



2025 Legislative Session

Idaho State Legislature

Key Actions Summary

The First Regular Session of the 68th Idaho Legislature began on January 6, 2025, and adjourned Sine Die on April 4, 2025. The following pages are a summary of over 140 selected key actions that successfully made their way through the legislative process in the 2025 session, barring any governor vetoes. Brief summaries of each can be found organized by topic and page as indicated below. The more comprehensive Sine Die Report, which includes expanded overviews of legislation, total volume of legislation, and budget decisions, will be available within two weeks of the Sine Die date.

[Standing Committee Legislation, page 2](#)

- [Agriculture, page 2](#)
- [Criminal Justice and Public Safety, page 2](#)
- [Economic Development, page 3](#)
- [Education, page 3](#)
- [General Government, page 4](#)
- [Health and Human Services, page 5](#)
- [Natural Resources, page 6](#)
- [Taxation, page 6](#)
 - [Income Tax, page 7](#)
 - [Property Tax, page 7](#)
- [Transportation, page 7](#)
- [Resolutions and Memorials, page 7](#)

[FY 2026 Appropriations and FY 2025 Supplementals, Page 8](#)

- [Change in Employee Compensation, page 8](#)
- [Constitutional Officers, page 9](#)
- [Economic Development, page 9](#)
- [General Government, page 10](#)
- [Health and Human Services, page 11](#)
- [Judicial Branch, page 12](#)
- [Legislative Branch, page 12](#)
- [Natural Resources, page 12](#)
- [Public Safety, page 14](#)
- [Public Schools, page 14](#)
- [State Board of Education, page 16](#)
- [Table Reflecting All Agency Appropriations, page 18](#)

A few comments regarding the statewide General Fund budget: The Legislature passed a FY 2026 General Fund budget of \$5.62 billion, which is an increase of 6.8% over the current year. This budget begins July 1, 2025, and has a projected ending balance of \$440.5 million. For the fourth year in row, the Legislature made a significant investment from the General Fund for roads and bridges; the amount for next fiscal year is \$275 million. Other major infrastructure investments included \$30 million for surface and ground-water management and \$10 million for water infrastructure grants. Additionally, the Legislature ensured that the primary rainy-day fund for general government is at its statutory maximum.

The Legislature also approved funding for a change in employee compensation (CEC) for state agencies and institutions and directed that employees shall receive pay increases between \$1.05 per hour and \$1.55 per hour. This equates to a statewide increase of approximately 5%; however, percentage increases will vary by

agency. Agencies with job categories including state troopers, engineers, nursing/health care, and information technology, received additional funding.

Approximately 2,969 pieces of draft legislation were written. 1,036 of those drafts became RSeS with an additional 342 changes, amendments, and engrossments, of which over 75% were introduced as bills, resolutions, memorials, or proclamations. The following pages are a summary of selected key actions that successfully made their way through the legislative process during the 2025 legislative session.

Senate and House Standing Committees

Agriculture

[H 82](#) LIVESTOCK DEPREDATION CLAIMS – Provides for the payment of depredation claims that are deemed possible.

[S 1012](#) IDAHO DEPREDATING WILDLIFE APPEALS BOARD – Establishes the Idaho Depredating Wildlife Appeals Board and exempts the board from open meeting requirements.

Criminal Justice and Public Safety

[H 7](#) UNIFORM CONTROLLED SUBSTANCES – Provides a mandatory minimum fine of \$300 for first-time convictions of marijuana possession of three ounces, or less, of net weight.

[H 37](#) METHODS OF EXECUTION – Provides that the primary method of execution in this state shall be by firing squad.

[H 83a](#) IMMIGRATION – Prohibits the illegal entry into, or illegal presence, in this state by a person who is an alien from a foreign nation. Prohibits reentry into Idaho after deportation, facilitates cooperation between Idaho law enforcement and federal immigration authorities, prohibits trafficking a dangerous illegal alien in Idaho, and provides for enhanced criminal sentences for illegal aliens committing dangerous crimes in Idaho.

[H 159](#) CHILD PROTECTIVE ACT – Establishes an order to prevent removal to allow a child to remain in the child's present surroundings when there is reasonable cause to believe the child is safe in the sole care of a parent or legal guardian and when there is alleged neglect or abuse by another parent or legal guardian.

