310)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	225,471,600	263,624,400	240,168,800	327,752,900	327,752,900	327,752,900
Dedicated	85,437,100	41,282,600	134,022,800	105,022,800	105,022,800	105,022,800
Federal	510,945,800	674,408,500	571,676,100	859,427,400	859,427,400	859,427,400
Total:	821,854,500	979,315,500	945,867,700	1,292,203,100	1,292,203,100	1,292,203,100
Percent Change:		19.2%	(3.4%)	36.6%	36.6%	36.6%
BY EXPENDITURE CATEGORY						
Operating Expenditures	330,000	0	330,000	0	0	0
Trustee/Benefit	821,524,500	979,315,500	945,537,700	1,292,203,100	1,292,203,100	1,292,203,100
Total:	821,854,500	979,315,500	945,867,700	1,292,203,100	1,292,203,100	1,292,203,100

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**240,168,800**	**74,008,100**	**481,724,000**	**795,900,900**
8. IBHP Capitation Rate Increase	0.00	0	0	1,949,100	1,949,100
9. Hospital Assessment Fund	0.00	0	60,014,700	88,003,000	148,017,700
FY 2025 Total Appropriation	**0.00**	**240,168,800**	**134,022,800**	**571,676,100**	**945,867,700**
Removal of Onetime Expenditures	0.00	0	(64,014,700)	(89,952,100)	(153,966,800)
Base Adjustments	0.00	43,835,000	(25,000,000)	165,941,200	184,776,200
FY 2026 Base	**0.00**	**284,003,800**	**45,008,100**	**647,665,200**	**976,677,100**
FY 2026 Maintenance (MCO)	**0.00**	**284,003,800**	**45,008,100**	**647,665,200**	**976,677,100**
8. Hospital Assessment Fund	0.00	0	60,014,700	88,003,000	148,017,700
Population Forecast Adjustments	0.00	43,749,100	0	123,759,200	167,508,300
FY 2026 Total Appropriation	**0.00**	**327,752,900**	**105,022,800**	**859,427,400**	**1,292,203,100**
% Change From FY 2025 Original Approp.	*0.0%*	*36.5%*	*41.9%*	*78.4%*	*62.4%*
% Change From FY 2025 Total Approp.	*0.0%*	*36.5%*	*(21.6%)*	*50.3%*	*36.6%*

FISCAL YEAR 2025 SUPPLEMENTAL: S1201 provided $1,949,100 onetime for the Idaho Behavioral Health Plan (IBHP) capitation rate increase. In addition, $148,017,700 was provided onetime for increased hospital assessments, similar to the midyear adjustment made in FY 2024.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1108 and provided appropriations for agencies in the Health and Human Services category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs.

The enhancement appropriation bill, S1201, included line item 8, which provided $148,017,700 ongoing for increased hospital assessments as outlined in the Legislative Budget Book. For population forecast adjustments, $167,508,300 was included, primarily driven by caseload and utilization changes, as well as accounting for the Federal Medical Assistance Percentage (FMAP) rate changes. The FMAP rate will be reduced from 67.59% for the first quarter of FY 2026 to 66.91% for the last three quarters of FY 2026

LEGISLATIVE REQUIREMENTS: S1108 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 8 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 9 required a monthly report on the actual expenditures versus the appropriation for the Division of Medicaid. Section 10 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 11 required a report on the progress in integrating managed care approaches into Medicaid. Section 13 provided that the Division of Medicaid shall not submit a budget request which includes impacts for any action which requires statutory changes. Section 26 provided for accountability reports.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 22003	CW - General	0.00	0	0	0	327,752,900	327,752,900
D 21900	Hospital Assessment	0.00	0	0	0	103,577,700	103,577,700
D 22005	CW - Dedicated	0.00	0	0	0	1,445,100	1,445,100
F 22002	CW - Federal	0.00	0	0	0	859,427,400	859,427,400
	Totals:	0.00	0	0	0	1,292,203,100	1,292,203,100

III. Division of Medicaid: Enhanced Medicaid Plan

Agency Number & Appropriation Unit: 270 HWIC

Bill Number & Chapter: S1108 (Ch.209), S1201 (Ch.310)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	307,721,000	261,138,200	337,577,600	323,574,500	323,574,500	323,574,500
Dedicated	256,274,200	261,830,000	270,469,700	351,469,700	351,469,700	351,469,700
Federal	914,679,300	902,584,900	964,327,900	764,537,900	764,537,900	764,537,900
Total:	1,478,674,500	1,425,553,100	1,572,375,200	1,439,582,100	1,439,582,100	1,439,582,100
Percent Change:		(3.6%)	10.3%	(8.4%)	(8.4%)	(8.4%)
BY EXPENDITURE CATEGORY						
Trustee/Benefit	1,478,674,500	1,425,553,100	1,572,375,200	1,439,582,100	1,439,582,100	1,439,582,100

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**337,577,600**	**270,469,700**	**906,729,600**	**1,514,776,900**
7. Medicaid Updated Forecast	0.00	0	0	42,733,400	42,733,400
8. IBHP Capitation Rate Increase	0.00	0	0	14,864,900	14,864,900
FY 2025 Total Appropriation	**0.00**	**337,577,600**	**270,469,700**	**964,327,900**	**1,572,375,200**
Removal of Onetime Expenditures	0.00	0	(4,000,000)	(57,598,300)	(61,598,300)
Base Adjustments	0.00	(26,000,000)	85,000,000	(176,129,100)	(117,129,100)
FY 2026 Base	**0.00**	**311,577,600**	**351,469,700**	**730,600,500**	**1,393,647,800**
FY 2026 Maintenance (MCO)	**0.00**	**311,577,600**	**351,469,700**	**730,600,500**	**1,393,647,800**
Population Forecast Adjustments	0.00	11,996,900	0	33,937,400	45,934,300
FY 2026 Total Appropriation	**0.00**	**323,574,500**	**351,469,700**	**764,537,900**	**1,439,582,100**
% Change From FY 2025 Original Approp.	*0.0%*	*(4.1%)*	*29.9%*	*(15.7%)*	*(5.0%)*
% Change From FY 2025 Total Approp.	*0.0%*	*(4.1%)*	*29.9%*	*(20.7%)*	*(8.4%)*

FISCAL YEAR 2025 SUPPLEMENTAL: S1201 provided $42,733,400 onetime due to Medicaid expenditure forecasts for FY 2025 as outlined in the Legislative Budget Book. In addition, $14,864,900 was provided onetime for the Idaho Behavioral Health Plan (IBHP) capitation rate increase.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1108 and provided appropriations for agencies in the Health and Human Services category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs.

The enhancement appropriation bill, S1201, included population forecast adjustments of $45,934,300, primarily driven by caseload and utilization changes, as well as accounting for the Federal Medical Assistance Percentage (FMAP) rate changes. The FMAP rate will be reduced from 67.59% for the first quarter of FY 2026 to 66.91% for the last three quarters of FY 2026

LEGISLATIVE REQUIREMENTS: S1108 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 8 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 9 required a monthly report on the actual expenditures versus the appropriation for the Division of Medicaid. Section 10 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 11 required a report on the progress in integrating managed care approaches into Medicaid. Section 13 provided that the Division of Medicaid shall not submit a budget request which includes impacts for any action which requires statutory changes. Section 26 provided for accountability reports.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 22003	CW - General	0.00	0	0	0	323,574,500	323,574,500
D 21900	Hospital Assessment	0.00	0	0	0	4,172,700	4,172,700
D 22005	CW - Dedicated	0.00	0	0	0	347,297,000	347,297,000
F 22002	CW - Federal	0.00	0	0	0	764,537,900	764,537,900
	Totals:	0.00	0	0	0	1,439,582,100	1,439,582,100

IV. Division of Medicaid: Basic Medicaid Plan

Agency Number & Appropriation Unit: 270 HWID

Bill Number & Chapter: S1108 (Ch.209), S1201 (Ch.310)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	134,507,000	141,905,400	233,210,400	214,799,800	214,799,800	214,799,800
Dedicated	210,183,000	150,237,600	194,793,400	116,293,400	116,293,400	116,293,400
Federal	696,811,300	479,253,300	740,569,400	606,359,800	606,359,800	606,359,800
Total:	1,041,501,300	771,396,300	1,168,573,200	937,453,000	937,453,000	937,453,000
Percent Change:		(25.9%)	51.5%	(19.8%)	(19.8%)	(19.8%)
BY EXPENDITURE CATEGORY						
Trustee/Benefit	1,041,501,300	771,396,300	1,168,573,200	937,453,000	937,453,000	937,453,000

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**233,210,400**	**184,612,000**	**624,006,100**	**1,041,828,500**
7. Medicaid Updated Forecast	0.00	0	0	42,733,400	42,733,400
8. IBHP Capitation Rate Increase	0.00	0	0	58,900,300	58,900,300
9. Hospital Assessment Fund	0.00	0	10,181,400	14,929,600	25,111,000
FY 2025 Total Appropriation	**0.00**	**233,210,400**	**194,793,400**	**740,569,400**	**1,168,573,200**
Removal of Onetime Expenditures	0.00	0	(14,181,400)	(116,563,300)	(130,744,700)
Base Adjustments	0.00	(24,000,000)	(74,500,000)	(48,387,100)	(146,887,100)
FY 2026 Base	**0.00**	**209,210,400**	**106,112,000**	**575,619,000**	**890,941,400**
FY 2026 Maintenance (MCO)	**0.00**	**209,210,400**	**106,112,000**	**575,619,000**	**890,941,400**
8. Hospital Assessment Fund	0.00	0	10,181,400	14,929,600	25,111,000
Population Forecast Adjustments	0.00	5,589,400	0	15,811,200	21,400,600
FY 2026 Total Appropriation	**0.00**	**214,799,800**	**116,293,400**	**606,359,800**	**937,453,000**
% Change From FY 2025 Original Approp.	*0.0%*	*(7.9%)*	*(37.0%)*	*(2.8%)*	*(10.0%)*
% Change From FY 2025 Total Approp.	*0.0%*	*(7.9%)*	*(40.3%)*	*(18.1%)*	*(19.8%)*

FISCAL YEAR 2025 SUPPLEMENTAL: S1201 provided $42,733,400 onetime due to Medicaid expenditure forecasts for FY 2025 as outlined in the Legislative Budget Book. In addition, $58,900,300 was provided for the Idaho Behavioral Health Plan (IBHP) capitation rate increase. Finally, $25,111,000 was provided onetime for increased hospital assessments, similar to the midyear adjustment made in FY 2024.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1108 and provided appropriations for agencies in the Health and Human Services category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs.

The enhancement appropriation bill, S1201, included line item 8, which provided $25,111,000 ongoing for increased hospital assessments as outlined in the Legislative Budget Book. For population forecast adjustments, $21,400,600 was included, primarily driven by caseload and utilization changes, as well as accounting for the Federal Medical Assistance Percentage (FMAP) rate changes. The FMAP rate will be reduced from 67.59% for the first quarter of FY 2026 to 66.91% for the last three quarters of FY 2026

LEGISLATIVE REQUIREMENTS: S1108 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 8 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 9 required a monthly report on the actual expenditures versus the appropriation for the Division of Medicaid. Section 10 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 11 required a report on the progress in integrating managed care approaches into Medicaid. Section 13 provided that the Division of Medicaid shall not submit a budget request which includes impacts for any action which requires statutory changes. Section 26 provided for accountability reports.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 22003	CW - General	0.00	0	0	0	214,799,800	214,799,800
D 21900	Hospital Assessment	0.00	0	0	0	115,270,400	115,270,400
D 22005	CW - Dedicated	0.00	0	0	0	1,023,000	1,023,000
F 22002	CW - Federal	0.00	0	0	0	606,359,800	606,359,800
	Totals:	0.00	0	0	0	937,453,000	937,453,000

V. Division of Medicaid: Expansion Medicaid Plan

Agency Number & Appropriation Unit: 270 HWIE

Bill Number & Chapter: S1108 (Ch.209), S1201 (Ch.310)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	70,844,000	61,225,800	82,236,900	97,783,000	97,783,000	91,733,000
Dedicated	159,916,600	175,472,500	206,813,700	221,313,700	221,313,700	221,313,700
Federal	745,490,900	773,347,300	913,347,700	1,042,003,700	1,042,003,700	1,030,653,700
Total:	976,251,500	1,010,045,600	1,202,398,300	1,361,100,400	1,361,100,400	1,343,700,400
Percent Change:		3.5%	19.0%	13.2%	13.2%	11.8%
BY EXPENDITURE CATEGORY						
Trustee/Benefit	976,251,500	1,010,045,600	1,202,398,300	1,361,100,400	1,361,100,400	1,343,700,400

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**82,236,900**	**199,766,100**	**841,523,800**	**1,123,526,800**
7. Medicaid Updated Forecast	0.00	0	0	28,382,500	28,382,500
8. IBHP Capitation Rate Increase	0.00	0	0	33,107,100	33,107,100
9. Hospital Assessment Fund	0.00	0	7,047,600	10,334,300	17,381,900
FY 2025 Total Appropriation	**0.00**	**82,236,900**	**206,813,700**	**913,347,700**	**1,202,398,300**
Removal of Onetime Expenditures	0.00	0	(7,047,600)	(71,823,900)	(78,871,500)
Base Adjustments	0.00	6,000,000	14,500,000	58,410,000	78,910,000
FY 2026 Base	**0.00**	**88,236,900**	**214,266,100**	**899,933,800**	**1,202,436,800**
FY 2026 Maintenance (MCO)	**0.00**	**88,236,900**	**214,266,100**	**899,933,800**	**1,202,436,800**
8. Hospital Assessment Fund	0.00	0	7,047,600	10,334,300	17,381,900
36. H345 Trailer Medicaid Reform	0.00	(6,050,000)	0	(11,350,000)	(17,400,000)
Population Forecast Adjustments	0.00	9,546,100	0	131,735,600	141,281,700
FY 2026 Total Appropriation	**0.00**	**91,733,000**	**221,313,700**	**1,030,653,700**	**1,343,700,400**
% Change From FY 2025 Original Approp.	*0.0%*	*11.5%*	*10.8%*	*22.5%*	*19.6%*
% Change From FY 2025 Total Approp.	*0.0%*	*11.5%*	*7.0%*	*12.8%*	*11.8%*

FISCAL YEAR 2025 SUPPLEMENTAL: S1201 provided $28,382,500 onetime due to Medicaid expenditure forecasts for FY 2025 as outlined in the Legislative Budget Book. In addition, $33,107,100 was provided for the Idaho Behavioral Health Plan (IBHP) capitation rate increase. Finally, $17,381,900 was provided onetime for increased hospital assessments, similar to the midyear adjustment made in FY 2024.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1108 and provided appropriations for agencies in the Health and Human Services category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs.

The enhancement appropriation bill, S1201, included line item 8, which provided $17,381,900 for the ongoing portion of the hospital assessment requested. Line item 36 provided funding to address the fiscal impact of H345, the Medicaid Reform and Cost Containment Act, which anticipated a savings of $17,400,000 in the Expansion program beginning in FY 2026, with additional savings anticipated in future years. For population forecast adjustments, $141,281,700 was included, primarily driven by caseload and utilization changes.

LEGISLATIVE REQUIREMENTS: S1108 included ten 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 8 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 9 required a monthly report on the actual expenditures versus the appropriation for the Division of Medicaid. Section 10 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 11 required a report on the progress in integrating managed care approaches into Medicaid. Section 12 required the Division of Medicaid to implement cost-sharing for the expanded population of children whose families' gross taxable income exceeds 185% but does not exceed 300% of the federal poverty limit. Section 13 provided that the Division of Medicaid shall not submit a budget request which includes impacts for any action which requires statutory changes. Section 26 provided for accountability reports.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 22003	CW - General	0.00	0	0	0	91,733,000	91,733,000
D 21900	Hospital Assessment	0.00	0	0	0	25,064,800	25,064,800
D 22005	CW - Dedicated	0.00	0	0	0	196,248,900	196,248,900
F 22002	CW - Federal	0.00	0	0	0	1,030,653,700	1,030,653,700
	Totals:	0.00	0	0	0	1,343,700,400	1,343,700,400

VI. Division of Medicaid: Extended Employment Services

Agency Number & Appropriation Unit: 270 HWJF

Bill Number & Chapter: S1108 (Ch.209), S1201 (Ch.310), S1206 (Ch.331)

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] The budgeted program EES was moved to the Division of Medicaid from the Division of Services for the Developmentally Disabled beginning in FY 2026.

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	0	0	0	0	0	3,539,100
Percent Change:						
BY EXPENDITURE CATEGORY						
Personnel Costs	0	0	0	0	0	244,600
Operating Expenditures	0	0	0	0	0	91,600
Trustee/Benefit	0	0	0	0	0	3,202,900
Total:	0	0	0	0	0	3,539,100
Full-Time Positions (FTP)	0.00	0.00	0.00	0.00	0.00	3.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**0**	**0**	**0**	**0**
FY 2026 Base	**0.00**	**0**	**0**	**0**	**0**
35. Move EES to Medicaid	3.00	3,539,100	0	0	3,539,100
FY 2026 Total Appropriation	**3.00**	**3,539,100**	**0**	**0**	**3,539,100**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The enhancement appropriation bill, S1201, captured the department reorganization changes related to this program being moved to the Division of Medicaid. As reflected in line item 35, this included adding $3,539,100 and 3.00 FTP to the Division of Medicaid. A corresponding enhancement bill, S1206, reduced the appropriation originally made in S1108 for Extended Employment Services from Services for the Developmentally Disabled.

LEGISLATIVE REQUIREMENTS: S1108 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 8 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 26 provided for accountability reports.

.

FY 2026 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 22003 CW - General	3.00	244,600	91,600	0	3,202,900	3,539,100

Public Health Services

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Physical Health Services	151,895,900	122,485,200	142,121,800	130,428,300	131,579,200	132,889,100
Emergency Medical Services	15,915,500	14,964,700	13,137,800	13,219,700	13,342,800	0
Laboratory Services	8,500,000	7,300,700	6,002,600	5,934,600	6,062,600	6,048,800
Suicide Prevention and Awareness	2,320,500	2,187,000	2,002,700	2,009,100	2,019,700	2,016,100
Health Care Policy Initiatives	1,127,900	1,117,200	1,132,500	937,000	944,800	942,700
Total:	179,759,800	148,054,800	164,397,400	152,528,700	153,949,100	141,896,700
BY FUND SOURCE						
General	11,139,100	9,184,800	12,116,900	11,385,700	12,044,100	11,282,300
Dedicated	52,201,900	45,923,800	53,559,100	55,965,200	56,165,100	49,703,900
Federal	116,418,800	92,946,200	98,721,400	85,177,800	85,739,900	80,910,500
Total:	179,759,800	148,054,800	164,397,400	152,528,700	153,949,100	141,896,700
Percent Change:		(17.6%)	11.0%	(7.2%)	(6.4%)	(13.7%)
BY EXPENDITURE CATEGORY						
Personnel Costs	30,164,200	27,707,600	27,716,400	27,579,400	28,499,800	22,924,600
Operating Expenditures	67,215,800	46,102,600	60,928,200	58,829,400	58,829,400	55,330,700
Capital Outlay	200,000	1,146,000	0	0	0	0
Trustee/Benefit	82,179,800	73,098,600	75,752,800	66,119,900	66,619,900	63,641,400
Total:	179,759,800	148,054,800	164,397,400	152,528,700	153,949,100	141,896,700
Full-Time Positions (FTP)	259.02	259.02	256.52	256.52	256.52	216.22

In accordance with Section 67-3519, Idaho Code, Physical Health Services is authorized no more than 173.72 full-time equivalent positions, Laboratory Services is authorized no more than 37.00 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, 2025, through June 30, 2026, for a division-wide FTP cap of 216.22.

.

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**256.52**	**12,116,900**	**53,184,100**	**98,721,400**	**164,022,400**
Supplementals	0.00	2,250,000	375,000	0	2,625,000
Other Appropriation Adjustments	0.00	(2,250,000)	0	0	(2,250,000)
FY 2025 Total Appropriation	**256.52**	**12,116,900**	**53,559,100**	**98,721,400**	**164,397,400**
Executive Carry Forward	0.00	28,500	1,976,900	2,700	2,008,100
FY 2025 Estimated Expenditures	**256.52**	**12,145,400**	**55,536,000**	**98,724,100**	**166,405,500**
Removal of Onetime Expenditures	(11.50)	(2,849,000)	(2,351,900)	(37,221,100)	(42,422,000)
Base Adjustments	0.00	(290,000)	0	(1,250,200)	(1,540,200)
FY 2026 Base	**245.02**	**9,006,400**	**53,184,100**	**60,252,800**	**122,443,300**
Personnel Cost Benefits	0.00	43,500	78,900	145,000	267,400
Statewide Cost Allocation	0.00	(8,100)	(9,700)	(8,800)	(26,600)
Change in Employee Compensation	0.00	164,300	277,800	522,400	964,500
FY 2026 Program Maintenance	**245.02**	**9,206,100**	**53,531,100**	**60,911,400**	**123,648,600**
Line Items	(28.80)	2,076,200	(3,827,200)	19,999,100	18,248,100
FY 2026 Total	**216.22**	**11,282,300**	**49,703,900**	**80,910,500**	**141,896,700**
% Chg from FY 2025 Orig Approp.	(15.7%)	(6.9%)	(6.5%)	(18.0%)	(13.5%)
% Chg from FY 2025 Total Approp.	(15.7%)	(6.9%)	(7.2%)	(18.0%)	(13.7%)

I. Public Health Services: Physical Health Services

Agency Number & Appropriation Unit: 270 HWBA

Bill Number & Chapter: H246 (Ch.42), H427 (Ch.253), S1108 (Ch.209), S1194 (Ch.309)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	6,183,400	4,445,500	6,734,200	6,143,900	6,708,100	6,116,000
Dedicated	44,096,700	38,961,100	45,748,100	48,095,300	48,193,300	48,837,300
Federal	101,615,800	79,078,600	89,639,500	76,189,100	76,677,800	77,935,800
Total:	151,895,900	122,485,200	142,121,800	130,428,300	131,579,200	132,889,100
Percent Change:		(19.4%)	16.0%	(8.2%)	(7.4%)	(6.5%)
BY EXPENDITURE CATEGORY						
Personnel Costs	21,205,100	19,741,300	19,095,800	18,814,300	19,465,200	18,150,200
Operating Expenditures	58,573,800	40,368,800	54,512,000	52,732,900	52,732,900	52,322,100
Capital Outlay	0	6,000	0	0	0	0
Trustee/Benefit	72,117,000	62,369,100	68,514,000	58,881,100	59,381,100	62,416,800
Total:	151,895,900	122,485,200	142,121,800	130,428,300	131,579,200	132,889,100
Full-Time Positions (FTP)	171.68	171.68	169.18	175.02	175.02	173.72

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**169.18**	**6,734,200**	**45,373,100**	**89,639,500**	**141,746,800**
4. Cancer Data Registry for Idaho	0.00	0	0	0	0
8. Rural Nursing Loan Year 2 Approp	0.00	0	375,000	0	375,000
9. Rural Nursing Loan Cash Transf	0.00	2,250,000	0	0	2,250,000
Other Appropriation Adjustments	0.00	(2,250,000)	0	0	(2,250,000)
FY 2025 Total Appropriation	**169.18**	**6,734,200**	**45,748,100**	**89,639,500**	**142,121,800**
Executive Carry Forward	0.00	0	1,976,900	0	1,976,900
FY 2025 Estimated Expenditures	**169.18**	**6,734,200**	**47,725,000**	**89,639,500**	**144,098,700**
Removal of Onetime Expenditures	(11.50)	(1,012,800)	(2,351,900)	(36,887,000)	(40,251,700)
Base Adjustments	5.84	(90,000)	0	(1,250,200)	(1,340,200)
FY 2026 Base	**163.52**	**5,631,400**	**45,373,100**	**51,502,300**	**102,506,800**
Personnel Benefit Costs	0.00	15,400	41,400	122,800	179,600
Statewide Cost Allocation	0.00	(8,100)	0	(8,800)	(16,900)
Change in Employee Compensation	0.00	62,100	147,800	440,300	650,200
FY 2026 Maintenance (MCO)	**163.52**	**5,700,800**	**45,562,300**	**52,056,600**	**103,319,700**
17. FY2025 Program Restoration	4.00	415,200	0	11,148,300	11,563,500
18. ARPA Multi-Year Programs	0.00	0	0	6,085,700	6,085,700
19. Communicable Disease Prevention Yr 4	0.00	0	0	2,041,800	2,041,800
20. Immunization Assessment Fund	0.00	0	2,500,000	0	2,500,000
21. Vital Records Receipt Authority	0.00	0	150,000	0	150,000
22. Home Visiting Program	0.00	0	0	725,900	725,900
29. Move Prepareness to Phys Health	6.20	0	0	5,877,500	5,877,500
30. Rural Nursing Loan Year 3-5 Approp	0.00	0	625,000	0	625,000
FY 2026 Total Appropriation	**173.72**	**6,116,000**	**48,837,300**	**77,935,800**	**132,889,100**
% Change From FY 2025 Original Approp.	*2.7%*	*(9.2%)*	*7.6%*	*(13.1%)*	*(6.2%)*
% Change From FY 2025 Total Approp.	*2.7%*	*(9.2%)*	*6.8%*	*(13.1%)*	*(6.5%)*

FISCAL YEAR 2025 SUPPLEMENTAL: H246 provided an ongoing transfer of $240,000 from trustee and benefit payments to operating expenditures in FY 2025 from the Central Tumor Registry Fund the Cancer Data Registry of Idaho. In addition, S1194 provided an appropriation of $375,000 in FY 2025 for year two of the Rural Nursing Loan Repayment program and a cash transfer of $2,250,000 for the remaining years of the Rural Nursing Loan Repayment program.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1108 and provided appropriations for agencies in the Health and Human Services category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1195, included line item 17 which provided the restoration of ongoing funding and FTP for several programs in the division including Drug Overdose Prevention, the WIC Food Program, the Alzheimer's and Dementia programs, Temporary Assistance for Needy Families, and partial onetime funding for the Hepatitis C and HIV Prevention programs. Line item 18

provided funding for the continuation of the following ARPA programs: Public Health Infrastructure Grant A1 Workforce; Medical Education Loan Repayment in Health Professional Shortage Areas; Vital Statistics Data Modernization; Improving Women, Infants, and Children (WIC) Access Through System Modernization Grant; and Data Modernization of Public Health Data Systems and Management. Line item 19 provided funding for the fourth year of communicable disease prevention grant funding. Line item 20 provided additional appropriation for the Immunization Assessment Fund to address population growth, rising costs, and increased immunization rates. Line item 21 provided additional appropriation to allow the Vital Records Bureau to utilize additional revenue generated by the bureau to support the staff providing those services. Line item 22 provided additional funding for the Home Visiting Program due to increased available federal funds. Line item 29 addressed the fiscal impact of H206, which moved the remaining appropriation for the Preparedness and Response program from the Emergency Medical Services budgeted program to the Physical Health Services budgeted program. Line item 30 provided appropriation for years 3-5 of the Rural Nursing Loan Repayment Program.

In addition to the appropriations made, S1194 moved ongoing funding to onetime for two programs, including the Immunization Assessment Fund, for a total change of $18,970,000 from ongoing funding to onetime funding; and the Home Visiting Program, for a total change of $3,511,300 from ongoing funding to onetime funding.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: S1108 included ten sections of conditions, limitations, and restrictions 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 8 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 14 provided that funds should be transferred to the Rural Physician Incentive Fund. Section 15 provided for the distribution of funding to the Public Health Districts for the Home Visitation Program. Section 16 provided for the distribution of funds from the Millennium Income Fund to the Public Health Districts for smoking cessation programs. Section 17 provided for the allowable uses of Millennium Income Fund in Project Filter, and excluded funds being used for sponsorships or passive advertising. Section 22 directs the use of the state opioid response grant. Section 26 provided for accountability reports. S1194 included seven sections of conditions, limitations, and restrictions. Section 3 provided federal funding restrictions. Section 4 required the Department of Health and Welfare to notify the chairmen of the health and welfare committees in both the senate and house of representatives prior to applying or reapplying for any federal grant. Section 5 directs the division to provide reports to the Legislature on pass-through grants. Section 6 requires a report on the drug overdose prevention program. Section 7 requires a report on the Alzheimer's and dementia program. Section 8 requires a report on the Fit and Fall Proof Program. Section 10 requires a report on the Cancer Data Registry of Idaho.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G	22003	CW - General	15.62	2,275,600	1,056,400	0	2,784,000	6,116,000
OT D	17200	Idaho Immunization Dedicated Va	0.00	0	21,470,000	0	0	21,470,000
D	17600	Cancer Control	1.00	76,000	205,000	0	82,600	363,600
D	18100	Tumor Registry	0.00	0	360,000	0	0	360,000
D	21600	Rural Nursing Loan Repayment	0.00	0	0	0	875,000	875,000
D	22005	CW - Dedicated	36.16	3,163,800	5,712,700	0	12,386,200	21,262,700
D	49900	Millennium Income	0.00	0	2,406,000	0	2,100,000	4,506,000
F	22002	CW - Federal	120.94	10,825,700	17,962,000	0	35,005,100	63,792,800
OT F	22002	CW - Federal	0.00	1,809,100	3,150,000	0	8,183,900	13,143,000
F	34430	ARPA State Fiscal Recovery	0.00	0	0	0	1,000,000	1,000,000
		Totals:	173.72	18,150,200	52,322,100	0	62,416,800	132,889,100

II. Public Health Services: Emergency Medical Services

Agency Number & Appropriation Unit: 270 HWBB

Bill Number & Chapter: S1108 (Ch.209), H427 (Ch.253)

PROGRAM DESCRIPTION: Provides a statewide system to respond to critical illness and injury situations. Beginning in FY 2026, this program will be housed within the Idaho Military Division.

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	156,400	156,900	156,400	157,900	160,400	0
Dedicated	7,252,600	6,377,000	6,955,400	7,015,100	7,101,900	0
Federal	8,506,500	8,430,800	6,026,000	6,046,700	6,080,500	0
Total:	15,915,500	14,964,700	13,137,800	13,219,700	13,342,800	0
Percent Change:		(6.0%)	(12.2%)	0.6%	1.6%	(100.0%)
BY EXPENDITURE CATEGORY						
Personnel Costs	3,963,400	3,737,600	4,035,700	4,117,600	4,240,700	0
Operating Expenditures	3,437,900	2,655,700	3,087,900	3,087,900	3,087,900	0
Capital Outlay	0	186,100	0	0	0	0
Trustee/Benefit	8,514,200	8,385,300	6,014,200	6,014,200	6,014,200	0
Total:	15,915,500	14,964,700	13,137,800	13,219,700	13,342,800	0
Full-Time Positions (FTP)	42.84	42.84	42.84	39.00	39.00	0.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**42.84**	**156,400**	**6,955,400**	**6,026,000**	**13,137,800**
Base Adjustments	(3.84)	0	0	0	0
FY 2026 Base	**39.00**	**156,400**	**6,955,400**	**6,026,000**	**13,137,800**
Personnel Benefit Costs	0.00	800	33,000	10,700	44,500
Change in Employee Compensation	0.00	2,900	113,800	38,400	155,100
FY 2026 Maintenance (MCO)	**39.00**	**160,100**	**7,102,200**	**6,075,100**	**13,337,400**
28. Move EMS to Military Division	(32.80)	(160,100)	(7,102,200)	(197,600)	(7,459,900)
29. Move Prepareness to Phys Health	(6.20)	0	0	(5,877,500)	(5,877,500)
FY 2026 Total Appropriation	**0.00**	**0**	**0**	**0**	**0**
% Change From FY 2025 Original Approp.	*(100.0%)*	*(100.0%)*	*(100.0%)*	*(100.0%)*	*(100.0%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1108 and provided appropriations for agencies in the Health and Human Services category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

Line item 28, through H427, reduced funding to address the fiscal impact of H206, which transferred the Emergency Medical Services (EMS) program from the Department of Health and Welfare to the Idaho Military Division. Line item 29 also addressed the impact of H206, which moved the remaining appropriation for the Preparedness and Response program to the Physical Health Services budgeted program, found on p. 2 - 30 of this document. The FY 2026 budget details for EMS can now be found under the Idaho Military Division.

.

III. Public Health Services: Laboratory Services

Agency Number & Appropriation Unit: 270 HWBC
Bill Number & Chapter: S1108 (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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	2,515,700	2,405,300	2,934,900	2,984,400	3,062,600	3,057,700
Dedicated	700,400	585,700	702,400	700,200	712,800	710,200
Federal	5,283,900	4,309,700	2,365,300	2,250,000	2,287,200	2,280,900
Total:	8,500,000	7,300,700	6,002,600	5,934,600	6,062,600	6,048,800
Percent Change:		(14.1%)	(17.8%)	(1.1%)	1.0%	0.8%
BY EXPENDITURE CATEGORY						
Personnel Costs	4,372,400	3,681,700	3,950,800	4,002,500	4,130,500	4,116,700
Operating Expenditures	3,927,600	2,665,100	2,051,800	1,932,100	1,932,100	1,932,100
Capital Outlay	200,000	953,900	0	0	0	0
Total:	8,500,000	7,300,700	6,002,600	5,934,600	6,062,600	6,048,800
Full-Time Positions (FTP)	39.00	39.00	39.00	37.00	37.00	37.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**39.00**	**2,934,900**	**702,400**	**2,365,300**	**6,002,600**
Removal of Onetime Expenditures	0.00	0	0	(136,400)	(136,400)
Base Adjustments	(2.00)	0	0	0	0
FY 2026 Base	**37.00**	**2,934,900**	**702,400**	**2,228,900**	**5,866,200**
Personnel Benefit Costs	0.00	26,400	3,800	10,800	41,000
Statewide Cost Allocation	0.00	0	(9,700)	0	(9,700)
Change in Employee Compensation	0.00	96,400	13,700	41,200	151,300
FY 2026 Maintenance (MCO)	**37.00**	**3,057,700**	**710,200**	**2,280,900**	**6,048,800**
FY 2026 Total Appropriation	**37.00**	**3,057,700**	**710,200**	**2,280,900**	**6,048,800**
% Change From FY 2025 Original Approp.	*(5.1%)*	*4.2%*	*1.1%*	*(3.6%)*	*0.8%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1108 and provided appropriations for agencies in the Health and Human Services category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

No additional funding was included in a secondary appropriation bill for the Laboratory Services program.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: S1108 included five sections of conditions, limitations, and restrictions 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 8 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 26 provided for accountability reports.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 22003	CW - General	23.76	2,334,500	723,200	0	0	3,057,700
D 22005	CW - Dedicated	3.45	440,600	269,600	0	0	710,200
F 22002	CW - Federal	9.79	1,341,600	939,300	0	0	2,280,900
	Totals:	37.00	4,116,700	1,932,100	0	0	6,048,800

IV. Public Health Services: Suicide Prevention and Awareness

Agency Number & Appropriation Unit: 270 HWBD

Bill Number & Chapter: S1108 (Ch.209), S1194 (Ch.309)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	1,801,500	1,654,800	1,807,700	1,814,100	1,824,700	1,821,100
Federal	519,000	532,200	195,000	195,000	195,000	195,000
Total:	2,320,500	2,187,000	2,002,700	2,009,100	2,019,700	2,016,100
Percent Change:		(5.8%)	(8.4%)	0.3%	0.8%	0.7%
BY EXPENDITURE CATEGORY						
Personnel Costs	336,400	337,600	342,600	349,000	359,600	356,000
Operating Expenditures	935,500	155,200	935,500	935,500	935,500	935,500
Trustee/Benefit	1,048,600	1,694,200	724,600	724,600	724,600	724,600
Total:	2,320,500	2,187,000	2,002,700	2,009,100	2,019,700	2,016,100
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 2025 Original Appropriation	**3.50**	**1,807,700**	**0**	**195,000**	**2,002,700**
Executive Carry Forward	0.00	28,500	0	2,700	31,200
FY 2025 Estimated Expenditures	**3.50**	**1,836,200**	**0**	**197,700**	**2,033,900**
Removal of Onetime Expenditures	0.00	(1,836,200)	0	(197,700)	(2,033,900)
Base Adjustments	0.00	0	0	0	0
FY 2026 Base	**3.50**	**0**	**0**	**0**	**0**
FY 2026 Maintenance (MCO)	**3.50**	**0**	**0**	**0**	**0**
17. FY 2025 Program Restoration	0.00	1,821,100	0	195,000	2,016,100
FY 2026 Total Appropriation	**3.50**	**1,821,100**	**0**	**195,000**	**2,016,100**
% Change From FY 2025 Original Approp.	*0.0%*	*0.7%*	*0.0%*	*0.0%*	*0.7%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The enhancement appropriation bill, S1194, provided the restoration of ongoing program funding that was impacted by S1455 of 2024. This included an ongoing appropriation from both the General Fund and federal funds.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: S1108 included five sections of conditions, limitations, and restrictions 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 8 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 26 provided for accountability reports. Section 9 of S1194 required a report on the suicide prevention program.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 22003 CW - General		3.50	356,000	820,500	0	644,600	1,821,100
F 22002 CW - Federal		0.00	0	115,000	0	80,000	195,000
	Totals:	3.50	356,000	935,500	0	724,600	2,016,100

V. Public Health Services: Health Care Policy Initiatives

Agency Number & Appropriation Unit: 270 HWKB

Bill Number & Chapter: S1108 (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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	482,100	522,300	483,700	285,400	288,300	287,500
Dedicated	152,200	0	153,200	154,600	157,100	156,400
Federal	493,600	594,900	495,600	497,000	499,400	498,800
Total:	1,127,900	1,117,200	1,132,500	937,000	944,800	942,700
Percent Change:		(0.9%)	1.4%	(17.3%)	(16.6%)	(16.8%)
BY EXPENDITURE CATEGORY						
Personnel Costs	286,900	209,400	291,500	296,000	303,800	301,700
Operating Expenditures	341,000	257,800	341,000	141,000	141,000	141,000
Trustee/Benefit	500,000	650,000	500,000	500,000	500,000	500,000
Total:	1,127,900	1,117,200	1,132,500	937,000	944,800	942,700
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 2025 Original Appropriation	**2.00**	**483,700**	**153,200**	**495,600**	**1,132,500**
Base Adjustments	0.00	(200,000)	0	0	(200,000)
FY 2026 Base	**2.00**	**283,700**	**153,200**	**495,600**	**932,500**
Personnel Benefit Costs	0.00	900	700	700	2,300
Change in Employee Compensation	0.00	2,900	2,500	2,500	7,900
FY 2026 Maintenance (MCO)	**2.00**	**287,500**	**156,400**	**498,800**	**942,700**
FY 2026 Total Appropriation	**2.00**	**287,500**	**156,400**	**498,800**	**942,700**
% Change From FY 2025 Original Approp.	*0.0%*	*(40.6%)*	*2.1%*	*0.6%*	*(16.8%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1108 and provided appropriations for agencies in the Health and Human Services category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

No additional funding was included in a secondary appropriation bill for the Health Care Policy Initiatives program.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: S1108 included five sections of conditions, limitations, and restrictions 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 8 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 26 provided for accountability reports.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 22003	CW - General	0.74	110,800	33,000	0	143,700	287,500
D 22005	CW - Dedicated	0.63	81,400	75,000	0	0	156,400
F 22002	CW - Federal	0.63	109,500	33,000	0	356,300	498,800
	Totals:	2.00	301,700	141,000	0	500,000	942,700

Indirect Support Services

Agency Number & Appropriation Unit: 270 HWAA
Bill Number & Chapter: S1108 (Ch.209), S1207 (Ch.332)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	22,814,900	16,894,600	23,287,800	22,903,200	23,249,200	22,324,600
Dedicated	3,428,300	2,730,600	3,530,400	3,045,300	3,079,100	3,094,000
Federal	27,227,300	20,609,000	29,185,500	27,849,600	28,331,200	27,273,900
Total:	53,470,500	40,234,200	56,003,700	53,798,100	54,659,500	52,692,500
Percent Change:		(24.8%)	39.2%	(3.9%)	(2.4%)	(5.9%)
BY EXPENDITURE CATEGORY						
Personnel Costs	27,518,100	24,540,500	30,279,500	28,491,700	29,773,900	29,614,400
Operating Expenditures	25,202,400	14,944,100	22,371,800	20,631,800	20,211,000	20,211,000
Capital Outlay	750,000	749,600	3,352,400	4,674,600	4,674,600	2,867,100
Total:	53,470,500	40,234,200	56,003,700	53,798,100	54,659,500	52,692,500
Full-Time Positions (FTP)	262.60	262.60	259.60	244.60	244.60	244.60

In accordance with Section 67-3519, Idaho Code, Indirect Support Services is authorized no more than 244.60 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**259.60**	**23,287,800**	**3,530,400**	**29,185,500**	**56,003,700**
Executive Carry Forward	0.00	4,195,000	0	4,142,300	8,337,300
FY 2025 Estimated Expenditures	**259.60**	**27,482,800**	**3,530,400**	**33,327,800**	**64,341,000**
Removal of Onetime Expenditures	0.00	(7,177,800)	0	(7,176,300)	(14,354,100)
Base Adjustments	(15.00)	(340,400)	(512,800)	(1,469,500)	(2,322,700)
FY 2026 Base	**244.60**	**19,964,600**	**3,017,600**	**24,682,000**	**47,664,200**
Personnel Benefit Costs	0.00	115,100	16,800	138,700	270,600
Statewide Cost Allocation	0.00	(79,700)	0	(268,300)	(348,000)
Change in Employee Compensation	0.00	580,000	59,600	747,400	1,387,000
FY 2026 Maintenance (MCO)	**244.60**	**20,580,000**	**3,094,000**	**25,299,800**	**48,973,800**
15. SQL Server Replacement	0.00	425,800	0	425,800	851,600
55. Replacement Items	0.00	475,100	0	557,700	1,032,800
OITS Hardware	0.00	843,700	0	990,600	1,834,300
FY 2026 Total Appropriation	**244.60**	**22,324,600**	**3,094,000**	**27,273,900**	**52,692,500**
% Change From FY 2025 Original Approp.	*(5.8%)*	*(4.1%)*	*(12.4%)*	*(6.5%)*	*(5.9%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1108 and provided appropriations for agencies in the Health and Human Services category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs, and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1207, included line item 15 which provided $851,600 for upgraded SQL licensing and hardware. Finally, $1,032,800 was included for replacement items and $1,834,300 for OITS recommended hardware replacements. The replacement items and OITS recommended hardware were funded as requested by the department, with the exception of funding for replacement vehicles, which was not included in this appropriation.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: S1108 included six sections of conditions, limitations, and restrictions 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 8 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 9 required a monthly report on the appropriation versus actual expenditures for the Division of Medicaid. Section 26 provided for accountability reports. S1207 included three sections of requirements relevant to this program. Section 2 required a report on state vehicles. Section 3 required a report on the administrative burden of federal grants. Section 6 provided guidance on federal funding limitations.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 22003	CW - General		103.13	12,101,300	8,548,900	0	0	20,650,200
OT G 22003	CW - General		0.00	0	355,600	1,318,800	0	1,674,400
D 22005	CW - Dedicated		15.00	1,591,900	1,502,100	0	0	3,094,000
F 22002	CW - Federal		126.47	15,921,200	9,448,800	0	0	25,370,000
OT F 22002	CW - Federal		0.00	0	355,600	1,548,300	0	1,903,900
		Totals:	244.60	29,614,400	20,211,000	2,867,100	0	52,692,500

Licensing and Certification

Agency Number & Appropriation Unit: 270 HWLC
Bill Number & Chapter: S1108 (Ch.209), S1207 (Ch.332)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	2,284,200	2,064,200	2,334,500	2,369,500	2,429,300	2,420,900
Dedicated	989,000	868,300	989,000	1,007,000	1,035,800	1,031,800
Federal	5,266,700	4,193,800	5,368,900	5,449,200	5,582,000	5,592,700
Total:	8,539,900	7,126,300	8,692,400	8,825,700	9,047,100	9,045,400
Percent Change:		(16.6%)	22.0%	1.5%	4.1%	4.1%
BY EXPENDITURE CATEGORY						
Personnel Costs	7,237,400	5,924,300	7,787,500	7,925,900	8,147,300	8,145,600
Operating Expenditures	1,302,500	1,202,000	904,900	899,800	899,800	899,800
Total:	8,539,900	7,126,300	8,692,400	8,825,700	9,047,100	9,045,400
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, 2025, through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**71.90**	**2,334,500**	**989,000**	**5,368,900**	**8,692,400**
Base Adjustments	0.00	0	0	0	0
FY 2026 Base	**71.90**	**2,334,500**	**989,000**	**5,368,900**	**8,692,400**
Personnel Benefit Costs	0.00	19,400	9,400	43,300	72,100
Statewide Cost Allocation	0.00	(2,300)	0	(2,800)	(5,100)
Change in Employee Compensation	0.00	69,300	33,400	183,300	286,000
FY 2026 Maintenance (MCO)	**71.90**	**2,420,900**	**1,031,800**	**5,592,700**	**9,045,400**
FY 2026 Total Appropriation	**71.90**	**2,420,900**	**1,031,800**	**5,592,700**	**9,045,400**
% Change From FY 2025 Original Approp.	*0.0%*	*3.7%*	*4.3%*	*4.2%*	*4.1%*

FISCAL YEAR 2025 SUPPLEMENTAL: S1207 provided specific legislative authorization that provides an exemption from the restrictions placed on the Department of Health and Welfare in S1268 (2025), which limit the transfer of moneys among personnel costs and trustee and benefit payments in FY 2025.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1108 and provided appropriations for agencies in the Health and Human Services category. Program Maintenance budgets for FY 2026 includes funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

No additional funding was included in a secondary appropriation bill for the Division of Licensing and Certification.

BUDGET LAW EXEMPTIONS: This division received specific legislative authorization in S1207 that provided an exemption from the restrictions placed on the Department of Health and Welfare in S1108, which limit the transfer of moneys among personnel costs and trustee and benefit payments.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: S1108 included three sections of conditions, limitations, and restrictions 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 26 provided for accountability reports. S1207 included two sections of requirements relevant to this program. Section 5 required a report on the transition of Licensing and Certification to the Division of Occupational and Professional Licenses (DOPL). Section 6 provided guidance on federal funding limitations.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 22003	CW - General	17.42	2,171,000	249,900	0	0	2,420,900
D 22005	CW - Dedicated	8.39	1,019,600	12,200	0	0	1,031,800
F 22002	CW - Federal	46.09	4,955,000	637,700	0	0	5,592,700
	Totals:	71.90	8,145,600	899,800	0	0	9,045,400

Substance Abuse Treatment & Prevention

Agency Number & Appropriation Unit: 270 HWGH

Bill Number & Chapter: H246 (Ch.42), H480 (Ch.303), S1108 (Ch.209), S1215 (Ch.336)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	1,452,100	1,091,000	4,252,100	3,052,100	3,052,100	3,052,100
Federal	25,918,200	21,609,800	23,446,500	23,475,600	23,521,400	23,509,500
Total:	27,370,300	22,700,800	27,698,600	26,527,700	26,573,500	26,561,600
Percent Change:		(17.1%)	22.0%	(4.2%)	(4.1%)	(4.1%)
BY EXPENDITURE CATEGORY						
Personnel Costs	1,330,600	1,419,000	1,358,900	1,248,000	1,293,800	1,281,900
Operating Expenditures	6,601,300	3,949,300	5,461,300	4,261,300	4,261,300	4,261,300
Trustee/Benefit	19,438,400	17,332,500	20,878,400	21,018,400	21,018,400	21,018,400
Total:	27,370,300	22,700,800	27,698,600	26,527,700	26,573,500	26,561,600
Full-Time Positions (FTP)	16.00	16.00	16.00	12.00	12.00	12.00

In accordance with Section 67-3519, Idaho Code, the Substance Abuse Treatment and Prevention Program is authorized no more than 12.00 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**16.00**	**0**	**4,252,100**	**23,446,500**	**27,698,600**
4. Millennium Fund Appropriation Alignment	0.00	0	0	0	0
FY 2025 Total Appropriation	**16.00**	**0**	**4,252,100**	**23,446,500**	**27,698,600**
Executive Carry Forward	0.00	0	74,800	0	74,800
FY 2025 Estimated Expenditures	**16.00**	**0**	**4,326,900**	**23,446,500**	**27,773,400**
Removal of Onetime Expenditures	0.00	0	(1,274,800)	0	(1,274,800)
Base Adjustments	(4.00)	0	0	0	0
FY 2026 Base	**12.00**	**0**	**3,052,100**	**23,446,500**	**26,498,600**
Personnel Benefit Costs	0.00	0	0	15,300	15,300
Change in Employee Compensation	0.00	0	0	47,700	47,700
FY 2026 Maintenance (MCO)	**12.00**	**0**	**3,052,100**	**23,509,500**	**26,561,600**
23. Substance Use Disorder Fund Adj.	0.00	0	0	0	0
FY 2026 Total Appropriation	**12.00**	**0**	**3,052,100**	**23,509,500**	**26,561,600**
% Change From FY 2025 Original Approp.	*(25.0%)*	*0.0%*	*(28.2%)*	*0.3%*	*(4.1%)*
% Change From FY 2025 Total Approp.	*(25.0%)*	*0.0%*	*(28.2%)*	*0.3%*	*(4.1%)*

FISCAL YEAR 2025 SUPPLEMENTAL: H355 of 2023 provided $160,000 ongoing from the Idaho Millennium Income Fund for increased tobacco compliance checks in FY 2024. The amount was intended to be appropriated to operating expenditures; however, it was appropriated to trustee and benefit payments. H246 provided a technical correction to move the amount to the appropriate expenditure category FY 2025. A base adjustment found in the FY 2026 program maintenance budget (S1108) makes this correction ongoing.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1108 and provided appropriations for agencies in the Health and Human Services category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs, and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H480, included line item 23 which provided net-zero fund transfers to comply with changes to federal guidance related to the amount of federal funds that may be expended for administrative costs. The transfers moved $533,900 from the Liquor Control Fund from trustee and benefit payments to personnel costs; and moved $673,900 from federal funds from personnel costs to trustee and benefit payments.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: S1108 included seven sections of conditions, limitations, and restrictions 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 8 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Sections 23 and 24 provided distribution guidance and oversight criteria for the Department of Health and Welfare as it pertained to funding provided to Idaho Drug Free Youth. Section 26 provided for accountability reports. Sections 1 through 3 of S1215 provided distribution guidance and oversight criteria for the Department of Health and Welfare as it pertained to funding provided to community-based recovery centers.

FY 2026 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		0.00	0	438,300	0	0	438,300
D 41800	Liquor Control		0.00	533,900	0	0	116,100	650,000
D 49900	Millennium Income		0.00	0	320,000	0	1,600,000	1,920,000
F 22002	CW - Federal		12.00	748,000	3,459,200	0	19,302,300	23,509,500
		Totals:	12.00	1,281,900	4,261,300	0	21,018,400	26,561,600

Mental Health Services

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Children's Mental Health	17,963,300	18,962,500	16,558,900	16,976,400	17,267,700	17,262,200
Adult Mental Health	41,294,300	31,465,100	41,181,700	34,094,700	34,705,100	34,653,900
Total:	59,257,600	50,427,600	57,740,600	51,071,100	51,972,800	51,916,100
BY FUND SOURCE						
General	37,969,400	35,872,000	38,530,300	38,210,100	38,892,800	38,852,100
Dedicated	582,400	3,800	582,400	584,200	586,200	587,500
Federal	20,705,800	14,551,800	18,627,900	12,276,800	12,493,800	12,476,500
Total:	59,257,600	50,427,600	57,740,600	51,071,100	51,972,800	51,916,100
Percent Change:		(14.9%)	14.5%	(11.6%)	(10.0%)	(10.1%)
BY EXPENDITURE CATEGORY						
Personnel Costs	26,012,500	26,612,500	26,575,700	26,422,200	27,323,900	27,267,200
Operating Expenditures	19,107,700	7,262,700	16,270,900	10,511,500	10,511,500	10,511,500
Trustee/Benefit	14,137,400	16,552,400	14,894,000	14,137,400	14,137,400	14,137,400
Total:	59,257,600	50,427,600	57,740,600	51,071,100	51,972,800	51,916,100
Full-Time Positions (FTP)	305.23	305.23	305.23	278.23	278.23	269.23

In accordance with Section 67-3519, Idaho Code, Children's Mental Health is authorized no more than 88.67 full-time equivalent positions and Adult Mental Health is authorized no more than 180.56 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026, for a division-wide FTP cap of 269.23.

.

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**305.23**	**38,530,300**	**582,400**	**11,884,100**	**50,996,800**
Supplementals	0.00	0	0	6,743,800	6,743,800
FY 2025 Total Appropriation	**305.23**	**38,530,300**	**582,400**	**18,627,900**	**57,740,600**
Executive Carry Forward	0.00	0	0	5,757,000	5,757,000
FY 2025 Estimated Expenditures	**305.23**	**38,530,300**	**582,400**	**24,384,900**	**63,497,600**
Removal of Onetime Expenditures	0.00	0	0	(12,500,800)	(12,500,800)
Base Adjustments	(27.00)	(720,400)	0	19,700	(700,700)
FY 2026 Base	**278.23**	**37,809,900**	**582,400**	**11,903,800**	**50,296,100**
Personnel Cost Benefits	0.00	211,200	1,100	67,000	279,300
Statewide Cost Allocation	0.00	(13,800)	0	(19,800)	(33,600)
Change in Employee Compensation	0.00	844,800	4,000	264,100	1,112,900
FY 2026 Program Maintenance	**278.23**	**38,852,100**	**587,500**	**12,215,100**	**51,654,700**
Line Items	(9.00)	0	0	261,400	261,400
FY 2026 Total	**269.23**	**38,852,100**	**587,500**	**12,476,500**	**51,916,100**
% Chg from FY 2025 Orig Approp.	(11.8%)	0.8%	0.9%	5.0%	1.8%
% Chg from FY 2025 Total Approp.	(11.8%)	0.8%	0.9%	(33.0%)	(10.1%)

I. Mental Health Services: Children's Mental Health

Agency Number & Appropriation Unit: 270 HWGF

Bill Number & Chapter: H480 (Ch.303), S1108 (Ch.209)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	9,038,300	11,849,500	9,185,600	9,401,200	9,567,200	9,564,500
Dedicated	164,500	800	164,500	164,500	164,500	164,500
Federal	8,760,500	7,112,200	7,208,800	7,410,700	7,536,000	7,533,200
Total:	17,963,300	18,962,500	16,558,900	16,976,400	17,267,700	17,262,200
Percent Change:		5.6%	(12.7%)	2.5%	4.3%	4.2%
BY EXPENDITURE CATEGORY						
Personnel Costs	7,887,000	8,207,100	8,106,000	8,533,300	8,824,600	8,819,100
Operating Expenditures	6,311,400	2,768,700	4,688,000	4,678,200	4,678,200	4,678,200
Trustee/Benefit	3,764,900	7,986,700	3,764,900	3,764,900	3,764,900	3,764,900
Total:	17,963,300	18,962,500	16,558,900	16,976,400	17,267,700	17,262,200
Full-Time Positions (FTP)	95.67	95.67	95.67	93.67	93.67	88.67

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**95.67**	**9,185,600**	**164,500**	**7,208,800**	**16,558,900**
Base Adjustments	(2.00)	120,000	0	130,000	250,000
FY 2026 Base	**93.67**	**9,305,600**	**164,500**	**7,338,800**	**16,808,900**
Personnel Benefit Costs	0.00	51,700	0	39,000	90,700
Statewide Cost Allocation	0.00	(5,500)	0	(4,300)	(9,800)
Change in Employee Compensation	0.00	212,700	0	159,700	372,400
FY 2026 Maintenance (MCO)	**93.67**	**9,564,500**	**164,500**	**7,533,200**	**17,262,200**
37. Center of Excellence - Remove ongoing	(26.00)	(1,276,600)	0	(1,189,800)	(2,466,400)
38. Center of Excellence - Add OT	21.00	1,276,600	0	1,189,800	2,466,400
FY 2026 Total Appropriation	**88.67**	**9,564,500**	**164,500**	**7,533,200**	**17,262,200**
% Change From FY 2025 Original Approp.	*(7.3%)*	*4.1%*	*0.0%*	*4.5%*	*4.2%*

FISCAL YEAR 2025 SUPPLEMENTAL: H480 provided specific legislative authorization that provided an exemption from the restrictions placed on the Department of Health and Welfare in S1268 (2024), which limited the transfer of moneys among personnel costs and trustee and benefit payments in FY 2025.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1108 and provided appropriations for agencies in the Health and Human Services category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H480, included line items 37 and 38, which converted 21.00 FTP and $2,466,400 from ongoing to onetime for the Center of Excellence program. Additionally, 5.00 vacant FTP were reduced from the base.

BUDGET LAW EXEMPTIONS: This division received specific legislative authorization in H480 that provided an exemption from the restrictions placed on the Department of Health and Welfare in S1108, which limit the transfer of moneys among personnel costs and trustee and benefit payments.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: S1108 included eight sections of conditions, limitations, and restrictions 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 8 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 19 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 20 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 26 provided for accountability reports. H480 included three sections of conditions, limitations, and restrictions relevant to this program. Section 5 provided program restrictions regarding training or programming that advances diversity, equity, and inclusion; critical race theory; or transgender ideology. Section 6 required a report on the child and adolescent needs and strengths (CANS) assessment. Section 7 provided guidance on federal funding limitations.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 22003	CW - General		39.50	3,765,300	2,734,800	0	1,787,800	8,287,900
OT G 22003	CW - General		11.00	1,266,000	10,600	0	0	1,276,600
D 22005	CW - Dedicated		0.00	0	0	0	164,500	164,500
F 22002	CW - Federal		28.17	2,626,400	1,904,400	0	1,812,600	6,343,400
OT F 22002	CW - Federal		10.00	1,161,400	28,400	0	0	1,189,800
		Totals:	88.67	8,819,100	4,678,200	0	3,764,900	17,262,200

II. Mental Health Services: Adult Mental Health

Agency Number & Appropriation Unit: 270 HWGB
Bill Number & Chapter: H480 (Ch.303), S1108 (Ch.209)

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

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	28,931,100	24,022,500	29,344,700	28,808,900	29,325,600	29,287,600
Dedicated	417,900	3,000	417,900	419,700	421,700	423,000
Federal	11,945,300	7,439,600	11,419,100	4,866,100	4,957,800	4,943,300
Total:	41,294,300	31,465,100	41,181,700	34,094,700	34,705,100	34,653,900
Percent Change:		(23.8%)	30.9%	(17.2%)	(15.7%)	(15.9%)
BY EXPENDITURE CATEGORY						
Personnel Costs	18,125,500	18,405,400	18,469,700	17,888,900	18,499,300	18,448,100
Operating Expenditures	12,796,300	4,494,000	11,582,900	5,833,300	5,833,300	5,833,300
Trustee/Benefit	10,372,500	8,565,700	11,129,100	10,372,500	10,372,500	10,372,500
Total:	41,294,300	31,465,100	41,181,700	34,094,700	34,705,100	34,653,900
Full-Time Positions (FTP)	209.56	209.56	209.56	184.56	184.56	180.56

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**209.56**	**29,344,700**	**417,900**	**4,675,300**	**34,437,900**
6. IBHP Contract Implementation	0.00	0	0	6,743,800	6,743,800
FY 2025 Total Appropriation	**209.56**	**29,344,700**	**417,900**	**11,419,100**	**41,181,700**
Executive Carry Forward	0.00	0	0	5,757,000	5,757,000
FY 2025 Estimated Expenditures	**209.56**	**29,344,700**	**417,900**	**17,176,100**	**46,938,700**
Removal of Onetime Expenditures	0.00	0	0	(12,500,800)	(12,500,800)
Base Adjustments	(25.00)	(840,400)	0	(110,300)	(950,700)
FY 2026 Base	**184.56**	**28,504,300**	**417,900**	**4,565,000**	**33,487,200**
Personnel Benefit Costs	0.00	159,500	1,100	28,000	188,600
Statewide Cost Allocation	0.00	(8,300)	0	(15,500)	(23,800)
Change in Employee Compensation	0.00	632,100	4,000	104,400	740,500
FY 2026 Maintenance (MCO)	**184.56**	**29,287,600**	**423,000**	**4,681,900**	**34,392,500**
14. IBHP Federal Grant Increases	0.00	0	0	261,400	261,400
37. Center of Excellence - Remove ongoing	(34.00)	(1,927,000)	0	(1,926,300)	(3,853,300)
38. Center of Excellence - Add OT	30.00	1,927,000	0	1,926,300	3,853,300
FY 2026 Total Appropriation	**180.56**	**29,287,600**	**423,000**	**4,943,300**	**34,653,900**
% Change From FY 2025 Original Approp.	*(13.8%)*	*(0.2%)*	*1.2%*	*5.7%*	*0.6%*
% Change From FY 2025 Total Approp.	*(13.8%)*	*(0.2%)*	*1.2%*	*(56.7%)*	*(15.9%)*

FISCAL YEAR 2025 SUPPLEMENTAL: H480 provided specific legislative authorization that provided an exemption from the restrictions placed on the Department of Health and Welfare in S1268 (2024), which limited the transfer of moneys among personnel costs and trustee and benefit payments in FY 2025. H480 also provided $6,743,800 onetime to support the first year of the Idaho Behavioral Health Plan (IBHP), which went live in July 2024. The department was previously awarded these grants to support known costs of implementing the new IBHP.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1108 and provided appropriations for agencies in the Health and Human Services category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H480, included line item 14, which provided $261,400 ongoing for an increase in available federal grants supporting the IBHP. Line items 37 and 38 converted 30.00 FTP and $3,853,300 from ongoing to onetime for the Center of Excellence program. Additionally, 4.00 vacant FTP were reduced from the base.

BUDGET LAW EXEMPTIONS: This division received specific legislative authorization in H480 that provided an exemption from the restrictions placed on the Department of Health and Welfare in S1108, which limited the transfer of moneys among personnel costs and trustee and benefit payments.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: S1108 included eight sections of conditions, limitations, and restrictions 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 8 provided that

no funds appropriated for personnel costs can be transferred to any other expense class. Section 19 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 20 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 21 required a report from the behavioral health community crisis centers to provide a better understanding of their financial situation. Section 26 provided for accountability reports. H480 included two sections of conditions, limitations, and restrictions relevant to this program. Section 5 provided program restrictions regarding training or programming that advances diversity, equity, and inclusion; critical race theory; or transgender ideology. Section 7 provided guidance on federal funding limitations.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 22003	CW - General		139.56	13,714,900	4,401,900	0	9,243,800	27,360,600
OT G 22003	CW - General		16.00	1,899,000	28,000	0	0	1,927,000
D 22005	CW - Dedicated		1.00	73,000	0	0	350,000	423,000
F 22002	CW - Federal		10.00	1,073,000	1,165,300	0	778,700	3,017,000
OT F 22002	CW - Federal		14.00	1,688,200	238,100	0	0	1,926,300
		Totals:	180.56	18,448,100	5,833,300	0	10,372,500	34,653,900

Psychiatric Hospitalization

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Community Hospitalization	4,964,000	5,810,700	7,627,500	4,964,000	4,964,000	4,964,000
State Hospital North	16,849,900	15,859,300	17,353,900	16,580,000	16,978,400	17,004,100
State Hospital South	34,776,100	34,698,300	35,407,900	36,980,900	37,843,000	37,883,100
State Hospital West	6,410,100	6,330,800	8,082,500	7,664,100	7,811,400	7,814,900
Total:	63,000,100	62,699,100	68,471,800	66,189,000	67,596,800	67,666,100
BY FUND SOURCE						
General	37,452,600	37,981,800	27,752,000	24,878,500	25,473,400	25,494,100
Dedicated	20,316,800	20,301,700	36,210,500	30,436,500	33,918,400	33,961,700
Federal	5,230,700	4,415,600	4,509,300	10,874,000	8,205,000	8,210,300
Total:	63,000,100	62,699,100	68,471,800	66,189,000	67,596,800	67,666,100
Percent Change:		(0.5%)	9.2%	(3.3%)	(1.3%)	(1.2%)
BY EXPENDITURE CATEGORY						
Personnel Costs	44,042,600	43,670,500	49,354,000	51,529,500	51,430,400	51,499,700
Operating Expenditures	9,713,500	9,822,400	10,805,800	9,226,000	10,732,900	10,732,900
Capital Outlay	3,810,500	2,938,600	215,000	0	0	0
Trustee/Benefit	5,433,500	6,267,600	8,097,000	5,433,500	5,433,500	5,433,500
Total:	63,000,100	62,699,100	68,471,800	66,189,000	67,596,800	67,666,100
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 133.52 full-time equivalent positions, State Hospital South is authorized no more than 284.41 full-time equivalent positions, and State Hospital West is authorized no more than 49.25 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026, for a division-wide FTP cap of 467.18.

.

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**467.18**	**24,088,500**	**30,143,900**	**11,575,900**	**65,808,300**
Supplementals	0.00	3,663,500	6,066,600	(7,066,600)	2,663,500
FY 2025 Total Appropriation	**467.18**	**27,752,000**	**36,210,500**	**4,509,300**	**68,471,800**
Executive Carry Forward	0.00	229,600	0	0	229,600
FY 2025 Estimated Expenditures	**467.18**	**27,981,600**	**36,210,500**	**4,509,300**	**68,701,400**
Removal of Onetime Expenditures	0.00	(2,893,100)	(215,000)	0	(3,108,100)
Base Adjustments	0.00	(548,000)	(6,066,600)	6,326,600	(288,000)
FY 2026 Base	**467.18**	**24,540,500**	**29,928,900**	**10,835,900**	**65,305,300**
Personnel Cost Benefits	0.00	222,600	279,700	24,500	526,800
Statewide Cost Allocation	0.00	(71,700)	(1,200)	0	(72,900)
Change in Employee Compensation	0.00	797,400	1,021,200	88,300	1,906,900
FY 2026 Program Maintenance	**467.18**	**25,488,800**	**31,228,600**	**10,948,700**	**67,666,100**
Population Forecast Adjustments	0.00	5,300	0	(5,300)	0
Governor Initiatives	0.00	0	2,733,100	(2,733,100)	0
FY 2026 Total	**467.18**	**25,494,100**	**33,961,700**	**8,210,300**	**67,666,100**
% Chg from FY 2025 Orig Approp.	0.0%	5.8%	12.7%	(29.1%)	2.8%
% Chg from FY 2025 Total Approp.	0.0%	(8.1%)	(6.2%)	82.1%	(1.2%)

I. Psychiatric Hospitalization: Community Hospitalization

Agency Number & Appropriation Unit: 270 HWGE

Bill Number & Chapter: H480 (Ch.303), S1108 (Ch.209)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	4,964,000	5,810,700	7,627,500	4,964,000	4,964,000	4,964,000
Percent Change:		17.1%	31.3%	(34.9%)	(34.9%)	(34.9%)
BY EXPENDITURE CATEGORY						
Trustee/Benefit	4,964,000	5,810,700	7,627,500	4,964,000	4,964,000	4,964,000

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**4,964,000**	**0**	**0**	**4,964,000**
3. Civil Commitment Expenditures	0.00	2,663,500	0	0	2,663,500
FY 2025 Total Appropriation	**0.00**	**7,627,500**	**0**	**0**	**7,627,500**
Executive Carry Forward	0.00	163,400	0	0	163,400
FY 2025 Estimated Expenditures	**0.00**	**7,790,900**	**0**	**0**	**7,790,900**
Removal of Onetime Expenditures	0.00	(2,826,900)	0	0	(2,826,900)
FY 2026 Base	**0.00**	**4,964,000**	**0**	**0**	**4,964,000**
FY 2026 Maintenance (MCO)	**0.00**	**4,964,000**	**0**	**0**	**4,964,000**
FY 2026 Total Appropriation	**0.00**	**4,964,000**	**0**	**0**	**4,964,000**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
% Change From FY 2025 Total Approp.	*0.0%*	*(34.9%)*	*0.0%*	*0.0%*	*(34.9%)*

FISCAL YEAR 2025 SUPPLEMENTAL: H480 provided additional funding in FY 2025 for civil commitment expenditures; the shortfall relates to held invoices from FY 2024 as well as higher-than-projected costs in FY 2025. In addition, the Division of Psychiatric Hospitalization received specific legislative authorization in H480 that provides an exemption from the restrictions placed on the Department of Health and Welfare in S1268 (2024), which limit the transfer of moneys among personnel costs and trustee and benefit payments in FY 2025.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1108 and provided appropriations for agencies in the Health and Human Services category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs.

No additional funding was included in a secondary appropriation bill for the Community Hospitalization program.

BUDGET LAW EXEMPTIONS: The Division of Psychiatric Hospitalization received specific legislative authorization in H480 that provides an exemption from the restrictions placed on the Department of Health and Welfare in S1108, which limit the transfer of moneys among personnel costs and trustee and benefit payments.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: S1108 included seven sections of conditions, limitations, and restrictions 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 8 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 19 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 25 provided for unlimited transfers into the Community Hospitalization Program from other programs within the Department of Health and Welfare. Section 26 provided for accountability reports. Section 7 of H480 provided guidance on federal funding limitations.

.

FY 2026 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: H480 (Ch.303), S1108 (Ch.209)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	14,785,600	13,933,900	10,563,100	10,767,700	11,096,800	11,111,100
Dedicated	2,064,300	1,925,400	5,081,500	4,103,000	4,168,700	4,183,700
Federal	0	0	1,709,300	1,709,300	1,712,900	1,709,300
Total:	16,849,900	15,859,300	17,353,900	16,580,000	16,978,400	17,004,100
Percent Change:		(5.9%)	9.4%	(4.5%)	(2.2%)	(2.0%)
BY EXPENDITURE CATEGORY						
Personnel Costs	11,888,100	11,705,200	15,123,600	14,369,900	14,768,300	14,794,000
Operating Expenditures	2,140,100	2,181,900	2,080,300	2,060,100	2,060,100	2,060,100
Capital Outlay	2,671,700	1,803,400	0	0	0	0
Trustee/Benefit	150,000	168,800	150,000	150,000	150,000	150,000
Total:	16,849,900	15,859,300	17,353,900	16,580,000	16,978,400	17,004,100
Full-Time Positions (FTP)	131.60	131.60	131.60	133.52	133.52	133.52

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**131.60**	**10,563,100**	**5,081,500**	**1,709,300**	**17,353,900**
Executive Carry Forward	0.00	3,300	0	0	3,300
FY 2025 Estimated Expenditures	**131.60**	**10,566,400**	**5,081,500**	**1,709,300**	**17,357,200**
Removal of Onetime Expenditures	0.00	(3,300)	0	0	(3,300)
Base Adjustments	1.92	0	(1,025,000)	0	(1,025,000)
FY 2026 Base	**133.52**	**10,563,100**	**4,056,500**	**1,709,300**	**16,328,900**
Personnel Benefit Costs	0.00	123,300	27,200	0	150,500
Statewide Cost Allocation	0.00	(19,000)	(1,200)	0	(20,200)
Change in Employee Compensation	0.00	443,700	101,200	0	544,900
FY 2026 Maintenance (MCO)	**133.52**	**11,111,100**	**4,183,700**	**1,709,300**	**17,004,100**
FY 2026 Total Appropriation	**133.52**	**11,111,100**	**4,183,700**	**1,709,300**	**17,004,100**
% Change From FY 2025 Original Approp.	*1.5%*	*5.2%*	*(17.7%)*	*0.0%*	*(2.0%)*

FISCAL YEAR 2025 SUPPLEMENTAL: H480 provides an exemption from the restrictions placed on the Department of Health and Welfare in S1268 (2024), which limit the transfer of moneys among personnel costs and trustee and benefit payments in FY 2025.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1108 and provided appropriations for agencies in the Health and Human Services category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

No additional funding was included in a secondary appropriation bill for State Hospital North.

BUDGET LAW EXEMPTIONS: The Division of Psychiatric Hospitalization received specific legislative authorization in H480 that provides an exemption from the restrictions placed on the Department of Health and Welfare in S1108, which limit the transfer of moneys among personnel costs and trustee and benefit payments.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: S1108 included six sections of conditions, limitations, and restrictions 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 8 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 19 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 26 provided for accountability reports. Section 7 of H480 provided guidance on federal funding limitations.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 22003	CW - General	109.52	10,186,500	879,000	0	45,600	11,111,100
D 22005	CW - Dedicated	16.00	2,253,700	0	0	0	2,253,700
D 48126	SHN Endowment Income	8.00	644,500	1,181,100	0	104,400	1,930,000
F 22002	CW - Federal	0.00	1,709,300	0	0	0	1,709,300
	Totals:	133.52	14,794,000	2,060,100	0	150,000	17,004,100

III. Psychiatric Hospitalization: State Hospital South

Agency Number & Appropriation Unit: 270 HWGD

Bill Number & Chapter: H480 (Ch.303), S1108 (Ch.209)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	12,889,700	12,365,600	6,905,100	6,980,400	7,205,900	7,209,400
Dedicated	18,037,100	18,376,300	26,202,800	23,554,100	24,145,000	24,177,100
Federal	3,849,300	3,956,400	2,300,000	6,446,400	6,492,100	6,496,600
Total:	34,776,100	34,698,300	35,407,900	36,980,900	37,843,000	37,883,100
Percent Change:		(0.2%)	2.0%	4.4%	6.9%	7.0%
BY EXPENDITURE CATEGORY						
Personnel Costs	27,235,600	27,376,500	28,220,600	30,043,300	30,905,400	30,945,500
Operating Expenditures	6,679,200	6,445,000	6,661,100	6,626,400	6,626,400	6,626,400
Capital Outlay	550,100	610,100	215,000	0	0	0
Trustee/Benefit	311,200	266,700	311,200	311,200	311,200	311,200
Total:	34,776,100	34,698,300	35,407,900	36,980,900	37,843,000	37,883,100
Full-Time Positions (FTP)	286.25	286.25	286.25	284.41	284.41	284.41

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**286.25**	**5,905,100**	**22,343,100**	**7,159,700**	**35,407,900**
5. SHS Forecast Adjustment	0.00	1,000,000	3,859,700	(4,859,700)	0
FY 2025 Total Appropriation	**286.25**	**6,905,100**	**26,202,800**	**2,300,000**	**35,407,900**
Removal of Onetime Expenditures	0.00	0	(215,000)	0	(215,000)
Base Adjustments	(1.84)	(48,000)	(2,834,700)	4,119,700	1,237,000
FY 2026 Base	**284.41**	**6,857,100**	**23,153,100**	**6,419,700**	**36,429,900**
Personnel Benefit Costs	0.00	83,700	220,300	17,800	321,800
Statewide Cost Allocation	0.00	(34,700)	0	0	(34,700)
Change in Employee Compensation	0.00	298,000	803,700	64,400	1,166,100
FY 2026 Maintenance (MCO)	**284.41**	**7,204,100**	**24,177,100**	**6,501,900**	**37,883,100**
Population Forecast Adjustments	0.00	5,300	0	(5,300)	0
FY 2026 Total Appropriation	**284.41**	**7,209,400**	**24,177,100**	**6,496,600**	**37,883,100**
% Change From FY 2025 Original Approp.	*(0.6%)*	*22.1%*	*8.2%*	*(9.3%)*	*7.0%*
% Change From FY 2025 Total Approp.	*(0.6%)*	*4.4%*	*(7.7%)*	*182.5%*	*7.0%*

FISCAL YEAR 2025 SUPPLEMENTAL: H480 provided a onetime adjustment that increased the General Fund appropriation by $1,000,000, increased dedicated funds by $3,859,700, and decreased federal funds by $4,859,700 for FY 2025. This adjustment is related to an increase in the number of competency restoration cases being admitted. The adjustment is also related to the implementation of the Idaho Behavioral Health Plan (IBHP), in which a significant amount of revenue will switch from federal funds to receipt funds as a result of the way managed care organizations are accounted for. In addition, the Division of Psychiatric Hospitalization received specific legislative authorization in H480 that provides an exemption from the restrictions placed on the Department of Health and Welfare in S1268 (2024), which limit the transfer of moneys among personnel costs and trustee and benefit payments in FY 2025.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1108 and provided appropriations for agencies in the Health and Human Services category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H480, included population forecast adjustments, providing an increase of $5,300 from the General Fund and a corresponding decrease of $5,300 from federal funds. This was included to reflect the changes in the blended Federal Medical Assistance Percentage (FMAP) rate.

BUDGET LAW EXEMPTIONS: The Division of Psychiatric Hospitalization received specific legislative authorization in H480 that provides an exemption from the restrictions placed on the Department of Health and Welfare in S1108, which limit the transfer of moneys among personnel costs and trustee and benefit payments.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: S1108 included six sections of conditions, limitations, and restrictions 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 8 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 19 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 26 provided for accountability reports. Section 7 of H480 provided guidance on federal funding limitations.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 22003	CW - General	73.70	6,978,900	225,200	0	5,300	7,209,400
D 22005	CW - Dedicated	143.96	12,977,200	3,299,400	0	900	16,277,500
D 48107	SHS Endowment Income	50.75	5,406,200	2,208,700	0	284,700	7,899,600
F 22002	CW - Federal	16.00	5,583,200	893,100	0	20,300	6,496,600
	Totals:	284.41	30,945,500	6,626,400	0	311,200	37,883,100

IV. Psychiatric Hospitalization: State Hospital West

Agency Number & Appropriation Unit: 270 HWGI

Bill Number & Chapter: H480 (Ch.303), S1108 (Ch.209)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	4,813,300	5,871,600	2,656,300	2,166,400	2,206,700	2,209,600
Dedicated	215,400	0	4,926,200	2,779,400	5,604,700	5,600,900
Federal	1,381,400	459,200	500,000	2,718,300	0	4,400
Total:	6,410,100	6,330,800	8,082,500	7,664,100	7,811,400	7,814,900
Percent Change:		(1.2%)	27.7%	(5.2%)	(3.4%)	(3.3%)
BY EXPENDITURE CATEGORY						
Personnel Costs	4,918,900	4,588,800	6,009,800	7,116,300	5,756,700	5,760,200
Operating Expenditures	894,200	1,195,500	2,064,400	539,500	2,046,400	2,046,400
Capital Outlay	588,700	525,100	0	0	0	0
Trustee/Benefit	8,300	21,400	8,300	8,300	8,300	8,300
Total:	6,410,100	6,330,800	8,082,500	7,664,100	7,811,400	7,814,900
Full-Time Positions (FTP)	49.33	49.33	49.33	49.25	49.25	49.25

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**49.33**	**2,656,300**	**2,719,300**	**2,706,900**	**8,082,500**
4. SHW Forecast Adjustment	0.00	0	2,206,900	(2,206,900)	0
FY 2025 Total Appropriation	**49.33**	**2,656,300**	**4,926,200**	**500,000**	**8,082,500**
Executive Carry Forward	0.00	62,900	0	0	62,900
FY 2025 Estimated Expenditures	**49.33**	**2,719,200**	**4,926,200**	**500,000**	**8,145,400**
Removal of Onetime Expenditures	0.00	(62,900)	0	0	(62,900)
Base Adjustments	(0.08)	(500,000)	(2,206,900)	2,206,900	(500,000)
FY 2026 Base	**49.25**	**2,156,300**	**2,719,300**	**2,706,900**	**7,582,500**
Personnel Benefit Costs	0.00	15,600	32,200	6,700	54,500
Statewide Cost Allocation	0.00	(18,000)	0	0	(18,000)
Change in Employee Compensation	0.00	55,700	116,300	23,900	195,900
FY 2026 Maintenance (MCO)	**49.25**	**2,209,600**	**2,867,800**	**2,737,500**	**7,814,900**
Governor Initiatives	0.00	0	2,733,100	(2,733,100)	0
FY 2026 Total Appropriation	**49.25**	**2,209,600**	**5,600,900**	**4,400**	**7,814,900**
% Change From FY 2025 Original Approp.	*(0.2%)*	*(16.8%)*	*106.0%*	*(99.8%)*	*(3.3%)*
% Change From FY 2025 Total Approp.	*(0.2%)*	*(16.8%)*	*13.7%*	*(99.1%)*	*(3.3%)*

FISCAL YEAR 2025 SUPPLEMENTAL: H480 provided a onetime adjustment that increased the dedicated fund appropriation by $2,206,900 and decreased federal funds by $2,206,900 for FY 2025 to align State Hospital West (SHW) appropriation with an anticipated decrease in collections of federal fund revenue. The adjustment is related to the implementation of the Idaho Behavioral Health Plan (IBHP), in which a significant amount of revenue will switch from federal funds to receipt funds as a result of the way managed care organizations are accounted for. In addition, the Division of Psychiatric Hospitalization received specific legislative authorization in H480 that provides an exemption from the restrictions placed on the Department of Health and Welfare in S1268 (2024), which limit the transfer of moneys among personnel costs and trustee and benefit payments in FY 2025.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1108 and provided appropriations for agencies in the Health and Human Services category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs, and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H480, included a Governor's Initiative, which increased the dedicated fund appropriation by $2,733,100 and decreased federal funds by $2,733,100 to align State Hospital West (SHW) appropriation with the ongoing impact of the implementation of the Idaho Behavioral Health Plan (IBHP), in which a significant amount of revenue will switch from federal funds to receipt funds as a result of the way managed care organizations are accounted for.

BUDGET LAW EXEMPTIONS: The Division of Psychiatric Hospitalization received specific legislative authorization in H480 that provides an exemption from the restrictions placed on the Department of Health and Welfare in S1108, which limit the transfer of moneys among personnel costs and trustee and benefit payments.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: S1108 included six sections of conditions, limitations, and restrictions 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 8 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 19 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 26 provided for accountability reports. Section 7 of H480 provided guidance on federal funding limitations.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 22003	CW - General	14.00	1,661,800	539,500	0	8,300	2,209,600
D 22005	CW - Dedicated	29.25	4,094,000	1,506,900	0	0	5,600,900
F 22002	CW - Federal	6.00	4,400	0	0	0	4,400
	Totals:	49.25	5,760,200	2,046,400	0	8,300	7,814,900

Independent Councils

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Developmental Disab. Council	993,500	882,300	1,016,100	1,029,100	1,050,100	1,046,700
Domestic Violence Council	17,090,400	15,964,700	14,099,600	14,112,300	14,132,200	17,130,200
Total:	18,083,900	16,847,000	15,115,700	15,141,400	15,182,300	18,176,900
BY FUND SOURCE						
General	546,500	543,000	564,700	573,200	586,700	3,584,900
Dedicated	601,400	334,100	602,300	605,200	609,800	609,400
Federal	16,936,000	15,969,900	13,948,700	13,963,000	13,985,800	13,982,600
Total:	18,083,900	16,847,000	15,115,700	15,141,400	15,182,300	18,176,900
Percent Change:		(6.8%)	(10.3%)	0.2%	0.4%	20.3%
BY EXPENDITURE CATEGORY						
Personnel Costs	1,580,900	1,062,900	1,602,900	1,528,600	1,569,500	1,564,100
Operating Expenditures	1,284,200	420,900	794,000	894,000	894,000	894,000
Trustee/Benefit	15,218,800	15,363,200	12,718,800	12,718,800	12,718,800	15,718,800
Total:	18,083,900	16,847,000	15,115,700	15,141,400	15,182,300	18,176,900
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, 2025, through June 30, 2026, for a division-wide FTP cap of 12.00.

.