[H 270](#) INDECENT EXPOSURE – Revises provisions regarding the crime of indecent exposure to include exposed breasts.

[H 271a](#) ADVERTISING ILLEGAL DRUGS – Prohibits the advertising of illegal drugs.

[H 380](#) LEWD CONDUCT – Establishes the crimes of aggravated lewd conduct with a minor child under sixteen and aggravated lewd conduct with a minor child twelve or under and provides for a punishment of death for the crime of aggravated lewd conduct with a minor child twelve or under when certain aggravating circumstances are found.

[S 1019](#) FIREARMS, EXPLOSIVES, AND OTHER DEADLY WEAPONS – Provides for the crime of false reports of violence or emergency in public or private places.

[S 1099](#) MANSLAUGHTER – Provides a mandatory minimum sentence for an individual who has previously been found guilty of driving under the influence and is again found guilty of driving under the influence, along with vehicular manslaughter.

S 1120 CRISIS RESPONSE FOR PERSONS WITH A NEUROCOGNITIVE DISORDER – Clarifies the condition of “imminent danger” for policing agencies to take persons into custody if there is reason to believe they have a neurocognitive disorder and they present an imminent danger to themselves or others.

S 1139 PEACE OFFICER STANDARDS AND TRAINING COUNCIL – Provides that the Peace Officer Standards and Training (POST) Council may now certify individuals previously convicted of certain non-violent, non-sexual felonies.

S 1181 PUBLIC DEFENSE – Revises provisions regarding the Office of the State Public Defender and indigent public defense in this state.

Economic Development

H 120 BARBERS AND COSMETOLOGISTS – Removes licensure requirements for the practice of thermal styling.

H 121a BARBERS AND COSMETOLOGISTS – Removes licensure requirements for the practice of makeup artistry.

H 122 BARBERS AND COSMETOLOGISTS – Removes licensure requirements for the practice of makeover and glamour photography businesses.

H 146a WIND ENERGY CONVERSION SYSTEMS – Requires the installation of light-mitigating technology systems on wind turbines.

H 149 RESIDENTIAL MORTGAGE PRACTICES – Provides for consumer privacy in mortgage applications.

H 153 ELECTRICAL CONTRACTORS AND JOURNEYMEN – Provides for dual master electrician and journeyman electrician licensure issuance.

H 323 FINANCE – Establishes protections for vulnerable adults from financial exploitation.

S 1006 CONSTRUCTION CONTRACTS – Provides for construction contracts to be subject to Idaho law and that such contracts shall not require dispute resolution in another jurisdiction.

Education

H 79 EDUCATION – Increases the maximum tuition for community colleges.

H 141a EDUCATION – Requires all Title IX compliance to be vested in the president of each institution of higher education in the state of Idaho.

H 224 EDUCATION – Requires public school districts to adopt certain safety protocols.

H 240 EDUCATION – Establishes provisions for the protection of certain speech on college campuses.

H 396 EDUCATION – Revises provisions regarding transportation funding for public schools and allows for the use of alternative transportation vehicles in the transportation of pupils.

H 397 EDUCATION – Revises the civics test assessment and requirement for secondary school students

regarding instruction in civics and government.

[S 1007a](#) EDUCATION – Removes a provision that limits public comment at school board meetings to items listed on the meeting agenda.

[S 1032](#) EDUCATION – Requires every local school board and public charter school to adopt a policy governing the use of electronic communications devices by students in school buildings and on school grounds or premises during school hours.

[S 1046a](#) EDUCATION – Provides for human growth and development instruction in public schools.

[S 1092a](#) EDUCATION – Provides for a lifetime instructional certificate and a lifetime administrator certificate for certain teachers and administrators.

[S 1198a](#) EDUCATION – Establish provisions to ensure freedom of inquiry in higher education.

Elections

[H 278](#) ELECTIONS – Revises provisions regarding certain election deadlines and the filling of certain vacancies.

[H 310](#) ELECTIONS – Requires certain anti-fraud measures to be employed to ensure election ballots are secure.

[H 339a](#) ELECTIONS – Establish provisions regarding the accuracy of voter registration information.

[H 377](#) RECALL ELECTIONS – Revises provisions regarding the recall of city council members elected by district.

[H 398](#) LOBBYISTS – Establishes provisions governing the regulation of lobbying and the registration of lobbyists.