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**12.00**	**564,700**	**602,300**	**13,948,700**	**15,115,700**
Executive Carry Forward	0.00	0	0	397,300	397,300
FY 2025 Estimated Expenditures	**12.00**	**564,700**	**602,300**	**14,346,000**	**15,513,000**
Removal of Onetime Expenditures	0.00	0	0	(397,300)	(397,300)
FY 2026 Base	**12.00**	**564,700**	**602,300**	**13,948,700**	**15,115,700**
Personnel Cost Benefits	0.00	4,400	1,600	7,400	13,400
Change in Employee Compensation	0.00	15,800	5,500	26,500	47,800
FY 2026 Program Maintenance	**12.00**	**584,900**	**609,400**	**13,982,600**	**15,176,900**
Line Items	0.00	3,000,000	0	0	3,000,000
FY 2026 Total	**12.00**	**3,584,900**	**609,400**	**13,982,600**	**18,176,900**
% Chg from FY 2025 Orig Approp.	0.0%	534.8%	1.2%	0.2%	20.3%

I. Independent Councils: Developmental Disabilities Council

Agency Number & Appropriation Unit: 270 HWHB

Bill Number & Chapter: S1108 (Ch.209)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	210,900	207,500	224,600	228,500	234,800	233,800
Dedicated	15,000	0	15,000	15,000	15,000	15,000
Federal	767,600	674,800	776,500	785,600	800,300	797,900
Total:	993,500	882,300	1,016,100	1,029,100	1,050,100	1,046,700
Percent Change:		(11.2%)	15.2%	1.3%	3.3%	3.0%
BY EXPENDITURE CATEGORY						
Personnel Costs	653,600	574,100	666,500	679,500	700,500	697,100
Operating Expenditures	308,300	269,500	318,000	318,000	318,000	318,000
Trustee/Benefit	31,600	38,700	31,600	31,600	31,600	31,600
Total:	993,500	882,300	1,016,100	1,029,100	1,050,100	1,046,700
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 2025 Original Appropriation	**6.00**	**224,600**	**15,000**	**776,500**	**1,016,100**
Base Adjustments	0.00	0	0	0	0
FY 2026 Base	**6.00**	**224,600**	**15,000**	**776,500**	**1,016,100**
Personnel Benefit Costs	0.00	2,000	0	4,700	6,700
Change in Employee Compensation	0.00	7,200	0	16,700	23,900
FY 2026 Maintenance (MCO)	**6.00**	**233,800**	**15,000**	**797,900**	**1,046,700**
FY 2026 Total Appropriation	**6.00**	**233,800**	**15,000**	**797,900**	**1,046,700**
% Change From FY 2025 Original Approp.	*0.0%*	*4.1%*	*0.0%*	*2.8%*	*3.0%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1108 and provided appropriations for agencies in the Health and Human Services category. Program Maintenance budgets for FY 2026 includes funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

No additional funding was included in a secondary appropriation bill for the Developmental Disabilities Council.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: S1108 included five sections of conditions, limitations, and restrictions 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 8 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 26 provided for accountability reports.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 22003 CW - General		1.80	206,700	27,100	0	0	233,800
D 22005 CW - Dedicated		0.00	0	15,000	0	0	15,000
F 22002 CW - Federal		4.20	490,400	275,900	0	31,600	797,900
	Totals:	6.00	697,100	318,000	0	31,600	1,046,700

II. Independent Councils: Domestic Violence Council

Agency Number & Appropriation Unit: 270 HWHA
Bill Number & Chapter: S1108 (Ch.209), S1203 (Ch.330)

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

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	335,600	335,500	340,100	344,700	351,900	3,351,100
Dedicated	586,400	334,100	587,300	590,200	594,800	594,400
Federal	16,168,400	15,295,100	13,172,200	13,177,400	13,185,500	13,184,700
Total:	17,090,400	15,964,700	14,099,600	14,112,300	14,132,200	17,130,200
Percent Change:		(6.6%)	(11.7%)	0.1%	0.2%	21.5%
BY EXPENDITURE CATEGORY						
Personnel Costs	927,300	488,800	936,400	849,100	869,000	867,000
Operating Expenditures	975,900	151,400	476,000	576,000	576,000	576,000
Trustee/Benefit	15,187,200	15,324,500	12,687,200	12,687,200	12,687,200	15,687,200
Total:	17,090,400	15,964,700	14,099,600	14,112,300	14,132,200	17,130,200
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 2025 Original Appropriation	**6.00**	**340,100**	**587,300**	**13,172,200**	**14,099,600**
Executive Carry Forward	0.00	0	0	397,300	397,300
FY 2025 Estimated Expenditures	**6.00**	**340,100**	**587,300**	**13,569,500**	**14,496,900**
Removal of Onetime Expenditures	0.00	0	0	(397,300)	(397,300)
Base Adjustments	0.00	0	0	0	0
FY 2026 Base	**6.00**	**340,100**	**587,300**	**13,172,200**	**14,099,600**
Personnel Benefit Costs	0.00	2,400	1,600	2,700	6,700
Change in Employee Compensation	0.00	8,600	5,500	9,800	23,900
FY 2026 Maintenance (MCO)	**6.00**	**351,100**	**594,400**	**13,184,700**	**14,130,200**
25. Child Advocacy Centers	0.00	3,000,000	0	0	3,000,000
FY 2026 Total Appropriation	**6.00**	**3,351,100**	**594,400**	**13,184,700**	**17,130,200**
% Change From FY 2025 Original Approp.	*0.0%*	*885.3%*	*1.2%*	*0.1%*	*21.5%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1108 and provided appropriations for agencies in the Health and Human Services category. Program Maintenance budgets for FY 2026 includes funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1203, included line item 25, which provided $3,000,000 onetime from the General Fund to support the Children's Advocacy Centers located throughout the state. Accredited Child Advocacy Centers (CAC) are defined in Section 16-1602(11), Idaho Code. In the event of allegations of child abuse, CAC's provide victim services such as forensic interviews, forensic medical examinations, and mental health services.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: S1108 included five sections of conditions, limitations, and restrictions 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 8 provided that no funds appropriated for personnel costs can be transferred to any other expense class. Section 26 provided for accountability reports.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 22003	CW - General	2.16	248,900	102,200	0	0	351,100
OT G 22003	CW - General	0.00	0	0	0	3,000,000	3,000,000
D 17500	Domestic Violence	1.38	218,000	164,600	0	171,800	554,400
D 22005	CW - Dedicated	0.00	0	40,000	0	0	40,000
F 22002	CW - Federal	2.46	400,100	269,200	0	12,515,400	13,184,700
	Totals:	6.00	867,000	576,000	0	15,687,200	17,130,200

State Independent Living Council

Agency Number & Appropriation Unit: 905 EDND
Bill Number & Chapter: S1108 (Ch.209), S1132 (Ch.225)

PROGRAM DESCRIPTION: The State Independent Living Council (SILC) promotes independent living 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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	259,900	259,600	263,600	282,500	294,700	294,600
Dedicated	393,600	233,600	401,900	402,200	401,900	401,900
Federal	59,100	0	0	0	0	0
Total:	712,600	493,200	665,500	684,700	696,600	696,500
Percent Change:		(30.8%)	34.9%	2.9%	4.7%	4.7%
BY EXPENDITURE CATEGORY						
Personnel Costs	472,200	346,800	459,300	467,500	479,700	479,600
Operating Expenditures	215,300	146,400	206,200	217,200	216,900	216,900
Trustee/Benefit	25,100	0	0	0	0	0
Total:	712,600	493,200	665,500	684,700	696,600	696,500
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, 2025, through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**4.00**	**263,600**	**401,900**	**0**	**665,500**
FY 2026 Base	**4.00**	**263,600**	**401,900**	**0**	**665,500**
Personnel Benefit Costs	0.00	1,900	2,600	0	4,500
Statewide Cost Allocation	0.00	10,700	0	0	10,700
Change in Employee Compensation	0.00	6,800	9,000	0	15,800
FY 2026 Maintenance (MCO)	**4.00**	**283,000**	**413,500**	**0**	**696,500**
1. Fund Shift For Health Benefits	0.00	2,600	(2,600)	0	0
2. Fund Shift For Health CEC	0.00	9,000	(9,000)	0	0
FY 2026 Total Appropriation	**4.00**	**294,600**	**401,900**	**0**	**696,500**
% Change From FY 2025 Original Approp.	*0.0%*	*11.8%*	*0.0%*	*0.0%*	*4.7%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1108 and provided appropriations for agencies in the Health and Human Services category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1132, included line item 1 which provided funding for a net-zero shift of $2,600 between the agency's dedicated fund and General Fund appropriation to cover health benefit cost increases that occurred under Program Maintenance adjustments. Line item 2 provided funding for a net-zero shift of $9,000 between the agency's dedicated fund and General Fund appropriation to cover CEC cost increases that occurred under Program Maintenance adjustments. Because the agency's dedicated fund grant sources do not increase allocations regularly, these shifts transferred appropriations to the General Fund to match available funding, and served to maintain the level of dedicated funds available to serve Idahoans with disabilities.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	1.72	172,100	122,500	0	0	294,600
D 29102	SILC Dedicated	2.28	307,500	94,400	0	0	401,900
	Totals:	4.00	479,600	216,900	0	0	696,500

Section Contents

Public Safety

2025 Legislative Session

Correction, Department of ..... 3 - 3

Management Services ..... 3 - 4

State Prisons ..... 3 - 6

County & Out-of-State Placement ..... 3 - 19

Community Corrections ..... 3 - 20

Community-Based SUDS 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 - 37

Judicial Council ..... 3 - 38

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 - 57

Racing Commission ..... 3 - 58

Department of Correction

DEPARTMENT SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY DIVISION						
Management Services	28,795,800	29,650,000	28,013,200	32,287,200	31,922,900	31,764,700
State Prisons	172,765,600	173,615,700	182,752,100	188,358,300	193,132,000	193,401,800
County & Out-of-State Placement	31,028,400	34,100,500	37,795,900	36,384,400	36,384,400	36,384,400
Community Corrections	58,947,400	55,419,100	66,132,900	67,274,500	68,876,200	68,893,600
Community-Based SUDS Treatm	3,564,700	3,544,200	3,713,000	3,751,900	3,814,300	3,807,600
Medical Services	64,421,200	61,660,300	69,721,200	66,491,900	66,491,900	66,491,900
Pardons & Parole	4,139,000	3,915,900	0	0	0	0
Total:	363,662,100	361,905,700	388,128,300	394,548,200	400,621,700	400,744,000
BY FUND SOURCE						
General	320,811,100	324,909,400	343,014,000	347,191,000	352,510,200	352,591,700
Dedicated	39,321,400	34,925,400	41,501,500	44,751,800	45,480,500	45,521,400
Federal	3,529,600	2,070,900	3,612,800	2,605,400	2,631,000	2,630,900
Total:	363,662,100	361,905,700	388,128,300	394,548,200	400,621,700	400,744,000
Percent Change:		(0.5%)	7.2%	1.7%	3.2%	3.3%
BY EXPENDITURE CATEGORY						
Personnel Costs	197,638,400	197,200,700	206,911,500	212,704,900	219,726,300	219,936,100
Operating Expenditures	158,210,100	158,561,300	171,857,900	171,008,800	170,144,100	170,103,700
Capital Outlay	4,567,100	3,359,700	6,112,400	7,588,000	7,504,800	7,457,700
Trustee/Benefit	3,246,500	2,784,000	3,246,500	3,246,500	3,246,500	3,246,500
Total:	363,662,100	361,905,700	388,128,300	394,548,200	400,621,700	400,744,000
Full-Time Positions (FTP)	2,207.85	2,207.85	2,254.85	2,266.85	2,266.85	2,266.85

In accordance with Section 67-3519, Idaho Code, the Department of Correction is authorized no more than 2,266.85 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026.

The department performs the functions of the constitutionally created Board of Correction. The Governor appoints the three-member Board of Correction, which in turn appoints the director of the Department of Correction. The director oversees the department's ten state prisons, six community reentry centers, the expanded community reentry program, and seven district probation and parole offices. The Department of Correction manages more than 23,000 offenders in the state of Idaho.

H462 of 2024 amended Section 20-201, Idaho Code, to move the Commission of Pardons and Parole from the Department of Correction to the Department of Self-Governing Agencies. This transition was for the purpose of organizational separation from the Department of Correction. This transition took effect for FY 2025.

Management Services

Agency Number & Appropriation Unit: 230 CCAA
Bill Number & Chapter: S1107 (Ch.39), S1175 (Ch.231)

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 contracted beds and medical services.

.

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	20,915,200	23,810,700	24,639,900	28,455,800	28,024,000	27,870,800
Dedicated	7,880,600	5,839,300	3,373,300	3,831,400	3,898,900	3,893,900
Total:	28,795,800	29,650,000	28,013,200	32,287,200	31,922,900	31,764,700
Percent Change:		3.0%	(5.5%)	15.3%	14.0%	13.4%
BY EXPENDITURE CATEGORY						
Personnel Costs	11,631,100	11,594,800	13,856,100	14,192,300	14,722,700	14,641,900
Operating Expenditures	16,068,600	17,996,900	14,156,600	17,197,900	16,303,200	16,272,800
Capital Outlay	1,096,100	58,300	500	897,000	897,000	850,000
Total:	28,795,800	29,650,000	28,013,200	32,287,200	31,922,900	31,764,700
Full-Time Positions (FTP)	125.00	125.00	137.00	137.00	137.00	137.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**137.00**	**24,639,900**	**2,465,000**	**0**	**27,104,900**
Prior Year Reappropriation	0.00	0	908,300	0	908,300
FY 2025 Total Appropriation	**137.00**	**24,639,900**	**3,373,300**	**0**	**28,013,200**
Executive Carry Forward	0.00	1,363,500	1,635,700	0	2,999,200
FY 2025 Estimated Expenditures	**137.00**	**26,003,400**	**5,009,000**	**0**	**31,012,400**
Removal of Onetime Expenditures	0.00	(2,637,500)	(3,035,500)	0	(5,673,000)
Base Adjustments	0.00	(244,000)	281,000	0	37,000
FY 2026 Base	**137.00**	**23,121,900**	**2,254,500**	**0**	**25,376,400**
Personnel Benefit Costs	0.00	132,600	22,500	0	155,100
Statewide Cost Allocation	0.00	2,350,200	0	0	2,350,200
Change in Employee Compensation	0.00	511,200	82,500	0	593,700
FY 2026 Maintenance (MCO)	**137.00**	**26,115,900**	**2,359,500**	**0**	**28,475,400**
3. Recidiviz Case Management Software	0.00	1,000,000	0	0	1,000,000
5. Transparency Software	0.00	668,100	0	0	668,100
53. General Inflation	0.00	1,800	0	0	1,800
55. Replacement Items	0.00	0	19,400	0	19,400
OITS Hardware	0.00	0	1,515,000	0	1,515,000
North Idaho SAUSA	0.00	85,000	0	0	85,000
FY 2026 Total Appropriation	**137.00**	**27,870,800**	**3,893,900**	**0**	**31,764,700**
% Change From FY 2025 Original Approp.	*0.0%*	*13.1%*	*58.0%*	*0.0%*	*17.2%*
% Change From FY 2025 Total Approp.	*0.0%*	*13.1%*	*15.4%*	*0.0%*	*13.4%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1107 and provided appropriations for agencies in the Public Safety category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs, and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1175, included line item 3 which provided funding for a partnership with Recidiviz for case management software development. Line item 5 provided funding for software including Access to Courts, LexisNexis, and GOVQA. The bill also included $1,800 for general inflation for fuel and lubricants, $19,400 for replacement desks, and $1,515,000 for IT replacement items recommended by the Office of Information Technology Services which included laptops, desktops, servers, firewalls, software licenses, and other IT infrastructure. Finally, $85,000 was included for a Special Assistant U.S. Attorney (SAUSA) for North Idaho.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in S1107 that exempted the agency from the 10% transfer limitation between budgeted programs, provided that moneys appropriated to the County and Out-of-State Placement Program and the Medical Services Program may only be transferred between said programs.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
	G 10000	General	117.00	12,592,100	15,221,700	0	0	27,813,800
OT	G 10000	General	0.00	0	57,000	0	0	57,000
	D 28200	Inmate Labor	4.00	383,700	10,000	0	0	393,700
OT	D 28200	Inmate Labor	0.00	0	684,400	850,000	0	1,534,400
	D 28400	Parolee Supervision	4.00	339,100	132,300	0	0	471,400
	D 34900	Miscellaneous Revenue	12.00	1,327,000	167,400	0	0	1,494,400
		Totals:	137.00	14,641,900	16,272,800	850,000	0	31,764,700

State Prisons

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Prisons Administration	8,998,600	8,123,800	12,092,400	12,693,200	12,908,800	12,892,300
ISCI - Boise	37,150,600	37,051,800	38,428,200	39,665,200	40,700,400	40,782,000
ISCC - Boise	36,149,800	36,075,100	36,749,600	37,207,700	38,173,400	38,260,400
ICI - Orofino	14,852,300	14,660,700	14,950,000	15,497,000	15,900,400	15,918,500
IMSI - Boise	17,082,700	17,673,500	17,089,300	17,782,100	18,270,600	18,314,800
NICI - Cottonwood	8,269,000	8,276,100	8,459,900	8,814,300	9,052,800	9,063,600
SICI - Boise	17,172,900	17,094,000	20,465,900	20,790,200	21,316,300	21,332,400
SAWC	9,349,800	9,003,200	9,694,100	9,689,700	9,880,900	9,897,900
PWCC	9,750,000	9,995,000	10,120,500	10,308,500	10,600,600	10,599,900
SBWCC	5,700,900	5,859,800	5,964,800	6,313,500	6,494,300	6,493,500
Mountain View Transformation Ctr.	8,289,000	9,802,700	8,737,400	9,596,900	9,833,500	9,846,500
Total:	172,765,600	173,615,700	182,752,100	188,358,300	193,132,000	193,401,800
BY FUND SOURCE						
General	154,191,400	156,477,500	159,758,000	165,386,500	169,884,700	170,141,100
Dedicated	16,176,900	15,327,600	20,465,000	21,452,000	21,704,900	21,718,700
Federal	2,397,300	1,810,600	2,529,100	1,519,800	1,542,400	1,542,000
Total:	172,765,600	173,615,700	182,752,100	188,358,300	193,132,000	193,401,800
Percent Change:		0.5%	5.3%	3.1%	5.7%	5.8%
BY EXPENDITURE CATEGORY						
Personnel Costs	139,936,200	139,831,500	145,067,100	148,585,900	153,412,800	153,692,600
Operating Expenditures	30,136,100	31,080,500	33,513,000	34,568,900	34,598,900	34,588,900
Capital Outlay	2,693,300	2,703,700	4,172,000	5,203,500	5,120,300	5,120,300
Total:	172,765,600	173,615,700	182,752,100	188,358,300	193,132,000	193,401,800
Full-Time Positions (FTP)	1,560.50	1,560.50	1,588.50	1,600.50	1,600.50	1,600.50

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

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**1,588.50**	**157,788,000**	**20,465,000**	**1,505,200**	**179,758,200**
Supplementals	0.00	1,970,000	0	1,023,900	2,993,900
FY 2025 Total Appropriation	**1,588.50**	**159,758,000**	**20,465,000**	**2,529,100**	**182,752,100**
Executive Carry Forward	0.00	304,200	581,100	59,800	945,100
FY 2025 Estimated Expenditures	**1,588.50**	**160,062,200**	**21,046,100**	**2,588,900**	**183,697,200**
Removal of Onetime Expenditures	0.00	(2,314,000)	(5,420,400)	(1,083,700)	(8,818,100)
Base Adjustments	0.00	89,000	(281,000)	0	(192,000)
FY 2026 Base	**1,588.50**	**157,837,200**	**15,344,700**	**1,505,200**	**174,687,100**
Personnel Cost Benefits	0.00	1,664,000	115,500	7,900	1,787,400
Statewide Cost Allocation	0.00	(387,200)	(14,600)	0	(401,800)
Change in Employee Compensation	0.00	6,125,900	422,900	28,900	6,577,700
FY 2026 Program Maintenance	**1,588.50**	**165,239,900**	**15,868,500**	**1,542,000**	**182,650,400**
Line Items	12.00	3,865,500	20,000	0	3,885,500
General Inflation	0.00	1,035,700	112,900	0	1,148,600
Replacement Items	0.00	0	5,712,400	0	5,712,400
OITS Hardware	0.00	0	4,900	0	4,900
FY 2026 Total	**1,600.50**	**170,141,100**	**21,718,700**	**1,542,000**	**193,401,800**
% Chg from FY 2025 Orig Approp.	0.8%	7.8%	6.1%	2.4%	7.6%
% Chg from FY 2025 Total Approp.	0.8%	6.5%	6.1%	(39.0%)	5.8%

I. State Prisons: Prisons Administration

Agency Number & Appropriation Unit: 230 CCAL

Bill Number & Chapter: S1107 (Ch.39), S1175 (Ch.231)

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

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	5,772,000	5,624,800	8,170,200	10,245,500	10,429,300	10,416,600
Dedicated	829,300	688,400	1,393,100	927,900	937,100	933,700
Federal	2,397,300	1,810,600	2,529,100	1,519,800	1,542,400	1,542,000
Total:	8,998,600	8,123,800	12,092,400	12,693,200	12,908,800	12,892,300
Percent Change:		(9.7%)	48.9%	5.0%	6.8%	6.6%
BY EXPENDITURE CATEGORY						
Personnel Costs	5,062,200	4,965,600	6,740,500	7,372,300	7,587,900	7,571,400
Operating Expenditures	2,950,300	2,745,900	4,765,900	4,867,800	4,867,800	4,867,800
Capital Outlay	986,100	412,300	586,000	453,100	453,100	453,100
Total:	8,998,600	8,123,800	12,092,400	12,693,200	12,908,800	12,892,300
Full-Time Positions (FTP)	52.00	52.00	64.00	76.00	76.00	76.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**64.00**	**6,200,200**	**1,393,100**	**1,505,200**	**9,098,500**
1. Advanced Surveillance Technology	0.00	795,000	0	0	795,000
2. Transport Safety Expansion	0.00	1,148,000	0	0	1,148,000
3. Body-Worn Camera Grant	0.00	27,000	0	1,023,900	1,050,900
FY 2025 Total Appropriation	**64.00**	**8,170,200**	**1,393,100**	**2,529,100**	**12,092,400**
Executive Carry Forward	0.00	24,500	29,000	59,800	113,300
FY 2025 Estimated Expenditures	**64.00**	**8,194,700**	**1,422,100**	**2,588,900**	**12,205,700**
Removal of Onetime Expenditures	0.00	(2,034,300)	(740,800)	(1,083,700)	(3,858,800)
Base Adjustments	0.00	122,000	(81,000)	0	41,000
FY 2026 Base	**64.00**	**6,282,400**	**600,300**	**1,505,200**	**8,387,900**
Personnel Benefit Costs	0.00	61,800	2,300	7,900	72,000
Statewide Cost Allocation	0.00	(39,800)	0	0	(39,800)
Change in Employee Compensation	0.00	228,300	8,300	28,900	265,500
FY 2026 Maintenance (MCO)	**64.00**	**6,532,700**	**610,900**	**1,542,000**	**8,685,600**
1. Advanced Surveillance Technology	0.00	2,397,000	0	0	2,397,000
2. Transport Safety Expansion	12.00	963,500	0	0	963,500
4. Body-Worn Camera Grant	0.00	505,000	0	0	505,000
53. General Inflation	0.00	18,400	0	0	18,400
55. Replacement Items	0.00	0	322,800	0	322,800
FY 2026 Total Appropriation	**76.00**	**10,416,600**	**933,700**	**1,542,000**	**12,892,300**
% Change From FY 2025 Original Approp.	*18.8%*	*68.0%*	*(33.0%)*	*2.4%*	*41.7%*
% Change From FY 2025 Total Approp.	*18.8%*	*27.5%*	*(33.0%)*	*(39.0%)*	*6.6%*

FISCAL YEAR 2025 SUPPLEMENTAL: S1175 provided additional funding in FY 2025 for threee supplemental line items. Supplemental 1 provided funding for advanced surveillance technology, which included mail scanning, drone detection, and Leo phone call transcription and analysis. Supplemental 2 provided funding for transport safety expansion, which included funding for the purchase of seven vehicles. Supplemental 3 provided funding for year one of a body-worn camera pilot program, which included all of the federal funds for the three year program.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1107 and provided appropriations for agencies in the Public Safety category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1175, included line item 1 which provided ongoing funding for the advanced surveillance technology funded as a supplemental for FY 2025. This included mail scanning, drone detection, and Leo phone call transcription and analysis. Line item 2 provided ongoing funding for transport safety expansion also funded as a supplemental for FY 2025, and included 12.00 additional FTP. Line item 4 provided funding for year 2 of a body-worn camera pilot program, which also provided half of the required state match for the program. The other half of the state match will be requested for FY 2027. Finally, $18,400 was included for general inflation for repair and maintenance supplies and fuel and lubricants, and $322,800 was included for replacement items which included vans, body armor, radios, and other equipment.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in S1107 that exempted the agency from the 10% transfer limitation between budgeted programs, provided that moneys appropriated to the County and Out-of-State Placement Program and the Medical Services Program may only be transferred between said programs.

.

FY 2026 APPROPRIATION:				FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
	G 10000	General		67.00	6,510,200	3,401,400	0	0	9,911,600
OT	G 10000	General		0.00	0	505,000	0	0	505,000
	D 34900	Miscellaneous Revenue		2.00	289,500	161,400	0	0	450,900
	D 48105	Penitentiary Income		0.00	0	0	160,000	0	160,000
OT	D 48105	Penitentiary Income		0.00	0	29,700	293,100	0	322,800
	F 34800	Federal Grant		7.00	771,700	770,300	0	0	1,542,000
			Totals:	76.00	7,571,400	4,867,800	453,100	0	12,892,300

II. State Prisons: Idaho State Correctional Institution - Boise

Agency Number & Appropriation Unit: 230 CCAC

Bill Number & Chapter: S1107 (Ch.39), S1175 (Ch.231)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	34,190,200	34,279,300	34,459,800	35,052,400	36,060,200	36,140,400
Dedicated	2,960,400	2,772,500	3,968,400	4,612,800	4,640,200	4,641,600
Total:	37,150,600	37,051,800	38,428,200	39,665,200	40,700,400	40,782,000
Percent Change:		(0.3%)	3.7%	3.2%	5.9%	6.1%
BY EXPENDITURE CATEGORY						
Personnel Costs	31,165,600	31,164,500	31,108,100	31,636,200	32,671,400	32,753,000
Operating Expenditures	5,395,100	5,443,400	6,111,100	5,911,100	5,911,100	5,911,100
Capital Outlay	589,900	443,900	1,209,000	2,117,900	2,117,900	2,117,900
Total:	37,150,600	37,051,800	38,428,200	39,665,200	40,700,400	40,782,000
Full-Time Positions (FTP)	346.00	346.00	346.00	346.00	346.00	346.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**346.00**	**34,459,800**	**3,968,400**	**0**	**38,428,200**
Executive Carry Forward	0.00	0	227,500	0	227,500
FY 2025 Estimated Expenditures	**346.00**	**34,459,800**	**4,195,900**	**0**	**38,655,700**
Removal of Onetime Expenditures	0.00	0	(1,887,000)	0	(1,887,000)
Base Adjustments	0.00	(172,000)	(5,000)	0	(177,000)
FY 2026 Base	**346.00**	**34,287,800**	**2,303,900**	**0**	**36,591,700**
Personnel Benefit Costs	0.00	379,100	10,100	0	389,200
Statewide Cost Allocation	0.00	(147,300)	0	0	(147,300)
Change in Employee Compensation	0.00	1,395,600	37,100	0	1,432,700
FY 2026 Maintenance (MCO)	**346.00**	**35,915,200**	**2,351,100**	**0**	**38,266,300**
53. General Inflation	0.00	225,200	48,900	0	274,100
55. Replacement Items	0.00	0	2,241,600	0	2,241,600
FY 2026 Total Appropriation	**346.00**	**36,140,400**	**4,641,600**	**0**	**40,782,000**
% Change From FY 2025 Original Approp.	*0.0%*	*4.9%*	*17.0%*	*0.0%*	*6.1%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1107 and provided appropriations for agencies in the Public Safety category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1175, included $274,100 for general inflation for institution and resident supplies, repair and maintenance, and utilities; and $2,241,600 for replacement items which included HVAC equipment, kitchen equipment, and washing machines.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in S1107 that exempted the agency from the 10% transfer limitation between budgeted programs, provided that moneys appropriated to the County and Out-of-State Placement Program and the Medical Services Program may only be transferred between said programs.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		337.00	31,868,300	4,272,100	0	0	36,140,400
D 28200	Inmate Labor		0.00	0	56,100	0	0	56,100
OT D 28200	Inmate Labor		0.00	0	67,500	0	0	67,500
D 34900	Miscellaneous Revenue		9.00	884,700	224,000	0	0	1,108,700
OT D 34900	Miscellaneous Revenue		0.00	0	56,200	2,117,900	0	2,174,100
D 48105	Penitentiary Income		0.00	0	1,235,200	0	0	1,235,200
		Totals:	346.00	32,753,000	5,911,100	2,117,900	0	40,782,000

III. State Prisons: Idaho State Correctional Center - Boise

Agency Number & Appropriation Unit: 230 CCAV

Bill Number & Chapter: S1107 (Ch.39), S1175 (Ch.231)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	35,564,900	35,618,200	35,538,200	36,298,600	37,264,300	37,351,300
Dedicated	584,900	456,900	1,211,400	909,100	909,100	909,100
Total:	36,149,800	36,075,100	36,749,600	37,207,700	38,173,400	38,260,400
Percent Change:		(0.2%)	1.9%	1.2%	3.9%	4.1%
BY EXPENDITURE CATEGORY						
Personnel Costs	29,630,400	29,629,800	29,205,600	29,680,700	30,646,400	30,733,400
Operating Expenditures	6,519,400	6,346,700	6,805,400	7,476,500	7,476,500	7,476,500
Capital Outlay	0	98,600	738,600	50,500	50,500	50,500
Total:	36,149,800	36,075,100	36,749,600	37,207,700	38,173,400	38,260,400
Full-Time Positions (FTP)	327.00	327.00	327.00	327.00	327.00	327.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**327.00**	**35,538,200**	**1,211,400**	**0**	**36,749,600**
Executive Carry Forward	0.00	32,500	3,400	0	35,900
FY 2025 Estimated Expenditures	**327.00**	**35,570,700**	**1,214,800**	**0**	**36,785,500**
Removal of Onetime Expenditures	0.00	(32,500)	(742,000)	0	(774,500)
Base Adjustments	0.00	(189,000)	0	0	(189,000)
FY 2026 Base	**327.00**	**35,349,200**	**472,800**	**0**	**35,822,000**
Personnel Benefit Costs	0.00	367,500	0	0	367,500
Statewide Cost Allocation	0.00	(8,700)	0	0	(8,700)
Change in Employee Compensation	0.00	1,349,300	0	0	1,349,300
FY 2026 Maintenance (MCO)	**327.00**	**37,057,300**	**472,800**	**0**	**37,530,100**
53. General Inflation	0.00	294,000	8,500	0	302,500
55. Replacement Items	0.00	0	427,800	0	427,800
FY 2026 Total Appropriation	**327.00**	**37,351,300**	**909,100**	**0**	**38,260,400**
% Change From FY 2025 Original Approp.	*0.0%*	*5.1%*	*(25.0%)*	*0.0%*	*4.1%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1107 and provided appropriations for agencies in the Public Safety category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1175, included $302,500 for general inflation for repair and maintenance, fuel and lubricants, institution and resident supplies, and utilities; and $427,800 for replacement items which included resident clothing and kitchen equipment.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in S1107 that exempted the agency from the 10% transfer limitation between budgeted programs, provided that moneys appropriated to the County and Out-of-State Placement Program and the Medical Services Program may only be transferred between said programs.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		327.00	30,733,400	6,617,900	0	0	37,351,300
D 28200	Inmate Labor		0.00	0	19,000	0	0	19,000
D 34900	Miscellaneous Revenue		0.00	0	462,300	0	0	462,300
OT D 48105	Penitentiary Income		0.00	0	377,300	50,500	0	427,800
		Totals:	327.00	30,733,400	7,476,500	50,500	0	38,260,400

IV. State Prisons: Idaho Correctional Institution - Orofino

Agency Number & Appropriation Unit: 230 CCAD

Bill Number & Chapter: S1107 (Ch.39), S1175 (Ch.231)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	12,810,000	12,743,900	12,990,100	13,269,700	13,631,600	13,650,100
Dedicated	2,042,300	1,916,800	1,959,900	2,227,300	2,268,800	2,268,400
Total:	14,852,300	14,660,700	14,950,000	15,497,000	15,900,400	15,918,500
Percent Change:		(1.3%)	2.0%	3.7%	6.4%	6.5%
BY EXPENDITURE CATEGORY						
Personnel Costs	12,234,100	12,233,000	12,377,400	12,649,000	13,052,400	13,070,500
Operating Expenditures	2,444,300	2,205,900	2,572,600	2,610,400	2,610,400	2,610,400
Capital Outlay	173,900	221,800	0	237,600	237,600	237,600
Total:	14,852,300	14,660,700	14,950,000	15,497,000	15,900,400	15,918,500
Full-Time Positions (FTP)	132.00	132.00	132.00	132.00	132.00	132.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**132.00**	**12,990,100**	**1,959,900**	**0**	**14,950,000**
Executive Carry Forward	0.00	2,900	44,200	0	47,100
FY 2025 Estimated Expenditures	**132.00**	**12,993,000**	**2,004,100**	**0**	**14,997,100**
Removal of Onetime Expenditures	0.00	(2,900)	(49,400)	0	(52,300)
FY 2026 Base	**132.00**	**12,990,100**	**1,954,700**	**0**	**14,944,800**
Personnel Benefit Costs	0.00	133,900	14,600	0	148,500
Statewide Cost Allocation	0.00	(40,200)	(2,900)	0	(43,100)
Change in Employee Compensation	0.00	491,000	53,600	0	544,600
FY 2026 Maintenance (MCO)	**132.00**	**13,574,800**	**2,020,000**	**0**	**15,594,800**
53. General Inflation	0.00	75,300	10,800	0	86,100
55. Replacement Items	0.00	0	237,600	0	237,600
FY 2026 Total Appropriation	**132.00**	**13,650,100**	**2,268,400**	**0**	**15,918,500**
% Change From FY 2025 Original Approp.	*0.0%*	*5.1%*	*15.7%*	*0.0%*	*6.5%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1107 and provided appropriations for agencies in the Public Safety category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1175, included $86,100 for general inflation for repair and maintenance, fuel and lubricants, institution and resident supplies, and utilities; and $237,600 for replacement SUVs.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in S1107 that exempted the agency from the 10% transfer limitation between budgeted programs, provided that moneys appropriated to the County and Out-of-State Placement Program and the Medical Services Program may only be transferred between said programs.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		119.00	11,708,000	1,942,100	0	0	13,650,100
D 28200	Inmate Labor		12.00	1,267,300	544,000	0	0	1,811,300
OT D 28200	Inmate Labor		0.00	0	0	237,600	0	237,600
D 34900	Miscellaneous Revenue		1.00	95,200	67,200	0	0	162,400
D 48105	Penitentiary Income		0.00	0	57,100	0	0	57,100
		Totals:	132.00	13,070,500	2,610,400	237,600	0	15,918,500

V. State Prisons: Idaho Maximum Security Institution - Boise

Agency Number & Appropriation Unit: 230 CCAG

Bill Number & Chapter: S1107 (Ch.39), S1175 (Ch.231)

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. 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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	16,632,100	17,227,200	16,604,800	16,989,800	17,478,300	17,522,500
Dedicated	450,600	446,300	484,500	792,300	792,300	792,300
Total:	17,082,700	17,673,500	17,089,300	17,782,100	18,270,600	18,314,800
Percent Change:		3.5%	(3.3%)	4.1%	6.9%	7.2%
BY EXPENDITURE CATEGORY						
Personnel Costs	14,841,400	14,841,300	14,669,500	15,002,700	15,491,200	15,535,400
Operating Expenditures	2,027,800	2,696,500	2,102,200	2,144,500	2,144,500	2,144,500
Capital Outlay	213,500	135,700	317,600	634,900	634,900	634,900
Total:	17,082,700	17,673,500	17,089,300	17,782,100	18,270,600	18,314,800
Full-Time Positions (FTP)	164.00	164.00	164.00	164.00	164.00	164.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**164.00**	**16,604,800**	**484,500**	**0**	**17,089,300**
Executive Carry Forward	0.00	0	47,400	0	47,400
FY 2025 Estimated Expenditures	**164.00**	**16,604,800**	**531,900**	**0**	**17,136,700**
Removal of Onetime Expenditures	0.00	0	(385,600)	0	(385,600)
FY 2026 Base	**164.00**	**16,604,800**	**146,300**	**0**	**16,751,100**
Personnel Benefit Costs	0.00	184,600	0	0	184,600
Statewide Cost Allocation	0.00	(51,800)	0	0	(51,800)
Change in Employee Compensation	0.00	681,300	0	0	681,300
FY 2026 Maintenance (MCO)	**164.00**	**17,418,900**	**146,300**	**0**	**17,565,200**
53. General Inflation	0.00	103,600	1,400	0	105,000
55. Replacement Items	0.00	0	644,600	0	644,600
FY 2026 Total Appropriation	**164.00**	**17,522,500**	**792,300**	**0**	**18,314,800**
% Change From FY 2025 Original Approp.	*0.0%*	*5.5%*	*63.5%*	*0.0%*	*7.2%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1107 and provided appropriations for agencies in the Public Safety category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1175, included $105,000 for general inflation for repair and maintenance, fuel and lubricants, institution and resident supplies, and utilities; and $644,600 for replacement items which included HVAC units, replacement vehicles, body armor, and other equipment.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in S1107 that exempted the agency from the 10% transfer limitation between budgeted programs, provided that moneys appropriated to the County and Out-of-State Placement Program and the Medical Services Program may only be transferred between said programs.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		164.00	15,535,400	1,987,100	0	0	17,522,500
D 28200	Inmate Labor		0.00	0	53,800	0	0	53,800
D 34900	Miscellaneous Revenue		0.00	0	71,100	0	0	71,100
D 48105	Penitentiary Income		0.00	0	22,800	0	0	22,800
OT D 48105	Penitentiary Income		0.00	0	9,700	634,900	0	644,600
		Totals:	164.00	15,535,400	2,144,500	634,900	0	18,314,800

VI. State Prisons: North Idaho Correctional Institution - Cottonwood

Agency Number & Appropriation Unit: 230 CCAE

Bill Number & Chapter: S1107 (Ch.39), S1175 (Ch.231)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	7,685,300	7,705,700	7,944,300	8,115,400	8,352,000	8,361,200
Dedicated	583,700	570,400	515,600	698,900	700,800	702,400
Total:	8,269,000	8,276,100	8,459,900	8,814,300	9,052,800	9,063,600
Percent Change:		0.1%	2.2%	4.2%	7.0%	7.1%
BY EXPENDITURE CATEGORY						
Personnel Costs	6,622,400	6,621,700	6,806,200	6,962,500	7,201,000	7,211,800
Operating Expenditures	1,414,000	1,451,500	1,422,000	1,513,300	1,513,300	1,513,300
Capital Outlay	232,600	202,900	231,700	338,500	338,500	338,500
Total:	8,269,000	8,276,100	8,459,900	8,814,300	9,052,800	9,063,600
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 2025 Original Appropriation	**76.00**	**7,944,300**	**515,600**	**0**	**8,459,900**
Executive Carry Forward	0.00	0	24,900	0	24,900
FY 2025 Estimated Expenditures	**76.00**	**7,944,300**	**540,500**	**0**	**8,484,800**
Removal of Onetime Expenditures	0.00	0	(298,200)	0	(298,200)
FY 2026 Base	**76.00**	**7,944,300**	**242,300**	**0**	**8,186,600**
Personnel Benefit Costs	0.00	84,300	1,100	0	85,400
Statewide Cost Allocation	0.00	(45,100)	0	0	(45,100)
Change in Employee Compensation	0.00	316,100	4,100	0	320,200
FY 2026 Maintenance (MCO)	**76.00**	**8,299,600**	**247,500**	**0**	**8,547,100**
53. General Inflation	0.00	61,600	6,300	0	67,900
55. Replacement Items	0.00	0	448,600	0	448,600
FY 2026 Total Appropriation	**76.00**	**8,361,200**	**702,400**	**0**	**9,063,600**
% Change From FY 2025 Original Approp.	*0.0%*	*5.2%*	*36.2%*	*0.0%*	*7.1%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1107 and provided appropriations for agencies in the Public Safety category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1175, included $67,900 for general inflation for repair and maintenance, fuel and lubricants, institution and resident supplies, and utilities; and $448,600 for replacement items which included boiler replacement, office equipment, and other building maintenance.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in S1107 that exempted the agency from the 10% transfer limitation between budgeted programs, provided that moneys appropriated to the County and Out-of-State Placement Program and the Medical Services Program may only be transferred between said programs.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	75.00	7,139,600	1,221,600	0	0	8,361,200
D 28200	Inmate Labor	0.00	0	49,600	0	0	49,600
D 34900	Miscellaneous Revenue	1.00	72,200	114,200	0	0	186,400
D 48105	Penitentiary Income	0.00	0	17,800	0	0	17,800
OT D 48105	Penitentiary Income	0.00	0	110,100	338,500	0	448,600
	Totals:	76.00	7,211,800	1,513,300	338,500	0	9,063,600

VII. State Prisons: South Idaho Correctional Institution - Boise

Agency Number & Appropriation Unit: 230 CCAF

Bill Number & Chapter: S1107 (Ch.39), S1175 (Ch.231)

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 which is now the Mountain View Transformation Center. In 2023, the East dorm was completed which houses an additional 72 minimum custody male beds The safe operating capacity of the prison is 768 beds.

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	12,807,600	12,811,700	14,268,000	14,492,600	14,878,000	14,879,800
Dedicated	4,365,300	4,282,300	6,197,900	6,297,600	6,438,300	6,452,600
Total:	17,172,900	17,094,000	20,465,900	20,790,200	21,316,300	21,332,400
Percent Change:		(0.5%)	19.7%	1.6%	4.2%	4.2%
BY EXPENDITURE CATEGORY						
Personnel Costs	13,296,200	13,295,300	15,972,500	16,279,500	16,805,600	16,821,700
Operating Expenditures	3,493,900	3,277,400	3,685,500	3,718,900	3,718,900	3,718,900
Capital Outlay	382,800	521,300	807,900	791,800	791,800	791,800
Total:	17,172,900	17,094,000	20,465,900	20,790,200	21,316,300	21,332,400
Full-Time Positions (FTP)	153.00	153.00	169.00	169.00	169.00	169.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**169.00**	**14,268,000**	**6,197,900**	**0**	**20,465,900**
Executive Carry Forward	0.00	0	160,300	0	160,300
FY 2025 Estimated Expenditures	**169.00**	**14,268,000**	**6,358,200**	**0**	**20,626,200**
Removal of Onetime Expenditures	0.00	0	(989,100)	0	(989,100)
Base Adjustments	0.00	(42,000)	0	0	(42,000)
FY 2026 Base	**169.00**	**14,226,000**	**5,369,100**	**0**	**19,595,100**
Personnel Benefit Costs	0.00	136,100	54,000	0	190,100
Statewide Cost Allocation	0.00	(99,400)	(9,100)	0	(108,500)
Change in Employee Compensation	0.00	503,000	198,100	0	701,100
FY 2026 Maintenance (MCO)	**169.00**	**14,765,700**	**5,612,100**	**0**	**20,377,800**
53. General Inflation	0.00	114,100	12,700	0	126,800
55. Replacement Items	0.00	0	827,800	0	827,800
FY 2026 Total Appropriation	**169.00**	**14,879,800**	**6,452,600**	**0**	**21,332,400**
% Change From FY 2025 Original Approp.	*0.0%*	*4.3%*	*4.1%*	*0.0%*	*4.2%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1107 and provided appropriations for agencies in the Public Safety category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1175, included $126,800 for general inflation for repair and maintenance, fuel and lubricants, institution and resident supplies, and utilities; and $827,800 for replacement items which included a 15 passenger van, sewer truck, dishwasher, intercom system, and walk-in refrigerator.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in S1107 that exempted the agency from the 10% transfer limitation between budgeted programs, provided that moneys appropriated to the County and Out-of-State Placement Program and the Medical Services Program may only be transferred between said programs.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		121.00	12,323,900	2,555,900	0	0	14,879,800
D 28200	Inmate Labor		46.00	4,306,000	992,900	0	0	5,298,900
D 34900	Miscellaneous Revenue		2.00	191,800	109,400	0	0	301,200
D 48105	Penitentiary Income		0.00	0	24,700	0	0	24,700
OT D 48105	Penitentiary Income		0.00	0	36,000	791,800	0	827,800
		Totals:	169.00	16,821,700	3,718,900	791,800	0	21,332,400

VIII. State Prisons: St. Anthony Work Camp

Agency Number & Appropriation Unit: 230 CCAH

Bill Number & Chapter: S1107 (Ch.39), S1175 (Ch.231)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	6,417,400	6,217,900	6,551,400	6,708,500	6,895,400	6,911,100
Dedicated	2,932,400	2,785,300	3,142,700	2,981,200	2,985,500	2,986,800
Total:	9,349,800	9,003,200	9,694,100	9,689,700	9,880,900	9,897,900
Percent Change:		(3.7%)	7.7%	0.0%	1.9%	2.1%
BY EXPENDITURE CATEGORY						
Personnel Costs	7,535,000	7,533,800	7,700,000	7,669,900	7,914,300	7,941,300
Operating Expenditures	1,746,800	1,425,200	1,814,300	1,857,400	1,887,400	1,877,400
Capital Outlay	68,000	44,200	179,800	162,400	79,200	79,200
Total:	9,349,800	9,003,200	9,694,100	9,689,700	9,880,900	9,897,900
Full-Time Positions (FTP)	84.00	84.00	84.00	84.00	84.00	84.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**84.00**	**6,551,400**	**3,142,700**	**0**	**9,694,100**
Executive Carry Forward	0.00	0	35,500	0	35,500
FY 2025 Estimated Expenditures	**84.00**	**6,551,400**	**3,178,200**	**0**	**9,729,600**
Removal of Onetime Expenditures	0.00	0	(218,000)	0	(218,000)
Base Adjustments	0.00	0	(200,000)	0	(200,000)
FY 2026 Base	**84.00**	**6,551,400**	**2,760,200**	**0**	**9,311,600**
Personnel Benefit Costs	0.00	70,900	23,700	0	94,600
Statewide Cost Allocation	0.00	(12,400)	(2,600)	0	(15,000)
Change in Employee Compensation	0.00	260,000	86,700	0	346,700
FY 2026 Maintenance (MCO)	**84.00**	**6,869,900**	**2,868,000**	**0**	**9,737,900**
8. St. Anthony's Skid Steer	0.00	0	20,000	0	20,000
53. General Inflation	0.00	41,200	19,600	0	60,800
55. Replacement Items	0.00	0	79,200	0	79,200
FY 2026 Total Appropriation	**84.00**	**6,911,100**	**2,986,800**	**0**	**9,897,900**
% Change From FY 2025 Original Approp.	*0.0%*	*5.5%*	*(5.0%)*	*0.0%*	*2.1%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1107 and provided appropriations for agencies in the Public Safety category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1175, included line item 8 which provided ongoing funding for contracted snow removal at St. Anthony Work Camp. Also included was $60,800 for general inflation for repair and maintenance, fuel and lubricants, institution and resident supplies, and utilities; and $79,200 for replacement items which included flooring, a copy machine, and firearms.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in S1107 that exempted the agency from the 10% transfer limitation between budgeted programs, provided that moneys appropriated to the County and Out-of-State Placement Program and the Medical Services Program may only be transferred between said programs.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		63.00	6,000,400	910,700	0	0	6,911,100
D 28200	Inmate Labor		21.00	1,940,900	917,800	0	0	2,858,700
D 34900	Miscellaneous Revenue		0.00	0	27,000	0	0	27,000
D 48105	Penitentiary Income		0.00	0	21,900	0	0	21,900
OT D 48105	Penitentiary Income		0.00	0	0	79,200	0	79,200
		Totals:	84.00	7,941,300	1,877,400	79,200	0	9,897,900

IX. State Prisons: Pocatello Women's Correctional Center

Agency Number & Appropriation Unit: 230 CCAI

Bill Number & Chapter: S1107 (Ch.39), S1175 (Ch.231)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	8,742,100	9,021,000	8,880,800	9,107,900	9,372,100	9,372,400
Dedicated	1,007,900	974,000	1,239,700	1,200,600	1,228,500	1,227,500
Total:	9,750,000	9,995,000	10,120,500	10,308,500	10,600,600	10,599,900
Percent Change:		2.5%	1.3%	1.9%	4.7%	4.7%
BY EXPENDITURE CATEGORY						
Personnel Costs	8,468,200	8,466,400	8,697,100	8,894,000	9,186,100	9,185,400
Operating Expenditures	1,266,900	1,516,100	1,322,000	1,393,000	1,393,000	1,393,000
Capital Outlay	14,900	12,500	101,400	21,500	21,500	21,500
Total:	9,750,000	9,995,000	10,120,500	10,308,500	10,600,600	10,599,900
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 2025 Original Appropriation	**92.00**	**8,880,800**	**1,239,700**	**0**	**10,120,500**
Removal of Onetime Expenditures	0.00	0	(101,400)	0	(101,400)
Base Adjustments	0.00	0	5,000	0	5,000
FY 2026 Base	**92.00**	**8,880,800**	**1,143,300**	**0**	**10,024,100**
Personnel Benefit Costs	0.00	94,000	9,700	0	103,700
Statewide Cost Allocation	0.00	(9,200)	0	0	(9,200)
Change in Employee Compensation	0.00	344,600	35,000	0	379,600
FY 2026 Maintenance (MCO)	**92.00**	**9,310,200**	**1,188,000**	**0**	**10,498,200**
53. General Inflation	0.00	62,200	4,200	0	66,400
55. Replacement Items	0.00	0	35,300	0	35,300
FY 2026 Total Appropriation	**92.00**	**9,372,400**	**1,227,500**	**0**	**10,599,900**
% Change From FY 2025 Original Approp.	*0.0%*	*5.5%*	*(1.0%)*	*0.0%*	*4.7%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1107 and provided appropriations for agencies in the Public Safety category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1175, included $66,400 for general inflation for repair and maintenance, fuel and lubricants, institution and resident supplies, and utilities; and $35,300 for replacement items which included a heater, emergency equipment, and a gas range.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in S1107 that exempted the agency from the 10% transfer limitation between budgeted programs, provided that moneys appropriated to the County and Out-of-State Placement Program and the Medical Services Program may only be transferred between said programs.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	83.50	8,233,300	1,139,100	0	0	9,372,400
D 28200	Inmate Labor	5.00	618,600	87,600	0	0	706,200
D 34900	Miscellaneous Revenue	3.50	333,500	120,400	0	0	453,900
D 48105	Penitentiary Income	0.00	0	32,100	0	0	32,100
OT D 48105	Penitentiary Income	0.00	0	13,800	21,500	0	35,300
	Totals:	92.00	9,185,400	1,393,000	21,500	0	10,599,900

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

Agency Number & Appropriation Unit: 230 CCAP

Bill Number & Chapter: S1107 (Ch.39), S1175 (Ch.231)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	5,580,800	5,725,200	5,913,000	6,087,500	6,268,300	6,267,500
Dedicated	120,100	134,600	51,800	226,000	226,000	226,000
Total:	5,700,900	5,859,800	5,964,800	6,313,500	6,494,300	6,493,500
Percent Change:		2.8%	1.8%	5.8%	8.9%	8.9%
BY EXPENDITURE CATEGORY						
Personnel Costs	4,956,500	4,956,000	5,243,000	5,381,900	5,562,700	5,561,900
Operating Expenditures	712,800	853,300	721,800	814,600	814,600	814,600
Capital Outlay	31,600	50,500	0	117,000	117,000	117,000
Total:	5,700,900	5,859,800	5,964,800	6,313,500	6,494,300	6,493,500
Full-Time Positions (FTP)	56.50	56.50	56.50	56.50	56.50	56.50

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**56.50**	**5,913,000**	**51,800**	**0**	**5,964,800**
Executive Carry Forward	0.00	0	8,900	0	8,900
FY 2025 Estimated Expenditures	**56.50**	**5,913,000**	**60,700**	**0**	**5,973,700**
Removal of Onetime Expenditures	0.00	0	(8,900)	0	(8,900)
Base Adjustments	0.00	20,000	0	0	20,000
FY 2026 Base	**56.50**	**5,933,000**	**51,800**	**0**	**5,984,800**
Personnel Benefit Costs	0.00	64,100	0	0	64,100
Statewide Cost Allocation	0.00	(4,500)	0	0	(4,500)
Change in Employee Compensation	0.00	234,800	0	0	234,800
FY 2026 Maintenance (MCO)	**56.50**	**6,227,400**	**51,800**	**0**	**6,279,200**
53. General Inflation	0.00	40,100	500	0	40,600
55. Replacement Items	0.00	0	168,800	0	168,800
OITS Hardware	0.00	0	4,900	0	4,900
FY 2026 Total Appropriation	**56.50**	**6,267,500**	**226,000**	**0**	**6,493,500**
% Change From FY 2025 Original Approp.	*0.0%*	*6.0%*	*336.3%*	*0.0%*	*8.9%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1107 and provided appropriations for agencies in the Public Safety category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1175, included $40,600 for general inflation for repair and maintenance, fuel and lubricants, institution and resident supplies, and utilities; $168,800 for replacement items which included carpet, office equipment, and kitchen equipment; and $4,900 for IT replacement items recommended by the Office of Information Technology Services which included computer equipment and monitors.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in S1107 that exempted the agency from the 10% transfer limitation between budgeted programs, provided that moneys appropriated to the County and Out-of-State Placement Program and the Medical Services Program may only be transferred between said programs.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		56.50	5,561,900	705,600	0	0	6,267,500
D 28200	Inmate Labor		0.00	0	500	0	0	500
D 34900	Miscellaneous Revenue		0.00	0	42,800	0	0	42,800
D 48105	Penitentiary Income		0.00	0	9,000	0	0	9,000
OT D 48105	Penitentiary Income		0.00	0	56,700	117,000	0	173,700
		Totals:	56.50	5,561,900	814,600	117,000	0	6,493,500

XI. State Prisons: Mountain View Transformation Center

Agency Number & Appropriation Unit: 230 CCAT

Bill Number & Chapter: S1107 (Ch.39), S1175 (Ch.231)

PROGRAM DESCRIPTION: The Mountain View Transformation Center (MVTC) 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. MVTC is currently used for retained jurisdiction (rider) offenders. The safe operating capacity at MVTC is 438 beds.

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	7,989,000	9,502,600	8,437,400	9,018,600	9,255,200	9,268,200
Dedicated	300,000	300,100	300,000	578,300	578,300	578,300
Total:	8,289,000	9,802,700	8,737,400	9,596,900	9,833,500	9,846,500
Percent Change:		18.3%	(10.9%)	9.8%	12.5%	12.7%
BY EXPENDITURE CATEGORY						
Personnel Costs	6,124,200	6,124,100	6,547,200	7,057,200	7,293,800	7,306,800
Operating Expenditures	2,164,800	3,118,600	2,190,200	2,261,400	2,261,400	2,261,400
Capital Outlay	0	560,000	0	278,300	278,300	278,300
Total:	8,289,000	9,802,700	8,737,400	9,596,900	9,833,500	9,846,500
Full-Time Positions (FTP)	78.00	78.00	78.00	78.00	78.00	78.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**78.00**	**8,437,400**	**300,000**	**0**	**8,737,400**
Executive Carry Forward	0.00	244,300	0	0	244,300
FY 2025 Estimated Expenditures	**78.00**	**8,681,700**	**300,000**	**0**	**8,981,700**
Removal of Onetime Expenditures	0.00	(244,300)	0	0	(244,300)
Base Adjustments	0.00	350,000	0	0	350,000
FY 2026 Base	**78.00**	**8,787,400**	**300,000**	**0**	**9,087,400**
Personnel Benefit Costs	0.00	87,700	0	0	87,700
Statewide Cost Allocation	0.00	71,200	0	0	71,200
Change in Employee Compensation	0.00	321,900	0	0	321,900
FY 2026 Maintenance (MCO)	**78.00**	**9,268,200**	**300,000**	**0**	**9,568,200**
55. Replacement Items	0.00	0	278,300	0	278,300
FY 2026 Total Appropriation	**78.00**	**9,268,200**	**578,300**	**0**	**9,846,500**
% Change From FY 2025 Original Approp.	*0.0%*	*9.8%*	*92.8%*	*0.0%*	*12.7%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1107 and provided appropriations for agencies in the Public Safety category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1175, included $278,300 for replacement items which included office equipment and shower remodels.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in S1107 that exempted the agency from the 10% transfer limitation between budgeted programs, provided that moneys appropriated to the County and Out-of-State Placement Program and the Medical Services Program may only be transferred between said programs.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		78.00	7,306,800	1,961,400	0	0	9,268,200
OT D 28200	Inmate Labor		0.00	0	0	278,300	0	278,300
D 34900	Miscellaneous Revenue		0.00	0	300,000	0	0	300,000
		Totals:	78.00	7,306,800	2,261,400	278,300	0	9,846,500

County & Out-of-State Placement

Agency Number & Appropriation Unit: 230 CCAR
Bill Number & Chapter: S1107 (Ch.39), S1175 (Ch.231)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	31,028,400	34,100,500	37,795,900	36,384,400	36,384,400	36,384,400
Percent Change:		9.9%	10.8%	(3.7%)	(3.7%)	(3.7%)
BY EXPENDITURE CATEGORY						
Operating Expenditures	31,028,400	34,100,500	37,795,900	36,384,400	36,384,400	36,384,400

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**31,856,500**	**0**	**0**	**31,856,500**
5. Population Driven Adjustment	0.00	5,939,400	0	0	5,939,400
FY 2025 Total Appropriation	**0.00**	**37,795,900**	**0**	**0**	**37,795,900**
Removal of Onetime Expenditures	0.00	(5,939,400)	0	0	(5,939,400)
FY 2026 Base	**0.00**	**31,856,500**	**0**	**0**	**31,856,500**
FY 2026 Maintenance (MCO)	**0.00**	**31,856,500**	**0**	**0**	**31,856,500**
Population Driven Adjustment	0.00	4,527,900	0	0	4,527,900
FY 2026 Total Appropriation	**0.00**	**36,384,400**	**0**	**0**	**36,384,400**
% Change From FY 2025 Original Approp.	*0.0%*	*14.2%*	*0.0%*	*0.0%*	*14.2%*
% Change From FY 2025 Total Approp.	*0.0%*	*(3.7%)*	*0.0%*	*0.0%*	*(3.7%)*

FISCAL YEAR 2025 SUPPLEMENTAL: Section 3 of S1175 provided additional funding in FY 2025 for population driven costs. The department forecasted a shortfall of $5,939,400 based on updated population forecasts from July 2024.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1107 and provided appropriations for agencies in the Public Safety category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs.

The enhancement appropriation bill, S1175, included $4,527,900 for Population Forecast Adjustments. This adjustment aligns the ongoing appropriation with expected expenditures based on updated population forecasts from July 2024.

OTHER LEGISLATION: H83 amended Title 18, Idaho Code, by the addition of a new chapter, known and designated as Chapter 90, Title 18, Idaho Code, to be known as the Immigration Cooperation and Enforcement Act. This act defined and criminalized illegal entry from a foreign nation, defined and criminalized the trafficking of a dangerous illegal alien, provided sentencing requirements, and provided other provisions to establish processes relating to the Immigration Cooperation and Enforcement Act. This legislation had a stated fiscal impact of $250,000 for FY 2025, and an ongoing stated fiscal impact of $1,000,000. The fiscal note did not specify where this fiscal impact would be realized. The Idaho Department of Correction determined that a trailer appropriation would not be necessary, as the exact fiscal impact on the Department of Correction would be indeterminate prior to implementation and that increased expenses could be temporarily absorbed within the existing budget. Additional appropriation for this purpose may be necessary in the future as the exact impact is further determined.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in S1107 that exempted the agency from the 10% transfer limitation between budgeted programs, provided that moneys appropriated to the County and Out-of-State Placement Program and the Medical Services Program may only be transferred between said programs.

.

FY 2026 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000 General	0.00	0	36,384,400	0	0	36,384,400

Community Corrections

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Community Supervision	47,652,000	44,826,800	50,797,900	51,685,100	52,924,100	52,915,800
Community Reentry Centers	11,295,400	10,592,300	15,335,000	15,589,400	15,952,100	15,977,800
Total:	58,947,400	55,419,100	66,132,900	67,274,500	68,876,200	68,893,600
BY FUND SOURCE						
General	42,806,900	41,491,500	47,521,000	46,855,500	48,045,900	48,030,900
Dedicated	15,058,200	13,729,400	17,528,200	19,333,400	19,741,700	19,773,800
Federal	1,082,300	198,200	1,083,700	1,085,600	1,088,600	1,088,900
Total:	58,947,400	55,419,100	66,132,900	67,274,500	68,876,200	68,893,600
Percent Change:		(6.0%)	19.3%	1.7%	4.1%	4.2%
BY EXPENDITURE CATEGORY						
Personnel Costs	41,091,600	41,029,900	46,167,900	48,067,400	49,669,100	49,686,600
Operating Expenditures	15,678,100	12,857,500	16,625,100	16,319,600	16,319,600	16,319,600
Capital Outlay	777,700	584,100	1,939,900	1,487,500	1,487,500	1,487,400
Trustee/Benefit	1,400,000	947,600	1,400,000	1,400,000	1,400,000	1,400,000
Total:	58,947,400	55,419,100	66,132,900	67,274,500	68,876,200	68,893,600
Full-Time Positions (FTP)	467.35	467.35	511.35	511.35	511.35	511.35

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 2025 Original Appropriation	**511.35**	**47,521,000**	**17,528,200**	**1,083,700**	**66,132,900**
Executive Carry Forward	0.00	1,300	117,300	0	118,600
FY 2025 Estimated Expenditures	**511.35**	**47,522,300**	**17,645,500**	**1,083,700**	**66,251,500**
Removal of Onetime Expenditures	0.00	(1,678,700)	(933,300)	0	(2,612,000)
Base Adjustments	0.00	155,000	0	0	155,000
FY 2026 Base	**511.35**	**45,998,600**	**16,712,200**	**1,083,700**	**63,794,500**
Personnel Cost Benefits	0.00	418,200	153,700	1,100	573,000
Statewide Cost Allocation	0.00	(42,700)	(8,200)	0	(50,900)
Change in Employee Compensation	0.00	1,540,600	565,300	4,100	2,110,000
FY 2026 Program Maintenance	**511.35**	**47,914,700**	**17,423,000**	**1,088,900**	**66,426,600**
Line Items	0.00	0	680,700	0	680,700
General Inflation	0.00	116,200	96,100	0	212,300
Replacement Items	0.00	0	1,574,000	0	1,574,000
FY 2026 Total	**511.35**	**48,030,900**	**19,773,800**	**1,088,900**	**68,893,600**
% Chg from FY 2025 Orig Approp.	0.0%	1.1%	12.8%	0.5%	4.2%

I. Community Corrections: Community Supervision

Agency Number & Appropriation Unit: 230 CCAJ

Bill Number & Chapter: S1107 (Ch.39), S1175 (Ch.231)

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. 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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	36,850,300	35,535,400	39,815,600	40,278,700	41,251,500	41,239,300
Dedicated	9,719,400	9,093,200	9,898,600	10,320,800	10,584,000	10,587,600
Federal	1,082,300	198,200	1,083,700	1,085,600	1,088,600	1,088,900
Total:	47,652,000	44,826,800	50,797,900	51,685,100	52,924,100	52,915,800
Percent Change:		(5.9%)	13.3%	1.7%	4.2%	4.2%
BY EXPENDITURE CATEGORY						
Personnel Costs	33,423,100	33,362,400	36,109,300	36,982,200	38,221,200	38,212,900
Operating Expenditures	12,783,800	10,222,300	12,761,700	12,821,300	12,821,300	12,821,300
Capital Outlay	45,100	294,500	526,900	481,600	481,600	481,600
Trustee/Benefit	1,400,000	947,600	1,400,000	1,400,000	1,400,000	1,400,000
Total:	47,652,000	44,826,800	50,797,900	51,685,100	52,924,100	52,915,800
Full-Time Positions (FTP)	384.35	384.35	390.35	390.35	390.35	390.35

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**390.35**	**39,815,600**	**9,898,600**	**1,083,700**	**50,797,900**
Executive Carry Forward	0.00	1,300	0	0	1,300
FY 2025 Estimated Expenditures	**390.35**	**39,816,900**	**9,898,600**	**1,083,700**	**50,799,200**
Removal of Onetime Expenditures	0.00	(292,700)	(309,100)	0	(601,800)
Base Adjustments	0.00	55,000	61,500	0	116,500
FY 2026 Base	**390.35**	**39,579,200**	**9,651,000**	**1,083,700**	**50,313,900**
Personnel Benefit Costs	0.00	342,800	94,000	1,100	437,900
Statewide Cost Allocation	0.00	(42,700)	0	0	(42,700)
Change in Employee Compensation	0.00	1,260,000	346,600	4,100	1,610,700
FY 2026 Maintenance (MCO)	**390.35**	**41,139,300**	**10,091,600**	**1,088,900**	**52,319,800**
53. General Inflation	0.00	100,000	14,400	0	114,400
55. Replacement Items	0.00	0	481,600	0	481,600
FY 2026 Total Appropriation	**390.35**	**41,239,300**	**10,587,600**	**1,088,900**	**52,915,800**
% Change From FY 2025 Original Approp.	*0.0%*	*3.6%*	*7.0%*	*0.5%*	*4.2%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1107 and provided appropriations for agencies in the Public Safety category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1175, included $114,400 for general inflation for repair and maintenance, fuel and lubricants, utilities, and rental costs; and $481,600 for replacement vehicles and radios.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in S1107 that exempted the agency from the 10% transfer limitation between budgeted programs, provided that moneys appropriated to the County and Out-of-State Placement Program and the Medical Services Program may only be transferred between said programs.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		305.35	29,982,700	10,256,600	0	1,000,000	41,239,300
D 28200	Inmate Labor		0.00	0	115,600	0	0	115,600
OT D 28200	Inmate Labor		0.00	0	0	481,600	0	481,600
D 28400	Parolee Supervision		76.00	7,316,400	1,826,600	0	0	9,143,000
D 34001	Court Supervision		4.00	381,100	27,200	0	0	408,300
D 34900	Miscellaneous Revenue		4.00	439,100	0	0	0	439,100
F 34800	Federal Grant		1.00	93,600	595,300	0	400,000	1,088,900
		Totals:	390.35	38,212,900	12,821,300	481,600	1,400,000	52,915,800

II. Community Corrections: Community Reentry Centers

Agency Number & Appropriation Unit: 230 CCAN

Bill Number & Chapter: S1107 (Ch.39), S1175 (Ch.231)

PROGRAM DESCRIPTION: The department supervises felony offenders in five community reentry centers (CRCs) located in Nampa, Boise (2), Idaho Falls, and Twin Falls. A sixth community reentry center is expected to open in Pocatello in FY 2026. These facilities house court-retained jurisdictional offenders together with offenders preparing for 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 the five community reentry centers is 743 beds.

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	5,956,600	5,956,100	7,705,400	6,576,800	6,794,400	6,791,600
Dedicated	5,338,800	4,636,200	7,629,600	9,012,600	9,157,700	9,186,200
Total:	11,295,400	10,592,300	15,335,000	15,589,400	15,952,100	15,977,800
Percent Change:		(6.2%)	44.8%	1.7%	4.0%	4.2%
BY EXPENDITURE CATEGORY						
Personnel Costs	7,668,500	7,667,500	10,058,600	11,085,200	11,447,900	11,473,700
Operating Expenditures	2,894,300	2,635,200	3,863,400	3,498,300	3,498,300	3,498,300
Capital Outlay	732,600	289,600	1,413,000	1,005,900	1,005,900	1,005,800
Total:	11,295,400	10,592,300	15,335,000	15,589,400	15,952,100	15,977,800
Full-Time Positions (FTP)	83.00	83.00	121.00	121.00	121.00	121.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**121.00**	**7,705,400**	**7,629,600**	**0**	**15,335,000**
Executive Carry Forward	0.00	0	117,300	0	117,300
FY 2025 Estimated Expenditures	**121.00**	**7,705,400**	**7,746,900**	**0**	**15,452,300**
Removal of Onetime Expenditures	0.00	(1,386,000)	(624,200)	0	(2,010,200)
Base Adjustments	0.00	100,000	(61,500)	0	38,500
FY 2026 Base	**121.00**	**6,419,400**	**7,061,200**	**0**	**13,480,600**
Personnel Benefit Costs	0.00	75,400	59,700	0	135,100
Statewide Cost Allocation	0.00	0	(8,200)	0	(8,200)
Change in Employee Compensation	0.00	280,600	218,700	0	499,300
FY 2026 Maintenance (MCO)	**121.00**	**6,775,400**	**7,331,400**	**0**	**14,106,800**
7. Pocatello CRC Personnel Annualization	0.00	0	680,700	0	680,700
53. General Inflation	0.00	16,200	81,700	0	97,900
55. Replacement Items	0.00	0	1,092,400	0	1,092,400
FY 2026 Total Appropriation	**121.00**	**6,791,600**	**9,186,200**	**0**	**15,977,800**
% Change From FY 2025 Original Approp.	*0.0%*	*(11.9%)*	*20.4%*	*0.0%*	*4.2%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1107 and provided appropriations for agencies in the Public Safety category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs, and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1175, included line item 7 which provided funding for the annualization of personnel costs for 17 positions at the Pocatello Community Reentry Center. Also included was $97,900 for general inflation for repair and maintenance, fuel and lubricants, institution and resident supplies, utilities, and rental costs; and $1,092,400 for replacement items which included replacement vehicles and an emergency generator.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in S1107 that exempted the agency from the 10% transfer limitation between budgeted programs, provided that moneys appropriated to the County and Out-of-State Placement Program and the Medical Services Program may only be transferred between said programs.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		68.00	6,727,700	63,900	0	0	6,791,600
D 22800	State-Directed Opioid Settlement		2.00	167,400	423,600	0	0	591,000
D 28200	Inmate Labor		51.00	4,578,600	2,924,200	0	0	7,502,800
OT D 28200	Inmate Labor		0.00	0	86,600	1,005,800	0	1,092,400
		Totals:	121.00	11,473,700	3,498,300	1,005,800	0	15,977,800

Community-Based SUDS Treatment

Agency Number & Appropriation Unit: 230 CCAK
Bill Number & Chapter: S1107 (Ch.39)

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. The division was renamed "Community-Based Substance Use Disorder Treatment" beginning in FY 2026. This is shortened as "Community-Based SUDS Treatment". The division was previously known as "Community-Based Substance Abuse Treatment".

.

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	3,564,700	3,544,200	3,713,000	3,751,900	3,814,300	3,807,600
Percent Change:		(0.6%)	4.8%	1.0%	2.7%	2.5%
BY EXPENDITURE CATEGORY						
Personnel Costs	1,672,700	1,672,600	1,820,400	1,859,300	1,921,700	1,915,000
Operating Expenditures	45,500	35,200	46,100	46,100	46,100	46,100
Trustee/Benefit	1,846,500	1,836,400	1,846,500	1,846,500	1,846,500	1,846,500
Total:	3,564,700	3,544,200	3,713,000	3,751,900	3,814,300	3,807,600
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 2025 Original Appropriation	**18.00**	**3,713,000**	**0**	**0**	**3,713,000**
FY 2026 Base	**18.00**	**3,713,000**	**0**	**0**	**3,713,000**
Personnel Benefit Costs	0.00	20,300	0	0	20,300
Change in Employee Compensation	0.00	74,300	0	0	74,300
FY 2026 Maintenance (MCO)	**18.00**	**3,807,600**	**0**	**0**	**3,807,600**
FY 2026 Total Appropriation	**18.00**	**3,807,600**	**0**	**0**	**3,807,600**
% Change From FY 2025 Original Approp.	*0.0%*	*2.5%*	*0.0%*	*0.0%*	*2.5%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1107 and provided appropriations for agencies in the Public Safety category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

There were no enhancements for FY 2026 in the Community-Based Substance Use Disorder Treatment Program.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in S1107 that exempted the agency from the 10% transfer limitation between budgeted programs, provided that moneys appropriated to the County and Out-of-State Placement Program and the Medical Services Program may only be transferred between said programs.

.

FY 2026 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000 General	18.00	1,915,000	46,100	0	1,846,500	3,807,600

Medical Services

Agency Number & Appropriation Unit: 230 CCAO
Bill Number & Chapter: S1107 (Ch.39), S1175 (Ch.231)

PROGRAM DESCRIPTION: The Medical Services Program includes costs paid to the for-profit, private medical service provider for Idaho offenders in state prisons and community reentry centers.

.

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	64,286,200	61,644,800	69,586,200	66,356,900	66,356,900	66,356,900
Dedicated	135,000	15,500	135,000	135,000	135,000	135,000
Total:	64,421,200	61,660,300	69,721,200	66,491,900	66,491,900	66,491,900
Percent Change:		(4.3%)	13.1%	(4.6%)	(4.6%)	(4.6%)
BY EXPENDITURE CATEGORY						
Operating Expenditures	64,421,200	61,660,300	69,721,200	66,491,900	66,491,900	66,491,900

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**63,629,000**	**135,000**	**0**	**63,764,000**
4. Medical Services Per Diem Adjustment	0.00	5,957,200	0	0	5,957,200
FY 2025 Total Appropriation	**0.00**	**69,586,200**	**135,000**	**0**	**69,721,200**
Executive Carry Forward	0.00	7,491,400	1,000	0	7,492,400
FY 2025 Estimated Expenditures	**0.00**	**77,077,600**	**136,000**	**0**	**77,213,600**
Removal of Onetime Expenditures	0.00	(13,448,600)	(1,000)	0	(13,449,600)
FY 2026 Base	**0.00**	**63,629,000**	**135,000**	**0**	**63,764,000**
FY 2026 Maintenance (MCO)	**0.00**	**63,629,000**	**135,000**	**0**	**63,764,000**
Medical Services Population Adjustment	0.00	2,727,900	0	0	2,727,900
FY 2026 Total Appropriation	**0.00**	**66,356,900**	**135,000**	**0**	**66,491,900**
% Change From FY 2025 Original Approp.	*0.0%*	*4.3%*	*0.0%*	*0.0%*	*4.3%*
% Change From FY 2025 Total Approp.	*0.0%*	*(4.6%)*	*0.0%*	*0.0%*	*(4.6%)*

FISCAL YEAR 2025 SUPPLEMENTAL: S1175 provided additional funding in FY 2025 for medical services per diem adjustment; the department forecasted a shortfall of $5,957,200 based on updated population forecasts and utilization rates from July 2024.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1107 and provided appropriations for agencies in the Public Safety category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1175, included $2,727,900 for Population Forecast Adjustments. This adjustment aligns the ongoing appropriation with expected expenditures based on updated population forecasts and utilization rates from July 2024.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	0.00	0	66,356,900	0	0	66,356,900
D 34900	Miscellaneous Revenue	0.00	0	135,000	0	0	135,000
	Totals:	0.00	0	66,491,900	0	0	66,491,900

Commission of Pardons & Parole

Agency Number & Appropriation Unit: 232 CPPA

Bill Number & Chapter: N/A

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. H462 of 2024 amended Section 20-201, Idaho Code, to move the Commission of Pardons and Parole from the Department of Correction to the Department of Self-Governing Agencies. This transition took effect for FY 2025.

.

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	4,018,300	3,840,200	0	0	0	0
Dedicated	70,700	13,600	0	0	0	0
Federal	50,000	62,100	0	0	0	0
Total:	4,139,000	3,915,900	0	0	0	0
Percent Change:		(5.4%)	(100.0%)			
BY EXPENDITURE CATEGORY						
Personnel Costs	3,306,800	3,071,900	0	0	0	0
Operating Expenditures	832,200	830,400	0	0	0	0
Capital Outlay	0	13,600	0	0	0	0
Total:	4,139,000	3,915,900	0	0	0	0
Full-Time Positions (FTP)	37.00	37.00	0.00	0.00	0.00	0.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**0**	**0**	**0**	**0**
FY 2026 Base	**0.00**	**0**	**0**	**0**	**0**
FY 2026 Total Appropriation	**0.00**	**0**	**0**	**0**	**0**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*

The FY 2026 budget can be found under the Department of Self-Governing Agencies on page 5-64 of this document.

Judicial Branch

DEPARTMENT SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY DIVISION						
Court Operations	106,490,000	83,310,700	111,531,800	96,057,300	98,385,500	100,519,300
Guardian Ad Litem Program	2,695,300	2,687,700	2,912,300	2,912,300	2,912,300	2,912,300
Judicial Council	130,800	115,900	163,200	163,200	163,200	163,200
Total:	109,316,100	86,114,300	114,607,300	99,132,800	101,461,000	103,594,800
BY FUND SOURCE						
General	62,453,600	61,930,700	72,544,500	73,505,500	75,687,300	77,824,200
Dedicated	25,912,400	20,696,400	23,888,300	23,667,500	23,797,500	23,750,100
Federal	20,950,100	3,487,200	18,174,500	1,959,800	1,976,200	2,020,500
Total:	109,316,100	86,114,300	114,607,300	99,132,800	101,461,000	103,594,800
Percent Change:		(21.2%)	33.1%	(13.5%)	(11.5%)	(9.6%)
BY EXPENDITURE CATEGORY						
Personnel Costs	64,411,200	59,537,900	66,532,500	67,822,900	70,220,600	72,354,400
Operating Expenditures	30,160,500	16,741,100	33,093,300	19,540,600	19,471,100	19,471,100
Capital Outlay	6,561,400	2,103,300	6,581,500	3,369,300	3,369,300	3,369,300
Trustee/Benefit	8,183,000	7,732,000	8,400,000	8,400,000	8,400,000	8,400,000
Total:	109,316,100	86,114,300	114,607,300	99,132,800	101,461,000	103,594,800
Full-Time Positions (FTP)	402.00	402.00	413.00	418.00	418.00	418.00

Although the Judicial Branch has an estimated 418.00 full-time equivalent positions for FY 2026, there is no FTP cap.

Court Operations

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Supreme Court	32,222,400	16,084,400	37,472,300	21,701,100	22,186,300	22,444,200
Court of Appeals	2,422,000	2,019,800	2,479,500	2,522,900	2,612,000	2,659,400
District Courts	39,536,400	34,823,900	38,649,900	38,096,900	38,991,200	39,661,200
Magistrate Division	24,206,000	23,015,600	24,903,100	25,690,300	26,515,500	27,686,700
Water Adjudication	864,300	756,100	881,900	896,100	921,600	912,500
Substance Use Treatment	5,957,000	5,299,100	5,963,200	5,968,100	5,977,000	5,973,400
Senior Judges	1,281,900	1,311,800	1,181,900	1,181,900	1,181,900	1,181,900
Total:	106,490,000	83,310,700	111,531,800	96,057,300	98,385,500	100,519,300
BY FUND SOURCE						
General	59,627,500	59,127,100	69,469,000	70,430,000	72,611,800	74,748,700
Dedicated	25,912,400	20,696,400	23,888,300	23,667,500	23,797,500	23,750,100
Federal	20,950,100	3,487,200	18,174,500	1,959,800	1,976,200	2,020,500
Total:	106,490,000	83,310,700	111,531,800	96,057,300	98,385,500	100,519,300
Percent Change:		(21.8%)	33.9%	(13.9%)	(11.8%)	(9.9%)
BY EXPENDITURE CATEGORY						
Personnel Costs	64,374,500	59,499,700	66,493,300	67,783,700	70,181,400	72,315,200
Operating Expenditures	30,049,700	16,654,300	32,952,600	19,399,900	19,330,400	19,330,400
Capital Outlay	6,561,400	2,103,300	6,581,500	3,369,300	3,369,300	3,369,300
Trustee/Benefit	5,504,400	5,053,400	5,504,400	5,504,400	5,504,400	5,504,400
Total:	106,490,000	83,310,700	111,531,800	96,057,300	98,385,500	100,519,300
Full-Time Positions (FTP)	402.00	402.00	413.00	418.00	418.00	418.00

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**413.00**	**69,469,000**	**23,888,300**	**1,952,300**	**95,309,600**
Reappropriation	0.00	0	0	16,222,200	16,222,200
FY 2025 Total Appropriation	**413.00**	**69,469,000**	**23,888,300**	**18,174,500**	**111,531,800**
Removal of Onetime Expenditures	0.00	(1,513,400)	0	(16,222,200)	(17,735,600)
Base Adjustments	(1.00)	0	(291,800)	0	(291,800)
FY 2026 Base	**412.00**	**67,955,600**	**23,596,500**	**1,952,300**	**93,504,400**
Personnel Cost Benefits	0.00	425,200	33,500	3,000	461,700
Statewide Cost Allocation	0.00	116,400	0	0	116,400
Change in Employee Compensation	0.00	1,061,200	120,100	65,200	1,246,500
FY 2026 Program Maintenance	**412.00**	**69,558,400**	**23,750,100**	**2,020,500**	**95,329,000**
Line Items	6.00	5,190,300	0	0	5,190,300
FY 2026 Total	**418.00**	**74,748,700**	**23,750,100**	**2,020,500**	**100,519,300**
% Chg from FY 2025 Orig Approp.	1.2%	7.6%	(0.6%)	3.5%	5.5%
% Chg from FY 2025 Total Approp.	1.2%	7.6%	(0.6%)	(88.9%)	(9.9%)

I. Court Operations: Supreme Court

Agency Number & Appropriation Unit: 110 JBAA

Bill Number & Chapter: S1106 (Ch.48), S1185 (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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	11,064,200	12,666,600	19,137,900	19,581,600	20,051,300	20,263,800
Dedicated	318,500	28,600	271,000	271,000	271,000	271,000
Federal	20,839,700	3,389,200	18,063,400	1,848,500	1,864,000	1,909,400
Total:	32,222,400	16,084,400	37,472,300	21,701,100	22,186,300	22,444,200
Percent Change:		(50.1%)	133.0%	(42.1%)	(40.8%)	(40.1%)
BY EXPENDITURE CATEGORY						
Personnel Costs	10,235,200	9,507,500	16,606,000	16,027,100	16,581,800	16,839,700
Operating Expenditures	19,558,300	4,727,300	18,875,400	5,448,400	5,378,900	5,378,900
Capital Outlay	2,203,300	1,549,300	1,765,300	0	0	0
Trustee/Benefit	225,600	300,300	225,600	225,600	225,600	225,600
Total:	32,222,400	16,084,400	37,472,300	21,701,100	22,186,300	22,444,200
Full-Time Positions (FTP)	74.91	74.91	136.41	136.41	136.41	136.41

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**136.41**	**19,137,900**	**271,000**	**1,841,200**	**21,250,100**
Prior Year Reappropriation	0.00	0	0	16,222,200	16,222,200
FY 2025 Total Appropriation	**136.41**	**19,137,900**	**271,000**	**18,063,400**	**37,472,300**
Removal of Onetime Expenditures	0.00	(45,500)	0	(16,222,200)	(16,267,700)
FY 2026 Base	**136.41**	**19,092,400**	**271,000**	**1,841,200**	**21,204,600**
Personnel Benefit Costs	0.00	146,500	0	3,000	149,500
Statewide Cost Allocation	0.00	116,400	0	0	116,400
Change in Employee Compensation	0.00	690,500	0	65,200	755,700
FY 2026 Maintenance (MCO)	**136.41**	**20,045,800**	**271,000**	**1,909,400**	**22,226,200**
1. Judicial Compensation	0.00	140,100	0	0	140,100
3. Additional Funding for IT Positions	0.00	77,900	0	0	77,900
FY 2026 Total Appropriation	**136.41**	**20,263,800**	**271,000**	**1,909,400**	**22,444,200**
% Change From FY 2025 Original Approp.	*0.0%*	*5.9%*	*0.0%*	*3.7%*	*5.6%*
% Change From FY 2025 Total Approp.	*0.0%*	*5.9%*	*0.0%*	*(89.4%)*	*(40.1%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1106 and provided appropriations for agencies for the Judicial Branch. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document. Section 4 of S1106 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2025 from the ARPA State Fiscal Recovery Fund.

The enhancement appropriation bill, S1185, included line item 1 that provided funding to address the fiscal impact of H322, which statutorily increased pay for justices and judges. Line item 3 provided additional funding for established IT positions which were hard to fill because of current market rates. Funding was for an IT cloud architect which required an additional $61,800 for salary and benefits, and a field technician which required an additional $16,100 for salary and benefits.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: Section 3 of S1106 required the Supreme Court to use uncommitted amounts appropriated for judicial retirement contributions for monthly transfers to the Judges' Retirement Fund.

BUDGET LAW EXEMPTIONS: Section 2 of S1106 that removed all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments, and exempted the agency from the 10% transfer limitation between budgeted programs.

OTHER LEGISLATION: H322 amended Section 59-502, Idaho Code, to increase pay for Supreme Court justices by 10% from $169,508 to $186,508, which thereby increased pay for all other judges by $17,000 per year.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	126.80	16,349,600	3,688,600	0	225,600	20,263,800
D 34900	Miscellaneous Revenue	0.00	0	271,000	0	0	271,000
F 34430	ARPA State Fiscal Recovery	7.00	54,800	0	0	0	54,800
F 34800	Federal Grant	2.61	435,300	1,419,300	0	0	1,854,600
	Totals:	136.41	16,839,700	5,378,900	0	225,600	22,444,200

II. Court Operations: Court of Appeals

Agency Number & Appropriation Unit: 110 JBAF

Bill Number & Chapter: S1106 (Ch.48), S1185 (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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	2,422,000	2,019,800	2,479,500	2,522,900	2,612,000	2,659,400
Percent Change:		(16.6%)	22.8%	1.8%	5.3%	7.3%
BY EXPENDITURE CATEGORY						
Personnel Costs	2,371,900	1,934,300	2,429,400	2,472,800	2,561,900	2,609,300
Operating Expenditures	50,100	85,500	50,100	50,100	50,100	50,100
Total:	2,422,000	2,019,800	2,479,500	2,522,900	2,612,000	2,659,400
Full-Time Positions (FTP)	16.00	16.00	16.00	16.00	16.00	16.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**16.00**	**2,479,500**	**0**	**0**	**2,479,500**
FY 2026 Base	**16.00**	**2,479,500**	**0**	**0**	**2,479,500**
Personnel Benefit Costs	0.00	18,600	0	0	18,600
Change in Employee Compensation	0.00	47,600	0	0	47,600
FY 2026 Maintenance (MCO)	**16.00**	**2,545,700**	**0**	**0**	**2,545,700**
1. Judicial Compensation	0.00	113,700	0	0	113,700
FY 2026 Total Appropriation	**16.00**	**2,659,400**	**0**	**0**	**2,659,400**
% Change From FY 2025 Original Approp.	*0.0%*	*7.3%*	*0.0%*	*0.0%*	*7.3%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1106 and provided appropriations for agencies for the Judicial Branch. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1185, included line item 1 that provided funding to address the fiscal impact of H322, which statutorily increased pay for justices and judges.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: Section 3 of S1106 required the Supreme Court to use uncommitted amounts appropriated for judicial retirement contributions for monthly transfers to the Judges' Retirement Fund.

BUDGET LAW EXEMPTIONS: Section 2 of S1106 removed all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments, and exempted the agency from the 10% transfer limitation between budgeted programs.

OTHER LEGISLATION: H322 amended Section 59-502, Idaho Code, to increase pay for Supreme Court justices by 10% from $169,508 to $186,508, which thereby increased pay for all other judges by $17,000 per year.

.

FY 2026 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000 General	16.00	2,609,300	50,100	0	0	2,659,400

III. Court Operations: District Courts

Agency Number & Appropriation Unit: 110 JBAC
Bill Number & Chapter: S1106 (Ch.48), S1185 (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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	22,932,800	21,330,400	24,066,000	23,768,700	24,598,000	25,291,400
Dedicated	16,603,600	13,493,500	14,583,900	14,328,200	14,393,200	14,369,800
Total:	39,536,400	34,823,900	38,649,900	38,096,900	38,991,200	39,661,200
Percent Change:		(11.9%)	11.0%	(1.4%)	0.9%	2.6%
BY EXPENDITURE CATEGORY						
Personnel Costs	28,444,800	24,956,800	23,527,200	24,471,600	25,365,900	26,035,900
Operating Expenditures	6,733,500	9,313,100	10,306,500	10,263,000	10,263,000	10,263,000
Capital Outlay	4,358,100	554,000	4,816,200	3,362,300	3,362,300	3,362,300
Total:	39,536,400	34,823,900	38,649,900	38,096,900	38,991,200	39,661,200
Full-Time Positions (FTP)	183.75	183.75	133.25	135.25	135.25	135.25

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**133.25**	**24,066,000**	**14,583,900**	**0**	**38,649,900**
Removal of Onetime Expenditures	0.00	(1,467,900)	0	0	(1,467,900)
Base Adjustments	(2.00)	0	(291,800)	0	(291,800)
FY 2026 Base	**131.25**	**22,598,100**	**14,292,100**	**0**	**36,890,200**
Personnel Benefit Costs	0.00	131,200	17,200	0	148,400
Change in Employee Compensation	0.00	271,500	60,500	0	332,000
FY 2026 Maintenance (MCO)	**131.25**	**23,000,800**	**14,369,800**	**0**	**37,370,600**
1. Judicial Compensation	0.00	1,469,200	0	0	1,469,200
2. Judicial Resources	4.00	821,400	0	0	821,400
FY 2026 Total Appropriation	**135.25**	**25,291,400**	**14,369,800**	**0**	**39,661,200**
% Change From FY 2025 Original Approp.	*1.5%*	*5.1%*	*(1.5%)*	*0.0%*	*2.6%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1106 and provided appropriations for agencies for the Judicial Branch. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1185, included line item 1 that provided funding to address the fiscal impact of H322, which statutorily increased pay for justices and judges. Line item 2 provided funding to address the fiscal impact of S1028 and S1029, which provided an additional District Judge in the first Judicial District and the seventh Judicial District. Each of these new district judges require the support of a court reporter, as required by Section 1-1101, Idaho Code, operating expenditures for travel and training and capital outlay for the purchase of computer equipment. The total budget increase from the additional district court judges was $821,400.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: Section 3 of S1106 required the Supreme Court to use uncommitted amounts appropriated for judicial retirement contributions for monthly transfers to the Judges' Retirement Fund.

BUDGET LAW EXEMPTIONS: Section 2 of S1106 removed all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments, and exempted the agency from the 10% transfer limitation between budgeted programs.

OTHER LEGISLATION: H322 amended Section 59-502, Idaho Code, to increase pay for Supreme Court justices by 10% from $169,508 to $186,508, which thereby increased pay for all other judges by $17,000 per year. S1028 amended Section 1 - 802, Idaho Code, providing an eighth district judge to be chambered in the first judicial district. S1029 amended Section 1-808, Idaho Code, providing a seventh district judge to be chambered in the seventh judicial district.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	120.00	24,134,200	1,143,200	0	0	25,277,400
OT G 10000	General	0.00	0	0	14,000	0	14,000
D 31400	Court Technology	0.00	0	5,751,300	3,348,300	0	9,099,600
D 34000	Court Services	15.25	1,901,700	3,368,500	0	0	5,270,200
	Totals:	135.25	26,035,900	10,263,000	3,362,300	0	39,661,200

IV. Court Operations: Magistrate Division

Agency Number & Appropriation Unit: 110 JBAD

Bill Number & Chapter: S1106 (Ch.48), S1185 (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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	20,014,300	19,994,400	20,673,800	21,430,800	22,199,000	23,391,700
Dedicated	4,081,300	2,923,200	4,118,200	4,148,200	4,204,300	4,183,900
Federal	110,400	98,000	111,100	111,300	112,200	111,100
Total:	24,206,000	23,015,600	24,903,100	25,690,300	26,515,500	27,686,700
Percent Change:		(4.9%)	8.2%	3.2%	6.5%	11.2%
BY EXPENDITURE CATEGORY						
Personnel Costs	21,098,700	20,922,400	21,783,000	22,645,400	23,470,600	24,641,800
Operating Expenditures	3,107,300	2,093,200	3,120,100	3,037,900	3,037,900	3,037,900
Capital Outlay	0	0	0	7,000	7,000	7,000
Total:	24,206,000	23,015,600	24,903,100	25,690,300	26,515,500	27,686,700
Full-Time Positions (FTP)	119.34	119.34	119.34	122.34	122.34	122.34

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**119.34**	**20,673,800**	**4,118,200**	**111,100**	**24,903,100**
Base Adjustments	1.00	0	0	0	0
FY 2026 Base	**120.34**	**20,673,800**	**4,118,200**	**111,100**	**24,903,100**
Personnel Benefit Costs	0.00	122,100	14,000	0	136,100
Change in Employee Compensation	0.00	27,800	51,700	0	79,500
FY 2026 Maintenance (MCO)	**120.34**	**20,823,700**	**4,183,900**	**111,100**	**25,118,700**
1. Judicial CEC	0.00	2,147,000	0	0	2,147,000
2. District and Magistrate Judges	2.00	421,000	0	0	421,000
FY 2026 Total Appropriation	**122.34**	**23,391,700**	**4,183,900**	**111,100**	**27,686,700**
% Change From FY 2025 Original Approp.	*2.5%*	*13.1%*	*1.6%*	*0.0%*	*11.2%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1106 and provided appropriations for agencies for the Judicial Branch. Program Maintenance budgets for FY 2026 included funding for regular recurring costs, and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1185, included line item 1 that provided funding to address the fiscal impact of H322, which statutorily increased pay for justices and judges. Line item 2 provided funding for two additional magistrate judges. One magistrate will be chambered in Bonneville County and the other will be chambered in Twin Falls County. Funding included personnel costs for the judges, and travel, training, and computer equipment.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: Section 3 of S1106 required the Supreme Court to use uncommitted amounts appropriated for judicial retirement contributions for monthly transfers to the Judges' Retirement Fund.

BUDGET LAW EXEMPTIONS: Section 2 of S1106 removed all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments, and exempted the agency from the 10% transfer limitation between budgeted programs.

OTHER LEGISLATION: H322 amended Section 59-502, Idaho Code, to increase pay for Supreme Court justices by 10% from $169,508 to $186,508, which thereby increased pay for all other judges by $17,000 per year.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G	10000	General	110.00	22,993,800	390,900	0	0	23,384,700
OT G	10000	General	0.00	0	0	7,000	0	7,000
D	34000	Court Services	10.09	1,259,600	1,890,700	0	0	3,150,300
D	34100	Guardianship Pilot Project	2.25	367,400	66,200	0	0	433,600
D	34700	Senior Magistrate Judges	0.00	0	600,000	0	0	600,000
F	34800	Federal Grant	0.00	21,000	90,100	0	0	111,100
		Totals:	122.34	24,641,800	3,037,900	7,000	0	27,686,700

V. Court Operations: Water Adjudication

Agency Number & Appropriation Unit: 110 JBAI
Bill Number & Chapter: S1106 (Ch.48)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	864,300	756,100	881,900	896,100	921,600	912,500
Percent Change:		(12.5%)	16.6%	1.6%	4.5%	3.5%
BY EXPENDITURE CATEGORY						
Personnel Costs	698,000	629,100	715,600	729,800	755,300	746,200
Operating Expenditures	166,300	127,000	166,300	166,300	166,300	166,300
Total:	864,300	756,100	881,900	896,100	921,600	912,500
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 2025 Original Appropriation	**6.00**	**881,900**	**0**	**0**	**881,900**
FY 2026 Base	**6.00**	**881,900**	**0**	**0**	**881,900**
Personnel Benefit Costs	0.00	6,800	0	0	6,800
Change in Employee Compensation	0.00	23,800	0	0	23,800
FY 2026 Maintenance (MCO)	**6.00**	**912,500**	**0**	**0**	**912,500**
FY 2026 Total Appropriation	**6.00**	**912,500**	**0**	**0**	**912,500**
% Change From FY 2025 Original Approp.	*0.0%*	*3.5%*	*0.0%*	*0.0%*	*3.5%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1106 and provided appropriations for agencies for the Judicial Branch. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: Section 3 of S1106 required the Supreme Court to use uncommitted amounts appropriated for judicial retirement contributions for monthly transfers to the Judges' Retirement Fund.

BUDGET LAW EXEMPTIONS: Section 2 of S1106 removed all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments, and exempted the agency from the 10% transfer limitation between budgeted programs.

.

FY 2026 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000 General	6.00	746,200	166,300	0	0	912,500

VI. Court Operations: Community-Based Substance Use Treatment Services

Agency Number & Appropriation Unit: 110 JBAK
Bill Number & Chapter: S1106 (Ch.48)

PROGRAM DESCRIPTION: Through this program, funds are appropriated for distribution to problem-solving courts statewide.

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	1,048,000	1,048,000	1,048,000	1,048,000	1,048,000	1,048,000
Dedicated	4,909,000	4,251,100	4,915,200	4,920,100	4,929,000	4,925,400
Total:	5,957,000	5,299,100	5,963,200	5,968,100	5,977,000	5,973,400
Percent Change:		(11.0%)	12.5%	0.1%	0.2%	0.2%
BY EXPENDITURE CATEGORY						
Personnel Costs	244,000	237,800	250,200	255,100	264,000	260,400
Operating Expenditures	434,200	308,200	434,200	434,200	434,200	434,200
Trustee/Benefit	5,278,800	4,753,100	5,278,800	5,278,800	5,278,800	5,278,800
Total:	5,957,000	5,299,100	5,963,200	5,968,100	5,977,000	5,973,400
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 2025 Original Appropriation	**2.00**	**1,048,000**	**4,915,200**	**0**	**5,963,200**
FY 2026 Base	**2.00**	**1,048,000**	**4,915,200**	**0**	**5,963,200**
Personnel Benefit Costs	0.00	0	2,300	0	2,300
Change in Employee Compensation	0.00	0	7,900	0	7,900
FY 2026 Maintenance (MCO)	**2.00**	**1,048,000**	**4,925,400**	**0**	**5,973,400**
FY 2026 Total Appropriation	**2.00**	**1,048,000**	**4,925,400**	**0**	**5,973,400**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*0.2%*	*0.0%*	*0.2%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1106 and provided appropriations for agencies for the Judicial Branch. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: Section 3 of S1106 required the Supreme Court to use uncommitted amounts appropriated for judicial retirement contributions for monthly transfers to the Judges' Retirement Fund.

BUDGET LAW EXEMPTIONS: Section 2 of S1106 removed all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments, and exempted the agency from the 10% transfer limitation between budgeted programs.

.

FY 2026 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	260,400	434,200	0	4,230,800	4,925,400
	Totals:	2.00	260,400	434,200	0	5,278,800	5,973,400

VII. Court Operations: Senior Judges

Agency Number & Appropriation Unit: 110 JBAL

Bill Number & Chapter: S1106 (Ch.48)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	1,281,900	1,311,800	1,181,900	1,181,900	1,181,900	1,181,900
Percent Change:		2.3%	(9.9%)	0.0%	0.0%	0.0%
BY EXPENDITURE CATEGORY						
Personnel Costs	1,281,900	1,311,800	1,181,900	1,181,900	1,181,900	1,181,900

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**1,181,900**	**0**	**0**	**1,181,900**
FY 2026 Base	**0.00**	**1,181,900**	**0**	**0**	**1,181,900**
FY 2026 Maintenance (MCO)	**0.00**	**1,181,900**	**0**	**0**	**1,181,900**
FY 2026 Total Appropriation	**0.00**	**1,181,900**	**0**	**0**	**1,181,900**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1106 and provided appropriations for agencies for the Judicial Branch. Program Maintenance budgets for FY 2026 included funding for regular recurring costs, and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: Section 3 of S1106 required the Supreme Court to use uncommitted amounts appropriated for judicial retirement contributions for monthly transfers to the Judges' Retirement Fund.

BUDGET LAW EXEMPTIONS: Section 2 of S1106 removed all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments, and exempted the agency from the 10% transfer limitation between budgeted programs.

.

FY 2026 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

Guardian Ad Litem Program

Agency Number & Appropriation Unit: 110 JBAG

Bill Number & Chapter: S1106 (Ch.48)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	2,695,300	2,687,700	2,912,300	2,912,300	2,912,300	2,912,300
Percent Change:		(0.3%)	8.4%	0.0%	0.0%	0.0%
BY EXPENDITURE CATEGORY						
Personnel Costs	16,700	9,100	16,700	16,700	16,700	16,700
Trustee/Benefit	2,678,600	2,678,600	2,895,600	2,895,600	2,895,600	2,895,600
Total:	2,695,300	2,687,700	2,912,300	2,912,300	2,912,300	2,912,300

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**2,912,300**	**0**	**0**	**2,912,300**
FY 2026 Base	**0.00**	**2,912,300**	**0**	**0**	**2,912,300**
FY 2026 Maintenance (MCO)	**0.00**	**2,912,300**	**0**	**0**	**2,912,300**
FY 2026 Total Appropriation	**0.00**	**2,912,300**	**0**	**0**	**2,912,300**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1106 and provided appropriations for agencies for the Judicial Branch. Program Maintenance budgets for FY 2026 included funding for regular recurring costs.

BUDGET LAW EXEMPTIONS: Section 2 of S1106 removed all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments, and exempted the agency from the 10% transfer limitation between budgeted programs.

.

FY 2026 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000 General	0.00	16,700	0	0	2,895,600	2,912,300

Judicial Council

Agency Number & Appropriation Unit: 110 JBAE

Bill Number & Chapter: S1106 (Ch.48)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	130,800	115,900	163,200	163,200	163,200	163,200
Percent Change:		(11.4%)	40.8%	0.0%	0.0%	0.0%
BY EXPENDITURE CATEGORY						
Personnel Costs	20,000	29,100	22,500	22,500	22,500	22,500
Operating Expenditures	110,800	86,800	140,700	140,700	140,700	140,700
Total:	130,800	115,900	163,200	163,200	163,200	163,200

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**163,200**	**0**	**0**	**163,200**
FY 2026 Base	**0.00**	**163,200**	**0**	**0**	**163,200**
FY 2026 Maintenance (MCO)	**0.00**	**163,200**	**0**	**0**	**163,200**
FY 2026 Total Appropriation	**0.00**	**163,200**	**0**	**0**	**163,200**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1106 and provided appropriations for agencies for the Judicial Branch. Program Maintenance budgets for FY 2026 included funding for regular recurring costs.

BUDGET LAW EXEMPTIONS: Section 2 of S1106 removed all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments, and exempted the agency from the 10% transfer limitation between budgeted programs.

.

FY 2026 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000 General	0.00	22,500	140,700	0	0	163,200

Department of Juvenile Corrections

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Administration	4,636,500	4,430,900	4,532,800	4,738,500	4,881,700	4,869,000
COPS	19,002,900	17,579,400	16,596,600	15,651,900	15,710,300	18,204,400
Institutions	38,783,400	33,612,100	38,711,500	39,660,300	40,645,100	40,747,400
Total:	62,422,800	55,622,400	59,840,900	60,050,700	61,237,100	63,820,800
BY FUND SOURCE						
General	52,692,700	48,101,000	49,175,800	50,502,100	51,681,300	51,766,200
Dedicated	7,548,400	6,119,500	8,479,200	7,358,400	7,358,400	9,858,400
Federal	2,181,700	1,401,900	2,185,900	2,190,200	2,197,400	2,196,200
Total:	62,422,800	55,622,400	59,840,900	60,050,700	61,237,100	63,820,800
Percent Change:		(10.9%)	7.6%	0.4%	2.3%	6.7%
BY EXPENDITURE CATEGORY						
Personnel Costs	35,011,700	32,960,300	35,508,800	35,651,400	36,884,100	36,967,800
Operating Expenditures	6,114,900	6,006,800	6,030,800	7,392,900	7,346,600	7,346,600
Capital Outlay	588,300	538,200	587,400	283,500	283,500	283,500
Trustee/Benefit	20,707,900	16,117,100	17,713,900	16,722,900	16,722,900	19,222,900
Total:	62,422,800	55,622,400	59,840,900	60,050,700	61,237,100	63,820,800
Full-Time Positions (FTP)	409.00	409.00	409.00	402.00	402.00	402.00

In accordance with Section 67-3519, Idaho Code, the Department of Juvenile Corrections is authorized no more than 402.00 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026, for the programs specified.

.

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**409.00**	**49,175,800**	**7,188,200**	**2,185,900**	**58,549,900**
Supplementals	0.00	0	1,291,000	0	1,291,000
FY 2025 Total Appropriation	**409.00**	**49,175,800**	**8,479,200**	**2,185,900**	**59,840,900**
Removal of Onetime Expenditures	0.00	0	(1,878,400)	0	(1,878,400)
FY 2026 Base	**409.00**	**49,175,800**	**6,600,800**	**2,185,900**	**57,962,500**
Personnel Cost Benefits	0.00	447,300	0	2,200	449,500
Statewide Cost Allocation	0.00	166,600	0	0	166,600
Change in Employee Compensation	0.00	1,676,500	0	8,100	1,684,600
FY 2026 Program Maintenance	**409.00**	**51,466,200**	**6,600,800**	**2,196,200**	**60,263,200**
Line Items	0.00	300,000	2,880,000	0	3,180,000
Replacement Items	0.00	0	145,100	0	145,100
OITS Modernization	(7.00)	0	0	0	0
OITS Hardware	0.00	0	232,500	0	232,500
FY 2026 Total	**402.00**	**51,766,200**	**9,858,400**	**2,196,200**	**63,820,800**
% Chg from FY 2025 Orig Approp.	(1.7%)	5.3%	37.1%	0.5%	9.0%
% Chg from FY 2025 Total Approp.	(1.7%)	5.3%	16.3%	0.5%	6.7%

I. Department of Juvenile Corrections: Administration

Agency Number & Appropriation Unit: 285 JCAA

Bill Number & Chapter: S1107 (Ch.39), S1173 (Ch.230)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	4,043,900	4,083,900	4,307,300	4,489,600	4,632,800	4,620,100
Dedicated	592,600	347,000	225,500	248,900	248,900	248,900
Total:	4,636,500	4,430,900	4,532,800	4,738,500	4,881,700	4,869,000
Percent Change:		(4.4%)	2.3%	4.5%	7.7%	7.4%
BY EXPENDITURE CATEGORY						
Personnel Costs	3,258,600	3,043,400	3,431,700	2,896,000	3,043,300	3,030,600
Operating Expenditures	1,026,000	1,214,800	832,000	1,550,000	1,545,900	1,545,900
Capital Outlay	291,900	162,000	209,100	232,500	232,500	232,500
Trustee/Benefit	60,000	10,700	60,000	60,000	60,000	60,000
Total:	4,636,500	4,430,900	4,532,800	4,738,500	4,881,700	4,869,000
Full-Time Positions (FTP)	35.00	35.00	36.00	29.00	29.00	29.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**36.00**	**4,307,300**	**225,500**	**0**	**4,532,800**
Removal of Onetime Expenditures	0.00	0	(209,100)	0	(209,100)
Base Adjustments	0.00	63,600	0	0	63,600
FY 2026 Base	**36.00**	**4,370,900**	**16,400**	**0**	**4,387,300**
Personnel Benefit Costs	0.00	39,500	0	0	39,500
Statewide Cost Allocation	0.00	38,800	0	0	38,800
Change in Employee Compensation	0.00	170,900	0	0	170,900
FY 2026 Maintenance (MCO)	**36.00**	**4,620,100**	**16,400**	**0**	**4,636,500**
IT Modernization Initiative	(7.00)	0	0	0	0
OITS Hardware	0.00	0	232,500	0	232,500
FY 2026 Total Appropriation	**29.00**	**4,620,100**	**248,900**	**0**	**4,869,000**
% Change From FY 2025 Original Approp.	*(19.4%)*	*7.3%*	*10.4%*	*0.0%*	*7.4%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1107 and provided appropriations for agencies in the Public Safety category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1173, included the IT Modernization Initiative which removed IT positions to be consolidated with the Office of Information Technology Services (OITS). This action also included a $675,100 shift of personnel costs to operating expenditures to pay for IT services provided by OITS. The bill also included $232,500 for IT replacement items recommended by OITS which included laptops, desktops, tablets, servers, routers, and switches.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		29.00	3,030,600	1,529,500	0	60,000	4,620,100
D 34900	Miscellaneous Revenue		0.00	0	16,400	0	0	16,400
OT D 48129	JCC Endowment Inc.		0.00	0	0	232,500	0	232,500
		Totals:	29.00	3,030,600	1,545,900	232,500	60,000	4,869,000

II. Department of Juvenile Corrections: Community, Operations, and Program Services

Agency Number & Appropriation Unit: 285 JCBA

Bill Number & Chapter: S1107 (Ch.39), S1173 (Ch.230), S1215 (Ch.336)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	13,470,300	13,109,300	9,773,000	10,119,300	10,177,700	10,171,800
Dedicated	4,812,000	4,350,500	6,103,000	4,812,000	4,812,000	7,312,000
Federal	720,600	119,600	720,600	720,600	720,600	720,600
Total:	19,002,900	17,579,400	16,596,600	15,651,900	15,710,300	18,204,400
Percent Change:		(7.5%)	(5.6%)	(5.7%)	(5.3%)	9.7%
BY EXPENDITURE CATEGORY						
Personnel Costs	1,765,400	1,628,300	1,802,300	1,840,200	1,900,600	1,894,700
Operating Expenditures	613,500	407,700	629,300	637,700	635,700	635,700
Trustee/Benefit	16,624,000	15,543,400	14,165,000	13,174,000	13,174,000	15,674,000
Total:	19,002,900	17,579,400	16,596,600	15,651,900	15,710,300	18,204,400
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 2025 Original Appropriation	**18.00**	**9,773,000**	**4,812,000**	**720,600**	**15,305,600**
1. Mill. Fund - Youth Assessment Centers	0.00	0	1,291,000	0	1,291,000
FY 2025 Total Appropriation	**18.00**	**9,773,000**	**6,103,000**	**720,600**	**16,596,600**
Removal of Onetime Expenditures	0.00	0	(1,291,000)	0	(1,291,000)
FY 2026 Base	**18.00**	**9,773,000**	**4,812,000**	**720,600**	**15,305,600**
Personnel Benefit Costs	0.00	19,800	0	0	19,800
Statewide Cost Allocation	0.00	6,400	0	0	6,400
Change in Employee Compensation	0.00	72,600	0	0	72,600
FY 2026 Maintenance (MCO)	**18.00**	**9,871,800**	**4,812,000**	**720,600**	**15,404,400**
2. SUD Residential Treatment	0.00	300,000	0	0	300,000
3. Mill. Fund - Youth Assessment Centers	0.00	0	2,500,000	0	2,500,000
FY 2026 Total Appropriation	**18.00**	**10,171,800**	**7,312,000**	**720,600**	**18,204,400**
% Change From FY 2025 Original Approp.	*0.0%*	*4.1%*	*52.0%*	*0.0%*	*18.9%*
% Change From FY 2025 Total Approp.	*0.0%*	*4.1%*	*19.8%*	*0.0%*	*9.7%*

FISCAL YEAR 2025 SUPPLEMENTAL: S1215 provided onetime funding in FY 2025 for youth assessment centers. These moneys are for temporary operational support while youth assessment centers evaluate permanent funding solutions. Funding shall be distributed to eligible youth assessment centers based on criteria set forth by the Department of Juvenile Corrections (IDJC).

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1107 and provided appropriations for agencies in the Public Safety category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1173, included line item 2 which provided funding for residential substance use disorder treatment for youth committed to IDJC by Idaho courts. S1215 provided onetime funding to IDJC from the Millennium Income Fund for youth assessment centers for FY 2026.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: Section 15 of S1215 included conditions, limitations, and restrictions pertaining to youth assessment centers. This section dictates that moneys appropriated for youth assessment centers are intended to be onetime for temporary operational support while youth assessment centers evaluate permanent funding solutions without reliance on state funds. Funding shall be distributed to eligible youth assessment centers based on criteria set forth by the IDJC. If a youth assessment center determines that future state funding may be necessary, that center shall submit a funding request to the Idaho Behavioral Health Council.

Section 11 of S1215 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2025 from the Millennium Income Fund for youth assessment centers, not to exceed $1,291,000.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		18.00	1,894,700	326,100	0	7,951,000	10,171,800
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
OT D 49900	Millennium Income		0.00	0	0	0	2,500,000	2,500,000
F 34800	Federal Grant		0.00	0	199,600	0	521,000	720,600
		Totals:	18.00	1,894,700	635,700	0	15,674,000	18,204,400

III. Department of Juvenile Corrections: Institutions

Agency Number & Appropriation Unit: 285 JCCA

Bill Number & Chapter: S1107 (Ch.39), S1173 (Ch.230)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	35,178,500	30,907,800	35,095,500	35,893,200	36,870,800	36,974,300
Dedicated	2,143,800	1,422,000	2,150,700	2,297,500	2,297,500	2,297,500
Federal	1,461,100	1,282,300	1,465,300	1,469,600	1,476,800	1,475,600
Total:	38,783,400	33,612,100	38,711,500	39,660,300	40,645,100	40,747,400
Percent Change:		(13.3%)	15.2%	2.5%	5.0%	5.3%
BY EXPENDITURE CATEGORY						
Personnel Costs	29,987,700	28,288,600	30,274,800	30,915,200	31,940,200	32,042,500
Operating Expenditures	4,475,400	4,384,300	4,569,500	5,205,200	5,165,000	5,165,000
Capital Outlay	296,400	376,200	378,300	51,000	51,000	51,000
Trustee/Benefit	4,023,900	563,000	3,488,900	3,488,900	3,488,900	3,488,900
Total:	38,783,400	33,612,100	38,711,500	39,660,300	40,645,100	40,747,400
Full-Time Positions (FTP)	356.00	356.00	355.00	355.00	355.00	355.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**355.00**	**35,095,500**	**2,150,700**	**1,465,300**	**38,711,500**
Removal of Onetime Expenditures	0.00	0	(378,300)	0	(378,300)
Base Adjustments	0.00	(63,600)	0	0	(63,600)
FY 2026 Base	**355.00**	**35,031,900**	**1,772,400**	**1,465,300**	**38,269,600**
Personnel Benefit Costs	0.00	388,000	0	2,200	390,200
Statewide Cost Allocation	0.00	121,400	0	0	121,400
Change in Employee Compensation	0.00	1,433,000	0	8,100	1,441,100
FY 2026 Maintenance (MCO)	**355.00**	**36,974,300**	**1,772,400**	**1,475,600**	**40,222,300**
1. Radio System Upgrade and Replacement	0.00	0	380,000	0	380,000
55. Replacement Items	0.00	0	145,100	0	145,100
FY 2026 Total Appropriation	**355.00**	**36,974,300**	**2,297,500**	**1,475,600**	**40,747,400**
% Change From FY 2025 Original Approp.	*0.0%*	*5.4%*	*6.8%*	*0.7%*	*5.3%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1107 and provided appropriations for agencies in the Public Safety category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1173, included line item 1 which provided funding for radio system upgrade and replacement at Idaho's three juvenile corrections facilities. This bill also included $145,100 for replacement items which included flooring, mechanical water pump, electrical wiring, an intake head gate, mid-size pickup, lawn mower, and carpet replacement.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	353.00	31,810,700	2,610,100	0	2,553,500	36,974,300
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	474,100	51,000	0	525,100
F 34800	Federal Grant	2.00	231,800	768,400	0	475,400	1,475,600
	Totals:	355.00	32,042,500	5,165,000	51,000	3,488,900	40,747,400

Idaho State Police

DEPARTMENT SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY DIVISION						
Brand Inspection	4,025,800	3,774,700	4,028,300	4,203,500	4,287,600	4,334,800
Police, Division of Idaho State	108,837,000	94,444,200	101,170,400	103,783,700	106,196,300	107,343,000
POST Academy	5,616,200	5,428,100	5,729,600	5,963,200	6,067,200	6,060,800
Racing Commission	472,400	237,000	478,000	493,200	494,300	499,800
Total:	118,951,400	103,884,000	111,406,300	114,443,600	117,045,400	118,238,400
BY FUND SOURCE						
General	56,551,400	52,762,200	62,582,300	69,966,400	71,868,800	72,139,200
Dedicated	49,535,500	39,951,500	34,625,200	30,712,400	31,279,800	32,174,700
Federal	12,864,500	11,170,300	14,198,800	13,764,800	13,896,800	13,924,500
Total:	118,951,400	103,884,000	111,406,300	114,443,600	117,045,400	118,238,400
Percent Change:		(12.7%)	7.2%	2.7%	5.1%	6.1%
BY EXPENDITURE CATEGORY						
Personnel Costs	76,058,700	67,144,900	77,992,900	78,228,800	81,243,200	82,087,800
Operating Expenditures	22,216,600	22,571,700	22,755,500	24,688,800	24,276,200	24,687,000
Capital Outlay	17,561,700	10,483,800	6,032,000	6,900,100	6,900,100	6,837,700
Trustee/Benefit	3,114,400	3,683,600	4,625,900	4,625,900	4,625,900	4,625,900
Total:	118,951,400	103,884,000	111,406,300	114,443,600	117,045,400	118,238,400
Full-Time Positions (FTP)	658.76	658.76	658.76	648.09	652.09	651.09

In accordance with Section 67-3519, Idaho Code, the Idaho State Police is authorized no more than 651.09 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026, 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: H391 (Ch.258), S1107 (Ch.39)

PROGRAM DESCRIPTION: Brand Inspection is responsible for the certification of ownership of livestock that is traded, sold, or slaughtered.

.

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	4,025,800	3,774,700	4,028,300	4,203,500	4,287,600	4,334,800
Percent Change:		(6.2%)	6.7%	4.3%	6.4%	7.6%
BY EXPENDITURE CATEGORY						
Personnel Costs	3,265,200	3,005,400	3,318,000	3,394,700	3,487,800	3,535,000
Operating Expenditures	546,400	507,100	525,500	526,800	517,800	517,800
Capital Outlay	214,200	262,200	184,800	282,000	282,000	282,000
Total:	4,025,800	3,774,700	4,028,300	4,203,500	4,287,600	4,334,800
Full-Time Positions (FTP)	41.42	41.42	41.42	41.42	41.42	41.42

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**41.42**	**0**	**4,028,300**	**0**	**4,028,300**
Removal of Onetime Expenditures	0.00	0	(189,600)	0	(189,600)
FY 2026 Base	**41.42**	**0**	**3,838,700**	**0**	**3,838,700**
Personnel Benefit Costs	0.00	0	46,500	0	46,500
Statewide Cost Allocation	0.00	0	(10,100)	0	(10,100)
Change in Employee Compensation	0.00	0	170,500	0	170,500
FY 2026 Maintenance (MCO)	**41.42**	**0**	**4,045,600**	**0**	**4,045,600**
55. Replacement Items	0.00	0	282,000	0	282,000
OITS Hardware	0.00	0	7,200	0	7,200
FY 2026 Total Appropriation	**41.42**	**0**	**4,334,800**	**0**	**4,334,800**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*7.6%*	*0.0%*	*7.6%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1107 and provided appropriations for agencies in the Public Safety category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H391, included $282,000 for six replacement vehicles, and $7,200 for IT replacement items recommended by the Office of Information Technology Services which included tablets and laptops.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D 22915	State Brand Board	41.42	3,535,000	510,600	0	0	4,045,600
OT D 22915	State Brand Board	0.00	0	7,200	282,000	0	289,200
	Totals:	41.42	3,535,000	517,800	282,000	0	4,334,800

Division of Idaho State Police

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Director's Office	3,306,900	3,144,800	2,940,800	3,023,600	3,110,300	3,594,100
Capitol Protective Services	2,533,300	3,019,200	2,688,700	2,739,000	2,810,000	2,848,300
Investigations	13,257,500	12,916,900	14,135,100	14,501,000	14,837,000	14,758,600
Patrol	65,871,700	54,336,700	56,002,600	56,885,600	58,070,300	58,838,000
Law Enforcement Programs	3,009,300	2,462,900	3,274,700	3,169,500	3,232,800	3,253,300
Support Services	10,419,800	9,118,800	10,804,300	11,365,300	11,796,300	11,830,600
Forensic Services	10,438,500	9,444,900	11,324,200	12,099,700	12,339,600	12,220,100
Total:	108,837,000	94,444,200	101,170,400	103,783,700	106,196,300	107,343,000
BY FUND SOURCE						
General	56,551,400	52,762,200	62,582,300	69,966,400	71,868,800	72,139,200
Dedicated	39,679,800	30,652,900	24,648,000	20,311,200	20,689,400	21,538,000
Federal	12,605,800	11,029,100	13,940,100	13,506,100	13,638,100	13,665,800
Total:	108,837,000	94,444,200	101,170,400	103,783,700	106,196,300	107,343,000
Percent Change:		(13.2%)	7.1%	2.6%	5.0%	6.1%
BY EXPENDITURE CATEGORY						
Personnel Costs	69,538,200	61,253,900	71,345,700	71,415,800	74,225,100	75,023,400
Operating Expenditures	19,054,800	19,785,800	19,567,500	21,513,000	21,116,300	21,527,100
Capital Outlay	17,345,500	9,891,100	5,847,200	6,444,900	6,444,900	6,382,500
Trustee/Benefit	2,898,500	3,513,400	4,410,000	4,410,000	4,410,000	4,410,000
Total:	108,837,000	94,444,200	101,170,400	103,783,700	106,196,300	107,343,000
Full-Time Positions (FTP)	583.67	583.67	583.67	572.67	576.67	575.67

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**583.67**	**62,314,200**	**24,648,000**	**13,940,100**	**100,902,300**
Supplementals	0.00	268,100	0	0	268,100
FY 2025 Total Appropriation	**583.67**	**62,582,300**	**24,648,000**	**13,940,100**	**101,170,400**
Executive Carry Forward	0.00	7,721,500	9,760,100	550,300	18,031,900
FY 2025 Estimated Expenditures	**583.67**	**70,303,800**	**34,408,100**	**14,490,400**	**119,202,300**
Removal of Onetime Expenditures	0.00	(13,104,300)	(10,843,200)	(568,100)	(24,515,600)
FY 2026 Base	**583.67**	**57,199,500**	**23,564,900**	**13,922,300**	**94,686,700**
Personnel Cost Benefits	0.00	465,300	162,700	39,600	667,600
Statewide Cost Allocation	0.00	25,900	130,400	(2,900)	153,400
Change in Employee Compensation	0.00	2,165,000	754,500	140,100	3,059,600
FY 2026 Program Maintenance	**583.67**	**59,855,700**	**24,612,500**	**14,099,100**	**98,567,300**
Line Items	8.00	6,482,600	(3,473,800)	(548,100)	2,460,700
Replacement Items	0.00	4,658,500	317,400	114,800	5,090,700
OITS Modernization	(16.00)	281,500	0	0	281,500
OITS Hardware	0.00	860,900	81,900	0	942,800
FY 2026 Total	**575.67**	**72,139,200**	**21,538,000**	**13,665,800**	**107,343,000**
% Chg from FY 2025 Orig Approp.	(1.4%)	15.8%	(12.6%)	(2.0%)	6.4%
% Chg from FY 2025 Total Approp.	(1.4%)	15.3%	(12.6%)	(2.0%)	6.1%

I. Division of Idaho State Police: Director's Office

Agency Number & Appropriation Unit: 330 LEAH(Cont), 330 LEBA
Bill Number & Chapter: S1107 (Ch.39), S1197 (Ch.293), S1215 (Ch.336)

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, financial services, and procurement.

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	2,463,900	2,470,900	2,609,100	2,685,900	2,766,400	2,749,300
Dedicated	746,100	608,800	234,900	239,100	243,100	742,800
Federal	96,900	65,100	96,800	98,600	100,800	102,000
Total:	3,306,900	3,144,800	2,940,800	3,023,600	3,110,300	3,594,100
Percent Change:		(4.9%)	(6.5%)	2.8%	5.8%	22.2%
BY EXPENDITURE CATEGORY						
Personnel Costs	2,501,700	2,312,900	2,578,500	2,692,300	2,781,200	2,765,000
Operating Expenditures	788,300	725,800	314,300	314,500	312,300	812,300
Capital Outlay	16,900	106,100	48,000	16,800	16,800	16,800
Total:	3,306,900	3,144,800	2,940,800	3,023,600	3,110,300	3,594,100
Full-Time Positions (FTP)	24.00	24.00	24.00	24.00	24.00	24.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**24.00**	**2,609,100**	**234,900**	**96,800**	**2,940,800**
Executive Carry Forward	0.00	17,200	27,500	0	44,700
FY 2025 Estimated Expenditures	**24.00**	**2,626,300**	**262,400**	**96,800**	**2,985,500**
Removal of Onetime Expenditures	0.00	(69,100)	(27,500)	0	(96,600)
Base Adjustments	0.00	60,000	0	0	60,000
FY 2026 Base	**24.00**	**2,617,200**	**234,900**	**96,800**	**2,948,900**
Personnel Benefit Costs	0.00	25,200	1,300	1,100	27,600
Statewide Cost Allocation	0.00	200	1,700	0	1,900
Change in Employee Compensation	0.00	89,900	4,900	4,100	98,900
FY 2026 Maintenance (MCO)	**24.00**	**2,732,500**	**242,800**	**102,000**	**3,077,300**
13. Fentanyl Campaign - Opioid Settlement	0.00	0	500,000	0	500,000
OITS Hardware	0.00	16,800	0	0	16,800
FY 2026 Total Appropriation	**24.00**	**2,749,300**	**742,800**	**102,000**	**3,594,100**
% Change From FY 2025 Original Approp.	*0.0%*	*5.4%*	*216.2%*	*5.4%*	*22.2%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1107 and provided appropriations for agencies in the Public Safety category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1197, included $16,800 for IT replacement items recommended by the Office of Information Technology Services which included laptops and monitors. S1215 provided funding for the "Fentanyl Takes All" campaign from the State-Directed Opioid Settlement Fund.

OTHER LEGISLATION: H425 provided a $5,525,000 appropriation to the Permanent Building Fund for the Idaho State Police (ISP) District 2 facility in Lewiston. This appropriation is not reflected in the budget for ISP.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		21.81	2,520,400	212,100	0	0	2,732,500
OT G 10000	General		0.00	0	0	16,800	0	16,800
OT D 22800	State-Directed Opioid Settlement		0.00	0	500,000	0	0	500,000
D 26401	Law Enforcement		1.19	160,700	2,500	0	0	163,200
D 34900	Miscellaneous Revenue		0.00	0	79,600	0	0	79,600
F 34800	Federal Grant		1.00	83,900	18,100	0	0	102,000
		Totals:	24.00	2,765,000	812,300	16,800	0	3,594,100

II. Division of Idaho State Police: Capitol Protective Services

Agency Number & Appropriation Unit: 330 LEBM

Bill Number & Chapter: S1107 (Ch.39), S1197 (Ch.293)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	2,026,300	2,141,100	2,089,800	2,341,100	2,400,600	2,431,500
Dedicated	507,000	878,100	598,900	397,900	409,400	416,800
Total:	2,533,300	3,019,200	2,688,700	2,739,000	2,810,000	2,848,300
Percent Change:		19.2%	(10.9%)	1.9%	4.5%	5.9%
BY EXPENDITURE CATEGORY						
Personnel Costs	2,198,200	2,274,400	2,352,900	2,394,200	2,466,900	2,505,200
Operating Expenditures	319,400	346,100	335,800	344,800	343,100	343,100
Capital Outlay	15,700	398,700	0	0	0	0
Total:	2,533,300	3,019,200	2,688,700	2,739,000	2,810,000	2,848,300
Full-Time Positions (FTP)	18.00	18.00	18.00	18.26	18.26	18.26

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**18.00**	**2,089,800**	**598,900**	**0**	**2,688,700**
Executive Carry Forward	0.00	76,200	71,600	0	147,800
FY 2025 Estimated Expenditures	**18.00**	**2,166,000**	**670,500**	**0**	**2,836,500**
Removal of Onetime Expenditures	0.00	(76,200)	(71,600)	0	(147,800)
Base Adjustments	0.26	0	0	0	0
FY 2026 Base	**18.26**	**2,089,800**	**598,900**	**0**	**2,688,700**
Personnel Benefit Costs	0.00	17,400	3,000	0	20,400
Statewide Cost Allocation	0.00	1,000	6,300	0	7,300
Change in Employee Compensation	0.00	90,400	19,000	0	109,400
FY 2026 Maintenance (MCO)	**18.26**	**2,198,600**	**627,200**	**0**	**2,825,800**
5. Highway Distribution Fund Shift	0.00	213,500	(213,500)	0	0
12. 6% Targeted Salary Increase	0.00	19,400	3,100	0	22,500
FY 2026 Total Appropriation	**18.26**	**2,431,500**	**416,800**	**0**	**2,848,300**
% Change From FY 2025 Original Approp.	*1.4%*	*16.4%*	*(30.4%)*	*0.0%*	*5.9%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1107 and provided appropriations for agencies in the Public Safety category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document. S1107 also included an 8% increase in CEC for state troopers.

The enhancement appropriation bill, S1197, included line item 5 that shifted appropriation from the Law Enforcement Fund to the General Fund. S1201 of 2019 ended the fund distribution from the Highway Distribution Account (HDA) to the Law Enforcement Fund over a five-year period; the Law Enforcement Fund will no longer receive HDA distributions in FY 2026. Line item 12 provided funding for a 6% salary increase for commissioned officers of the rank major, captain, lieutenant, and specialist; this 6% salary increase included the $1.55 per hour increase in CEC appropriated for these positions in S1107.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	15.35	2,102,000	329,500	0	0	2,431,500
D 26401	Law Enforcement	2.03	272,100	6,400	0	0	278,500
D 34900	Miscellaneous Revenue	0.88	131,100	7,200	0	0	138,300
	Totals:	18.26	2,505,200	343,100	0	0	2,848,300

III. Division of Idaho State Police: Investigations

Agency Number & Appropriation Unit: 330 LEBB

Bill Number & Chapter: S1107 (Ch.39), S1197 (Ch.293)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	9,714,600	9,700,500	11,010,400	11,338,300	11,628,500	11,536,100
Dedicated	2,345,600	1,920,500	1,921,300	2,150,400	2,191,400	2,203,700
Federal	1,197,300	1,295,900	1,203,400	1,012,300	1,017,100	1,018,800
Total:	13,257,500	12,916,900	14,135,100	14,501,000	14,837,000	14,758,600
Percent Change:		(2.6%)	9.4%	2.6%	5.0%	4.4%
BY EXPENDITURE CATEGORY						
Personnel Costs	10,440,700	9,558,600	10,737,400	11,151,500	11,495,200	11,500,300
Operating Expenditures	2,162,500	2,299,600	2,154,400	2,249,300	2,241,600	2,220,500
Capital Outlay	444,300	906,600	1,033,300	890,200	890,200	827,800
Trustee/Benefit	210,000	152,100	210,000	210,000	210,000	210,000
Total:	13,257,500	12,916,900	14,135,100	14,501,000	14,837,000	14,758,600
Full-Time Positions (FTP)	79.50	79.50	78.50	81.50	81.50	80.50

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**78.50**	**11,010,400**	**1,921,300**	**1,203,400**	**14,135,100**
Executive Carry Forward	0.00	202,400	1,100	21,500	225,000
FY 2025 Estimated Expenditures	**78.50**	**11,212,800**	**1,922,400**	**1,224,900**	**14,360,100**
Removal of Onetime Expenditures	0.00	(1,267,000)	(1,100)	(21,500)	(1,289,600)
Base Adjustments	1.00	0	0	0	0
FY 2026 Base	**79.50**	**9,945,800**	**1,921,300**	**1,203,400**	**13,070,500**
Personnel Benefit Costs	0.00	79,400	9,800	3,400	92,600
Statewide Cost Allocation	0.00	(200)	11,400	0	11,200
Change in Employee Compensation	0.00	291,300	36,100	8,200	335,600
FY 2026 Maintenance (MCO)	**79.50**	**10,316,300**	**1,978,600**	**1,215,000**	**13,509,900**
2. Special Investigations Unit for IDOC	3.00	570,300	0	0	570,300
8. Digital Forensics Personnel Transfer	(2.00)	(211,900)	0	0	(211,900)
9. Federal Funds Transfer	0.00	0	196,200	(196,200)	0
12. 6% Targeted Salary Increase	0.00	197,900	28,900	0	226,800
55. Replacement Items	0.00	622,900	0	0	622,900
OITS Hardware	0.00	40,600	0	0	40,600
FY 2026 Total Appropriation	**80.50**	**11,536,100**	**2,203,700**	**1,018,800**	**14,758,600**
% Change From FY 2025 Original Approp.	*2.5%*	*4.8%*	*14.7%*	*(15.3%)*	*4.4%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1107 and provided appropriations for agencies in the Public Safety category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document. S1107 also included an 8% increase in CEC for state troopers.

The enhancement appropriation bill, S1197, included line item 2 which provided funding for a special investigations unit to conduct investigations at Department of Correction facilities; 3.00 FTP were included for one detective sergeant and two detectives. Line item 8 transferred the digital forensics team from the Investigations Program to the Forensics Program. Line item 9 provided a net-zero appropriation shift from federal funds to the Miscellaneous Revenue Fund; these funds were being used for contracts that were structured as non-federal and this shift aligned funding source with appropriations. Line item 12 provided funding for a 6% salary increase for commissioned officers of the rank major, captain, lieutenant, and specialist; this 6% salary increase included the $1.55 per hour increase in CEC appropriated for these positions in S1107. Finally, $622,900 was included for replacement items which included vehicles, firearms, and body armor; and $40,600 was included for IT replacement items recommended by the Office of Information Technology Services which included laptops, desktops, and monitors.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		69.79	9,672,800	964,300	0	0	10,637,100
OT G 10000	General		0.00	0	71,200	827,800	0	899,000
D 26401	Law Enforcement		8.71	1,269,100	29,100	0	0	1,298,200
D 27300	Drug & DWUI Donation		0.00	211,700	497,600	0	0	709,300
D 34900	Miscellaneous Revenue		0.00	196,200	0	0	0	196,200
F 34800	Federal Grant		2.00	150,500	658,300	0	210,000	1,018,800
		Totals:	80.50	11,500,300	2,220,500	827,800	210,000	14,758,600

IV. Division of Idaho State Police: Patrol

Agency Number & Appropriation Unit: 330 LEBC

Bill Number & Chapter: S1107 (Ch.39), S1197 (Ch.293), S1215 (Ch.336)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	31,861,200	28,135,500	35,254,800	41,121,600	42,076,400	42,560,100
Dedicated	25,454,500	18,137,000	11,532,200	6,868,100	6,992,600	7,255,900
Federal	8,556,000	8,064,200	9,215,600	8,895,900	9,001,300	9,022,000
Total:	65,871,700	54,336,700	56,002,600	56,885,600	58,070,300	58,838,000
Percent Change:		(17.5%)	3.1%	1.6%	3.7%	5.1%
BY EXPENDITURE CATEGORY						
Personnel Costs	39,899,700	35,100,000	40,708,300	41,241,100	42,456,900	43,124,600
Operating Expenditures	7,111,100	9,281,900	7,339,400	6,675,400	6,644,300	6,744,300
Capital Outlay	16,172,400	6,682,400	3,754,900	4,769,100	4,769,100	4,769,100
Trustee/Benefit	2,688,500	3,272,400	4,200,000	4,200,000	4,200,000	4,200,000
Total:	65,871,700	54,336,700	56,002,600	56,885,600	58,070,300	58,838,000
Full-Time Positions (FTP)	320.17	320.17	322.17	322.91	322.91	322.91

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**322.17**	**34,986,700**	**11,532,200**	**9,215,600**	**55,734,500**
1. Remote Housing Unit	0.00	268,100	0	0	268,100
FY 2025 Total Appropriation	**322.17**	**35,254,800**	**11,532,200**	**9,215,600**	**56,002,600**
Executive Carry Forward	0.00	5,562,800	8,568,700	298,300	14,429,800
FY 2025 Estimated Expenditures	**322.17**	**40,817,600**	**20,100,900**	**9,513,900**	**70,432,400**
Removal of Onetime Expenditures	0.00	(9,029,400)	(9,368,700)	(316,100)	(18,714,200)
Base Adjustments	(1.26)	(93,000)	(80,000)	(13,500)	(186,500)
FY 2026 Base	**320.91**	**31,695,200**	**10,652,200**	**9,184,300**	**51,531,700**
Personnel Benefit Costs	0.00	257,400	82,800	28,300	368,500
Statewide Cost Allocation	0.00	24,200	90,100	(5,300)	109,000
Change in Employee Compensation	0.00	1,286,300	420,700	103,100	1,810,100
FY 2026 Maintenance (MCO)	**320.91**	**33,263,100**	**11,245,800**	**9,310,400**	**53,819,300**
1. Fleet Services Positions	2.00	63,000	0	0	63,000
5. HDA Fund Shift	0.00	4,992,300	(4,992,300)	0	0
9. Federal Funds Transfer	0.00	0	458,900	(458,900)	0
12. 6% Targeted Salary Increase	0.00	216,500	49,100	55,700	321,300
14. Millenium Fund Programs in Schools	0.00	0	210,000	0	210,000
55. Replacement Items	0.00	3,842,600	284,400	114,800	4,241,800
OITS Hardware	0.00	182,600	0	0	182,600
FY 2026 Total Appropriation	**322.91**	**42,560,100**	**7,255,900**	**9,022,000**	**58,838,000**
% Change From FY 2025 Original Approp.	*0.2%*	*21.6%*	*(37.1%)*	*(2.1%)*	*5.6%*
% Change From FY 2025 Total Approp.	*0.2%*	*20.7%*	*(37.1%)*	*(2.1%)*	*5.1%*

FISCAL YEAR 2025 SUPPLEMENTAL: S1197 provided additional funding in FY 2025 for a remote housing unit in Fairfield. The Idaho State Police (ISP) were originally appropriated funds for this purpose in FY 2022. This appropriation allowed ISP to expend funds for this purpose that were returned in FY 2025 from the Division of Public Works.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1107 and provided appropriations for agencies in the Public Safety category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document. S1107 also included an 8% increase in CEC for state troopers.

The enhancement appropriation bill, S1197, included line item 1 provided funding to convert two part-time contracted fleet service positions to full-time positions. Line item 5 that shifted appropriation from the Law Enforcement Fund to the General Fund. S1201 of 2019 ended the fund distribution from the Highway Distribution Account (HDA) to the Law Enforcement Fund over a five-year period; the Law Enforcement Fund will no longer receive HDA distributions in FY 2026. Line item 9 provided a fund shift from federal funds to the Miscellaneous Revenue Fund; contracts for which these funds were being used are structured as non-federal and this shift aligned funding source with appropriation. Line item 12 provided funding for a 6% salary increase for commissioned officers of the rank major, captain, lieutenant, and specialist; this 6% salary increase included the $1.55 per hour increase in CEC appropriated for these positions in S1107. Finally, $4,241,800 was included for replacement items which included patrol vehicles, a motorcycle, office equipment, radio equipment,

honor guard rifles, and body armor; and $182,600 was included for IT replacement items recommended by the Office of Information Technology Services which included laptops, desktops, and monitors.

Additionally, S1215 provided funding for line item 14 for Millenium Fund programs in schools, done in cooperation with the State Department of Education.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G	10000	General	264.84	33,006,700	5,024,300	503,900	0	38,534,900
OT G	10000	General	0.00	0	159,200	3,866,000	0	4,025,200
D	26400	Law Enforcement	4.00	666,400	72,600	0	0	739,000
D	26401	Law Enforcement	24.73	3,969,400	115,000	0	0	4,084,400
D	27400	Hazardous Materials	4.34	623,500	78,800	0	67,800	770,100
OT D	27400	Hazardous Materials	0.00	0	0	284,400	0	284,400
D	34900	Miscellaneous Revenue	0.00	1,199,000	179,000	0	0	1,378,000
F	34800	Federal Grant	25.00	3,659,600	1,115,400	0	4,132,200	8,907,200
OT F	34800	Federal Grant	0.00	0	0	114,800	0	114,800
		Totals:	322.91	43,124,600	6,744,300	4,769,100	4,200,000	58,838,000

V. Division of Idaho State Police: Law Enforcement Programs

Agency Number & Appropriation Unit: 330 LEBD

Bill Number & Chapter: S1107 (Ch.39), S1197 (Ch.293)

PROGRAM DESCRIPTION: This program administers the alcohol beverage laws of the state relating to licensing and compliance.

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	331,700	327,800	335,500	331,700	336,500	338,500
Dedicated	2,586,200	2,094,000	2,847,800	2,737,500	2,796,000	2,814,500
Federal	91,400	41,100	91,400	100,300	100,300	100,300
Total:	3,009,300	2,462,900	3,274,700	3,169,500	3,232,800	3,253,300
Percent Change:		(18.2%)	33.0%	(3.2%)	(1.3%)	(0.7%)
BY EXPENDITURE CATEGORY						
Personnel Costs	2,212,600	1,869,000	2,334,300	2,379,600	2,444,700	2,465,200
Operating Expenditures	726,300	540,100	741,600	731,100	729,300	729,300
Capital Outlay	70,400	53,800	198,800	58,800	58,800	58,800
Total:	3,009,300	2,462,900	3,274,700	3,169,500	3,232,800	3,253,300
Full-Time Positions (FTP)	18.00	18.00	17.00	16.25	16.25	16.25

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**17.00**	**335,500**	**2,847,800**	**91,400**	**3,274,700**
Executive Carry Forward	0.00	3,300	15,500	0	18,800
FY 2025 Estimated Expenditures	**17.00**	**338,800**	**2,863,300**	**91,400**	**3,293,500**
Removal of Onetime Expenditures	0.00	(3,300)	(222,100)	0	(225,400)
Base Adjustments	(0.75)	0	(5,200)	13,500	8,300
FY 2026 Base	**16.25**	**335,500**	**2,636,000**	**104,900**	**3,076,400**
Personnel Benefit Costs	0.00	2,300	15,900	0	18,200
Statewide Cost Allocation	0.00	(7,500)	3,000	0	(4,500)
Change in Employee Compensation	0.00	8,200	58,800	0	67,000
FY 2026 Maintenance (MCO)	**16.25**	**338,500**	**2,713,700**	**104,900**	**3,157,100**
9. Federal Fund Shift to Misc. Rev. Fund	0.00	0	4,600	(4,600)	0
12. 6% Targeted Salary Increase	0.00	0	37,400	0	37,400
OITS Hardware	0.00	0	58,800	0	58,800
FY 2026 Total Appropriation	**16.25**	**338,500**	**2,814,500**	**100,300**	**3,253,300**
% Change From FY 2025 Original Approp.	*(4.4%)*	*0.9%*	*(1.2%)*	*9.7%*	*(0.7%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1107 and provided appropriations for agencies in the Public Safety category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1197, included line item 9 which provided a fund shift from federal funds to the Miscellaneous Revenue Fund; these funds were being used for contracts that were structured as non-federal and this shift aligned funding source with appropriations. Line item 12 provided funding for a 6% salary increase for commissioned officers of the rank major, captain, lieutenant, and specialist; this 6% salary increase included the $1.55 per hour increase in CEC appropriated for these positions in S1107. Finally, $58,800 was included for IT replacement items recommended by the Office of Information Technology Services which included laptops and monitors.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		2.00	157,800	180,700	0	0	338,500
D 25400	Alcohol Bev Ctrl		12.78	1,912,600	520,500	0	0	2,433,100
OT D 25400	Alcohol Bev Ctrl		0.00	0	0	58,800	0	58,800
D 26401	Law Enforcement		1.47	299,900	5,600	0	0	305,500
D 34900	Miscellaneous Revenue		0.00	4,600	12,500	0	0	17,100
F 34800	Federal Grant		0.00	90,300	10,000	0	0	100,300
		Totals:	16.25	2,465,200	729,300	58,800	0	3,253,300

VI. Division of Idaho State Police: Support Services

Agency Number & Appropriation Unit: 330 LEBK

Bill Number & Chapter: S1107 (Ch.39), S1197 (Ch.293)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	3,798,100	3,454,000	4,468,900	4,655,800	4,971,700	4,963,500
Dedicated	6,585,900	5,646,200	6,252,600	6,576,700	6,691,800	6,734,300
Federal	35,800	18,600	82,800	132,800	132,800	132,800
Total:	10,419,800	9,118,800	10,804,300	11,365,300	11,796,300	11,830,600
Percent Change:		(12.5%)	18.5%	5.2%	9.2%	9.5%
BY EXPENDITURE CATEGORY						
Personnel Costs	5,418,000	4,393,400	5,627,800	3,616,600	4,393,900	4,428,200
Operating Expenditures	4,644,600	4,025,900	4,582,300	7,150,600	6,804,300	6,804,300
Capital Outlay	357,200	699,500	594,200	598,100	598,100	598,100
Total:	10,419,800	9,118,800	10,804,300	11,365,300	11,796,300	11,830,600
Full-Time Positions (FTP)	64.00	64.00	64.00	44.75	48.75	48.75

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**64.00**	**4,468,900**	**6,252,600**	**82,800**	**10,804,300**
Executive Carry Forward	0.00	1,587,100	1,048,000	0	2,635,100
FY 2025 Estimated Expenditures	**64.00**	**6,056,000**	**7,300,600**	**82,800**	**13,439,400**
Removal of Onetime Expenditures	0.00	(2,170,700)	(1,094,500)	0	(3,265,200)
Base Adjustments	0.75	33,000	5,200	0	38,200
FY 2026 Base	**64.75**	**3,918,300**	**6,211,300**	**82,800**	**10,212,400**
Personnel Benefit Costs	0.00	29,200	43,100	0	72,300
Statewide Cost Allocation	0.00	(8,300)	400	0	(7,900)
Change in Employee Compensation	0.00	200,800	190,400	0	391,200
FY 2026 Maintenance (MCO)	**64.75**	**4,140,000**	**6,445,200**	**82,800**	**10,668,000**
7. ILETS Disaster Recovery Database	0.00	0	233,000	0	233,000
10. Fed Grant for SORNA Compliance	0.00	0	0	50,000	50,000
55. Replacement Items	0.00	0	33,000	0	33,000
IT Modernization Phase V	(16.00)	281,500	0	0	281,500
OITS Hardware	0.00	542,000	23,100	0	565,100
FY 2026 Total Appropriation	**48.75**	**4,963,500**	**6,734,300**	**132,800**	**11,830,600**
% Change From FY 2025 Original Approp.	*(23.8%)*	*11.1%*	*7.7%*	*60.4%*	*9.5%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1107 and provided appropriations for agencies in the Public Safety category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1197, included line item 7 that provided funding for a disaster recovery database for the Idaho Law Enforcement Telecommunication System (ILETS). Line item 10 provided appropriation for a federal grant for compliance with the Sex Offender Registration and Notification Act (SORNA). This bill also included the IT Modernization Initiative which removed IT positions to be consolidated with the Office of Information Technology Services (OITS); this action resulted in the reduction of 16.00 FTP and $1,701,300 in personnel costs and an increase in operating expenditures for a net increase of $281,500. Finally, $565,100 was included for IT replacement items recommended by the Office of Information Technology Services which included laptops, monitors, and desktops.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		10.07	1,178,400	3,243,100	0	0	4,421,500
OT G 10000	General		0.00	0	0	542,000	0	542,000
D 25400	Alcohol Bev Ctrl		1.00	91,200	5,900	0	0	97,100
D 26401	Law Enforcement		0.22	28,600	2,400	0	0	31,000
D 27500	ILETS		9.85	908,800	1,560,600	0	0	2,469,400
OT D 27500	ILETS		0.00	0	0	33,000	0	33,000
D 34900	Miscellaneous Revenue		27.61	2,174,200	1,906,500	0	0	4,080,700
OT D 34900	Miscellaneous Revenue		0.00	0	0	23,100	0	23,100
F 34800	Federal Grant		0.00	47,000	85,800	0	0	132,800
		Totals:	48.75	4,428,200	6,804,300	598,100	0	11,830,600

VII. Division of Idaho State Police: Forensic Services

Agency Number & Appropriation Unit: 330 LEBL

Bill Number & Chapter: S1107 (Ch.39), S1197 (Ch.293)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	6,355,600	6,532,400	6,813,800	7,492,000	7,688,700	7,560,200
Dedicated	1,454,500	1,368,300	1,260,300	1,341,500	1,365,100	1,370,000
Federal	2,628,400	1,544,200	3,250,100	3,266,200	3,285,800	3,289,900
Total:	10,438,500	9,444,900	11,324,200	12,099,700	12,339,600	12,220,100
Percent Change:		(9.5%)	19.9%	6.8%	9.0%	7.9%
BY EXPENDITURE CATEGORY						
Personnel Costs	6,867,300	5,745,600	7,006,500	7,940,500	8,186,300	8,234,900
Operating Expenditures	3,302,600	2,566,400	4,099,700	4,047,300	4,041,400	3,873,300
Capital Outlay	268,600	1,044,000	218,000	111,900	111,900	111,900
Trustee/Benefit	0	88,900	0	0	0	0
Total:	10,438,500	9,444,900	11,324,200	12,099,700	12,339,600	12,220,100
Full-Time Positions (FTP)	60.00	60.00	60.00	65.00	65.00	65.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**60.00**	**6,813,800**	**1,260,300**	**3,250,100**	**11,324,200**
Executive Carry Forward	0.00	272,500	27,700	230,500	530,700
FY 2025 Estimated Expenditures	**60.00**	**7,086,300**	**1,288,000**	**3,480,600**	**11,854,900**
Removal of Onetime Expenditures	0.00	(488,600)	(57,700)	(230,500)	(776,800)
Base Adjustments	0.00	0	80,000	0	80,000
FY 2026 Base	**60.00**	**6,597,700**	**1,310,300**	**3,250,100**	**11,158,100**
Personnel Benefit Costs	0.00	54,400	6,800	6,800	68,000
Statewide Cost Allocation	0.00	16,500	17,500	2,400	36,400
Change in Employee Compensation	0.00	198,100	24,600	24,700	247,400
FY 2026 Maintenance (MCO)	**60.00**	**6,866,700**	**1,359,200**	**3,284,000**	**11,509,900**
3. Forensic Deputy Lab Manager	1.00	118,000	0	0	118,000
6. Sexual Assault Kit Initiative Investigators	2.00	0	0	0	0
8. Digital Forensics Team Personnel Transfer	2.00	211,900	0	0	211,900
12. 6% Targeted Salary Increase	0.00	91,700	10,800	5,900	108,400
55. Replacement Items	0.00	193,000	0	0	193,000
OITS Hardware	0.00	78,900	0	0	78,900
FY 2026 Total Appropriation	**65.00**	**7,560,200**	**1,370,000**	**3,289,900**	**12,220,100**
% Change From FY 2025 Original Approp.	*8.3%*	*11.0%*	*8.7%*	*1.2%*	*7.9%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1107 and provided appropriations for agencies in the Public Safety category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1197, included line item 3 that provided funding for a deputy forensic lab manager in Meridian. Line item 6 provided for 2.00 FTP and a net-zero expenditure account category shift from operating expenditures to personnel costs, which would allow for the hiring of part-time sexual assault kit initiative (SAKI) investigators. Line item 8 transferred the digital forensics team from the Investigations Program to the Forensics Program. Line item 12 provided for a 6% salary increase for all forensics personnel; this 6% salary increase included the $1.55 per hour increase in CEC appropriated for these positions in S1107. Finally, $193,000 was included for replacement items which included one vehicle and lab equipment; and $78,900 was included for IT replacement items recommended by the Office of Information Technology Services which included laptops, monitors, and desktops.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	51.04	6,198,100	1,087,800	0	0	7,285,900
OT G 10000	General	0.00	0	162,400	111,900	0	274,300
D 26401	Law Enforcement	4.05	514,600	22,900	0	0	537,500
D 27300	Drug & DWUI Donation	0.00	0	500,200	0	0	500,200
D 34900	Miscellaneous Revenue	1.91	200,800	131,500	0	0	332,300
F 34800	Federal Grant	8.00	1,321,400	1,968,500	0	0	3,289,900
	Totals:	65.00	8,234,900	3,873,300	111,900	0	12,220,100

POST Academy

Agency Number & Appropriation Unit: 330 LEAE
Bill Number & Chapter: S1107 (Ch.39), S1197 (Ch.293)

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. POST also upholds certification and training standards for Idaho's law enforcement professionals, as directed by the Idaho POST Council.

.

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	5,357,500	5,286,900	5,470,900	5,704,500	5,808,500	5,802,100
Federal	258,700	141,200	258,700	258,700	258,700	258,700
Total:	5,616,200	5,428,100	5,729,600	5,963,200	6,067,200	6,060,800
Percent Change:		(3.3%)	5.6%	4.1%	5.9%	5.8%
BY EXPENDITURE CATEGORY						
Personnel Costs	2,972,800	2,720,800	3,043,400	3,130,000	3,237,000	3,230,600
Operating Expenditures	2,455,500	2,207,400	2,500,300	2,474,100	2,471,100	2,471,100
Capital Outlay	2,000	330,500	0	173,200	173,200	173,200
Trustee/Benefit	185,900	169,400	185,900	185,900	185,900	185,900
Total:	5,616,200	5,428,100	5,729,600	5,963,200	6,067,200	6,060,800
Full-Time Positions (FTP)	30.67	30.67	30.67	31.00	31.00	31.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**30.67**	**0**	**5,470,900**	**258,700**	**5,729,600**
Executive Carry Forward	0.00	0	15,800	0	15,800
FY 2025 Estimated Expenditures	**30.67**	**0**	**5,486,700**	**258,700**	**5,745,400**
Removal of Onetime Expenditures	0.00	0	(43,800)	0	(43,800)
Base Adjustments	0.00	0	0	0	0
FY 2026 Base	**30.67**	**0**	**5,442,900**	**258,700**	**5,701,600**
Personnel Benefit Costs	0.00	0	35,000	0	35,000
Statewide Cost Allocation	0.00	0	(1,200)	0	(1,200)
Change in Employee Compensation	0.00	0	131,400	0	131,400
FY 2026 Maintenance (MCO)	**30.67**	**0**	**5,608,100**	**258,700**	**5,866,800**
11. Technical Records Specialist	0.33	0	20,800	0	20,800
55. Replacement Items	0.00	0	111,600	0	111,600
OITS Hardware	0.00	0	61,600	0	61,600
FY 2026 Total Appropriation	**31.00**	**0**	**5,802,100**	**258,700**	**6,060,800**
% Change From FY 2025 Original Approp.	*1.1%*	*0.0%*	*6.1%*	*0.0%*	*5.8%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1107 and provided appropriations for agencies in the Public Safety category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1197, included line item 11 that provided funding for the conversion of a part-time technical records specialist into a full-time position. Also included was $111,600 for replacement items which included a van and a pickup; and $61,600 for IT replacement items recommended by the Office of Information Technology Services which included monitors, desktops, and laptops for students and staff.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: S1197 included one section of conditions, limitations, and restrictions. Section 5 of S1197 required a report from the POST Council with recommendations for the future of the POST Academy and peace officer training in the State of Idaho.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D 26401	Law Enforcement		0.33	34,500	14,800	0	0	49,300
D 27200	POST		30.51	3,137,500	2,175,700	0	155,900	5,469,100
OT D 27200	POST		0.00	0	0	173,200	0	173,200
D 27201	Probation Training		0.16	21,100	30,400	0	30,000	81,500
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:	31.00	3,230,600	2,471,100	173,200	185,900	6,060,800

Racing Commission

Agency Number & Appropriation Unit: 332 LEAG, 332 LEAJ(Cont)
Bill Number & Chapter: S1107 (Ch.39)

PROGRAM DESCRIPTION: The Racing Commission maintains the quality of horse racing operations by protecting participants and the public from illegal activity.
.

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	472,400	237,000	478,000	493,200	494,300	499,800
Percent Change:		(49.8%)	101.7%	3.2%	3.4%	4.6%
BY EXPENDITURE CATEGORY						
Personnel Costs	282,500	164,800	285,800	288,300	293,300	298,800
Operating Expenditures	159,900	71,400	162,200	174,900	171,000	171,000
Trustee/Benefit	30,000	800	30,000	30,000	30,000	30,000
Total:	472,400	237,000	478,000	493,200	494,300	499,800
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 2025 Original Appropriation	**3.00**	**0**	**478,000**	**0**	**478,000**
FY 2026 Base	**3.00**	**0**	**478,000**	**0**	**478,000**
Personnel Benefit Costs	0.00	0	1,100	0	1,100
Statewide Cost Allocation	0.00	0	8,800	0	8,800
Change in Employee Compensation	0.00	0	11,900	0	11,900
FY 2026 Maintenance (MCO)	**3.00**	**0**	**499,800**	**0**	**499,800**
FY 2026 Total Appropriation	**3.00**	**0**	**499,800**	**0**	**499,800**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*4.6%*	*0.0%*	*4.6%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1107 and provided appropriations for agencies in the Public Safety category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The Racing Commission did not receive any additional enhancements for FY 2026.
.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D 22900	State Regulatory	3.00	298,800	171,000	0	0	469,800
D 48500	Pari-Mutuel Distrib	0.00	0	0	0	30,000	30,000
	Totals:	3.00	298,800	171,000	0	30,000	499,800

Section Contents
Natural Resources
2025 Legislative Session

Environmental Quality, Department of ..... 4 - 3

Fish and Game, Department of ..... 4 - 13

Land, Board of Commissioners ..... 4 - 23

Investment Board, Endowment Fund ..... 4 - 24

Lands, Department of ..... 4 - 25

Parks and Recreation, Department of ..... 4 - 35

Water Resources, Department of ..... 4 - 41

Department of Environmental Quality

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Administration and Support	14,738,900	12,435,500	14,040,300	12,987,600	13,120,900	13,075,900
Air Quality	12,169,300	7,890,400	12,785,400	13,203,400	13,484,800	13,464,900
Water Quality	166,790,000	96,795,800	153,333,900	162,193,300	162,986,200	162,872,200
CDA Basin Commission	320,500	215,900	324,700	308,800	314,400	314,900
Waste Mgmt and Remediation	48,277,400	22,368,700	52,929,700	53,563,900	53,834,800	53,786,900
INL Oversight	2,727,700	1,501,300	2,750,700	2,832,900	2,870,300	2,863,600
Total:	245,023,800	141,207,600	236,164,700	245,089,900	246,611,400	246,378,400
BY FUND SOURCE						
General	29,021,200	26,926,300	29,032,600	28,353,800	29,646,000	29,361,200
Dedicated	18,866,000	9,670,300	20,001,500	20,981,600	21,198,900	21,250,200
Federal	197,136,600	104,611,000	187,130,600	195,754,500	195,766,500	195,767,000
Total:	245,023,800	141,207,600	236,164,700	245,089,900	246,611,400	246,378,400
Percent Change:		(42.4%)	67.2%	3.8%	4.4%	4.3%
BY EXPENDITURE CATEGORY						
Personnel Costs	44,639,300	35,209,800	46,682,300	46,706,100	48,284,200	48,051,200
Operating Expenditures	51,070,300	19,954,400	54,415,400	56,847,800	56,791,200	56,791,200
Capital Outlay	5,545,300	4,598,600	4,766,400	3,188,600	3,188,600	3,188,600
Trustee/Benefit	143,768,900	81,444,800	130,300,600	138,347,400	138,347,400	138,347,400
Total:	245,023,800	141,207,600	236,164,700	245,089,900	246,611,400	246,378,400
Full-Time Positions (FTP)	379.00	379.00	385.00	385.00	385.00	385.00

In accordance with Section 67-3519, Idaho Code, this department is authorized no more than 385.00 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026.

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**385.00**	**27,313,500**	**20,001,500**	**121,692,600**	**169,007,600**
Reappropriation	0.00	1,719,100	0	65,438,000	67,157,100
FY 2025 Total Appropriation	**385.00**	**29,032,600**	**20,001,500**	**187,130,600**	**236,164,700**
Executive Carry Forward	0.00	308,900	433,000	57,700	799,600
FY 2025 Estimated Expenditures	**385.00**	**29,341,500**	**20,434,500**	**187,188,300**	**236,964,300**
Removal of Onetime Expenditures	0.00	(2,028,000)	(687,000)	(65,495,700)	(68,210,700)
FY 2026 Base	**385.00**	**27,313,500**	**19,747,500**	**121,692,600**	**168,753,600**
Personnel Cost Benefits	0.00	215,700	61,800	151,600	429,100
Contract Inflation	0.00	86,300	33,000	80,400	199,700
Statewide Cost Allocation	0.00	(181,900)	(3,000)	(10,600)	(195,500)
Change in Employee Compensation	0.00	740,900	333,200	681,100	1,755,200
FY 2026 Program Maintenance	**385.00**	**28,174,500**	**20,172,500**	**122,595,100**	**170,942,100**
Line Items	0.00	11,186,700	2,577,700	73,171,900	86,936,300
Cash Transfers & Adjustments	0.00	(10,000,000)	(1,500,000)	0	(11,500,000)
FY 2026 Total	**385.00**	**29,361,200**	**21,250,200**	**195,767,000**	**246,378,400**
% Chg from FY 2025 Orig Approp.	0.0%	7.5%	6.2%	60.9%	45.8%
% Chg from FY 2025 Total Approp.	0.0%	1.1%	6.2%	4.6%	4.3%

I. Department of Environmental Quality: Administration and Support Services

Agency Number & Appropriation Unit: 245 DQAB

Bill Number & Chapter: H248 (Ch.297), H455 (Ch.319)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	8,615,200	7,303,100	7,921,600	6,399,300	6,537,700	6,495,100
Dedicated	1,736,500	1,262,800	1,678,800	1,761,800	1,788,800	1,776,000
Federal	4,387,200	3,869,600	4,439,900	4,826,500	4,794,400	4,804,800
Total:	14,738,900	12,435,500	14,040,300	12,987,600	13,120,900	13,075,900
Percent Change:		(15.6%)	12.9%	(7.5%)	(6.5%)	(6.9%)
BY EXPENDITURE CATEGORY						
Personnel Costs	5,733,900	4,987,400	5,943,100	6,430,400	6,620,300	6,575,300
Operating Expenditures	3,556,500	3,890,600	3,330,800	3,368,600	3,312,000	3,312,000
Capital Outlay	5,448,500	3,557,500	4,766,400	3,188,600	3,188,600	3,188,600
Total:	14,738,900	12,435,500	14,040,300	12,987,600	13,120,900	13,075,900
Full-Time Positions (FTP)	46.00	46.00	48.00	48.00	48.00	48.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**48.00**	**6,202,500**	**1,678,800**	**4,291,100**	**12,172,400**
Prior Year Reappropriation	0.00	1,719,100	0	148,800	1,867,900
2. Exemption for Indirect Costs	0.00	0	0	0	0
FY 2025 Total Appropriation	**48.00**	**7,921,600**	**1,678,800**	**4,439,900**	**14,040,300**
Executive Carry Forward	0.00	21,000	54,300	3,000	78,300
FY 2025 Estimated Expenditures	**48.00**	**7,942,600**	**1,733,100**	**4,442,900**	**14,118,600**
Removal of Onetime Expenditures	0.00	(1,740,100)	(54,300)	(151,800)	(1,946,200)
Base Adjustments	0.00	0	26,000	0	26,000
FY 2026 Base	**48.00**	**6,202,500**	**1,704,800**	**4,291,100**	**12,198,400**
Personnel Benefit Costs	0.00	29,600	10,700	20,600	60,900
Contract Inflation	0.00	86,300	33,000	80,400	199,700
Statewide Cost Allocation	0.00	(15,200)	(3,000)	(10,600)	(28,800)
Change in Employee Compensation	0.00	90,000	30,500	78,800	199,300
FY 2026 Maintenance (MCO)	**48.00**	**6,393,200**	**1,776,000**	**4,460,300**	**12,629,500**
1. Targeted Pay to Address Turnover	0.00	21,100	0	0	21,100
4. ARPA State Fiscal Recovery, Reimb.	0.00	0	0	425,300	425,300
5. CEC and Benefit Fund Shift	0.00	80,800	0	(80,800)	0
FY 2026 Total Appropriation	**48.00**	**6,495,100**	**1,776,000**	**4,804,800**	**13,075,900**
% Change From FY 2025 Original Approp.	*0.0%*	*4.7%*	*5.8%*	*12.0%*	*7.4%*
% Change From FY 2025 Total Approp.	*0.0%*	*(18.0%)*	*5.8%*	*8.2%*	*(6.9%)*

FISCAL YEAR 2025 SUPPLEMENTAL: Section 7 of H455 exempted the agency from the 10% transfer limitation between budgeted programs for indirect costs.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H248 and provided appropriations for agencies in the Natural Resources category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs, and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H455, included three line items for the Administration and Support Services Program. Line item 1 provided funding for targeted pay increases for approximately 240 positions throughout the department, focused on those related to permitting. Line item 4 provided funding for ARPA State Fiscal Recovery reimbursement, which reduced the ongoing appropriation and increased the onetime appropriation for federal grant funds to reimburse project grantees. Line item 5 provided a net-zero transfer from the Federal Grants Fund to the General Fund for personnel costs to implement changes in employee compensation, as the federal grant distributions do not increase annually to absorb these changes.

REAPPROPRIATION: H248 included two sections of reappropriation for the Administration and Support Services Program. Section 7 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2025 for the ARPA State Fiscal Recovery Fund. Finally, Section 3 of H455 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2025 from the General Fund for document management project implementation.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: H248 included two sections of conditions, limitations, and restrictions for the Administration and Support Services Program. Section 3 of H248 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 8 directed the use of the ARPA State Fiscal Recovery Fund for water infrastructure and remediation projects.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G	22503	DEQ (General)	21.40	2,911,200	1,804,400	1,779,500	0	6,495,100
D	18600	AQ Permitting	2.22	229,200	49,100	19,400	0	297,700
D	19100	Public Water System	3.76	295,800	69,600	69,000	0	434,400
D	20101	Envir. Rem (Box)	0.00	15,500	10,000	0	0	25,500
D	20102	Envir. Rem (Basin)	0.00	20,000	14,400	12,600	0	47,000
D	22505	DEQ (Receipts)	1.49	290,500	107,700	90,400	0	488,600
D	22600	Underground Storage	0.00	59,100	15,900	18,400	0	93,400
D	22700	IPDES Program	0.00	233,900	50,500	58,100	0	342,500
D	51100	Bunker Hill Trust	0.00	34,200	6,800	5,900	0	46,900
F	22502	DEQ (Federal)	19.13	1,636,000	1,183,600	1,135,300	0	3,954,900
OT F	34430	ARPA State Fiscal Recovery	0.00	849,900	0	0	0	849,900
		Totals:	48.00	6,575,300	3,312,000	3,188,600	0	13,075,900

II. Department of Environmental Quality: Air Quality

Agency Number & Appropriation Unit: 245 DQAC

Bill Number & Chapter: H248 (Ch.297), H455 (Ch.319)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	4,863,400	4,861,200	4,993,900	5,393,700	5,706,300	5,631,900
Dedicated	2,730,600	906,100	2,606,500	2,624,700	2,664,500	2,703,300
Federal	4,575,300	2,123,100	5,185,000	5,185,000	5,114,000	5,129,700
Total:	12,169,300	7,890,400	12,785,400	13,203,400	13,484,800	13,464,900
Percent Change:		(35.2%)	62.0%	3.3%	5.5%	5.3%
BY EXPENDITURE CATEGORY						
Personnel Costs	7,842,600	6,417,000	8,144,500	8,562,500	8,843,900	8,824,000
Operating Expenditures	2,637,500	965,900	2,759,500	2,759,500	2,759,500	2,759,500
Capital Outlay	84,800	201,600	0	0	0	0
Trustee/Benefit	1,604,400	305,900	1,881,400	1,881,400	1,881,400	1,881,400
Total:	12,169,300	7,890,400	12,785,400	13,203,400	13,484,800	13,464,900
Full-Time Positions (FTP)	73.25	73.25	75.25	75.25	75.25	75.25

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**75.25**	**4,993,900**	**2,606,500**	**5,185,000**	**12,785,400**
2. Supplemental	0.00	0	0	0	0
FY 2025 Total Appropriation	**75.25**	**4,993,900**	**2,606,500**	**5,185,000**	**12,785,400**
Executive Carry Forward	0.00	13,200	1,600	45,900	60,700
FY 2025 Estimated Expenditures	**75.25**	**5,007,100**	**2,608,100**	**5,230,900**	**12,846,100**
Removal of Onetime Expenditures	0.00	(13,200)	(1,600)	(45,900)	(60,700)
Base Adjustments	0.00	20,000	0	0	20,000
FY 2026 Base	**75.25**	**5,013,900**	**2,606,500**	**5,185,000**	**12,805,400**
Personnel Benefit Costs	0.00	50,500	9,100	16,400	76,000
Change in Employee Compensation	0.00	171,100	87,700	75,500	334,300
FY 2026 Maintenance (MCO)	**75.25**	**5,235,500**	**2,703,300**	**5,276,900**	**13,215,700**
1. Targeted Pay to Address Turnover	0.00	249,200	0	0	249,200
5. CEC and Benefit Fund Shift	0.00	147,200	0	(147,200)	0
FY 2026 Total Appropriation	**75.25**	**5,631,900**	**2,703,300**	**5,129,700**	**13,464,900**
% Change From FY 2025 Original Approp.	*0.0%*	*12.8%*	*3.7%*	*(1.1%)*	*5.3%*
% Change From FY 2025 Total Approp.	*0.0%*	*12.8%*	*3.7%*	*(1.1%)*	*5.3%*

FISCAL YEAR 2025 SUPPLEMENTAL: Section 7 of H455 exempted the agency from the 10% transfer limitation between budgeted programs for indirect costs.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H248 and provided appropriations for agencies in the Natural Resources category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H455, included two line items for the Air Quality Program. Line item 1 provided funding for targeted pay increases for approximately 240 positions throughout the department, focused on those related to permitting. Line item 5 provided a net-zero transfer from the Federal Grants Fund to the General Fund for personnel costs to implement changes in employee compensation as the federal grant distributions do not increase annually to absorb these changes.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 22503 DEQ (General)		36.90	5,418,300	213,600	0	0	5,631,900
D 18600 AQ Permitting		17.00	1,509,000	59,700	0	0	1,568,700
D 22505 DEQ (Receipts)		3.80	441,600	393,000	0	300,000	1,134,600
F 22502 DEQ (Federal)		17.55	1,455,100	2,093,200	0	1,581,400	5,129,700
	Totals:	75.25	8,824,000	2,759,500	0	1,881,400	13,464,900

III. Department of Environmental Quality: Water Quality

Agency Number & Appropriation Unit: 245 DQAD, 245 DQAF(Cont), 245 DQAM
Bill Number & Chapter: H246 (Ch.42), H248 (Ch.297), H455 (Ch.319)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	11,893,700	11,475,100	12,237,100	12,527,700	13,108,400	13,014,300
Dedicated	7,898,000	3,080,600	7,908,300	7,763,200	7,881,500	7,883,400
Federal	146,998,300	82,240,100	133,188,500	141,902,400	141,996,300	141,974,500
Total:	166,790,000	96,795,800	153,333,900	162,193,300	162,986,200	162,872,200
Percent Change:		(42.0%)	58.4%	5.8%	6.3%	6.2%
BY EXPENDITURE CATEGORY						
Personnel Costs	19,283,300	16,373,300	19,696,300	20,602,200	21,395,100	21,281,100
Operating Expenditures	17,234,100	3,134,200	17,295,000	16,864,400	16,864,400	16,864,400
Capital Outlay	12,000	838,600	0	0	0	0
Trustee/Benefit	130,260,600	76,449,700	116,342,600	124,726,700	124,726,700	124,726,700
Total:	166,790,000	96,795,800	153,333,900	162,193,300	162,986,200	162,872,200
Full-Time Positions (FTP)	174.00	174.00	175.00	175.00	175.00	175.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**175.00**	**12,237,100**	**7,908,300**	**81,906,700**	**102,052,100**
Prior Year Reappropriation	0.00	0	0	51,281,800	51,281,800
1. CAFO Transfer Correction	0.00	0	0	0	0
2. Exemption for Indirect Costs	0.00	0	0	0	0
FY 2025 Total Appropriation	**175.00**	**12,237,100**	**7,908,300**	**133,188,500**	**153,333,900**
Executive Carry Forward	0.00	274,700	377,100	8,800	660,600
FY 2025 Estimated Expenditures	**175.00**	**12,511,800**	**8,285,400**	**133,197,300**	**153,994,500**
Removal of Onetime Expenditures	0.00	(274,700)	(631,100)	(51,290,600)	(52,196,400)
FY 2026 Base	**175.00**	**12,237,100**	**7,654,300**	**81,906,700**	**101,798,100**
Personnel Benefit Costs	0.00	102,700	31,700	67,900	202,300
Statewide Cost Allocation	0.00	(166,700)	0	0	(166,700)
Change in Employee Compensation	0.00	384,500	149,700	335,500	869,700
FY 2026 Maintenance (MCO)	**175.00**	**12,557,600**	**7,835,700**	**82,310,100**	**102,703,400**
1. Targeted Pay to Address Turnover	0.00	204,700	47,700	0	252,400
4. ARPA State Fiscal Recovery, Reimb.	0.00	0	0	59,916,400	59,916,400
5. CEC and Benefit Fund Shift	0.00	252,000	0	(252,000)	0
6. Infrastructure Grants	0.00	10,000,000	0	0	10,000,000
Cash Transfers & Adjustments	0.00	(10,000,000)	0	0	(10,000,000)
FY 2026 Total Appropriation	**175.00**	**13,014,300**	**7,883,400**	**141,974,500**	**162,872,200**
% Change From FY 2025 Original Approp.	*0.0%*	*6.4%*	*(0.3%)*	*73.3%*	*59.6%*
% Change From FY 2025 Total Approp.	*0.0%*	*6.4%*	*(0.3%)*	*6.6%*	*6.2%*

FISCAL YEAR 2025 SUPPLEMENTAL: Section 3 of H246 provided for a technical correction to the FY 2025 appropriation and transfer to the Confined Animal Feeding Operation (CAFO) Improvement Fund. Section 7 of H455 exempted the agency from the 10% transfer limitation between budgeted programs for indirect costs.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H248 and provided appropriations for agencies in the Natural Resources category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H455, included four line items for the Water Quality Program. Line item 1 provided funding for targeted pay increases for approximately 240 positions throughout the department, focused on those related to permitting. Line item 4 provided funding for ARPA State Fiscal Recovery reimbursement, which reduced the ongoing appropriation and increased the onetime appropriation for federal grant funds to reimburse project grantees. ARPA State Fiscal Recovery Funds were initially appropriated in 2022 for contaminated site clean-up and competitive grants to political subdivisions to replace aging drinking water and wastewater systems. Line item 5 provided a net-zero transfer from the Federal Grants Fund to the General Fund for personnel costs to implement changes in employee compensation as the federal grant distributions do not increase annually to absorb these changes. Line item 6 provided $10,000,000 for grants to replace aging drinking water and wastewater systems.

REAPPROPRIATION: Section 7 of H248 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2025 for the ARPA State Fiscal Recovery Fund.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: H248 included three sections of conditions, limitations, and restrictions pertinent to the Water Quality Program. Section 5 directed a onetime transfer for FY 2026 of $279,000 from the General Fund appropriation to the Agricultural Best Management Practices (BMP) Fund. Section 6 directed that the uses of moneys appropriated from the Water Pollution Control Fund supersede the provisions of Section 39-3630, Idaho Code. Section 8 directed the use of ARPA State Fiscal Recovery Fund for water infrastructure and remediation projects.

H455 included two sections of conditions, limitations, and restrictions pertinent to the Water Quality Program. Section 4 directed a onetime transfer for FY 2026 of $10,000,000 from the General Fund appropriation to the Water Pollution Control Fund for grants to local governments to replace drinking water and wastewater systems, prioritizing smaller communities. Section 5 directed the use of the moneys transferred to the Water Pollution Control Fund in Section 4 for water infrastructure projects and provided grant requirements.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G	22503	DEQ (General)	81.60	10,327,200	1,719,600	0	967,500	13,014,300
D	19100	Public Water System	13.00	1,505,100	499,700	0	0	2,004,800
D	22505	DEQ (Receipts)	7.50	735,000	993,700	0	2,521,600	4,250,300
D	22700	IPDES Program	12.00	1,431,900	196,400	0	0	1,628,300
F	22502	DEQ (Federal)	55.90	6,343,700	13,440,000	0	2,333,200	22,116,900
F	34430	ARPA State Fiscal Recovery	5.00	24,800	0	0	0	24,800
OT F	34430	ARPA State Fiscal Recovery	0.00	913,400	15,000	0	118,904,400	119,832,800
		Totals:	175.00	21,281,100	16,864,400	0	124,726,700	162,872,200

IV. Department of Environmental Quality: Coeur d'Alene Basin Commission

Agency Number & Appropriation Unit: 245 DQAL

Bill Number & Chapter: H248 (Ch.297), H455 (Ch.319)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	159,400	156,800	163,000	145,400	149,800	148,100
Dedicated	95,000	59,100	95,600	97,300	98,500	100,700
Federal	66,100	0	66,100	66,100	66,100	66,100
Total:	320,500	215,900	324,700	308,800	314,400	314,900
Percent Change:		(32.6%)	50.4%	(4.9%)	(3.2%)	(3.0%)
BY EXPENDITURE CATEGORY						
Personnel Costs	244,800	193,500	249,000	233,100	238,700	239,200
Operating Expenditures	25,700	22,400	25,700	25,700	25,700	25,700
Trustee/Benefit	50,000	0	50,000	50,000	50,000	50,000
Total:	320,500	215,900	324,700	308,800	314,400	314,900
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 2025 Original Appropriation	**2.00**	**163,000**	**95,600**	**66,100**	**324,700**
2. Exemption for Indirect Costs	0.00	0	0	0	0
FY 2025 Total Appropriation	**2.00**	**163,000**	**95,600**	**66,100**	**324,700**
Base Adjustments	0.00	(20,000)	0	0	(20,000)
FY 2026 Base	**2.00**	**143,000**	**95,600**	**66,100**	**304,700**
Personnel Benefit Costs	0.00	1,100	1,100	0	2,200
Change in Employee Compensation	0.00	4,000	4,000	0	8,000
FY 2026 Maintenance (MCO)	**2.00**	**148,100**	**100,700**	**66,100**	**314,900**
FY 2026 Total Appropriation	**2.00**	**148,100**	**100,700**	**66,100**	**314,900**
% Change From FY 2025 Original Approp.	*0.0%*	*(9.1%)*	*5.3%*	*0.0%*	*(3.0%)*
% Change From FY 2025 Total Approp.	*0.0%*	*(9.1%)*	*5.3%*	*0.0%*	*(3.0%)*

FISCAL YEAR 2025 SUPPLEMENTAL: Section 7 of H455 exempted the agency from the 10% transfer limitation between budgeted programs for indirect costs.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H248 and provided appropriations for agencies in the Natural Resources category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document. There were no enhancements for FY 2026 for the Coeur d'Alene Basin Commission Program.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 22503	DEQ (General)	1.00	137,900	10,200	0	0	148,100
D 20102	Envir. Rem (Basin)	1.00	85,200	15,500	0	0	100,700
F 22502	DEQ (Federal)	0.00	16,100	0	0	50,000	66,100
	Totals:	2.00	239,200	25,700	0	50,000	314,900

V. Department of Environmental Quality: Waste Management and Remediation

Agency Number & Appropriation Unit: 245 DQAE, 245 DQAG(Cont), 245 DQAP(Cont)
Bill Number & Chapter: H248 (Ch.297), H455 (Ch.319)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	3,381,400	3,126,800	3,606,500	3,775,300	4,027,700	3,959,400
Dedicated	6,405,900	4,361,700	7,712,300	8,734,600	8,765,600	8,786,800
Federal	38,490,100	14,880,200	41,610,900	41,054,000	41,041,500	41,040,700
Total:	48,277,400	22,368,700	52,929,700	53,563,900	53,834,800	53,786,900
Percent Change:		(53.7%)	136.6%	1.2%	1.7%	1.6%
BY EXPENDITURE CATEGORY						
Personnel Costs	10,281,400	6,466,100	11,373,100	9,519,400	9,790,300	9,742,400
Operating Expenditures	26,289,000	11,538,400	29,676,900	32,502,100	32,502,100	32,502,100
Capital Outlay	0	200	0	0	0	0
Trustee/Benefit	11,707,000	4,364,000	11,879,700	11,542,400	11,542,400	11,542,400
Total:	48,277,400	22,368,700	52,929,700	53,563,900	53,834,800	53,786,900
Full-Time Positions (FTP)	73.25	73.25	74.25	74.25	74.25	74.25

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**74.25**	**3,606,500**	**7,712,300**	**27,603,500**	**38,922,300**
Prior Year Reappropriation	0.00	0	0	14,007,400	14,007,400
2. Exemption for Indirect Costs	0.00	0	0	0	0
FY 2025 Total Appropriation	**74.25**	**3,606,500**	**7,712,300**	**41,610,900**	**52,929,700**
Removal of Onetime Expenditures	0.00	0	0	(14,007,400)	(14,007,400)
Base Adjustments	0.00	0	(26,000)	0	(26,000)
FY 2026 Base	**74.25**	**3,606,500**	**7,686,300**	**27,603,500**	**38,896,300**
Personnel Benefit Costs	0.00	30,900	9,200	36,400	76,500
Change in Employee Compensation	0.00	90,300	61,300	150,600	302,200
FY 2026 Maintenance (MCO)	**74.25**	**3,727,700**	**7,756,800**	**27,790,500**	**39,275,000**
1. Targeted Pay to Address Turnover	0.00	70,100	0	(60,000)	10,100
2. Cash Transfer WPCF to Env Remed	0.00	0	1,500,000	0	1,500,000
3. Triumph Mine Remediation	0.00	0	1,030,000	0	1,030,000
4. ARPA Clean Water Projects	0.00	0	0	13,471,800	13,471,800
5. CEC and Benefit Fund Shift	0.00	161,600	0	(161,600)	0
Cash Transfers & Adjustments	0.00	0	(1,500,000)	0	(1,500,000)
FY 2026 Total Appropriation	**74.25**	**3,959,400**	**8,786,800**	**41,040,700**	**53,786,900**
% Change From FY 2025 Original Approp.	*0.0%*	*9.8%*	*13.9%*	*48.7%*	*38.2%*
% Change From FY 2025 Total Approp.	*0.0%*	*9.8%*	*13.9%*	*(1.4%)*	*1.6%*

FISCAL YEAR 2025 SUPPLEMENTAL: Section 7 of H455 exempted the agency from the 10% transfer limitation between budgeted programs for indirect costs.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H248 and provided appropriations for agencies in the Natural Resources category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H455, included five line items for the Waste Management and Remediation Program. Line item 1 provided funding for targeted pay increases for approximately 240 positions throughout the department, focused on those related to permitting. Line item 2 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 3 provided a onetime appropriation for work at the Triumph Mine site in Blaine County. Line item 4 provided funding for ARPA State Fiscal Recovery reimbursement, which reduced the ongoing appropriation and increased the onetime appropriation for federal grant funds to reimburse project grantees. ARPA State Fiscal Recovery Funds were initially appropriated in 2022 for contaminated site clean-up and competitive grants to political subdivisions to replace aging drinking water and wastewater systems. Line item 5 provided a net-zero transfer from the Federal Grants Fund to the General Fund for personnel costs to implement changes in employee compensation as the federal grant distributions do not increase annually to absorb these changes.