[S 1117](#) ELECTIONS – Requires an updated fiscal impact statement for initiative petitions.

[S 1157](#) ELECTIONS – Revises declarations of candidacy for independent candidates for president and vice president.

General Government

[H 14](#) IDAHO CODE CLEANUP – Establishes the Idaho Code Cleanup Act to identify and remove unnecessary, obsolete, and outdated provisions from Idaho Code.

[H 35](#) INFORMATION TECHNOLOGY SERVICES – Requires the state of Idaho to implement cybersecurity best practices and multifactor identification.

[H 53](#) EMPLOYMENT SECURITY – Provides for the prevention and deterrence of unemployment insurance fraud.

[H 86](#) BUILDING CODE – Prohibits laws that require electric vehicle charging stations or parking spaces in any building plan and provides for preemption of local laws and ordinances.

- H 97** STATE DISASTER PREPAREDNESS ACT – Allows for voluntary noncompliance with evacuation orders and the acceptance of risk.
- H 158** PRODUCTION OF EVIDENCE – Protects media source confidentiality when engaging in newsgathering activities, except in cases of national security or imminent physical harm.
- H 208** FIRE PROTECTION DISTRICTS – Revises provisions regarding the consolidation of fire protection districts.
- H 222** STATE WEBSITES – Requires state websites to contain applicable rule and policy documents.
- H 227** SECURED TRANSACTIONS – Requires the Secretary of State to prescribe certain financing statement forms in compliance with the Uniform Commercial Code.
- H 253a** PUBLIC RECORDS – Provides additional time to respond to requests for public records from nonresidents and allows a different fee schedule to fulfill nonresident requests.
- H 264a** PROTECTING THE PRIVACY OF WOMEN – Establishes provisions regarding safety and privacy in the restrooms, changing rooms, and sleeping quarters of a correctional facility, domestic violence shelter, juvenile correctional center, or state educational institution.
- H 282a** PROPERTY – Revises provisions regarding homestead property to establish that each spouse may separately claim a homestead exemption in the amount specified in [Section 55-1003, Idaho Code](#), and revises provisions regarding the sale of homestead property in bankruptcy proceedings.
- H 330** ALCOHOLIC BEVERAGES – Provides that any movie theater located in a historic building may sell beer and wine.
- H 357a** PUBLIC FUNDS – Establishes the America250 Commemoration Fund and the America250 Advisory Committee.
- H 361** HOMEOWNER'S ASSOCIATIONS – Revises provisions in the Homeowner's Association Act regarding definitions, fee disclosures, and financial disclosures and provides for a period of declarant control, restrictions on board membership, and proxy votes.
- H 436** URBAN RENEWAL – Provides for the dissolution of urban renewal agencies and termination of urban renewal plans and allows fire protection districts and ambulance service districts to opt out of certain urban renewal financing provisions.
- S 1006** CONSTRUCTION CONTRACTS – Provides for certain construction contracts to be subject to Idaho law and that such contracts shall not require dispute resolution in another jurisdiction.
- S 1101** CORONERS – Provides for common duties of county coroners and provides definitions and standards to increase consistency in practice and improve public safety.
- S 1118** PROCUREMENT BY POLITICAL SUBDIVISIONS – Revises certain monetary thresholds for certain types of procurement by political subdivisions.
- S 1141a** STATE GOVERNMENT – Establishes prohibitions on public camping or sleeping on public property, public building grounds, or public roads or rights-of-way within the jurisdiction of the city or the single countywide highway district.