REAPPROPRIATION: Section 7 of H248 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2025 for ARPA State Fiscal Recovery Fund.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: H248 included two sections of conditions, limitations, and restrictions. Section 8 directed the use of ARPA State Fiscal Recovery Fund for water infrastructure and remediation projects. Section 5 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.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
	G 22503	DEQ (General)	21.40	3,708,600	156,200	0	94,600	3,959,400
	D 20101	Envir. Rem (Box)	1.75	280,900	97,300	0	210,500	588,700
	D 20102	Envir. Rem (Basin)	1.25	390,800	58,500	0	280,000	729,300
OT	D 20104	Triumph Mine	0.00	0	1,000,000	0	30,000	1,030,000
	D 22505	DEQ (Receipts)	9.00	1,027,700	166,600	0	51,800	1,246,100
	D 22600	Underground Storage	3.00	293,600	25,000	0	0	318,600
	D 51100	Bunker Hill Trust	0.45	109,100	4,390,000	0	375,000	4,874,100
	F 22502	DEQ (Federal)	34.40	3,345,100	8,242,900	0	2,500,500	14,088,500
	F 34430	ARPA State Fiscal Recovery	3.00	8,600	0	0	0	8,600
OT	F 34430	ARPA State Fiscal Recovery	0.00	578,000	18,365,600	0	8,000,000	26,943,600
		Totals:	74.25	9,742,400	32,502,100	0	11,542,400	53,786,900

VI. Department of Environmental Quality: Idaho National Laboratory Oversight

Agency Number & Appropriation Unit: 245 DQAA

Bill Number & Chapter: H248 (Ch.297), H455 (Ch.319)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	108,100	3,300	110,500	112,400	116,100	112,400
Federal	2,619,600	1,498,000	2,640,200	2,720,500	2,754,200	2,751,200
Total:	2,727,700	1,501,300	2,750,700	2,832,900	2,870,300	2,863,600
Percent Change:		(45.0%)	83.2%	3.0%	4.3%	4.1%
BY EXPENDITURE CATEGORY						
Personnel Costs	1,253,300	772,500	1,276,300	1,358,500	1,395,900	1,389,200
Operating Expenditures	1,327,500	402,900	1,327,500	1,327,500	1,327,500	1,327,500
Capital Outlay	0	700	0	0	0	0
Trustee/Benefit	146,900	325,200	146,900	146,900	146,900	146,900
Total:	2,727,700	1,501,300	2,750,700	2,832,900	2,870,300	2,863,600
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 2025 Original Appropriation	**10.50**	**110,500**	**0**	**2,640,200**	**2,750,700**
2. Exemption for Indirect Costs	0.00	0	0	0	0
FY 2025 Total Appropriation	**10.50**	**110,500**	**0**	**2,640,200**	**2,750,700**
FY 2026 Base	**10.50**	**110,500**	**0**	**2,640,200**	**2,750,700**
Personnel Benefit Costs	0.00	900	0	10,300	11,200
Change in Employee Compensation	0.00	1,000	0	40,700	41,700
FY 2026 Maintenance (MCO)	**10.50**	**112,400**	**0**	**2,691,200**	**2,803,600**
1. Targeted Pay to Address Turnover	0.00	0	0	60,000	60,000
FY 2026 Total Appropriation	**10.50**	**112,400**	**0**	**2,751,200**	**2,863,600**
% Change From FY 2025 Original Approp.	*0.0%*	*1.7%*	*0.0%*	*4.2%*	*4.1%*
% Change From FY 2025 Total Approp.	*0.0%*	*1.7%*	*0.0%*	*4.2%*	*4.1%*

FISCAL YEAR 2025 SUPPLEMENTAL: Section 7 of H455 exempted the agency from the 10% transfer limitation between budgeted programs for indirect costs.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H248 and provided appropriations for agencies in the Natural Resources category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H455, included line item 1 provided funding for targeted pay increases for approximately 240 positions throughout the department, focused on those related to permitting.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 22503 DEQ (General)		0.25	103,700	8,700	0	0	112,400
F 22502 DEQ (Federal)		10.25	1,285,500	1,318,800	0	146,900	2,751,200
	Totals:	10.50	1,389,200	1,327,500	0	146,900	2,863,600

Department of Fish and Game

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Administration	23,918,300	22,374,900	30,074,200	33,623,900	33,948,600	33,774,500
Enforcement	15,877,200	14,898,400	16,432,600	16,377,800	16,824,900	16,728,100
Fisheries	60,191,900	50,940,300	67,217,200	59,852,400	60,429,000	59,998,900
Wildlife	46,145,200	41,001,300	46,325,500	45,213,500	45,703,600	46,292,600
Communications	5,693,000	4,625,000	5,765,600	5,737,300	5,845,400	5,836,500
Total:	151,825,600	133,839,900	165,815,100	160,804,900	162,751,500	162,630,600
BY FUND SOURCE						
Dedicated	87,415,000	75,235,500	102,935,500	91,456,700	92,661,000	93,268,400
Federal	64,410,600	58,604,400	62,879,600	69,348,200	70,090,500	69,362,200
Total:	151,825,600	133,839,900	165,815,100	160,804,900	162,751,500	162,630,600
Percent Change:		(11.8%)	23.9%	(3.0%)	(1.8%)	(1.9%)
BY EXPENDITURE CATEGORY						
Personnel Costs	67,999,400	62,500,100	69,626,600	71,152,600	73,212,500	72,971,500
Operating Expenditures	76,561,500	59,270,200	83,857,200	75,422,300	75,309,000	75,429,100
Capital Outlay	5,289,900	10,317,500	9,177,700	12,255,200	12,255,200	12,255,200
Trustee/Benefit	1,974,800	1,752,100	3,153,600	1,974,800	1,974,800	1,974,800
Total:	151,825,600	133,839,900	165,815,100	160,804,900	162,751,500	162,630,600
Full-Time Positions (FTP)	547.00	547.00	550.00	550.00	550.00	550.00

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 550.00 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026.

.

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**550.00**	**0**	**92,445,100**	**62,088,200**	**154,533,300**
Reappropriation	0.00	0	10,220,400	791,400	11,011,800
Supplementals	0.00	0	270,000	0	270,000
FY 2025 Total Appropriation	**550.00**	**0**	**102,935,500**	**62,879,600**	**165,815,100**
Executive Carry Forward	0.00	0	4,410,400	1,503,200	5,913,600
FY 2025 Estimated Expenditures	**550.00**	**0**	**107,345,900**	**64,382,800**	**171,728,700**
Removal of Onetime Expenditures	0.00	0	(27,249,200)	(3,953,700)	(31,202,900)
Base Adjustments	0.00	0	(10,100)	10,100	0
FY 2026 Base	**550.00**	**0**	**80,086,600**	**60,439,200**	**140,525,800**
Personnel Cost Benefits	0.00	0	442,200	344,900	787,100
Statewide Cost Allocation	0.00	0	278,500	300,700	579,200
Change in Employee Compensation	0.00	0	1,443,700	989,800	2,433,500
FY 2026 Program Maintenance	**550.00**	**0**	**82,251,000**	**62,074,600**	**144,325,600**
Line Items	0.00	0	4,623,400	5,361,400	9,984,800
Replacement Items	0.00	0	5,431,300	1,926,200	7,357,500
OITS Hardware	0.00	0	962,700	0	962,700
FY 2026 Total	**550.00**	**0**	**93,268,400**	**69,362,200**	**162,630,600**
% Chg from FY 2025 Orig Approp.	0.0%		0.9%	11.7%	5.2%
% Chg from FY 2025 Total Approp.	0.0%		(9.4%)	10.3%	(1.9%)

I. Department of Fish and Game: Administration

Agency Number & Appropriation Unit: 260 FGAA
Bill Number & Chapter: H248 (Ch.297), S1217 (Ch.314)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	14,964,900	14,388,300	19,402,600	21,344,000	21,575,600	21,518,400
Federal	8,953,400	7,986,600	10,671,600	12,279,900	12,373,000	12,256,100
Total:	23,918,300	22,374,900	30,074,200	33,623,900	33,948,600	33,774,500
Percent Change:		(6.5%)	34.4%	11.8%	12.9%	12.3%
BY EXPENDITURE CATEGORY						
Personnel Costs	10,429,800	10,049,600	11,140,000	11,274,500	11,712,500	11,656,000
Operating Expenditures	9,497,600	7,540,200	10,572,800	12,310,100	12,196,800	12,079,200
Capital Outlay	3,990,900	4,785,100	8,361,400	10,039,300	10,039,300	10,039,300
Total:	23,918,300	22,374,900	30,074,200	33,623,900	33,948,600	33,774,500
Full-Time Positions (FTP)	95.16	95.16	99.32	98.32	98.32	98.32

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**99.32**	**0**	**19,381,700**	**10,651,500**	**30,033,200**
Prior Year Reappropriation	0.00	0	20,900	20,100	41,000
FY 2025 Total Appropriation	**99.32**	**0**	**19,402,600**	**10,671,600**	**30,074,200**
Executive Carry Forward	0.00	0	1,901,000	58,200	1,959,200
FY 2025 Estimated Expenditures	**99.32**	**0**	**21,303,600**	**10,729,800**	**32,033,400**
Removal of Onetime Expenditures	0.00	0	(9,265,500)	(1,312,500)	(10,578,000)
Base Adjustments	(1.00)	0	(63,200)	(42,100)	(105,300)
FY 2026 Base	**98.32**	**0**	**11,974,900**	**9,375,200**	**21,350,100**
Personnel Benefit Costs	0.00	0	80,200	49,900	130,100
Statewide Cost Allocation	0.00	0	278,700	300,700	579,400
Change in Employee Compensation	0.00	0	309,700	181,500	491,200
FY 2026 Maintenance (MCO)	**98.32**	**0**	**12,643,500**	**9,907,300**	**22,550,800**
1. License Sales System Contract Costs	0.00	0	143,400	95,600	239,000
7. Region 7 Renovations	0.00	0	2,176,000	1,450,700	3,626,700
8. Regional Office Increases	0.00	0	115,300	76,900	192,200
9. McCall Regional Office Lease	0.00	0	300,000	200,000	500,000
10. Regional Office Improvements	0.00	0	168,000	112,000	280,000
14. Remote Connectivity	0.00	0	39,000	26,000	65,000
55. Replacement Items	0.00	0	4,970,500	387,600	5,358,100
OITS Hardware	0.00	0	962,700	0	962,700
FY 2026 Total Appropriation	**98.32**	**0**	**21,518,400**	**12,256,100**	**33,774,500**
% Change From FY 2025 Original Approp.	*(1.0%)*	*0.0%*	*11.0%*	*15.1%*	*12.5%*
% Change From FY 2025 Total Approp.	*(1.0%)*	*0.0%*	*10.9%*	*14.8%*	*12.3%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H248 and provided appropriations for agencies in the Natural Resources category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1217, included six line items for the Administration Program. Line item 1 provided ongoing funding to cover cost increases for the state license sales system contract with a third-party provider. Line item 7 provided funding for renovations to the region 7 facility in Salmon, including a new addition, enclosed shop, and storage units. Line item 8 provided funding for ongoing regional office increases, including costs for utilities, janitorial services, repairs and maintenance, copier leases, office supplies, emergency repairs, snow removal, and other services. Line item 9 provided ongoing funding to secure land and construct a new subregional office complex near McCall. Line item 10 provided onetime funding for regional office improvements at the Panhandle Regional Office in Coeur d'Alene and the Magic Valley Regional Office in Jerome. Line item 14 provided onetime funding to improve remote connectivity at remote locations through the state. Finally, $5,358,100 was included for replacement items as requested by the agency and $962,700 was included for IT replacement items recommended by the Office of Information Technology Services.

REAPPROPRIATION: Section 2 of S1217 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2025 from non-General Funds for deferred maintenance, the Pocatello office remodel, and website overhaul.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D	16000	F & G (Licenses)	53.13	6,092,200	5,703,000	0	0	11,795,200
OT D	16000	F & G (Licenses)	0.00	0	253,200	8,063,000	0	8,316,200
D	16050	Fish & Game (Other)	8.09	1,055,200	283,300	0	0	1,338,500
D	16100	F & G Set-Aside	0.00	0	31,600	0	0	31,600
D	16150	F&G Set-Aside (Oth)	0.00	0	22,100	0	0	22,100
D	16500	Big Game Depred.	0.00	0	2,900	0	0	2,900
D	52400	Expendable Trust	0.00	0	8,300	0	0	8,300
D	53000	Nonexpend Trust	0.00	0	3,600	0	0	3,600
F	16090	F & G (Federal)	37.10	4,508,600	5,771,200	0	0	10,279,800
OT F	16090	F & G (Federal)	0.00	0	0	1,976,300	0	1,976,300
		Totals:	98.32	11,656,000	12,079,200	10,039,300	0	33,774,500

II. Department of Fish and Game: Enforcement

Agency Number & Appropriation Unit: 260 FGAB

Bill Number & Chapter: H248 (Ch.297), S1217 (Ch.314)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	15,860,900	14,898,400	16,423,600	16,368,800	16,815,900	16,719,100
Federal	16,300	0	9,000	9,000	9,000	9,000
Total:	15,877,200	14,898,400	16,432,600	16,377,800	16,824,900	16,728,100
Percent Change:		(6.2%)	10.3%	(0.3%)	2.4%	1.8%
BY EXPENDITURE CATEGORY						
Personnel Costs	12,649,300	11,865,600	12,860,200	13,130,700	13,577,800	13,481,000
Operating Expenditures	2,537,900	2,822,300	3,066,600	3,026,300	3,026,300	3,026,300
Capital Outlay	690,000	210,500	505,800	220,800	220,800	220,800
Total:	15,877,200	14,898,400	16,432,600	16,377,800	16,824,900	16,728,100
Full-Time Positions (FTP)	113.85	113.85	113.85	113.85	113.85	113.85

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**113.85**	**0**	**15,923,600**	**9,000**	**15,932,600**
Prior Year Reappropriation	0.00	0	500,000	0	500,000
FY 2025 Total Appropriation	**113.85**	**0**	**16,423,600**	**9,000**	**16,432,600**
Executive Carry Forward	0.00	0	189,300	0	189,300
FY 2025 Estimated Expenditures	**113.85**	**0**	**16,612,900**	**9,000**	**16,621,900**
Removal of Onetime Expenditures	0.00	0	(735,400)	0	(735,400)
FY 2026 Base	**113.85**	**0**	**15,877,500**	**9,000**	**15,886,500**
Personnel Benefit Costs	0.00	0	137,000	0	137,000
Change in Employee Compensation	0.00	0	483,800	0	483,800
FY 2026 Maintenance (MCO)	**113.85**	**0**	**16,498,300**	**9,000**	**16,507,300**
55. Replacement Items	0.00	0	220,800	0	220,800
FY 2026 Total Appropriation	**113.85**	**0**	**16,719,100**	**9,000**	**16,728,100**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*5.0%*	*0.0%*	*5.0%*
% Change From FY 2025 Total Approp.	*0.0%*	*0.0%*	*1.8%*	*0.0%*	*1.8%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H248 and provided appropriations for agencies in the Natural Resources category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1217, included $220,800 for replacement items as requested by the agency.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D 16000	F & G (Licenses)	112.64	13,296,300	2,895,600	0	0	16,191,900
OT D 16000	F & G (Licenses)	0.00	0	0	220,800	0	220,800
D 16050	Fish & Game (Other)	1.21	182,400	77,000	0	0	259,400
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	2,300	6,700	0	0	9,000
	Totals:	113.85	13,481,000	3,026,300	220,800	0	16,728,100

III. Department of Fish and Game: Fisheries

Agency Number & Appropriation Unit: 260 FGAC

Bill Number & Chapter: H248 (Ch.297), S1217 (Ch.314)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	30,413,000	22,557,000	36,600,800	26,461,000	26,673,000	26,660,100
Federal	29,778,900	28,383,300	30,616,400	33,391,400	33,756,000	33,338,800
Total:	60,191,900	50,940,300	67,217,200	59,852,400	60,429,000	59,998,900
Percent Change:		(15.4%)	32.0%	(11.0%)	(10.1%)	(10.7%)
BY EXPENDITURE CATEGORY						
Personnel Costs	24,206,400	22,019,200	24,654,100	25,112,800	25,689,400	25,654,100
Operating Expenditures	35,465,500	25,586,600	42,252,600	32,744,500	32,744,500	32,349,700
Capital Outlay	520,000	3,334,500	310,500	1,995,100	1,995,100	1,995,100
Total:	60,191,900	50,940,300	67,217,200	59,852,400	60,429,000	59,998,900
Full-Time Positions (FTP)	170.98	170.98	170.15	170.15	170.15	170.15

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**170.15**	**0**	**28,121,500**	**30,616,400**	**58,737,900**
Prior Year Reappropriation	0.00	0	8,479,300	0	8,479,300
FY 2025 Total Appropriation	**170.15**	**0**	**36,600,800**	**30,616,400**	**67,217,200**
Executive Carry Forward	0.00	0	1,287,100	598,000	1,885,100
FY 2025 Estimated Expenditures	**170.15**	**0**	**37,887,900**	**31,214,400**	**69,102,300**
Removal of Onetime Expenditures	0.00	0	(11,868,300)	(999,400)	(12,867,700)
Base Adjustments	0.00	0	(36,900)	(29,700)	(66,600)
FY 2026 Base	**170.15**	**0**	**25,982,700**	**30,185,300**	**56,168,000**
Personnel Benefit Costs	0.00	0	101,100	186,100	287,200
Statewide Cost Allocation	0.00	0	(200)	0	(200)
Change in Employee Compensation	0.00	0	266,500	462,300	728,800
FY 2026 Maintenance (MCO)	**170.15**	**0**	**26,350,100**	**30,833,700**	**57,183,800**
6. Hatchery Fish Trailer Tanks	0.00	0	0	216,500	216,500
11. Hatchery Improvements	0.00	0	0	750,000	750,000
12. Software Licenses	0.00	0	70,000	0	70,000
55. Replacement Items	0.00	0	240,000	1,538,600	1,778,600
FY 2026 Total Appropriation	**170.15**	**0**	**26,660,100**	**33,338,800**	**59,998,900**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*(5.2%)*	*8.9%*	*2.1%*
% Change From FY 2025 Total Approp.	*0.0%*	*0.0%*	*(27.2%)*	*8.9%*	*(10.7%)*

.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H248 and provided appropriations for agencies in the Natural Resources category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1217, included four enhancements for the Fisheries Program. Line item 6 provided onetime funding to purchase fish trailer tanks at fisheries that will be used to transport fish. Line item 11 provided onetime funding for hatchery improvements at five hatcheries in the state using funds provided by the Bonneville Power Association. Line item 12 provided ongoing funding for software license upgrades for ArcGIS for data collection and mapping throughout its Wildlife and Fisheries Programs. Finally, $1,778,600 was provided for replacement items as requested by the agency.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D	16000	F & G (Licenses)	38.16	5,140,400	7,691,400	0	0	12,831,800
OT D	16000	F & G (Licenses)	0.00	0	0	240,000	0	240,000
D	16050	Fish & Game (Other)	22.88	3,538,400	8,398,200	0	0	11,936,600
D	16100	F & G Set-Aside	1.33	395,200	578,100	0	0	973,300
D	16150	F&G Set-Aside (Oth)	0.33	175,500	100,700	0	0	276,200
D	52400	Expendable Trust	0.00	36,000	333,000	0	0	369,000
D	53000	Nonexpend Trust	0.00	0	33,200	0	0	33,200
F	16090	F & G (Federal)	107.45	16,368,600	14,465,100	0	0	30,833,700
OT F	16090	F & G (Federal)	0.00	0	750,000	1,755,100	0	2,505,100
		Totals:	170.15	25,654,100	32,349,700	1,995,100	0	59,998,900

IV. Department of Fish and Game: Wildlife

Agency Number & Appropriation Unit: 260 FGAD

Bill Number & Chapter: H248 (Ch.297), S1217 (Ch.314)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	23,027,400	20,784,300	26,972,700	23,898,100	24,144,300	24,928,600
Federal	23,117,800	20,217,000	19,352,800	21,315,400	21,559,300	21,364,000
Total:	46,145,200	41,001,300	46,325,500	45,213,500	45,703,600	46,292,600
Percent Change:		(11.1%)	13.0%	(2.4%)	(1.3%)	(0.1%)
BY EXPENDITURE CATEGORY						
Personnel Costs	16,880,800	15,194,300	17,309,100	17,795,400	18,285,500	18,242,000
Operating Expenditures	27,200,600	22,133,300	25,862,800	25,443,300	25,443,300	26,075,800
Capital Outlay	89,000	1,921,600	0	0	0	0
Trustee/Benefit	1,974,800	1,752,100	3,153,600	1,974,800	1,974,800	1,974,800
Total:	46,145,200	41,001,300	46,325,500	45,213,500	45,703,600	46,292,600
Full-Time Positions (FTP)	136.34	136.34	139.01	139.01	139.01	139.01

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**139.01**	**0**	**25,482,500**	**18,581,500**	**44,064,000**
Prior Year Reappropriation	0.00	0	1,220,200	771,300	1,991,500
1. Boise River Fire Rehabilitation	0.00	0	270,000	0	270,000
FY 2025 Total Appropriation	**139.01**	**0**	**26,972,700**	**19,352,800**	**46,325,500**
Executive Carry Forward	0.00	0	949,900	833,300	1,783,200
FY 2025 Estimated Expenditures	**139.01**	**0**	**27,922,600**	**20,186,100**	**48,108,700**
Removal of Onetime Expenditures	0.00	0	(4,535,500)	(1,626,500)	(6,162,000)
Base Adjustments	0.00	0	70,300	(12,400)	57,900
FY 2026 Base	**139.01**	**0**	**23,457,400**	**18,547,200**	**42,004,600**
Personnel Benefit Costs	0.00	0	101,500	91,800	193,300
Change in Employee Compensation	0.00	0	308,000	291,300	599,300
FY 2026 Maintenance (MCO)	**139.01**	**0**	**23,866,900**	**18,930,300**	**42,797,200**
2. Albeni Falls Mitigation - Final Year	0.00	0	0	2,160,000	2,160,000
3. Recreational Access Lease Cost Increases	0.00	0	0	273,700	273,700
5. Bonneville Mitigation Stewardship	0.00	0	191,700	0	191,700
12. Software Licenses	0.00	0	70,000	0	70,000
15. IPC Settlement, Fire Rehabilitation	0.00	0	800,000	0	800,000
FY 2026 Total Appropriation	**139.01**	**0**	**24,928,600**	**21,364,000**	**46,292,600**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*(2.2%)*	*15.0%*	*5.1%*
% Change From FY 2025 Total Approp.	*0.0%*	*0.0%*	*(7.6%)*	*10.4%*	*(0.1%)*

FISCAL YEAR 2025 SUPPLEMENTAL: H1217 provided additional funding in FY 2025 for rehabilitation costs from the Boise River Fire in the autumn of 2024. The source for the appropriation is a settlement agreement with Idaho Power Corporation.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H248 and provided appropriations for agencies in the Natural Resources category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1217, included five line items for the Wildlife Program. Line item 2 provided onetime funding for the final year of the Albeni Falls mitigation projects on the Pend Oreille River. Line item 3 provided ongoing funding for recreational access lease cost increases for continued access to public lands for hunters and anglers. Line item 5 provided ongoing funding to hire seasonal employees to restore habitat pursuant to mitigation stewardship settlements with the Bonneville Power Administration. Line item 12 provided ongoing funding for software license upgrades for ArcGIS for data collection and mapping throughout its Wildlife and Fisheries Programs. Line item 15 provided onetime funding for rehabilitation costs for the Boise River Fire in the autumn of 2024. The source for the appropriation is a settlement agreement with Idaho Power Corporation.

REAPPROPRIATION: S1217 included two sections of reappropriation for the Wildlife Program. Section 2 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2025 from non-General Funds for deferred maintenance, the Pocatello office remodel, and website overhaul. Section 3 provided reappropriation for any unspent and unencumbered funds at the end of FY 2025 from the Expendable Big Game Depredation Fund to pay out depredation claims.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D 16000	F & G (Licenses)		63.88	7,752,800	6,625,600	0	174,800	14,553,200
D 16050	Fish & Game (Other)		1.46	621,300	1,054,100	0	0	1,675,400
D 16100	F & G Set-Aside		1.78	170,000	3,666,000	0	0	3,836,000
D 16150	F&G Set-Aside (Oth)		4.01	714,300	325,300	0	0	1,039,600
D 16500	Big Game Depred.		0.00	0	0	0	1,800,000	1,800,000
D 52400	Expendable Trust		0.98	314,500	896,100	0	0	1,210,600
OT D 52400	Expendable Trust		0.00	0	800,000	0	0	800,000
D 53000	Nonexpend Trust		0.00	11,500	2,300	0	0	13,800
F 16090	F & G (Federal)		66.90	8,657,600	10,546,400	0	0	19,204,000
OT F 16090	F & G (Federal)		0.00	0	2,160,000	0	0	2,160,000
		Totals:	139.01	18,242,000	26,075,800	0	1,974,800	46,292,600

V. Department of Fish and Game: Communications

Agency Number & Appropriation Unit: 260 FGAE

Bill Number & Chapter: H248 (Ch.297), S1217 (Ch.314)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	3,148,800	2,607,500	3,535,800	3,384,800	3,452,200	3,442,200
Federal	2,544,200	2,017,500	2,229,800	2,352,500	2,393,200	2,394,300
Total:	5,693,000	4,625,000	5,765,600	5,737,300	5,845,400	5,836,500
Percent Change:		(18.8%)	24.7%	(0.5%)	1.4%	1.2%
BY EXPENDITURE CATEGORY						
Personnel Costs	3,833,100	3,371,400	3,663,200	3,839,200	3,947,300	3,938,400
Operating Expenditures	1,859,900	1,187,800	2,102,400	1,898,100	1,898,100	1,898,100
Capital Outlay	0	65,800	0	0	0	0
Total:	5,693,000	4,625,000	5,765,600	5,737,300	5,845,400	5,836,500
Full-Time Positions (FTP)	30.67	30.67	27.67	28.67	28.67	28.67

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**27.67**	**0**	**3,535,800**	**2,229,800**	**5,765,600**
Executive Carry Forward	0.00	0	83,100	13,700	96,800
FY 2025 Estimated Expenditures	**27.67**	**0**	**3,618,900**	**2,243,500**	**5,862,400**
Removal of Onetime Expenditures	0.00	0	(844,500)	(15,300)	(859,800)
Base Adjustments	1.00	0	19,700	94,300	114,000
FY 2026 Base	**28.67**	**0**	**2,794,100**	**2,322,500**	**5,116,600**
Personnel Benefit Costs	0.00	0	22,400	17,100	39,500
Change in Employee Compensation	0.00	0	75,700	54,700	130,400
FY 2026 Maintenance (MCO)	**28.67**	**0**	**2,892,200**	**2,394,300**	**5,286,500**
4. Agency Website Overhaul, Phase 2	0.00	0	550,000	0	550,000
FY 2026 Total Appropriation	**28.67**	**0**	**3,442,200**	**2,394,300**	**5,836,500**
% Change From FY 2025 Original Approp.	*3.6%*	*0.0%*	*(2.6%)*	*7.4%*	*1.2%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H248 and provided appropriations for agencies in the Natural Resources category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1217, included onetime funding for phase two of the agency's efforts to modernize and overhaul its website.

REAPPROPRIATION: Section 2 of S1217 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2025 from non-General Funds for deferred maintenance, the Pocatello office remodel, and website overhaul.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D 16000	F & G (Licenses)	15.97	1,982,800	704,800	0	0	2,687,600
OT D 16000	F & G (Licenses)	0.00	0	550,000	0	0	550,000
D 16050	Fish & Game (Other)	0.00	49,600	35,700	0	0	85,300
D 52400	Expendable Trust	0.00	30,300	89,000	0	0	119,300
F 16090	F & G (Federal)	12.70	1,875,700	518,600	0	0	2,394,300
	Totals:	28.67	3,938,400	1,898,100	0	0	5,836,500

Board of Land Commissioners

DEPARTMENT SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY DIVISION						
Investment Board, Endow Fund	872,600	836,800	893,300	1,021,000	946,000	1,009,500
Lands, Department of	87,573,300	64,587,900	96,918,400	80,150,700	82,283,300	82,411,900
Total:	88,445,900	65,424,700	97,811,700	81,171,700	83,229,300	83,421,400
BY FUND SOURCE						
General	11,782,200	11,673,300	16,939,800	11,882,500	13,247,100	13,372,000
Dedicated	57,456,900	47,077,400	61,513,100	56,898,100	57,656,600	57,737,400
Federal	19,206,800	6,674,000	19,358,800	12,391,100	12,325,600	12,312,000
Total:	88,445,900	65,424,700	97,811,700	81,171,700	83,229,300	83,421,400
Percent Change:		(26.0%)	49.5%	(17.0%)	(14.9%)	(14.7%)
BY EXPENDITURE CATEGORY						
Personnel Costs	39,804,200	32,947,000	41,012,000	39,334,300	41,230,300	41,422,400
Operating Expenditures	38,284,100	20,637,000	42,026,500	31,545,300	31,718,900	31,718,900
Capital Outlay	3,745,300	5,883,300	7,375,000	4,263,000	4,199,800	4,199,800
Trustee/Benefit	6,612,300	5,957,400	7,398,200	6,029,100	6,080,300	6,080,300
Total:	88,445,900	65,424,700	97,811,700	81,171,700	83,229,300	83,421,400
Full-Time Positions (FTP)	359.27	359.27	353.60	341.60	339.60	339.60

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: H248 (Ch.297), H371 (Ch.168)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	872,600	836,800	893,300	1,021,000	946,000	1,009,500
Percent Change:		(4.1%)	6.8%	14.3%	5.9%	13.0%
BY EXPENDITURE CATEGORY						
Personnel Costs	671,900	658,700	691,000	803,100	728,400	791,900
Operating Expenditures	197,200	176,800	195,500	213,000	212,700	212,700
Capital Outlay	3,500	1,300	6,800	4,900	4,900	4,900
Total:	872,600	836,800	893,300	1,021,000	946,000	1,009,500
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, 2025, through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**4.00**	**0**	**893,300**	**0**	**893,300**
Removal of Onetime Expenditures	0.00	0	(6,800)	0	(6,800)
Base Adjustments	0.00	0	0	0	0
FY 2026 Base	**4.00**	**0**	**886,500**	**0**	**886,500**
Personnel Benefit Costs	0.00	0	5,100	0	5,100
Contract Inflation	0.00	0	5,800	0	5,800
Statewide Cost Allocation	0.00	0	10,200	0	10,200
Change in Employee Compensation	0.00	0	15,800	0	15,800
FY 2026 Maintenance (MCO)	**4.00**	**0**	**923,400**	**0**	**923,400**
1. Compensation Increase for Staff	0.00	0	80,000	0	80,000
53. General Inflation	0.00	0	1,200	0	1,200
OITS Hardware	0.00	0	4,900	0	4,900
FY 2026 Total Appropriation	**4.00**	**0**	**1,009,500**	**0**	**1,009,500**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*13.0%*	*0.0%*	*13.0%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H248 and provided appropriations for agencies in the Natural Resources category. Program Maintenance budgets for FY 2026 includes funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H371, included line item 1 that provided funding for compensation increases for staff. The appropriation also included support for general inflation and $4,900 for IT replacement items recommended by the Office of Information Technology Services.

CONTINUOUS APPROPRIATION: Section 9 of H248 authorized a continuous appropriation for consulting fees, custodial fees, investment manager fees, and portfolio-related external costs.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: Section 10 of H248 recognized the amount that the State Land Board approved for transfer to the income funds and available for appropriation to the beneficiaries. That amount was $110,371,200 for FY 2026.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D 34900	Miscellaneous Revenue		0.23	81,500	14,500	0	0	96,000
D 48270	Endowment Admin.		3.77	710,400	198,200	0	0	908,600
OT D 48270	Endowment Admin.		0.00	0	0	4,900	0	4,900
		Totals:	4.00	791,900	212,700	4,900	0	1,009,500

Department of Lands

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Business Services	8,266,700	7,229,600	9,341,300	10,164,200	10,353,900	10,322,000
Forest Resources Management	19,978,100	12,636,700	22,907,800	12,864,600	12,932,000	12,801,800
Trust Land Management	31,288,100	26,215,300	34,664,700	31,064,100	31,577,900	31,584,700
Forest & Range Fire Protection	16,960,700	15,958,000	18,787,600	19,194,800	20,469,900	20,758,600
Scaling Practices	305,100	227,700	343,900	313,400	321,100	319,300
Minerals, Public Trust, Oil & Gas	10,774,600	2,320,600	10,873,100	6,549,600	6,628,500	6,625,500
Total:	87,573,300	64,587,900	96,918,400	80,150,700	82,283,300	82,411,900
BY FUND SOURCE						
General	11,782,200	11,673,300	16,939,800	11,882,500	13,247,100	13,372,000
Dedicated	56,584,300	46,240,600	60,619,800	55,877,100	56,710,600	56,727,900
Federal	19,206,800	6,674,000	19,358,800	12,391,100	12,325,600	12,312,000
Total:	87,573,300	64,587,900	96,918,400	80,150,700	82,283,300	82,411,900
Percent Change:		(26.2%)	50.1%	(17.3%)	(15.1%)	(15.0%)
BY EXPENDITURE CATEGORY						
Personnel Costs	39,132,300	32,288,300	40,321,000	38,531,200	40,501,900	40,630,500
Operating Expenditures	38,086,900	20,460,200	41,831,000	31,332,300	31,506,200	31,506,200
Capital Outlay	3,741,800	5,882,000	7,368,200	4,258,100	4,194,900	4,194,900
Trustee/Benefit	6,612,300	5,957,400	7,398,200	6,029,100	6,080,300	6,080,300
Total:	87,573,300	64,587,900	96,918,400	80,150,700	82,283,300	82,411,900
Full-Time Positions (FTP)	355.27	355.27	349.60	337.60	335.60	335.60

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 335.60 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026.

.

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**349.60**	**16,939,800**	**60,619,800**	**19,358,800**	**96,918,400**
Supplementals	0.00	40,000,000	0	0	40,000,000
Other Appropriation Adjustments	0.00	(40,000,000)	0	0	(40,000,000)
FY 2025 Total Appropriation	**349.60**	**16,939,800**	**60,619,800**	**19,358,800**	**96,918,400**
Executive Carry Forward	0.00	48,200	388,700	0	436,900
FY 2025 Estimated Expenditures	**349.60**	**16,988,000**	**61,008,500**	**19,358,800**	**97,355,300**
Removal of Onetime Expenditures	0.00	(6,051,300)	(3,169,000)	(3,000)	(9,223,300)
Base Adjustments	(17.00)	0	(7,395,800)	(7,096,600)	(14,492,400)
FY 2026 Base	**332.60**	**10,936,700**	**50,443,700**	**12,259,200**	**73,639,600**
Personnel Cost Benefits	0.00	94,400	374,900	16,000	485,300
Contract Inflation	0.00	4,600	32,000	0	36,600
Statewide Cost Allocation	0.00	(10,100)	35,300	0	25,200
Change in Employee Compensation	0.00	285,200	1,097,200	36,800	1,419,200
FY 2026 Program Maintenance	**332.60**	**11,310,800**	**51,983,100**	**12,312,000**	**75,605,900**
Line Items	3.00	2,000,800	2,130,600	0	4,131,400
Replacement Items	0.00	0	2,070,200	0	2,070,200
OITS Hardware	0.00	60,400	544,000	0	604,400
FY 2026 Total	**335.60**	**13,372,000**	**56,727,900**	**12,312,000**	**82,411,900**
% Chg from FY 2025 Orig Approp.	(4.0%)	(21.1%)	(6.4%)	(36.4%)	(15.0%)
% Chg from FY 2025 Total Approp.	(4.0%)	(21.1%)	(6.4%)	(36.4%)	(15.0%)

I. Department of Lands: Business Services

Agency Number & Appropriation Unit: 320 LAAA, 320 LAAL(Cont)
Bill Number & Chapter: H248 (Ch.297), H444 (Ch.264)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	833,800	781,200	1,033,400	1,084,000	1,105,100	1,066,400
Dedicated	7,432,900	6,448,400	8,307,900	9,080,200	9,248,800	9,255,600
Total:	8,266,700	7,229,600	9,341,300	10,164,200	10,353,900	10,322,000
Percent Change:		(12.5%)	29.2%	8.8%	10.8%	10.5%
BY EXPENDITURE CATEGORY						
Personnel Costs	4,680,700	3,754,200	3,825,000	4,241,700	4,382,500	4,350,600
Operating Expenditures	2,685,500	2,619,100	4,572,900	4,571,400	4,620,300	4,620,300
Capital Outlay	900,500	856,300	943,400	1,351,100	1,351,100	1,351,100
Total:	8,266,700	7,229,600	9,341,300	10,164,200	10,353,900	10,322,000
Full-Time Positions (FTP)	42.18	42.18	32.18	36.09	36.09	36.09

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**32.18**	**1,033,400**	**8,307,900**	**0**	**9,341,300**
Executive Carry Forward	0.00	4,100	37,100	0	41,200
FY 2025 Estimated Expenditures	**32.18**	**1,037,500**	**8,345,000**	**0**	**9,382,500**
Removal of Onetime Expenditures	0.00	(102,000)	(882,600)	0	(984,600)
Base Adjustments	3.91	27,100	300,500	0	327,600
FY 2026 Base	**36.09**	**962,600**	**7,762,900**	**0**	**8,725,500**
Personnel Benefit Costs	0.00	5,900	44,500	0	50,400
Contract Inflation	0.00	3,800	28,700	0	32,500
Statewide Cost Allocation	0.00	(33,600)	(53,500)	0	(87,100)
Change in Employee Compensation	0.00	17,300	130,300	0	147,600
FY 2026 Maintenance (MCO)	**36.09**	**956,000**	**7,912,900**	**0**	**8,868,900**
10. Statewide Security Upgrades	0.00	50,000	450,000	0	500,000
12. GIS Enhancements	0.00	0	62,000	0	62,000
14. Fleet & Facilities Manager Vehicle	0.00	0	54,200	0	54,200
55. Replacement Items	0.00	0	232,500	0	232,500
OITS Hardware	0.00	60,400	544,000	0	604,400
FY 2026 Total Appropriation	**36.09**	**1,066,400**	**9,255,600**	**0**	**10,322,000**
% Change From FY 2025 Original Approp.	*12.2%*	*3.2%*	*11.4%*	*0.0%*	*10.5%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H248 and provided appropriations for agencies in the Natural Resources category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H444, included five enhancements for the Business Services Program. Line item 10 provided funding for statewide security upgrades to regional offices. Line item 12 provided funding for geographic information system enhancements to upgrade licenses. Line item 14 provided onetime funding to purchase a vehicle for the fleet and facilities manager. Finally, $232,500 was included for replacement items and $604,400 was included for IT replacement items recommended by the Office of Information Technology Services.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G	10000	General	4.22	494,600	465,400	0	0	960,000
OT G	10000	General	0.00	0	0	106,400	0	106,400
D	12500	Indirect Cost Recov	1.40	163,600	128,900	0	0	292,500
D	16600	Department of Lands	7.59	899,700	727,800	0	0	1,627,500
OT D	16600	Department of Lands	0.00	0	10,000	231,400	0	241,400
D	48270	Endowment Admin.	22.88	2,792,700	3,258,200	0	0	6,050,900
OT D	48270	Endowment Admin.	0.00	0	30,000	1,013,300	0	1,043,300
		Totals:	36.09	4,350,600	4,620,300	1,351,100	0	10,322,000

II. Department of Lands: Forest Resources Management

Agency Number & Appropriation Unit: 320 LAAB

Bill Number & Chapter: H248 (Ch.297), H444 (Ch.264)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	2,016,900	1,855,900	1,967,300	2,057,600	2,096,600	1,995,200
Dedicated	8,307,200	5,438,300	11,149,600	3,488,300	3,588,000	3,572,700
Federal	9,654,000	5,342,500	9,790,900	7,318,700	7,247,400	7,233,900
Total:	19,978,100	12,636,700	22,907,800	12,864,600	12,932,000	12,801,800
Percent Change:		(36.7%)	81.3%	(43.8%)	(43.5%)	(44.1%)
BY EXPENDITURE CATEGORY						
Personnel Costs	5,805,700	4,492,600	6,402,500	4,552,400	4,632,300	4,502,100
Operating Expenditures	9,952,400	4,211,800	11,956,300	5,195,900	5,187,900	5,187,900
Capital Outlay	264,600	413,400	593,600	160,900	156,400	156,400
Trustee/Benefit	3,955,400	3,518,900	3,955,400	2,955,400	2,955,400	2,955,400
Total:	19,978,100	12,636,700	22,907,800	12,864,600	12,932,000	12,801,800
Full-Time Positions (FTP)	49.82	49.82	53.43	36.03	35.03	35.03

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**53.43**	**1,967,300**	**11,149,600**	**9,790,900**	**22,907,800**
Removal of Onetime Expenditures	0.00	(12,000)	(578,600)	(3,000)	(593,600)
Base Adjustments	(18.40)	(27,100)	(7,286,200)	(2,596,600)	(9,909,900)
FY 2026 Base	**35.03**	**1,928,200**	**3,284,800**	**7,191,300**	**12,404,300**
Personnel Benefit Costs	0.00	14,200	44,300	13,300	71,800
Contract Inflation	0.00	200	0	0	200
Statewide Cost Allocation	0.00	4,200	14,700	0	18,900
Change in Employee Compensation	0.00	48,400	72,500	29,300	150,200
FY 2026 Maintenance (MCO)	**35.03**	**1,995,200**	**3,416,300**	**7,233,900**	**12,645,400**
55. Replacement Items	0.00	0	156,400	0	156,400
FY 2026 Total Appropriation	**35.03**	**1,995,200**	**3,572,700**	**7,233,900**	**12,801,800**
% Change From FY 2025 Original Approp.	*(34.4%)*	*1.4%*	*(68.0%)*	*(26.1%)*	*(44.1%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H248 and provided appropriations for agencies in the Natural Resources category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H444, included $156,400 for replacement items in the Forest Resources Management Program.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		10.25	1,245,600	729,600	0	20,000	1,995,200
D 12500	Indirect Cost Recov		0.67	69,300	324,000	0	0	393,300
D 16600	Department of Lands		13.65	1,611,900	906,000	0	0	2,517,900
OT D 16600	Department of Lands		0.00	0	0	156,400	0	156,400
D 48270	Endowment Admin.		3.29	382,500	82,600	0	0	465,100
D 49500	Community Forestry		0.00	0	20,000	0	20,000	40,000
F 34800	Federal Grant		7.17	1,192,800	3,125,700	0	2,915,400	7,233,900
		Totals:	35.03	4,502,100	5,187,900	156,400	2,955,400	12,801,800

III. Department of Lands: Trust Land Management

Agency Number & Appropriation Unit: 320 LAAC

Bill Number & Chapter: H248 (Ch.297), H444 (Ch.264)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	608,600	567,100	4,095,100	148,800	153,900	153,700
Dedicated	30,679,500	25,648,200	30,569,600	30,915,300	31,424,000	31,431,000
Total:	31,288,100	26,215,300	34,664,700	31,064,100	31,577,900	31,584,700
Percent Change:		(16.2%)	32.2%	(10.4%)	(8.9%)	(8.9%)
BY EXPENDITURE CATEGORY						
Personnel Costs	15,716,700	13,933,500	15,940,800	16,144,500	16,658,300	16,665,100
Operating Expenditures	14,492,500	10,689,300	14,037,000	14,092,700	14,092,700	14,092,700
Capital Outlay	1,078,900	1,592,500	4,686,900	826,900	826,900	826,900
Total:	31,288,100	26,215,300	34,664,700	31,064,100	31,577,900	31,584,700
Full-Time Positions (FTP)	153.68	153.68	153.82	152.41	152.41	152.41

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**153.82**	**4,095,100**	**30,569,600**	**0**	**34,664,700**
Removal of Onetime Expenditures	0.00	(3,950,000)	(686,900)	0	(4,636,900)
Base Adjustments	(1.41)	0	(117,100)	0	(117,100)
FY 2026 Base	**152.41**	**145,100**	**29,765,600**	**0**	**29,910,700**
Personnel Benefit Costs	0.00	1,900	207,800	0	209,700
Contract Inflation	0.00	0	2,300	0	2,300
Statewide Cost Allocation	0.00	400	53,000	0	53,400
Change in Employee Compensation	0.00	6,300	667,000	0	673,300
FY 2026 Maintenance (MCO)	**152.41**	**153,700**	**30,695,700**	**0**	**30,849,400**
17. FTP and Salary Split Adjustment	0.00	0	(35,600)	0	(35,600)
18. CEC Fund Distribution Correction	0.00	0	(6,000)	0	(6,000)
55. Replacement Items	0.00	0	776,900	0	776,900
FY 2026 Total Appropriation	**152.41**	**153,700**	**31,431,000**	**0**	**31,584,700**
% Change From FY 2025 Original Approp.	*(0.9%)*	*(96.2%)*	*2.8%*	*0.0%*	*(8.9%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H248 and provided appropriations for agencies in the Natural Resources category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H444, included three enhancement for the Trust Land Management Program. Line item 17 provided for a reduction of $35,600 for a net-zero fund adjustment for salary splits between the Trust Land Management Program and the Minerals, Public Trust, and Oil and Gas Program to align expenditures with fund availability and statutory use guidelines. Line item 18 provided for a reduction as part of a net-zero correction to align changes in employee compensation adjustments made for FY 2026. Finally, $776,900 was included for onetime replacement items.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	1.35	151,400	2,300	0	0	153,700
D 16600	Department of Lands	1.15	170,400	278,700	0	0	449,100
D 48270	Endowment Admin.	149.91	16,343,300	13,811,700	50,000	0	30,205,000
OT D 48270	Endowment Admin.	0.00	0	0	776,900	0	776,900
	Totals:	152.41	16,665,100	14,092,700	826,900	0	31,584,700

IV. Department of Lands: Forest and Range Fire Protection

Agency Number & Appropriation Unit: 320 LAAD, 320 LAAH(Cont)

Bill Number & Chapter: H248 (Ch.297), H444 (Ch.264)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	7,371,200	7,589,600	8,878,500	7,603,100	8,874,300	9,140,600
Dedicated	7,036,700	7,036,900	7,341,200	9,019,300	9,017,400	9,039,900
Federal	2,552,800	1,331,500	2,567,900	2,572,400	2,578,200	2,578,100
Total:	16,960,700	15,958,000	18,787,600	19,194,800	20,469,900	20,758,600
Percent Change:		(5.9%)	17.7%	2.2%	9.0%	10.5%
BY EXPENDITURE CATEGORY						
Personnel Costs	10,487,100	7,861,700	11,610,200	10,957,500	12,107,100	12,395,800
Operating Expenditures	2,320,400	2,641,000	2,626,600	3,324,400	3,457,400	3,457,400
Capital Outlay	1,496,300	3,016,800	1,108,000	1,839,200	1,780,500	1,780,500
Trustee/Benefit	2,656,900	2,438,500	3,442,800	3,073,700	3,124,900	3,124,900
Total:	16,960,700	15,958,000	18,787,600	19,194,800	20,469,900	20,758,600
Full-Time Positions (FTP)	85.22	85.22	85.80	88.60	87.60	87.60

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**85.80**	**8,878,500**	**7,341,200**	**2,567,900**	**18,787,600**
Fire Suppression Deficiency Fund	0.00	40,000,000	0	0	40,000,000
Other Appropriation Adjustments	0.00	(40,000,000)	0	0	(40,000,000)
FY 2025 Total Appropriation	**85.80**	**8,878,500**	**7,341,200**	**2,567,900**	**18,787,600**
Executive Carry Forward	0.00	44,100	351,600	0	395,700
FY 2025 Estimated Expenditures	**85.80**	**8,922,600**	**7,692,800**	**2,567,900**	**19,183,300**
Removal of Onetime Expenditures	0.00	(1,987,300)	(984,600)	0	(2,971,900)
Base Adjustments	(1.20)	0	(293,000)	0	(293,000)
FY 2026 Base	**84.60**	**6,935,300**	**6,415,200**	**2,567,900**	**15,918,400**
Personnel Benefit Costs	0.00	60,700	57,200	2,700	120,600
Contract Inflation	0.00	300	300	0	600
Statewide Cost Allocation	0.00	16,000	15,300	0	31,300
Change in Employee Compensation	0.00	177,500	163,100	7,500	348,100
FY 2026 Maintenance (MCO)	**84.60**	**7,189,800**	**6,651,100**	**2,578,100**	**16,419,000**
1. Fire Emergency Support Pgrm Mgr	1.00	64,500	119,900	0	184,400
2. Fire Aviation Section Manager	1.00	70,500	125,600	0	196,100
3. Statewide Forest Assessment Pgrm Mgr	1.00	0	196,600	0	196,600
4. Fire Detection Cameras	0.00	229,000	229,000	0	458,000
5. Fire Equipment	0.00	0	729,800	0	729,800
8. Fire Burn Permit Replacement	0.00	120,000	0	0	120,000
15. Timber Protective Association, Assessment	0.00	0	83,500	0	83,500
16. Timber Protective Association, CEC	0.00	66,800	0	0	66,800
19. Satellite Fire Detection & Mapping	0.00	150,000	0	0	150,000
20. Firefighter Bonuses	0.00	1,250,000	0	0	1,250,000
55. Replacement Items	0.00	0	904,400	0	904,400
FY 2026 Total Appropriation	**87.60**	**9,140,600**	**9,039,900**	**2,578,100**	**20,758,600**
% Change From FY 2025 Original Approp.	*2.1%*	*3.0%*	*23.1%*	*0.4%*	*10.5%*
% Change From FY 2025 Total Approp.	*2.1%*	*3.0%*	*23.1%*	*0.4%*	*10.5%*

FISCAL YEAR 2025 SUPPLEMENTAL: Section 4 of H455 transferred $40 million from the General Fund to the Fire Suppression Deficiency Warrant Fund for state-borne costs of fire suppression and containment.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H248 and provided appropriations for agencies in the Natural Resources category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H444, included enhancements for the Forest and Range Fire Program. Line item 1 provided funding to hire a manager for the fire emergency support program, to create programming and procedures for the department's emergency support function (ESF4) and Idaho's fire management assistance grant (FMAG). Line item 2 provided funding to hire a fire aviation section manager to centralize aviation contracting, policymaking, and staffing. Line item 3 provided funding to hire a manager for the statewide forest assessment program to ensure that assessments are consistently performed and support the goals and strategies of the forest action plan (FAP) to reduce threats to forest health. Line item 4 provided $458,000 for fire detection cameras, which included $216,000 for onetime equipment costs and $242,000 for ongoing maintenance costs. Line item 5 provided funding to purchase fire equipment as requested by the Department of Lands, which included $603,800 onetime for equipment purchases and $126,000 for ongoing operating expenses. Line item 8 included funding to replace the state's fire burn permit system, which included $100,000 onetime for system replacement and $20,000 ongoing to maintain the new system.

Line item 15 included funding to increase the assessment distribution to the Clearwater Potlatch Timber and the Southern Idaho Timber Protective Associations (TPAs). Line item 16 included funding for CEC increases to the TPAs consistent with CEC increases for fire fighters employed by the Department of Lands. Line item 19 included onetime funding for satellite fire detection and mapping to assess its usefulness for fire detection and response. Line item 20 included onetime bonuses for fire fighters, including those employed by the Department of Lands and TPAs. Finally, $904,400 was included for replacement items including fire fighting equipment.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		43.89	5,075,700	791,500	0	1,660,900	7,528,100
OT G 10000	General		0.00	1,250,000	293,000	69,500	0	1,612,500
D 16600	Department of Lands		41.88	5,247,000	980,900	0	956,500	7,184,400
OT D 16600	Department of Lands		0.00	0	87,000	1,711,000	0	1,798,000
D 48270	Endowment Admin.		0.00	0	0	0	57,500	57,500
F 34800	Federal Grant		1.83	823,100	1,305,000	0	450,000	2,578,100
		Totals:	87.60	12,395,800	3,457,400	1,780,500	3,124,900	20,758,600

V. Department of Lands: Scaling Practices

Agency Number & Appropriation Unit: 320 LAAF

Bill Number & Chapter: H248 (Ch.297)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	305,100	227,700	343,900	313,400	321,100	319,300
Percent Change:		(25.4%)	51.0%	(8.9%)	(6.6%)	(7.2%)
BY EXPENDITURE CATEGORY						
Personnel Costs	246,400	212,000	250,300	255,400	263,100	261,300
Operating Expenditures	57,200	15,700	57,300	58,000	58,000	58,000
Capital Outlay	1,500	0	36,300	0	0	0
Total:	305,100	227,700	343,900	313,400	321,100	319,300
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 2025 Original Appropriation	**2.00**	**0**	**343,900**	**0**	**343,900**
Removal of Onetime Expenditures	0.00	0	(36,300)	0	(36,300)
FY 2026 Base	**2.00**	**0**	**307,600**	**0**	**307,600**
Personnel Benefit Costs	0.00	0	2,800	0	2,800
Statewide Cost Allocation	0.00	0	700	0	700
Change in Employee Compensation	0.00	0	8,200	0	8,200
FY 2026 Maintenance (MCO)	**2.00**	**0**	**319,300**	**0**	**319,300**
FY 2026 Total Appropriation	**2.00**	**0**	**319,300**	**0**	**319,300**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*(7.2%)*	*0.0%*	*(7.2%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H248 and provided appropriations for agencies in the Natural Resources category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document. There were no FY 2026 enhancements for the Scaling Practices Program.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D 16600	Department of Lands	2.00	261,300	58,000	0	0	319,300

VI. Department of Lands: Minerals, Public Trust, Oil and Gas

Agency Number & Appropriation Unit: 320 LAAO

Bill Number & Chapter: H248 (Ch.297), H444 (Ch.264)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	951,700	879,500	965,500	989,000	1,017,200	1,016,100
Dedicated	2,822,900	1,441,100	2,907,600	3,060,600	3,111,300	3,109,400
Federal	7,000,000	0	7,000,000	2,500,000	2,500,000	2,500,000
Total:	10,774,600	2,320,600	10,873,100	6,549,600	6,628,500	6,625,500
Percent Change:		(78.5%)	368.5%	(39.8%)	(39.0%)	(39.1%)
BY EXPENDITURE CATEGORY						
Personnel Costs	2,195,700	2,034,300	2,292,200	2,379,700	2,458,600	2,455,600
Operating Expenditures	8,578,900	283,300	8,580,900	4,089,900	4,089,900	4,089,900
Capital Outlay	0	3,000	0	80,000	80,000	80,000
Total:	10,774,600	2,320,600	10,873,100	6,549,600	6,628,500	6,625,500
Full-Time Positions (FTP)	22.37	22.37	22.37	22.47	22.47	22.47

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**22.37**	**965,500**	**2,907,600**	**7,000,000**	**10,873,100**
Base Adjustments	0.10	0	0	(4,500,000)	(4,500,000)
FY 2026 Base	**22.47**	**965,500**	**2,907,600**	**2,500,000**	**6,373,100**
Personnel Benefit Costs	0.00	11,700	18,300	0	30,000
Contract Inflation	0.00	300	700	0	1,000
Statewide Cost Allocation	0.00	2,900	5,100	0	8,000
Change in Employee Compensation	0.00	35,700	56,100	0	91,800
FY 2026 Maintenance (MCO)	**22.47**	**1,016,100**	**2,987,800**	**2,500,000**	**6,503,900**
13. Boat and Trailer	0.00	0	80,000	0	80,000
17. FTP and Salary Split Adjustment	0.00	0	35,600	0	35,600
18. CEC Fund Distribution Correction	0.00	0	6,000	0	6,000
FY 2026 Total Appropriation	**22.47**	**1,016,100**	**3,109,400**	**2,500,000**	**6,625,500**
% Change From FY 2025 Original Approp.	*0.4%*	*5.2%*	*6.9%*	*(64.3%)*	*(39.1%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H248 and provided appropriations for agencies in the Natural Resources category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H444, included three line items for the Minerals, Public Trust, and Oil and Gas Program. Line item 13 provided funding to purchase a boat and trailer for inspections and perform water-related field work related to navigational and non-navigational encroachments permitted by the Department of Lands include docks, marinas, bridges, utility lines, mooring buoys, and float homes. Line item 17 provided an increase of $35,600 for a net-zero fund adjustment for salary splits between the Minerals, Public Trust, and Oil and Gas Program and the Trust Land Management Program to align expenditures with fund availability and statutory use guidelines. Line item 18 provided funding for a net-zero correction to align changes in employees compensation adjustments made for fiscal year 2026.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: H444 included one section of conditions, limitations, and restrictions pertinent to the Minerals, Public Trust, and Oil and Gas Program that directed the use of the Abandoned Mine Reclamation Fund for eligible mine site engineering and on-site restoration plan implementation.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		8.73	878,300	137,800	0	0	1,016,100
D 16600	Department of Lands		2.92	409,200	901,800	0	0	1,311,000
D 16614	Oil and Gas Cons		0.88	163,800	107,800	0	0	271,600
D 16675	Navigable Waterways		9.94	1,004,300	442,500	0	0	1,446,800
OT D 16675	Navigable Waterways		0.00	0	0	80,000	0	80,000
F 34800	Federal Grant		0.00	0	2,500,000	0	0	2,500,000
		Totals:	22.47	2,455,600	4,089,900	80,000	0	6,625,500

Department of Parks and Recreation

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Management Services	22,496,800	15,773,300	22,639,100	0	0	0
Park Operations	27,524,300	23,235,300	28,365,300	52,533,000	52,973,800	52,863,500
Capital Development	147,595,400	24,778,900	160,066,500	4,400,000	4,400,000	4,400,000
Total:	197,616,500	63,787,500	211,070,900	56,933,000	57,373,800	57,263,500
BY FUND SOURCE						
General	4,815,000	3,915,000	4,935,400	4,222,500	4,243,200	4,255,800
Dedicated	149,778,800	45,744,200	143,025,400	43,846,100	44,234,100	44,103,800
Federal	43,022,700	14,128,300	63,110,100	8,864,400	8,896,500	8,903,900
Total:	197,616,500	63,787,500	211,070,900	56,933,000	57,373,800	57,263,500
Percent Change:		(67.7%)	230.9%	(73.0%)	(72.8%)	(72.9%)
BY EXPENDITURE CATEGORY						
Personnel Costs	18,079,400	16,677,900	18,919,600	20,140,400	20,659,200	20,748,900
Operating Expenditures	10,884,400	9,324,600	11,364,500	11,622,800	11,544,800	11,544,800
Capital Outlay	151,183,400	26,627,800	162,817,500	7,200,500	7,200,500	7,000,500
Trustee/Benefit	17,469,300	11,157,200	17,969,300	17,969,300	17,969,300	17,969,300
Total:	197,616,500	63,787,500	211,070,900	56,933,000	57,373,800	57,263,500
Full-Time Positions (FTP)	183.80	183.80	190.80	195.80	195.80	195.80

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 195.80 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026.

.

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**190.80**	**4,035,400**	**47,053,700**	**36,865,300**	**87,954,400**
Reappropriation	0.00	900,000	95,971,700	26,244,800	123,116,500
FY 2025 Total Appropriation	**190.80**	**4,935,400**	**143,025,400**	**63,110,100**	**211,070,900**
Executive Carry Forward	0.00	0	7,723,600	4,720,800	12,444,400
FY 2025 Estimated Expenditures	**190.80**	**4,935,400**	**150,749,000**	**67,830,900**	**223,515,300**
Removal of Onetime Expenditures	0.00	(900,000)	(112,896,300)	(51,715,600)	(165,511,900)
Base Adjustments	0.00	0	0	(10,000,000)	(10,000,000)
FY 2026 Base	**190.80**	**4,035,400**	**37,852,700**	**6,115,300**	**48,003,400**
Personnel Cost Benefits	0.00	40,100	163,400	14,000	217,500
Statewide Cost Allocation	0.00	38,300	97,000	0	135,300
Change in Employee Compensation	0.00	142,000	580,000	49,600	771,600
FY 2026 Program Maintenance	**190.80**	**4,255,800**	**38,693,100**	**6,178,900**	**49,127,800**
Line Items	5.00	0	3,275,200	2,400,000	5,675,200
Replacement Items	0.00	0	1,938,000	325,000	2,263,000
OITS Hardware	0.00	0	197,500	0	197,500
FY 2026 Total	**195.80**	**4,255,800**	**44,103,800**	**8,903,900**	**57,263,500**
% Chg from FY 2025 Orig Approp.	2.6%	5.5%	(6.3%)	(75.8%)	(34.9%)
% Chg from FY 2025 Total Approp.	2.6%	(13.8%)	(69.2%)	(85.9%)	(72.9%)

I. Department of Parks and Recreation: Management Services

Agency Number & Appropriation Unit: 340 PRAA

Bill Number & Chapter: H248 (Ch.297), H419 (Ch.237)

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 public information, fiscal, reservations, registrations, capital development, and outdoor recreation. Beginning in FY 2026, the Management Services and Park Operations Programs were consolidated into one program, eliminating the former. The maintenance appropriation for the Management Services Program, and enhancements approved by the Legislature, were reduced from the Management Services Program and added to the Park Operations Program for FY 2026.

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	806,200	806,200	897,000	0	0	0
Dedicated	18,688,000	13,918,700	18,739,500	0	0	0
Federal	3,002,600	1,048,400	3,002,600	0	0	0
Total:	22,496,800	15,773,300	22,639,100	0	0	0
Percent Change:		(29.9%)	43.5%	(100.0%)	(100.0%)	(100.0%)
BY EXPENDITURE CATEGORY						
Personnel Costs	3,075,600	2,882,500	3,117,800	0	0	0
Operating Expenditures	3,279,400	2,651,000	3,309,500	0	0	0
Capital Outlay	100,000	100,000	170,000	0	0	0
Trustee/Benefit	16,041,800	10,139,800	16,041,800	0	0	0
Total:	22,496,800	15,773,300	22,639,100	0	0	0
Full-Time Positions (FTP)	33.08	33.08	33.08	0.00	0.00	0.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**33.08**	**897,000**	**18,739,500**	**3,002,600**	**22,639,100**
Executive Carry Forward	0.00	0	5,354,000	4,720,800	10,074,800
FY 2025 Estimated Expenditures	**33.08**	**897,000**	**24,093,500**	**7,723,400**	**32,713,900**
Removal of Onetime Expenditures	0.00	0	(5,524,000)	(4,720,800)	(10,244,800)
Base Adjustments	0.00	0	0	0	0
FY 2026 Base	**33.08**	**897,000**	**18,569,500**	**3,002,600**	**22,469,100**
Personnel Benefit Costs	0.00	5,300	32,800	0	38,100
Statewide Cost Allocation	0.00	38,300	97,000	0	135,300
Change in Employee Compensation	0.00	18,600	115,100	0	133,700
FY 2026 Maintenance (MCO)	**33.08**	**959,200**	**18,814,400**	**3,002,600**	**22,776,200**
4. Pay Increase for Targeted Positions	0.00	0	61,900	0	61,900
9. Program Consolidation	(33.08)	(959,200)	(19,073,800)	(3,002,600)	(23,035,600)
55. Replacement Items	0.00	0	0	0	0
OITS Hardware	0.00	0	197,500	0	197,500
FY 2026 Total Appropriation	**0.00**	**0**	**0**	**0**	**0**
% Change From FY 2025 Original Approp.	*(100.0%)*	*(100.0%)*	*(100.0%)*	*(100.0%)*	*(100.0%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H248 and provided appropriations for agencies in the Natural Resources category. Program Maintenance budgets for FY 2026 includes funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H419, included four enhancements for the Management Services Program. Line item 4 provided funding for pay increases for targeted job classifications. Line item 9 consolidated the Management Services Program and the Park Operations Program, eliminating the former. This action reduces the appropriation for the Management Services Program to zero. Finally, $197,500 was included for IT replacement items recommended by the Office of Information Technology Services to purchase computers, routers, switches, and wireless access points. The combined budgets program for the Park Operations Program can be found on page 35.

II. Department of Parks and Recreation: Park Operations

Agency Number & Appropriation Unit: 340 PRBA

Bill Number & Chapter: H248 (Ch.297), H419 (Ch.237)

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. Beginning in FY 2026, the Management Services and Park Operations Programs were consolidated into one program, eliminating the former. The maintenance appropriation for the Management Services Program, and enhancements approved by the Legislature, were reduced from the Management Services Program and added to the Park Operations Program for FY 2026.

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	3,108,800	3,108,800	3,138,400	4,222,500	4,243,200	4,255,800
Dedicated	21,054,300	17,460,700	22,014,200	41,846,100	42,234,100	42,103,800
Federal	3,361,200	2,665,800	3,212,700	6,464,400	6,496,500	6,503,900
Total:	27,524,300	23,235,300	28,365,300	52,533,000	52,973,800	52,863,500
Percent Change:		(15.6%)	22.1%	85.2%	86.8%	86.4%
BY EXPENDITURE CATEGORY						
Personnel Costs	15,003,800	13,795,400	15,801,800	20,140,400	20,659,200	20,748,900
Operating Expenditures	7,605,000	6,673,600	8,055,000	11,622,800	11,544,800	11,544,800
Capital Outlay	3,488,000	1,748,900	2,581,000	2,800,500	2,800,500	2,600,500
Trustee/Benefit	1,427,500	1,017,400	1,927,500	17,969,300	17,969,300	17,969,300
Total:	27,524,300	23,235,300	28,365,300	52,533,000	52,973,800	52,863,500
Full-Time Positions (FTP)	150.72	150.72	157.72	195.80	195.80	195.80

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**157.72**	**3,138,400**	**22,014,200**	**3,212,700**	**28,365,300**
Executive Carry Forward	0.00	0	2,369,600	0	2,369,600
FY 2025 Estimated Expenditures	**157.72**	**3,138,400**	**24,383,800**	**3,212,700**	**30,734,900**
Removal of Onetime Expenditures	0.00	0	(5,100,600)	(100,000)	(5,200,600)
Base Adjustments	0.00	0	0	0	0
FY 2026 Base	**157.72**	**3,138,400**	**19,283,200**	**3,112,700**	**25,534,300**
Personnel Benefit Costs	0.00	34,800	130,600	14,000	179,400
Change in Employee Compensation	0.00	123,400	464,900	49,600	637,900
FY 2026 Maintenance (MCO)	**157.72**	**3,296,600**	**19,878,700**	**3,176,300**	**26,351,600**
1. Additional Park Personnel	5.00	0	321,100	0	321,100
2. Seasonal Group Position Increase	0.00	0	210,000	0	210,000
3. Statewide Operating Increase	0.00	0	195,000	0	195,000
4. Pay Equity Incr for Targeted Positions	0.00	0	247,200	0	247,200
5. Compact Wheel Loader	0.00	0	140,000	0	140,000
6. Responsible OHV Use Campaign	0.00	0	100,000	0	100,000
9. Program Consolidation	33.08	959,200	19,073,800	3,002,600	23,035,600
55. Replacement Items	0.00	0	1,938,000	325,000	2,263,000
FY 2026 Total Appropriation	**195.80**	**4,255,800**	**42,103,800**	**6,503,900**	**52,863,500**
% Change From FY 2025 Original Approp.	*24.1%*	*35.6%*	*91.3%*	*102.4%*	*86.4%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H248 and provided appropriations for agencies in the Natural Resources category. Program Maintenance budgets for FY 2026 includes funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H419, included eight enhancements for the the Park Operations Program. Line item 1 provided funding for additional park personnel. New staff positions included park rangers, housekeepers, and a senior maintenance craftsman at locations throughout the state. Line item 2 provided funding to increase pay for seasonal group positions. Line item 3 provided funding for increased parks operations costs which include utilities, maintenance, and repair costs. Line item 4 provided funding for pay increases for targeted job classifications including park rangers and personnel. Line item 5 provided onetime funding to purchase a compact wheel loader. Line item 6 provided ongoing funding for a responsible off-highway vehicles use campaign for those riding on public lands. Line item 9 consolidated the Management Services Program and the Park Operations Program, eliminating the former. This action increased the appropriation for the Park Operations Program by approximately 43%. Finally, $2,263,000 was included for replacement items.

BUDGET LAW EXEMPTIONS: Section 4 of H419 exempted the agency from the 10% transfer limitation between budgeted programs. This exemption allows the agency to use unutilized grant moneys in the Park Operations Program for capital projects and improvements in the Capital Development Programs.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		35.10	3,193,400	1,062,400	0	0	4,255,800
D 12500	Indirect Cost Recov		3.35	319,700	199,600	0	0	519,300
D 24300	Parks and Recreation		116.03	12,192,100	5,445,000	0	420,000	18,057,100
OT D 24300	Parks and Recreation		0.00	0	0	997,500	0	997,500
D 24700	Recreational Fuels		6.87	709,600	928,500	0	2,971,800	4,609,900
OT D 24700	Recreational Fuels		0.00	0	0	1,278,000	0	1,278,000
D 25000	P&R Registration		12.78	1,500,600	1,351,400	0	10,350,000	13,202,000
D 34900	Miscellaneous Revenue		0.00	19,600	92,100	0	0	111,700
D 41001	Pub Rec Enterprise		4.45	890,900	1,429,000	0	0	2,319,900
D 49600	P&R Expend. Trust		4.95	602,800	405,600	0	0	1,008,400
F 34800	Federal Grant		12.27	1,320,200	631,200	0	4,227,500	6,178,900
OT F 34800	Federal Grant		0.00	0	0	325,000	0	325,000
		Totals:	195.80	20,748,900	11,544,800	2,600,500	17,969,300	52,863,500

III. Department of Parks and Recreation: Capital Development

Agency Number & Appropriation Unit: 340 PRCA

Bill Number & Chapter: H248 (Ch.297), H419 (Ch.237)

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 zeroed out each year and accounts for the maintenance and repair and capital development costs of the parks.

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	900,000	0	900,000	0	0	0
Dedicated	110,036,500	14,364,800	102,271,700	2,000,000	2,000,000	2,000,000
Federal	36,658,900	10,414,100	56,894,800	2,400,000	2,400,000	2,400,000
Total:	147,595,400	24,778,900	160,066,500	4,400,000	4,400,000	4,400,000
Percent Change:		(83.2%)	546.0%	(97.3%)	(97.3%)	(97.3%)
BY EXPENDITURE CATEGORY						
Capital Outlay	147,595,400	24,778,900	160,066,500	4,400,000	4,400,000	4,400,000

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**0**	**6,300,000**	**30,650,000**	**36,950,000**
Prior Year Reappropriation	0.00	900,000	95,971,700	26,244,800	123,116,500
FY 2025 Total Appropriation	**0.00**	**900,000**	**102,271,700**	**56,894,800**	**160,066,500**
Removal of Onetime Expenditures	0.00	(900,000)	(102,271,700)	(46,894,800)	(150,066,500)
Base Adjustments	0.00	0	0	(10,000,000)	(10,000,000)
FY 2026 Base	**0.00**	**0**	**0**	**0**	**0**
7. Bear Lake, Fish Haven Improvements	0.00	0	2,000,000	2,000,000	4,000,000
8. Lake Cascade, Federal Grant	0.00	0	0	400,000	400,000
FY 2026 Total Appropriation	**0.00**	**0**	**2,000,000**	**2,400,000**	**4,400,000**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*(68.3%)*	*(92.2%)*	*(88.1%)*
% Change From FY 2025 Total Approp.	*0.0%*	*(100.0%)*	*(98.0%)*	*(95.8%)*	*(97.3%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The enhancement appropriation bill, H419, included line item 7 that provided funding for improvements at Bear Lake State Park, including the development of the recently acquired Fish Haven property for camping, lake access, and day use. Line item 8 provided funding for improvements to the Boulder Creek, Buttercup, and Sage Bluff units at Lake Cascade State Park.

REAPPROPRIATION: Section 12 of H248 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2025 for the Capital Development Program.

BUDGET LAW EXEMPTIONS: Section 4 of H419 exempted the agency from the 10% transfer limitation between budgeted programs. This exemption allows the agency to use unutilized grant moneys in the Park Operations Program for capital projects and improvements in the Capital Development Programs.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
OT D 24700	Recreational Fuels		0.00	0	0	2,000,000	0	2,000,000
OT F 34800	Federal Grant		0.00	0	0	2,400,000	0	2,400,000
		Totals:	0.00	0	0	4,400,000	0	4,400,000

Department of Water Resources

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Management & Support Services	2,605,800	2,349,700	2,485,100	2,963,900	2,990,600	2,855,700
Planning and Technical Services	89,992,900	28,328,500	124,746,600	64,774,300	94,984,800	94,956,200
Water Management	12,813,200	11,018,400	13,163,900	13,674,300	14,072,300	14,037,100
Northern Idaho Adjudication	612,300	601,300	614,100	612,200	622,700	623,000
Bear River Basin Adjudication	947,400	671,400	852,000	857,600	878,200	881,100
Total:	106,971,600	42,969,300	141,861,700	82,882,300	113,548,600	113,353,100
BY FUND SOURCE						
General	23,935,400	23,716,900	24,212,200	25,199,500	55,693,200	55,499,700
Dedicated	5,695,600	3,057,900	5,740,600	5,822,800	5,976,900	5,971,600
Federal	77,340,600	16,194,500	111,908,900	51,860,000	51,878,500	51,881,800
Total:	106,971,600	42,969,300	141,861,700	82,882,300	113,548,600	113,353,100
Percent Change:		(59.8%)	230.1%	(41.6%)	(20.0%)	(20.1%)
BY EXPENDITURE CATEGORY						
Personnel Costs	16,850,200	14,665,700	17,219,700	18,149,300	18,861,100	18,681,600
Operating Expenditures	7,297,400	20,899,000	10,434,900	7,295,600	37,250,100	37,242,100
Capital Outlay	385,000	467,500	206,500	500,900	500,900	492,900
Trustee/Benefit	82,439,000	6,937,100	114,000,600	56,936,500	56,936,500	56,936,500
Total:	106,971,600	42,969,300	141,861,700	82,882,300	113,548,600	113,353,100
Full-Time Positions (FTP)	170.00	170.00	170.00	175.00	175.00	174.00

In accordance with Section 67-3519, Idaho Code, this department is authorized no more than 174.00 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026.

.

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**170.00**	**24,212,200**	**5,740,600**	**51,847,200**	**81,800,000**
Reappropriation	0.00	0	0	60,061,700	60,061,700
FY 2025 Total Appropriation	**170.00**	**24,212,200**	**5,740,600**	**111,908,900**	**141,861,700**
Executive Carry Forward	0.00	51,000	0	0	51,000
FY 2025 Estimated Expenditures	**170.00**	**24,263,200**	**5,740,600**	**111,908,900**	**141,912,700**
Removal of Onetime Expenditures	0.00	(347,500)	0	(60,061,700)	(60,409,200)
FY 2026 Base	**170.00**	**23,915,700**	**5,740,600**	**51,847,200**	**81,503,500**
Personnel Cost Benefits	0.00	137,800	43,000	7,200	188,000
Contract Inflation	0.00	30,900	0	0	30,900
Statewide Cost Allocation	0.00	(276,300)	(8,500)	0	(284,800)
Change in Employee Compensation	0.00	593,900	196,500	27,400	817,800
FY 2026 Program Maintenance	**170.00**	**24,402,000**	**5,971,600**	**51,881,800**	**82,255,400**
Line Items	4.00	639,800	716,000	0	1,355,800
Replacement Items	0.00	228,000	0	0	228,000
OITS Hardware	0.00	229,900	0	0	229,900
Governor Initiatives	0.00	30,000,000	0	0	30,000,000
Cash Transfers & Adjustments	0.00	0	(716,000)	0	(716,000)
FY 2026 Total	**174.00**	**55,499,700**	**5,971,600**	**51,881,800**	**113,353,100**
% Chg from FY 2025 Orig Approp.	2.4%	129.2%	4.0%	0.1%	38.6%
% Chg from FY 2025 Total Approp.	2.4%	129.2%	4.0%	(53.6%)	(20.1%)

I. Department of Water Resources: Management and Support Services

Agency Number & Appropriation Unit: 360 WRAA

Bill Number & Chapter: H248 (Ch.297), H445 (Ch.282)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	2,028,900	2,043,800	1,911,900	2,388,500	2,413,100	2,276,500
Dedicated	576,900	305,900	573,200	575,400	577,500	579,200
Total:	2,605,800	2,349,700	2,485,100	2,963,900	2,990,600	2,855,700
Percent Change:		(9.8%)	5.8%	19.3%	20.3%	14.9%
BY EXPENDITURE CATEGORY						
Personnel Costs	1,066,400	920,800	1,090,400	1,223,500	1,258,800	1,139,900
Operating Expenditures	1,335,400	1,210,000	1,330,700	1,300,000	1,291,400	1,283,400
Capital Outlay	204,000	218,900	64,000	440,400	440,400	432,400
Total:	2,605,800	2,349,700	2,485,100	2,963,900	2,990,600	2,855,700
Full-Time Positions (FTP)	10.00	10.00	10.00	9.70	9.70	9.70

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**10.00**	**1,911,900**	**573,200**	**0**	**2,485,100**
Removal of Onetime Expenditures	0.00	(64,000)	0	0	(64,000)
Base Adjustments	(0.30)	0	0	0	0
FY 2026 Base	**9.70**	**1,847,900**	**573,200**	**0**	**2,421,100**
Personnel Benefit Costs	0.00	9,300	1,600	0	10,900
Contract Inflation	0.00	8,100	0	0	8,100
Statewide Cost Allocation	0.00	(53,000)	(2,400)	0	(55,400)
Change in Employee Compensation	0.00	31,800	6,800	0	38,600
FY 2026 Maintenance (MCO)	**9.70**	**1,844,100**	**579,200**	**0**	**2,423,300**
55. Replacement Items	0.00	202,500	0	0	202,500
OITS Hardware	0.00	229,900	0	0	229,900
FY 2026 Total Appropriation	**9.70**	**2,276,500**	**579,200**	**0**	**2,855,700**
% Change From FY 2025 Original Approp.	*(3.0%)*	*19.1%*	*1.0%*	*0.0%*	*14.9%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H248 and provided appropriations for agencies in the Natural Resources category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H445, included $202,500 for replacement items and $229,900 for IT replacement items recommended by the Office of Information Technology Services to purchase switches, laptops with extra memory, routers, wireless access points, laptop docking stations, and uninterrupted power supply units.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	8.00	948,900	895,200	0	0	1,844,100
OT G 10000	General	0.00	0	0	432,400	0	432,400
D 12500	Indirect Cost Recov	1.70	191,000	195,900	0	0	386,900
D 22921	Water Administration	0.00	0	21,100	0	0	21,100
D 34900	Miscellaneous Revenue	0.00	0	171,200	0	0	171,200
	Totals:	9.70	1,139,900	1,283,400	432,400	0	2,855,700

II. Department of Water Resources: Planning and Technical Services

Agency Number & Appropriation Unit: 360 WRAB, 360 WRAP(Cont)
Bill Number & Chapter: H248 (Ch.297), H445 (Ch.282)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	11,452,400	11,452,400	11,629,000	11,688,000	41,830,700	41,810,700
Dedicated	1,833,500	896,200	1,842,900	1,865,800	1,922,000	1,913,100
Federal	76,707,000	15,979,900	111,274,700	51,220,500	51,232,100	51,232,400
Total:	89,992,900	28,328,500	124,746,600	64,774,300	94,984,800	94,956,200
Percent Change:		(68.5%)	340.4%	(48.1%)	(23.9%)	(23.9%)
BY EXPENDITURE CATEGORY						
Personnel Costs	5,286,300	4,525,400	5,408,900	5,518,500	5,745,000	5,716,400
Operating Expenditures	2,267,600	16,861,700	5,337,100	2,319,300	32,303,300	32,303,300
Capital Outlay	0	4,300	0	0	0	0
Trustee/Benefit	82,439,000	6,937,100	114,000,600	56,936,500	56,936,500	56,936,500
Total:	89,992,900	28,328,500	124,746,600	64,774,300	94,984,800	94,956,200
Full-Time Positions (FTP)	49.00	49.00	49.00	49.30	49.30	49.30

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**49.00**	**11,629,000**	**1,842,900**	**51,213,000**	**64,684,900**
Prior Year Reappropriation	0.00	0	0	60,061,700	60,061,700
FY 2025 Total Appropriation	**49.00**	**11,629,000**	**1,842,900**	**111,274,700**	**124,746,600**
Removal of Onetime Expenditures	0.00	0	0	(60,061,700)	(60,061,700)
Base Adjustments	0.30	0	0	0	0
FY 2026 Base	**49.30**	**11,629,000**	**1,842,900**	**51,213,000**	**64,684,900**
Personnel Benefit Costs	0.00	40,000	11,100	4,000	55,100
Contract Inflation	0.00	4,000	0	0	4,000
Statewide Cost Allocation	0.00	(94,500)	(4,400)	0	(98,900)
Change in Employee Compensation	0.00	173,500	63,500	15,400	252,400
FY 2026 Maintenance (MCO)	**49.30**	**11,752,000**	**1,913,100**	**51,232,400**	**64,897,500**
1. Aquifer Monitoring & Measuring	0.00	0	716,000	0	716,000
4. ESRI Maintenance Costs	0.00	58,700	0	0	58,700
Water Infrastructure Projects	0.00	30,000,000	0	0	30,000,000
Cash Transfers & Adjustments	0.00	0	(716,000)	0	(716,000)
FY 2026 Total Appropriation	**49.30**	**41,810,700**	**1,913,100**	**51,232,400**	**94,956,200**
% Change From FY 2025 Original Approp.	*0.6%*	*259.5%*	*3.8%*	*0.0%*	*46.8%*
% Change From FY 2025 Total Approp.	*0.6%*	*259.5%*	*3.8%*	*(54.0%)*	*(23.9%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H248 and provided appropriations for agencies in the Natural Resources category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H445, included line item 1 that provided funding for personnel costs associated with the hydrologic monitoring network for groundwater for the Eastern Snake Plain, Wood River Valley, Treasure Valley, Rathdrum Prairie, Palouse, and Lewiston aquifers. Line item 4 provided funding for increased license costs with a third-party provider (ERIS) for ArcGIS software used for mapping. Finally, the appropriation included $30,000,000 ongoing from the General Fund for water projects.

REAPPROPRIATION: Section 5 of H445 provided reappropriation authority for any unspent and unencumbered balances from the ARPA State Fiscal Recovery Fund at the end of FY 2025 for water infrastructure projects.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: H248 included two sections for conditions, limitations, and restrictions. Section 13 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 14 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.

H445 included three sections for conditions, limitations, and restrictions. Section 3 authorized that the $716,000 in line item 1 be transferred from the Revolving Development Fund to the Aquifer Planning and Management Fund. Section 4 authorized that the $30,000,000 appropriated in this program be transferred to the Water Management Fund to be used for water projects at the discretion of the Water Resource Board pursuant to Section 42-1760, Idaho Code. Section 7 directed the use of $30,000,000 by providing criteria for project locations and priorities, and required a report to the Legislature.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	35.79	4,108,800	30,765,400	0	6,936,500	41,810,700
D 12500	Indirect Cost Recov	0.00	0	58,300	0	0	58,300
D 12900	Aquifer Planning	10.00	1,232,900	457,400	0	0	1,690,300
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	374,700	857,700	0	0	1,232,400
	Totals:	49.30	5,716,400	32,303,300	0	56,936,500	94,956,200

III. Department of Water Resources: Water Management

Agency Number & Appropriation Unit: 360 WRAE, 360 WRAI(Cont)
Bill Number & Chapter: H248 (Ch.297), H445 (Ch.282)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	8,942,100	8,994,800	9,243,900	9,691,900	9,987,200	9,947,100
Dedicated	3,237,500	1,809,000	3,285,800	3,342,900	3,438,700	3,440,600
Federal	633,600	214,600	634,200	639,500	646,400	649,400
Total:	12,813,200	11,018,400	13,163,900	13,674,300	14,072,300	14,037,100
Percent Change:		(14.0%)	19.5%	3.9%	6.9%	6.6%
BY EXPENDITURE CATEGORY						
Personnel Costs	9,458,800	8,451,200	9,661,200	10,324,100	10,740,200	10,705,000
Operating Expenditures	3,271,900	2,422,000	3,360,200	3,289,700	3,271,600	3,271,600
Capital Outlay	82,500	145,200	142,500	60,500	60,500	60,500
Total:	12,813,200	11,018,400	13,163,900	13,674,300	14,072,300	14,037,100
Full-Time Positions (FTP)	99.00	99.00	99.00	104.00	104.00	103.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**99.00**	**9,243,900**	**3,285,800**	**634,200**	**13,163,900**
Executive Carry Forward	0.00	800	0	0	800
FY 2025 Estimated Expenditures	**99.00**	**9,244,700**	**3,285,800**	**634,200**	**13,164,700**
Removal of Onetime Expenditures	0.00	(233,300)	0	0	(233,300)
FY 2026 Base	**99.00**	**9,011,400**	**3,285,800**	**634,200**	**12,931,400**
Personnel Benefit Costs	0.00	75,100	30,300	3,200	108,600
Contract Inflation	0.00	15,500	0	0	15,500
Statewide Cost Allocation	0.00	(102,400)	(1,700)	0	(104,100)
Change in Employee Compensation	0.00	340,900	126,200	12,000	479,100
FY 2026 Maintenance (MCO)	**99.00**	**9,340,500**	**3,440,600**	**649,400**	**13,430,500**
2. Water Administration Bureau Positions	4.00	516,100	0	0	516,100
5. Laserfiche Conversion - Year 2	0.00	65,000	0	0	65,000
55. Replacement Items	0.00	25,500	0	0	25,500
FY 2026 Total Appropriation	**103.00**	**9,947,100**	**3,440,600**	**649,400**	**14,037,100**
% Change From FY 2025 Original Approp.	*4.0%*	*7.6%*	*4.7%*	*2.4%*	*6.6%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H248 and provided appropriations for agencies in the Natural Resources category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H445, included line item 2 that provided funding for five positions to create the water adminstration bureau to support new and existing water districts, distinguishing it from the water compliance bureau. Line item 5 provided onetime funding for year two of the agency's laserfiche form conversion. Finally, $25,500 was included for replacement items as requested by the department.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	72.13	7,586,500	2,235,100	0	0	9,821,600
OT G 10000	General	0.00	0	65,000	60,500	0	125,500
D 12500	Indirect Cost Recov	0.00	0	67,500	0	0	67,500
D 22921	Water Administration	19.58	1,711,300	235,000	0	0	1,946,300
D 34900	Miscellaneous Revenue	8.45	1,106,600	320,200	0	0	1,426,800
F 34800	Federal Grant	2.84	300,600	348,800	0	0	649,400
	Totals:	103.00	10,705,000	3,271,600	60,500	0	14,037,100

IV. Department of Water Resources: Northern Idaho Adjudication

Agency Number & Appropriation Unit: 360 WRAN

Bill Number & Chapter: H248 (Ch.297), H445 (Ch.282)

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, Kootenai River Basin, 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. In 2024, the Legislature directed the adjudiction of water rights begin in the Kootenai River basin, but provided no additional approrpiation. [Statutory Authority: Section 42-1406B, Idaho Code, et seq.]

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	564,600	554,500	575,400	573,500	584,000	584,300
Dedicated	47,700	46,800	38,700	38,700	38,700	38,700
Total:	612,300	601,300	614,100	612,200	622,700	623,000
Percent Change:		(1.8%)	2.1%	(0.3%)	1.4%	1.4%
BY EXPENDITURE CATEGORY						
Personnel Costs	366,300	356,200	373,700	381,900	393,800	394,100
Operating Expenditures	237,000	236,300	240,400	230,300	228,900	228,900
Capital Outlay	9,000	8,800	0	0	0	0
Total:	612,300	601,300	614,100	612,200	622,700	623,000
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 2025 Original Appropriation	**4.00**	**575,400**	**38,700**	**0**	**614,100**
FY 2026 Base	**4.00**	**575,400**	**38,700**	**0**	**614,100**
Personnel Benefit Costs	0.00	4,500	0	0	4,500
Contract Inflation	0.00	1,700	0	0	1,700
Statewide Cost Allocation	0.00	(13,200)	0	0	(13,200)
Change in Employee Compensation	0.00	15,900	0	0	15,900
FY 2026 Maintenance (MCO)	**4.00**	**584,300**	**38,700**	**0**	**623,000**
FY 2026 Total Appropriation	**4.00**	**584,300**	**38,700**	**0**	**623,000**
% Change From FY 2025 Original Approp.	*0.0%*	*1.5%*	*0.0%*	*0.0%*	*1.4%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H248 and provided appropriations for agencies in the Natural Resources category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document. There were no enhancements for FY 2026 in the Northern Idaho Adjudication Program.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: Section 6 of H445 included one section of conditions, limitations, and restrictions, which directed the use of funds for water right claims for FY 2026. Language was inclusive of all general stream adjudications, including those within the Nothern Idaho Adjudication program.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	4.00	394,100	190,200	0	0	584,300
D 33701	NI Adjudication	0.00	0	38,700	0	0	38,700
	Totals:	4.00	394,100	228,900	0	0	623,000

V. Department of Water Resources: Bear River Basin Adjudication

Agency Number & Appropriation Unit: 360 WRAR

Bill Number & Chapter: H248 (Ch.297), H445 (Ch.282)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	947,400	671,400	852,000	857,600	878,200	881,100
Percent Change:		(29.1%)	26.9%	0.7%	3.1%	3.4%
BY EXPENDITURE CATEGORY						
Personnel Costs	672,400	412,100	685,500	701,300	723,300	726,200
Operating Expenditures	185,500	169,000	166,500	156,300	154,900	154,900
Capital Outlay	89,500	90,300	0	0	0	0
Total:	947,400	671,400	852,000	857,600	878,200	881,100
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 2025 Original Appropriation	**8.00**	**852,000**	**0**	**0**	**852,000**
Executive Carry Forward	0.00	50,200	0	0	50,200
FY 2025 Estimated Expenditures	**8.00**	**902,200**	**0**	**0**	**902,200**
Removal of Onetime Expenditures	0.00	(50,200)	0	0	(50,200)
FY 2026 Base	**8.00**	**852,000**	**0**	**0**	**852,000**
Personnel Benefit Costs	0.00	8,900	0	0	8,900
Contract Inflation	0.00	1,600	0	0	1,600
Statewide Cost Allocation	0.00	(13,200)	0	0	(13,200)
Change in Employee Compensation	0.00	31,800	0	0	31,800
FY 2026 Maintenance (MCO)	**8.00**	**881,100**	**0**	**0**	**881,100**
FY 2026 Total Appropriation	**8.00**	**881,100**	**0**	**0**	**881,100**
% Change From FY 2025 Original Approp.	*0.0%*	*3.4%*	*0.0%*	*0.0%*	*3.4%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H248 and provided appropriations for agencies in the Natural Resources category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document. There were no enhancements for FY 2026 in the Bear River Basin Adjudication Program.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: Section 6 of H445 included one section of conditions, limitations, and restrictions, which directed the use of funds for water right claims for FY 2026. Language was inclusive of all general stream adjudications, including those within the Bear River Basin Adjudication Program.

.

FY 2026 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000 General	8.00	726,200	154,900	0	0	881,100

Section Contents
Economic Development
2025 Legislative Session

Agriculture, Department of ..... 5 - 3

Agriculture, Department of ..... 5 - 4

Soil and Water Conservation Commission ..... 5 - 15

Commerce, Department of ..... 5 - 17

Finance, Department of ..... 5 - 21

Industrial Commission ..... 5 - 23

Insurance, Department of ..... 5 - 29

Labor, Department of ..... 5 - 33

Public Utilities Commission ..... 5 - 39

Self-Governing Agencies ..... 5 - 41

Hispanic Affairs, Commission on ..... 5 - 42

Historical Society, Idaho State ..... 5 - 43

Libraries, Commission for ..... 5 - 45

Lottery, State ..... 5 - 47

Public Defense Commission ..... 5 - 48

State Appellate Public Defender ..... 5 - 49

Veterans Services, Division of ..... 5 - 52

Office of the State Public Defender ..... 5 - 54

Division of Occupational and Professional Licenses ..... 5 - 56

Office of Administrative Hearings ..... 5 - 62

Office of Health and Social Services Ombudsman ..... 5 - 63

Commission of Pardons & Parole ..... 5 - 64

Section Contents
Economic Development
2025 Legislative Session

Transportation Department, Idaho ..... 5 - 65

Transportation Services ..... 5 - 66

Motor Vehicles ..... 5 - 70

Highway Operations ..... 5 - 71

Contract Construction & Right-of-Way Acq. ..... 5 - 73

Department of Agriculture

DEPARTMENT SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY DIVISION						
Agriculture, Dept of	51,183,300	42,986,900	67,172,400	55,110,800	55,992,800	56,003,600
Soil and Water Conservation	10,642,200	7,061,700	6,732,200	4,123,500	4,183,400	5,180,200
Total:	61,825,500	50,048,600	73,904,600	59,234,300	60,176,200	61,183,800
BY FUND SOURCE						
General	21,604,700	19,728,300	21,319,600	19,098,600	19,375,300	20,349,000
Dedicated	31,034,900	23,496,700	38,878,200	32,532,200	33,154,900	33,184,100
Federal	9,185,900	6,823,600	13,706,800	7,603,500	7,646,000	7,650,700
Total:	61,825,500	50,048,600	73,904,600	59,234,300	60,176,200	61,183,800
Percent Change:		(19.0%)	47.7%	(19.9%)	(18.6%)	(17.2%)
BY EXPENDITURE CATEGORY						
Personnel Costs	31,949,800	27,094,500	34,297,800	35,274,200	36,300,100	36,307,700
Operating Expenditures	13,188,100	9,332,400	15,201,500	14,220,400	14,138,400	14,138,400
Capital Outlay	1,283,300	2,004,300	7,640,000	1,295,000	1,293,000	1,293,000
Trustee/Benefit	15,404,300	11,617,400	16,765,300	8,444,700	8,444,700	9,444,700
Total:	61,825,500	50,048,600	73,904,600	59,234,300	60,176,200	61,183,800
Full-Time Positions (FTP)	243.75	243.75	248.75	248.75	248.75	248.75

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 as a separate division.

Department of Agriculture

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Administration	3,133,400	2,618,900	3,180,900	3,204,900	3,263,800	3,247,900
Animal Industries	7,428,500	6,437,300	8,285,700	8,553,500	8,710,700	8,712,300
Agricultural Resources	4,328,000	3,095,700	4,431,500	4,526,700	4,624,300	4,617,400
Plant Industries	17,120,500	14,985,500	25,494,400	19,061,800	19,283,300	19,306,000
Agricultural Inspections	14,005,600	10,995,000	14,282,800	14,416,300	14,730,800	14,741,900
Market Development	4,539,100	4,383,200	10,867,600	4,716,100	4,745,700	4,743,500
Animal Damage Control	428,100	369,000	428,100	428,100	428,100	428,100
Sheep and Goat Health Board	200,100	102,300	201,400	203,400	206,100	206,500
Total:	51,183,300	42,986,900	67,172,400	55,110,800	55,992,800	56,003,600
BY FUND SOURCE						
General	13,084,900	12,933,000	15,011,800	15,412,600	15,635,900	15,611,500
Dedicated	30,609,400	23,230,300	38,453,800	32,094,700	32,710,900	32,741,400
Federal	7,489,000	6,823,600	13,706,800	7,603,500	7,646,000	7,650,700
Total:	51,183,300	42,986,900	67,172,400	55,110,800	55,992,800	56,003,600
Percent Change:		(16.0%)	56.3%	(18.0%)	(16.6%)	(16.6%)
BY EXPENDITURE CATEGORY						
Personnel Costs	30,214,900	25,569,800	32,590,000	33,529,900	34,493,500	34,504,300
Operating Expenditures	12,721,500	9,053,300	14,746,300	13,735,300	13,655,700	13,655,700
Capital Outlay	1,250,000	1,958,600	7,634,200	1,248,700	1,246,700	1,246,700
Trustee/Benefit	6,996,900	6,405,200	12,201,900	6,596,900	6,596,900	6,596,900
Total:	51,183,300	42,986,900	67,172,400	55,110,800	55,992,800	56,003,600
Full-Time Positions (FTP)	225.00	225.00	231.00	231.00	231.00	231.00

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 231.00 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026.

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**231.00**	**15,011,800**	**38,453,800**	**13,706,800**	**67,172,400**
Deficiency Warrants	0.00	1,724,300	0	0	1,724,300
Other Appropriation Adjustments	0.00	(1,724,300)	0	0	(1,724,300)
FY 2025 Total Appropriation	**231.00**	**15,011,800**	**38,453,800**	**13,706,800**	**67,172,400**
Executive Carry Forward	0.00	89,500	89,600	148,300	327,400
FY 2025 Estimated Expenditures	**231.00**	**15,101,300**	**38,543,400**	**13,855,100**	**67,499,800**
Removal of Onetime Expenditures	0.00	(89,500)	(8,086,800)	(6,343,400)	(14,519,700)
FY 2026 Base	**231.00**	**15,011,800**	**30,456,600**	**7,511,700**	**52,980,100**
Personnel Cost Benefits	0.00	79,600	161,000	16,000	256,600
Statewide Cost Allocation	0.00	1,800	(48,200)	0	(46,400)
Change in Employee Compensation	0.00	287,100	629,300	60,000	976,400
FY 2026 Program Maintenance	**231.00**	**15,380,300**	**31,198,700**	**7,587,700**	**54,166,700**
Line Items	0.00	231,200	500,000	0	731,200
Replacement Items	0.00	0	846,500	44,500	891,000
OITS Hardware	0.00	0	196,200	18,500	214,700
FY 2026 Total	**231.00**	**15,611,500**	**32,741,400**	**7,650,700**	**56,003,600**
% Chg from FY 2025 Orig Approp.	0.0%	4.0%	(14.9%)	(44.2%)	(16.6%)
% Chg from FY 2025 Total Approp.	0.0%	4.0%	(14.9%)	(44.2%)	(16.6%)

I. Department of Agriculture: Administration

Agency Number & Appropriation Unit: 210 AGAA

Bill Number & Chapter: S1109 (Ch.97), S1150 (Ch.136)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	1,722,800	1,722,800	1,763,100	1,797,600	1,822,900	1,808,100
Dedicated	1,410,600	896,100	1,417,800	1,407,300	1,440,900	1,439,800
Total:	3,133,400	2,618,900	3,180,900	3,204,900	3,263,800	3,247,900
Percent Change:		(16.4%)	21.5%	0.8%	2.6%	2.1%
BY EXPENDITURE CATEGORY						
Personnel Costs	1,960,400	1,669,400	2,004,300	2,044,200	2,112,200	2,096,300
Operating Expenditures	1,106,600	896,800	1,127,000	1,138,300	1,129,200	1,129,200
Capital Outlay	66,400	52,700	49,600	22,400	22,400	22,400
Total:	3,133,400	2,618,900	3,180,900	3,204,900	3,263,800	3,247,900
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 2025 Original Appropriation	**18.00**	**1,763,100**	**1,417,800**	**0**	**3,180,900**
Removal of Onetime Expenditures	0.00	0	(66,400)	0	(66,400)
FY 2026 Base	**18.00**	**1,763,100**	**1,351,400**	**0**	**3,114,500**
Personnel Benefit Costs	0.00	8,600	11,400	0	20,000
Statewide Cost Allocation	0.00	7,000	0	0	7,000
Change in Employee Compensation	0.00	29,400	42,600	0	72,000
FY 2026 Maintenance (MCO)	**18.00**	**1,808,100**	**1,405,400**	**0**	**3,213,500**
55. Replacement Items	0.00	0	4,800	0	4,800
OITS Hardware	0.00	0	29,600	0	29,600
FY 2026 Total Appropriation	**18.00**	**1,808,100**	**1,439,800**	**0**	**3,247,900**
% Change From FY 2025 Original Approp.	*0.0%*	*2.6%*	*1.6%*	*0.0%*	*2.1%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. The Program Maintenance budget for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1150, included replacement items and IT hardware. Replacement items included chairs and desks. Funding for IT hardware included $12,000 for software updates for network equipment and $17,600 to replace desktops with high-end laptops.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		7.35	995,700	812,400	0	0	1,808,100
D 12501	Admin. Services		8.65	900,900	131,700	0	0	1,032,600
OT D 12501	Admin. Services		0.00	0	12,000	22,400	0	34,400
D 12502	Facilities Maint.		2.00	199,700	173,100	0	0	372,800
		Totals:	18.00	2,096,300	1,129,200	22,400	0	3,247,900

II. Department of Agriculture: Animal Industries

Agency Number & Appropriation Unit: 210 AGAB, 210 AGAR(Cont)
Bill Number & Chapter: S1109 (Ch.97), S1150 (Ch.136)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	2,343,700	2,343,700	2,529,700	2,662,800	2,739,300	2,733,900
Dedicated	4,514,600	3,706,800	5,179,800	5,274,900	5,344,400	5,349,900
Federal	570,200	386,800	576,200	615,800	627,000	628,500
Total:	7,428,500	6,437,300	8,285,700	8,553,500	8,710,700	8,712,300
Percent Change:		(13.3%)	28.7%	3.2%	5.1%	5.1%
BY EXPENDITURE CATEGORY						
Personnel Costs	5,637,600	4,736,900	6,090,400	6,355,500	6,557,700	6,559,300
Operating Expenditures	1,537,500	1,255,200	1,647,900	1,649,300	1,604,300	1,604,300
Capital Outlay	205,200	425,200	349,200	350,500	350,500	350,500
Trustee/Benefit	48,200	20,000	198,200	198,200	198,200	198,200
Total:	7,428,500	6,437,300	8,285,700	8,553,500	8,710,700	8,712,300
Full-Time Positions (FTP)	58.65	58.65	62.65	62.65	62.65	62.65

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**62.65**	**2,529,700**	**5,179,800**	**576,200**	**8,285,700**
Executive Carry Forward	0.00	0	0	98,300	98,300
FY 2025 Estimated Expenditures	**62.65**	**2,529,700**	**5,179,800**	**674,500**	**8,384,000**
Removal of Onetime Expenditures	0.00	0	(308,300)	(98,300)	(406,600)
FY 2026 Base	**62.65**	**2,529,700**	**4,871,500**	**576,200**	**7,977,400**
Personnel Benefit Costs	0.00	26,600	38,200	4,400	69,200
Statewide Cost Allocation	0.00	(500)	(43,100)	0	(43,600)
Change in Employee Compensation	0.00	96,100	149,500	16,000	261,600
FY 2026 Maintenance (MCO)	**62.65**	**2,651,900**	**5,016,100**	**596,600**	**8,264,600**
1. Ag. Investigator Pay Structure	0.00	82,000	56,100	0	138,100
55. Replacement Items	0.00	0	240,700	26,500	267,200
OITS Hardware	0.00	0	37,000	5,400	42,400
FY 2026 Total Appropriation	**62.65**	**2,733,900**	**5,349,900**	**628,500**	**8,712,300**
% Change From FY 2025 Original Approp.	*0.0%*	*8.1%*	*3.3%*	*9.1%*	*5.1%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. The Program Maintenance budget for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1150, included one line item. Line item 1 provided funding to implement a pay structure for the department's agricultural investigators to retain experienced staff in these positions. The bill also provided funding for replacement items and IT hardware. Replacement items included five pickup trucks and accessories, and lab equipment. IT hardware included desktops, laptops, and tablets.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: Section 4 of S1109 provided a cash transfer of $225,000 from the General Fund to the Depredation of Livestock and Prevention Fund to provide compensation to livestock owners that have experienced depredation of livestock by grizzly bears and wolves, pursuant to Section 36-1121, Idaho Code.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		23.51	2,476,300	257,600	0	0	2,733,900
D 33000	Ag Inspections		0.00	38,500	9,700	0	0	48,200
D 33206	LVST Disease Fees		10.30	1,052,700	523,300	20,600	0	1,596,600
OT D 33206	LVST Disease Fees		0.00	0	0	114,400	0	114,400
D 33207	Dairy Insp. Fees		23.44	2,320,700	480,300	20,300	0	2,821,300
OT D 33207	Dairy Insp. Fees		0.00	0	0	163,300	0	163,300
D 33209	Egg Inspect. Fees		1.40	198,300	61,100	0	0	259,400
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 33214	Livestock Depredation		0.00	0	75,000	0	150,000	225,000
D 40101	Seminars and Publ.		0.00	0	58,300	0	0	58,300
F 34800	Federal Grant		4.00	431,100	117,300	0	48,200	596,600
OT F 34800	Federal Grant		0.00	0	0	31,900	0	31,900
		Totals:	62.65	6,559,300	1,604,300	350,500	198,200	8,712,300

III. Department of Agriculture: Agricultural Resources

Agency Number & Appropriation Unit: 210 AGAC

Bill Number & Chapter: S1109 (Ch.97), S1150 (Ch.136)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	269,600	269,600	272,900	275,500	280,700	278,000
Dedicated	3,536,400	2,355,200	3,635,400	3,725,800	3,814,600	3,811,100
Federal	522,000	470,900	523,200	525,400	529,000	528,300
Total:	4,328,000	3,095,700	4,431,500	4,526,700	4,624,300	4,617,400
Percent Change:		(28.5%)	43.2%	2.1%	4.4%	4.2%
BY EXPENDITURE CATEGORY						
Personnel Costs	3,165,900	2,138,600	3,215,000	3,273,000	3,375,500	3,368,600
Operating Expenditures	1,065,100	827,400	1,071,100	1,075,100	1,070,200	1,070,200
Capital Outlay	97,000	129,700	145,400	178,600	178,600	178,600
Total:	4,328,000	3,095,700	4,431,500	4,526,700	4,624,300	4,617,400
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 2025 Original Appropriation	**27.90**	**272,900**	**3,635,400**	**523,200**	**4,431,500**
Removal of Onetime Expenditures	0.00	0	(121,900)	0	(121,900)
FY 2026 Base	**27.90**	**272,900**	**3,513,500**	**523,200**	**4,309,600**
Personnel Benefit Costs	0.00	1,100	29,100	1,100	31,300
Statewide Cost Allocation	0.00	0	(900)	0	(900)
Change in Employee Compensation	0.00	4,000	114,300	4,000	122,300
FY 2026 Maintenance (MCO)	**27.90**	**278,000**	**3,656,000**	**528,300**	**4,462,300**
55. Replacement Items	0.00	0	133,500	0	133,500
OITS Hardware	0.00	0	21,600	0	21,600
FY 2026 Total Appropriation	**27.90**	**278,000**	**3,811,100**	**528,300**	**4,617,400**
% Change From FY 2025 Original Approp.	*0.0%*	*1.9%*	*4.8%*	*1.0%*	*4.2%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. The Program Maintenance budget for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1150, included funding for replacement items and IT hardware. Replacement items included three pickup trucks and accessories, and IT hardware included eight rugged tablets.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		1.00	150,800	127,200	0	0	278,000
D 33205	Pesticides Fees		25.90	2,732,900	899,600	23,500	0	3,656,000
OT D 33205	Pesticides Fees		0.00	0	0	155,100	0	155,100
F 34800	Federal Grant		1.00	484,900	43,400	0	0	528,300
		Totals:	27.90	3,368,600	1,070,200	178,600	0	4,617,400

IV. Department of Agriculture: Plant Industries

Agency Number & Appropriation Unit: 210 AGAD, 210 AGAK(Cont)
Bill Number & Chapter: S1109 (Ch.97), S1150 (Ch.136)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	6,455,600	6,393,200	8,067,500	8,178,400	8,248,400	8,244,200
Dedicated	7,313,800	5,931,500	14,054,000	7,488,800	7,621,800	7,644,900
Federal	3,351,100	2,660,800	3,372,900	3,394,600	3,413,100	3,416,900
Total:	17,120,500	14,985,500	25,494,400	19,061,800	19,283,300	19,306,000
Percent Change:		(12.5%)	70.1%	(25.2%)	(24.4%)	(24.3%)
BY EXPENDITURE CATEGORY						
Personnel Costs	8,128,000	6,867,500	9,735,400	9,978,100	10,217,300	10,240,000
Operating Expenditures	4,309,800	4,219,700	5,483,100	5,039,200	5,021,500	5,021,500
Capital Outlay	458,400	602,100	6,551,600	370,200	370,200	370,200
Trustee/Benefit	4,224,300	3,296,200	3,724,300	3,674,300	3,674,300	3,674,300
Total:	17,120,500	14,985,500	25,494,400	19,061,800	19,283,300	19,306,000
Full-Time Positions (FTP)	72.20	72.20	75.20	75.20	75.20	75.20

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**75.20**	**8,067,500**	**14,054,000**	**3,372,900**	**25,494,400**
Exotic Species Deficiency Warrants	0.00	1,724,300	0	0	1,724,300
Other Appropriation Adjustments	0.00	(1,724,300)	0	0	(1,724,300)
FY 2025 Total Appropriation	**75.20**	**8,067,500**	**14,054,000**	**3,372,900**	**25,494,400**
Executive Carry Forward	0.00	0	0	50,000	50,000
FY 2025 Estimated Expenditures	**75.20**	**8,067,500**	**14,054,000**	**3,422,900**	**25,544,400**
Removal of Onetime Expenditures	0.00	0	(7,029,700)	(60,200)	(7,089,900)
Base Adjustments	0.00	0	0	(12,000)	(12,000)
FY 2026 Base	**75.20**	**8,067,500**	**7,024,300**	**3,350,700**	**18,442,500**
Personnel Benefit Costs	0.00	25,200	51,100	7,100	83,400
Statewide Cost Allocation	0.00	(3,800)	(3,600)	0	(7,400)
Change in Employee Compensation	0.00	91,900	210,000	28,000	329,900
FY 2026 Maintenance (MCO)	**75.20**	**8,180,800**	**7,281,800**	**3,385,800**	**18,848,400**
1. Ag. Investigator Pay Structure	0.00	63,400	39,900	0	103,300
55. Replacement Items	0.00	0	260,000	18,000	278,000
OITS Hardware	0.00	0	63,200	13,100	76,300
FY 2026 Total Appropriation	**75.20**	**8,244,200**	**7,644,900**	**3,416,900**	**19,306,000**
% Change From FY 2025 Original Approp.	*0.0%*	*2.2%*	*(45.6%)*	*1.3%*	*(24.3%)*
% Change From FY 2025 Total Approp.	*0.0%*	*2.2%*	*(45.6%)*	*1.3%*	*(24.3%)*

FISCAL YEAR 2025 SUPPLEMENTAL: Section 2 of S1150 transferred $1,724,300 from the General Fund to the Pest Control Deficiency Fund for expenses incurred in FY 2024. Actual costs were $88,900 for exotic pest monitoring, $1,149,500 for Mormon cricket treatment and monitoring, $485,700 for Japanese beetle treatment, and $200 for Gypsy moth detection.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. The Program Maintenance budget for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1150, included one line item. Line item 1 provided funding to implement a pay structure for the department's agricultural investigators to retain experienced staff in these positions. The bill also provided funding for replacement items and IT hardware. Replacement items included four trucks and accessories, office furniture, and lab equipment, and IT hardware included desktops and laptops.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: Section 3 of S1109 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 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		22.30	3,693,300	2,018,500	15,900	2,516,500	8,244,200
D 33000	Ag Inspections		13.79	1,607,100	309,200	0	111,100	2,027,400
OT D 33000	Ag Inspections		0.00	0	0	43,000	0	43,000
D 33013	Invasive Species		10.04	1,370,300	850,000	0	100,000	2,320,300
OT D 33013	Invasive Species		0.00	0	0	171,200	0	171,200
D 33204	C. Feed/Fert Fees		17.17	1,672,700	530,800	0	0	2,203,500
OT D 33204	C. Feed/Fert Fees		0.00	0	0	107,000	0	107,000
D 33208	Honey Adver. Fees		0.00	400	22,000	0	0	22,400
D 33213	Agricultural Fees – Hemp		0.50	109,500	55,000	0	0	164,500
D 40200	Laboratory Services		4.40	445,900	137,700	0	0	583,600
OT D 40200	Laboratory Services		0.00	0	0	2,000	0	2,000
F 34800	Federal Grant		7.00	1,340,800	1,098,300	0	946,700	3,385,800
OT F 34800	Federal Grant		0.00	0	0	31,100	0	31,100
		Totals:	75.20	10,240,000	5,021,500	370,200	3,674,300	19,306,000

V. Department of Agriculture: Agricultural Inspections

Agency Number & Appropriation Unit: 210 AGAE, 210 AGAN(Cont)
Bill Number & Chapter: S1109 (Ch.97), S1150 (Ch.136)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	1,155,700	1,085,700	1,102,000	1,206,800	1,232,100	1,235,800
Dedicated	12,849,900	9,909,300	13,180,800	13,209,500	13,498,700	13,506,100
Total:	14,005,600	10,995,000	14,282,800	14,416,300	14,730,800	14,741,900
Percent Change:		(21.5%)	29.9%	0.9%	3.1%	3.2%
BY EXPENDITURE CATEGORY						
Personnel Costs	10,281,300	9,277,300	10,436,300	10,787,400	11,106,800	11,117,900
Operating Expenditures	3,305,300	974,300	3,312,500	3,307,700	3,304,800	3,304,800
Capital Outlay	419,000	743,400	534,000	321,200	319,200	319,200
Total:	14,005,600	10,995,000	14,282,800	14,416,300	14,730,800	14,741,900
Full-Time Positions (FTP)	37.20	37.20	37.20	37.20	37.20	37.20

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**37.20**	**1,102,000**	**13,180,800**	**0**	**14,282,800**
Executive Carry Forward	0.00	70,000	88,100	0	158,100
FY 2025 Estimated Expenditures	**37.20**	**1,172,000**	**13,268,900**	**0**	**14,440,900**
Removal of Onetime Expenditures	0.00	(70,000)	(554,600)	0	(624,600)
FY 2026 Base	**37.20**	**1,102,000**	**12,714,300**	**0**	**13,816,300**
Personnel Benefit Costs	0.00	10,600	30,800	0	41,400
Statewide Cost Allocation	0.00	(1,900)	(600)	0	(2,500)
Change in Employee Compensation	0.00	39,300	111,100	0	150,400
FY 2026 Maintenance (MCO)	**37.20**	**1,150,000**	**12,855,600**	**0**	**14,005,600**
1. Ag. Investigator Pay Structure	0.00	85,800	13,200	0	99,000
2. Fruit & Veg Inspector 5% CEC	0.00	0	390,800	0	390,800
55. Replacement Items	0.00	0	207,500	0	207,500
OITS Hardware	0.00	0	39,000	0	39,000
FY 2026 Total Appropriation	**37.20**	**1,235,800**	**13,506,100**	**0**	**14,741,900**
% Change From FY 2025 Original Approp.	*0.0%*	*12.1%*	*2.5%*	*0.0%*	*3.2%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. The Program Maintenance budget for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1150, included two line items. Line item 1 provided funding to implement a pay structure for the department's agricultural investigators to retain experienced staff in these positions. Line item 2 provided funding for a 5% change in employee compensation (CEC) for seasonal fresh fruit and vegetable inspectors. The bill also provided funding for replacement items and IT hardware, which included three pickup trucks, two SUVs, laptops, and monitors.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		9.40	1,009,000	226,800	0	0	1,235,800
D 33012	Weights & Measures		5.45	568,700	205,700	8,000	0	782,400
OT D 33012	Weights & Measures		0.00	0	0	4,000	0	4,000
D 33210	Organic Food Fees		7.00	686,400	110,000	1,700	0	798,100
OT D 33210	Organic Food Fees		0.00	0	2,000	47,000	0	49,000
D 48600	Ag Fees Fresh Fruit		15.35	8,853,800	2,760,300	65,000	0	11,679,100
OT D 48600	Ag Fees Fresh Fruit		0.00	0	0	193,500	0	193,500
		Totals:	37.20	11,117,900	3,304,800	319,200	0	14,741,900

VI. Department of Agriculture: Market Development

Agency Number & Appropriation Unit: 210 AGAF

Bill Number & Chapter: S1109 (Ch.97), S1150 (Ch.136)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	887,500	887,500	1,025,300	1,038,200	1,056,500	1,055,100
Dedicated	605,900	190,600	607,800	610,200	612,300	611,400
Federal	3,045,700	3,305,100	9,234,500	3,067,700	3,076,900	3,077,000
Total:	4,539,100	4,383,200	10,867,600	4,716,100	4,745,700	4,743,500
Percent Change:		(3.4%)	147.9%	(56.6%)	(56.3%)	(56.4%)
BY EXPENDITURE CATEGORY						
Personnel Costs	879,900	808,500	945,500	926,600	956,200	954,000
Operating Expenditures	1,347,700	843,500	2,055,200	1,476,200	1,476,200	1,476,200
Capital Outlay	4,000	4,200	4,400	5,800	5,800	5,800
Trustee/Benefit	2,307,500	2,727,000	7,862,500	2,307,500	2,307,500	2,307,500
Total:	4,539,100	4,383,200	10,867,600	4,716,100	4,745,700	4,743,500
Full-Time Positions (FTP)	9.05	9.05	9.05	9.05	9.05	9.05

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**9.05**	**1,025,300**	**607,800**	**9,234,500**	**10,867,600**
Removal of Onetime Expenditures	0.00	0	(4,400)	(6,184,900)	(6,189,300)
Base Adjustments	0.00	0	0	12,000	12,000
FY 2026 Base	**9.05**	**1,025,300**	**603,400**	**3,061,600**	**4,690,300**
Personnel Benefit Costs	0.00	6,400	400	3,400	10,200
Statewide Cost Allocation	0.00	1,000	0	0	1,000
Change in Employee Compensation	0.00	22,400	1,800	12,000	36,200
FY 2026 Maintenance (MCO)	**9.05**	**1,055,100**	**605,600**	**3,077,000**	**4,737,700**
OITS Hardware	0.00	0	5,800	0	5,800
FY 2026 Total Appropriation	**9.05**	**1,055,100**	**611,400**	**3,077,000**	**4,743,500**
% Change From FY 2025 Original Approp.	*0.0%*	*2.9%*	*0.6%*	*(66.7%)*	*(56.4%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. The Program Maintenance budget for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1150, provided funding for IT hardware that included laptops.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		5.61	562,000	493,100	0	0	1,055,100
D 33000	Ag Inspections		0.39	87,800	74,100	0	0	161,900
OT D 33000	Ag Inspections		0.00	0	0	5,800	0	5,800
D 40101	Seminars and Publ.		0.00	0	245,600	0	0	245,600
D 40303	REDIFiT		0.05	10,500	20,000	0	140,000	170,500
D 49000	Revolving Loans		0.00	12,300	15,300	0	0	27,600
F 34800	Federal Grant		3.00	281,400	628,100	0	2,167,500	3,077,000
		Totals:	9.05	954,000	1,476,200	5,800	2,307,500	4,743,500

VII. Department of Agriculture: Animal Damage Control

Agency Number & Appropriation Unit: 210 AGAG

Bill Number & Chapter: S1109 (Ch.97)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	160,700	160,700	160,700	160,700	160,700	160,700
Dedicated	267,400	208,300	267,400	267,400	267,400	267,400
Total:	428,100	369,000	428,100	428,100	428,100	428,100
Percent Change:		(13.8%)	16.0%	0.0%	0.0%	0.0%
BY EXPENDITURE CATEGORY						
Operating Expenditures	11,200	7,000	11,200	11,200	11,200	11,200
Trustee/Benefit	416,900	362,000	416,900	416,900	416,900	416,900
Total:	428,100	369,000	428,100	428,100	428,100	428,100

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**160,700**	**267,400**	**0**	**428,100**
FY 2026 Base	**0.00**	**160,700**	**267,400**	**0**	**428,100**
FY 2026 Maintenance (MCO)	**0.00**	**160,700**	**267,400**	**0**	**428,100**
FY 2026 Total Appropriation	**0.00**	**160,700**	**267,400**	**0**	**428,100**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. The Program Maintenance budget for FY 2026 included funding for regular recurring costs.

The enhancement appropriation bill, S1150, included no line items for this program.

.

FY 2026 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: S1109 (Ch.97)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	89,300	69,800	90,600	92,600	95,300	95,700
Dedicated	110,800	32,500	110,800	110,800	110,800	110,800
Total:	200,100	102,300	201,400	203,400	206,100	206,500
Percent Change:		(48.9%)	96.9%	1.0%	2.3%	2.5%
BY EXPENDITURE CATEGORY						
Personnel Costs	161,800	71,600	163,100	165,100	167,800	168,200
Operating Expenditures	38,300	29,400	38,300	38,300	38,300	38,300
Capital Outlay	0	1,300	0	0	0	0
Total:	200,100	102,300	201,400	203,400	206,100	206,500
Full-Time Positions (FTP)	2.00	2.00	1.00	1.00	1.00	1.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**1.00**	**90,600**	**110,800**	**0**	**201,400**
Executive Carry Forward	0.00	19,500	1,500	0	21,000
FY 2025 Estimated Expenditures	**1.00**	**110,100**	**112,300**	**0**	**222,400**
Removal of Onetime Expenditures	0.00	(19,500)	(1,500)	0	(21,000)
FY 2026 Base	**1.00**	**90,600**	**110,800**	**0**	**201,400**
Personnel Benefit Costs	0.00	1,100	0	0	1,100
Statewide Cost Allocation	0.00	0	0	0	0
Change in Employee Compensation	0.00	4,000	0	0	4,000
FY 2026 Maintenance (MCO)	**1.00**	**95,700**	**110,800**	**0**	**206,500**
FY 2026 Total Appropriation	**1.00**	**95,700**	**110,800**	**0**	**206,500**
% Change From FY 2025 Original Approp.	*0.0%*	*5.6%*	*0.0%*	*0.0%*	*2.5%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. The Program Maintenance budget for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1150, included no line items for this program.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	1.00	95,700	0	0	0	95,700
D 33203	Sheep and Goat Health	0.00	72,500	38,300	0	0	110,800
	Totals:	1.00	168,200	38,300	0	0	206,500

Soil and Water Conservation Commission

Agency Number & Appropriation Unit: 215 SWCC
Bill Number & Chapter: S1109 (Ch.97), S1150 (Ch.136)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	8,519,800	6,795,300	6,307,800	3,686,000	3,739,400	4,737,500
Dedicated	425,500	266,400	424,400	437,500	444,000	442,700
Federal	1,696,900	0	0	0	0	0
Total:	10,642,200	7,061,700	6,732,200	4,123,500	4,183,400	5,180,200
Percent Change:		(33.6%)	(4.7%)	(38.7%)	(37.9%)	(23.1%)
BY EXPENDITURE CATEGORY						
Personnel Costs	1,734,900	1,524,700	1,707,800	1,744,300	1,806,600	1,803,400
Operating Expenditures	466,600	279,100	455,200	485,100	482,700	482,700
Capital Outlay	33,300	45,700	5,800	46,300	46,300	46,300
Trustee/Benefit	8,407,400	5,212,200	4,563,400	1,847,800	1,847,800	2,847,800
Total:	10,642,200	7,061,700	6,732,200	4,123,500	4,183,400	5,180,200
Full-Time Positions (FTP)	18.75	18.75	17.75	17.75	17.75	17.75

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 17.75 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**17.75**	**4,592,200**	**424,400**	**0**	**5,016,600**
Prior Year Reappropriation	0.00	1,715,600	0	0	1,715,600
FY 2025 Total Appropriation	**17.75**	**6,307,800**	**424,400**	**0**	**6,732,200**
Removal of Onetime Expenditures	0.00	(2,715,600)	0	0	(2,715,600)
Base Adjustments	0.00	0	0	0	0
FY 2026 Base	**17.75**	**3,592,200**	**424,400**	**0**	**4,016,600**
Personnel Benefit Costs	0.00	17,000	2,400	0	19,400
Contract Inflation	0.00	500	100	0	600
Statewide Cost Allocation	0.00	19,100	7,800	0	26,900
Change in Employee Compensation	0.00	68,200	8,000	0	76,200
FY 2026 Maintenance (MCO)	**17.75**	**3,697,000**	**442,700**	**0**	**4,139,700**
1. Water Quality Program for Ag	0.00	1,000,000	0	0	1,000,000
55. Replacement Items	0.00	40,500	0	0	40,500
FY 2026 Total Appropriation	**17.75**	**4,737,500**	**442,700**	**0**	**5,180,200**
% Change From FY 2025 Original Approp.	*0.0%*	*3.2%*	*4.3%*	*0.0%*	*3.3%*
% Change From FY 2025 Total Approp.	*0.0%*	*(24.9%)*	*4.3%*	*0.0%*	*(23.1%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1150, included line item 1 that provided onetime funding for Water Quality Program for Agriculture (WQPA) for soil and water conservation projects. The bill also included $40,500 for a light-duty truck.

REAPPROPRIATION: Section 5 of S1150 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2025 from the General Fund for the Conservation Reserve Enhancement Program (CREP) and WQPA.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: The Legislature included two sections of conditions, limitations, and restrictions in appropriations for the Soil and Water Conservation Commission. Section 5 of S1109 directed the equal distribution of $300,000 between the 50 soil and water districts. These funds were included in the commission's appropriation for Program Maintenance. Section 4 of S1150 provided for the use of moneys appropriated for soil and water conservation projects.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		15.75	1,586,200	257,400	5,600	2,847,800	4,697,000
OT G 10000	General		0.00	0	0	40,500	0	40,500
D 45000	Admin and Acct Services		0.00	0	30,000	0	0	30,000
D 52200	Resource Conserv.		2.00	217,200	165,300	200	0	382,700
D 52916	Revolving Loan Fund		0.00	0	30,000	0	0	30,000
		Totals:	17.75	1,803,400	482,700	46,300	2,847,800	5,180,200

Department of Commerce

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Commerce	414,135,400	56,486,900	53,470,100	53,284,100	53,427,300	53,399,600
Broadband Office	0	0	442,285,000	150,699,900	150,722,800	150,720,600
Total:	414,135,400	56,486,900	495,755,100	203,984,000	204,150,100	204,120,200
BY FUND SOURCE						
General	6,669,000	6,105,400	5,901,600	5,987,800	6,088,400	6,068,100
Dedicated	66,266,900	22,196,000	66,153,100	31,364,800	31,408,600	31,400,600
Federal	341,199,500	28,185,500	423,700,400	166,631,400	166,653,100	166,651,500
Total:	414,135,400	56,486,900	495,755,100	203,984,000	204,150,100	204,120,200
Percent Change:		(86.4%)	777.6%	(58.9%)	(58.8%)	(58.8%)
BY EXPENDITURE CATEGORY						
Personnel Costs	5,465,400	3,892,000	5,862,400	5,514,500	5,683,800	5,653,900
Operating Expenditures	23,378,600	12,983,800	23,352,100	18,310,100	18,306,900	18,306,900
Capital Outlay	0	794,200	0	0	0	0
Trustee/Benefit	385,291,400	38,816,900	466,540,600	180,159,400	180,159,400	180,159,400
Total:	414,135,400	56,486,900	495,755,100	203,984,000	204,150,100	204,120,200
Full-Time Positions (FTP)	48.00	48.00	48.00	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, 2025, through June 30, 2026.

.

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**48.00**	**5,901,600**	**31,327,300**	**166,617,400**	**203,846,300**
Reappropriation	0.00	0	34,825,800	257,083,000	291,908,800
FY 2025 Total Appropriation	**48.00**	**5,901,600**	**66,153,100**	**423,700,400**	**495,755,100**
Executive Carry Forward	0.00	1,755,600	0	0	1,755,600
FY 2025 Estimated Expenditures	**48.00**	**7,657,200**	**66,153,100**	**423,700,400**	**497,510,700**
Removal of Onetime Expenditures	0.00	(1,755,600)	(34,825,800)	(257,083,000)	(293,664,400)
FY 2026 Base	**48.00**	**5,901,600**	**31,327,300**	**166,617,400**	**203,846,300**
Personnel Cost Benefits	0.00	32,200	14,300	7,600	54,100
Statewide Cost Allocation	0.00	21,400	8,900	0	30,300
Change in Employee Compensation	0.00	112,900	50,100	26,500	189,500
FY 2026 Program Maintenance	**48.00**	**6,068,100**	**31,400,600**	**166,651,500**	**204,120,200**
FY 2026 Total	**48.00**	**6,068,100**	**31,400,600**	**166,651,500**	**204,120,200**
% Chg from FY 2025 Orig Approp.	0.0%	2.8%	0.2%	0.0%	0.1%
% Chg from FY 2025 Total Approp.	0.0%	2.8%	(52.5%)	(60.7%)	(58.8%)

I. Department of Commerce: Commerce

Agency Number & Appropriation Unit: 220 CDAA

Bill Number & Chapter: H246 (Ch.42), S1109 (Ch.97), S1172 (Ch.229)

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.]

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	6,669,000	6,105,400	5,665,600	5,607,700	5,696,200	5,679,900
Dedicated	66,266,900	22,196,000	31,327,300	31,364,800	31,408,600	31,400,600
Federal	341,199,500	28,185,500	16,477,200	16,311,600	16,322,500	16,319,100
Total:	414,135,400	56,486,900	53,470,100	53,284,100	53,427,300	53,399,600
Percent Change:		(86.4%)	(5.3%)	(0.3%)	(0.1%)	(0.1%)
BY EXPENDITURE CATEGORY						
Personnel Costs	5,465,400	3,892,000	4,582,300	4,534,600	4,681,000	4,653,300
Operating Expenditures	23,378,600	12,983,800	16,737,900	16,615,100	16,611,900	16,611,900
Capital Outlay	0	794,200	0	0	0	0
Trustee/Benefit	385,291,400	38,816,900	32,149,900	32,134,400	32,134,400	32,134,400
Total:	414,135,400	56,486,900	53,470,100	53,284,100	53,427,300	53,399,600
Full-Time Positions (FTP)	48.00	48.00	42.00	41.00	41.00	41.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**42.00**	**5,665,600**	**31,327,300**	**16,305,400**	**53,298,300**
Prior Year Reappropriation	0.00	0	34,825,800	257,083,000	291,908,800
1. Reappropriation Adjustment	0.00	0	(34,825,800)	(256,911,200)	(291,737,000)
FY 2025 Total Appropriation	**42.00**	**5,665,600**	**31,327,300**	**16,477,200**	**53,470,100**
Executive Carry Forward	0.00	1,755,600	0	0	1,755,600
FY 2025 Estimated Expenditures	**42.00**	**7,421,200**	**31,327,300**	**16,477,200**	**55,225,700**
Removal of Onetime Expenditures	0.00	(1,755,600)	0	(171,800)	(1,927,400)
FY 2026 Base	**42.00**	**5,665,600**	**31,327,300**	**16,305,400**	**53,298,300**
Personnel Benefit Costs	0.00	28,800	14,300	3,000	46,100
Statewide Cost Allocation	0.00	21,400	8,900	0	30,300
Change in Employee Compensation	0.00	105,000	50,100	10,700	165,800
FY 2026 Maintenance (MCO)	**42.00**	**5,820,800**	**31,400,600**	**16,319,100**	**53,540,500**
1. Transfer to Broadband Office	(1.00)	(140,900)	0	0	(140,900)
FY 2026 Total Appropriation	**41.00**	**5,679,900**	**31,400,600**	**16,319,100**	**53,399,600**
% Change From FY 2025 Original Approp.	*(2.4%)*	*0.3%*	*0.2%*	*0.1%*	*0.2%*
% Change From FY 2025 Total Approp.	*(2.4%)*	*0.3%*	*0.2%*	*(1.0%)*	*(0.1%)*

FISCAL YEAR 2025 SUPPLEMENTAL: During the 2024 Session, the Department of Commerce's Commerce Program received reappropriation authority for moneys related to broadband. Subsequent to this being granted, the Broadband Office was created within the department to increase transparency and oversight of this new program's spending and operations. H246 provided for a technical correction by transferring the reappropriated amounts to align moneys reappropriated for broadband into the Broadband Program and nets to zero department-wide.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1172, included line item 1 which transferred 1.00 FTP and the associated funding from the Commerce Program to the Broadband Office Program to oversee and implement broadband projects.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	25.60	2,803,300	1,626,600	0	1,250,000	5,679,900
D 12003	Opportunity	0.00	0	0	0	3,000,000	3,000,000
D 21200	Tourism & Promotion	12.70	1,375,000	14,201,100	0	12,288,600	27,864,700
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 34800	Federal Grant	2.70	475,000	248,300	0	15,595,800	16,319,100
	Totals:	41.00	4,653,300	16,611,900	0	32,134,400	53,399,600

II. Department of Commerce: Broadband Office

Agency Number & Appropriation Unit: 220 CDAB

Bill Number & Chapter: H246 (Ch.42), S1109 (Ch.97), S1172 (Ch.229)

Reporting to the Idaho broadband advisory board, the Idaho Office of Broadband's mission is to improve broadband access across the state. Stable, reliable broadband infrastructure positions Idaho communities to attract business and enhance quality of life for their citizens.

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	0	0	236,000	380,100	392,200	388,200
Dedicated	0	0	34,825,800	0	0	0
Federal	0	0	407,223,200	150,319,800	150,330,600	150,332,400
Total:	0	0	442,285,000	150,699,900	150,722,800	150,720,600
Percent Change:				(65.9%)	(65.9%)	(65.9%)
BY EXPENDITURE CATEGORY						
Personnel Costs	0	0	1,280,100	979,900	1,002,800	1,000,600
Operating Expenditures	0	0	6,614,200	1,695,000	1,695,000	1,695,000
Trustee/Benefit	0	0	434,390,700	148,025,000	148,025,000	148,025,000
Total:	0	0	442,285,000	150,699,900	150,722,800	150,720,600
Full-Time Positions (FTP)	0.00	0.00	6.00	7.00	7.00	7.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**6.00**	**236,000**	**0**	**150,312,000**	**150,548,000**
1. Reappropriation Adjustment	0.00	0	34,825,800	256,911,200	291,737,000
FY 2025 Total Appropriation	**6.00**	**236,000**	**34,825,800**	**407,223,200**	**442,285,000**
Removal of Onetime Expenditures	0.00	0	(34,825,800)	(256,911,200)	(291,737,000)
FY 2026 Base	**6.00**	**236,000**	**0**	**150,312,000**	**150,548,000**
Personnel Benefit Costs	0.00	3,400	0	4,600	8,000
Change in Employee Compensation	0.00	7,900	0	15,800	23,700
FY 2026 Maintenance (MCO)	**6.00**	**247,300**	**0**	**150,332,400**	**150,579,700**
1. Transfer to Broadband Office	1.00	140,900	0	0	140,900
FY 2026 Total Appropriation	**7.00**	**388,200**	**0**	**150,332,400**	**150,720,600**
% Change From FY 2025 Original Approp.	*16.7%*	*64.5%*	*0.0%*	*0.0%*	*0.1%*
% Change From FY 2025 Total Approp.	*16.7%*	*64.5%*	*(100.0%)*	*(63.1%)*	*(65.9%)*

FISCAL YEAR 2025 SUPPLEMENTAL: During the 2024 Session, the Department of Commerce's Commerce Program received reappropriation authority for moneys related to broadband. Subsequent to this being granted, the Broadband Office was created within the Department to increase transparency and oversight of this new program's spending and operations. H246 provided for a technical correction by transferring the reappropriated amounts to align moneys reappropriated for broadband into the Broadband Program and nets to zero department-wide.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

REAPPROPRIATION: Section 6 of S1109 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2025 from the Idaho Broadband Fund for broadband infrastructure. Section 7 of S1109 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2025 from the ARPA Capital Projects Fund for broadband infrastructure. Section 8 of S1109 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2025 from the Federal Grant Fund for broadband infrastructure.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: S1109 included one section of conditions, limitations, and restrictions pertaining to this program. Section 9 of S1109 required that broadband grants be allocated by the Idaho Broadband Advisory Board

The enhancement appropriation bill, S1172, included line item 1 which transferred 1.00 FTP and the associated funding from the Commerce Program to the Broadband Office Program to oversee and implement broadband projects.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	3.00	368,200	20,000	0	0	388,200
F 34440	ARPA Capital Projects	2.00	316,200	0	0	0	316,200
F 34800	Federal Grant	2.00	316,200	1,675,000	0	148,025,000	150,016,200
	Totals:	7.00	1,000,600	1,695,000	0	148,025,000	150,720,600

Department of Finance

Agency Number & Appropriation Unit: 250 FIAA, 250 FIAB(Cont)
Bill Number & Chapter: H448 (Ch.265), S1109 (Ch.97)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	10,722,500	10,076,600	11,036,300	11,914,600	11,939,700	11,875,400
Percent Change:		(6.0%)	9.5%	8.0%	8.2%	7.6%
BY EXPENDITURE CATEGORY						
Personnel Costs	8,372,200	7,864,200	8,587,800	9,543,200	9,611,500	9,547,200
Operating Expenditures	2,310,700	2,089,300	2,353,100	2,299,200	2,261,400	2,261,400
Capital Outlay	39,600	123,100	95,400	72,200	66,800	66,800
Total:	10,722,500	10,076,600	11,036,300	11,914,600	11,939,700	11,875,400
Full-Time Positions (FTP)	72.00	72.00	72.00	78.00	76.00	76.00

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 76.00 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**72.00**	**0**	**11,036,300**	**0**	**11,036,300**
Removal of Onetime Expenditures	0.00	0	(95,400)	0	(95,400)
FY 2026 Base	**72.00**	**0**	**10,940,900**	**0**	**10,940,900**
Personnel Benefit Costs	0.00	0	81,900	0	81,900
Statewide Cost Allocation	0.00	0	(111,700)	0	(111,700)
Change in Employee Compensation	0.00	0	321,500	0	321,500
FY 2026 Maintenance (MCO)	**72.00**	**0**	**11,232,600**	**0**	**11,232,600**
1. Financial Institutions IT Examiner	1.00	0	172,100	0	172,100
2. Financial Institutions Examiner	1.00	0	172,100	0	172,100
4. Financial Examiner Investigator 3 - SEC	1.00	0	123,000	0	123,000
5. FE Forensic Accounting Specialist	1.00	0	123,000	0	123,000
OITS Hardware	0.00	0	52,600	0	52,600
FY 2026 Total Appropriation	**76.00**	**0**	**11,875,400**	**0**	**11,875,400**
% Change From FY 2025 Original Approp.	*5.6%*	*0.0%*	*7.6%*	*0.0%*	*7.6%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H448, included line item 1 which provided funding for an IT examiner for the financial institutions bureau. Line item 2 provided funding for a second financial examiner for the financial institutions bureau; this position does not have an IT focus. Line item 4 provided funding for a financial examiner investigator 3 for the securities bureau which will focus on cybersecurity investigations. Line item 5 provided funding for a financial examiner with a forensic accounting specialty for the securities bureau. Also included was $52,600 for IT replacement items recommended by the Office of Information Technology Services which included laptops, docking stations, and portable field monitors.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D 22900	State Regulatory		76.00	9,547,200	2,161,400	0	0	11,708,600
OT D 22900	State Regulatory		0.00	0	0	66,800	0	66,800
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:	76.00	9,547,200	2,261,400	66,800	0	11,875,400

Industrial Commission

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Compensation	10,636,800	8,991,400	13,341,700	10,780,800	11,010,400	10,862,500
Rehabilitation	4,855,200	4,544,600	5,098,000	5,559,300	5,714,400	5,588,800
Crime Victims Compensation	5,305,900	2,706,300	5,681,200	5,318,300	5,355,600	5,361,400
Total:	20,797,900	16,242,300	24,120,900	21,658,400	22,080,400	21,812,700
BY FUND SOURCE						
General	294,000	135,200	294,000	294,000	294,000	294,000
Dedicated	18,864,900	15,549,000	22,187,900	19,725,400	20,147,400	19,879,700
Federal	1,639,000	558,100	1,639,000	1,639,000	1,639,000	1,639,000
Total:	20,797,900	16,242,300	24,120,900	21,658,400	22,080,400	21,812,700
Percent Change:		(21.9%)	48.5%	(10.2%)	(8.5%)	(9.6%)
BY EXPENDITURE CATEGORY						
Personnel Costs	11,203,000	10,531,500	11,474,000	12,039,500	12,446,400	12,310,700
Operating Expenditures	4,095,800	3,260,100	6,962,000	3,964,200	3,979,300	3,979,300
Capital Outlay	54,400	25,900	240,200	210,000	210,000	78,000
Trustee/Benefit	5,444,700	2,424,800	5,444,700	5,444,700	5,444,700	5,444,700
Total:	20,797,900	16,242,300	24,120,900	21,658,400	22,080,400	21,812,700
Full-Time Positions (FTP)	130.25	130.25	130.25	130.25	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, 2025, through June 30, 2026, for the programs specified.
.

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**130.25**	**294,000**	**22,187,900**	**1,639,000**	**24,120,900**
FY 2025 Total Appropriation	**130.25**	**294,000**	**22,187,900**	**1,639,000**	**24,120,900**
Removal of Onetime Expenditures	0.00	0	(3,581,200)	0	(3,581,200)
FY 2026 Base	**130.25**	**294,000**	**18,606,700**	**1,639,000**	**20,539,700**
Personnel Cost Benefits	0.00	0	144,000	0	144,000
Statewide Cost Allocation	0.00	0	44,100	0	44,100
Change in Employee Compensation	0.00	0	502,800	0	502,800
FY 2026 Program Maintenance	**130.25**	**294,000**	**19,297,600**	**1,639,000**	**21,230,600**
Line Items	0.00	0	477,900	0	477,900
OITS Hardware	0.00	0	104,200	0	104,200
FY 2026 Total	**130.25**	**294,000**	**19,879,700**	**1,639,000**	**21,812,700**
% Chg from FY 2025 Orig Approp.	0.0%	0.0%	(10.4%)	0.0%	(9.6%)
% Chg from FY 2025 Total Approp.	0.0%	0.0%	(10.4%)	0.0%	(9.6%)

I. Industrial Commission: Compensation

Agency Number & Appropriation Unit: 300 ICAA

Bill Number & Chapter: H468 (Ch.289), S1109 (Ch.97), S1148 (Ch.244), S1190 (Ch.291)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	10,636,800	8,991,400	13,341,700	10,780,800	11,010,400	10,862,500
Percent Change:		(15.5%)	48.4%	(19.2%)	(17.5%)	(18.6%)
BY EXPENDITURE CATEGORY						
Personnel Costs	6,087,600	5,809,800	6,251,800	6,665,800	6,900,900	6,786,000
Operating Expenditures	3,037,500	2,295,400	5,451,000	2,523,500	2,518,000	2,518,000
Capital Outlay	0	0	127,200	79,800	79,800	46,800
Trustee/Benefit	1,511,700	886,200	1,511,700	1,511,700	1,511,700	1,511,700
Total:	10,636,800	8,991,400	13,341,700	10,780,800	11,010,400	10,862,500
Full-Time Positions (FTP)	70.50	70.50	70.50	70.50	70.50	70.50

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**70.50**	**0**	**13,335,900**	**0**	**13,335,900**
1. IRIS Cost Allocation Transfer	0.00	0	5,800	0	5,800
FY 2025 Total Appropriation	**70.50**	**0**	**13,341,700**	**0**	**13,341,700**
Removal of Onetime Expenditures	0.00	0	(3,049,100)	0	(3,049,100)
Base Adjustments	0.00	0	(302,800)	0	(302,800)
FY 2026 Base	**70.50**	**0**	**9,989,800**	**0**	**9,989,800**
Personnel Benefit Costs	0.00	0	77,600	0	77,600
Statewide Cost Allocation	0.00	0	24,000	0	24,000
Change in Employee Compensation	0.00	0	266,700	0	266,700
FY 2026 Maintenance (MCO)	**70.50**	**0**	**10,358,100**	**0**	**10,358,100**
1. Commissioner CEC	0.00	0	11,800	0	11,800
2. IRIS Maintenance Contract	0.00	0	252,000	0	252,000
3. Financial Tech. Reclassification	0.00	0	66,500	0	66,500
5. Referee Position Funding	0.00	0	111,600	0	111,600
6. Adjudication Associates Reclass	0.00	0	0	0	0
7. Technical Records Specialist	0.00	0	0	0	0
OITS Hardware	0.00	0	62,500	0	62,500
FY 2026 Total Appropriation	**70.50**	**0**	**10,862,500**	**0**	**10,862,500**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*(18.5%)*	*0.0%*	*(18.5%)*
% Change From FY 2025 Total Approp.	*0.0%*	*0.0%*	*(18.6%)*	*0.0%*	*(18.6%)*

FISCAL YEAR 2025 SUPPLEMENTAL: H468 provided for an agency-wide net-zero appropriation shift from the Industrial Administration Fund and the Crime Victim Compensation Fund into the Peace/Detention Officer Temporary Disability Fund for the purpose of proper cost allocation for the Industrial Commission redesigned information system (IRIS) project. This shift resulted in a net increase of $5,800 within the Compensation Program and a $5,800 decrease in the Crime Victim Compensation Program.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

Line item 1, through S1190, provided funding to address the fiscal impact of S1148, which amended Section 72-503, Idaho Code, to increase Industrial commissioner salaries to $126,350. This pay increase matches the $1.55 per hour CEC increase appropriated for all other positions in S1109.

The enhancement appropriation bill, H468, included line item 2 which provided funding for a maintenance contract for the Industrial Commission's redesigned information system (IRIS). Line item 3 provided funding for a financial technician, and line item 5 provided funding for a Referee; the Industrial Commission utilized existing FTP for these positions. Line items 6 and 7 were approved without

additional funding, as it was determined the agency could fulfill those requests with existing resources. Finally, $62,500 was included for IT replacement items recommended by the Office of Information Technology Services which included monitors, laptops, and docking stations.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D	30000	Industrial Admin	70.50	6,777,200	2,191,500	0	1,355,600	10,324,300
OT D	30000	Industrial Admin	0.00	0	267,700	46,800	0	314,500
D	31200	Peace Officer Disablity	0.00	8,800	3,800	0	156,100	168,700
D	34900	Miscellaneous Revenue	0.00	0	55,000	0	0	55,000
		Totals:	70.50	6,786,000	2,518,000	46,800	1,511,700	10,862,500

II. Industrial Commission: Rehabilitation

Agency Number & Appropriation Unit: 300 ICAB

Bill Number & Chapter: H468 (Ch.289), S1109 (Ch.97)

PROGRAM DESCRIPTION: The Rehabilitation Program was established in 1978 to provide 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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	4,855,200	4,544,600	5,098,000	5,559,300	5,714,400	5,588,800
Percent Change:		(6.4%)	12.2%	9.0%	12.1%	9.6%
BY EXPENDITURE CATEGORY						
Personnel Costs	4,110,900	3,850,200	4,198,100	4,325,800	4,464,300	4,437,700
Operating Expenditures	689,900	668,500	798,900	1,103,300	1,119,900	1,119,900
Capital Outlay	54,400	25,900	101,000	130,200	130,200	31,200
Total:	4,855,200	4,544,600	5,098,000	5,559,300	5,714,400	5,588,800
Full-Time Positions (FTP)	47.25	47.25	47.25	47.25	47.25	47.25

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**47.25**	**0**	**5,098,000**	**0**	**5,098,000**
Removal of Onetime Expenditures	0.00	0	(109,500)	0	(109,500)
Base Adjustments	0.00	0	302,800	0	302,800
FY 2026 Base	**47.25**	**0**	**5,291,300**	**0**	**5,291,300**
Personnel Benefit Costs	0.00	0	52,900	0	52,900
Statewide Cost Allocation	0.00	0	16,200	0	16,200
Change in Employee Compensation	0.00	0	186,700	0	186,700
FY 2026 Maintenance (MCO)	**47.25**	**0**	**5,547,100**	**0**	**5,547,100**
4. Rehab Field Consultant	0.00	0	0	0	0
OITS Hardware	0.00	0	41,700	0	41,700
FY 2026 Total Appropriation	**47.25**	**0**	**5,588,800**	**0**	**5,588,800**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*9.6%*	*0.0%*	*9.6%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H468, included line item 4 for a rehab field consultant for the Twin Falls/Burley area without additional funding, as it was determined the agency could fulfill the request with existing resources. Also included was $41,700 for IT replacement items recommended by the Office of Information Technology Services which included monitors, laptops, and docking stations.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D 30000	Industrial Admin	47.25	4,437,700	1,109,400	0	0	5,547,100
OT D 30000	Industrial Admin	0.00	0	10,500	31,200	0	41,700
	Totals:	47.25	4,437,700	1,119,900	31,200	0	5,588,800

III. Industrial Commission: Crime Victims Compensation

Agency Number & Appropriation Unit: 300 ICAC

Bill Number & Chapter: H468 (Ch.289), S1109 (Ch.97)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	294,000	135,200	294,000	294,000	294,000	294,000
Dedicated	3,372,900	2,013,000	3,748,200	3,385,300	3,422,600	3,428,400
Federal	1,639,000	558,100	1,639,000	1,639,000	1,639,000	1,639,000
Total:	5,305,900	2,706,300	5,681,200	5,318,300	5,355,600	5,361,400
Percent Change:		(49.0%)	109.9%	(6.4%)	(5.7%)	(5.6%)
BY EXPENDITURE CATEGORY						
Personnel Costs	1,004,500	871,500	1,024,100	1,047,900	1,081,200	1,087,000
Operating Expenditures	368,400	296,200	712,100	337,400	341,400	341,400
Capital Outlay	0	0	12,000	0	0	0
Trustee/Benefit	3,933,000	1,538,600	3,933,000	3,933,000	3,933,000	3,933,000
Total:	5,305,900	2,706,300	5,681,200	5,318,300	5,355,600	5,361,400
Full-Time Positions (FTP)	12.50	12.50	12.50	12.50	12.50	12.50

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**12.50**	**294,000**	**3,754,000**	**1,639,000**	**5,687,000**
1. IRIS Cost Allocation	0.00	0	(5,800)	0	(5,800)
FY 2025 Total Appropriation	**12.50**	**294,000**	**3,748,200**	**1,639,000**	**5,681,200**
Removal of Onetime Expenditures	0.00	0	(422,600)	0	(422,600)
FY 2026 Base	**12.50**	**294,000**	**3,325,600**	**1,639,000**	**5,258,600**
Personnel Benefit Costs	0.00	0	13,500	0	13,500
Statewide Cost Allocation	0.00	0	3,900	0	3,900
Change in Employee Compensation	0.00	0	49,400	0	49,400
FY 2026 Maintenance (MCO)	**12.50**	**294,000**	**3,392,400**	**1,639,000**	**5,325,400**
2. IRIS Maintenance Contract	0.00	0	36,000	0	36,000
FY 2026 Total Appropriation	**12.50**	**294,000**	**3,428,400**	**1,639,000**	**5,361,400**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*(8.7%)*	*0.0%*	*(5.7%)*
% Change From FY 2025 Total Approp.	*0.0%*	*0.0%*	*(8.5%)*	*0.0%*	*(5.6%)*

FISCAL YEAR 2025 SUPPLEMENTAL: H468 provided for an agency-wide net-zero appropriation shift from the Industrial Administration Fund and the Crime Victim Compensation Fund into the Peace/Detention Officer Temporary Disability Fund for the purpose of adjusted cost allocation for the Industrial Commission redesigned information system (IRIS) project. This shift resulted in a net increase of $5,800 within the Compensation Program and a $5,800 decrease in the Crime Victim Compensation Program.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H468, included line item 2 which provided funding for a maintenance contract to provide operational and technical support for IRIS.

.

FY 2026 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	1,087,000	305,400	0	2,000,000	3,392,400
OT D 31300	Crime Victims Comp		0.00	0	36,000	0	0	36,000
F 34800	Federal Grant		0.00	0	0	0	1,639,000	1,639,000
		Totals:	12.50	1,087,000	341,400	0	3,933,000	5,361,400

Department of Insurance

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Insurance Regulation	9,204,600	7,200,700	9,718,400	10,036,400	10,221,200	10,210,300
State Fire Marshal	1,399,500	1,110,500	1,936,900	1,846,400	1,886,600	1,882,800
Total:	10,604,100	8,311,200	11,655,300	11,882,800	12,107,800	12,093,100
BY FUND SOURCE						
Dedicated	9,874,100	7,815,900	10,920,100	11,140,900	11,357,100	11,339,900
Federal	730,000	495,300	735,200	741,900	750,700	753,200
Total:	10,604,100	8,311,200	11,655,300	11,882,800	12,107,800	12,093,100
Percent Change:		(21.6%)	40.2%	2.0%	3.9%	3.8%
BY EXPENDITURE CATEGORY						
Personnel Costs	6,674,300	5,756,400	7,304,900	7,828,600	8,074,200	8,059,500
Operating Expenditures	3,818,100	2,453,100	3,950,400	3,822,000	3,801,400	3,801,400
Capital Outlay	111,700	101,700	400,000	232,200	232,200	232,200
Total:	10,604,100	8,311,200	11,655,300	11,882,800	12,107,800	12,093,100
Full-Time Positions (FTP)	70.50	70.50	75.50	77.50	77.50	77.50

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 77.50 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026, for the programs specified.

.

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**75.50**	**0**	**10,920,100**	**735,200**	**11,655,300**
Executive Carry Forward	0.00	0	94,000	0	94,000
FY 2025 Estimated Expenditures	**75.50**	**0**	**11,014,100**	**735,200**	**11,749,300**
Removal of Onetime Expenditures	0.00	0	(463,200)	0	(463,200)
FY 2026 Base	**75.50**	**0**	**10,550,900**	**735,200**	**11,286,100**
Personnel Cost Benefits	0.00	0	80,400	3,900	84,300
Statewide Cost Allocation	0.00	0	(115,800)	0	(115,800)
Change in Employee Compensation	0.00	0	291,000	14,100	305,100
FY 2026 Program Maintenance	**75.50**	**0**	**10,806,500**	**753,200**	**11,559,700**
Line Items	2.00	0	371,200	0	371,200
Replacement Items	0.00	0	162,200	0	162,200
FY 2026 Total	**77.50**	**0**	**11,339,900**	**753,200**	**12,093,100**
% Chg from FY 2025 Orig Approp.	2.6%		3.8%	2.4%	3.8%

I. Department of Insurance: Insurance Regulation

Agency Number & Appropriation Unit: 280 INAB, 280 INAE(Cont), 280 INAG(Cont), 280 INAH(Cont)
Bill Number & Chapter: S1109 (Ch.97), S1131 (Ch.134)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	8,474,600	6,705,400	8,983,200	9,294,500	9,470,500	9,457,100
Federal	730,000	495,300	735,200	741,900	750,700	753,200
Total:	9,204,600	7,200,700	9,718,400	10,036,400	10,221,200	10,210,300
Percent Change:		(21.8%)	35.0%	3.3%	5.2%	5.1%
BY EXPENDITURE CATEGORY						
Personnel Costs	5,673,600	4,839,800	6,097,100	6,547,500	6,752,900	6,742,000
Operating Expenditures	3,487,900	2,308,600	3,549,300	3,446,900	3,426,300	3,426,300
Capital Outlay	43,100	52,300	72,000	42,000	42,000	42,000
Total:	9,204,600	7,200,700	9,718,400	10,036,400	10,221,200	10,210,300
Full-Time Positions (FTP)	60.50	60.50	63.50	65.50	65.50	65.50

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**63.50**	**0**	**8,983,200**	**735,200**	**9,718,400**
Executive Carry Forward	0.00	0	30,300	0	30,300
FY 2025 Estimated Expenditures	**63.50**	**0**	**9,013,500**	**735,200**	**9,748,700**
Removal of Onetime Expenditures	0.00	0	(69,300)	0	(69,300)
FY 2026 Base	**63.50**	**0**	**8,944,200**	**735,200**	**9,679,400**
Personnel Benefit Costs	0.00	0	67,300	3,900	71,200
Statewide Cost Allocation	0.00	0	(120,000)	0	(120,000)
Change in Employee Compensation	0.00	0	242,500	14,100	256,600
FY 2026 Maintenance (MCO)	**63.50**	**0**	**9,134,000**	**753,200**	**9,887,200**
1. Staff Actuary	1.00	0	201,900	0	201,900
2. Regulatory Compliance Specialist	1.00	0	121,200	0	121,200
FY 2026 Total Appropriation	**65.50**	**0**	**9,457,100**	**753,200**	**10,210,300**
% Change From FY 2025 Original Approp.	*3.1%*	*0.0%*	*5.3%*	*2.4%*	*5.1%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1131, included line item 1 that provided funding for a staff actuary. Line item 2 provided funding for a regulatory compliance specialist, which will report directly to the director, serve as an internal legal resource for the agency, and provide additional procedural support.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D	22910	Insurance Admin	62.00	6,386,900	3,064,200	0	0	9,451,100
OT D	22910	Insurance Admin	0.00	0	6,000	0	0	6,000
F	34800	Federal Grant	3.50	355,100	356,100	42,000	0	753,200
		Totals:	65.50	6,742,000	3,426,300	42,000	0	10,210,300

II. Department of Insurance: State Fire Marshal

Agency Number & Appropriation Unit: 280 INAC

Bill Number & Chapter: S1109 (Ch.97), S1131 (Ch.134)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	1,399,500	1,110,500	1,936,900	1,846,400	1,886,600	1,882,800
Percent Change:		(20.7%)	74.4%	(4.7%)	(2.6%)	(2.8%)
BY EXPENDITURE CATEGORY						
Personnel Costs	1,000,700	916,600	1,207,800	1,281,100	1,321,300	1,317,500
Operating Expenditures	330,200	144,500	401,100	375,100	375,100	375,100
Capital Outlay	68,600	49,400	328,000	190,200	190,200	190,200
Total:	1,399,500	1,110,500	1,936,900	1,846,400	1,886,600	1,882,800
Full-Time Positions (FTP)	10.00	10.00	12.00	12.00	12.00	12.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**12.00**	**0**	**1,936,900**	**0**	**1,936,900**
Executive Carry Forward	0.00	0	63,700	0	63,700
FY 2025 Estimated Expenditures	**12.00**	**0**	**2,000,600**	**0**	**2,000,600**
Removal of Onetime Expenditures	0.00	0	(393,900)	0	(393,900)
FY 2026 Base	**12.00**	**0**	**1,606,700**	**0**	**1,606,700**
Personnel Benefit Costs	0.00	0	13,100	0	13,100
Statewide Cost Allocation	0.00	0	4,200	0	4,200
Change in Employee Compensation	0.00	0	48,500	0	48,500
FY 2026 Maintenance (MCO)	**12.00**	**0**	**1,672,500**	**0**	**1,672,500**
3. State Fire Marshal Comp. Increase	0.00	0	48,100	0	48,100
55. Replacement Items	0.00	0	162,200	0	162,200
FY 2026 Total Appropriation	**12.00**	**0**	**1,882,800**	**0**	**1,882,800**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*(2.8%)*	*0.0%*	*(2.8%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1131, included line item 3 that provided for a compensation increase for all State Fire Marshal staff, and $162,600 was included for replacement items which included fire turnouts, cameras, and two medium-duty pickup trucks.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D 22911	State Fire Marshal	12.00	1,317,500	375,100	28,000	0	1,720,600
OT D 22911	State Fire Marshal	0.00	0	0	162,200	0	162,200
	Totals:	12.00	1,317,500	375,100	190,200	0	1,882,800

Department of Labor

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Administrative Services	17,198,300	16,058,500	17,780,700	26,018,000	25,962,700	25,287,000
Determinations	48,898,900	27,166,000	48,681,500	52,127,000	52,972,700	47,615,400
Workforce and Commissions	41,518,500	23,469,600	35,533,100	32,373,900	32,804,100	32,035,900
Total:	107,615,700	66,694,100	101,995,300	110,518,900	111,739,500	104,938,300
BY FUND SOURCE						
General	595,000	595,000	607,200	619,100	634,200	637,300
Dedicated	21,929,700	12,818,200	17,962,000	25,400,600	25,514,400	23,300,100
Federal	85,091,000	53,280,900	83,426,100	84,499,200	85,590,900	81,000,900
Total:	107,615,700	66,694,100	101,995,300	110,518,900	111,739,500	104,938,300
Percent Change:		(38.0%)	52.9%	8.4%	9.6%	2.9%
BY EXPENDITURE CATEGORY						
Personnel Costs	63,804,500	42,767,200	59,996,400	68,462,500	70,171,600	63,370,400
Operating Expenditures	26,080,000	11,862,200	26,979,000	27,036,500	26,548,000	26,548,000
Capital Outlay	1,045,400	3,219,500	1,045,400	1,045,400	1,045,400	1,045,400
Trustee/Benefit	16,685,800	8,845,200	13,974,500	13,974,500	13,974,500	13,974,500
Total:	107,615,700	66,694,100	101,995,300	110,518,900	111,739,500	104,938,300
Full-Time Positions (FTP)	702.58	702.58	659.58	659.58	659.58	644.00

In accordance with Section 67-3519, Idaho Code, this department is authorized no more than 644.00 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026, for the programs specified.
.

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**659.58**	**607,200**	**17,962,000**	**83,426,100**	**101,995,300**
FY 2026 Base	**659.58**	**607,200**	**17,962,000**	**83,426,100**	**101,995,300**
Personnel Cost Benefits	0.00	6,700	60,700	520,400	587,800
Statewide Cost Allocation	0.00	(3,300)	(70,300)	(458,700)	(532,300)
Change in Employee Compensation	0.00	26,700	347,700	2,352,100	2,726,500
FY 2026 Program Maintenance	**659.58**	**637,300**	**18,300,100**	**85,839,900**	**104,777,300**
Line Items	(15.58)	0	9,868,600	(5,000,000)	4,868,600
OITS Hardware	0.00	0	0	161,000	161,000
Cash Transfers & Adjustments	0.00	0	(4,868,600)	0	(4,868,600)
FY 2026 Total	**644.00**	**637,300**	**23,300,100**	**81,000,900**	**104,938,300**
% Chg from FY 2025 Orig Approp.	(2.4%)	5.0%	29.7%	(2.9%)	2.9%

I. Department of Labor: Administrative Services

Agency Number & Appropriation Unit: 240 EMAA

Bill Number & Chapter: S1109 (Ch.97), H459 (Ch.284)

PROGRAM DESCRIPTION: Administrative Services provides support to other programs and fulfills department needs in accounting, facilities, communications, and research.

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	116,700	123,900	120,900	112,200	111,000	111,700
Dedicated	2,809,500	2,357,800	2,855,900	6,303,600	6,280,200	5,613,900
Federal	14,272,100	13,576,800	14,803,900	19,602,200	19,571,500	19,561,400
Total:	17,198,300	16,058,500	17,780,700	26,018,000	25,962,700	25,287,000
Percent Change:		(6.6%)	10.7%	46.3%	46.0%	42.2%
BY EXPENDITURE CATEGORY						
Personnel Costs	11,072,900	9,543,500	9,638,600	13,852,200	14,285,400	13,609,700
Operating Expenditures	6,050,300	6,335,000	8,067,000	12,090,700	11,602,200	11,602,200
Capital Outlay	75,100	177,700	75,100	75,100	75,100	75,100
Trustee/Benefit	0	2,300	0	0	0	0
Total:	17,198,300	16,058,500	17,780,700	26,018,000	25,962,700	25,287,000
Full-Time Positions (FTP)	91.50	91.50	88.62	105.58	105.58	105.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**88.62**	**120,900**	**2,855,900**	**14,803,900**	**17,780,700**
Base Adjustments	16.96	(9,500)	1,500,000	4,500,000	5,990,500
FY 2026 Base	**105.58**	**111,400**	**4,355,900**	**19,303,900**	**23,771,200**
Personnel Benefit Costs	0.00	600	11,600	91,300	103,500
Statewide Cost Allocation	0.00	(3,300)	(70,600)	(459,200)	(533,100)
Change in Employee Compensation	0.00	3,000	67,000	464,400	534,400
FY 2026 Maintenance (MCO)	**105.58**	**111,700**	**4,363,900**	**19,400,400**	**23,876,000**
2. Cash Transfer	0.00	0	4,868,600	0	4,868,600
3. Unemployment Insurance Operations	(0.58)	0	1,250,000	0	1,250,000
OITS Hardware	0.00	0	0	161,000	161,000
Cash Transfers & Adjustments	0.00	0	(4,868,600)	0	(4,868,600)
FY 2026 Total Appropriation	**105.00**	**111,700**	**5,613,900**	**19,561,400**	**25,287,000**
% Change From FY 2025 Original Approp.	*18.5%*	*(7.6%)*	*96.6%*	*32.1%*	*42.2%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H459, included line item 2 which provided a cash transfer of up to $4,868,600 from the Employment Security Administration and Reimbursement Fund to the Employment Security Fund to correct an accounting error reported by the department. Line item 3 decreased authorized positions by 0.58 and increased appropriation by $1,250,000 for unemployment insurance operations. This line item provided a department wide net-zero appropriation adjustment which decreased federal fund appropriation by $5,000,000 and increased appropriation to the Unemployment Security Special Administration Fund by $5,000,000. This shift enabled the department to use dedicated funds for unemployment insurance operations to offset a reduction in federal funding available for operations due to low unemployment numbers. Finally, $161,000 was included for IT replacement items recommended by the Office of Information Technology Services. This included 70 laptops and 70 desktops.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: H459 included seven sections of conditions, limitations, and restrictions pertaining to the Administrative Services Program. Sections 5, 6, 7, and 8 of H459 granted authority to the Department of Labor and the Office of the State Controller to make fund balance adjustments to the Federal Grant Fund, the Employment Security Special Administration Fund, the Employment Security Fund, and the Employment Security Reserve Fund. These fund balance adjustments were authorized to correct accounting errors reported by the department. Section 9 of H459 required a report on full-time positions and vacancies. Section 10 of H459 required a report on illegal immigration and E-Verify. Section 11 of H459 required a report on disability determination services.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		0.58	59,000	52,700	0	0	111,700
D 30200	Unemploy. Pnlt/Int		9.00	1,019,900	841,700	0	0	1,861,600
D 30300	Spcl Administration		2.00	1,350,000	1,784,100	0	0	3,134,100
D 34900	Miscellaneous Revenue		4.00	496,100	122,100	0	0	618,200
F 34800	Federal Grant		89.42	10,684,700	8,640,600	75,100	0	19,400,400
OT F 34800	Federal Grant		0.00	0	161,000	0	0	161,000
		Totals:	105.00	13,609,700	11,602,200	75,100	0	25,287,000

II. Department of Labor: Determinations

Agency Number & Appropriation Unit: 240 EMAB(Cont), 240 EMUI
Bill Number & Chapter: S1109 (Ch.97), H459 (Ch.284)

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 and 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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	470,400	462,400	478,300	506,900	523,200	525,600
Dedicated	13,339,500	4,166,600	9,299,100	14,176,700	14,219,900	12,565,300
Federal	35,089,000	22,537,000	38,904,100	37,443,400	38,229,600	34,524,500
Total:	48,898,900	27,166,000	48,681,500	52,127,000	52,972,700	47,615,400
Percent Change:		(44.4%)	79.2%	7.1%	8.8%	(2.2%)
BY EXPENDITURE CATEGORY						
Personnel Costs	33,063,700	21,629,500	32,004,000	37,714,900	38,560,600	33,203,300
Operating Expenditures	13,026,000	2,973,500	13,458,800	11,193,400	11,193,400	11,193,400
Capital Outlay	794,200	49,200	794,200	794,200	794,200	794,200
Trustee/Benefit	2,015,000	2,513,800	2,424,500	2,424,500	2,424,500	2,424,500
Total:	48,898,900	27,166,000	48,681,500	52,127,000	52,972,700	47,615,400
Full-Time Positions (FTP)	377.92	377.92	377.92	372.00	372.00	357.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**377.92**	**478,300**	**9,299,100**	**38,904,100**	**48,681,500**
Base Adjustments	(5.92)	17,500	(150,000)	(2,000,000)	(2,132,500)
FY 2026 Base	**372.00**	**495,800**	**9,149,100**	**36,904,100**	**46,549,000**
Personnel Benefit Costs	0.00	6,100	14,700	298,800	319,600
Statewide Cost Allocation	0.00	0	0	(900)	(900)
Change in Employee Compensation	0.00	23,700	126,500	1,322,500	1,472,700
FY 2026 Maintenance (MCO)	**372.00**	**525,600**	**9,290,300**	**38,524,500**	**48,340,400**
3. Unemployment Insurance Operations	(15.00)	0	3,275,000	(4,000,000)	(725,000)
FY 2026 Total Appropriation	**357.00**	**525,600**	**12,565,300**	**34,524,500**	**47,615,400**
% Change From FY 2025 Original Approp.	*(5.5%)*	*9.9%*	*35.1%*	*(11.3%)*	*(2.2%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H459, included line item 3 for unemployment insurance operations. This line item decreased authorized positions by 15.00, decreased federal appropriation by $4,000,000, and increased dedicated fund appropriation by $3,275,000. This line item provided a department wide net-zero appropriation adjustment which decreased federal fund appropriation by $5,000,000 and increased appropriation to the Unemployment Security Special Administration Fund by $5,000,000. This shift enabled the department to use dedicated funds for unemployment insurance operations to offset a reduction in federal funding available for operations due to low unemployment numbers.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: H459 included three sections of conditions, limitations, and restrictions pertaining to the Determinations Program. Section 9 of H459 required a report on full-time positions and vacancies. Section 10 of H459 required a report on illegal immigration and E-Verify. Section 11 of H459 required a report on disability determination services.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		6.00	509,800	15,800	0	0	525,600
D 30200	Unemploy. Pnlt/Int		27.00	2,779,200	1,184,400	0	0	3,963,600
D 30300	Spcl Administration		0.00	3,333,600	850,100	0	0	4,183,700
D 34900	Miscellaneous Revenue		5.00	617,100	3,785,900	0	15,000	4,418,000
F 34800	Federal Grant		319.00	25,963,600	5,357,200	794,200	2,409,500	34,524,500
		Totals:	357.00	33,203,300	11,193,400	794,200	2,424,500	47,615,400

III. Department of Labor: Workforce and Commissions

Agency Number & Appropriation Unit: 240 EMLO

Bill Number & Chapter: S1109 (Ch.97), H459 (Ch.284)

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, the Idaho Human Rights Commission, and Serve Idaho. Local Labor offices deliver a broad range of workforce development services to help connect and prepare workers for Idaho jobs in demand. The Idaho Human Rights Commission administers the policies outlined in the federal fair employment practice acts banning discrimination based on race, color, religion, sex, national origin, age, disability, or genetic information. Through the Serve Idaho program, the Governor's Commission on Service and Volunteerism promotes collaborative efforts among the public and private sectors to advance community service programs and activities throughout the state. [Statutory Authority: Section 72-1347, Idaho Code, et seq.]

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	7,900	8,700	8,000	0	0	0
Dedicated	5,780,700	6,293,800	5,807,000	4,920,300	5,014,300	5,120,900
Federal	35,729,900	17,167,100	29,718,100	27,453,600	27,789,800	26,915,000
Total:	41,518,500	23,469,600	35,533,100	32,373,900	32,804,100	32,035,900
Percent Change:		(43.5%)	51.4%	(8.9%)	(7.7%)	(9.8%)
BY EXPENDITURE CATEGORY						
Personnel Costs	19,667,900	11,594,200	18,353,800	16,895,400	17,325,600	16,557,400
Operating Expenditures	7,003,700	2,553,700	5,453,200	3,752,400	3,752,400	3,752,400
Capital Outlay	176,100	2,992,600	176,100	176,100	176,100	176,100
Trustee/Benefit	14,670,800	6,329,100	11,550,000	11,550,000	11,550,000	11,550,000
Total:	41,518,500	23,469,600	35,533,100	32,373,900	32,804,100	32,035,900
Full-Time Positions (FTP)	233.16	233.16	193.04	182.00	182.00	182.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**193.04**	**8,000**	**5,807,000**	**29,718,100**	**35,533,100**
Base Adjustments	(11.04)	(8,000)	(1,350,000)	(2,500,000)	(3,858,000)
FY 2026 Base	**182.00**	**0**	**4,457,000**	**27,218,100**	**31,675,100**
Personnel Benefit Costs	0.00	0	34,400	130,300	164,700
Statewide Cost Allocation	0.00	0	300	1,400	1,700
Change in Employee Compensation	0.00	0	154,200	565,200	719,400
FY 2026 Maintenance (MCO)	**182.00**	**0**	**4,645,900**	**27,915,000**	**32,560,900**
3. Unemployment Insurance Operations	0.00	0	475,000	(1,000,000)	(525,000)
FY 2026 Total Appropriation	**182.00**	**0**	**5,120,900**	**26,915,000**	**32,035,900**
% Change From FY 2025 Original Approp.	*(5.7%)*	*(100.0%)*	*(11.8%)*	*(9.4%)*	*(9.8%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H459, included line item 3 for unemployment insurance operations. This line item decreased federal appropriation by $1,000,000, and increased dedicated fund appropriation by $475,000. This line item provided a department wide net-zero appropriation adjustment which decreased federal fund appropriation by $5,000,000 and increased appropriation to the Unemployment Security Special Administration Fund by $5,000,000. This shift enabled the department to use dedicated funds for unemployment insurance operations to offset a reduction in federal funding available for operations due to low unemployment numbers.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: H459 included three sections of conditions, limitations, and restrictions pertaining to the Workforce and Commissions Program. Section 9 of H459 required a report on full-time positions and vacancies. Section 10 of H459 required a report on illegal immigration and E-Verify. Section 11 of H459 required a report on disability determination services.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D 30200	Unemploy. Pnlt/Int	4.00	380,400	502,000	176,100	0	1,058,500
D 30300	Spcl Administration	32.00	3,300,600	278,600	0	0	3,579,200
D 34900	Miscellaneous Revenue	3.00	278,500	204,700	0	0	483,200
F 34800	Federal Grant	143.00	12,597,900	2,767,100	0	11,550,000	26,915,000
	Totals:	182.00	16,557,400	3,752,400	176,100	11,550,000	32,035,900

Public Utilities Commission

Agency Number & Appropriation Unit: 900 PCAB

Bill Number & Chapter: H391 (Ch.258), S1109 (Ch.97), S1190 (Ch.291), S1214 (Ch.312)

PROGRAM 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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	6,812,900	6,057,000	7,118,300	7,081,300	7,295,800	7,389,200
Federal	370,700	121,100	375,100	375,100	375,100	382,200
Total:	7,183,600	6,178,100	7,493,400	7,456,400	7,670,900	7,771,400
Percent Change:		(14.0%)	21.3%	(0.5%)	2.4%	3.7%
BY EXPENDITURE CATEGORY						
Personnel Costs	5,120,000	4,632,900	5,251,100	5,367,800	5,595,600	5,687,800
Operating Expenditures	1,990,000	1,464,100	2,181,500	1,980,000	1,966,700	1,970,800
Capital Outlay	73,600	81,100	60,800	108,600	108,600	112,800
Total:	7,183,600	6,178,100	7,493,400	7,456,400	7,670,900	7,771,400
Full-Time Positions (FTP)	48.00	48.00	48.00	48.00	48.00	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, 2025, through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**48.00**	**0**	**7,118,300**	**375,100**	**7,493,400**
Executive Carry Forward	0.00	0	13,000	0	13,000
FY 2025 Estimated Expenditures	**48.00**	**0**	**7,131,300**	**375,100**	**7,506,400**
Removal of Onetime Expenditures	0.00	0	(82,600)	0	(82,600)
FY 2026 Base	**48.00**	**0**	**7,048,700**	**375,100**	**7,423,800**
Personnel Benefit Costs	0.00	0	54,800	0	54,800
Statewide Cost Allocation	0.00	0	(211,500)	0	(211,500)
Change in Employee Compensation	0.00	0	184,300	7,100	191,400
FY 2026 Maintenance (MCO)	**48.00**	**0**	**7,076,300**	**382,200**	**7,458,500**
1. Commissioner CEC	0.00	0	11,800	0	11,800
2. S1183 Trailer: Wildfire Standard of Care	2.00	0	187,000	0	187,000
57. Replacement Items	0.00	0	40,500	0	40,500
OITS Hardware	0.00	0	73,600	0	73,600
FY 2026 Total Appropriation	**50.00**	**0**	**7,389,200**	**382,200**	**7,771,400**
% Change From FY 2025 Original Approp.	*4.2%*	*0.0%*	*3.8%*	*1.9%*	*3.7%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

Line item 1, through Section 1 of S1190, provided $11,800 to address the fiscal impact of S1148, which amended Section 61-215, Idaho Code to provide an equivalent $1.55 per hour increase to the salaries of agency commissioners. Line item 2, through S1214, provided $187,000 and an additional two full-time equivalent positions to address the fiscal impact of S1183, which created the Wildfire Standard of Care Act.