Health and Human Services

- [H 26](#) ABLE ACCOUNTS – Provides for Achieving a Better Life Experience (ABLE) accounts in the state and establishes an ABLE account advisory council.
- [H 32](#) MASK MANDATES – Establishes provisions regarding the prohibition of mask mandates.
- [H 38](#) INSURANCE – Revises provisions of the Idaho Life and Health Insurance Guaranty Association Act.
- [H 59a](#) MEDICAL ETHICS DEFENSE ACT – Establishes the Medical Ethics Defense Act.
- [H 91](#) DEPARTMENT OF HEALTH AND WELFARE – Removes numerous sections from Idaho Code that the Department of Health and Welfare has identified as obsolete or superfluous.
- [H 134](#) HEALTH – Provides for no-cost annual supplemental breast cancer screening for eligible individuals.
- [H 136a](#) INSURANCE – Establishes provisions regarding 340B drug pricing program reporting.
- [H 206](#) EMERGENCY MEDICAL SERVICES – Provides for the transfer of emergency medical services responsibilities to the Idaho Military Division. [H 427](#) is the trailer appropriation bill that moves the budgeted program from the Department of Health and Welfare to the Idaho Military Division.
- [H 243a](#) DAYCARE – Revises provisions regarding daycare licensure and child-to-staff ratios.
- [H 345](#) MEDICAID – Provides that legislative approval is required for certain state plan amendments and waivers and provides legislative approval for certain state plan amendments and waivers, including work requirements. The fiscal impact of [H 345](#) is included in [S 1201](#).
- [S 1038](#) HEALTH – Provides that the state of Idaho shall not be compelled to engage in the enforcement of requirements or mandates issued by the World Health Organization.
- [S 1058](#) IDAHO SAFE HAVEN ACT – Revises provisions regarding the placement of an abandoned child.
- [S 1210a](#) IDAHO MEDICAL FREEDOM ACT – Establishes the Idaho Medical Freedom Act and prohibits business entities, schools, and governmental agencies from requiring any person to receive a medical intervention.
- [S 1211](#) IVERMECTIN – Provides that ivermectin may be sold or purchased without a prescription or consultation with a health care professional.

Natural Resources

- [H 146a](#) WIND ENERGY CONVERSION SYSTEMS – Requires the installation of light-mitigating technology systems on wind energy conversion systems.
- [H 226](#) MINES AND MINING – Provides for the adjustment of line license tax allocations, the expenditure of reclamation funds, voluntary contributions, the establishment of an advisory committee, the responsibilities of the Department of Lands, and the setting of reclamation priorities.
- [H 389](#) UNCONTROLLED FIRES – Provides that a fire burning out of control on federal land in Idaho is a nuisance and cost recovery actions related to such fires are subject to a statute of limitations after ten years and allows the Governor to direct state resources to suppress fires on federal land.

- [S 1013](#) FISH AND GAME – Requires certain trapping education and licensing.
- [S 1033](#) RIGHT TO FARM ACT – Provides penalties for certain complaints filed against agricultural operations.
- [S 1061](#) WATER LAW – Revises the director's ability to issue orders regarding methodologies for determining material injury under the rules for conjunctive management.
- [S 1084](#) WATER SUPPLY BANK – Provides that the forfeiture period restarts upon removal of a water right from the water supply bank.
- [S 1170](#) ENVIRONMENTAL QUALITY – Establishes provisions regarding ore processing by cyanidation.
- [S 1183](#) WILDFIRE STANDARD OF CARE ACT – Establishes the standard of care for electric corporations related to liability for causing a wildfire.

Taxation

- [H 3](#) TAXATION – Updates references to the current Internal Revenue Code.
- [H 93](#) TAXATION – Establishes the Idaho parental choice tax credit and the Idaho Parental Choice Tax Credit Advance Payment Fund.
- [H 144](#) TAXATION – Exempts certain small sellers from sales and use taxes.
- [H 231](#) TAXATION – Increases the food tax credit and provides an alternative tax credit for the actual amount paid by taxpayers on food purchases.

Income Tax

- [H 40](#) TAXATION – Exempts certain precious metals from capital gains tax, lowers the income tax rate, and exempts certain military benefits from income taxation.

Property Tax

- [H 130a](#) PROPERTY TAXES – Revises provisions regarding property tax exemptions for certain hospitals.
- [H 304](#) PROPERTY TAX RELIEF – Provides property tax relief through increases in funding to the School District Facilities Fund and the Homeowner Property Tax Relief Account.
- [H 316](#) HOMESTEAD EXEMPTION – Provides that an Idaho state-issued driver's license or identification card is required to apply for the homestead property tax exemption.
- [H 329](#) TAXATION – Provides certain property tax exemptions for certain utilities and provides for a tax on rate-regulated electric companies and gas companies.
- [H 354](#) PROPERTY TAXES – Revises provisions related to the assessment of market value and the homestead exemption.
- [H 355a](#) PROPERTY TAXES – Revises provisions regarding the deferral of property tax.

H 381 TAXATION – Requires the State Tax Commission to provide certain notices to taxpayers regarding the substantiation of deductible expense.