The enhancement appropriation bill, H391, in Section 6, provided $40,500 for replacement items, which included a truck used for pipeline safety checks, and $73,600 for IT replacement items recommended by the Office of Information Technology Services. IT replacement items included $23,700 to replace 14 laptops and one desktop computer, $40,000 for the replacement of five network switches, $5,500 for LaserFiche document management software licenses and maintenance, $2,400 for the replacement of two wireless access points, and $2,000 for hardware maintenance and support costs.

OTHER LEGISLATION: S1183 amended Title 61, Idaho Code with the addition of chapter 18 to create the Wildfire Standard of Care Act. This act provides the Public Utilities Commission the regulatory duty of setting standards of care for electric utility wildfire mitigation plans. PUC will need to create at least 12 wildfire mitigation plans in conjunction with utilities, including setting standards of care in operations, maintenance, repair, and upgrades. This legislation had a fiscal impact of $187,000, which is reflected in line item 2, with the addition of two full-time equivalent positions for an engineer at paygrade N and a utilities analyst 2 at paygrade M, and dedicated fund appropriations to cover their related salaries, benefits, and associated costs.

FY 2026 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 22920	Public Utilities		48.20	5,374,800	1,676,400	0	0	7,051,200
OT D 22920	Public Utilities		0.00	0	5,900	112,800	0	118,700
F 34800	Federal Grant		1.80	313,000	69,200	0	0	382,200
		Totals:	50.00	5,687,800	1,970,800	112,800	0	7,771,400

Self-Governing Agencies

DEPARTMENT SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY DIVISION						
Hispanic Affairs, Commission on	504,700	483,200	507,600	537,500	546,500	546,400
Historical Society	10,006,400	8,418,700	11,298,800	11,191,500	11,400,500	11,410,400
Libraries, Commission for	12,662,400	9,216,100	10,781,800	9,413,100	9,511,200	8,204,000
Lottery, State	7,506,900	6,368,800	8,324,200	8,560,400	8,709,600	8,716,500
Public Defense Commission	16,441,400	13,662,300	0	0	0	0
State Appellate Public Defender	5,260,400	3,400,900	5,380,400	4,289,300	4,403,500	4,349,300
Veterans Services, Division of	136,449,300	50,230,000	174,045,400	64,253,900	65,360,600	65,470,400
Office of the State Public Defend	0	0	58,705,400	69,794,200	88,564,900	83,194,200
Occupational & Professional Lcns	40,720,000	30,168,400	42,536,100	36,456,100	37,164,300	37,208,100
Office of Administrative Hearings	816,900	708,200	1,589,000	1,606,800	1,646,700	1,627,000
Health & Social Srvcs Ombudsm	0	0	470,000	506,800	518,200	465,100
Commission of Pardons & Parole	0	0	4,224,100	4,332,100	4,461,300	4,420,100
Total:	230,368,400	122,656,600	317,862,800	210,941,700	232,287,300	225,611,500
BY FUND SOURCE						
General	33,490,000	28,690,400	44,479,800	53,780,000	37,111,500	67,935,900
Dedicated	85,851,000	64,024,600	123,031,500	119,207,100	156,683,000	120,444,400
Federal	111,027,400	29,941,600	150,351,500	37,954,600	38,492,800	37,231,200
Total:	230,368,400	122,656,600	317,862,800	210,941,700	232,287,300	225,611,500
Percent Change:		(46.8%)	159.1%	(33.6%)	(26.9%)	(29.0%)
BY EXPENDITURE CATEGORY						
Personnel Costs	80,726,300	70,261,000	124,246,900	129,095,000	139,722,300	139,087,500
Operating Expenditures	131,513,700	37,770,700	188,053,400	77,656,700	88,375,000	83,492,000
Capital Outlay	1,813,700	1,748,400	1,673,400	1,866,400	1,866,400	1,866,400
Trustee/Benefit	16,314,700	12,876,500	3,889,100	2,323,600	2,323,600	1,165,600
Total:	230,368,400	122,656,600	317,862,800	210,941,700	232,287,300	225,611,500
Full-Time Positions (FTP)	900.20	900.20	1,246.20	1,260.16	1,260.16	1,260.16

The Department of Self-Governing Agencies includes: Idaho Commission on Hispanic Affairs, Idaho State Historical Society, Idaho Commission for Libraries, Idaho State Lottery, State Appellate Public Defender, Division of Veterans Services, Office of the State Public Defender, Division of Occupational and Professional Licenses, Office of Administrative Hearings, Office of Health and Human Services Ombudsman, and Commission of Pardons & Parole.

In FY 2022, the Division of Building Safety, Medical Boards, and Regulatory Boards were reorganized under the Division of Occupational and Professional Licenses.

In FY 2024, the Office of the State Public Defender was created and the Public Defense Commission was dissolved.

In FY 2025, the Commission of Pardons & Parole was moved from the Department of Correction to the Department of Self-Governing Agencies.

Commission on Hispanic Affairs

Agency Number & Appropriation Unit: 441 SGBP
Bill Number & Chapter: S1109 (Ch.97)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	272,200	268,700	275,000	282,400	288,800	288,200
Dedicated	232,500	214,500	232,600	255,100	257,700	258,200
Total:	504,700	483,200	507,600	537,500	546,500	546,400
Percent Change:		(4.3%)	5.0%	5.9%	7.7%	7.6%
BY EXPENDITURE CATEGORY						
Personnel Costs	257,500	217,900	262,900	269,100	278,300	278,200
Operating Expenditures	247,200	265,300	244,700	268,400	268,200	268,200
Total:	504,700	483,200	507,600	537,500	546,500	546,400
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, 2025, through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**3.00**	**275,000**	**232,600**	**0**	**507,600**
Base Adjustments	0.00	0	0	0	0
FY 2026 Base	**3.00**	**275,000**	**232,600**	**0**	**507,600**
Personnel Benefit Costs	0.00	2,300	1,100	0	3,400
Contract Inflation	0.00	0	14,600	0	14,600
Statewide Cost Allocation	0.00	3,000	5,900	0	8,900
Change in Employee Compensation	0.00	7,900	4,000	0	11,900
FY 2026 Maintenance (MCO)	**3.00**	**288,200**	**258,200**	**0**	**546,400**
FY 2026 Total Appropriation	**3.00**	**288,200**	**258,200**	**0**	**546,400**
% Change From FY 2025 Original Approp.	*0.0%*	*4.8%*	*11.0%*	*0.0%*	*7.6%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

There were no enhancements for FY 2026.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	1.99	200,300	87,900	0	0	288,200
D 34900	Miscellaneous Revenue	1.01	77,900	180,300	0	0	258,200
	Totals:	3.00	278,200	268,200	0	0	546,400

Idaho State Historical Society

Agency Number & Appropriation Unit: 522 EDMA

Bill Number & Chapter: H466 (Ch.288), S1109 (Ch.97), S1200 (Ch.294)

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: Chapter 41, Title 67, Idaho Code]

.

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	4,434,100	4,422,100	5,457,700	5,206,100	5,335,200	5,333,300
Dedicated	3,309,000	2,766,700	3,529,700	3,599,800	3,641,400	3,652,800
Federal	2,263,300	1,229,900	2,311,400	2,385,600	2,423,900	2,424,300
Total:	10,006,400	8,418,700	11,298,800	11,191,500	11,400,500	11,410,400
Percent Change:		(15.9%)	34.2%	(0.9%)	0.9%	1.0%
BY EXPENDITURE CATEGORY						
Personnel Costs	5,371,300	4,801,100	5,708,700	5,930,900	6,101,900	6,111,800
Operating Expenditures	4,233,000	3,353,300	5,194,700	4,883,400	4,921,400	4,921,400
Capital Outlay	240,500	169,200	233,800	215,600	215,600	215,600
Trustee/Benefit	161,600	95,100	161,600	161,600	161,600	161,600
Total:	10,006,400	8,418,700	11,298,800	11,191,500	11,400,500	11,410,400
Full-Time Positions (FTP)	58.00	58.00	59.00	62.00	62.00	62.00

In accordance with Section 67-3519, Idaho Code, this division is authorized no more than 62.00 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**59.00**	**6,278,900**	**3,529,700**	**2,311,400**	**12,120,000**
1. America 250	0.00	(821,200)	0	0	(821,200)
FY 2025 Total Appropriation	**59.00**	**5,457,700**	**3,529,700**	**2,311,400**	**11,298,800**
Removal of Onetime Expenditures	0.00	(828,800)	(78,600)	0	(907,400)
Base Adjustments	0.00	(27,600)	(52,100)	(10,700)	(90,400)
FY 2026 Base	**59.00**	**4,601,300**	**3,399,000**	**2,300,700**	**10,301,000**
Personnel Benefit Costs	0.00	34,400	17,300	12,000	63,700
Statewide Cost Allocation	0.00	66,700	0	1,200	67,900
Change in Employee Compensation	0.00	124,000	62,200	47,500	233,700
FY 2026 Maintenance (MCO)	**59.00**	**4,826,400**	**3,478,500**	**2,361,400**	**10,666,300**
1. Old Penitentiary Staff	2.00	56,900	84,100	0	141,000
2. Archivist Technician	1.00	0	0	62,900	62,900
3. State Collections and Archival Moving	0.00	450,000	0	0	450,000
OITS Hardware	0.00	0	90,200	0	90,200
FY 2026 Total Appropriation	**62.00**	**5,333,300**	**3,652,800**	**2,424,300**	**11,410,400**
% Change From FY 2025 Original Approp.	*5.1%*	*(15.1%)*	*3.5%*	*4.9%*	*(5.9%)*
% Change From FY 2025 Total Approp.	*5.1%*	*(2.3%)*	*3.5%*	*4.9%*	*1.0%*

FISCAL YEAR 2025 SUPPLEMENTAL: The current year recission addressed the fiscal impact of H357, by reducing appropriation from the General Fund for the America 250 commemoration, and transferring the amount to the America 250 Commemoration Fund.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1200, included line item 1 which provided funding and 2.00 FTP for Old Idaho Penitentiary staff. Line item 2 provided funding and 1.00 FTP for an archivist technician. Line item 3 provided funding for moving state collections and archival materials. Finally, $90,200 was included for IT replacement items recommended by the Office of Information Technology Services. This included laptops, docking stations, printers, routers, switches, and wireless access points.

OTHER LEGISLATION: H357 established the America 250 Commemoration Fund and the America 250 Advisory Committee responsible for overseeing and approving the expenditures from the fund. This legislation had a net-zero state wide fiscal impact, moving remaining

funds appropriated in FY 2025 to the America 250 Commemoration Fund which is reflected in the current year recission.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G	10000	General	32.30	3,049,400	1,756,500	45,800	31,600	4,883,300
OT G	10000	General	0.00	0	450,000	0	0	450,000
D	34900	Miscellaneous Revenue	13.00	1,436,200	1,589,500	0	0	3,025,700
OT D	34900	Miscellaneous Revenue	0.00	0	48,600	49,400	0	98,000
D	45075	Records Mgmt	2.70	219,300	40,500	120,400	0	380,200
D	48109	Cap Comm Operating	1.00	95,400	53,500	0	0	148,900
F	34800	Federal Grant	13.00	1,311,500	982,800	0	130,000	2,424,300
		Totals:	62.00	6,111,800	4,921,400	215,600	161,600	11,410,400

Idaho Commission for Libraries

Agency Number & Appropriation Unit: 521 EDLA, 521 EDLB(Cont)
Bill Number & Chapter: S1109 (Ch.97), S1196 (Ch.292)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	4,618,800	4,602,500	4,764,100	4,909,500	4,979,200	4,971,600
Dedicated	667,200	585,000	70,000	70,000	70,000	70,000
Federal	7,376,400	4,028,600	5,947,700	4,433,600	4,462,000	3,162,400
Total:	12,662,400	9,216,100	10,781,800	9,413,100	9,511,200	8,204,000
Percent Change:		(27.2%)	17.0%	(12.7%)	(11.8%)	(23.9%)
BY EXPENDITURE CATEGORY						
Personnel Costs	3,237,300	3,000,700	3,307,600	3,375,300	3,485,300	3,336,100
Operating Expenditures	4,516,500	3,439,700	4,360,700	4,139,800	4,127,900	4,127,900
Capital Outlay	30,000	0	30,000	30,000	30,000	30,000
Trustee/Benefit	4,878,600	2,775,700	3,083,500	1,868,000	1,868,000	710,000
Total:	12,662,400	9,216,100	10,781,800	9,413,100	9,511,200	8,204,000
Full-Time Positions (FTP)	35.50	35.50	35.50	35.50	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, 2025, through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**35.50**	**4,764,100**	**70,000**	**2,624,900**	**7,459,000**
Prior Year Reappropriation	0.00	0	0	3,322,800	3,322,800
FY 2025 Total Appropriation	**35.50**	**4,764,100**	**70,000**	**5,947,700**	**10,781,800**
Removal of Onetime Expenditures	0.00	0	0	(4,072,800)	(4,072,800)
Base Adjustments	0.00	0	0	0	0
FY 2026 Base	**35.50**	**4,764,100**	**70,000**	**1,874,900**	**6,709,000**
Personnel Benefit Costs	0.00	24,700	0	10,100	34,800
Statewide Cost Allocation	0.00	43,100	0	0	43,100
Change in Employee Compensation	0.00	97,300	0	46,400	143,700
FY 2026 Maintenance (MCO)	**35.50**	**4,929,200**	**70,000**	**1,931,400**	**6,930,600**
1. Broadband Reimbursement	0.00	42,400	0	0	42,400
51. Digital Access for All Idahoans Grant	0.00	0	0	1,231,000	1,231,000
FY 2026 Total Appropriation	**35.50**	**4,971,600**	**70,000**	**3,162,400**	**8,204,000**
% Change From FY 2025 Original Approp.	*0.0%*	*4.4%*	*0.0%*	*20.5%*	*10.0%*
% Change From FY 2025 Total Approp.	*0.0%*	*4.4%*	*0.0%*	*(46.8%)*	*(23.9%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1196, included line item 1 which provided funding for broadband reimbursement to libraries. Line item 51 provided $1,231,000 in onetime funding for the Digital Access for All Idahoans Plan.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: S1196 included three sections of conditions, limitations, and restrictions. Section 3 of S1196 provided for the use of appropriated funds regarding diversity, equity, and inclusion and social justice ideology. Section 4 of S1196 required a report on statutory adherence to Sections 18-1517B and 33-137, Idaho Code. Section 5 of S1196 provided for federal funding restrictions.

REAPPROPRIATION: Section 2 of S1196 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2025 from the ARPA Capital Projects Fund for library capital projects.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		23.75	2,428,300	1,933,300	0	610,000	4,971,600
D 34900	Miscellaneous Revenue		0.00	0	55,000	5,000	10,000	70,000
F 34800	Federal Grant		11.75	907,800	908,600	25,000	90,000	1,931,400
OT F 34800	Federal Grant		0.00	0	1,231,000	0	0	1,231,000
		Totals:	35.50	3,336,100	4,127,900	30,000	710,000	8,204,000

State Lottery

Agency Number & Appropriation Unit: 440 SGCA, 440 SGCB(Cont)
Bill Number & Chapter: H391 (Ch.258), S1109 (Ch.97)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	7,506,900	6,368,800	8,324,200	8,560,400	8,709,600	8,716,500
Percent Change:		(15.2%)	30.7%	2.8%	4.6%	4.7%
BY EXPENDITURE CATEGORY						
Personnel Costs	4,497,400	4,372,300	4,660,000	4,763,900	4,933,600	4,940,500
Operating Expenditures	2,818,900	1,946,800	3,542,000	3,566,400	3,545,900	3,545,900
Capital Outlay	190,600	49,700	122,200	230,100	230,100	230,100
Total:	7,506,900	6,368,800	8,324,200	8,560,400	8,709,600	8,716,500
Full-Time Positions (FTP)	50.00	50.00	51.00	51.00	51.00	51.00

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 51.00 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**51.00**	**0**	**8,324,200**	**0**	**8,324,200**
Executive Carry Forward	0.00	0	270,500	0	270,500
FY 2025 Estimated Expenditures	**51.00**	**0**	**8,594,700**	**0**	**8,594,700**
Removal of Onetime Expenditures	0.00	0	(339,300)	0	(339,300)
FY 2026 Base	**51.00**	**0**	**8,255,400**	**0**	**8,255,400**
Personnel Benefit Costs	0.00	0	56,800	0	56,800
Contract Inflation	0.00	0	9,100	0	9,100
Statewide Cost Allocation	0.00	0	(5,200)	0	(5,200)
Change in Employee Compensation	0.00	0	223,700	0	223,700
FY 2026 Maintenance (MCO)	**51.00**	**0**	**8,539,800**	**0**	**8,539,800**
OITS Hardware	0.00	0	176,700	0	176,700
FY 2026 Total Appropriation	**51.00**	**0**	**8,716,500**	**0**	**8,716,500**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*4.7%*	*0.0%*	*4.7%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H391, in Section 3, included $176,600 for IT replacement items recommended by the Office of Information Technology Services. This included $154,700 for server equipment and software, $8,100 for the replacement of desktops and laptops, as well as $13,900 for two iMac workstations utilized by the marketing division to create Scratch ticket designs, statewide point-of-sale materials, and signage.

BUDGET LAW EXEMPTION: Section 12 of S1109 provided continuous appropriation authority for amounts necessary to pay prizes, retailer commissions, advertising & promotional costs, and gaming supplier vendor fees based on sales in accordance with provisions of Section 67-7428, Idaho Code.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D 41900 Lottery		51.00	4,940,500	3,545,900	53,400	0	8,539,800
OT D 41900 Lottery		0.00	0	0	176,700	0	176,700
	Totals:	51.00	4,940,500	3,545,900	230,100	0	8,716,500

Public Defense Commission

Agency Number & Appropriation Unit: 437 SGPD

Bill Number & Chapter: N/A

PROGRAM DESCRIPTION: The commission was created to promulgate 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.]

Pursuant to Section 19-850A(4), Idaho Code, the Public Defense Commission and its responsibilities were transitioned to the State Public Defender beginning July 1, 2024.

.

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	16,441,400	13,662,300	0	0	0	0
Percent Change:		(16.9%)	(100.0%)			
BY EXPENDITURE CATEGORY						
Personnel Costs	2,094,900	1,014,000	0	0	0	0
Operating Expenditures	3,316,000	2,345,300	0	0	0	0
Capital Outlay	50,000	315,700	0	0	0	0
Trustee/Benefit	10,980,500	9,987,300	0	0	0	0
Total:	16,441,400	13,662,300	0	0	0	0
Full-Time Positions (FTP)	17.00	17.00	0.00	0.00	0.00	0.00

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**0**	**0**	**0**	**0**
FY 2026 Base	**0.00**	**0**	**0**	**0**	**0**
FY 2026 Total Appropriation	**0.00**	**0**	**0**	**0**	**0**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*

Pursuant to Section 19-850A(4), Idaho Code, the Public Defense Commission and its responsibilities was transitioned to the State Public Defender beginning July 1, 2024.

.

State Appellate Public Defender

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
State Appellate Public Defender	3,690,200	3,228,400	3,779,300	3,986,900	4,101,100	4,046,900
Capital and Conflict Representation	1,570,200	172,500	1,601,100	302,400	302,400	302,400
Total:	5,260,400	3,400,900	5,380,400	4,289,300	4,403,500	4,349,300
BY FUND SOURCE						
General	5,260,400	3,400,900	5,380,400	4,289,300	4,403,500	4,349,300
Percent Change:		(35.3%)	58.2%	(20.3%)	(18.2%)	(19.2%)
BY EXPENDITURE CATEGORY						
Personnel Costs	3,313,600	2,898,900	3,398,000	3,592,100	3,712,900	3,658,700
Operating Expenditures	1,934,500	485,300	1,982,400	695,100	688,500	688,500
Capital Outlay	12,300	16,700	0	2,100	2,100	2,100
Total:	5,260,400	3,400,900	5,380,400	4,289,300	4,403,500	4,349,300
Full-Time Positions (FTP)	26.00	26.00	26.00	27.00	27.00	27.00

In accordance with Section 67-3519, Idaho Code, the State Appellate Public Defender is authorized no more than 27.00 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026.

.

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**26.00**	**4,081,700**	**0**	**0**	**4,081,700**
Reappropriation	0.00	1,298,700	0	0	1,298,700
FY 2025 Total Appropriation	**26.00**	**5,380,400**	**0**	**0**	**5,380,400**
Removal of Onetime Expenditures	0.00	(1,298,700)	0	0	(1,298,700)
FY 2026 Base	**26.00**	**4,081,700**	**0**	**0**	**4,081,700**
Personnel Cost Benefits	0.00	29,400	0	0	29,400
Contract Inflation	0.00	6,300	0	0	6,300
Statewide Cost Allocation	0.00	(9,700)	0	0	(9,700)
Change in Employee Compensation	0.00	101,800	0	0	101,800
FY 2026 Program Maintenance	**26.00**	**4,209,500**	**0**	**0**	**4,209,500**
Line Items	1.00	139,800	0	0	139,800
FY 2026 Total	**27.00**	**4,349,300**	**0**	**0**	**4,349,300**
% Chg from FY 2025 Orig Approp.	3.8%	6.6%			6.6%
% Chg from FY 2025 Total Approp.	3.8%	(19.2%)			(19.2%)

I. State Appellate Public Defender: Office of the State Appellate Public Defender

Agency Number & Appropriation Unit: 443 SGDA

Bill Number & Chapter: H372 (Ch.157), S1109 (Ch.97)

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.

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	3,690,200	3,228,400	3,779,300	3,986,900	4,101,100	4,046,900
Percent Change:		(12.5%)	17.1%	5.5%	8.5%	7.1%
BY EXPENDITURE CATEGORY						
Personnel Costs	3,313,600	2,898,900	3,398,000	3,592,100	3,712,900	3,658,700
Operating Expenditures	364,300	312,800	381,300	392,700	386,100	386,100
Capital Outlay	12,300	16,700	0	2,100	2,100	2,100
Total:	3,690,200	3,228,400	3,779,300	3,986,900	4,101,100	4,046,900
Full-Time Positions (FTP)	26.00	26.00	26.00	27.00	27.00	27.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**26.00**	**3,779,300**	**0**	**0**	**3,779,300**
FY 2026 Base	**26.00**	**3,779,300**	**0**	**0**	**3,779,300**
Personnel Benefit Costs	0.00	29,400	0	0	29,400
Contract Inflation	0.00	6,300	0	0	6,300
Statewide Cost Allocation	0.00	(9,700)	0	0	(9,700)
Change in Employee Compensation	0.00	101,800	0	0	101,800
FY 2026 Maintenance (MCO)	**26.00**	**3,907,100**	**0**	**0**	**3,907,100**
1. Deputy State Public Defender	1.00	139,800	0	0	139,800
FY 2026 Total Appropriation	**27.00**	**4,046,900**	**0**	**0**	**4,046,900**
% Change From FY 2025 Original Approp.	*3.8%*	*7.1%*	*0.0%*	*0.0%*	*7.1%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H372, included line item 1 that provided an additional 1.00 FTP and funding for a new deputy state appellate public defender, including funding for State Bar licensing dues, research software licensing, and court rule books.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000 General		27.00	3,658,700	382,400	0	0	4,041,100
OT G 10000 General		0.00	0	3,700	2,100	0	5,800
	Totals:	27.00	3,658,700	386,100	2,100	0	4,046,900

II. State Appellate Public Defender: Capital and Conflict Representation

Agency Number & Appropriation Unit: 443 SGDB

Bill Number & Chapter: H372 (Ch.157), S1109 (Ch.97)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	1,570,200	172,500	1,601,100	302,400	302,400	302,400
Percent Change:		(89.0%)	828.2%	(81.1%)	(81.1%)	(81.1%)
BY EXPENDITURE CATEGORY						
Operating Expenditures	1,570,200	172,500	1,601,100	302,400	302,400	302,400

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**302,400**	**0**	**0**	**302,400**
Prior Year Reappropriation	0.00	1,298,700	0	0	1,298,700
FY 2025 Total Appropriation	**0.00**	**1,601,100**	**0**	**0**	**1,601,100**
Removal of Onetime Expenditures	0.00	(1,298,700)	0	0	(1,298,700)
FY 2026 Base	**0.00**	**302,400**	**0**	**0**	**302,400**
FY 2026 Maintenance (MCO)	**0.00**	**302,400**	**0**	**0**	**302,400**
FY 2026 Total Appropriation	**0.00**	**302,400**	**0**	**0**	**302,400**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
% Change From FY 2025 Total Approp.	*0.0%*	*(81.1%)*	*0.0%*	*0.0%*	*(81.1%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. This Program Maintenance budget for FY 2026 included funding for regular recurring costs. This program had no enhancements for FY 2026.

REAPPROPRIATION: Section 3 of H372 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2025 for costs directly related to the provision of representation in capital cases not to exceed $1,209,400. Section 4 of H372 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2024 for costs directly related to outside counsel for noncapital appeals.

.

FY 2026 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000 General	0.00	0	302,400	0	0	302,400

Division of Veterans Services

Agency Number & Appropriation Unit: 444 SGVI, 444 SGVL(Cont), 444 SGVS, 444 SGVX(Cont)
Bill Number & Chapter: S1109 (Ch.97), S1137 (Ch.135)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	1,646,200	1,625,700	1,714,800	1,766,200	1,815,400	1,807,100
Dedicated	33,619,700	23,979,300	30,445,000	31,562,100	32,152,000	32,233,300
Federal	101,183,400	24,625,000	141,885,600	30,925,600	31,393,200	31,430,000
Total:	136,449,300	50,230,000	174,045,400	64,253,900	65,360,600	65,470,400
Percent Change:		(63.2%)	246.5%	(63.1%)	(62.4%)	(62.4%)
BY EXPENDITURE CATEGORY						
Personnel Costs	37,636,100	31,364,900	38,099,300	40,163,000	41,412,200	41,522,000
Operating Expenditures	98,126,000	18,442,900	135,609,400	23,363,900	23,221,400	23,221,400
Capital Outlay	448,300	403,800	97,800	488,100	488,100	488,100
Trustee/Benefit	238,900	18,400	238,900	238,900	238,900	238,900
Total:	136,449,300	50,230,000	174,045,400	64,253,900	65,360,600	65,470,400
Full-Time Positions (FTP)	439.50	439.50	439.50	431.50	431.50	431.50

In accordance with Section 67-3519, Idaho Code, the Division of Veterans Services is authorized no more than 431.50 full-time equivalent positions at any point during the period July 1, 2025 through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**439.50**	**1,714,800**	**30,445,000**	**73,138,700**	**105,298,500**
Prior Year Reappropriation	0.00	0	0	68,746,900	68,746,900
FY 2025 Total Appropriation	**439.50**	**1,714,800**	**30,445,000**	**141,885,600**	**174,045,400**
Executive Carry Forward	0.00	0	96,400	0	96,400
FY 2025 Estimated Expenditures	**439.50**	**1,714,800**	**30,541,400**	**141,885,600**	**174,141,800**
Removal of Onetime Expenditures	0.00	0	(294,700)	(111,831,300)	(112,126,000)
Base Adjustments	(8.00)	0	0	0	0
FY 2026 Base	**431.50**	**1,714,800**	**30,246,700**	**30,054,300**	**62,015,800**
Personnel Benefit Costs	0.00	15,000	259,300	205,000	479,300
Statewide Cost Allocation	0.00	0	209,100	313,800	522,900
Change in Employee Compensation	0.00	55,500	929,800	758,100	1,743,400
FY 2026 Maintenance (MCO)	**431.50**	**1,785,300**	**31,644,900**	**31,331,200**	**64,761,400**
1. Temp. Nursing Staff	0.00	0	0	0	0
2. IT Maintenance & Licensing	0.00	21,800	0	98,800	120,600
3. New Capital Outlay	0.00	0	133,400	0	133,400
55. Replacement Items	0.00	0	354,700	0	354,700
OITS Hardware	0.00	0	100,300	0	100,300
FY 2026 Total Appropriation	**431.50**	**1,807,100**	**32,233,300**	**31,430,000**	**65,470,400**
% Change From FY 2025 Original Approp.	*(1.8%)*	*5.4%*	*5.9%*	*(57.0%)*	*(37.8%)*
% Change From FY 2025 Total Approp.	*(1.8%)*	*5.4%*	*5.9%*	*(77.8%)*	*(62.4%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. The Program Maintenance budget for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1137, included three line items. Line item 1 provided a $1,200,000 net-zero transfer from operating expenditures to personnel costs to establish a pool of temporary skilled nursing state employees. Line item 2 provided funding for IT maintenance and software licensing costs. Line item 3 provided capital outlay to fund equipment and a shed for the Post Falls veterans home and a dump truck for the Boise veterans cemetery. The bill also provided funding for replacement items and IT hardware. Replacement items included two wheelchair accessible minivans, a Ford Explorer, a utility vehicle, building improvements, kitchen and dining equipment, reclining bathing systems, and furnishings. IT hardware included desktop computers and laptops with docking stations.

REAPPROPRIATION: Section 3 of S1137 provided reappropriation authority for any unspent and unencumbered balance from the Federal Grant Fund for the veterans homes in Boise and Lewiston at the end of FY 2025.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		13.80	1,483,400	281,300	0	42,400	1,807,100
D 12301	Vets Recog Income		0.00	0	1,000,000	0	195,000	1,195,000
D 34900	Miscellaneous Revenue		228.30	21,444,300	8,096,500	0	0	29,540,800
D 48124	Vet. Home Income		2.90	247,400	660,200	0	1,500	909,100
OT D 48124	Vet. Home Income		0.00	0	100,300	488,100	0	588,400
F 34800	Federal Grant		186.50	18,346,900	13,083,100	0	0	31,430,000
		Totals:	431.50	41,522,000	23,221,400	488,100	238,900	65,470,400

Office of the State Public Defender

Agency Number & Appropriation Unit: 438 SGAA
Bill Number & Chapter: S1109 (Ch.97), S1202 (Ch.295)

PROGRAM DESCRIPTION: The Office of the State Public Defender ensures that qualified defending attorneys, experts, investigators, mitigation specialists, stenographers, paralegals, or other support staff and assistants are employed or contracted as necessary to provide legal representation to indigent defendants at all stages of criminal and commitment proceedings.

Pursuant to Section 19-850A(4), Idaho Code, the Public Defense Commission and its responsibilities was transitioned to the State Public Defender beginning July 1, 2024.

.

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	0	0	20,675,400	30,951,500	13,733,900	44,744,900
Dedicated	0	0	38,030,000	38,842,700	74,831,000	38,449,300
Total:	0	0	58,705,400	69,794,200	88,564,900	83,194,200
Percent Change:				18.9%	50.9%	41.7%
BY EXPENDITURE CATEGORY						
Personnel Costs	0	0	39,641,100	40,894,000	48,703,900	48,216,200
Operating Expenditures	0	0	19,014,300	28,900,200	39,861,000	34,978,000
Capital Outlay	0	0	50,000	0	0	0
Total:	0	0	58,705,400	69,794,200	88,564,900	83,194,200
Full-Time Positions (FTP)	0.00	0.00	316.00	333.96	333.96	333.96

In accordance with Section 67-3519, Idaho Code, the Office of the State Public Defender is authorized no more than 333.96 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**316.00**	**16,485,300**	**35,530,000**	**0**	**52,015,300**
1. CPA Appropriation Alignment	0.00	0	2,500,000	0	2,500,000
Transcript Costs	0.00	390,200	0	0	390,200
Additional Personnel and Contracting Costs	0.00	3,799,900	0	0	3,799,900
FY 2025 Total Appropriation	**316.00**	**20,675,400**	**38,030,000**	**0**	**58,705,400**
Removal of Onetime Expenditures	0.00	(7,240,100)	(2,500,000)	0	(9,740,100)
FY 2026 Base	**316.00**	**13,435,300**	**35,530,000**	**0**	**48,965,300**
Personnel Benefit Costs	0.00	25,300	446,100	0	471,400
Statewide Cost Allocation	0.00	131,700	0	0	131,700
Change in Employee Compensation	0.00	70,500	1,173,200	0	1,243,700
FY 2026 Maintenance (MCO)	**316.00**	**13,662,800**	**37,149,300**	**0**	**50,812,100**
1. CPA Appropriation Alignment	0.00	0	2,500,000	0	2,500,000
2. Public Defense Operating Budget	0.00	16,380,800	0	0	16,380,800
3. New Institutional Offices	17.96	226,700	0	0	226,700
4. Additional Transcript Costs	0.00	1,290,200	0	0	1,290,200
5. Additional Personnel Costs	0.00	6,467,300	0	0	6,467,300
6. Additional Contracting Costs	0.00	5,517,100	0	0	5,517,100
7. Fund Shift for CEC Costs	0.00	1,200,000	(1,200,000)	0	0
FY 2026 Total Appropriation	**333.96**	**44,744,900**	**38,449,300**	**0**	**83,194,200**
% Change From FY 2025 Original Approp.	*5.7%*	*171.4%*	*8.2%*	*0.0%*	*59.9%*
% Change From FY 2025 Total Approp.	*5.7%*	*116.4%*	*1.1%*	*0.0%*	*41.7%*

FISCAL YEAR 2025 SUPPLEMENTAL: S1202 provided additional appropriation in FY 2025 to match available cash in the Public Defense Fund. Funding is provided pursuant to the Child Protection Act for children and parents who qualify for legal representation under that act. Additional appropriation was provided in FY 2025 for transcript costs to pay for court ordered transcripts as decided by the Idaho Supreme Court in State v. Blazek, as well as additional personnel and contracting costs to increase wages for both state employees and contracted attorneys and investigators.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1202, included line item 1 which provided funding to match available cash in the Public Defense Fund. Funding is provided pursuant to the Child Protection Act for children and parents who qualify for legal representation under that

act. Line item 2 provided funding to increase operating expenditures for additional primary and conflict contract attorneys, contract investigators, experts, evaluations, capital litigation costs, technology, training, transcripts, and miscellaneous expenditures. Line item 3 provided 17.96 additional FTP and funding for converting contracted offices located in Benewah, Elmore, Jerome, and Shoshone counties to state offices. Line item 4 provided funding for additional transcript costs to pay for court ordered transcripts as decided by the Idaho Supreme Court in State v. Blazek. Line item 5 provided funding for additional personnel costs for state employees to increase salaries of state attorneys. Line item 6 provided additional operating expenditures for contractor costs, resulting in an increased contract attorney rate of $125 per hour for all contracted attorneys. Line item 7 provided for a net zero fund shift from the Public Defense Fund to the General Fund to reallocate approved change in employee compensation (CEC) amounts authorized in S1109 to match the available cash in the Public Defense Fund.

OTHER LEGISLATION: S1181 amended multiple sections of Idaho code to clarify the financial responsibilities of the State and counties as it pertains to types of cases, building expenses, and transcript costs. While this legislation did not impact the FY 2025 or FY 2026 appropriations directly, additional costs are anticipated for public defender facility costs in FY 2027.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		34.96	12,266,900	32,436,300	0	0	44,703,200
OT G 10000	General		0.00	0	41,700	0	0	41,700
D 50900	Public Defense Fund		299.00	35,949,300	2,500,000	0	0	38,449,300
		Totals:	333.96	48,216,200	34,978,000	0	0	83,194,200

Division of Occupational and Professional Licenses

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Administration	9,918,500	48,400	6,104,000	50,000	50,000	50,000
Building Construction & Real Estate	19,205,400	19,670,300	22,518,800	22,667,900	23,135,500	23,165,900
Occupational Licenses	3,997,100	3,987,700	5,001,300	5,093,900	5,198,900	5,207,800
Health Professions	7,599,000	6,462,000	8,912,000	8,644,300	8,779,900	8,784,400
Total:	40,720,000	30,168,400	42,536,100	36,456,100	37,164,300	37,208,100
BY FUND SOURCE						
Dedicated	40,515,700	30,110,300	42,329,300	36,246,300	36,950,600	36,993,600
Federal	204,300	58,100	206,800	209,800	213,700	214,500
Total:	40,720,000	30,168,400	42,536,100	36,456,100	37,164,300	37,208,100
Percent Change:		(25.9%)	41.0%	(14.3%)	(12.6%)	(12.5%)
BY EXPENDITURE CATEGORY						
Personnel Costs	23,751,000	22,031,300	24,257,600	25,020,900	25,812,300	25,856,100
Operating Expenditures	16,071,900	7,343,800	16,779,400	10,479,600	10,396,400	10,396,400
Capital Outlay	842,000	793,300	1,094,000	900,500	900,500	900,500
Trustee/Benefit	55,100	0	405,100	55,100	55,100	55,100
Total:	40,720,000	30,168,400	42,536,100	36,456,100	37,164,300	37,208,100
Full-Time Positions (FTP)	267.20	267.20	267.20	267.20	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, 2025, through June 30, 2026.
.

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**267.20**	**0**	**36,275,300**	**206,800**	**36,482,100**
Reappropriation	0.00	0	6,054,000	0	6,054,000
FY 2025 Total Appropriation	**267.20**	**0**	**42,329,300**	**206,800**	**42,536,100**
FY 2025 Estimated Expenditures	**267.20**	**0**	**42,329,300**	**206,800**	**42,536,100**
Removal of Onetime Expenditures	0.00	0	(8,089,400)	0	(8,089,400)
FY 2026 Base	**267.20**	**0**	**34,239,900**	**206,800**	**34,446,700**
Personnel Cost Benefits	0.00	0	298,000	1,700	299,700
Statewide Cost Allocation	0.00	0	116,000	0	116,000
Change in Employee Compensation	0.00	0	1,070,800	6,000	1,076,800
FY 2026 Program Maintenance	**267.20**	**0**	**35,724,700**	**214,500**	**35,939,200**
Line Items	0.00	0	222,000	0	222,000
Replacement Items	0.00	0	900,500	0	900,500
OITS Hardware	0.00	0	146,400	0	146,400
FY 2026 Total	**267.20**	**0**	**36,993,600**	**214,500**	**37,208,100**
% Chg from FY 2025 Orig Approp.	0.0%		2.0%	3.7%	2.0%
% Chg from FY 2025 Total Approp.	0.0%		(12.6%)	3.7%	(12.5%)

I. Division of Occupational and Professional Licenses: Administration

Agency Number & Appropriation Unit: 427 DPLA

Bill Number & Chapter: S1109 (Ch.97), S1177 (Ch.232)

PROGRAM DESCRIPTION: The Administration Program provides administrative; legal; IT; budget and finance; and section chief support to the entire agency. [Statutory Authority: Section 67-2601, Idaho Code, et seq.]

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	9,918,500	48,400	6,104,000	50,000	50,000	50,000
Percent Change:		(99.5%)	12,511.6%	(99.2%)	(99.2%)	(99.2%)
BY EXPENDITURE CATEGORY						
Personnel Costs	3,705,000	17,500	0	0	0	0
Operating Expenditures	6,213,500	30,900	6,104,000	50,000	50,000	50,000
Total:	9,918,500	48,400	6,104,000	50,000	50,000	50,000
Full-Time Positions (FTP)	42.00	42.00	0.00	0.00	0.00	0.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**0**	**50,000**	**0**	**50,000**
Prior Year Reappropriation	0.00	0	6,054,000	0	6,054,000
FY 2025 Total Appropriation	**0.00**	**0**	**6,104,000**	**0**	**6,104,000**
Expenditure Adjustments	0.00	0	(6,054,000)	0	(6,054,000)
FY 2025 Estimated Expenditures	**0.00**	**0**	**50,000**	**0**	**50,000**
Removal of Onetime Expenditures	0.00	0	(6,054,000)	0	(6,054,000)
Base Adjustments	0.00	0	6,054,000	0	6,054,000
FY 2026 Base	**0.00**	**0**	**50,000**	**0**	**50,000**
FY 2026 Maintenance (MCO)	**0.00**	**0**	**50,000**	**0**	**50,000**
FY 2026 Total Appropriation	**0.00**	**0**	**50,000**	**0**	**50,000**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
% Change From FY 2025 Total Approp.	*0.0%*	*0.0%*	*(99.2%)*	*0.0%*	*(99.2%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. This Program Maintenance budget for FY 2026 included funding for regular recurring costs.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in Section 13 of S1109 that exempted the agency from the 10% transfer limitation between budgeted programs. This exemption has been authorized for the agency since its establishment in FY 2021. It was granted to support the agency's ability to restructure its personnel while consolidating its original 48 boards and commissions into three professionally aligned bureaus and one administrative bureau. Before this consolidation, these boards and commissions were spread across 11 separate agencies.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: Section 2 of S1177 required the Division of Occupational and Professional Licenses to submit quarterly reports on each board and commission's revenues and expenditures, and a year-end report on cash balances. If any board or commission's year-end fund balance exceeds 150% of its five-year average expenditures, a plan must be submitted to reduce the balance. If any board or commission's year-end fund balance falls below 30%, a plan must be submitted to rectify the low balance. These requirements align with reporting requirements for the Division originally included in H152 during the 2025 legislative session.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D 22900	State Regulatory	0.00	0	50,000	0	0	50,000

II. Division of Occupational and Professional Licenses: Building Construction & Real Estate

Agency Number & Appropriation Unit: 427 DPLB, 427 DPLC(Cont)

Bill Number & Chapter: S1109 (Ch.97), S1177 (Ch.232)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	19,001,100	19,612,200	22,312,000	22,458,100	22,921,800	22,951,400
Federal	204,300	58,100	206,800	209,800	213,700	214,500
Total:	19,205,400	19,670,300	22,518,800	22,667,900	23,135,500	23,165,900
Percent Change:		2.4%	14.5%	0.7%	2.7%	2.9%
BY EXPENDITURE CATEGORY						
Personnel Costs	13,545,000	14,609,100	16,015,900	16,593,200	17,112,600	17,143,000
Operating Expenditures	4,877,400	4,336,600	5,407,900	5,224,200	5,172,400	5,172,400
Capital Outlay	757,000	724,600	1,069,000	824,500	824,500	824,500
Trustee/Benefit	26,000	0	26,000	26,000	26,000	26,000
Total:	19,205,400	19,670,300	22,518,800	22,667,900	23,135,500	23,165,900
Full-Time Positions (FTP)	149.20	149.20	174.85	174.85	174.85	174.85

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**174.85**	**0**	**22,312,000**	**206,800**	**22,518,800**
Expenditure Adjustments	0.00	0	3,814,000	0	3,814,000
FY 2025 Estimated Expenditures	**174.85**	**0**	**26,126,000**	**206,800**	**26,332,800**
Removal of Onetime Expenditures	0.00	0	(1,469,700)	0	(1,469,700)
Base Adjustments	0.00	0	(3,814,000)	0	(3,814,000)
FY 2026 Base	**174.85**	**0**	**20,842,300**	**206,800**	**21,049,100**
Personnel Benefit Costs	0.00	0	194,900	1,700	196,600
Statewide Cost Allocation	0.00	0	73,600	0	73,600
Change in Employee Compensation	0.00	0	702,500	6,000	708,500
FY 2026 Maintenance (MCO)	**174.85**	**0**	**21,813,300**	**214,500**	**22,027,800**
1. Inspector Pay Increases	0.00	0	222,000	0	222,000
57. Replacement Items	0.00	0	824,500	0	824,500
OITS Hardware	0.00	0	91,600	0	91,600
FY 2026 Total Appropriation	**174.85**	**0**	**22,951,400**	**214,500**	**23,165,900**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*2.9%*	*3.7%*	*2.9%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill S1177 included line item 1 which provided $222,000 to increase the hourly pay $0.95 on average for 92 inspectors in the Program of Building, Construction, and Real Estate. Secondly, $824,500 was included for replacement items, including $648,000 for 16 Ford F-150s, $132,000 for four Ford Escapes, and $44,500 for one Ford F-250. Lastly, $91,600 was included for IT replacement items recommended by the Office of Information Technology Services, including 48 laptops, 22 docking stations, one router, two switches, one wireless access point, and conference room equipment.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in Section 13 of S1109 that exempted the agency from the 10% transfer limitation between budgeted programs. This exemption has been authorized for the agency since its establishment in FY 2021. It was granted to support the agency's ability to restructure its personnel while consolidating its original 48 boards and commissions into three professionally aligned bureaus and one administrative bureau. Before this consolidation, these boards and commissions were spread across 11 separate agencies.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: Section 2 of S1177 required the Division of Occupational and Professional Licenses to submit quarterly reports on each board and commission's revenues and expenditures, and a year-end report on cash balances. If any board or commission's year-end fund balance exceeds 150% of its five-year average expenditures, a plan must be submitted to reduce the balance. If any board or commission's year-end fund balance falls below 30%, a plan must be submitted to rectify the low balance. These requirements align with reporting requirements for the Division originally included in H152 during the 2025 legislative session.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D	22900	State Regulatory	161.35	15,615,500	4,803,300	0	26,000	20,444,800
OT D	22900	State Regulatory	0.00	0	91,600	824,500	0	916,100
D	34910	Misc Rev/Ind Safety	8.00	862,200	100,600	0	0	962,800
D	34911	Misc Rev/Logging	4.00	501,700	126,000	0	0	627,700
F	34800	Federal Grant	1.50	163,600	50,900	0	0	214,500
		Totals:	174.85	17,143,000	5,172,400	824,500	26,000	23,165,900

III. Division of Occupational and Professional Licenses: Occupational Licenses

Agency Number & Appropriation Unit: 427 DPLO

Bill Number & Chapter: S1109 (Ch.97), S1177 (Ch.232)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	3,997,100	3,987,700	5,001,300	5,093,900	5,198,900	5,207,800
Percent Change:		(0.2%)	25.4%	1.9%	4.0%	4.1%
BY EXPENDITURE CATEGORY						
Personnel Costs	2,672,700	3,059,400	3,562,000	3,642,500	3,757,100	3,766,000
Operating Expenditures	1,270,800	928,300	1,385,700	1,346,800	1,337,200	1,337,200
Capital Outlay	25,000	0	25,000	76,000	76,000	76,000
Trustee/Benefit	28,600	0	28,600	28,600	28,600	28,600
Total:	3,997,100	3,987,700	5,001,300	5,093,900	5,198,900	5,207,800
Full-Time Positions (FTP)	32.00	32.00	39.85	39.85	39.85	39.85

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**39.85**	**0**	**5,001,300**	**0**	**5,001,300**
Expenditure Adjustments	0.00	0	665,900	0	665,900
FY 2025 Estimated Expenditures	**39.85**	**0**	**5,667,200**	**0**	**5,667,200**
Removal of Onetime Expenditures	0.00	0	(101,400)	0	(101,400)
Base Adjustments	0.00	0	(665,900)	0	(665,900)
FY 2026 Base	**39.85**	**0**	**4,899,900**	**0**	**4,899,900**
Personnel Benefit Costs	0.00	0	45,200	0	45,200
Statewide Cost Allocation	0.00	0	12,300	0	12,300
Change in Employee Compensation	0.00	0	158,800	0	158,800
FY 2026 Maintenance (MCO)	**39.85**	**0**	**5,116,200**	**0**	**5,116,200**
57. Replacement Items	0.00	0	76,000	0	76,000
OITS Hardware	0.00	0	15,600	0	15,600
FY 2026 Total Appropriation	**39.85**	**0**	**5,207,800**	**0**	**5,207,800**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*4.1%*	*0.0%*	*4.1%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill S1177 included $76,000 for replacement items, including a Ford Explorer and Ford Escape, and $15,600 for IT replacement items recommended by the Office of Information Technology Services. IT replacement items included eight laptops, four docking stations, one router, one wireless access point, and conference room equipment.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in Section 13 of S1109 that exempted the agency from the 10% transfer limitation between budgeted programs. This exemption has been authorized for the agency since its establishment in FY 2021. It was granted to support the agency's ability to restructure its personnel while consolidating its original 48 boards and commissions into three professionally aligned bureaus and one administrative bureau. Before this consolidation, these boards and commissions were spread across 11 separate agencies.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: Section 2 of S1177 required the Division of Occupational and Professional Licenses to submit quarterly reports on each board and commission's revenues and expenditures, and a year-end report on cash balances. If any board or commission's year-end fund balance exceeds 150% of its five-year average expenditures, a plan must be submitted to reduce the balance. If any board or commission's year-end fund balance falls below 30%, a plan must be submitted to rectify the low balance. These requirements align with reporting requirements for the Division originally included in H152 during the 2025 legislative session.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D 22900	State Regulatory	39.85	3,766,000	1,321,600	0	28,600	5,116,200
OT D 22900	State Regulatory	0.00	0	15,600	76,000	0	91,600
	Totals:	39.85	3,766,000	1,337,200	76,000	28,600	5,207,800

IV. Division of Occupational and Professional Licenses: Health Professions

Agency Number & Appropriation Unit: 427 DPLH

Bill Number & Chapter: S1109 (Ch.97), S1177 (Ch.232)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	7,599,000	6,462,000	8,912,000	8,644,300	8,779,900	8,784,400
Percent Change:		(15.0%)	37.9%	(3.0%)	(1.5%)	(1.4%)
BY EXPENDITURE CATEGORY						
Personnel Costs	3,828,300	4,345,300	4,679,700	4,785,200	4,942,600	4,947,100
Operating Expenditures	3,710,200	2,048,000	3,881,800	3,858,600	3,836,800	3,836,800
Capital Outlay	60,000	68,700	0	0	0	0
Trustee/Benefit	500	0	350,500	500	500	500
Total:	7,599,000	6,462,000	8,912,000	8,644,300	8,779,900	8,784,400
Full-Time Positions (FTP)	44.00	44.00	52.50	52.50	52.50	52.50

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**52.50**	**0**	**8,912,000**	**0**	**8,912,000**
Expenditure Adjustments	0.00	0	1,574,100	0	1,574,100
FY 2025 Estimated Expenditures	**52.50**	**0**	**10,486,100**	**0**	**10,486,100**
Removal of Onetime Expenditures	0.00	0	(464,300)	0	(464,300)
Base Adjustments	0.00	0	(1,574,100)	0	(1,574,100)
FY 2026 Base	**52.50**	**0**	**8,447,700**	**0**	**8,447,700**
Personnel Benefit Costs	0.00	0	57,900	0	57,900
Statewide Cost Allocation	0.00	0	30,100	0	30,100
Change in Employee Compensation	0.00	0	209,500	0	209,500
FY 2026 Maintenance (MCO)	**52.50**	**0**	**8,745,200**	**0**	**8,745,200**
OITS Hardware	0.00	0	39,200	0	39,200
FY 2026 Total Appropriation	**52.50**	**0**	**8,784,400**	**0**	**8,784,400**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*(1.4%)*	*0.0%*	*(1.4%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill S1177 included $39,200 for IT replacement items recommended by the Office of Information Technology Services, which included 20 laptops, nine docking stations, one switch, one wireless access point, and conference room equipment.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in Section 13 of S1109, that exempted the agency from the 10% transfer limitation between budgeted programs. This exemption has been authorized for the agency since its establishment in FY 2021. It was granted to support the agency's ability to restructure its personnel while consolidating its original 48 boards and commissions into three professionally aligned bureaus and one administrative bureau. Before this consolidation, these boards and commissions were spread across 11 separate agencies.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: Section 2 of S1177 required the Division of Occupational and Professional Licenses to submit quarterly reports on each board and commission's revenues and expenditures, and a year-end report on cash balances. If any board or commission's year-end fund balance exceeds 150% of its five-year average expenditures, a plan must be submitted to reduce the balance. If any board or commission's year-end fund balance falls below 30%, a plan must be submitted to rectify the low balance. These requirements align with reporting requirements for the Division originally included in H152 during the 2025 legislative session.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D 22900	State Regulatory	52.50	4,947,100	3,797,600	0	500	8,745,200
OT D 22900	State Regulatory	0.00	0	39,200	0	0	39,200
	Totals:	52.50	4,947,100	3,836,800	0	500	8,784,400

Office of Administrative Hearings

Agency Number & Appropriation Unit: 460 SGAH
Bill Number & Chapter: S1109 (Ch.97)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	816,900	708,200	1,589,000	1,606,800	1,646,700	1,627,000
Percent Change:		(13.3%)	124.4%	1.1%	3.6%	2.4%
BY EXPENDITURE CATEGORY						
Personnel Costs	567,200	559,900	1,214,400	1,236,800	1,279,500	1,259,800
Operating Expenditures	249,700	148,300	349,000	370,000	367,200	367,200
Capital Outlay	0	0	25,600	0	0	0
Total:	816,900	708,200	1,589,000	1,606,800	1,646,700	1,627,000
Full-Time Positions (FTP)	4.00	4.00	9.00	9.00	9.00	9.00

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 9.00 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**9.00**	**1,589,000**	**0**	**0**	**1,589,000**
Removal of Onetime Expenditures	0.00	(25,600)	0	0	(25,600)
FY 2026 Base	**9.00**	**1,563,400**	**0**	**0**	**1,563,400**
Personnel Benefit Costs	0.00	10,200	0	0	10,200
Statewide Cost Allocation	0.00	18,200	0	0	18,200
Change in Employee Compensation	0.00	35,200	0	0	35,200
FY 2026 Maintenance (MCO)	**9.00**	**1,627,000**	**0**	**0**	**1,627,000**
FY 2026 Total Appropriation	**9.00**	**1,627,000**	**0**	**0**	**1,627,000**
% Change From FY 2025 Original Approp.	*0.0%*	*2.4%*	*0.0%*	*0.0%*	*2.4%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document. There were no line item enhancements to the program.

OTHER LEGISLATION: S1116 repealed and replaced Sections 67-5285 and 67-3531, Idaho Code to authorize the Office of Administrative Hearings to utilize the Statewide Cost Allocation Program (SWCAP) billing model and offset costs to the General Fund, as well as allow the Division of Financial Management to prepare annual cost estimates for services provided by this agency beginning in FY 2027.

.

FY 2026 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000 General	9.00	1,259,800	367,200	0	0	1,627,000

Office of Health and Social Services Ombudsman

Agency Number & Appropriation Unit: 470 SGHS
Bill Number & Chapter: S1109 (Ch.97)

The Office of Health and Social Services Ombudsman was established in Section 56-1901, Idaho Code, with passage of S1380 of 2024. The Ombudsman is charged with monitoring and evaluating the compliance of public agencies and private entities in the provision of health and social services policy for children under the care of the state. [Statutory Authority: Chapter 19, Title 56, Idaho Code]

.

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	0	0	470,000	506,800	518,200	465,100
Percent Change:				7.8%	10.3%	(1.0%)
BY EXPENDITURE CATEGORY						
Personnel Costs	0	0	325,000	381,800	393,200	340,100
Operating Expenditures	0	0	125,000	125,000	125,000	125,000
Capital Outlay	0	0	20,000	0	0	0
Total:	0	0	470,000	506,800	518,200	465,100
Full-Time Positions (FTP)	0.00	0.00	3.00	3.00	3.00	3.00

In accordance with Section 67-3519, Idaho Code, the Office of Health and Social Services Ombudsman is authorized no more than 3.00 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**3.00**	**470,000**	**0**	**0**	**470,000**
Removal of Onetime Expenditures	0.00	(20,000)	0	0	(20,000)
FY 2026 Base	**3.00**	**450,000**	**0**	**0**	**450,000**
Personnel Benefit Costs	0.00	3,400	0	0	3,400
Change in Employee Compensation	0.00	11,700	0	0	11,700
FY 2026 Maintenance (MCO)	**3.00**	**465,100**	**0**	**0**	**465,100**
FY 2026 Total Appropriation	**3.00**	**465,100**	**0**	**0**	**465,100**
% Change From FY 2025 Original Approp.	*0.0%*	*(1.0%)*	*0.0%*	*0.0%*	*(1.0%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided program maintenance appropriations for agencies in the Economic Development category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

No additional funding was included in a secondary appropriation bill for the Office of Health and Social Services Ombudsman.

.

FY 2026 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000 General	3.00	340,100	125,000	0	0	465,100

Commission of Pardons & Parole

Agency Number & Appropriation Unit:

Bill Number & Chapter: H391 (Ch.258), S1109 (Ch.97)

The Idaho Commission of Pardons & Parole is charged with the responsibility for parole (inmates selected for release by the commission after serving at least the minimum portion of their sentence), commutation (modification of an offender's sentence), and pardon (forgiveness of a sentence). The commission's goal is to provide the highest degree of protection to the community while providing offenders the opportunity to become responsible members of society. The seven commission members are appointed by the Governor to three-year terms and are subject to confirmation by the Idaho Senate.

H462 of 2024 amended Section 20-201, Idaho Code, to move the Commission of Pardons and Parole from the Department of Correction to the Department of Self-Governing Agencies. This transition was for the purpose of organizational separation from the Department of Correction. This transition took effect for FY 2025.

.

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	0	0	4,153,400	4,261,400	4,390,600	4,349,400
Dedicated	0	0	70,700	70,700	70,700	70,700
Total:	0	0	4,224,100	4,332,100	4,461,300	4,420,100
Percent Change:				2.6%	5.6%	4.6%
BY EXPENDITURE CATEGORY						
Personnel Costs	0	0	3,372,300	3,467,200	3,609,200	3,568,000
Operating Expenditures	0	0	851,800	864,900	852,100	852,100
Total:	0	0	4,224,100	4,332,100	4,461,300	4,420,100
Full-Time Positions (FTP)	0.00	0.00	37.00	37.00	37.00	37.00

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 37.00 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**37.00**	**4,153,400**	**70,700**	**0**	**4,224,100**
Executive Carry Forward	0.00	108,600	0	0	108,600
FY 2025 Estimated Expenditures	**37.00**	**4,262,000**	**70,700**	**0**	**4,332,700**
Removal of Onetime Expenditures	0.00	(121,200)	0	0	(121,200)
FY 2026 Base	**37.00**	**4,140,800**	**70,700**	**0**	**4,211,500**
Personnel Benefit Costs	0.00	41,600	0	0	41,600
Statewide Cost Allocation	0.00	300	0	0	300
Change in Employee Compensation	0.00	154,100	0	0	154,100
FY 2026 Maintenance (MCO)	**37.00**	**4,336,800**	**70,700**	**0**	**4,407,500**
OITS Hardware	0.00	12,600	0	0	12,600
FY 2026 Total Appropriation	**37.00**	**4,349,400**	**70,700**	**0**	**4,420,100**
% Change From FY 2025 Original Approp.	*0.0%*	*4.7%*	*0.0%*	*0.0%*	*4.6%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H391, included $12,600 for nine replacement laptops recommended by the Office of Information Technology Services.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	37.00	3,568,000	768,800	0	0	4,336,800
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
	Totals:	37.00	3,568,000	852,100	0	0	4,420,100

Idaho Transportation Department

DEPARTMENT SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY DIVISION						
Transportation Services	123,377,700	63,258,500	150,935,300	75,636,700	85,473,200	84,982,100
Motor Vehicles	42,001,300	30,031,800	42,345,100	39,789,200	40,379,500	40,571,800
Highway Operations	285,045,400	248,068,900	290,054,300	312,782,900	317,865,200	317,832,900
Contract Const & Right-of-Way	1,170,192,800	794,047,300	1,256,104,000	776,122,400	588,992,000	608,992,000
Total:	1,620,617,200	1,135,406,500	1,739,438,700	1,204,331,200	1,032,709,900	1,052,378,800
BY FUND SOURCE						
Dedicated	1,156,139,300	684,134,600	1,228,102,800	702,099,300	530,085,500	549,481,600
Federal	464,477,900	451,271,900	511,335,900	502,231,900	502,624,400	502,897,200
Total:	1,620,617,200	1,135,406,500	1,739,438,700	1,204,331,200	1,032,709,900	1,052,378,800
Percent Change:		(29.9%)	53.2%	(30.8%)	(40.6%)	(39.5%)
BY EXPENDITURE CATEGORY						
Personnel Costs	151,602,400	143,379,700	158,014,900	164,549,000	171,225,000	171,249,700
Operating Expenditures	138,047,200	112,048,700	164,403,900	131,375,000	140,483,800	140,483,800
Capital Outlay	1,118,896,400	734,881,600	1,142,001,200	865,726,600	678,320,500	697,964,700
Trustee/Benefit	212,071,200	145,096,500	275,018,700	42,680,600	42,680,600	42,680,600
Total:	1,620,617,200	1,135,406,500	1,739,438,700	1,204,331,200	1,032,709,900	1,052,378,800
Full-Time Positions (FTP)	1,592.00	1,592.00	1,645.00	1,645.00	1,645.00	1,645.00

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 1,645.00 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026, 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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Administration	36,112,700	28,867,200	35,143,100	38,674,600	38,465,400	38,336,900
Capital Facilities	44,651,300	25,929,800	74,439,500	32,265,000	32,265,000	32,265,000
Aeronautics	42,613,700	8,461,500	41,352,700	4,697,100	14,742,800	14,380,200
Total:	123,377,700	63,258,500	150,935,300	75,636,700	85,473,200	84,982,100
BY FUND SOURCE						
Dedicated	121,236,600	62,450,200	148,834,600	74,040,600	83,873,500	83,383,100
Federal	2,141,100	808,300	2,100,700	1,596,100	1,599,700	1,599,000
Total:	123,377,700	63,258,500	150,935,300	75,636,700	85,473,200	84,982,100
Percent Change:		(48.7%)	138.6%	(49.9%)	(43.4%)	(43.7%)
BY EXPENDITURE CATEGORY						
Personnel Costs	16,774,000	15,688,000	17,246,000	17,655,500	18,383,200	18,247,800
Operating Expenditures	22,474,300	15,531,600	52,962,200	21,523,800	30,632,600	30,632,600
Capital Outlay	44,441,100	26,952,200	44,739,000	34,907,400	34,907,400	34,551,700
Trustee/Benefit	39,688,300	5,086,700	35,988,100	1,550,000	1,550,000	1,550,000
Total:	123,377,700	63,258,500	150,935,300	75,636,700	85,473,200	84,982,100
Full-Time Positions (FTP)	161.00	161.00	161.00	161.00	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 2025 Original Appropriation	**161.00**	**0**	**95,122,000**	**2,100,700**	**97,222,700**
Reappropriation	0.00	0	53,712,600	0	53,712,600
FY 2025 Total Appropriation	**161.00**	**0**	**148,834,600**	**2,100,700**	**150,935,300**
Executive Carry Forward	0.00	0	2,894,300	32,500	2,926,800
FY 2025 Estimated Expenditures	**161.00**	**0**	**151,728,900**	**2,133,200**	**153,862,100**
Removal of Onetime Expenditures	0.00	0	(109,688,100)	(32,500)	(109,720,600)
Base Adjustments	0.00	0	506,600	(506,600)	0
FY 2026 Base	**161.00**	**0**	**42,547,400**	**1,594,100**	**44,141,500**
Personnel Cost Benefits	0.00	0	150,500	900	151,400
Contract Inflation	0.00	0	126,600	0	126,600
Statewide Cost Allocation	0.00	0	1,664,700	0	1,664,700
Change in Employee Compensation	0.00	0	803,300	4,000	807,300
FY 2026 Program Maintenance	**161.00**	**0**	**45,292,500**	**1,599,000**	**46,891,500**
Line Items	0.00	0	25,163,100	0	25,163,100
Replacement Items	0.00	0	10,600	0	10,600
OITS Hardware	0.00	0	2,916,900	0	2,916,900
Governor Initiatives	0.00	0	10,000,000	0	10,000,000
FY 2026 Total	**161.00**	**0**	**83,383,100**	**1,599,000**	**84,982,100**
% Chg from FY 2025 Orig Approp.	0.0%		(12.3%)	(23.9%)	(12.6%)
% Chg from FY 2025 Total Approp.	0.0%		(44.0%)	(23.9%)	(43.7%)

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: S1109 (Ch.97), S1218 (Ch.337)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	34,652,800	28,313,800	33,725,400	37,763,500	37,554,300	37,425,800
Federal	1,459,900	553,400	1,417,700	911,100	911,100	911,100
Total:	36,112,700	28,867,200	35,143,100	38,674,600	38,465,400	38,336,900
Percent Change:		(20.1%)	21.7%	10.0%	9.5%	9.1%
BY EXPENDITURE CATEGORY						
Personnel Costs	15,304,700	14,377,300	15,658,600	16,042,200	16,724,200	16,595,800
Operating Expenditures	18,610,000	14,226,500	17,788,300	19,776,700	18,885,500	18,885,500
Capital Outlay	1,898,000	126,900	1,396,200	2,555,700	2,555,700	2,555,600
Trustee/Benefit	300,000	136,500	300,000	300,000	300,000	300,000
Total:	36,112,700	28,867,200	35,143,100	38,674,600	38,465,400	38,336,900
Full-Time Positions (FTP)	148.00	148.00	148.00	148.00	148.00	148.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**148.00**	**0**	**33,725,400**	**1,417,700**	**35,143,100**
Executive Carry Forward	0.00	0	2,830,300	0	2,830,300
FY 2025 Estimated Expenditures	**148.00**	**0**	**36,555,700**	**1,417,700**	**37,973,400**
Removal of Onetime Expenditures	0.00	0	(5,260,000)	0	(5,260,000)
Base Adjustments	0.00	0	506,600	(506,600)	0
FY 2026 Base	**148.00**	**0**	**31,802,300**	**911,100**	**32,713,400**
Personnel Benefit Costs	0.00	0	139,200	0	139,200
Contract Inflation	0.00	0	100,000	0	100,000
Statewide Cost Allocation	0.00	0	1,675,100	0	1,675,100
Change in Employee Compensation	0.00	0	754,900	0	754,900
FY 2026 Maintenance (MCO)	**148.00**	**0**	**34,471,500**	**911,100**	**35,382,600**
2. Targeted CEC	0.00	0	43,100	0	43,100
17. Dedicated Fund Correction	0.00	0	0	0	0
OITS Hardware	0.00	0	2,911,200	0	2,911,200
FY 2026 Total Appropriation	**148.00**	**0**	**37,425,800**	**911,100**	**38,336,900**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*11.0%*	*(35.7%)*	*9.1%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1218, included line item 2 which provided funding for targeted CEC for financial staff. Line item 17 provided for a fund adjustment by reducing appropriation to the State Highway Fund and proportionately increasing appropriation to the State Highway (Dedicated) Fund. Finally, $2,911,200 was included for IT replacement items recommended by the Office of Information Technology Services. This included laptops, desktops, docking stations, routers, switches, servers, and modems.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D 26002	State Highway (Ded)	148.00	16,595,800	17,918,800	0	0	34,514,600
OT D 26002	State Highway (Ded)	0.00	0	355,600	2,555,600	0	2,911,200
F 26003	State Highway (Fed)	0.00	0	611,100	0	300,000	911,100
	Totals:	148.00	16,595,800	18,885,500	2,555,600	300,000	38,336,900

II. Transportation Services: Capital Facilities

Agency Number & Appropriation Unit: 290 TRFE

Bill Number & Chapter: S1109 (Ch.97), S1218 (Ch.337)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	44,651,300	25,929,800	74,439,500	32,265,000	32,265,000	32,265,000
Percent Change:		(41.9%)	187.1%	(56.7%)	(56.7%)	(56.7%)
BY EXPENDITURE CATEGORY						
Operating Expenditures	2,438,900	247,100	32,855,500	300,000	300,000	300,000
Capital Outlay	42,212,400	25,682,700	41,584,000	31,965,000	31,965,000	31,965,000
Total:	44,651,300	25,929,800	74,439,500	32,265,000	32,265,000	32,265,000

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**0**	**55,165,000**	**0**	**55,165,000**
Prior Year Reappropriation	0.00	0	19,274,500	0	19,274,500
FY 2025 Total Appropriation	**0.00**	**0**	**74,439,500**	**0**	**74,439,500**
Removal of Onetime Expenditures	0.00	0	(67,274,500)	0	(67,274,500)
FY 2026 Base	**0.00**	**0**	**7,165,000**	**0**	**7,165,000**
FY 2026 Maintenance (MCO)	**0.00**	**0**	**7,165,000**	**0**	**7,165,000**
3. Deferred Maintenance Projects	0.00	0	15,500,000	0	15,500,000
16. State Street Headquarters Renovation	0.00	0	9,600,000	0	9,600,000
FY 2026 Total Appropriation	**0.00**	**0**	**32,265,000**	**0**	**32,265,000**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*(41.5%)*	*0.0%*	*(41.5%)*
% Change From FY 2025 Total Approp.	*0.0%*	*0.0%*	*(56.7%)*	*0.0%*	*(56.7%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs.

The enhancement appropriation bill, S1218, included line item 3 which provided funding for deferred maintenance projects such as upgrades to HVAC systems, windows, roofs, accessibility issues, flooring, plumbing, and electrical. Line item 16 provided $9,600,000 for renovations at the State Street headquarters.

Section 3 of S1218 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2025 from the State Aeronautics (Dedicated) Fund and the State Highway (Dedicated) Fund.

.

FY 2026 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	0	25,100,000	0	25,100,000
		Totals:	0.00	0	300,000	31,965,000	0	32,265,000

III. Transportation Services: Aeronautics

Agency Number & Appropriation Unit: 290 TRFG

Bill Number & Chapter: S1109 (Ch.97), S1218 (Ch.337)

PROGRAM DESCRIPTION: The Aeronautics Program assists Idaho municipalities in developing their airports and operates the state's air fleet system.

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	41,932,500	8,206,600	40,669,700	4,012,100	14,054,200	13,692,300
Federal	681,200	254,900	683,000	685,000	688,600	687,900
Total:	42,613,700	8,461,500	41,352,700	4,697,100	14,742,800	14,380,200
Percent Change:		(80.1%)	388.7%	(88.6%)	(64.3%)	(65.2%)
BY EXPENDITURE CATEGORY						
Personnel Costs	1,469,300	1,310,700	1,587,400	1,613,300	1,659,000	1,652,000
Operating Expenditures	1,425,400	1,058,000	2,318,400	1,447,100	11,447,100	11,447,100
Capital Outlay	330,700	1,142,600	1,758,800	386,700	386,700	31,100
Trustee/Benefit	39,388,300	4,950,200	35,688,100	1,250,000	1,250,000	1,250,000
Total:	42,613,700	8,461,500	41,352,700	4,697,100	14,742,800	14,380,200
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 2025 Original Appropriation	**13.00**	**0**	**6,231,600**	**683,000**	**6,914,600**
Prior Year Reappropriation	0.00	0	34,438,100	0	34,438,100
FY 2025 Total Appropriation	**13.00**	**0**	**40,669,700**	**683,000**	**41,352,700**
Executive Carry Forward	0.00	0	64,000	32,500	96,500
FY 2025 Estimated Expenditures	**13.00**	**0**	**40,733,700**	**715,500**	**41,449,200**
Removal of Onetime Expenditures	0.00	0	(37,153,600)	(32,500)	(37,186,100)
Base Adjustments	0.00	0	0	0	0
FY 2026 Base	**13.00**	**0**	**3,580,100**	**683,000**	**4,263,100**
Personnel Benefit Costs	0.00	0	11,300	900	12,200
Contract Inflation	0.00	0	26,600	0	26,600
Statewide Cost Allocation	0.00	0	(10,400)	0	(10,400)
Change in Employee Compensation	0.00	0	48,400	4,000	52,400
FY 2026 Maintenance (MCO)	**13.00**	**0**	**3,656,000**	**687,900**	**4,343,900**
13. New Equipment	0.00	0	20,000	0	20,000
55. Replacement Items	0.00	0	10,600	0	10,600
OITS Hardware	0.00	0	5,700	0	5,700
Grants and Equipment	0.00	0	10,000,000	0	10,000,000
FY 2026 Total Appropriation	**13.00**	**0**	**13,692,300**	**687,900**	**14,380,200**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*119.7%*	*0.7%*	*108.0%*
% Change From FY 2025 Total Approp.	*0.0%*	*0.0%*	*(66.3%)*	*0.7%*	*(65.2%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1218, included funding for new equipment, replacement items, and IT replacement items recommended by the Office of Information Technology Services. New equipment included $20,000 for a UTV trailer. Replacement items included hand tools, shop equipment, and an upgrade to an aircraft emergency beacon. Next, IT equipment included laptops and docking stations. Finally, $10,000,000 was included for a Governor's initiative for grants to local airports and to update and replace equipment.

Section 4 of S1218 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2025 from the State Aeronautics (Dedicated) Fund for airport development grants.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: S1218 included one section of conditions, limitations, and restrictions pertaining to the Aeronautics Program. Section 9 of S1218 provided for airport development grant eligibility.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D	22102	State Aeron (Ded)	12.00	1,537,300	868,700	0	1,250,000	3,656,000
OT D	22102	State Aeron (Ded)	0.00	0	10,005,200	27,100	0	10,032,300
OT D	26002	State Highway (Ded)	0.00	0	0	4,000	0	4,000
F	22103	State Aeron (Fed)	1.00	114,700	573,200	0	0	687,900
		Totals:	13.00	1,652,000	11,447,100	31,100	1,250,000	14,380,200

Motor Vehicles

Agency Number & Appropriation Unit: 290 TRFC, 290 TRMA(Cont)
Bill Number & Chapter: S1109 (Ch.97), S1218 (Ch.337)

PROGRAM DESCRIPTION: The Division of Motor Vehicles (DMV) manages driver's licenses, vehicle registrations, license plates, and vehicle titles. This division is responsible to meet the needs and expectations of motor vehicle customers and the county sheriffs and assessors who work as the department's agents.

.

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	38,401,300	29,692,400	38,745,100	36,189,200	36,779,500	36,971,800
Federal	3,600,000	339,400	3,600,000	3,600,000	3,600,000	3,600,000
Total:	42,001,300	30,031,800	42,345,100	39,789,200	40,379,500	40,571,800
Percent Change:		(28.5%)	41.0%	(6.0%)	(4.6%)	(4.2%)
BY EXPENDITURE CATEGORY						
Personnel Costs	18,991,400	15,889,800	19,161,300	19,589,200	20,179,500	20,371,900
Operating Expenditures	21,602,200	13,033,200	21,358,400	19,096,100	19,096,100	19,096,100
Capital Outlay	1,407,700	1,108,800	1,825,400	1,103,900	1,103,900	1,103,800
Total:	42,001,300	30,031,800	42,345,100	39,789,200	40,379,500	40,571,800
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 2025 Original Appropriation	**240.00**	**0**	**38,745,100**	**3,600,000**	**42,345,100**
Executive Carry Forward	0.00	0	1,529,600	73,200	1,602,800
FY 2025 Estimated Expenditures	**240.00**	**0**	**40,274,700**	**3,673,200**	**43,947,900**
Removal of Onetime Expenditures	0.00	0	(3,095,600)	(73,200)	(3,168,800)
Base Adjustments	0.00	0	(3,000,000)	0	(3,000,000)
FY 2026 Base	**240.00**	**0**	**34,179,100**	**3,600,000**	**37,779,100**
Personnel Benefit Costs	0.00	0	240,300	0	240,300
Statewide Cost Allocation	0.00	0	(7,700)	0	(7,700)
Change in Employee Compensation	0.00	0	970,300	0	970,300
FY 2026 Maintenance (MCO)	**240.00**	**0**	**35,382,000**	**3,600,000**	**38,982,000**
17. Dedicated Fund Correction	0.00	0	0	0	0
55. Replacement Items	0.00	0	608,200	0	608,200
OITS Hardware	0.00	0	981,600	0	981,600
FY 2026 Total Appropriation	**240.00**	**0**	**36,971,800**	**3,600,000**	**40,571,800**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*(4.6%)*	*0.0%*	*(4.2%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1218, included line item 17, which provided for a fund adjustment by reducing appropriation to the State Highway Fund by $2,400, and proportionately increasing appropriation to the State Highway (Dedicated) Fund. Next, $608,200 was included for replacement items such as a scale deck, AEDs, and security cameras. Finally, $981,600 was included for IT replacement items recommended by the Office of Information Technology Services which included computers, scanners, switches, and printers.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D	26002	State Highway (Ded)	240.00	20,371,900	14,648,400	361,700	0	35,382,000
OT D	26002	State Highway (Ded)	0.00	0	847,700	742,100	0	1,589,800
F	26003	State Highway (Fed)	0.00	0	3,600,000	0	0	3,600,000
		Totals:	240.00	20,371,900	19,096,100	1,103,800	0	40,571,800

Highway Operations

Agency Number & Appropriation Unit: 290 TRFD
Bill Number & Chapter: S1109 (Ch.97), S1218 (Ch.337)

PROGRAM DESCRIPTION: The Highway Operations Division performs statewide highway maintenance functions and directs highway improvements; administers federal-aid safety improvement projects and safety tasks; protects highways from oversize, overweight, and dangerous usage; manages federal transit grant programs and encourages coordinated transportation services; develops projects to improve state and local highway systems to improve safety; and coordinates transportation research efforts.

.

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	224,716,100	201,099,700	227,507,000	252,494,700	257,188,100	256,882,300
Federal	60,329,300	46,969,200	62,547,300	60,288,200	60,677,100	60,950,600
Total:	285,045,400	248,068,900	290,054,300	312,782,900	317,865,200	317,832,900
Percent Change:		(13.0%)	16.9%	7.8%	9.6%	9.6%
BY EXPENDITURE CATEGORY						
Personnel Costs	115,837,000	111,801,900	121,607,600	127,304,300	132,662,300	132,630,000
Operating Expenditures	83,370,700	75,994,600	78,458,100	80,155,100	80,155,100	80,155,100
Capital Outlay	51,554,800	29,774,400	53,058,000	66,292,900	66,017,200	66,017,200
Trustee/Benefit	34,282,900	30,498,000	36,930,600	39,030,600	39,030,600	39,030,600
Total:	285,045,400	248,068,900	290,054,300	312,782,900	317,865,200	317,832,900
Full-Time Positions (FTP)	1,191.00	1,191.00	1,244.00	1,244.00	1,244.00	1,244.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**1,244.00**	**0**	**227,507,000**	**57,047,300**	**284,554,300**
2. Public Transit	0.00	0	0	5,000,000	5,000,000
3. Metropolitan Planning	0.00	0	0	500,000	500,000
FY 2025 Total Appropriation	**1,244.00**	**0**	**227,507,000**	**62,547,300**	**290,054,300**
Executive Carry Forward	0.00	0	59,438,500	8,119,000	67,557,500
FY 2025 Estimated Expenditures	**1,244.00**	**0**	**286,945,500**	**70,666,300**	**357,611,800**
Removal of Onetime Expenditures	0.00	0	(112,886,700)	(19,316,000)	(132,202,700)
Base Adjustments	0.00	0	4,981,900	(4,981,900)	0
FY 2026 Base	**1,244.00**	**0**	**179,040,700**	**46,368,400**	**225,409,100**
Personnel Benefit Costs	0.00	0	1,000,600	197,900	1,198,500
Contract Inflation	0.00	0	621,400	0	621,400
Statewide Cost Allocation	0.00	0	(859,600)	0	(859,600)
Change in Employee Compensation	0.00	0	5,707,600	792,300	6,499,900
FY 2026 Maintenance (MCO)	**1,244.00**	**0**	**185,510,700**	**47,358,600**	**232,869,300**
2. Targeted CEC	0.00	0	3,324,000	0	3,324,000
5. New Equipment	0.00	0	10,208,900	0	10,208,900
6. Automated Materials Software	0.00	0	1,360,000	0	1,360,000
7. Public Transit	0.00	0	0	11,400,000	11,400,000
9. Highway Safety	0.00	0	0	700,000	700,000
12. Metropolitan Planning	0.00	0	0	580,000	580,000
14. Historical Highway Markers	0.00	0	0	347,000	347,000
15. Statewide Public Transit CARES	0.00	0	0	565,000	565,000
17. Dedicated Fund Correction	0.00	0	0	0	0
55. Replacement Items	0.00	0	55,613,000	0	55,613,000
OITS Hardware	0.00	0	865,700	0	865,700
FY 2026 Total Appropriation	**1,244.00**	**0**	**256,882,300**	**60,950,600**	**317,832,900**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*12.9%*	*6.8%*	*11.7%*
% Change From FY 2025 Total Approp.	*0.0%*	*0.0%*	*12.9%*	*(2.6%)*	*9.6%*

FISCAL YEAR 2025 SUPPLEMENTAL: S1218 provided additional funding in FY 2025 for payments to public transit jurisdictions, and payments to metropolitan planning organizations. These entities receive reimbursements from federal obligations through passthrough funds administered by the Transportation Department.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1218, included eleven line items. Line item 2 provided funding for targeted CEC of $2.50 per hour

for 505 highway operations crew employees. Line item 5 provided for new equipment which included road equipment, computer equipment, laboratory equipment, office and shop equipment, communication equipment, and other miscellaneous equipment. Line item 6 provided funding for automated materials software that will automate materials tracking, testing, and requirements in the construction administration process. Line item 7 provided for payments to public transit jurisdictions that receive reimbursement for federally allowable projects. Line item 9 provided additional appropriation for highway safety campaigns. Line item 12 provided for payments to metropolitan planning organizations that receive reimbursement for federally allowable projects. Line item 14 provided funding to increase the visibility and functionality of Idaho historical markers. Line item 15 appropriated the remaining CARES funding available to the department for statewide public transit projects and reimbursements. Line item 17 provided for a fund adjustment by reducing appropriation to the State Highway Fund by $92,000, and proportionately increasing appropriation to the State Highway (Dedicated) Fund. Finally, $55,613,000 was included for replacement items and $865,700 was included for IT replacement items recommended by the Office of Information Technology Services. Replacement items included $44,771,300 for 197 pieces of heavy equipment, of which 86 pieces of heavy equipment are eligible for the buy back program. The remainder of the funding included road equipment, office equipment, shop equipment, communications equipment, and laboratory equipment. IT replacement items included laptops, desktops, and docking stations.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D	26002	State Highway (Ded)	1,046.00	119,136,000	68,795,400	0	522,000	188,453,400
OT D	26002	State Highway (Ded)	0.00	0	2,030,400	66,017,200	0	68,047,600
D	26005	St Highway (Local)	4.50	307,400	73,900	0	0	381,300
F	26003	State Highway (Fed)	193.50	13,186,600	8,908,400	0	27,943,600	50,038,600
OT F	26003	State Highway (Fed)	0.00	0	347,000	0	10,000,000	10,347,000
OT F	34500	Federal COVID-19 Relief	0.00	0	0	0	565,000	565,000
		Totals:	1,244.00	132,630,000	80,155,100	66,017,200	39,030,600	317,832,900

Contract Construction & Right-of-Way Acquisition

Agency Number & Appropriation Unit: 290 TRFF

Bill Number & Chapter: H469 (Ch.290), S1109 (Ch.97), S1218 (Ch.337)

PROGRAM DESCRIPTION: The Contract Construction and Right-of-Way Acquisition Division accounts for the funds appropriated for highway construction projects that maintain and improve the state's highway system.

.

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	771,785,300	390,892,300	813,016,100	339,374,800	152,244,400	172,244,400
Federal	398,407,500	403,155,000	443,087,900	436,747,600	436,747,600	436,747,600
Total:	1,170,192,800	794,047,300	1,256,104,000	776,122,400	588,992,000	608,992,000
Percent Change:		(32.1%)	58.2%	(38.2%)	(53.1%)	(51.5%)
BY EXPENDITURE CATEGORY						
Operating Expenditures	10,600,000	7,489,300	11,625,200	10,600,000	10,600,000	10,600,000
Capital Outlay	1,021,492,800	677,046,200	1,042,378,800	763,422,400	576,292,000	596,292,000
Trustee/Benefit	138,100,000	109,511,800	202,100,000	2,100,000	2,100,000	2,100,000
Total:	1,170,192,800	794,047,300	1,256,104,000	776,122,400	588,992,000	608,992,000

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**0**	**554,043,300**	**392,060,700**	**946,104,000**
Prior Year Reappropriation	0.00	0	248,972,800	1,027,200	250,000,000
1. Construction Projects	0.00	0	10,000,000	50,000,000	60,000,000
FY 2025 Total Appropriation	**0.00**	**0**	**813,016,100**	**443,087,900**	**1,256,104,000**
Removal of Onetime Expenditures	0.00	0	(668,771,700)	(113,616,300)	(782,388,000)
Base Adjustments	0.00	0	3,000,000	0	3,000,000
FY 2026 Base	**0.00**	**0**	**147,244,400**	**329,471,600**	**476,716,000**
FY 2026 Maintenance (MCO)	**0.00**	**0**	**147,244,400**	**329,471,600**	**476,716,000**
1. Construction Projects	0.00	0	0	57,276,000	57,276,000
8. Construction Projects	0.00	0	5,000,000	50,000,000	55,000,000
10. Safety and Capacity	0.00	87,912,800	0	0	87,912,800
11. Road and Bridge Maintenance	0.00	187,087,200	0	0	187,087,200
18. H25 Trailer	0.00	0	20,000,000	0	20,000,000
Cash Transfers & Adjustments	0.00	(275,000,000)	0	0	(275,000,000)
FY 2026 Total Appropriation	**0.00**	**0**	**172,244,400**	**436,747,600**	**608,992,000**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*(68.9%)*	*11.4%*	*(35.6%)*
% Change From FY 2025 Total Approp.	*0.0%*	*0.0%*	*(78.8%)*	*(1.4%)*	*(51.5%)*

FISCAL YEAR 2025 SUPPLEMENTAL: S1218 provided additional funding in FY 2025 for construction projects. This was requested due to the department's projected expenditures for ongoing construction exceeding their current year appropriation.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1109 and provided appropriations for agencies in the Economic Development category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs.

The enhancement appropriation bill, S1218, included line item 1 which provided appropriation for construction projects based on anticipated ongoing federal funding. Line item 8 provided ongoing appropriation for previously reverted funding for construction projects. The department has reverted appropriation allocated for construction projects from FY 2020 to FY 2024 due to a reappropriation limit of $250,000,000. Line items 10 and 11 provided for a total of $275,000,000 in cash transfers from the General Fund for road and bridge maintenance, and safety and capacity projects. Of the total, $112,252,300 went to the Idaho Transportation Department (ITD) and $74,834,900 went to local units of government for road and bridge maintenance, and $52,747,700 went to ITD and $35,165,100 went to the local units of government for safety and capacity projects. All funding that went to the local units of government is disbursed through the local highway distribution as outlined in Section 40-709, Idaho Code. Line item 18, through H469, provided funding to address the fiscal impact of H25, which modified the sales tax distribution to the Transportation Expansion and Congestion Mitigation Fund (TECM) from a percentage to a fixed amount, which will increase for the next three years.

Section 5 of S1218 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2025 for the Contract Construction and Right-of-Way Acquisition Program from the State Highway Fund and the Transportation Expansion and Congestion Mitigation Fund not to exceed $300,000,000.

OTHER LEGISLATION: H25 amended Section 63-3638, Idaho Code, to increase the sales tax distribution to the TECM Fund from it's current amount of $80,000,000 to $100,000,000 in FY 2026, $120,000,000 in FY 2027, and $140,000,000 in FY 2028 and beyond. This legislation had a fiscal impact of an additional $20,000,000 each year for the next three years, to be used for bonding or pay as you go projects by the department. This impact is reflected in line item 18.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D 26002	State Highway (Ded)	0.00	0	2,500,000	115,447,700	500,000	118,447,700
D 26005	St Highway (Local)	0.00	0	100,000	11,322,900	100,000	11,522,900
D 26902	Trans Expan Congest Mit	0.00	0	0	42,273,800	0	42,273,800
F 26003	State Highway (Fed)	0.00	0	8,000,000	427,247,600	1,500,000	436,747,600
	Totals:	0.00	0	10,600,000	596,292,000	2,100,000	608,992,000

Section Contents
General Government
2025 Legislative Session

Administration, Department of ..... 6 - 3

Administration, Department of ..... 6 - 4

Capitol Commission ..... 6 - 10

Permanent Building Fund ..... 6 - 11

Attorney General ..... 6 - 13

State Controller ..... 6 - 17

Governor, Office of the ..... 6 - 23

Aging, Commission on ..... 6 - 24

Arts, Commission on the ..... 6 - 25

Blind and Visually Impaired, Commission for the ..... 6 - 26

Drug Policy, Office of ..... 6 - 27

Energy and Mineral Resources, Office of ..... 6 - 28

Financial Management, Division of ..... 6 - 29

Governor, Executive Office of the ..... 6 - 30

Human Resources, Division of ..... 6 - 35

Information Technology Services, Office of ..... 6 - 36

Liquor Division, State ..... 6 - 38

Military Division ..... 6 - 39

Public Employee Retirement System ..... 6 - 46

Species Conservation, Office of ..... 6 - 49

STEM Action Center ..... 6 - 50

Wolf Depredation Control Board ..... 6 - 51

Workforce Development Council ..... 6 - 52

Section Contents
General Government
2025 Legislative Session

Legislative Branch ..... 6 - 53

Legislature ..... 6 - 54

Legislative Services Office ..... 6 - 55

Legislative Technology ..... 6 - 56

Performance Evaluations, Office of ..... 6 - 57

Lieutenant Governor ..... 6 - 59

Revenue and Taxation, Department of ..... 6 - 61

Tax Appeals, Board of ..... 6 - 62

Tax Commission, State ..... 6 - 63

Secretary of State ..... 6 - 71

State Treasurer ..... 6 - 75

State Treasurer ..... 6 - 76

Idaho Millennium Fund ..... 6 - 78

Department of Administration

DEPARTMENT SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY DIVISION						
Administration, Dept of	29,111,400	26,573,700	31,491,200	30,825,700	31,221,600	31,184,400
Capitol Commission	4,639,900	54,300	6,927,600	2,342,000	2,342,000	2,342,000
Permanent Building Fund	185,181,800	11,428,000	174,908,300	122,861,900	122,861,900	122,861,900
Total:	218,933,100	38,056,000	213,327,100	156,029,600	156,425,500	156,388,300
BY FUND SOURCE						
General	2,692,000	2,621,200	2,709,700	2,962,100	2,991,000	2,943,700
Dedicated	216,241,100	35,434,800	209,563,200	153,067,500	153,434,500	153,444,600
Federal	0	0	1,054,200	0	0	0
Total:	218,933,100	38,056,000	213,327,100	156,029,600	156,425,500	156,388,300
Percent Change:		(82.6%)	460.6%	(26.9%)	(26.7%)	(26.7%)
BY EXPENDITURE CATEGORY						
Personnel Costs	11,638,300	10,552,400	12,477,700	12,967,600	13,373,900	13,377,200
Operating Expenditures	17,442,700	15,794,600	17,697,700	17,808,900	17,798,500	17,798,500
Capital Outlay	189,852,100	11,709,000	183,151,700	125,192,500	125,192,500	125,152,000
Trustee/Benefit	0	0	0	60,600	60,600	60,600
Total:	218,933,100	38,056,000	213,327,100	156,029,600	156,425,500	156,388,300
Full-Time Positions (FTP)	126.00	126.00	134.00	137.00	137.00	137.00

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 charged with overseeing its use and historic preservation.

The Permanent Building Fund budget finances the maintenance and construction of state buildings, including those at the colleges and universities.

The Bond Payments Program was created in 2015 as a way to consolidate tracking and 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 and was combined with the regular debt service payment in FY 2023 to retire the General Fund portion of the state's bond portfolio. This program is currently inactive.

Department of Administration

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Management Services	1,135,700	1,021,600	1,155,600	1,693,500	1,728,500	1,721,700
Public Works	21,054,600	19,578,600	21,755,800	21,549,300	21,754,000	21,710,400
Purchasing	2,712,800	2,368,900	3,058,200	2,924,100	2,993,100	2,989,100
Insurance Management	2,326,300	2,115,900	2,608,300	2,719,500	2,773,900	2,769,000
Document Services	1,882,000	1,488,700	2,913,300	1,939,300	1,972,100	1,994,200
Total:	29,111,400	26,573,700	31,491,200	30,825,700	31,221,600	31,184,400
BY FUND SOURCE						
General	2,692,000	2,621,200	2,709,700	2,962,100	2,991,000	2,943,700
Dedicated	26,419,400	23,952,500	27,727,300	27,863,600	28,230,600	28,240,700
Federal	0	0	1,054,200	0	0	0
Total:	29,111,400	26,573,700	31,491,200	30,825,700	31,221,600	31,184,400
Percent Change:		(8.7%)	18.5%	(2.1%)	(0.9%)	(1.0%)
BY EXPENDITURE CATEGORY						
Personnel Costs	11,638,300	10,552,400	12,477,700	12,967,600	13,373,900	13,377,200
Operating Expenditures	17,202,800	15,794,600	17,315,800	17,666,900	17,656,500	17,656,500
Capital Outlay	270,300	226,700	1,697,700	130,600	130,600	90,100
Trustee/Benefit	0	0	0	60,600	60,600	60,600
Total:	29,111,400	26,573,700	31,491,200	30,825,700	31,221,600	31,184,400
Full-Time Positions (FTP)	126.00	126.00	134.00	137.00	137.00	137.00

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 137.00 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026.

.

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**134.00**	**2,709,700**	**27,727,300**	**1,054,200**	**31,491,200**
Executive Carry Forward	0.00	0	7,600	0	7,600
FY 2025 Estimated Expenditures	**134.00**	**2,709,700**	**27,734,900**	**1,054,200**	**31,498,800**
Removal of Onetime Expenditures	0.00	0	(619,800)	(1,054,200)	(1,674,000)
Base Adjustments	0.00	0	(191,800)	0	(191,800)
FY 2026 Base	**134.00**	**2,709,700**	**26,923,300**	**0**	**29,633,000**
Personnel Cost Benefits	0.00	15,000	141,200	0	156,200
Statewide Cost Allocation	0.00	167,300	233,300	0	400,600
Change in Employee Compensation	0.00	51,700	482,700	0	534,400
FY 2026 Program Maintenance	**134.00**	**2,943,700**	**27,780,500**	**0**	**30,724,200**
Line Items	3.00	0	299,600	0	299,600
Replacement Items	0.00	0	81,600	0	81,600
OITS Hardware	0.00	0	79,000	0	79,000
FY 2026 Total	**137.00**	**2,943,700**	**28,240,700**	**0**	**31,184,400**
% Chg from FY 2025 Orig Approp.	2.2%	8.6%	1.9%	(100.0%)	(1.0%)

I. Department of Administration: Management Services

Agency Number & Appropriation Unit: 200 ADAA, 200 ADAF(Cont)
Bill Number & Chapter: H439 (Ch.), S1110 (Ch.239)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	268,000	261,200	275,400	507,000	513,400	450,700
Dedicated	867,700	760,400	880,200	1,186,500	1,215,100	1,271,000
Total:	1,135,700	1,021,600	1,155,600	1,693,500	1,728,500	1,721,700
Percent Change:		(10.0%)	13.1%	46.5%	49.6%	49.0%
BY EXPENDITURE CATEGORY						
Personnel Costs	950,000	835,600	970,100	1,265,700	1,301,600	1,294,800
Operating Expenditures	185,700	186,000	185,500	367,200	366,300	366,300
Trustee/Benefit	0	0	0	60,600	60,600	60,600
Total:	1,135,700	1,021,600	1,155,600	1,693,500	1,728,500	1,721,700
Full-Time Positions (FTP)	8.20	8.20	8.00	11.00	11.00	11.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**8.00**	**275,400**	**880,200**	**0**	**1,155,600**
Base Adjustments	2.00	0	198,100	0	198,100
FY 2026 Base	**10.00**	**275,400**	**1,078,300**	**0**	**1,353,700**
Personnel Benefit Costs	0.00	1,800	8,500	0	10,300
Statewide Cost Allocation	0.00	167,300	1,900	0	169,200
Change in Employee Compensation	0.00	6,200	33,600	0	39,800
FY 2026 Maintenance (MCO)	**10.00**	**450,700**	**1,122,300**	**0**	**1,573,000**
3. Financial Specialist	1.00	0	83,700	0	83,700
5. Governor's Housing Stipend	0.00	0	60,600	0	60,600
OITS Hardware	0.00	0	4,400	0	4,400
FY 2026 Total Appropriation	**11.00**	**450,700**	**1,271,000**	**0**	**1,721,700**
% Change From FY 2025 Original Approp.	*37.5%*	*63.7%*	*44.4%*	*0.0%*	*49.0%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1110 and provided appropriations for agencies in the General Government category. The Program Maintenance budget for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H439, included two line items. Line item 3 provided 1.00 FTP and funding for a financial specialist. Line item 5 provided funding for the Governor's housing stipend. The bill also provided funding for IT hardware that included desktop computers and laptops.

Section 3 of S1110 provided a cash transfer of $1,737,500 from the Permanent Building Fund to the Administration and Accounting Services Fund for the Capitol Mall facilities payment. Section 4 of H439 provided a cash transfer of $60,600 from the Permanent Building Fund to the Governor's Residence Fund for the Governor's housing stipend.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		1.55	212,200	238,500	0	0	450,700
D 36500	Permanent Building		1.38	159,200	18,100	0	60,600	237,900
OT D 36500	Permanent Building		0.00	0	4,400	0	0	4,400
D 45000	Admin and Acct Services		6.56	748,200	103,000	0	0	851,200
OT D 45000	Admin and Acct Services		0.00	0	2,200	0	0	2,200
D 45600	Surplus Property		0.26	24,800	0	0	0	24,800
D 46100	Group Insurance		0.76	88,600	100	0	0	88,700
D 46200	Retained Risk		0.31	37,800	0	0	0	37,800
D 51900	Indust Spcl Indem		0.18	24,000	0	0	0	24,000
		Totals:	11.00	1,294,800	366,300	0	60,600	1,721,700

II. Department of Administration: Public Works

Agency Number & Appropriation Unit: 200 ADAC, 200 ADAJ(Cont)
Bill Number & Chapter: H439 (Ch.), S1110 (Ch.239)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	1,675,400	1,652,800	1,675,400	1,675,400	1,675,400	1,675,400
Dedicated	19,379,200	17,925,800	20,080,400	19,873,900	20,078,600	20,035,000
Total:	21,054,600	19,578,600	21,755,800	21,549,300	21,754,000	21,710,400
Percent Change:		(7.0%)	11.1%	(0.9%)	0.0%	(0.2%)
BY EXPENDITURE CATEGORY						
Personnel Costs	6,125,300	5,567,600	6,493,500	6,441,400	6,651,500	6,648,400
Operating Expenditures	14,697,600	13,834,200	14,618,800	15,010,300	15,004,900	15,004,900
Capital Outlay	231,700	176,800	643,500	97,600	97,600	57,100
Total:	21,054,600	19,578,600	21,755,800	21,549,300	21,754,000	21,710,400
Full-Time Positions (FTP)	67.00	67.00	70.00	68.00	68.00	68.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**70.00**	**1,675,400**	**20,080,400**	**0**	**21,755,800**
Executive Carry Forward	0.00	0	7,600	0	7,600
FY 2025 Estimated Expenditures	**70.00**	**1,675,400**	**20,088,000**	**0**	**21,763,400**
Removal of Onetime Expenditures	0.00	0	(527,300)	0	(527,300)
Base Adjustments	(2.00)	0	(196,900)	0	(196,900)
FY 2026 Base	**68.00**	**1,675,400**	**19,363,800**	**0**	**21,039,200**
Personnel Benefit Costs	0.00	0	80,600	0	80,600
Statewide Cost Allocation	0.00	0	218,000	0	218,000
Change in Employee Compensation	0.00	0	271,200	0	271,200
FY 2026 Maintenance (MCO)	**68.00**	**1,675,400**	**19,933,600**	**0**	**21,609,000**
4. Security Truck & Trailer	0.00	0	8,500	0	8,500
6. Transfer CO to OE, Public Works	0.00	0	0	0	0
55. Replacement Items	0.00	0	48,600	0	48,600
OITS Hardware	0.00	0	44,300	0	44,300
FY 2026 Total Appropriation	**68.00**	**1,675,400**	**20,035,000**	**0**	**21,710,400**
% Change From FY 2025 Original Approp.	*(2.9%)*	*0.0%*	*(0.2%)*	*0.0%*	*(0.2%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1110 and provided appropriations for agencies in the General Government category. The Program Maintenance budget for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H439, included two line items. Line item 4 provided funding to the Division of Security for a trailer to transport crowd control barriers. Line item 6 provided a net-zero transfer of capital outlay to operating expenditures to correct an ongoing appropriation for facility condition assessment software. The bill also provided funding for replacement items and IT hardware, which included an access card printer, mid-size SUV, conference room equipment, and laptops.

.

FY 2026 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	32.50	3,456,100	919,300	0	0	4,375,400
OT D 36500	Permanent Building	0.00	0	12,600	40,000	0	52,600
D 45000	Admin and Acct Services	35.50	3,192,300	12,365,900	0	0	15,558,200
OT D 45000	Admin and Acct Services	0.00	0	31,700	17,100	0	48,800
	Totals:	68.00	6,648,400	15,004,900	57,100	0	21,710,400

III. Department of Administration: Purchasing

Agency Number & Appropriation Unit: 200 ADAD, 200 ADAH(Cont)
Bill Number & Chapter: H439 (Ch.), S1110 (Ch.239)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	2,712,800	2,368,900	3,058,200	2,924,100	2,993,100	2,989,100
Percent Change:		(12.7%)	29.1%	(4.4%)	(2.1%)	(2.3%)
BY EXPENDITURE CATEGORY						
Personnel Costs	1,811,300	1,665,700	2,089,900	2,137,000	2,207,500	2,203,500
Operating Expenditures	901,500	703,200	968,300	787,100	785,600	785,600
Total:	2,712,800	2,368,900	3,058,200	2,924,100	2,993,100	2,989,100
Full-Time Positions (FTP)	19.08	19.08	22.00	22.00	22.00	22.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**22.00**	**0**	**3,058,200**	**0**	**3,058,200**
Removal of Onetime Expenditures	0.00	0	(7,500)	0	(7,500)
Base Adjustments	0.00	0	(191,800)	0	(191,800)
FY 2026 Base	**22.00**	**0**	**2,858,900**	**0**	**2,858,900**
Personnel Benefit Costs	0.00	0	25,800	0	25,800
Statewide Cost Allocation	0.00	0	5,000	0	5,000
Change in Employee Compensation	0.00	0	87,800	0	87,800
FY 2026 Maintenance (MCO)	**22.00**	**0**	**2,977,500**	**0**	**2,977,500**
OITS Hardware	0.00	0	11,600	0	11,600
FY 2026 Total Appropriation	**22.00**	**0**	**2,989,100**	**0**	**2,989,100**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*(2.3%)*	*0.0%*	*(2.3%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1110 and provided appropriations for agencies in the General Government category. The Program Maintenance budget for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H439, provided funding for IT hardware that included desktop computers and laptops.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D 45000	Admin and Acct Services	19.00	1,959,500	358,400	0	0	2,317,900
OT D 45000	Admin and Acct Services	0.00	0	7,200	0	0	7,200
D 45600	Surplus Property	3.00	244,000	415,600	0	0	659,600
OT D 45600	Surplus Property	0.00	0	4,400	0	0	4,400
	Totals:	22.00	2,203,500	785,600	0	0	2,989,100

IV. Department of Administration: Insurance Management

Agency Number & Appropriation Unit: 200 ADAI(Cont), 200 ADAK
Bill Number & Chapter: H439 (Ch.), S1110 (Ch.239)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	2,326,300	2,115,900	2,608,300	2,719,500	2,773,900	2,769,000
Percent Change:		(9.0%)	23.3%	4.3%	6.3%	6.2%
BY EXPENDITURE CATEGORY						
Personnel Costs	1,604,000	1,414,900	1,760,800	1,928,900	1,984,500	1,979,600
Operating Expenditures	722,300	701,000	847,500	790,600	789,400	789,400
Total:	2,326,300	2,115,900	2,608,300	2,719,500	2,773,900	2,769,000
Full-Time Positions (FTP)	15.20	15.20	17.00	19.00	19.00	19.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**17.00**	**0**	**2,608,300**	**0**	**2,608,300**
Removal of Onetime Expenditures	0.00	0	(85,000)	0	(85,000)
Base Adjustments	0.00	0	(1,200)	0	(1,200)
FY 2026 Base	**17.00**	**0**	**2,522,100**	**0**	**2,522,100**
Personnel Benefit Costs	0.00	0	19,800	0	19,800
Statewide Cost Allocation	0.00	0	3,900	0	3,900
Change in Employee Compensation	0.00	0	67,800	0	67,800
FY 2026 Maintenance (MCO)	**17.00**	**0**	**2,613,600**	**0**	**2,613,600**
1. OGI Personnel Technician	1.00	0	70,300	0	70,300
2. Risk Property Values Analyst	1.00	0	76,500	0	76,500
OITS Hardware	0.00	0	8,600	0	8,600
FY 2026 Total Appropriation	**19.00**	**0**	**2,769,000**	**0**	**2,769,000**
% Change From FY 2025 Original Approp.	*11.8%*	*0.0%*	*6.2%*	*0.0%*	*6.2%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1110 and provided appropriations for agencies in the General Government category. The Program Maintenance budget for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H439, included two line items. Line item 1 provided the Office of Group Insurance 1.00 FTP and funding for a personnel technician, and line item 2 provided the Office of Risk Management 1.00 FTP and funding for a property values analyst. The bill also provided funding for IT hardware that included desktop computers and laptops.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D 46100	Group Insurance	9.25	824,300	436,800	0	0	1,261,100
OT D 46100	Group Insurance	0.00	0	2,200	0	0	2,200
D 46200	Retained Risk	8.65	924,300	237,500	0	0	1,161,800
OT D 46200	Retained Risk	0.00	0	9,400	0	0	9,400
D 51900	Indust Spcl Indem	1.10	231,000	102,100	0	0	333,100
OT D 51900	Indust Spcl Indem	0.00	0	1,400	0	0	1,400
	Totals:	19.00	1,979,600	789,400	0	0	2,769,000

V. Department of Administration: Document Services

Agency Number & Appropriation Unit: 200 ADDS(Cont), ADAM
Bill Number & Chapter: H439 (Ch.), S1110 (Ch.239)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	748,600	707,200	758,900	779,700	802,200	817,600
Dedicated	1,133,400	781,500	1,100,200	1,159,600	1,169,900	1,176,600
Federal	0	0	1,054,200	0	0	0
Total:	1,882,000	1,488,700	2,913,300	1,939,300	1,972,100	1,994,200
Percent Change:		(20.9%)	95.7%	(33.4%)	(32.3%)	(31.5%)
BY EXPENDITURE CATEGORY						
Personnel Costs	1,147,700	1,068,600	1,163,400	1,194,600	1,228,800	1,250,900
Operating Expenditures	695,700	370,200	695,700	711,700	710,300	710,300
Capital Outlay	38,600	49,900	1,054,200	33,000	33,000	33,000
Total:	1,882,000	1,488,700	2,913,300	1,939,300	1,972,100	1,994,200
Full-Time Positions (FTP)	16.52	16.52	17.00	17.00	17.00	17.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**17.00**	**758,900**	**1,100,200**	**1,054,200**	**2,913,300**
Removal of Onetime Expenditures	0.00	0	0	(1,054,200)	(1,054,200)
FY 2026 Base	**17.00**	**758,900**	**1,100,200**	**0**	**1,859,100**
Personnel Benefit Costs	0.00	13,200	6,500	0	19,700
Statewide Cost Allocation	0.00	0	4,500	0	4,500
Change in Employee Compensation	0.00	45,500	22,300	0	67,800
FY 2026 Maintenance (MCO)	**17.00**	**817,600**	**1,133,500**	**0**	**1,951,100**
55. Replacement Items	0.00	0	33,000	0	33,000
OITS Hardware	0.00	0	10,100	0	10,100
FY 2026 Total Appropriation	**17.00**	**817,600**	**1,176,600**	**0**	**1,994,200**
% Change From FY 2025 Original Approp.	*0.0%*	*7.7%*	*6.9%*	*(100.0%)*	*(31.5%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1110 and provided appropriations for agencies in the General Government category. The Program Maintenance budget for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H439, provided funding for replacement items and IT hardware, which included a mid-size SUV and desktop computers and laptops.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	11.40	817,600	0	0	0	817,600
D 45000	Admin and Acct Services	5.60	433,300	700,200	0	0	1,133,500
OT D 45000	Admin and Acct Services	0.00	0	10,100	33,000	0	43,100
	Totals:	17.00	1,250,900	710,300	33,000	0	1,994,200

Capitol Commission

Agency Number & Appropriation Unit: 200 ADAO
Bill Number & Chapter: S1110 (Ch.239)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	4,639,900	54,300	6,927,600	2,342,000	2,342,000	2,342,000
Percent Change:		(98.8%)	12,658.0%	(66.2%)	(66.2%)	(66.2%)
BY EXPENDITURE CATEGORY						
Operating Expenditures	239,900	0	381,900	142,000	142,000	142,000
Capital Outlay	4,400,000	54,300	6,545,700	2,200,000	2,200,000	2,200,000
Total:	4,639,900	54,300	6,927,600	2,342,000	2,342,000	2,342,000

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**0**	**2,342,000**	**0**	**2,342,000**
Prior Year Reappropriation	0.00	0	4,585,600	0	4,585,600
FY 2025 Total Appropriation	**0.00**	**0**	**6,927,600**	**0**	**6,927,600**
Removal of Onetime Expenditures	0.00	0	(4,585,600)	0	(4,585,600)
FY 2026 Base	**0.00**	**0**	**2,342,000**	**0**	**2,342,000**
FY 2026 Maintenance (MCO)	**0.00**	**0**	**2,342,000**	**0**	**2,342,000**
FY 2026 Total Appropriation	**0.00**	**0**	**2,342,000**	**0**	**2,342,000**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
% Change From FY 2025 Total Approp.	*0.0%*	*0.0%*	*(66.2%)*	*0.0%*	*(66.2%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: Through S1110, the Legislature provided a Program Maintenance budget for the Capitol Commission.

Section 4 of S1110 provided a cash transfer of $250,000 from the Capitol Maintenance Reserve Fund to the Capitol Commission Operating Fund. Section 5 of S1110 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2025.

.

FY 2026 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 48269	Capitol Maintenance 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

Permanent Building Fund

Agency Number & Appropriation Unit: 200 ADPH, 200 ADPI(Cont)
Bill Number & Chapter: H425 (Ch.247)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	185,181,800	11,428,000	174,908,300	122,861,900	122,861,900	122,861,900
Percent Change:		(93.8%)	1,430.5%	(29.8%)	(29.8%)	(29.8%)
BY EXPENDITURE CATEGORY						
Capital Outlay	185,181,800	11,428,000	174,908,300	122,861,900	122,861,900	122,861,900

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**0**	**174,908,300**	**0**	**174,908,300**
Removal of Onetime Expenditures	0.00	0	(174,908,300)	0	(174,908,300)
FY 2026 Base	**0.00**	**0**	**0**	**0**	**0**
1. Lands Ponderosa Office Expansion	0.00	0	6,500,000	0	6,500,000
2. Mil Bonneville County RC Utilities	0.00	0	5,560,000	0	5,560,000
3. ISP Lewiston District 2 Facility	0.00	0	5,525,000	0	5,525,000
4. BSU Micron Center Labs	0.00	0	2,500,000	0	2,500,000
5. ISU Life Sciences Complex	0.00	0	14,000,000	0	14,000,000
6. U of I Joint Mil Science & Vets Asst Center	0.00	0	8,000,000	0	8,000,000
7. H768 - Deferred Maintenance	0.00	0	12,568,100	0	12,568,100
55. Replacement Items	0.00	0	68,208,800	0	68,208,800
FY 2026 Total Appropriation	**0.00**	**0**	**122,861,900**	**0**	**122,861,900**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*(29.8%)*	*0.0%*	*(29.8%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: H425 is the original appropriation for the Permanent Building Fund. It provided $42,085,000 for capital projects in line items 1 through 6. Line item 1 provided funding to expand the Department of Lands Ponderosa Supervisory Office. Line item 2 provided funding to establish utilities connections at the site of the future Army National Guard readiness center in Bonneville County. Line item 3 provided funding for the purchase of land and construction of an Idaho State Police District 2 facility. Line item 4 provided funding for additional labs within the Micron Center for Materials Research at Boise State. Line item 5 provided funding for construction of a Life Sciences Complex at Idaho State University. Line item 6 provided funding for construction of a Joint Military Science and Veterans' Assistance Center at the University of Idaho. Line item 7 restored an appropriation for statewide deferred maintenance that was repurposed in FY 2025 for other projects. Replacement items provided for the maintenance and alteration of existing buildings - this included $25,156,000 for alteration and repair projects, $37,803,000 for building maintenance projects, $3,249,800 for accessibility projects for Americans with Disabilities Act compliance, and $2,000,000 for facilities maintenance of the Capitol Mall and Chinden Campus.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: H425 included six sections of conditions, limitations, and restrictions. Section 2 of H425 allocated the appropriation provided for specific projects. Section 3 provided the appropriation may be used as matching funds and the Division of Public Works may expend any appropriation to an agency for public works with the approval of the council. Section 4 provided flexibility to reallocate project savings to another approved project. Section 5 required a report due at the time of budget submission to provide JFAC an update on completed and active projects. Section 6 required that the council make a new recommendation for any appropriation for a capital project with no construction activity within four years of the initial appropriation. Section 7 required that the council make a new recommendation for any appropriation balance for alterations and repairs and facilities maintenance that remains after five years.

.

FY 2026 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
OT D 36500 Permanent Building	0.00	0	0	122,861,900	0	122,861,900

Attorney General

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
State Legal Services	28,887,500	27,520,000	29,842,000	30,339,400	31,222,500	30,819,000
Internet Crimes Against Children	3,565,000	3,120,700	3,403,900	3,441,200	3,499,100	3,484,200
Special Litigation	1,175,700	1,492,800	740,700	740,700	740,700	740,700
Total:	33,628,200	32,133,500	33,986,600	34,521,300	35,462,300	35,043,900
BY FUND SOURCE						
General	31,022,600	30,087,500	31,334,200	31,832,100	32,708,500	32,299,000
Dedicated	1,091,300	866,900	1,109,600	1,125,800	1,152,300	1,157,800
Federal	1,514,300	1,179,100	1,542,800	1,563,400	1,601,500	1,587,100
Total:	33,628,200	32,133,500	33,986,600	34,521,300	35,462,300	35,043,900
Percent Change:		(4.4%)	5.8%	1.6%	4.3%	3.1%
BY EXPENDITURE CATEGORY						
Personnel Costs	28,984,700	27,184,300	29,869,700	30,424,400	31,476,200	31,057,800
Operating Expenditures	3,502,600	3,695,100	3,038,300	3,073,600	2,962,800	2,962,800
Capital Outlay	117,600	312,700	55,300	0	0	0
Trustee/Benefit	1,023,300	941,400	1,023,300	1,023,300	1,023,300	1,023,300
Total:	33,628,200	32,133,500	33,986,600	34,521,300	35,462,300	35,043,900
Full-Time Positions (FTP)	228.00	228.00	227.40	227.40	227.40	227.40

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 227.40 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026.

BUDGET LAW EXEMPTIONS: The Attorney General received specific legislative authorization in Section 4 of H249 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 2025 Original Appropriation	**227.40**	**31,334,200**	**1,109,600**	**1,542,800**	**33,986,600**
Removal of Onetime Expenditures	0.00	(180,300)	0	0	(180,300)
FY 2026 Base	**227.40**	**31,153,900**	**1,109,600**	**1,542,800**	**33,806,300**
Personnel Cost Benefits	0.00	236,300	8,400	9,500	254,200
Statewide Cost Allocation	0.00	49,500	0	0	49,500
Change in Employee Compensation	0.00	859,300	39,800	34,800	933,900
FY 2026 Program Maintenance	**227.40**	**32,299,000**	**1,157,800**	**1,587,100**	**35,043,900**
FY 2026 Total	**227.40**	**32,299,000**	**1,157,800**	**1,587,100**	**35,043,900**
% Chg from FY 2025 Orig Approp.	0.0%	3.1%	4.3%	2.9%	3.1%

I. Attorney General: State Legal Services

Agency Number & Appropriation Unit: 160 ATAB
Bill Number & Chapter: H249 (Ch.196)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	26,650,200	25,846,300	27,562,200	28,031,500	28,855,500	28,457,800
Dedicated	1,091,300	866,900	1,109,600	1,125,800	1,152,300	1,157,800
Federal	1,146,000	806,800	1,170,200	1,182,100	1,214,700	1,203,400
Total:	28,887,500	27,520,000	29,842,000	30,339,400	31,222,500	30,819,000
Percent Change:		(4.7%)	8.4%	1.7%	4.6%	3.3%
BY EXPENDITURE CATEGORY						
Personnel Costs	27,200,800	25,574,700	28,035,300	28,552,700	29,546,600	29,143,100
Operating Expenditures	1,686,700	1,709,200	1,751,400	1,786,700	1,675,900	1,675,900
Capital Outlay	0	236,100	55,300	0	0	0
Total:	28,887,500	27,520,000	29,842,000	30,339,400	31,222,500	30,819,000
Full-Time Positions (FTP)	213.00	213.00	212.40	212.40	212.40	212.40

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**212.40**	**27,562,200**	**1,109,600**	**1,170,200**	**29,842,000**
Removal of Onetime Expenditures	0.00	(180,300)	0	0	(180,300)
Base Adjustments	0.00	0	0	(6,000)	(6,000)
FY 2026 Base	**212.40**	**27,381,900**	**1,109,600**	**1,164,200**	**29,655,700**
Personnel Benefit Costs	0.00	222,800	8,400	8,400	239,600
Statewide Cost Allocation	0.00	49,500	0	0	49,500
Change in Employee Compensation	0.00	803,600	39,800	30,800	874,200
FY 2026 Maintenance (MCO)	**212.40**	**28,457,800**	**1,157,800**	**1,203,400**	**30,819,000**
FY 2026 Total Appropriation	**212.40**	**28,457,800**	**1,157,800**	**1,203,400**	**30,819,000**
% Change From FY 2025 Original Approp.	*0.0%*	*3.2%*	*4.3%*	*2.8%*	*3.3%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H249 and provided appropriations for agencies in the Constitutional Officers category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document. There were no line item enhancements to the program.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	194.65	27,174,900	1,282,900	0	0	28,457,800
D 34900	Miscellaneous Revenue	3.00	360,800	28,300	0	0	389,100
D 34904	Consumer Protection	5.00	343,600	153,000	0	0	496,600
D 49900	Millennium Income	2.00	269,700	2,400	0	0	272,100
F 34800	Federal Grant	7.75	994,100	209,300	0	0	1,203,400
	Totals:	212.40	29,143,100	1,675,900	0	0	30,819,000

II. Attorney General: Internet Crimes Against Children

Agency Number & Appropriation Unit: 160 ATAC

Bill Number & Chapter: H249 (Ch.196)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	3,196,700	2,748,400	3,031,300	3,059,900	3,112,300	3,100,500
Federal	368,300	372,300	372,600	381,300	386,800	383,700
Total:	3,565,000	3,120,700	3,403,900	3,441,200	3,499,100	3,484,200
Percent Change:		(12.5%)	9.1%	1.1%	2.8%	2.4%
BY EXPENDITURE CATEGORY						
Personnel Costs	1,783,900	1,609,600	1,834,400	1,871,700	1,929,600	1,914,700
Operating Expenditures	640,200	493,100	546,200	546,200	546,200	546,200
Capital Outlay	117,600	76,600	0	0	0	0
Trustee/Benefit	1,023,300	941,400	1,023,300	1,023,300	1,023,300	1,023,300
Total:	3,565,000	3,120,700	3,403,900	3,441,200	3,499,100	3,484,200
Full-Time Positions (FTP)	15.00	15.00	15.00	15.00	15.00	15.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**15.00**	**3,031,300**	**0**	**372,600**	**3,403,900**
Base Adjustments	0.00	0	0	6,000	6,000
FY 2026 Base	**15.00**	**3,031,300**	**0**	**378,600**	**3,409,900**
Personnel Benefit Costs	0.00	13,500	0	1,100	14,600
Change in Employee Compensation	0.00	55,700	0	4,000	59,700
FY 2026 Maintenance (MCO)	**15.00**	**3,100,500**	**0**	**383,700**	**3,484,200**
FY 2026 Total Appropriation	**15.00**	**3,100,500**	**0**	**383,700**	**3,484,200**
% Change From FY 2025 Original Approp.	*0.0%*	*2.3%*	*0.0%*	*3.0%*	*2.4%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H249 and provided appropriations for agencies in the Constitutional Officers category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document. There were no line item enhancements to the program.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	14.00	1,755,800	327,400	0	1,017,300	3,100,500
F 34800	Federal Grant	1.00	158,900	218,800	0	6,000	383,700
	Totals:	15.00	1,914,700	546,200	0	1,023,300	3,484,200

III. Attorney General: Special Litigation

Agency Number & Appropriation Unit: 160 ATAA

Bill Number & Chapter: H249 (Ch.196)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	1,175,700	1,492,800	740,700	740,700	740,700	740,700
Percent Change:		27.0%	(50.4%)	0.0%	0.0%	0.0%
BY EXPENDITURE CATEGORY						
Operating Expenditures	1,175,700	1,492,800	740,700	740,700	740,700	740,700

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**740,700**	**0**	**0**	**740,700**
FY 2026 Base	**0.00**	**740,700**	**0**	**0**	**740,700**
FY 2026 Maintenance (MCO)	**0.00**	**740,700**	**0**	**0**	**740,700**
FY 2026 Total Appropriation	**0.00**	**740,700**	**0**	**0**	**740,700**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H249 and provided appropriations for agencies in the Constitutional Officers category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs. There were no line item enhancements to the program.

.

FY 2026 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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Administration	7,554,800	2,858,400	7,117,700	5,055,400	5,087,600	5,077,400
Statewide Accounting	1,630,200	1,554,800	1,655,600	2,253,300	2,302,700	2,290,800
Computer Center	10,259,800	8,569,000	10,521,700	14,203,000	14,373,500	14,477,300
Enterprise Business Operations	8,995,600	8,864,100	9,127,600	18,490,600	18,645,100	18,625,400
Total:	28,440,400	21,846,300	28,422,600	40,002,300	40,408,900	40,470,900
BY FUND SOURCE						
General	16,128,800	13,211,800	16,166,200	24,130,100	24,366,200	24,324,400
Dedicated	10,269,800	8,569,000	10,531,700	14,213,000	14,383,500	14,487,300
Federal	2,041,800	65,500	1,724,700	1,659,200	1,659,200	1,659,200
Total:	28,440,400	21,846,300	28,422,600	40,002,300	40,408,900	40,470,900
Percent Change:		(23.2%)	30.1%	40.7%	42.2%	42.4%
BY EXPENDITURE CATEGORY						
Personnel Costs	11,512,300	10,220,300	11,773,500	14,544,200	14,994,500	15,056,500
Operating Expenditures	16,534,600	10,963,100	16,416,500	25,458,100	25,414,400	25,414,400
Capital Outlay	309,500	578,900	232,600	0	0	0
Trustee/Benefit	84,000	84,000	0	0	0	0
Total:	28,440,400	21,846,300	28,422,600	40,002,300	40,408,900	40,470,900
Full-Time Positions (FTP)	115.00	115.00	115.00	125.00	125.00	125.00

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 125.00 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026, for the programs specified.
.

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**115.00**	**13,967,100**	**8,840,900**	**1,724,700**	**24,532,700**
Reappropriation	0.00	2,199,100	1,690,800	0	3,889,900
FY 2025 Total Appropriation	**115.00**	**16,166,200**	**10,531,700**	**1,724,700**	**28,422,600**
Removal of Onetime Expenditures	0.00	(2,199,100)	(1,690,800)	0	(3,889,900)
Base Adjustments	0.00	0	0	(65,500)	(65,500)
FY 2026 Base	**115.00**	**13,967,100**	**8,840,900**	**1,659,200**	**24,467,200**
Personnel Cost Benefits	0.00	61,400	56,200	0	117,600
Statewide Cost Allocation	0.00	35,100	(4,800)	0	30,300
Change in Employee Compensation	0.00	209,500	403,300	0	612,800
FY 2026 Program Maintenance	**115.00**	**14,273,100**	**9,295,600**	**1,659,200**	**25,227,900**
Line Items	10.00	10,051,300	5,191,700	0	15,243,000
FY 2026 Total	**125.00**	**24,324,400**	**14,487,300**	**1,659,200**	**40,470,900**
% Chg from FY 2025 Orig Approp.	8.7%	74.2%	63.9%	(3.8%)	65.0%
% Chg from FY 2025 Total Approp.	8.7%	50.5%	37.6%	(3.8%)	42.4%

I. State Controller: Administration

Agency Number & Appropriation Unit: 140 SCAA, 140 SCBI(Cont)
Bill Number & Chapter: H249 (Ch.196), H426 (Ch.263)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	5,513,000	2,792,900	5,393,000	3,396,200	3,428,400	3,418,200
Federal	2,041,800	65,500	1,724,700	1,659,200	1,659,200	1,659,200
Total:	7,554,800	2,858,400	7,117,700	5,055,400	5,087,600	5,077,400
Percent Change:		(62.2%)	149.0%	(29.0%)	(28.5%)	(28.7%)
BY EXPENDITURE CATEGORY						
Personnel Costs	1,275,300	905,400	1,238,600	1,422,900	1,458,800	1,448,600
Operating Expenditures	6,195,500	1,867,000	5,879,100	3,632,500	3,628,800	3,628,800
Capital Outlay	0	2,000	0	0	0	0
Trustee/Benefit	84,000	84,000	0	0	0	0
Total:	7,554,800	2,858,400	7,117,700	5,055,400	5,087,600	5,077,400
Full-Time Positions (FTP)	10.30	10.30	9.60	11.44	11.44	11.44

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**9.60**	**3,193,900**	**0**	**1,724,700**	**4,918,600**
Prior Year Reappropriation	0.00	2,199,100	0	0	2,199,100
FY 2025 Total Appropriation	**9.60**	**5,393,000**	**0**	**1,724,700**	**7,117,700**
Removal of Onetime Expenditures	0.00	(2,199,100)	0	0	(2,199,100)
Base Adjustments	0.00	0	0	(65,500)	(65,500)
FY 2026 Base	**9.60**	**3,193,900**	**0**	**1,659,200**	**4,853,100**
Personnel Benefit Costs	0.00	11,900	0	0	11,900
Statewide Cost Allocation	0.00	4,800	0	0	4,800
Change in Employee Compensation	0.00	33,400	0	0	33,400
FY 2026 Maintenance (MCO)	**9.60**	**3,244,000**	**0**	**1,659,200**	**4,903,200**
5. Communications Manager	1.00	126,300	0	0	126,300
6. Level of Effort Program Transfer	0.84	47,900	0	0	47,900
FY 2026 Total Appropriation	**11.44**	**3,418,200**	**0**	**1,659,200**	**5,077,400**
% Change From FY 2025 Original Approp.	*19.2%*	*7.0%*	*0.0%*	*(3.8%)*	*3.2%*
% Change From FY 2025 Total Approp.	*19.2%*	*(36.6%)*	*0.0%*	*(3.8%)*	*(28.7%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H249 and provided appropriations to constitutional officers. The Program Maintenance budget for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H426, included two line items. Line item 5 provided 1.00 FTP and funding for a communications manager. Line item 6 reallocated the administrative team's personnel costs from the Business Information Infrastructure Fund and Data Processing Services Fund to the General Fund to adjust for level of effort across programs and to incorporate Luma's operational costs into the budget.

Section 7 of H249 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2025 for the behavioral health reporting data system from the General Fund. Section 4 of H426 provided that the balance of the Indirect Cost Recovery Fund shall be transferred to the General Fund at the end of FY 2026. Section 5 of H426 provided authorization to correct an accounting data entry error pursuant to Section 67-3604, Idaho Code.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	11.44	1,448,600	1,969,600	0	0	3,418,200
F 34500	Federal COVID-19 Relief	0.00	0	1,659,200	0	0	1,659,200
	Totals:	11.44	1,448,600	3,628,800	0	0	5,077,400

II. State Controller: Statewide Accounting

Agency Number & Appropriation Unit: 140 SCBA

Bill Number & Chapter: H249 (Ch.196), H426 (Ch.263)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	1,625,200	1,554,800	1,650,600	2,248,300	2,297,700	2,285,800
Dedicated	5,000	0	5,000	5,000	5,000	5,000
Total:	1,630,200	1,554,800	1,655,600	2,253,300	2,302,700	2,290,800
Percent Change:		(4.6%)	6.5%	36.1%	39.1%	38.4%
BY EXPENDITURE CATEGORY						
Personnel Costs	1,172,500	1,134,300	1,196,500	1,766,400	1,819,400	1,807,500
Operating Expenditures	457,700	420,500	459,100	486,900	483,300	483,300
Total:	1,630,200	1,554,800	1,655,600	2,253,300	2,302,700	2,290,800
Full-Time Positions (FTP)	10.26	10.26	10.23	15.21	15.21	15.21

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**10.23**	**1,650,600**	**5,000**	**0**	**1,655,600**
FY 2026 Base	**10.23**	**1,650,600**	**5,000**	**0**	**1,655,600**
Personnel Benefit Costs	0.00	14,900	0	0	14,900
Statewide Cost Allocation	0.00	5,200	0	0	5,200
Change in Employee Compensation	0.00	45,300	0	0	45,300
FY 2026 Maintenance (MCO)	**10.23**	**1,716,000**	**5,000**	**0**	**1,721,000**
4. Financial Specialists	2.00	230,300	0	0	230,300
6. Level of Effort Program Transfer	2.98	339,500	0	0	339,500
FY 2026 Total Appropriation	**15.21**	**2,285,800**	**5,000**	**0**	**2,290,800**
% Change From FY 2025 Original Approp.	*48.7%*	*38.5%*	*0.0%*	*0.0%*	*38.4%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H249 and provided appropriations to constitutional officers. The Program Maintenance budget for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H426, included two line items. Line item 4 provided 2.00 FTP and funding for financial specialists in the Shared Services Bureau to support state agencies with no or limited fiscal staff. Line item 6 reallocated the administrative team's personnel costs from the Business Information Infrastructure Fund and Data Processing Services Fund to the General Fund to adjust for level of effort across programs and to incorporate Luma's operational costs into the budget.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	15.21	1,807,500	478,300	0	0	2,285,800
D 34900	Miscellaneous Revenue	0.00	0	5,000	0	0	5,000
	Totals:	15.21	1,807,500	483,300	0	0	2,290,800

III. State Controller: Computer Center

Agency Number & Appropriation Unit: 140 SCDA

Bill Number & Chapter: H249 (Ch.196), H426 (Ch.263)

PROGRAM DESCRIPTION: The Computer Service Center maintains Idaho's largest state data center and provides technology services to the Accounting Program, 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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	10,259,800	8,569,000	10,521,700	14,203,000	14,373,500	14,477,300
Percent Change:		(16.5%)	22.8%	35.0%	36.6%	37.6%
BY EXPENDITURE CATEGORY						
Personnel Costs	6,182,100	5,320,200	6,329,300	5,826,000	6,014,800	6,118,600
Operating Expenditures	3,768,200	2,671,900	3,959,800	8,377,000	8,358,700	8,358,700
Capital Outlay	309,500	576,900	232,600	0	0	0
Total:	10,259,800	8,569,000	10,521,700	14,203,000	14,373,500	14,477,300
Full-Time Positions (FTP)	50.26	50.26	51.66	48.79	48.79	48.79

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**51.66**	**0**	**8,830,900**	**0**	**8,830,900**
Prior Year Reappropriation	0.00	0	1,690,800	0	1,690,800
FY 2025 Total Appropriation	**51.66**	**0**	**10,521,700**	**0**	**10,521,700**
Removal of Onetime Expenditures	0.00	0	(1,690,800)	0	(1,690,800)
FY 2026 Base	**51.66**	**0**	**8,830,900**	**0**	**8,830,900**
Personnel Benefit Costs	0.00	0	56,200	0	56,200
Statewide Cost Allocation	0.00	0	(4,800)	0	(4,800)
Change in Employee Compensation	0.00	0	359,400	0	359,400
FY 2026 Maintenance (MCO)	**51.66**	**0**	**9,241,700**	**0**	**9,241,700**
2. Luma Operating Costs	0.00	0	5,500,000	0	5,500,000
6. Level of Effort Program Transfer	(2.87)	0	(264,400)	0	(264,400)
FY 2026 Total Appropriation	**48.79**	**0**	**14,477,300**	**0**	**14,477,300**
% Change From FY 2025 Original Approp.	*(5.6%)*	*0.0%*	*63.9%*	*0.0%*	*63.9%*
% Change From FY 2025 Total Approp.	*(5.6%)*	*0.0%*	*37.6%*	*0.0%*	*37.6%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H249 and provided appropriations to constitutional officers. The Program Maintenance budget for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H426, included two line items. Line item 2 provided an appropriation for Luma's operating costs, more specifically the software and licensing costs required to maintain its cloud infrastructure, various custom modules, incident reporting, and cybersecurity. Line item 6 reallocated the administrative team's personnel costs to adjust for level of effort across programs and to incorporate Luma's operational costs into the budget.

Section 6 of H249 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2025 from the Data Processing Services Fund.

.

FY 2026 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D 48000 Data Processing Serv	48.79	6,118,600	8,358,700	0	0	14,477,300

IV. State Controller: Enterprise Business Operations

Agency Number & Appropriation Unit: 140 SCBI(Cont), 140 SCEA

Bill Number & Chapter: H249 (Ch.196), H426 (Ch.263)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	8,990,600	8,864,100	9,122,600	18,485,600	18,640,100	18,620,400
Dedicated	5,000	0	5,000	5,000	5,000	5,000
Total:	8,995,600	8,864,100	9,127,600	18,490,600	18,645,100	18,625,400
Percent Change:		(1.5%)	3.0%	102.6%	104.3%	104.1%
BY EXPENDITURE CATEGORY						
Personnel Costs	2,882,400	2,860,400	3,009,100	5,528,900	5,701,500	5,681,800
Operating Expenditures	6,113,200	6,003,700	6,118,500	12,961,700	12,943,600	12,943,600
Total:	8,995,600	8,864,100	9,127,600	18,490,600	18,645,100	18,625,400
Full-Time Positions (FTP)	44.18	44.18	43.51	49.56	49.56	49.56

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**43.51**	**9,122,600**	**5,000**	**0**	**9,127,600**
FY 2026 Base	**43.51**	**9,122,600**	**5,000**	**0**	**9,127,600**
Personnel Benefit Costs	0.00	34,600	0	0	34,600
Statewide Cost Allocation	0.00	25,100	0	0	25,100
Change in Employee Compensation	0.00	130,800	43,900	0	174,700
FY 2026 Maintenance (MCO)	**43.51**	**9,313,100**	**48,900**	**0**	**9,362,000**
1. Luma Personnel Costs, EBO	7.00	2,215,100	(43,900)	0	2,171,200
3. CSC Charges for Luma	0.00	6,800,000	0	0	6,800,000
6. Line Items	(0.95)	292,200	0	0	292,200
FY 2026 Total Appropriation	**49.56**	**18,620,400**	**5,000**	**0**	**18,625,400**
% Change From FY 2025 Original Approp.	*13.9%*	*104.1%*	*0.0%*	*0.0%*	*104.1%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H249 and provided appropriations to constitutional officers. The Program Maintenance budget for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H426, included three line items. Line item 1 provided 7.00 FTP and funding for Luma's existing personnel costs. Line item 3 provided funding for passthrough charges from the Computer Service Center for Luma's infrastructure and staff support. Line item 6 reallocated the administrative team's personnel costs from the Business Information Infrastructure Fund and the Data Processing Services Fund to the General Fund to adjust for level of effort across programs and to incorporate Luma's operational costs into the budget.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	49.56	5,681,800	12,938,600	0	0	18,620,400
D 34900	Miscellaneous Revenue	0.00	0	5,000	0	0	5,000
	Totals:	49.56	5,681,800	12,943,600	0	0	18,625,400

Office of the Governor

DEPARTMENT SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY DIVISION						
Aging, Commission on	21,202,100	16,719,200	18,519,700	17,445,700	17,497,300	17,487,700
Arts, Commission on the	2,316,000	1,984,600	2,253,100	2,305,500	2,334,600	2,316,700
Blind, Commission for the	5,829,600	5,466,100	7,092,100	6,186,500	6,298,100	6,302,100
Drug Policy, Office of	6,035,100	3,796,500	5,766,400	4,936,300	4,956,400	4,953,300
Energy & Mineral Resources, Offi	18,878,200	4,015,400	23,308,200	37,302,700	37,825,200	12,757,600
Financial Management, Div of	44,748,400	32,007,900	44,842,100	45,065,800	45,160,000	44,988,700
Governor, Exec. Office	4,565,200	4,536,600	4,881,300	4,750,500	5,071,900	5,054,000
Human Resources, Division of	17,380,500	15,782,100	18,298,500	18,731,700	19,313,700	19,209,600
Information Technology Services,	25,353,800	25,129,200	34,742,300	45,199,900	50,696,000	46,003,500
Liquor Division, State	29,491,500	28,130,900	30,357,400	32,171,800	32,584,500	31,800,800
Military Division	109,051,900	91,674,500	106,376,300	106,118,400	116,090,400	123,844,100
Pub Emp Retirement System	13,629,000	11,455,700	13,909,100	14,666,800	14,679,100	14,645,000
Species Conservation, Office of	19,833,600	10,712,600	19,891,000	19,969,200	20,031,200	20,017,100
STEM Action Center	6,222,800	6,117,500	6,209,100	6,255,400	6,283,400	6,277,000
Wolf Depredation Control Board	392,000	243,300	392,000	392,000	392,000	392,000
Workforce Development Council	97,690,100	26,413,400	146,883,800	84,483,500	84,536,800	84,527,700
Total:	422,619,800	284,185,500	483,722,400	445,981,700	463,750,600	440,576,900
BY FUND SOURCE						
General	30,259,600	31,298,000	33,074,100	40,475,500	45,897,100	40,977,300
Dedicated	138,106,400	99,847,000	216,952,700	199,480,000	210,556,000	216,554,400
Federal	254,253,800	153,040,500	233,695,600	206,026,200	207,297,500	183,045,200
Total:	422,619,800	284,185,500	483,722,400	445,981,700	463,750,600	440,576,900
Percent Change:		(32.8%)	70.2%	(7.8%)	(4.1%)	(8.9%)
BY EXPENDITURE CATEGORY						
Personnel Costs	127,628,100	109,676,300	136,082,100	141,504,500	146,536,000	149,376,800
Operating Expenditures	81,585,100	59,749,400	88,180,300	86,141,300	94,188,600	83,340,200
Capital Outlay	12,963,300	26,655,400	10,509,800	15,729,100	11,569,200	14,776,500
Trustee/Benefit	200,443,300	88,104,400	248,950,200	202,606,800	211,456,800	193,083,400
Total:	422,619,800	284,185,500	483,722,400	445,981,700	463,750,600	440,576,900
Full-Time Positions (FTP)	1,281.92	1,281.92	1,327.17	1,351.17	1,349.17	1,377.01

Commission on Aging

Agency Number & Appropriation Unit: 187 GVJA
Bill Number & Chapter: S1110 (Ch.239), S1178 (Ch.233)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	5,361,600	5,228,000	6,285,200	6,476,400	6,501,100	6,495,800
Federal	15,840,500	11,491,200	12,234,500	10,969,300	10,996,200	10,991,900
Total:	21,202,100	16,719,200	18,519,700	17,445,700	17,497,300	17,487,700
Percent Change:		(21.1%)	10.8%	(5.8%)	(5.5%)	(5.6%)
BY EXPENDITURE CATEGORY						
Personnel Costs	1,704,000	1,405,400	1,712,400	1,671,500	1,724,300	1,714,700
Operating Expenditures	951,600	573,000	891,200	851,300	850,100	850,100
Capital Outlay	68,400	68,100	71,100	72,900	72,900	72,900
Trustee/Benefit	18,478,100	14,672,700	15,845,000	14,850,000	14,850,000	14,850,000
Total:	21,202,100	16,719,200	18,519,700	17,445,700	17,497,300	17,487,700
Full-Time Positions (FTP)	14.00	14.00	15.00	15.00	15.00	15.00

In accordance with Section 67-3519, Idaho Code, the Commission on Aging is authorized no more than 15.00 full-time equivalent positions at any point during the period July 1, 2025 through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**15.00**	**6,285,200**	**0**	**12,234,500**	**18,519,700**
Executive Carry Forward	0.00	312,200	0	0	312,200
FY 2025 Estimated Expenditures	**15.00**	**6,597,400**	**0**	**12,234,500**	**18,831,900**
Removal of Onetime Expenditures	0.00	(318,500)	0	(1,800,000)	(2,118,500)
FY 2026 Base	**15.00**	**6,278,900**	**0**	**10,434,500**	**16,713,400**
Personnel Benefit Costs	0.00	7,800	0	10,300	18,100
Contract Inflation	0.00	6,600	0	1,800	8,400
Statewide Cost Allocation	0.00	8,600	0	13,500	22,100
Change in Employee Compensation	0.00	27,400	0	31,800	59,200
FY 2026 Maintenance (MCO)	**15.00**	**6,329,300**	**0**	**10,491,900**	**16,821,200**
1. ARPA - Support State Aging Programs	0.00	0	0	500,000	500,000
53. General Inflation	0.00	162,600	0	0	162,600
OITS Hardware	0.00	3,900	0	0	3,900
FY 2026 Total Appropriation	**15.00**	**6,495,800**	**0**	**10,991,900**	**17,487,700**
% Change From FY 2025 Original Approp.	*0.0%*	*3.4%*	*0.0%*	*(10.2%)*	*(5.6%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1110 and provided appropriations for agencies in the General Government category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1178, included line item 1 which appropriated $500,000 for the agency to distribute remaining American Rescue Plan Act awards to local Area Agencies on Aging (AAA). Secondly, $162,600 was provided for general inflation, which included a 3% increase in distributions provided to local AAAs and a 2% increase to the commissions operating expenses. Lastly, $3,900 in funding was provided for IT replacement items recommended by the Office of Information Technology Services, which included two standard laptops and two docking stations.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		6.94	775,200	338,600	0	5,378,100	6,491,900
OT G 10000	General		0.00	0	3,900	0	0	3,900
OT F 34400	American Rescue Plan		0.00	25,000	25,000	0	450,000	500,000
F 34800	Federal Grant		8.06	914,500	482,600	72,900	9,021,900	10,491,900
		Totals:	15.00	1,714,700	850,100	72,900	14,850,000	17,487,700

Commission on the Arts

Agency Number & Appropriation Unit: 196 GVIA
Bill Number & Chapter: S1110 (Ch.239)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	982,800	982,800	933,400	976,200	990,500	970,400
Dedicated	131,300	19,100	106,300	106,300	106,300	106,300
Federal	1,201,900	982,700	1,213,400	1,223,000	1,237,800	1,240,000
Total:	2,316,000	1,984,600	2,253,100	2,305,500	2,334,600	2,316,700
Percent Change:		(14.3%)	13.5%	2.3%	3.6%	2.8%
BY EXPENDITURE CATEGORY						
Personnel Costs	898,300	778,100	918,700	937,900	967,500	968,000
Operating Expenditures	453,900	275,000	394,300	409,100	408,600	408,600
Capital Outlay	47,400	42,100	48,700	48,700	48,700	48,700
Trustee/Benefit	916,400	889,400	891,400	909,800	909,800	891,400
Total:	2,316,000	1,984,600	2,253,100	2,305,500	2,334,600	2,316,700
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, 2025, through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**10.00**	**933,400**	**106,300**	**1,213,400**	**2,253,100**
FY 2026 Base	**10.00**	**933,400**	**106,300**	**1,213,400**	**2,253,100**
Personnel Benefit Costs	0.00	5,100	0	5,100	10,200
Statewide Cost Allocation	0.00	14,300	0	0	14,300
Change in Employee Compensation	0.00	17,600	0	21,500	39,100
FY 2026 Maintenance (MCO)	**10.00**	**970,400**	**106,300**	**1,240,000**	**2,316,700**
FY 2026 Total Appropriation	**10.00**	**970,400**	**106,300**	**1,240,000**	**2,316,700**
% Change From FY 2025 Original Approp.	*0.0%*	*4.0%*	*0.0%*	*2.2%*	*2.8%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1110 and provided appropriations for agencies in the General Government category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

There were no line items approved for the Commission on the Arts.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	4.50	450,200	175,300	20,200	324,700	970,400
D 34900	Miscellaneous Revenue	0.00	0	39,800	0	66,500	106,300
F 34800	Federal Grant	5.50	517,800	193,500	28,500	500,200	1,240,000
	Totals:	10.00	968,000	408,600	48,700	891,400	2,316,700

Commission for the Blind and Visually Impaired

Agency Number & Appropriation Unit: 189 GVLA
Bill Number & Chapter: S1110 (Ch.239), H391 (Ch.258)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	1,693,100	1,573,200	1,964,900	1,800,800	1,831,200	1,832,900
Dedicated	347,700	125,700	348,000	348,700	349,500	350,000
Federal	3,788,800	3,767,200	4,779,200	4,037,000	4,117,400	4,119,200
Total:	5,829,600	5,466,100	7,092,100	6,186,500	6,298,100	6,302,100
Percent Change:		(6.2%)	29.7%	(12.8%)	(11.2%)	(11.1%)
BY EXPENDITURE CATEGORY						
Personnel Costs	3,715,300	3,541,100	3,793,000	3,880,100	4,007,700	4,011,700
Operating Expenditures	875,000	798,100	2,060,000	1,038,400	1,022,400	1,022,400
Capital Outlay	400	0	200	29,100	29,100	29,100
Trustee/Benefit	1,238,900	1,126,900	1,238,900	1,238,900	1,238,900	1,238,900
Total:	5,829,600	5,466,100	7,092,100	6,186,500	6,298,100	6,302,100
Full-Time Positions (FTP)	43.12	43.12	43.12	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, 2025, through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**43.12**	**1,964,900**	**348,000**	**4,779,200**	**7,092,100**
Executive Carry Forward	0.00	95,100	0	45,000	140,100
FY 2025 Estimated Expenditures	**43.12**	**2,060,000**	**348,000**	**4,824,200**	**7,232,200**
Removal of Onetime Expenditures	0.00	(325,100)	0	(894,900)	(1,220,000)
Base Adjustments	0.00	0	0	0	0
FY 2026 Base	**43.12**	**1,734,900**	**348,000**	**3,929,300**	**6,012,200**
Personnel Benefit Costs	0.00	12,700	500	34,900	48,100
Statewide Cost Allocation	0.00	10,900	0	31,400	42,300
Change in Employee Compensation	0.00	45,500	1,500	123,600	170,600
FY 2026 Maintenance (MCO)	**43.12**	**1,804,000**	**350,000**	**4,119,200**	**6,273,200**
OITS Hardware	0.00	28,900	0	0	28,900
FY 2026 Total Appropriation	**43.12**	**1,832,900**	**350,000**	**4,119,200**	**6,302,100**
% Change From FY 2025 Original Approp.	*0.0%*	*(6.7%)*	*0.6%*	*(13.8%)*	*(11.1%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1110 and provided appropriations for agencies in the General Government category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H391, included $28,900 for IT replacement items recommended by the Office of Information Technology Services. This included desktops, laptops, docking stations, routers, switches, and wireless access points.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		11.50	1,051,000	153,600	200	599,200	1,804,000
OT G 10000	General		0.00	0	0	28,900	0	28,900
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	27,700	62,900	0	0	90,600
F 34800	Federal Grant		31.25	2,933,000	715,900	0	470,300	4,119,200
		Totals:	43.12	4,011,700	1,022,400	29,100	1,238,900	6,302,100

Office of Drug Policy

Agency Number & Appropriation Unit: 198 GVDP
Bill Number & Chapter: S1110 (Ch.239)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	370,000	328,800	376,200	389,400	399,700	398,000
Dedicated	24,500	22,700	124,500	24,500	24,500	24,500
Federal	5,640,600	3,445,000	5,265,700	4,522,400	4,532,200	4,530,800
Total:	6,035,100	3,796,500	5,766,400	4,936,300	4,956,400	4,953,300
Percent Change:		(37.1%)	51.9%	(14.4%)	(14.0%)	(14.1%)
BY EXPENDITURE CATEGORY						
Personnel Costs	659,400	543,600	671,900	647,400	667,800	664,700
Operating Expenditures	1,771,900	631,400	1,605,200	1,079,100	1,078,800	1,078,800
Trustee/Benefit	3,603,800	2,621,500	3,489,300	3,209,800	3,209,800	3,209,800
Total:	6,035,100	3,796,500	5,766,400	4,936,300	4,956,400	4,953,300
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, 2025, through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**6.00**	**376,200**	**124,500**	**4,500,000**	**5,000,700**
Prior Year Reappropriation	0.00	0	0	765,700	765,700
FY 2025 Total Appropriation	**6.00**	**376,200**	**124,500**	**5,265,700**	**5,766,400**
Removal of Onetime Expenditures	0.00	0	(100,000)	(765,700)	(865,700)
FY 2026 Base	**6.00**	**376,200**	**24,500**	**4,500,000**	**4,900,700**
Personnel Benefit Costs	0.00	3,400	0	3,400	6,800
Statewide Cost Allocation	0.00	6,700	0	15,700	22,400
Change in Employee Compensation	0.00	11,700	0	11,700	23,400
FY 2026 Maintenance (MCO)	**6.00**	**398,000**	**24,500**	**4,530,800**	**4,953,300**
FY 2026 Total Appropriation	**6.00**	**398,000**	**24,500**	**4,530,800**	**4,953,300**
% Change From FY 2025 Original Approp.	*0.0%*	*5.8%*	*(80.3%)*	*0.7%*	*(0.9%)*
% Change From FY 2025 Total Approp.	*0.0%*	*5.8%*	*(80.3%)*	*(14.0%)*	*(14.1%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1110 and provided appropriations for agencies in the General Government category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

There were no enhancements for the Office of Drug Policy.

REAPROPRIATION: Section 6 of S1110 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2025 from the American Rescue Plan Fund in the amount not to exceed $765,700.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	3.00	332,400	65,600	0	0	398,000
D 34900	Miscellaneous Revenue	0.00	0	24,500	0	0	24,500
F 34800	Federal Grant	3.00	332,300	988,700	0	3,209,800	4,530,800
	Totals:	6.00	664,700	1,078,800	0	3,209,800	4,953,300

Office of Energy and Mineral Resources

Agency Number & Appropriation Unit: 199 GVEA

Bill Number & Chapter: S1110 (Ch.239), S1220 (Ch.315)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	0	0	0	0	481,100	0
Dedicated	11,705,600	3,433,300	11,720,700	1,202,000	1,219,600	1,129,700
Federal	7,172,600	582,100	11,587,500	36,100,700	36,124,500	11,627,900
Total:	18,878,200	4,015,400	23,308,200	37,302,700	37,825,200	12,757,600
Percent Change:		(78.7%)	480.5%	60.0%	62.3%	(45.3%)
BY EXPENDITURE CATEGORY						
Personnel Costs	1,436,700	1,010,200	1,463,600	1,990,900	2,197,300	1,523,900
Operating Expenditures	716,500	143,800	730,100	4,784,000	5,100,100	760,900
Capital Outlay	26,400	0	15,900	15,900	15,900	15,900
Trustee/Benefit	16,698,600	2,861,400	21,098,600	30,511,900	30,511,900	10,456,900
Total:	18,878,200	4,015,400	23,308,200	37,302,700	37,825,200	12,757,600
Full-Time Positions (FTP)	11.00	11.00	11.00	15.00	16.00	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, 2025, through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**11.00**	**0**	**1,079,000**	**11,587,500**	**12,666,500**
Prior Year Reappropriation	0.00	0	10,641,700	0	10,641,700
FY 2025 Total Appropriation	**11.00**	**0**	**11,720,700**	**11,587,500**	**23,308,200**
Removal of Onetime Expenditures	0.00	0	(10,641,700)	0	(10,641,700)
Base Adjustments	0.00	0	0	0	0
FY 2026 Base	**11.00**	**0**	**1,079,000**	**11,587,500**	**12,666,500**
Personnel Benefit Costs	0.00	0	4,300	8,200	12,500
Statewide Cost Allocation	0.00	0	30,800	0	30,800
Change in Employee Compensation	0.00	0	15,600	32,200	47,800
FY 2026 Maintenance (MCO)	**11.00**	**0**	**1,129,700**	**11,627,900**	**12,757,600**
1. Personnel Cost Fund Adjustment	0.00	0	0	0	0
FY 2026 Total Appropriation	**11.00**	**0**	**1,129,700**	**11,627,900**	**12,757,600**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*4.7%*	*0.3%*	*0.7%*
% Change From FY 2025 Total Approp.	*0.0%*	*0.0%*	*(90.4%)*	*0.3%*	*(45.3%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1110 and provided appropriations for agencies in the General Government category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1220, included line item 1 which provided for a net-zero shift in the allocation of existing dedicated fund appropriations to align personnel costs to the fund where work is expected to be billed.

REAPPROPRIATION: Section 7 of S1110 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2025 from the Miscellaneous Revenue Fund for the purpose of the Energy Resiliency Grant Program in the amount not to exceed $10,641,800.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D 12500	Indirect Cost Recov	1.33	272,000	60,000	0	0	332,000
D 19900	Renew Energy Res	0.35	206,200	40,500	0	0	246,700
D 34900	Miscellaneous Revenue	0.05	21,700	10,100	0	0	31,800
D 49400	Petroleum Price Viol	2.07	262,200	183,100	15,900	58,000	519,200
F 34800	Federal Grant	7.20	761,800	467,200	0	10,398,900	11,627,900
	Totals:	11.00	1,523,900	760,900	15,900	10,456,900	12,757,600

Division of Financial Management

Agency Number & Appropriation Unit: 180 GVCA
Bill Number & Chapter: H373 (Ch.158), S1110 (Ch.239)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	2,158,600	2,332,900	2,228,200	2,303,900	2,370,800	2,329,500
Dedicated	914,500	692,200	936,800	1,082,800	1,107,200	977,100
Federal	41,675,300	28,982,800	41,677,100	41,679,100	41,682,000	41,682,100
Total:	44,748,400	32,007,900	44,842,100	45,065,800	45,160,000	44,988,700
Percent Change:		(28.5%)	40.1%	0.5%	0.7%	0.3%
BY EXPENDITURE CATEGORY						
Personnel Costs	2,708,500	2,429,600	2,772,700	2,944,000	3,040,300	2,884,200
Operating Expenditures	1,450,200	745,500	1,479,700	1,511,000	1,508,900	1,493,700
Capital Outlay	0	0	0	21,100	21,100	21,100
Trustee/Benefit	40,589,700	28,832,800	40,589,700	40,589,700	40,589,700	40,589,700
Total:	44,748,400	32,007,900	44,842,100	45,065,800	45,160,000	44,988,700
Full-Time Positions (FTP)	22.00	22.00	22.00	23.00	23.00	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, 2025, through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**22.00**	**2,228,200**	**936,800**	**41,677,100**	**44,842,100**
Base Adjustments	0.00	0	0	0	0
FY 2026 Base	**22.00**	**2,228,200**	**936,800**	**41,677,100**	**44,842,100**
Personnel Benefit Costs	0.00	16,400	7,800	1,100	25,300
Statewide Cost Allocation	0.00	17,300	5,600	0	22,900
Change in Employee Compensation	0.00	55,400	26,900	3,900	86,200
FY 2026 Maintenance (MCO)	**22.00**	**2,317,300**	**977,100**	**41,682,100**	**44,976,500**
2. Enforcement of 3% General Fund Cap	0.00	(8,900)	0	0	(8,900)
OITS Hardware	0.00	21,100	0	0	21,100
FY 2026 Total Appropriation	**22.00**	**2,329,500**	**977,100**	**41,682,100**	**44,988,700**
% Change From FY 2025 Original Approp.	*0.0%*	*4.5%*	*4.3%*	*0.0%*	*0.3%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1110 and provided appropriations for agencies in the General Government category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H373, included line item 2 that reduced appropriation for enforcement of the 3% General Fund cap. Finally, $21,100 was included for IT replacement items including four network switches as recommended by the Office of Information Technology Services.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	14.15	2,064,400	244,000	0	0	2,308,400
OT G 10000	General	0.00	0	0	21,100	0	21,100
D 12500	Indirect Cost Recov	1.25	115,900	10,000	0	0	125,900
D 34900	Miscellaneous Revenue	1.75	151,300	46,000	0	0	197,300
D 47505	Administrative Code	3.85	460,200	193,700	0	0	653,900
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	92,400	1,000,000	0	0	1,092,400
	Totals:	22.00	2,884,200	1,493,700	21,100	40,589,700	44,988,700

Executive Office of the Governor

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Administration	2,542,500	2,532,900	2,858,600	2,727,800	3,049,200	3,031,300
Acting Governor Pay	17,800	0	17,800	17,800	17,800	17,800
Expense Allowance	4,900	3,700	4,900	4,900	4,900	4,900
Governor's Emergency	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Total:	4,565,200	4,536,600	4,881,300	4,750,500	5,071,900	5,054,000
BY FUND SOURCE						
General	2,565,200	2,536,600	2,881,300	2,750,500	3,071,900	3,054,000
Dedicated	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Total:	4,565,200	4,536,600	4,881,300	4,750,500	5,071,900	5,054,000
Percent Change:		(0.6%)	7.6%	(2.7%)	3.9%	3.5%
BY EXPENDITURE CATEGORY						
Personnel Costs	2,290,800	2,020,000	2,346,500	2,389,300	2,463,400	2,445,500
Operating Expenditures	2,274,400	2,509,200	2,319,800	2,316,200	2,313,500	2,313,500
Capital Outlay	0	7,400	215,000	45,000	45,000	45,000
Trustee/Benefit	0	0	0	0	250,000	250,000
Total:	4,565,200	4,536,600	4,881,300	4,750,500	5,071,900	5,054,000
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, 2025, through June 30, 2026, for the programs specified.

BUDGET LAW EXEMPTIONS: The Executive Office of the Governor received specific legislative authorization in Section 3 of H249 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 2025 Original Appropriation	**21.00**	**2,881,300**	**2,000,000**	**0**	**4,881,300**
Removal of Onetime Expenditures	0.00	(215,000)	0	0	(215,000)
FY 2026 Base	**21.00**	**2,666,300**	**2,000,000**	**0**	**4,666,300**
Personnel Cost Benefits	0.00	21,300	0	0	21,300
Statewide Cost Allocation	0.00	(6,300)	0	0	(6,300)
Change in Employee Compensation	0.00	77,700	0	0	77,700
FY 2026 Program Maintenance	**21.00**	**2,759,000**	**2,000,000**	**0**	**4,759,000**
OITS Hardware	0.00	45,000	0	0	45,000
Governor Initiatives	0.00	250,000	0	0	250,000
FY 2026 Total	**21.00**	**3,054,000**	**2,000,000**	**0**	**5,054,000**
% Chg from FY 2025 Orig Approp.	0.0%	6.0%	0.0%		3.5%

I. Executive Office of the Governor: Administration - Governor's Office

Agency Number & Appropriation Unit: 181 GVAA

Bill Number & Chapter: H249 (Ch.196), S1204 (Ch.311)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	2,542,500	2,532,900	2,858,600	2,727,800	3,049,200	3,031,300
Percent Change:		(0.4%)	12.9%	(4.6%)	6.7%	6.0%
BY EXPENDITURE CATEGORY						
Personnel Costs	2,273,000	2,020,000	2,328,700	2,371,500	2,445,600	2,427,700
Operating Expenditures	269,500	505,500	314,900	311,300	308,600	308,600
Capital Outlay	0	7,400	215,000	45,000	45,000	45,000
Trustee/Benefit	0	0	0	0	250,000	250,000
Total:	2,542,500	2,532,900	2,858,600	2,727,800	3,049,200	3,031,300
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 2025 Original Appropriation	**21.00**	**2,858,600**	**0**	**0**	**2,858,600**
Removal of Onetime Expenditures	0.00	(215,000)	0	0	(215,000)
FY 2026 Base	**21.00**	**2,643,600**	**0**	**0**	**2,643,600**
Personnel Benefit Costs	0.00	21,300	0	0	21,300
Statewide Cost Allocation	0.00	(6,300)	0	0	(6,300)
Change in Employee Compensation	0.00	77,700	0	0	77,700
FY 2026 Maintenance (MCO)	**21.00**	**2,736,300**	**0**	**0**	**2,736,300**
OITS Hardware	0.00	45,000	0	0	45,000
America250	0.00	250,000	0	0	250,000
FY 2026 Total Appropriation	**21.00**	**3,031,300**	**0**	**0**	**3,031,300**
% Change From FY 2025 Original Approp.	*0.0%*	*6.0%*	*0.0%*	*0.0%*	*6.0%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H249 and provided appropriations for agencies in the Constitutional Officers category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1204, provided $45,000 for IT replacement items including network switches, wireless access points, desktop computers, laptop computers, and docking stations as recommended by the Office of Information Technology Services. Additionally, $250,000 was included for America250 to celebrate the United States' Semiquincentennial in 2026 and to implement the objectives of President Trump's Salute to America250 Task Force.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000 General		21.00	2,427,700	308,600	0	0	2,736,300
OT G 10000 General		0.00	0	0	45,000	250,000	295,000
	Totals:	21.00	2,427,700	308,600	45,000	250,000	3,031,300

II. Executive Office of the Governor: Acting Governor Pay

Agency Number & Appropriation Unit: 181 GVAM

Bill Number & Chapter: H249 (Ch.196), S1204 (Ch.311)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	17,800	0	17,800	17,800	17,800	17,800
Percent Change:		(100.0%)		0.0%	0.0%	0.0%
BY EXPENDITURE CATEGORY						
Personnel Costs	17,800	0	17,800	17,800	17,800	17,800

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**17,800**	**0**	**0**	**17,800**
FY 2026 Base	**0.00**	**17,800**	**0**	**0**	**17,800**
FY 2026 Maintenance (MCO)	**0.00**	**17,800**	**0**	**0**	**17,800**
FY 2026 Total Appropriation	**0.00**	**17,800**	**0**	**0**	**17,800**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H249 and provided appropriations for agencies in the Constitutional Officers category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs. There were no line item enhancements to the program.

.

FY 2026 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: H249 (Ch.196), S1204 (Ch.311)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	4,900	3,700	4,900	4,900	4,900	4,900
Percent Change:		(24.5%)	32.4%	0.0%	0.0%	0.0%
BY EXPENDITURE CATEGORY						
Operating Expenditures	4,900	3,700	4,900	4,900	4,900	4,900

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**4,900**	**0**	**0**	**4,900**
FY 2026 Base	**0.00**	**4,900**	**0**	**0**	**4,900**
FY 2026 Maintenance (MCO)	**0.00**	**4,900**	**0**	**0**	**4,900**
FY 2026 Total Appropriation	**0.00**	**4,900**	**0**	**0**	**4,900**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H249 and provided appropriations for agencies in the Constitutional Officers category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs. There were no line item enhancements to the program.

.

FY 2026 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), 181 GVBB

Bill Number & Chapter: H249 (Ch.196), S1204 (Ch.311)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Percent Change:		0.0%	0.0%	0.0%	0.0%	0.0%
BY EXPENDITURE CATEGORY						
Operating Expenditures	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**0**	**2,000,000**	**0**	**2,000,000**
FY 2026 Base	**0.00**	**0**	**2,000,000**	**0**	**2,000,000**
FY 2026 Maintenance (MCO)	**0.00**	**0**	**2,000,000**	**0**	**2,000,000**
FY 2026 Total Appropriation	**0.00**	**0**	**2,000,000**	**0**	**2,000,000**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H249 and provided appropriations for agencies in the Constitutional Officers category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs. There were no line item enhancements to the program.

.

FY 2026 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

Division of Human Resources

Agency Number & Appropriation Unit: 194 GVHR
Bill Number & Chapter: S1110 (Ch.239)

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. The administrator is appointed by and reports to the Governor. The Personnel Commission hears appeals of dismissals, demotions, or suspensions by agency directors, or rulings made by the administrator. The commission is financially and administratively supported by the DHR.

.

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	17,380,500	15,782,100	18,298,500	18,731,700	19,313,700	19,209,600
Percent Change:		(9.2%)	15.9%	2.4%	5.5%	5.0%
BY EXPENDITURE CATEGORY						
Personnel Costs	16,136,800	14,632,000	16,980,100	17,355,700	17,941,100	17,837,000
Operating Expenditures	1,239,200	1,125,500	1,318,400	1,376,000	1,372,600	1,372,600
Capital Outlay	4,500	24,600	0	0	0	0
Total:	17,380,500	15,782,100	18,298,500	18,731,700	19,313,700	19,209,600
Full-Time Positions (FTP)	161.00	161.00	166.00	166.00	166.00	166.00

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 166.00 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**166.00**	**0**	**18,298,500**	**0**	**18,298,500**
FY 2026 Base	**166.00**	**0**	**18,298,500**	**0**	**18,298,500**
Personnel Benefit Costs	0.00	0	201,000	0	201,000
Statewide Cost Allocation	0.00	0	54,200	0	54,200
Change in Employee Compensation	0.00	0	655,900	0	655,900
FY 2026 Maintenance (MCO)	**166.00**	**0**	**19,209,600**	**0**	**19,209,600**
FY 2026 Total Appropriation	**166.00**	**0**	**19,209,600**	**0**	**19,209,600**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*5.0%*	*0.0%*	*5.0%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1110 and provided appropriations for agencies in the General Government category. The Program Maintenance budget for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document. There were no enhancements for FY 2026 for the Division of Human Resources.

.

FY 2026 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D 47512 Div. of Human Res.	166.00	17,837,000	1,372,600	0	0	19,209,600

Information Technology Services, Office of

Agency Number & Appropriation Unit: 177 TEAB, 177 TEAC(Cont)
Bill Number & Chapter: H484 (Ch.321), S1110 (Ch.239)

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 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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	2,359,600	2,359,600	2,587,700	11,073,300	15,296,700	10,787,000
Dedicated	22,994,200	22,769,600	32,154,600	34,126,600	35,399,300	35,216,500
Total:	25,353,800	25,129,200	34,742,300	45,199,900	50,696,000	46,003,500
Percent Change:		(0.9%)	38.3%	30.1%	45.9%	32.4%
BY EXPENDITURE CATEGORY						
Personnel Costs	19,379,100	17,946,400	24,963,400	28,286,200	29,641,000	29,444,700
Operating Expenditures	5,920,700	6,535,700	8,049,600	11,176,400	19,470,600	11,021,500
Capital Outlay	54,000	647,100	1,729,300	5,737,300	1,584,400	5,537,300
Total:	25,353,800	25,129,200	34,742,300	45,199,900	50,696,000	46,003,500
Full-Time Positions (FTP)	176.00	176.00	221.00	246.00	243.00	243.00

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 243.00 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**221.00**	**2,506,000**	**32,154,600**	**0**	**34,660,600**
1. Additional Office Equipment	0.00	81,700	0	0	81,700
FY 2025 Total Appropriation	**221.00**	**2,587,700**	**32,154,600**	**0**	**34,742,300**
Removal of Onetime Expenditures	0.00	(85,200)	(1,638,300)	0	(1,723,500)
FY 2026 Base	**221.00**	**2,502,500**	**30,516,300**	**0**	**33,018,800**
Personnel Benefit Costs	0.00	18,000	230,200	0	248,200
Statewide Cost Allocation	0.00	14,700	58,300	0	73,000
Change in Employee Compensation	0.00	63,200	1,666,300	0	1,729,500
FY 2026 Maintenance (MCO)	**221.00**	**2,598,400**	**32,471,100**	**0**	**35,069,500**
1. Office Space	0.00	2,305,600	0	0	2,305,600
3. Enterprise Security	0.00	1,113,300	0	0	1,113,300
4. Emergency Connectivity Network	0.00	57,400	0	0	57,400
5. IT Infrastructure	0.00	3,330,000	0	0	3,330,000
6. IT Architecture ServiceNow PM	0.00	24,900	0	0	24,900
IT Modernization - ISP/IDJC	22.00	22,300	2,745,400	0	2,767,700
OITS Hardware	0.00	1,335,100	0	0	1,335,100
FY 2026 Total Appropriation	**243.00**	**10,787,000**	**35,216,500**	**0**	**46,003,500**
% Change From FY 2025 Original Approp.	*10.0%*	*330.4%*	*9.5%*	*0.0%*	*32.7%*
% Change From FY 2025 Total Approp.	*10.0%*	*316.9%*	*9.5%*	*0.0%*	*32.4%*

FISCAL YEAR 2025 SUPPLEMENTAL: H484 provided additional funding in FY 2025 for office cubicles and equipment for new employees starting at the end of the fiscal year.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1110 and provided appropriations for agencies in the General Government category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H484, included line item 1, which provided funding for moving employees to consolidated office space on the Chinden campus, and additional lease costs. Line item 3 provided funding for enterprise security investments, which included enhancing the backup system ransomware capabilities for cyber threat security, purchasing software licenses for identity and access management, and purchasing AppDev Quality Assurance Toolkit for routine security and networking diagnostic and monitoring tasks. Line item 4 provided funding for emergency connectivity network hardware that will be available in the event of a network disruption or a data center outage, and included a cellular connection option provided through the purchase of Cradlepoint Cellular Network adapters along with firewall equipment. Line item 5 provided funding for IT infrastructure, for the purchase of Dell vSAN Ready Nodes for computer equipment sourcing, F5 Consolidation for statewide web application monitoring and support, and converting phone systems to internet-

based connections with Voice over IP Consolidation. Line item 6 provided funding for a ServiceNow project management tool for managing customer support tickets and agency projects. Additionally, 22.00 additional full-time positions were authorized and funding was provided for phase 5 of the Idaho IT modernization initiative, which consolidated 22.00 IT focused positions from Idaho State Police and Idaho Department of Juvenile Corrections to ITS. Finally, $1,335,100 was included for IT replacement items including a Cisco Identify Services Engine security policy management platform, SolarWinds network performance monitoring services, additional computer hardware, firewalls, routers, and laptops.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: Section 3 of H484 required a report from ITS and DFM that included a survey of all executive branch agency IT related expenditures and recommendations to support the more efficient allocation of IT related appropriations.
.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
	G 10000	General	16.25	1,859,200	2,512,100	0	0	4,371,300
OT	G 10000	General	0.00	0	1,341,700	5,074,000	0	6,415,700
	D 45000	Admin and Acct Services	226.75	27,585,500	7,130,800	463,300	0	35,179,600
OT	D 45000	Admin and Acct Services	0.00	0	36,900	0	0	36,900
		Totals:	243.00	29,444,700	11,021,500	5,537,300	0	46,003,500

State Liquor Division

Agency Number & Appropriation Unit: 185 GVGA, 185 GVGB(Cont)
Bill Number & Chapter: H483 (Ch.320), S1110 (Ch.239)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	29,491,500	28,130,900	30,357,400	32,171,800	32,584,500	31,800,800
Percent Change:		(4.6%)	7.9%	6.0%	7.3%	4.8%
BY EXPENDITURE CATEGORY						
Personnel Costs	19,595,900	18,758,100	19,528,600	20,059,300	20,625,300	20,919,000
Operating Expenditures	4,868,900	3,614,900	5,848,200	6,135,200	5,981,900	5,650,100
Capital Outlay	5,026,700	5,757,900	4,980,600	5,977,300	5,977,300	5,231,700
Total:	29,491,500	28,130,900	30,357,400	32,171,800	32,584,500	31,800,800
Full-Time Positions (FTP)	261.00	261.00	257.25	257.25	257.25	257.25

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 257.25 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**257.25**	**0**	**30,357,400**	**0**	**30,357,400**
Executive Carry Forward	0.00	0	376,000	0	376,000
FY 2025 Estimated Expenditures	**257.25**	**0**	**30,733,400**	**0**	**30,733,400**
Removal of Onetime Expenditures	0.00	0	(1,706,100)	0	(1,706,100)
Base Adjustments	0.00	0	0	0	0
FY 2026 Base	**257.25**	**0**	**29,027,300**	**0**	**29,027,300**
Personnel Benefit Costs	0.00	0	289,200	0	289,200
Statewide Cost Allocation	0.00	0	796,200	0	796,200
Change in Employee Compensation	0.00	0	1,043,800	0	1,043,800
FY 2026 Maintenance (MCO)	**257.25**	**0**	**31,156,500**	**0**	**31,156,500**
1. Pay Increase For Temp Store Clerks	0.00	0	57,400	0	57,400
4. Shrink Wrap	0.00	0	72,000	0	72,000
5. Website ADA Compliance	0.00	0	75,000	0	75,000
57. Replacement Items	0.00	0	204,900	0	204,900
OITS Hardware	0.00	0	235,000	0	235,000
FY 2026 Total Appropriation	**257.25**	**0**	**31,800,800**	**0**	**31,800,800**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*4.8%*	*0.0%*	*4.8%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1110 and provided appropriations for agencies in the General Government category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H483, included line item 1 which provided $57,400 to raise the hourly pay of temporary part-time retail staff from $15.00 to $15.45 per hour. Line item 4 provided $72,000 for shrink wrap. Line item 5 provided $75,000 for ISLD to update it's website to meet compliance standards related to the Americans with Disabilities Act. Replacment items included $204,900, which provided for the division's request for motorized equipment and vehicle replacements, and did not include requested retail store and warehouse replacement items. Lastly, $235,000 was included for IT replacement items recommended by the Office of Information Technology Services, which included $25,000 for 100 battery backups, $100,000 for two new servers, and $110,000 for security systems at 20 stores.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: Section 8 of S1110 required a report, submitted monthly to the Legislative Services Office, that compares forecasted revenues, distributed by month for the year, to the actual revenues and remaining forecasted revenues for the year. The required report also must include a forecast, updated monthly, of the next fiscal year's anticipated revenues.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D 41800	Liquor Control	257.25	20,919,000	5,575,100	4,791,800	0	31,285,900
OT D 41800	Liquor Control	0.00	0	75,000	439,900	0	514,900
	Totals:	257.25	20,919,000	5,650,100	5,231,700	0	31,800,800

Military Division

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Military Management	9,719,500	10,082,900	11,637,700	10,306,700	10,433,600	10,710,700
Federal/State Agreements	74,380,200	69,236,400	70,084,200	70,992,200	72,073,900	72,189,100
Office of Emergency Management	24,952,200	12,355,200	24,654,400	24,819,500	33,582,900	33,531,400
Emergency Medical Services	0	0	0	0	0	7,412,900
Total:	109,051,900	91,674,500	106,376,300	106,118,400	116,090,400	123,844,100
BY FUND SOURCE						
General	9,247,100	10,917,400	10,379,500	9,187,600	9,375,400	9,544,600
Dedicated	7,943,700	5,679,800	8,399,800	8,554,200	17,264,700	24,594,700
Federal	91,861,100	75,077,300	87,597,000	88,376,600	89,450,300	89,704,800
Total:	109,051,900	91,674,500	106,376,300	106,118,400	116,090,400	123,844,100
Percent Change:		(15.9%)	16.0%	(0.2%)	9.1%	16.4%
BY EXPENDITURE CATEGORY						
Personnel Costs	47,020,100	36,512,700	47,678,500	48,983,100	50,454,800	54,209,100
Operating Expenditures	42,741,400	29,048,300	43,631,300	42,213,800	42,114,100	44,413,500
Capital Outlay	7,414,800	19,807,300	2,990,900	3,045,900	3,045,900	3,045,900
Trustee/Benefit	11,875,600	6,306,200	12,075,600	11,875,600	20,475,600	22,175,600
Total:	109,051,900	91,674,500	106,376,300	106,118,400	116,090,400	123,844,100
Full-Time Positions (FTP)	435.80	435.80	429.80	429.80	429.80	463.64

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 463.64 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026.

.