H 457 TAXATION – Provides that certain fees related to animal adoption and rescue are not subject to sales and use taxes.

Transportation

H 13a RULES OF THE ROAD – Exempts UTVs that are equipped with a roll cage and seat belts from safety helmet requirements.

H 174a MOTOR VEHICLE TOWING – Establishes provisions regarding motor vehicle towing to promote consistency among Idaho law enforcement, towing companies, lenders, and the Idaho transportation department.

H 204 MOTOR VEHICLES – Establishes a World Famous Idaho Potatoes black license plate and a World Famous Idaho Potatoes white license plate.

H 205 RULES OF THE ROAD – Provides for vehicles to exceed the speed limit while passing in a passing lane.

S 1105a MOTOR VEHICLES – Revises provisions regarding Don't Tread On Me license plates and establishes the Idaho Firearms Safety Education Committee.

S 1144 TRANSPORTATION – Establishes provisions regarding the laying out of highways to add a requirement that pedestrian and bicycle facilities may only be improved as a collateral benefit for a highway project and to require that non-residential collector and arterial roadways may not be reduced in width.

Resolutions and Memorials

HCR 2 BOISE STATE VOLLEYBALL – Provides for commendation of the Boise State University women's volleyball team for electing to forfeit matches.

HCR 11 YOUTH ENTREPRENEURSHIP – Encourages local governments to support youth entrepreneurship.

HJR 4 NARCOTIC SUBSTANCES – Proposes an amendment to the state constitution to provide that only the Legislature shall have power and authority to legalize the growing, producing, manufacturing, transporting, selling, delivering, dispensing, administering, prescribing, distributing, possessing, or using of marijuana, narcotics, or other psychoactive substances.

HJR 006 OFFICIAL STATE LANGUAGE – Proposes an amendment to the state constitution to make English the official state language.

SCR 102 COVID-19 – Authorizes the Legislative Council to establish a committee to complete a study of Idaho's response to the COVID-19 pandemic.

SCR 103 HOUSING – Provides for the establishment of an interim committee to study state and local land use regulations and the impact such regulations have on housing supply.

SCR 105 ADOPTION – Declares support for receiving federal funds for supporting adoption in Idaho.

SCR 110 WATER – Supports the 2024 Stipulated Mitigation Plan between water users and revising the State

Water Plan to establish an Eastern Snake Plain Aquifer recharge goal.

[SJM 101](#) WATER – Recommends studies to identify and construct additional water storage in Idaho, including the possible reconstruction of the Teton Dam.

FY 2026 Appropriations and FY 2025 Supplementals

Change in Employee Compensation and Benefit Cost Changes ([CEC](#)) – All Agency Budgets

For FY 2026, the Legislature funded \$1.55 per hour per full-time permanent employee for change in employee compensation. Of that amount, agency heads and institution presidents have flexibility to distribute no more than \$1.55 per hour per permanent employee, and no less than \$1.05 per hour per permanent employee, provided the employee’s performance meets or exceeds expectations and has been employed for at least six months.

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, with the exception of paygrade D, where the minimum wage remains \$7.25 an hour. The Legislature shifted 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 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. Agency heads have flexibility to allocate this market-based funding to recruit and retain hard-to-fill positions.

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.

The Legislature maintained the current employee health insurance benefit package with no significant changes in plan design. Appropriation levels for FY 2026 increased to \$14,100 per FTP.

Constitutional Officers

[H 249](#) APPROPRIATIONS – CONSTITUTIONAL OFFICERS – Appropriates a total of \$76,026,600 and caps 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 includes maintenance adjustments for personnel benefit costs, inflation, and statewide cost allocations.

[H 426](#) APPROPRIATIONS – STATE CONTROLLER – Appropriates an additional \$15,243,000 and authorizes an additional 10.00 FTP. This appropriation brings the remaining costs of Luma into the State Controller’s budget. Overall, the budget is a 60.4% increase over the FY 2026 maintenance appropriation provided in [H 249](#), of which existing costs that have been continuously appropriated account for 59.9% and new

enhancements account for 0.5%. Enhancements include: 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.

Economic Development

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

[S 1109](#) APPROPRIATIONS – ECONOMIC DEVELOPMENT – Appropriates a total of \$1,403,049,000 and caps 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 includes maintenance adjustments for personnel benefit costs, inflation, and statewide cost allocations.

[S 1202](#) APPROPRIATIONS – OFFICE OF THE STATE PUBLIC DEFENDER – Relates to the appropriation to the Office of the State Public Defender for fiscal year 2026. Appropriates an additional \$32,340,400. Overall, the budget is a 63.7% increase over the FY 2026 maintenance appropriation provided in [S 1109](#). Enhancements include: 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 is capped at 333.96 positions.

[S 1218](#) FY 2025 SUPPLEMENTAL & FY 2026 ADDITIONAL APPROPRIATION – IDAHO TRANSPORTATION DEPARTMENT– Appropriates an additional \$65,500,000 for FY 2025 and \$236,920,000 for FY 2026. Overall, the budget is a 29.8% increase over the FY 2026 maintenance appropriation provided in [S 1109](#). Enhancements include 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 is capped at 1,645.00.

[S 1214](#) APPROPRIATIONS – PUC – WILDFIRE STANDARD OF CARE ACT – Appropriates 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 set standards in operations, maintenance, repair, upgrades, and the outlining of liabilities for utilities that fail to meet requirements. The total FY 2026 appropriation for the Public Utilities Commission is \$7,771,400 and total FTP is capped at 50.00.

General Government

[H 347](#) APPROPRIATIONS – OFFICE OF THE SECRETARY OF STATE – Appropriates an additional \$468,300. Overall, the budget is an 8.9% increase over the FY 2026 maintenance appropriation provided in [H 249](#). Enhancements include 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 is capped at 35.50 positions.

H 373 APPROPRIATIONS – DIVISION OF FINANCIAL MANAGEMENT – Appropriates an additional \$21,100 and reduces the maintenance appropriation by \$8,900. Overall, the budget is a 0% increase over the FY 2026 maintenance appropriation provided in **S 1110**. Enhancements include funding for IT replacement items. Reductions include 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 is capped at 22.00 positions.

H 427 APPROPRIATIONS – MILITARY DIVISION – DEPARTMENT OF HEALTH AND WELFARE – Adjusts FY 2026 appropriations for the Military Division and 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 APPROPRIATIONS – OFFICE OF INFORMATION TECHNOLOGY SERVICES – Appropriates an additional \$10,934,000 and authorizes an additional 22.00 FTP. Overall, the budget is a 31.2% increase over the FY 2026 maintenance appropriation provided in **S 1110**. Enhancements include: 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 Corrections, and replacement items. Additionally, this appropriation provides 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 is capped at 243.00 positions.

S 1110 APPROPRIATIONS – GENERAL GOVERNMENT – Appropriates a total of \$490,967,400 and caps the number of FTP at 1,878.17 for the following agencies: Department of Administration, Office of the Governor, and the Department Revenue and Taxation. The bill includes maintenance adjustments for personnel benefit costs, inflation, and statewide cost allocations.

S 1130 APPROPRIATIONS – MILITARY DIVISION – Appropriates an additional \$9,117,100. Overall, this appropriation provides an 8.5% increase over the FY 2026 maintenance appropriation provided in **H 249**. Enhancements include: 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 is 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 provides 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 is provided from the General Fund to the Hazardous Substance Emergency Response Fund to reimburse costs for cleanup of hazardous materials incidents.

S 1178 APPROPRIATIONS – COMMISSION ON AGING – Appropriates an additional \$665,500, which is a 4.0% increase over the FY 2026 maintenance appropriation. Enhancements include: 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 APPROPRIATIONS – STATE TAX COMMISSION – Appropriates an additional \$1,789,500 and

authorizes an additional 7.00 FTP. Overall, the budget is a 3.3% increase over the FY 2026 maintenance appropriation provided in [S 1110](#). Enhancements include 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 is capped at 447.00 positions.

Health and Human Services

[S 1108](#) APPROPRIATIONS – HEALTH AND HUMAN SERVICES – Appropriates a total of \$5,278,828,500 and caps the number of FTP at 3,008.44 for the Department of Health and Welfare and the State Independent Living Council. The bill includes maintenance adjustments for personnel benefit costs, inflation, and statewide cost allocations.