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**429.80**	**8,880,300**	**8,399,800**	**87,597,000**	**104,877,100**
Supplementals	0.00	1,499,200	0	0	1,499,200
Deficiency Warrants	0.00	34,200	0	0	34,200
Other Appropriation Adjustments	0.00	(34,200)	0	0	(34,200)
FY 2025 Total Appropriation	**429.80**	**10,379,500**	**8,399,800**	**87,597,000**	**106,376,300**
Executive Carry Forward	0.00	546,300	308,400	40,212,400	41,067,100
FY 2025 Estimated Expenditures	**429.80**	**10,925,800**	**8,708,200**	**127,809,400**	**147,443,400**
Removal of Onetime Expenditures	0.00	(2,075,600)	(740,400)	(40,212,400)	(43,028,400)
FY 2026 Base	**429.80**	**8,850,200**	**7,967,800**	**87,597,000**	**104,415,000**
Personnel Cost Benefits	0.00	54,500	46,700	352,300	453,500
Statewide Cost Allocation	0.00	51,700	(199,200)	(70,500)	(218,000)
Change in Employee Compensation	0.00	305,600	322,700	1,785,300	2,413,600
FY 2026 Program Maintenance	**429.80**	**9,262,000**	**8,138,000**	**89,664,100**	**107,064,100**
Line Items	33.84	266,500	7,355,700	40,700	7,662,900
Replacement Items	0.00	0	425,000	0	425,000
OITS Hardware	0.00	16,100	76,000	0	92,100
Governor Initiatives	0.00	0	17,200,000	0	17,200,000
Cash Transfers & Adjustments	0.00	0	(8,600,000)	0	(8,600,000)
FY 2026 Total	**463.64**	**9,544,600**	**24,594,700**	**89,704,800**	**123,844,100**
% Chg from FY 2025 Orig Approp.	7.9%	7.5%	192.8%	2.4%	18.1%
% Chg from FY 2025 Total Approp.	7.9%	(8.0%)	192.8%	2.4%	16.4%

I. Military Division: Military Management

Agency Number & Appropriation Unit: 190 GVOA, 190 GVOD(Cont), 190 GVOE(Cont)
Bill Number & Chapter: H427 (Ch.253), H482 (Ch.339), S1110 (Ch.239), S1130 (Ch.240)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	4,107,300	6,114,800	5,611,300	4,178,700	4,247,300	4,214,800
Dedicated	5,612,200	3,937,300	6,026,400	6,128,000	6,186,300	6,495,900
Federal	0	30,800	0	0	0	0
Total:	9,719,500	10,082,900	11,637,700	10,306,700	10,433,600	10,710,700
Percent Change:		3.7%	15.4%	(11.4%)	(10.3%)	(8.0%)
BY EXPENDITURE CATEGORY						
Personnel Costs	6,219,800	5,495,100	5,924,900	6,248,000	6,444,300	6,721,400
Operating Expenditures	2,204,900	3,708,000	4,371,900	2,862,800	2,793,400	2,793,400
Capital Outlay	644,800	252,200	490,900	545,900	545,900	545,900
Trustee/Benefit	650,000	627,600	850,000	650,000	650,000	650,000
Total:	9,719,500	10,082,900	11,637,700	10,306,700	10,433,600	10,710,700
Full-Time Positions (FTP)	48.70	48.70	46.00	47.00	47.00	50.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**46.00**	**4,112,100**	**6,026,400**	**0**	**10,138,500**
1. Public Safety Comm Support	0.00	540,000	0	0	540,000
2. IT Infrastructure & Licensing	0.00	759,200	0	0	759,200
3. USS Idaho	0.00	200,000	0	0	200,000
FY 2025 Total Appropriation	**46.00**	**5,611,300**	**6,026,400**	**0**	**11,637,700**
Executive Carry Forward	0.00	284,400	180,600	0	465,000
FY 2025 Estimated Expenditures	**46.00**	**5,895,700**	**6,207,000**	**0**	**12,102,700**
Removal of Onetime Expenditures	0.00	(1,813,700)	(612,600)	0	(2,426,300)
FY 2026 Base	**46.00**	**4,082,000**	**5,594,400**	**0**	**9,676,400**
Personnel Benefit Costs	0.00	20,300	28,100	0	48,400
Statewide Cost Allocation	0.00	(30,000)	(199,200)	0	(229,200)
Change in Employee Compensation	0.00	126,400	232,400	0	358,800
FY 2026 Maintenance (MCO)	**46.00**	**4,198,700**	**5,655,700**	**0**	**9,854,400**
1. PSC Network Administrator	1.00	0	139,300	0	139,300
2. ITS Billing Adjustment	0.00	0	(50,100)	0	(50,100)
5. Admin Staff for EMS	3.00	0	250,000	0	250,000
55. Replacement Items	0.00	0	425,000	0	425,000
OITS Hardware	0.00	16,100	76,000	0	92,100
FY 2026 Total Appropriation	**50.00**	**4,214,800**	**6,495,900**	**0**	**10,710,700**
% Change From FY 2025 Original Approp.	*8.7%*	*2.5%*	*7.8%*	*0.0%*	*5.6%*
% Change From FY 2025 Total Approp.	*8.7%*	*(24.9%)*	*7.8%*	*0.0%*	*(8.0%)*

FISCAL YEAR 2025 SUPPLEMENTAL: S1130 provided additional funding in FY 2025 to support the installation of public safety communications equipment in state-owned vehicles and upgrade the division's IT infrastructure. H482 provided additional funding in FY 2025 to support the commissioning of the USS Idaho, a nuclear-powered submarine, into the US naval fleet through scholarships for its crew.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1110 and provided appropriations for agencies in the General Government category. The Program Maintenance budget for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1130, included three line items. Line item 1 provided a public safety communications network administrator through a division-wide net-zero transfer from federal funds in the Federal/State Agreements Program to dedicated funds in this program; the impact to the Military Management Program is an additional 1.00 FTP and $139,300. Line item 2 provided a division-wide net-zero transfer from dedicated funds to the General Fund to bill public safety communications for ITS services. Line item 5, through H427, provided funding to address the fiscal impact of H206, which transferred emergency medical services from the Public Health Services Division of the Department of Health & Welfare to the Military Division. This funding is for general administrative support functions performed by the division's existing purchasing, human resources, and fiscal staff on behalf of the EMS program. The bill also included funding for replacement items and IT hardware. Replacement items included two trucks, radio network test equipment, microwave battery banks, and radio antennas. IT hardware included routers, laptops, and desktop computers.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
	G 10000	General	19.00	2,678,700	870,000	0	650,000	4,198,700
OT	G 10000	General	0.00	0	0	16,100	0	16,100
	D 12500	Indirect Cost Recov	3.00	419,100	33,100	0	0	452,200
	D 17800	EMS	3.00	250,000	0	0	0	250,000
	D 34900	Miscellaneous Revenue	0.00	0	765,900	0	0	765,900
	D 45000	Admin and Acct Services	25.00	3,373,600	1,124,400	28,800	0	4,526,800
OT	D 45000	Admin and Acct Services	0.00	0	0	501,000	0	501,000
		Totals:	50.00	6,721,400	2,793,400	545,900	650,000	10,710,700

II. Military Division: Federal/State Agreements

Agency Number & Appropriation Unit: 190 GVOB

Bill Number & Chapter: S1110 (Ch.239), S1130 (Ch.240)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	2,235,400	2,194,600	2,277,900	2,384,700	2,426,000	2,436,400
Dedicated	2,331,500	1,742,500	2,373,400	2,426,200	2,478,400	2,482,300
Federal	69,813,300	65,299,300	65,432,900	66,181,300	67,169,500	67,270,400
Total:	74,380,200	69,236,400	70,084,200	70,992,200	72,073,900	72,189,100
Percent Change:		(6.9%)	1.2%	1.3%	2.8%	3.0%
BY EXPENDITURE CATEGORY						
Personnel Costs	35,412,400	26,936,800	36,222,400	37,054,600	38,154,000	38,269,200
Operating Expenditures	34,697,800	22,882,400	33,861,800	33,937,600	33,919,900	33,919,900
Capital Outlay	4,270,000	19,417,200	0	0	0	0
Total:	74,380,200	69,236,400	70,084,200	70,992,200	72,073,900	72,189,100
Full-Time Positions (FTP)	344.80	344.80	341.80	340.80	340.80	340.80

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**341.80**	**2,277,900**	**2,373,400**	**65,432,900**	**70,084,200**
Executive Carry Forward	0.00	203,100	127,800	38,476,800	38,807,700
FY 2025 Estimated Expenditures	**341.80**	**2,481,000**	**2,501,200**	**103,909,700**	**108,891,900**
Removal of Onetime Expenditures	0.00	(203,100)	(127,800)	(38,476,800)	(38,807,700)
FY 2026 Base	**341.80**	**2,277,900**	**2,373,400**	**65,432,900**	**70,084,200**
Personnel Benefit Costs	0.00	15,100	18,600	327,300	361,000
Statewide Cost Allocation	0.00	63,500	0	(5,400)	58,100
Change in Employee Compensation	0.00	79,900	90,300	1,654,900	1,825,100
FY 2026 Maintenance (MCO)	**341.80**	**2,436,400**	**2,482,300**	**67,409,700**	**72,328,400**
1. PSC Network Administrator	(1.00)	0	0	(139,300)	(139,300)
FY 2026 Total Appropriation	**340.80**	**2,436,400**	**2,482,300**	**67,270,400**	**72,189,100**
% Change From FY 2025 Original Approp.	*(0.3%)*	*7.0%*	*4.6%*	*2.8%*	*3.0%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1110 and provided appropriations for agencies in the General Government category. The Program Maintenance budget for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1130, included one line item. Line item 1 provided a public safety communications network administrator through a divisionwide net-zero transfer from federal funds in this program to dedicated funds in the Military Management Program; the impact to the Federal/State Agreements Program is a reduction of 1.00 FTP and $139,300.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	14.85	1,339,600	1,096,800	0	0	2,436,400
D 34900	Miscellaneous Revenue	17.50	2,047,100	435,200	0	0	2,482,300
F 34800	Federal Grant	308.45	34,882,500	32,387,900	0	0	67,270,400
	Totals:	340.80	38,269,200	33,919,900	0	0	72,189,100

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: S1110 (Ch.239), S1130 (Ch.240)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	2,904,400	2,608,000	2,490,300	2,624,200	2,702,100	2,677,000
Dedicated	0	0	0	0	8,600,000	8,600,000
Federal	22,047,800	9,747,200	22,164,100	22,195,300	22,280,800	22,254,400
Total:	24,952,200	12,355,200	24,654,400	24,819,500	33,582,900	33,531,400
Percent Change:		(50.5%)	99.5%	0.7%	36.2%	36.0%
BY EXPENDITURE CATEGORY						
Personnel Costs	5,387,900	4,080,800	5,531,200	5,680,500	5,856,500	5,805,000
Operating Expenditures	5,838,700	2,457,900	5,397,600	5,413,400	5,400,800	5,400,800
Capital Outlay	2,500,000	137,900	2,500,000	2,500,000	2,500,000	2,500,000
Trustee/Benefit	11,225,600	5,678,600	11,225,600	11,225,600	19,825,600	19,825,600
Total:	24,952,200	12,355,200	24,654,400	24,819,500	33,582,900	33,531,400
Full-Time Positions (FTP)	42.30	42.30	42.00	42.00	42.00	42.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**42.00**	**2,490,300**	**0**	**22,164,100**	**24,654,400**
HazMat Deficiency Warrants	0.00	34,200	0	0	34,200
Other Appropriation Adjustments	0.00	(34,200)	0	0	(34,200)
FY 2025 Total Appropriation	**42.00**	**2,490,300**	**0**	**22,164,100**	**24,654,400**
Executive Carry Forward	0.00	58,800	0	1,735,600	1,794,400
FY 2025 Estimated Expenditures	**42.00**	**2,549,100**	**0**	**23,899,700**	**26,448,800**
Removal of Onetime Expenditures	0.00	(58,800)	0	(1,735,600)	(1,794,400)
FY 2026 Base	**42.00**	**2,490,300**	**0**	**22,164,100**	**24,654,400**
Personnel Benefit Costs	0.00	19,100	0	25,000	44,100
Statewide Cost Allocation	0.00	18,200	0	(65,100)	(46,900)
Change in Employee Compensation	0.00	99,300	0	130,400	229,700
FY 2026 Maintenance (MCO)	**42.00**	**2,626,900**	**0**	**22,254,400**	**24,881,300**
2. ITS Billing Adjustment	0.00	50,100	0	0	50,100
HazMat Regional Response	0.00	0	17,200,000	0	17,200,000
Cash Transfer	0.00	0	(8,600,000)	0	(8,600,000)
FY 2026 Total Appropriation	**42.00**	**2,677,000**	**8,600,000**	**22,254,400**	**33,531,400**
% Change From FY 2025 Original Approp.	*0.0%*	*7.5%*	*0.0%*	*0.4%*	*36.0%*
% Change From FY 2025 Total Approp.	*0.0%*	*7.5%*	*0.0%*	*0.4%*	*36.0%*

FISCAL YEAR 2025 SUPPLEMENTAL: Section 6 of S1130 transferred $34,200 from the General Fund to the Hazardous Substance Emergency Response Fund for expenses incurred in FY 2024. Actual costs of the hazardous material incidents totaled $97,900 for seventeen cases, and $34,200 reflects the balance the office was unable to recover from incident originators.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1110 and provided appropriations for agencies in the General Government category. The Program Maintenance budget for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1130, included one line item and a Governor's initiative. Line item 2 aligned the division's internal billing for ITS services to its actual use by providing a divisionwide net-zero transfer from dedicated funds in the Military Management Program to the General Fund in the Office of Emergency Management Program. The Governor's initiative included a cash transfer from the State Emergency Relief Fund and an appropriation from the Miscellaneous Revenue Fund for regional hazardous materials response teams. The Office of Emergency Management will subgrant this funding to fire departments across the state to provide new equipment and training materials to regional hazardous materials response teams.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G	10000	General	17.92	2,404,500	272,500	0	0	2,677,000
OT D	34900	Miscellaneous Revenue	0.00	0	0	0	8,600,000	8,600,000
F	34800	Federal Grant	24.08	3,400,500	5,128,300	2,500,000	11,225,600	22,254,400
		Totals:	42.00	5,805,000	5,400,800	2,500,000	19,825,600	33,531,400

IV. Military Division: Emergency Medical Services

Agency Number & Appropriation Unit:

Bill Number & Chapter: H427 (Ch.253)

PROGRAM DESCRIPTION: Provides a statewide system to respond to critical illness and injury situations. H206 (2025) established the Emergency Medical Services Act within Title 46, Idaho Code, and transferred this program from the Department of Health and Welfare to the Military Division.

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	0	0	0	0	0	216,400
Dedicated	0	0	0	0	0	7,016,500
Federal	0	0	0	0	0	180,000
Total:	0	0	0	0	0	7,412,900
Percent Change:						
BY EXPENDITURE CATEGORY						
Personnel Costs	0	0	0	0	0	3,413,500
Operating Expenditures	0	0	0	0	0	2,299,400
Trustee/Benefit	0	0	0	0	0	1,700,000
Total:	0	0	0	0	0	7,412,900
Full-Time Positions (FTP)	0.00	0.00	0.00	0.00	0.00	30.84

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**0**	**0**	**0**	**0**
FY 2026 Base	**0.00**	**0**	**0**	**0**	**0**
3. H206 Trailer - EMS, New Program	30.84	156,400	6,866,500	180,000	7,202,900
4. H206 Trailer - EMS Transition	0.00	60,000	150,000	0	210,000
FY 2026 Total Appropriation	**30.84**	**216,400**	**7,016,500**	**180,000**	**7,412,900**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: Line items 3 and 4, through H427, provided funding to address the fiscal impact of H206, which transferred emergency medical services from the Public Health Services Division of the Department of Health & Welfare to the Military Division. Line item 3 transferred the existing operational costs of emergency medical services, less the preparedness and response program, to the division to create a new budgeted program. Line item 4 provided $60,000 ongoing from the General Fund for a part time medical director and $150,000 onetime for staff hours and other expenses related to the move.

OTHER LEGISLATION: H206 transferred emergency medical services, less preparedness and response, from the Public Health Services Division of the Department of Health and Welfare to the Military Division effective July 1, 2025. This legislation established a medical director for the program, outlined program responsibilities for licensure, provided grant eligibility requirements for funds appropriated for EMS, and created the Time Sensitive Emergency Council and Registry to develop a voluntary statewide system of trauma, stroke, and heart attack facilities.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	0.00	71,400	145,000	0	0	216,400
D 17800	EMS	23.96	2,188,400	1,156,000	0	0	3,344,400
OT D 17800	EMS	0.00	150,000	0	0	0	150,000
D 19000	Emerg Med Serv III	0.00	0	0	0	1,700,000	1,700,000
D 19200	TSE Registry	1.50	130,000	327,000	0	0	457,000
D 34900	Miscellaneous Revenue	5.38	813,700	551,400	0	0	1,365,100
F 34800	Federal Grant	0.00	60,000	120,000	0	0	180,000
	Totals:	30.84	3,413,500	2,299,400	0	1,700,000	7,412,900

Public Employee Retirement System

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Retirement Administration	12,408,900	10,574,200	12,668,900	13,383,800	13,373,500	13,383,200
Portfolio Investment	1,220,100	881,500	1,240,200	1,283,000	1,305,600	1,261,800
Total:	13,629,000	11,455,700	13,909,100	14,666,800	14,679,100	14,645,000
BY FUND SOURCE						
Dedicated	13,629,000	11,455,700	13,909,100	14,666,800	14,679,100	14,645,000
Percent Change:		(15.9%)	21.4%	5.4%	5.5%	5.3%
BY EXPENDITURE CATEGORY						
Personnel Costs	7,531,100	6,482,200	7,696,800	7,868,500	8,167,700	8,146,100
Operating Expenditures	5,878,500	4,799,400	5,847,700	6,162,800	5,882,900	5,870,400
Capital Outlay	219,400	174,100	364,600	635,500	628,500	628,500
Total:	13,629,000	11,455,700	13,909,100	14,666,800	14,679,100	14,645,000
Full-Time Positions (FTP)	81.00	81.00	81.00	81.00	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, 2025, through June 30, 2026.
.

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**81.00**	**0**	**13,909,100**	**0**	**13,909,100**
Removal of Onetime Expenditures	0.00	0	(3,364,600)	0	(3,364,600)
FY 2026 Base	**81.00**	**0**	**10,544,500**	**0**	**10,544,500**
Personnel Cost Benefits	0.00	0	92,600	0	92,600
Statewide Cost Allocation	0.00	0	10,200	0	10,200
Change in Employee Compensation	0.00	0	356,700	0	356,700
FY 2026 Program Maintenance	**81.00**	**0**	**11,004,000**	**0**	**11,004,000**
Line Items	0.00	0	3,012,500	0	3,012,500
OITS Hardware	0.00	0	628,500	0	628,500
FY 2026 Total	**81.00**	**0**	**14,645,000**	**0**	**14,645,000**
% Chg from FY 2025 Orig Approp.	0.0%		5.3%		5.3%

I. Public Employee Retirement System: Retirement Administration

Agency Number & Appropriation Unit: 183 GVFA, 183 GVFE(Cont)

Bill Number & Chapter: H390 (Ch.236), S1110 (Ch.239)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	12,408,900	10,574,200	12,668,900	13,383,800	13,373,500	13,383,200
Percent Change:		(14.8%)	19.8%	5.6%	5.6%	5.6%
BY EXPENDITURE CATEGORY						
Personnel Costs	6,554,500	5,756,300	6,693,600	6,849,700	7,111,900	7,121,600
Operating Expenditures	5,653,900	4,661,700	5,629,600	5,918,500	5,646,000	5,646,000
Capital Outlay	200,500	156,200	345,700	615,600	615,600	615,600
Total:	12,408,900	10,574,200	12,668,900	13,383,800	13,373,500	13,383,200
Full-Time Positions (FTP)	77.00	77.00	77.00	77.00	77.00	77.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**77.00**	**0**	**12,668,900**	**0**	**12,668,900**
Removal of Onetime Expenditures	0.00	0	(3,345,700)	0	(3,345,700)
FY 2026 Base	**77.00**	**0**	**9,323,200**	**0**	**9,323,200**
Personnel Benefit Costs	0.00	0	87,100	0	87,100
Statewide Cost Allocation	0.00	0	16,400	0	16,400
Change in Employee Compensation	0.00	0	340,900	0	340,900
FY 2026 Maintenance (MCO)	**77.00**	**0**	**9,767,600**	**0**	**9,767,600**
1. Upgrade Pension Software	0.00	0	3,000,000	0	3,000,000
OITS Hardware	0.00	0	615,600	0	615,600
FY 2026 Total Appropriation	**77.00**	**0**	**13,383,200**	**0**	**13,383,200**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*5.6%*	*0.0%*	*5.6%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1110 and provided appropriations for agencies in the General Government category. The Program Maintenance budget for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H390, included one line item. Line item 1 provided onetime funding for the fourth year of a pension software upgrade. The bill also included funding for replacement IT hardware that included servers, switches, laptops, and monitors.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D	55001	PERSI Administrative	76.00	7,039,600	2,645,000	0	0	9,684,600
OT D	55001	PERSI Administrative	0.00	0	3,000,000	615,600	0	3,615,600
D	56000	Judges' Retirement	1.00	82,000	1,000	0	0	83,000
		Totals:	77.00	7,121,600	5,646,000	615,600	0	13,383,200

II. Public Employee Retirement System: Portfolio Investment

Agency Number & Appropriation Unit: 183 GVFB, 183 GVFC(Cont), 183 GVFD(Cont)
Bill Number & Chapter: H390 (Ch.236), S1110 (Ch.239)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	1,220,100	881,500	1,240,200	1,283,000	1,305,600	1,261,800
Percent Change:		(27.8%)	40.7%	3.5%	5.3%	1.7%
BY EXPENDITURE CATEGORY						
Personnel Costs	976,600	725,900	1,003,200	1,018,800	1,055,800	1,024,500
Operating Expenditures	224,600	137,700	218,100	244,300	236,900	224,400
Capital Outlay	18,900	17,900	18,900	19,900	12,900	12,900
Total:	1,220,100	881,500	1,240,200	1,283,000	1,305,600	1,261,800
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 2025 Original Appropriation	**4.00**	**0**	**1,240,200**	**0**	**1,240,200**
Removal of Onetime Expenditures	0.00	0	(18,900)	0	(18,900)
FY 2026 Base	**4.00**	**0**	**1,221,300**	**0**	**1,221,300**
Personnel Benefit Costs	0.00	0	5,500	0	5,500
Statewide Cost Allocation	0.00	0	(6,200)	0	(6,200)
Change in Employee Compensation	0.00	0	15,800	0	15,800
FY 2026 Maintenance (MCO)	**4.00**	**0**	**1,236,400**	**0**	**1,236,400**
2. Board Travel	0.00	0	12,500	0	12,500
OITS Hardware	0.00	0	12,900	0	12,900
FY 2026 Total Appropriation	**4.00**	**0**	**1,261,800**	**0**	**1,261,800**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*1.7%*	*0.0%*	*1.7%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1110 and provided appropriations for agencies in the General Government category. The Program Maintenance budget for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H390, included one line item. Line item 2 provided funding for travel to conferences by board members. The bill also included funding for replacement IT hardware and software that included laptops, audiovisual equipment, and real-time financial analytics software.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D 55002 PERSI Special		4.00	1,024,500	224,400	0	0	1,248,900
OT D 55002 PERSI Special		0.00	0	0	12,900	0	12,900
	Totals:	4.00	1,024,500	224,400	12,900	0	1,261,800

Office of Species Conservation

Agency Number & Appropriation Unit: 195 GVSC
Bill Number & Chapter: S1110 (Ch.239), S1161 (Ch.227)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	1,730,600	1,607,800	1,766,500	1,799,900	1,833,200	1,826,000
Dedicated	15,000	0	20,000	50,000	50,000	50,000
Federal	18,088,000	9,104,800	18,104,500	18,119,300	18,148,000	18,141,100
Total:	19,833,600	10,712,600	19,891,000	19,969,200	20,031,200	20,017,100
Percent Change:		(46.0%)	85.7%	0.4%	0.7%	0.6%
BY EXPENDITURE CATEGORY						
Personnel Costs	1,582,500	1,504,600	1,700,600	1,732,700	1,795,800	1,781,700
Operating Expenditures	1,111,100	946,200	1,050,400	1,096,500	1,095,400	1,095,400
Capital Outlay	0	25,500	0	0	0	0
Trustee/Benefit	17,140,000	8,236,300	17,140,000	17,140,000	17,140,000	17,140,000
Total:	19,833,600	10,712,600	19,891,000	19,969,200	20,031,200	20,017,100
Full-Time Positions (FTP)	15.00	15.00	16.00	16.00	16.00	16.00

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 16.00 full-time positions for the period July 1, 2025, through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**16.00**	**1,766,500**	**20,000**	**18,104,500**	**19,891,000**
FY 2026 Base	**16.00**	**1,766,500**	**20,000**	**18,104,500**	**19,891,000**
Personnel Benefit Costs	0.00	9,000	0	9,000	18,000
Statewide Cost Allocation	0.00	15,000	0	0	15,000
Change in Employee Compensation	0.00	35,500	0	27,600	63,100
FY 2026 Maintenance (MCO)	**16.00**	**1,826,000**	**20,000**	**18,141,100**	**19,987,100**
1. Dedicated Funds Increase	0.00	0	30,000	0	30,000
FY 2026 Total Appropriation	**16.00**	**1,826,000**	**50,000**	**18,141,100**	**20,017,100**
% Change From FY 2025 Original Approp.	*0.0%*	*3.4%*	*150.0%*	*0.2%*	*0.6%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1110 and provided appropriations for agencies in the General Government category. Program Maintenance budgets for FY 2026 includes funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1161, included line item 1 that provided appropriation to receive and expend grants from non-federal sources.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	9.00	983,700	842,300	0	0	1,826,000
D 34900	Miscellaneous Revenue	0.00	0	50,000	0	0	50,000
F 34800	Federal Grant	7.00	798,000	203,100	0	17,140,000	18,141,100
	Totals:	16.00	1,781,700	1,095,400	0	17,140,000	20,017,100

STEM Action Center

Agency Number & Appropriation Unit: 179 GVST
Bill Number & Chapter: H420 (Ch.262), S1110 (Ch.239)

PROGRAM DESCRIPTION: The Science, Technology, Engineering, and Math Action Center (STEM-AC) was created under the Office of the Governor through H302 of 2015 to promote the expansion of student engagement in STEM activities. STEM pursues this mission through 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. [Section 67-823, Idaho Code].

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	3,292,900	3,187,600	3,279,200	3,325,500	3,353,500	3,347,100
Dedicated	2,929,900	2,929,900	2,929,900	2,929,900	2,929,900	2,929,900
Total:	6,222,800	6,117,500	6,209,100	6,255,400	6,283,400	6,277,000
Percent Change:		(1.7%)	1.5%	0.7%	1.2%	1.1%
BY EXPENDITURE CATEGORY						
Personnel Costs	846,300	736,900	862,600	880,200	909,900	903,500
Operating Expenditures	5,275,200	5,279,300	5,253,000	1,444,900	1,443,200	1,443,200
Capital Outlay	101,300	101,300	93,500	100,400	100,400	100,400
Trustee/Benefit	0	0	0	3,829,900	3,829,900	3,829,900
Total:	6,222,800	6,117,500	6,209,100	6,255,400	6,283,400	6,277,000
Full-Time Positions (FTP)	8.00	8.00	8.00	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, 2025, through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**8.00**	**3,279,200**	**2,929,900**	**0**	**6,209,100**
Removal of Onetime Expenditures	0.00	(3,000)	0	0	(3,000)
Base Adjustments	0.00	0	0	0	0
FY 2026 Base	**8.00**	**3,276,200**	**2,929,900**	**0**	**6,206,100**
Personnel Benefit Costs	0.00	8,900	0	0	8,900
Statewide Cost Allocation	0.00	20,100	0	0	20,100
Change in Employee Compensation	0.00	32,000	0	0	32,000
FY 2026 Maintenance (MCO)	**8.00**	**3,337,200**	**2,929,900**	**0**	**6,267,100**
IT Hardware Replacements	0.00	9,900	0	0	9,900
FY 2026 Total Appropriation	**8.00**	**3,347,100**	**2,929,900**	**0**	**6,277,000**
% Change From FY 2025 Original Approp.	*0.0%*	*2.1%*	*0.0%*	*0.0%*	*1.1%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1110 and provided appropriations for agencies in the General Government category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

H420 provided $9,900 for IT replacement items recommended by the Office of Information Technology Services.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	8.00	903,500	1,343,200	90,500	1,000,000	3,337,200
OT G 10000	General	0.00	0	0	9,900	0	9,900
D 24000	STEM Education	0.00	0	100,000	0	2,829,900	2,929,900
	Totals:	8.00	903,500	1,443,200	100,400	3,829,900	6,277,000

Wolf Depredation Control Board

Agency Number & Appropriation Unit: 197 GVWB, 197 GVWC(Cont)
Bill Number & Chapter: S1110 (Ch.239)

PROGRAM DESCRIPTION: The Legislature passed H470 of 2014 and established a five-member Wolf Depredation Control Board in the Office of the Governor and created a set of new continuously appropriated funds and subaccounts to be administered by the Department of Agriculture. H470 established that fees from sportsmen and the livestock industry be allocated into the subaccounts with the expectation that the General Fund would also contribute. The responsibility of the Wolf Depredation Control Board is to allocate the moneys for control actions approved by the Idaho Fish and Game Commission. The board has a cooperative services agreement and a work plan with Wildlife Services (Section 22-5301, Idaho Code).

The Wolf Depredation Control Program acts as a conduit to pass moneys from the state, sportsmen, and livestock producers through the Wolf Depredation Control Board to the Wildlife Services Program under the United States Department of Agriculture Animal and Plant Health Inspection Service. The Fish and Game Commission requires that expenditures from the Fish and Game Transfer Subaccount be spent for the benefit of wild ungulates (hoofed animals).

.

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	392,000	243,300	392,000	392,000	392,000	392,000
Percent Change:		(37.9%)	61.1%	0.0%	0.0%	0.0%
BY EXPENDITURE CATEGORY						
Operating Expenditures	392,000	243,300	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 2025 Original Appropriation	**0.00**	**392,000**	**0**	**0**	**392,000**
FY 2026 Base	**0.00**	**392,000**	**0**	**0**	**392,000**
FY 2026 Maintenance (MCO)	**0.00**	**392,000**	**0**	**0**	**392,000**
FY 2026 Total Appropriation	**0.00**	**392,000**	**0**	**0**	**392,000**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1110 and provided appropriations for agencies in the General Government category. The Legislature provided funding for regular recurring costs for FY 2026.

.

FY 2026 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: S1110 (Ch.239)

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); 5) develop and oversee procedures, criteria, and performance measures for the Workforce Development Training Fund; and 6) Provide education grants for eligible students under the LAUNCH grant program. [Statutory Authority: Section 72-1201, et. Seq., Idaho Code.]

.

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	106,100	0	0	0	0	0
Dedicated	28,599,000	6,806,000	95,647,100	83,484,700	83,527,700	83,520,300
Federal	68,985,000	19,607,400	51,236,700	998,800	1,009,100	1,007,400
Total:	97,690,100	26,413,400	146,883,800	84,483,500	84,536,800	84,527,700
Percent Change:		(73.0%)	456.1%	(42.5%)	(42.4%)	(42.5%)
BY EXPENDITURE CATEGORY						
Personnel Costs	2,123,300	1,375,400	2,992,700	1,877,700	1,932,100	1,923,000
Operating Expenditures	5,664,600	2,480,800	7,309,400	4,154,600	4,153,500	4,153,500
Trustee/Benefit	89,902,200	22,557,200	136,581,700	78,451,200	78,451,200	78,451,200
Total:	97,690,100	26,413,400	146,883,800	84,483,500	84,536,800	84,527,700
Full-Time Positions (FTP)	17.00	17.00	20.00	14.00	14.00	14.00

In accordance with Section 67-3519, Idaho Code, this department is authorized no more than 14.00 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**20.00**	**0**	**83,624,400**	**1,933,300**	**85,557,700**
Prior Year Reappropriation	0.00	0	12,022,700	49,303,400	61,326,100
FY 2025 Total Appropriation	**20.00**	**0**	**95,647,100**	**51,236,700**	**146,883,800**
Removal of Onetime Expenditures	(3.00)	0	(12,242,100)	(49,493,400)	(61,735,500)
Base Adjustments	(3.00)	0	0	(760,900)	(760,900)
FY 2026 Base	**14.00**	**0**	**83,405,000**	**982,400**	**84,387,400**
Personnel Benefit Costs	0.00	0	12,500	3,400	15,900
Statewide Cost Allocation	0.00	0	54,600	9,800	64,400
Change in Employee Compensation	0.00	0	48,200	11,800	60,000
FY 2026 Maintenance (MCO)	**14.00**	**0**	**83,520,300**	**1,007,400**	**84,527,700**
FY 2026 Total Appropriation	**14.00**	**0**	**83,520,300**	**1,007,400**	**84,527,700**
% Change From FY 2025 Original Approp.	*(30.0%)*	*0.0%*	*(0.1%)*	*(47.9%)*	*(1.2%)*
% Change From FY 2025 Total Approp.	*(30.0%)*	*0.0%*	*(12.7%)*	*(98.0%)*	*(42.5%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1110 and provided appropriations for agencies in the General Government category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document. There were no enhancements for FY 2026 for the Workforce Development Council.

REAPPROPRIATION: Section 11 of S1110 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2025 from the ARPA State Fiscal Recovery Fund for workforce training grants and childcare infrastructure grants. Section 12 of S1110 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2025 from the In-Demand Careers Fund for Idaho Launch grants. Section 13 of S1110 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2025 from the Workforce Development Training Fund for semiconductor grants.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
D 30500	Workforce Devel	5.00	543,700	446,400	0	7,684,500	8,674,600
D 32300	In-Demand Careers	6.00	1,054,200	3,024,800	0	70,766,700	74,845,700
F 34430	ARPA State Fiscal Recovery	2.00	193,100	632,300	0	0	825,400
F 34800	Federal Grant	1.00	132,000	50,000	0	0	182,000
	Totals:	14.00	1,923,000	4,153,500	0	78,451,200	84,527,700

Legislative Branch

DEPARTMENT SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY DIVISION						
Legislature	8,511,000	8,511,000	8,511,000	8,511,000	8,511,000	8,511,000
Legislative Services Office	10,677,800	9,359,500	11,616,900	11,711,500	11,968,300	11,886,800
Legislative Technology	3,010,500	183,700	2,826,800	0	0	0
Performance Evaluations, Office	1,063,900	965,300	1,083,600	1,109,800	1,144,300	1,129,600
Total:	23,263,200	19,019,500	24,038,300	21,332,300	21,623,600	21,527,400
BY FUND SOURCE						
General	17,635,700	17,126,300	18,466,300	18,708,500	18,938,800	18,903,400
Dedicated	2,484,200	1,665,200	2,656,700	2,623,800	2,684,800	2,624,000
Federal	3,143,300	228,000	2,915,300	0	0	0
Total:	23,263,200	19,019,500	24,038,300	21,332,300	21,623,600	21,527,400
Percent Change:		(18.2%)	26.4%	(11.3%)	(10.0%)	(10.4%)
BY EXPENDITURE CATEGORY						
Personnel Costs	9,687,900	9,025,600	10,599,200	10,753,000	11,117,500	11,021,300
Operating Expenditures	4,052,400	1,462,200	3,925,200	2,068,300	1,995,100	1,995,100
Capital Outlay	1,011,900	20,700	1,002,900	0	0	0
Trustee/Benefit	8,511,000	8,511,000	8,511,000	8,511,000	8,511,000	8,511,000
Total:	23,263,200	19,019,500	24,038,300	21,332,300	21,623,600	21,527,400
Full-Time Positions (FTP)	82.00	82.00	86.00	86.00	86.00	86.00

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 (78.00 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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	8,511,000	8,511,000	8,511,000	8,511,000	8,511,000	8,511,000
Percent Change:		0.0%	0.0%	0.0%	0.0%	0.0%
BY EXPENDITURE CATEGORY						
Trustee/Benefit	8,511,000	8,511,000	8,511,000	8,511,000	8,511,000	8,511,000

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**8,511,000**	**0**	**0**	**8,511,000**
FY 2026 Base	**0.00**	**8,511,000**	**0**	**0**	**8,511,000**
FY 2026 Maintenance (MCO)	**0.00**	**8,511,000**	**0**	**0**	**8,511,000**
FY 2026 Total Appropriation	**0.00**	**8,511,000**	**0**	**0**	**8,511,000**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*

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 2026 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: H247 (Ch.57)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	8,060,800	7,650,000	8,871,700	9,087,700	9,283,500	9,262,800
Dedicated	2,484,200	1,665,200	2,656,700	2,623,800	2,684,800	2,624,000
Federal	132,800	44,300	88,500	0	0	0
Total:	10,677,800	9,359,500	11,616,900	11,711,500	11,968,300	11,886,800
Percent Change:		(12.3%)	24.1%	0.8%	3.0%	2.3%
BY EXPENDITURE CATEGORY						
Personnel Costs	8,696,400	8,033,700	9,536,000	9,717,800	10,046,800	9,965,300
Operating Expenditures	1,981,400	1,313,600	2,080,900	1,993,700	1,921,500	1,921,500
Capital Outlay	0	12,200	0	0	0	0
Total:	10,677,800	9,359,500	11,616,900	11,711,500	11,968,300	11,886,800
Full-Time Positions (FTP)	74.00	74.00	78.00	78.00	78.00	78.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**78.00**	**8,871,700**	**2,549,100**	**0**	**11,420,800**
Prior Year Reappropriation	0.00	0	107,600	88,500	196,100
FY 2025 Total Appropriation	**78.00**	**8,871,700**	**2,656,700**	**88,500**	**11,616,900**
Removal of Onetime Expenditures	0.00	0	(107,600)	(88,500)	(196,100)
Base Adjustments	0.00	0	0	0	0
FY 2026 Base	**78.00**	**8,871,700**	**2,549,100**	**0**	**11,420,800**
Personnel Benefit Costs	0.00	69,100	17,300	0	86,400
Statewide Cost Allocation	0.00	42,800	(6,100)	0	36,700
Change in Employee Compensation	0.00	279,200	63,700	0	342,900
FY 2026 Maintenance (MCO)	**78.00**	**9,262,800**	**2,624,000**	**0**	**11,886,800**
FY 2026 Total Appropriation	**78.00**	**9,262,800**	**2,624,000**	**0**	**11,886,800**
% Change From FY 2025 Original Approp.	*0.0%*	*4.4%*	*2.9%*	*0.0%*	*4.1%*
% Change From FY 2025 Total Approp.	*0.0%*	*4.4%*	*(1.2%)*	*(100.0%)*	*2.3%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H247 and provided appropriations for agencies in the Legislative Branch. Program Maintenance budgets for FY 2026 included funding for regular recurring costs, and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

Section 3 of H247 provided reappropriation authority for any unpent and unencumbered funds at the end of FY 2025 from ARPA State Fiscal Recovery Fund.

JFAC provided funding for an additional legislative bill drafting attorney, but that appropriation bill was not introduced.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in H247 that removes all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	61.61	7,993,300	1,269,500	0	0	9,262,800
D 12800	Technology Infrastructure Stabiliza	1.00	125,300	15,000	0	0	140,300
D 34900	Miscellaneous Revenue	0.89	116,000	94,000	0	0	210,000
D 36504	Legislative Capitol Facilities	0.00	0	440,000	0	0	440,000
D 47500	Professional Srvc's	14.50	1,730,700	103,000	0	0	1,833,700
	Totals:	78.00	9,965,300	1,921,500	0	0	11,886,800

Legislative Technology

Agency Number & Appropriation Unit: 102 LBEA
Bill Number & Chapter: H247 (Ch.57)

PROGRAM DESCRIPTION: Provide funding on an ongoing basis dedicated to maintaining computer systems and other technologies for the Legislature.

.

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Federal	3,010,500	183,700	2,826,800	0	0	0
Percent Change:		(93.9%)	1,438.8%	(100.0%)	(100.0%)	(100.0%)
BY EXPENDITURE CATEGORY						
Personnel Costs	0	101,800	48,200	0	0	0
Operating Expenditures	2,002,600	76,900	1,775,700	0	0	0
Capital Outlay	1,007,900	5,000	1,002,900	0	0	0
Total:	3,010,500	183,700	2,826,800	0	0	0

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**0**	**0**	**0**	**0**
Prior Year Reappropriation	0.00	0	0	2,826,800	2,826,800
FY 2025 Total Appropriation	**0.00**	**0**	**0**	**2,826,800**	**2,826,800**
Removal of Onetime Expenditures	0.00	0	0	(2,826,800)	(2,826,800)
FY 2026 Base	**0.00**	**0**	**0**	**0**	**0**
FY 2026 Total Appropriation	**0.00**	**0**	**0**	**0**	**0**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
% Change From FY 2025 Total Approp.	*0.0%*	*0.0%*	*0.0%*	*(100.0%)*	*(100.0%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H247 and Section 3 of H247 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2025 from ARPA State Fiscal Recovery Fund.

.

Office of Performance Evaluations

Agency Number & Appropriation Unit: 104 LBPA
Bill Number & Chapter: H247 (Ch.57)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	1,063,900	965,300	1,083,600	1,109,800	1,144,300	1,129,600
Percent Change:		(9.3%)	12.3%	2.4%	5.6%	4.2%
BY EXPENDITURE CATEGORY						
Personnel Costs	991,500	890,100	1,015,000	1,035,200	1,070,700	1,056,000
Operating Expenditures	68,400	71,700	68,600	74,600	73,600	73,600
Capital Outlay	4,000	3,500	0	0	0	0
Total:	1,063,900	965,300	1,083,600	1,109,800	1,144,300	1,129,600
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 2025 Original Appropriation	**8.00**	**1,083,600**	**0**	**0**	**1,083,600**
FY 2026 Base	**8.00**	**1,083,600**	**0**	**0**	**1,083,600**
Personnel Benefit Costs	0.00	9,900	0	0	9,900
Statewide Cost Allocation	0.00	5,000	0	0	5,000
Change in Employee Compensation	0.00	31,100	0	0	31,100
FY 2026 Maintenance (MCO)	**8.00**	**1,129,600**	**0**	**0**	**1,129,600**
FY 2026 Total Appropriation	**8.00**	**1,129,600**	**0**	**0**	**1,129,600**
% Change From FY 2025 Original Approp.	*0.0%*	*4.2%*	*0.0%*	*0.0%*	*4.2%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H247 and provided appropriations for agencies in the Legislative Branch. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in H247 that removes all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments.

.

FY 2026 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000 General	8.00	1,056,000	73,600	0	0	1,129,600

Lieutenant Governor

Agency Number & Appropriation Unit: 120 LGAA
Bill Number & Chapter: H249 (Ch.196), H391 (Ch.258)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	296,000	277,200	298,600	340,300	344,500	346,000
Percent Change:		(6.4%)	7.7%	14.0%	15.4%	15.9%
BY EXPENDITURE CATEGORY						
Personnel Costs	266,900	215,700	269,100	274,200	278,800	280,300
Operating Expenditures	29,100	61,100	29,500	33,500	33,100	33,100
Capital Outlay	0	400	0	32,600	32,600	32,600
Total:	296,000	277,200	298,600	340,300	344,500	346,000
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, 2025, through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**3.00**	**298,600**	**0**	**0**	**298,600**
FY 2026 Base	**3.00**	**298,600**	**0**	**0**	**298,600**
Personnel Benefit Costs	0.00	3,400	0	0	3,400
Statewide Cost Allocation	0.00	3,600	0	0	3,600
Change in Employee Compensation	0.00	7,800	0	0	7,800
FY 2026 Maintenance (MCO)	**3.00**	**313,400**	**0**	**0**	**313,400**
OITS Hardware	0.00	32,600	0	0	32,600
FY 2026 Total Appropriation	**3.00**	**346,000**	**0**	**0**	**346,000**
% Change From FY 2025 Original Approp.	*0.0%*	*15.9%*	*0.0%*	*0.0%*	*15.9%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H249 and provided appropriations for agencies in the Constitutional Officers category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The multi-agency replacement items enhancement appropriation bill, H391, provided $32,600 from the General Fund for IT replacement items including five network switches as recommended by the Office of Information Technology Services.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000 General		3.00	280,300	33,100	0	0	313,400
OT G 10000 General		0.00	0	0	32,600	0	32,600
	Totals:	3.00	280,300	33,100	32,600	0	346,000

Department of Revenue and Taxation

DEPARTMENT SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY DIVISION						
Tax Appeals, Board of	662,200	581,600	656,000	698,900	713,300	680,700
Tax Commission, State	90,494,800	88,029,100	53,527,100	54,250,500	55,541,700	56,249,600
Total:	91,157,000	88,610,700	54,183,100	54,949,400	56,255,000	56,930,300
BY FUND SOURCE						
General	46,013,300	44,061,500	44,907,500	45,300,600	46,388,600	47,097,000
Dedicated	45,143,700	44,542,500	9,275,600	9,648,800	9,866,400	9,833,300
Federal	0	6,700	0	0	0	0
Total:	91,157,000	88,610,700	54,183,100	54,949,400	56,255,000	56,930,300
Percent Change:		(2.8%)	(38.9%)	1.4%	3.8%	5.1%
BY EXPENDITURE CATEGORY						
Personnel Costs	38,113,600	36,959,300	38,954,500	39,888,700	41,329,400	41,879,700
Operating Expenditures	16,758,400	15,361,000	14,452,500	14,199,300	14,064,200	14,189,200
Capital Outlay	285,000	290,400	776,100	861,400	861,400	861,400
Trustee/Benefit	36,000,000	36,000,000	0	0	0	0
Total:	91,157,000	88,610,700	54,183,100	54,949,400	56,255,000	56,930,300
Full-Time Positions (FTP)	444.00	444.00	444.00	444.00	444.00	451.00

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: S1110 (Ch.239)

PROGRAM DESCRIPTION: The Board of Tax Appeals (Idaho Code, Title 63, Chapter 38) provides a forum for taxpayers to appeal tax decisions made from the Idaho State Tax Commission or the county boards of equalization. The three-member board provides an opportunity for appellants and respondents to present testimony and evidence at quasi-judicial board hearings around the state.

.

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	662,200	581,600	656,000	698,900	713,300	680,700
Percent Change:		(12.2%)	12.8%	6.5%	8.7%	3.8%
BY EXPENDITURE CATEGORY						
Personnel Costs	511,400	461,000	521,200	559,300	574,100	541,500
Operating Expenditures	97,700	69,700	81,300	89,100	88,700	88,700
Capital Outlay	53,100	50,900	53,500	50,500	50,500	50,500
Total:	662,200	581,600	656,000	698,900	713,300	680,700
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 agency is authorized no more than 4.00 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**4.00**	**656,000**	**0**	**0**	**656,000**
Removal of Onetime Expenditures	0.00	(4,400)	0	0	(4,400)
FY 2026 Base	**4.00**	**651,600**	**0**	**0**	**651,600**
Personnel Benefit Costs	0.00	4,500	0	0	4,500
Contract Inflation	0.00	1,400	0	0	1,400
Statewide Cost Allocation	0.00	7,400	0	0	7,400
Change in Employee Compensation	0.00	15,800	0	0	15,800
FY 2026 Maintenance (MCO)	**4.00**	**680,700**	**0**	**0**	**680,700**
FY 2026 Total Appropriation	**4.00**	**680,700**	**0**	**0**	**680,700**
% Change From FY 2025 Original Approp.	*0.0%*	*3.8%*	*0.0%*	*0.0%*	*3.8%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1110 and provided appropriations for agencies in the General Government category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document. There were no line item enhancements to the program.

.

FY 2026 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000 General	4.00	541,500	88,700	50,500	0	680,700

State Tax Commission

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
General Services	52,507,700	52,242,100	18,782,900	18,379,400	18,623,200	19,015,200
Audit Division	14,432,900	14,094,900	13,491,600	13,901,000	14,308,500	14,381,100
Compliance Division	10,498,400	10,243,700	9,819,300	9,973,900	10,261,400	10,374,500
Revenue Operations	8,567,800	6,910,800	6,867,500	7,254,000	7,407,200	7,554,100
Property Tax	4,488,000	4,537,600	4,565,800	4,742,200	4,941,400	4,924,700
Total:	90,494,800	88,029,100	53,527,100	54,250,500	55,541,700	56,249,600
BY FUND SOURCE						
General	45,351,100	43,479,900	44,251,500	44,601,700	45,675,300	46,416,300
Dedicated	45,143,700	44,542,500	9,275,600	9,648,800	9,866,400	9,833,300
Federal	0	6,700	0	0	0	0
Total:	90,494,800	88,029,100	53,527,100	54,250,500	55,541,700	56,249,600
Percent Change:		(2.7%)	(39.2%)	1.4%	3.8%	5.1%
BY EXPENDITURE CATEGORY						
Personnel Costs	37,602,200	36,498,300	38,433,300	39,329,400	40,755,300	41,338,200
Operating Expenditures	16,660,700	15,291,300	14,371,200	14,110,200	13,975,500	14,100,500
Capital Outlay	231,900	239,500	722,600	810,900	810,900	810,900
Trustee/Benefit	36,000,000	36,000,000	0	0	0	0
Total:	90,494,800	88,029,100	53,527,100	54,250,500	55,541,700	56,249,600
Full-Time Positions (FTP)	440.00	440.00	440.00	440.00	440.00	447.00

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 447.00 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026, for the programs specified.

	FTP	Gen	Ded	Fed	Total
FY 2025 Original Appropriation	**440.00**	**44,251,500**	**9,275,600**	**0**	**53,527,100**
Executive Carry Forward	0.00	1,333,600	22,900	0	1,356,500
FY 2025 Estimated Expenditures	**440.00**	**45,585,100**	**9,298,500**	**0**	**54,883,600**
Removal of Onetime Expenditures	0.00	(1,926,600)	(140,200)	0	(2,066,800)
FY 2026 Base	**440.00**	**43,658,500**	**9,158,300**	**0**	**52,816,800**
Personnel Cost Benefits	0.00	409,000	86,500	0	495,500
Contract Inflation	0.00	173,600	44,700	0	218,300
Statewide Cost Allocation	0.00	(781,300)	(148,700)	0	(930,000)
Change in Employee Compensation	0.00	1,567,900	275,900	0	1,843,800
FY 2026 Program Maintenance	**440.00**	**45,027,700**	**9,416,700**	**0**	**54,444,400**
Line Items	7.00	703,900	2,700	0	706,600
Replacement Items	0.00	0	341,500	0	341,500
OITS Hardware	0.00	684,700	72,400	0	757,100
FY 2026 Total	**447.00**	**46,416,300**	**9,833,300**	**0**	**56,249,600**
% Chg from FY 2025 Orig Approp.	1.6%	4.9%	6.0%		5.1%

I. State Tax Commission: General Services

Agency Number & Appropriation Unit: 352 TAAA, 352 TAAG(Cont)

Bill Number & Chapter: S1110 (Ch.239), S1148 (Ch.244), S1190 (Ch.291), S1219 (Ch.338)

PROGRAM DESCRIPTION: The General Services porgam provides the centralized management of state tax revenues and the agency budget, research, policy, legal, personnel, quality assurance, and software development. [Statutory Authority: Section 63-101, Idaho Code, et seq.]

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	13,792,700	13,671,300	16,046,100	15,465,600	15,698,900	16,094,900
Dedicated	38,715,000	38,564,100	2,736,800	2,913,800	2,924,300	2,920,300
Federal	0	6,700	0	0	0	0
Total:	52,507,700	52,242,100	18,782,900	18,379,400	18,623,200	19,015,200
Percent Change:		(0.5%)	(64.0%)	(2.1%)	(0.9%)	1.2%
BY EXPENDITURE CATEGORY						
Personnel Costs	6,508,600	6,317,300	8,727,100	8,874,000	9,252,500	9,519,500
Operating Expenditures	9,800,000	9,687,500	9,335,500	8,962,500	8,827,800	8,952,800
Capital Outlay	199,100	237,300	720,300	542,900	542,900	542,900
Trustee/Benefit	36,000,000	36,000,000	0	0	0	0
Total:	52,507,700	52,242,100	18,782,900	18,379,400	18,623,200	19,015,200
Full-Time Positions (FTP)	66.65	66.65	83.50	90.00	90.00	94.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**83.50**	**16,046,100**	**2,736,800**	**0**	**18,782,900**
Executive Carry Forward	0.00	3,100	22,900	0	26,000
FY 2025 Estimated Expenditures	**83.50**	**16,049,200**	**2,759,700**	**0**	**18,808,900**
Removal of Onetime Expenditures	0.00	(596,100)	(140,200)	0	(736,300)
Base Adjustments	6.50	(50,000)	0	0	(50,000)
FY 2026 Base	**90.00**	**15,403,100**	**2,619,500**	**0**	**18,022,600**
Personnel Benefit Costs	0.00	91,500	10,100	0	101,600
Contract Inflation	0.00	40,500	6,400	0	46,900
Statewide Cost Allocation	0.00	(781,300)	(148,700)	0	(930,000)
Change in Employee Compensation	0.00	359,700	35,500	0	395,200
FY 2026 Maintenance (MCO)	**90.00**	**15,113,500**	**2,522,800**	**0**	**17,636,300**
1. Contract to Process Certified Mail	0.00	16,000	0	0	16,000
2. Commissioner CEC	0.00	13,000	2,700	0	15,700
3. Parental Choice Tax Credit Staff (H93)	4.00	329,900	0	0	329,900
4. Parental Choice Tax Credit Program (H93)	0.00	125,000	0	0	125,000
57. Replacement Items	0.00	0	341,500	0	341,500
OITS Hardware	0.00	497,500	53,300	0	550,800
FY 2026 Total Appropriation	**94.00**	**16,094,900**	**2,920,300**	**0**	**19,015,200**
% Change From FY 2025 Original Approp.	*12.6%*	*0.3%*	*6.7%*	*0.0%*	*1.2%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1110 and provided appropriations for agencies in the General Government category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1219, included line item 1 which provided funding for a contract to purchase equipment to process certified mail on the Chinden campus. Line item 2, through S1190, provided funding to address the fiscal impact of S1148, which increased the salary of each of the four State Tax Commissioners from $117,396 to $120,620. Line item 3 provided an additional 4.00 FTP and funding for the parental choice tax credit staff to administer the parental choice tax credit program created in H93 and Section 63-3029N, Idaho Code (additional FTP and funding for the tax credit implementation can be found in other programs in this agency). Line item 4 provided additional onetime operating expenditures for administering the new parental choice tax credit program. Finally, $341,500 was included for replacement items and $550,800 was included for IT replacement items including laptop computers, computer monitors, network switches, and security and resiliency infrastructure as recommended by the Office of Information Technology Services.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
	G 10000	General	85.00	8,524,300	6,852,600	95,500	0	15,472,400
OT	G 10000	General	0.00	0	526,600	95,900	0	622,500
	D 27600	Multistate Tax Comp.	1.25	146,000	584,100	2,500	0	732,600
OT	D 27600	Multistate Tax Comp.	0.00	0	26,700	33,000	0	59,700
	D 33801	Admin. Services	0.40	41,500	28,200	2,500	0	72,200
OT	D 33801	Admin. Services	0.00	0	3,900	44,500	0	48,400
	D 33802	Admin Transportation	7.35	807,700	886,500	5,000	0	1,699,200
OT	D 33802	Admin Transportation	0.00	0	22,700	99,000	0	121,700
	D 40100	Seminars and Publ.	0.00	0	21,500	0	0	21,500
OT	D 40100	Seminars and Publ.	0.00	0	0	165,000	0	165,000
		Totals:	94.00	9,519,500	8,952,800	542,900	0	19,015,200

II. State Tax Commission: Audit Division

Agency Number & Appropriation Unit: 352 TAAB

Bill Number & Chapter: S1110 (Ch.239), S1148 (Ch.244), S1190 (Ch.291), S1219 (Ch.338)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	9,594,700	9,531,400	8,561,500	8,827,700	9,087,900	9,169,800
Dedicated	4,838,200	4,563,500	4,930,100	5,073,300	5,220,600	5,211,300
Total:	14,432,900	14,094,900	13,491,600	13,901,000	14,308,500	14,381,100
Percent Change:		(2.3%)	(4.3%)	3.0%	6.1%	6.6%
BY EXPENDITURE CATEGORY						
Personnel Costs	12,871,200	12,533,200	11,929,900	12,203,800	12,611,300	12,683,900
Operating Expenditures	1,561,700	1,561,700	1,561,700	1,583,200	1,583,200	1,583,200
Capital Outlay	0	0	0	114,000	114,000	114,000
Total:	14,432,900	14,094,900	13,491,600	13,901,000	14,308,500	14,381,100
Full-Time Positions (FTP)	145.35	145.35	133.15	133.00	133.00	134.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**133.15**	**8,561,500**	**4,930,100**	**0**	**13,491,600**
Base Adjustments	(0.15)	0	0	0	0
FY 2026 Base	**133.00**	**8,561,500**	**4,930,100**	**0**	**13,491,600**
Personnel Benefit Costs	0.00	95,300	54,400	0	149,700
Contract Inflation	0.00	43,900	28,400	0	72,300
Change in Employee Compensation	0.00	342,400	182,900	0	525,300
FY 2026 Maintenance (MCO)	**133.00**	**9,043,100**	**5,195,800**	**0**	**14,238,900**
3. Parental Choice Tax Credit Staff (H93)	1.00	79,000	0	0	79,000
OITS Hardware	0.00	47,700	15,500	0	63,200
FY 2026 Total Appropriation	**134.00**	**9,169,800**	**5,211,300**	**0**	**14,381,100**
% Change From FY 2025 Original Approp.	*0.6%*	*7.1%*	*5.7%*	*0.0%*	*6.6%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1110 and provided appropriations for agencies in the General Government category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1219, included line item 3 which provided an additional 1.00 FTP and funding for parental choice tax credit staff, to administer the parental choice tax credit program created in H93 and Section 63-3029N, Idaho Code (additional FTP and funding for the tax credit administration can be found in other programs in this agency). Finally, $63,200 was included for IT replacement items including laptop computers, computer monitors, network switches, and security and resiliency infrastructure as recommended by the Office of Information Technology Services.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		87.70	8,380,100	628,000	114,000	0	9,122,100
OT G 10000	General		0.00	0	47,700	0	0	47,700
D 27600	Multistate Tax Comp.		22.20	2,093,400	507,200	0	0	2,600,600
OT D 27600	Multistate Tax Comp.		0.00	0	2,300	0	0	2,300
D 33801	Admin. Services		0.20	18,900	24,400	0	0	43,300
D 33802	Admin Transportation		23.90	2,191,500	360,400	0	0	2,551,900
OT D 33802	Admin Transportation		0.00	0	13,200	0	0	13,200
		Totals:	134.00	12,683,900	1,583,200	114,000	0	14,381,100

III. State Tax Commission: Compliance Division

Agency Number & Appropriation Unit: 352 TACA

Bill Number & Chapter: S1110 (Ch.239), S1148 (Ch.244), S1190 (Ch.291), S1219 (Ch.338)

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.

.

PROGRAM SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	10,231,000	10,000,800	9,547,600	9,680,500	9,933,300	10,078,100
Dedicated	267,400	242,900	271,700	293,400	328,100	296,400
Total:	10,498,400	10,243,700	9,819,300	9,973,900	10,261,400	10,374,500
Percent Change:		(2.4%)	(4.1%)	1.6%	4.5%	5.7%
BY EXPENDITURE CATEGORY						
Personnel Costs	8,487,300	8,263,100	8,488,700	8,548,900	8,836,400	8,949,500
Operating Expenditures	1,980,600	1,980,600	1,330,600	1,311,000	1,311,000	1,311,000
Capital Outlay	30,500	0	0	114,000	114,000	114,000
Total:	10,498,400	10,243,700	9,819,300	9,973,900	10,261,400	10,374,500
Full-Time Positions (FTP)	112.00	112.00	110.00	106.00	106.00	107.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**110.00**	**9,547,600**	**271,700**	**0**	**9,819,300**
Executive Carry Forward	0.00	30,500	0	0	30,500
FY 2025 Estimated Expenditures	**110.00**	**9,578,100**	**271,700**	**0**	**9,849,800**
Removal of Onetime Expenditures	0.00	(30,500)	0	0	(30,500)
Base Adjustments	(4.00)	(150,000)	0	0	(150,000)
FY 2026 Base	**106.00**	**9,397,600**	**271,700**	**0**	**9,669,300**
Personnel Benefit Costs	0.00	112,700	8,900	0	121,600
Contract Inflation	0.00	50,200	2,100	0	52,300
Change in Employee Compensation	0.00	407,200	11,500	0	418,700
FY 2026 Maintenance (MCO)	**106.00**	**9,967,700**	**294,200**	**0**	**10,261,900**
3. Parental Choice Tax Credit Staff (H93)	1.00	70,500	0	0	70,500
OITS Hardware	0.00	39,900	2,200	0	42,100
FY 2026 Total Appropriation	**107.00**	**10,078,100**	**296,400**	**0**	**10,374,500**
% Change From FY 2025 Original Approp.	*(2.7%)*	*5.6%*	*9.1%*	*0.0%*	*5.7%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1110 and provided appropriations for agencies in the General Government category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1219, included line item 3 which provided an additional 1.00 FTP and funding for parental choice tax credit staff, to administer the parental choice tax credit program created in H93 and Section 63-3029N, Idaho Code (additional FTP and funding for the tax credit administration can be found in other programs in this agency). Finally, $42,100 was included for IT replacement items including laptop computers, computer monitors, network switches, and security and resiliency infrastructure as recommended by the Office of Information Technology Services.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	104.10	8,684,900	1,239,300	114,000	0	10,038,200
OT G 10000	General	0.00	0	39,900	0	0	39,900
D 33802	Admin Transportation	2.90	264,600	29,600	0	0	294,200
OT D 33802	Admin Transportation	0.00	0	2,200	0	0	2,200
	Totals:	107.00	8,949,500	1,311,000	114,000	0	10,374,500

IV. State Tax Commission: Revenue Operations

Agency Number & Appropriation Unit: 352 TAAC

Bill Number & Chapter: S1110 (Ch.239), S1148 (Ch.244), S1190 (Ch.291), S1219 (Ch.338)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	7,445,700	5,936,700	5,731,500	6,086,700	6,214,800	6,349,800
Dedicated	1,122,100	974,100	1,136,000	1,167,300	1,192,400	1,204,300
Total:	8,567,800	6,910,800	6,867,500	7,254,000	7,407,200	7,554,100
Percent Change:		(19.3%)	(0.6%)	5.6%	7.9%	10.0%
BY EXPENDITURE CATEGORY						
Personnel Costs	5,740,100	5,396,000	5,214,800	5,543,300	5,696,500	5,843,400
Operating Expenditures	2,825,400	1,512,600	1,650,400	1,708,400	1,708,400	1,708,400
Capital Outlay	2,300	2,200	2,300	2,300	2,300	2,300
Total:	8,567,800	6,910,800	6,867,500	7,254,000	7,407,200	7,554,100
Full-Time Positions (FTP)	74.00	74.00	71.50	71.00	71.00	72.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**71.50**	**5,731,500**	**1,136,000**	**0**	**6,867,500**
Executive Carry Forward	0.00	1,300,000	0	0	1,300,000
FY 2025 Estimated Expenditures	**71.50**	**7,031,500**	**1,136,000**	**0**	**8,167,500**
Removal of Onetime Expenditures	0.00	(1,300,000)	0	0	(1,300,000)
Base Adjustments	(0.50)	200,000	0	0	200,000
FY 2026 Base	**71.00**	**5,931,500**	**1,136,000**	**0**	**7,067,500**
Personnel Benefit Costs	0.00	64,600	13,100	0	77,700
Contract Inflation	0.00	30,700	7,800	0	38,500
Change in Employee Compensation	0.00	234,400	46,000	0	280,400
FY 2026 Maintenance (MCO)	**71.00**	**6,261,200**	**1,202,900**	**0**	**7,464,100**
3. Parental Choice Tax Credit Staff (H93)	1.00	70,500	0	0	70,500
OITS Hardware	0.00	18,100	1,400	0	19,500
FY 2026 Total Appropriation	**72.00**	**6,349,800**	**1,204,300**	**0**	**7,554,100**
% Change From FY 2025 Original Approp.	*0.7%*	*10.8%*	*6.0%*	*0.0%*	*10.0%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1110 and provided appropriations for agencies in the General Government category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1219, included line item 3 which provided an additional 1.00 FTP and funding for parental choice tax credit staff, to administer the parental choice tax credit program created in H93 and Section 63-3029N, Idaho Code (additional FTP and funding for the tax credit administration can be found in other programs in this agency). Finally, $19,500 was included for IT replacement items including laptop computers, computer monitors, network switches, and security and resiliency infrastructure as recommended by the Office of Information Technology Services.

.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		60.35	4,952,400	1,379,300	0	0	6,331,700
OT G 10000	General		0.00	0	18,100	0	0	18,100
D 27600	Multistate Tax Comp.		0.00	0	4,000	0	0	4,000
D 33801	Admin. Services		1.00	98,400	17,100	0	0	115,500
D 33802	Admin Transportation		10.65	792,600	262,100	2,300	0	1,057,000
OT D 33802	Admin Transportation		0.00	0	1,400	0	0	1,400
D 40100	Seminars and Publ.		0.00	0	26,400	0	0	26,400
		Totals:	72.00	5,843,400	1,708,400	2,300	0	7,554,100

V. State Tax Commission: Property Tax

Agency Number & Appropriation Unit: 352 TAAD

Bill Number & Chapter: S1110 (Ch.239), S1148 (Ch.244), S1190 (Ch.291), S1219 (Ch.338)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	4,287,000	4,339,700	4,364,800	4,541,200	4,740,400	4,723,700
Dedicated	201,000	197,900	201,000	201,000	201,000	201,000
Total:	4,488,000	4,537,600	4,565,800	4,742,200	4,941,400	4,924,700
Percent Change:		1.1%	0.6%	3.9%	8.2%	7.9%
BY EXPENDITURE CATEGORY						
Personnel Costs	3,995,000	3,988,700	4,072,800	4,159,400	4,358,600	4,341,900
Operating Expenditures	493,000	548,900	493,000	545,100	545,100	545,100
Capital Outlay	0	0	0	37,700	37,700	37,700
Total:	4,488,000	4,537,600	4,565,800	4,742,200	4,941,400	4,924,700
Full-Time Positions (FTP)	42.00	42.00	41.85	40.00	40.00	40.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**41.85**	**4,364,800**	**201,000**	**0**	**4,565,800**
Base Adjustments	(1.85)	0	0	0	0
FY 2026 Base	**40.00**	**4,364,800**	**201,000**	**0**	**4,565,800**
Personnel Benefit Costs	0.00	44,900	0	0	44,900
Contract Inflation	0.00	8,300	0	0	8,300
Change in Employee Compensation	0.00	224,200	0	0	224,200
FY 2026 Maintenance (MCO)	**40.00**	**4,642,200**	**201,000**	**0**	**4,843,200**
OITS Hardware	0.00	81,500	0	0	81,500
FY 2026 Total Appropriation	**40.00**	**4,723,700**	**201,000**	**0**	**4,924,700**
% Change From FY 2025 Original Approp.	*(4.4%)*	*8.2%*	*0.0%*	*0.0%*	*7.9%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is S1110 and provided appropriations for agencies in the General Government category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, S1219, included $81,500 for IT replacement items including laptop computers, computer monitors, network switches, and security and resiliency infrastructure as recommended by the Office of Information Technology Services.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	40.00	4,341,900	300,300	0	0	4,642,200
OT G 10000	General	0.00	0	43,800	37,700	0	81,500
D 40100	Seminars and Publ.	0.00	0	201,000	0	0	201,000
	Totals:	40.00	4,341,900	545,100	37,700	0	4,924,700

Secretary of State

DIVISION SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY PROGRAM						
Administration	14,927,700	6,551,400	13,359,800	6,007,700	6,099,100	5,648,100
Commission on Uniform State Laws	53,000	44,000	53,300	63,900	62,900	62,900
Total:	14,980,700	6,595,400	13,413,100	6,071,600	6,162,000	5,711,000
BY FUND SOURCE						
General	14,980,700	6,595,400	13,413,100	6,071,600	6,162,000	5,711,000
Percent Change:		(56.0%)	103.4%	(54.7%)	(54.1%)	(57.4%)
BY EXPENDITURE CATEGORY						
Personnel Costs	3,348,400	3,026,100	3,417,500	3,599,600	3,708,900	3,657,900
Operating Expenditures	11,612,300	3,549,200	9,949,200	2,443,000	2,424,100	2,024,100
Capital Outlay	20,000	20,100	46,400	29,000	29,000	29,000
Total:	14,980,700	6,595,400	13,413,100	6,071,600	6,162,000	5,711,000
Full-Time Positions (FTP)	35.50	35.50	35.50	35.50	35.50	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, 2025, through June 30, 2026.

The Commission on Uniform State Laws resides within the Office of the Secretary of State, and is not authorized any full-time equivalent positions.

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 2025 Original Appropriation	**35.50**	**5,233,800**	**0**	**0**	**5,233,800**
Reappropriation	0.00	8,179,300	0	0	8,179,300
FY 2025 Total Appropriation	**35.50**	**13,413,100**	**0**	**0**	**13,413,100**
Executive Carry Forward	0.00	20,200	0	0	20,200
Expenditure Adjustments	0.00	0	0	515,500	515,500
FY 2025 Estimated Expenditures	**35.50**	**13,433,300**	**0**	**515,500**	**13,948,800**
Removal of Onetime Expenditures	0.00	(8,604,200)	0	(515,500)	(9,119,700)
FY 2026 Base	**35.50**	**4,829,100**	**0**	**0**	**4,829,100**
Personnel Cost Benefits	0.00	39,400	0	0	39,400
Contract Inflation	0.00	192,300	0	0	192,300
Statewide Cost Allocation	0.00	17,400	0	0	17,400
Change in Employee Compensation	0.00	164,500	0	0	164,500
FY 2026 Program Maintenance	**35.50**	**5,242,700**	**0**	**0**	**5,242,700**
Line Items	0.00	421,300	0	0	421,300
General Inflation	0.00	6,500	0	0	6,500
Replacement Items	0.00	40,500	0	0	40,500
FY 2026 Total	**35.50**	**5,711,000**	**0**	**0**	**5,711,000**
% Chg from FY 2025 Orig Approp.	0.0%	9.1%			9.1%
% Chg from FY 2025 Total Approp.	0.0%	(57.4%)			(57.4%)

I. Secretary of State: Secretary of State

Agency Number & Appropriation Unit: 130 SSAA, 130 SSAF(Cont), 130 SSBB(Cont)
Bill Number & Chapter: H249 (Ch.196), H347 (Ch.120)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	14,927,700	6,551,400	13,359,800	6,007,700	6,099,100	5,648,100
Percent Change:		(56.1%)	103.9%	(55.0%)	(54.3%)	(57.7%)
BY EXPENDITURE CATEGORY						
Personnel Costs	3,348,400	3,026,100	3,417,500	3,599,600	3,708,900	3,657,900
Operating Expenditures	11,559,300	3,505,200	9,895,900	2,379,100	2,361,200	1,961,200
Capital Outlay	20,000	20,100	46,400	29,000	29,000	29,000
Total:	14,927,700	6,551,400	13,359,800	6,007,700	6,099,100	5,648,100
Full-Time Positions (FTP)	35.50	35.50	35.50	35.50	35.50	35.50

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**35.50**	**5,180,500**	**0**	**0**	**5,180,500**
Prior Year Reappropriation	0.00	8,179,300	0	0	8,179,300
FY 2025 Total Appropriation	**35.50**	**13,359,800**	**0**	**0**	**13,359,800**
Executive Carry Forward	0.00	20,200	0	0	20,200
Expenditure Adjustments	0.00	0	0	515,500	515,500
FY 2025 Estimated Expenditures	**35.50**	**13,380,000**	**0**	**515,500**	**13,895,500**
Removal of Onetime Expenditures	0.00	(8,604,200)	0	(515,500)	(9,119,700)
FY 2026 Base	**35.50**	**4,775,800**	**0**	**0**	**4,775,800**
Personnel Benefit Costs	0.00	39,400	0	0	39,400
Contract Inflation	0.00	192,300	0	0	192,300
Statewide Cost Allocation	0.00	14,500	0	0	14,500
Change in Employee Compensation	0.00	164,500	0	0	164,500
FY 2026 Maintenance (MCO)	**35.50**	**5,186,500**	**0**	**0**	**5,186,500**
2. Deputy Business Director	0.00	36,500	0	0	36,500
3. Software Subscriptions	0.00	313,100	0	0	313,100
4. IT Training	0.00	20,000	0	0	20,000
5. Blue Book & Constitution	0.00	45,000	0	0	45,000
53. General Inflation	0.00	6,500	0	0	6,500
55. Replacement Items	0.00	40,500	0	0	40,500
FY 2026 Total Appropriation	**35.50**	**5,648,100**	**0**	**0**	**5,648,100**
% Change From FY 2025 Original Approp.	*0.0%*	*9.0%*	*0.0%*	*0.0%*	*9.0%*
% Change From FY 2025 Total Approp.	*0.0%*	*(57.7%)*	*0.0%*	*0.0%*	*(57.7%)*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H249 and provided appropriations for agencies in the Constitutional Officers category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs, and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H347, included line item 2 which provided funding for a deputy business director. The current director will train the new director for four months prior to retiring. The position is double filled for that period. Line item 3 provided funding for software subscriptions, including software as a service costs for continued use of the office's new elections system, and for upgrading the connection to the Association of Motor Vehicle Administrators, a national database, to validate voter registrations against driver's licenses. Line item 4 provided funding for IT staff training. Line item 5 provided funding for the Blue Book & Constitution publications, a constiutionally required publication that the agency produces every other year. Line item 53 provided funding for increased postage costs due to general inflation. Finally, $40,500 was included for replacement items including laptops, monitors, docking stations, and various computer equipment.

Section 2 of H347 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2025 from the General Fund for election integrity audits and elections sytem upgrades. This is the remaining balance of the onetime $10,000,000 appropriation provided to the office for the procurement and implementation of the new elections system.

.

FY 2026 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	35.50	3,621,400	1,878,700	0	0	5,500,100
OT G 10000	General	0.00	36,500	82,500	29,000	0	148,000
	Totals:	35.50	3,657,900	1,961,200	29,000	0	5,648,100

II. Secretary of State: Commission on Uniform State Laws

Agency Number & Appropriation Unit: 131 SSAC

Bill Number & Chapter: H249 (Ch.196), H347 (Ch.120)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	53,000	44,000	53,300	63,900	62,900	62,900
Percent Change:		(17.0%)	21.1%	19.9%	18.0%	18.0%
BY EXPENDITURE CATEGORY						
Operating Expenditures	53,000	44,000	53,300	63,900	62,900	62,900

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**53,300**	**0**	**0**	**53,300**
FY 2026 Base	**0.00**	**53,300**	**0**	**0**	**53,300**
Statewide Cost Allocation	0.00	2,900	0	0	2,900
FY 2026 Maintenance (MCO)	**0.00**	**56,200**	**0**	**0**	**56,200**
6. Conference Costs	0.00	6,700	0	0	6,700
FY 2026 Total Appropriation	**0.00**	**62,900**	**0**	**0**	**62,900**
% Change From FY 2025 Original Approp.	*0.0%*	*18.0%*	*0.0%*	*0.0%*	*18.0%*

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H249 and provided appropriations for agencies in the Constitutional Officers category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget.

The enhancement appropriation bill, H347, included line item 6 which provided funding for conference costs for the four members of the Commission on Uniform State Laws.

.

FY 2026 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000 General	0.00	0	62,900	0	0	62,900

State Treasurer

DEPARTMENT SUMMARY:	FY 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY DIVISION						
State Treasurer	4,931,900	4,764,000	5,995,700	5,379,300	20,466,400	5,464,700
Idaho Millennium Fund	1,849,800	1,849,800	1,291,000	350,000	850,000	0
Total:	6,781,700	6,613,800	7,286,700	5,729,300	21,316,400	5,464,700
BY FUND SOURCE						
General	1,622,100	1,608,600	1,646,000	1,686,800	1,714,000	1,711,700
Dedicated	5,159,600	5,005,200	5,640,700	4,042,500	4,602,400	3,753,000
Federal	0	0	0	0	15,000,000	0
Total:	6,781,700	6,613,800	7,286,700	5,729,300	21,316,400	5,464,700
Percent Change:		(2.5%)	10.2%	(21.4%)	192.5%	(25.0%)
BY EXPENDITURE CATEGORY						
Personnel Costs	3,197,500	2,807,900	3,436,200	3,500,300	3,601,600	3,599,900
Operating Expenditures	1,734,400	1,950,100	2,559,500	2,229,000	2,714,800	1,864,800
Capital Outlay	0	6,000	0	0	0	0
Trustee/Benefit	1,849,800	1,849,800	1,291,000	0	15,000,000	0
Total:	6,781,700	6,613,800	7,286,700	5,729,300	21,316,400	5,464,700
Full-Time Positions (FTP)	28.00	28.00	30.00	30.00	30.00	30.00

State Treasurer

Agency Number & Appropriation Unit: 150 STAA, 150 STAC(Cont), 150 STBE(Cont), 152 STBC(Cont), 152 STBD(Cont), 152 STBF(Cont)

Bill Number & Chapter: H249 (Ch.196), H346 (Ch.119), H466 (Ch.288)

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
General	1,622,100	1,608,600	1,646,000	1,686,800	1,714,000	1,711,700
Dedicated	3,309,800	3,155,400	4,349,700	3,692,500	3,752,400	3,753,000
Federal	0	0	0	0	15,000,000	0
Total:	4,931,900	4,764,000	5,995,700	5,379,300	20,466,400	5,464,700
Percent Change:		(3.4%)	25.9%	(10.3%)	241.4%	(8.9%)
BY EXPENDITURE CATEGORY						
Personnel Costs	3,197,500	2,807,900	3,436,200	3,500,300	3,601,600	3,599,900
Operating Expenditures	1,734,400	1,950,100	2,559,500	1,879,000	1,864,800	1,864,800
Capital Outlay	0	6,000	0	0	0	0
Trustee/Benefit	0	0	0	0	15,000,000	0
Total:	4,931,900	4,764,000	5,995,700	5,379,300	20,466,400	5,464,700
Full-Time Positions (FTP)	28.00	28.00	30.00	30.00	30.00	30.00

In accordance with Section 67-3519, Idaho Code, the Office of the State Treasurer is authorized no more than 30.00 full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026.

.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**30.00**	**1,646,000**	**3,528,500**	**0**	**5,174,500**
1. America250 (H357)	0.00	821,200	821,200	0	1,642,400
America250 (H357) Cash Transfer	0.00	(821,200)	0	0	(821,200)
FY 2025 Total Appropriation	**30.00**	**1,646,000**	**4,349,700**	**0**	**5,995,700**
Removal of Onetime Expenditures	0.00	0	(821,200)	0	(821,200)
FY 2026 Base	**30.00**	**1,646,000**	**3,528,500**	**0**	**5,174,500**
Personnel Benefit Costs	0.00	10,300	23,400	0	33,700
Contract Inflation	0.00	10,100	48,100	0	58,200
Statewide Cost Allocation	0.00	3,200	40,100	0	43,300
Change in Employee Compensation	0.00	34,600	95,400	0	130,000
FY 2026 Maintenance (MCO)	**30.00**	**1,704,200**	**3,735,500**	**0**	**5,439,700**
1. Abnormal Cloud Email Security Software	0.00	7,500	17,500	0	25,000
FY 2026 Total Appropriation	**30.00**	**1,711,700**	**3,753,000**	**0**	**5,464,700**
% Change From FY 2025 Original Approp.	*0.0%*	*4.0%*	*6.4%*	*0.0%*	*5.6%*
% Change From FY 2025 Total Approp.	*0.0%*	*4.0%*	*(13.7%)*	*0.0%*	*(8.9%)*

FISCAL YEAR 2025 SUPPLEMENTAL: H466 provided for a cash transfer to the America250 Commemoration Fund, and authorized the State Treasurer to expend those funds. This legislation had a fiscal impact of $821,200 in FY 2025 for the State Treasurer to address the fiscal impact of H357.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: The Program Maintenance bill for this agency is H249 and provided appropriations for agencies in the Constitutional Officers category. Program Maintenance budgets for FY 2026 included funding for regular recurring costs and adjustments to the budget for employee health insurance, other personnel benefit cost changes, contract inflation, statewide cost allocation, and increases for change in employee compensation (CEC). Details for employee health insurance increases, other personnel benefit cost changes, and CEC are found on p. 5-6 of this document.

The enhancement appropriation bill, H346, included line item 1 which provided funding for purchasing Abnormal Cloud email security software.

OTHER LEGISLATION: H357 created the America250 Commemoration Fund for the purposes of funding Idaho's participation in celebrating the 250th anniversary of America's founding.

REAPPROPRIATION: Section 4 of H466 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2025 from the America250 Commemoration Fund.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: H249 included one section of conditions, limitations, and restrictions for the State

Treasurer. Section 8 of H249 limits the amount the agency can use from the General Fund and Professional Services Fund for payment of bank service fees.

FY 2026 APPROPRIATION:			FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General		9.20	1,184,900	526,800	0	0	1,711,700
D 47506	State Treasurer LGIP		1.45	221,100	140,800	0	0	361,900
D 47507	Professional Srvc's		6.45	996,600	611,200	0	0	1,607,800
D 49900	Millennium Income		0.00	0	80,000	0	0	80,000
D 51801	Abandoned Property		12.90	1,197,300	506,000	0	0	1,703,300
		Totals:	30.00	3,599,900	1,864,800	0	0	5,464,700

Idaho Millennium Fund

Agency Number & Appropriation Unit: 150 STAB

Bill Number & Chapter: S1215 (Ch.336)

.

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 2024 Total Appr	FY 2024 Actual	FY 2025 Total Appr	FY 2026 Request	FY 2026 Gov Rec	FY 2026 Approp
BY FUND SOURCE						
Dedicated	1,849,800	1,849,800	1,291,000	350,000	850,000	0
Percent Change:		0.0%	(30.2%)	(72.9%)	(34.2%)	(100.0%)
BY EXPENDITURE CATEGORY						
Operating Expenditures	0	0	0	350,000	850,000	0
Trustee/Benefit	1,849,800	1,849,800	1,291,000	0	0	0
Total:	1,849,800	1,849,800	1,291,000	350,000	850,000	0

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	**0.00**	**0**	**0**	**0**	**0**
1. IDJC - Youth Assessment Centers	0.00	0	1,291,000	0	1,291,000
FY 2025 Total Appropriation	**0.00**	**0**	**1,291,000**	**0**	**1,291,000**
Removal of Onetime Expenditures	0.00	0	(1,291,000)	0	(1,291,000)
FY 2026 Base	**0.00**	**0**	**0**	**0**	**0**
1. SDE - Youth Assessment Survey	0.00	0	0	0	0
2. ISP - Fentanyl Campaign	0.00	0	500,000	0	500,000
3. IPTV - Appropriation Adjustment	0.00	0	0	0	0
4. SDE - School Resource Officers	0.00	0	2,000,000	0	2,000,000
5. SDE - After-school Programs	0.00	0	1,500,000	0	1,500,000
7. ISP - Misc Rev Fund Appropriation	0.00	0	210,000	0	210,000
8. IDJC - Youth Assessment Centers	0.00	0	2,500,000	0	2,500,000
9. Transfer to State Agencies	0.00	0	(6,710,000)	0	(6,710,000)
FY 2026 Total Appropriation	**0.00**	**0**	**0**	**0**	**0**
% Change From FY 2025 Original Approp.	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
% Change From FY 2025 Total Approp.	*0.0%*	*0.0%*	*(100.0%)*	*0.0%*	*(100.0%)*

FISCAL YEAR 2025 SUPPLEMENTAL: S1215 provided a onetime supplemental appropriation for the Idaho Department of Juvenile Corrections (IDJC) to assist with operations of Youth Assessment Centers.

FISCAL YEAR 2026 APPROPRIATION HIGHLIGHTS: S1215, which reflects the table above, appropriated a total of $6,710,000 for five programs from three different dedicated funds. New funding was not provided for the youth assessment survey that was requested in line item 1 as the State Department of Education can use existing appropriations to collect this data. Line item 2 included ongoing funding from the State-Directed Opioid Settlement Fund for Idaho State Police (ISP) and its Fentanyl Awareness Campaign. Line item 3 adjusted the appropriation for Idaho Public Television by reducing $50,000 from operating expenditures and increasing personnel costs by a like amount. Line item 4 provided ongoing funding for a second cohort of school resource officers in the State Department of Education (SDE). Line item 5 provided ongoing funding to SDE for after-school programs. Line item 7 provided ongoing funding for ISP for proper accounting of expenditures for programs being performed in partnership with SDE. Line item 8 provided onetime funding for youth assessment centers associated with IDJC. Finally, as reflected in line item 9, all funding was moved to the respective state agency for proper accounting and appropriation entry in the state's budget and accounting systems.

REAPPROPRIATION: Section 11 of S1215 provided reappropriation authority for any unspent and unencumbered funds at the end of FY 2025 for youth assessment centers.

CONDITIONS, LIMITATIONS, AND RESTRICTIONS: S1215 included six sections of appropriation language. Sections 1 through 3 pertain to Community-Based Recovery Centers for their eligibility, distributions, reporting, and establishing new centers. Section 10 required funding for after-school programs to have an educational component regarding substance abuse prevention and cessation. Section 12 required all future agency requests and Governor recommendations for the Idaho Millennium Income Fund be included in the Millennium Fund Program in the Legislative Budget Book; unless funding was previously appropriated as ongoing funding in a state agency. This section also emphasizes that the future uses of the funds are to be prioritized for youth programs. Section 15 outlined the distribution and reporting criteria for youth assessment centers.

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 expenses 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 2025 begins July 1, 2024, and ends June 30, 2025).

Glossary (continued)

Full-Time Equivalent Positions (FTP)
The use of FTP's is a means of counting position totals when different amounts of time or hours-worked are involved. A full-time equivalent position is considered the net of a person or persons working 2,080 hours per year or 40 hours per week for 52 weeks in a year. This can be accomplished by a single individual or multiple part-time individuals. For example, a program using two half-time positions has the same personnel requirements as a program using one full-time position. Both programs would reflect 1.00 FTP, although the former would employ two individuals. All budgeted permanent full-time and permanent part-time positions, including limited-service positions, are to be included in the FTP count. Seasonal and temporary help, overtime or other group positions are not reflected in the FTP count.

Fund
A fund is a sum of money accrued from specific sources (see "Classification of Funds") and set aside for general or specific uses. Additional details on every fund can be found online in the Fiscal Source Book**.** Note: "fund" and "account" are often used interchangeably.

Fund Shift
Replaces the obligation from one fund source with another to maintain existing levels of service; this can occur when a fund is limited by resources or other legal obligations, such as a cap on specific expenses.

Group Position
A portion of an agency's budgeted personnel costs which provides for the compensation of temporary positions and members of certain boards and commissions. These positions are not included in an agency's total FTP count. For example, seasonal crop inspectors are included in the group positions of the Department of Agriculture.

Inflationary Adjustments
Agencies may request an adjustment that addresses the higher, inflation-driven costs of items such as supplies, travel and postage. A medical inflation adjustment for operating expenditures and trustee and benefit payments is also allowable.

Line Item
Decision units after the Maintenance of Current Operations benchmark that can include funding for new programs or services, program or service expansions, provider rate increases, discretionary adjustments, new personnel, fund shifts, and Governor Initiatives.

Maintenance of Current Operations Budget or Maintenance Budget or Program Maintenance
The level of funding necessary to maintain the same level of service or activity for the coming fiscal year as was provided for in the current fiscal year.

Noncognizable Funds or Noncognizable Increase or Noncog
Funds available to any state agency from sources other than state funds if not cognizable (known) at the time the appropriations are set. Use of noncognizable spending authority is granted through the Division of Financial Management on behalf of the Board of Examiners and is not contingent upon an increase in state liability after the receipt of the non-state funds with authority in Section 67-3516(2), Idaho Code.

Object Transfer or Account Category Transfer or Expense Class Transfer
State law permits agencies to transfer spending authority from standard expenditure classifications to others, for example an agency may transfer from Personnel Costs to Operating Expenditures. Object transfers have some limitations and require approval by the Division of Financial Management on behalf of the Board of Examiners. Agencies may also request object transfers through the budget process. Without specific authority granted by the Legislature, no transfer may be made out of Capital Outlay to any other classification and moneys may not be transferred into Personnel Costs.

Glossary (continued)

Personnel Cost Rollups or Benefit Costs
A budgetary adjustment for increases in the cost of maintaining a range of employer-paid benefits for state employees such as Social Security, retirement (PERSI), unemployment insurance, health insurance, and sick leave.

Population Forecast Adjustment
Adjustments necessary to maintain current operations over which the agency has little to no control. These adjustments should be made because of a specified adjustment such as changes in caseload or other statutory-defined allowances. The following criteria are used as a guideline to determine whether the request is a caseload adjustment:

1. Cost adjustment is statutorily and demographically-driven; and
2. Participation in the program is eligibility-driven; and
3. The agency has no ability to control the demographics or eligibility criteria; and
4. The agency has no choice but to provide the service to those meeting the eligibility criteria; and
5. Costs are not associated with the opening of a new or expanded facility.

Reclassify
Upon the request of an agency, a specific position may be reclassified upward or downward as determined by the Division of Human Resources, based on specific job responsibilities. For example, an agency may request an Administrative Assistant 1 position to be reclassified as an Administrative Assistant 2 position.

Refactor
The Division of Human Resources may revise the pay grade for an entire class of positions statewide. For example, the pay grade for all Administrative Assistant 1 positions throughout the state could be refactored from pay grade F to pay grade G based on the type of responsibilities and tasks they are expected to perform. Refactoring frequently results in a pay rate change for that position classification. Refactoring requires approval from the Division of Financial Management if there would be fiscal impact.

Replacement Items
Onetime funding provided for the replacement of certain operating items (e.g., software) and capital outlay items (e.g., computers, furniture) necessary for Maintenance of Current Operations.