[S 1194](#) APPROPRIATIONS – HEALTH AND WELFARE – PUBLIC HEALTH SERVICES – This bill provides funding and a transfer for the Rural Nursing Loan Repayment Program for year 2 of the program. The total FY 2025 impact of this bill is \$375,000. This bill appropriates an additional \$25,708,000 to the FY 2026 maintenance appropriation provided to the Division of Public Health Services found in [S 1108](#) and increases the number of authorized full-time equivalent positions by 4.00. The bill funds seven enhancement items, which provide restoration of funding and FTP for several programs in the division that include 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 \$18.97 million from ongoing funding to onetime funding; and the Home Visiting Program, for a total of \$3.51 million from ongoing funding to onetime funding.

[S 1201](#) APPROPRIATIONS – HEALTH AND WELFARE – MEDICAID – Provides 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 include 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 appropriates an additional \$376,124,900 to the FY 2026 maintenance appropriation provided to the Division of Medicaid found in [S 1108](#). This bill funds eight enhancement items, which include 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 provides 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 adds General Fund and removes federal funds for the impacts of the anticipated FMAP adjustment; as well as other population forecast adjustments totaling \$376,124,900. This bill includes the fiscal impact of [H 345](#), the Medicaid Reform and Cost-Containment Act, which establishes sideboards on Medicaid expansion.

[S 1208](#) APPROPRIATIONS – HEALTH AND WELFARE – YOUTH SAFETY AND PERMANENCY – Provides a mid-year \$14,126,900 supplemental addition to the FY 2025 budget, of which, \$8,868,200 is from the General Fund. Other mid-year adjustments include language allowing the division of Youth Safety & Permanency to transfer personnel costs and trustee and benefit payments in accordance with [Section 67-3511, Idaho Code](#).

This bill appropriates an additional \$21,245,700 to the FY 2026 maintenance appropriation provided to the division of Youth Safety & Permanency found in [S 1108](#) and increases the number of authorized full-time equivalent positions by 63.00. This bill funds five enhancement items, which provide funding and FTP for new staff division-wide. This bill also adds General Funds and removes federal funds for the impacts of the anticipated FMAP adjustment; as well as other population forecast adjustments totaling \$11,227,200.

Judicial Branch

[S 1106](#) APPROPRIATIONS – JUDICIAL BRANCH – Appropriates a total of \$98,404,500 and caps the number of FTP at 412.00 for Court Operations, Guardian ad Litem, and the Judicial Council. The bill includes maintenance adjustments for personnel benefit costs, inflation, and statewide cost allocations.

[S 1185](#) APPROPRIATIONS – JUDICIAL BRANCH – Appropriates an additional \$5,188,700 with 6.00 additional FTP. Overall, this budget is a 5.5% increase over the FY 2025 original appropriation and 5.3% above the maintenance appropriation provided in [S 1106](#). Enhancements include \$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 finally it provides \$77,900 to fully fund two IT positions funded last year. The FY 2026 total appropriation to the judicial branch is \$103,594,800.

Legislative Branch

[H 247](#) APPROPRIATIONS – LEGISLATIVE BRANCH – Appropriates a total of \$13,016,400 and caps the number of FTP at 86.00 for the Legislative Services Office and the Office of Performance Evaluations. The bill includes maintenance adjustments for personnel benefit costs, inflation, and statewide cost allocations.

Natural Resources

[H 248](#) APPROPRIATIONS – NATURAL RESOURCES – Appropriates a total of \$523,180,200 and caps 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 includes maintenance adjustments for personnel benefit costs, inflation, and statewide cost allocations.

[H 371](#) APPROPRIATIONS – ENDOWMENT FUND INVESTMENT BOARD – Appropriates an additional \$86,100 for an overall increase of 9.3% over the FY 2026 maintenance appropriation provided in [H 248](#). Enhancements include 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 is capped at 4.00.

[H 419](#) APPROPRIATIONS – DEPARTMENT OF PARKS AND RECREATION – Appropriates an additional \$8,135,700 and authorizes an additional 5.00 FTP. Overall, the budget is a 16.6% increase over the FY 2026 maintenance appropriation provided in [H 248](#). Enhancements include 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 is capped at 195.80.

H 444 APPROPRIATIONS – DEPARTMENT OF LANDS – Appropriates an additional \$6,806,000 and authorizes an additional 3.00 FTP. Overall, the budget is a 9.0% increase over the FY 2026 maintenance appropriation provided in **H 248**. Enhancements include: 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 for bonuses for firefighters, and support for satellite fire detection and mapping. The budget also included a FY 2025 supplemental appropriation and 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 is capped at 335.60.

H 445 APPROPRIATIONS – DEPARTMENT OF WATER RESOURCES – Appropriates an additional \$31,097,700 and authorizes an additional 4.00 FTP. Overall, the budget is a 37.8% increase over the FY 2026 maintenance appropriation provided in **H 248**. Enhancements include 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 is capped at 174.00.

H 455 APPROPRIATIONS – DEPARTMENT OF ENVIRONMENTAL QUALITY – Appropriates an additional \$75,463,300 for an overall budget increase of 44.1% over the FY 2026 maintenance appropriation provided in **H 248**. Enhancements include funding for targeted pay to address turnover; funding for superfund cleanup; funding for remediation of the Triumph Mine site; funding to reimburse infrastructure grantees using the ARPA State Fiscal Recovery Funds; a net zero fund shift for personnel costs; and the cash transfer including \$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 is capped at 385.00.

S 1217 APPROPRIATIONS – DEPARTMENT OF FISH AND GAME - Appropriates an additional \$18,305,000 for an overall budget increase of 12.7% over the FY 2026 maintenance appropriation provided in **H 248**. Enhancements include: 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 is capped at 550.00.

Public Safety

S 1107 APPROPRIATIONS – PUBLIC SAFETY – Appropriates a total of \$546,223,200 and caps 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 includes maintenance adjustments for personnel benefit costs, inflation, and statewide cost allocations.

S 1175 APPROPRIATIONS – ENHANCEMENT – DEPARTMENT OF CORRECTION – Appropriates an

additional \$23,763,500 and authorizes an additional 12.00 FTP for FY 2026. Overall, the budget is a 6.3% increase over the FY 2026 maintenance appropriation provided in [S 1107](#). This bill also includes a supplemental appropriation of \$14,890,500 for FY 2025. Enhancements include 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 is capped at 2,266.85.

[S 1197](#) APPROPRIATIONS – ENHANCEMENT – IDAHO STATE POLICE – Appropriates an additional \$8,259,700 and reduces authorized FTP by 7.67. Overall, the budget is a 7.9% increase over the FY 2026 maintenance appropriation received in [S 1107](#). This bill also includes a supplemental appropriation of \$268,100 for FY 2025 for a remote housing unit. Enhancements include 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 is capped at 606.67.

Public Schools

[H 251](#) APPROPRIATIONS – MAINTENANCE – PUBLIC SCHOOLS – Appropriates 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 includes maintenance adjustments that include personnel benefit costs, statewide cost allocation, and a 5% CEC.

[H 332](#) APPROPRIATIONS – SPECIAL PROGRAMS – Appropriates an additional \$1,414,700 and authorizes 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 is a 4.0% increase over the FY 2026 maintenance appropriation provided in [H 341](#). Enhancements include: 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 is capped at 50.34.

[H 333](#) APPROPRIATIONS – HEALTH EDUCATION PROGRAMS – Appropriates an additional \$954,500 and authorizes 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 is a 3.3% increase over the FY 2026 maintenance appropriation provided in [H 341](#). Enhancements for FY 2026 include: \$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 includes 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 is capped at 48.65.

[H 374](#) APPROPRIATIONS – AGRICULTURAL RESEARCH AND EXTENSION SERVICE – Appropriates an additional \$250,100 and authorizes an additional 0.43 FTP. Overall, the budget is 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 longterm 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 is capped at 341.76.

[H 417](#) APPROPRIATIONS – COMMUNITY COLLEGES – Appropriates 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 is a 2.4% increase over the FY 2026 maintenance appropriation provided in [H 341](#). The enhancement in this legislation is the Enrollment Workload Adjustment (EWA). The legislation includes 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](#) APPROPRIATIONS – DIVISION OF CAREER TECHNICAL EDUCATION – Appropriates an additional \$12,323,700. Overall, this budget is a 12.2% increase in General Fund spending over the FY 2026 maintenance appropriation provided in [H 341](#). Enhancements for FY 2026 include: \$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 requires 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 requires 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 451](#) APPROPRIATIONS – PUBLIC SCHOOLS – EDUCATIONAL SERVICES FOR THE DEAF AND THE BLIND (IESDB) – Appropriates an additional \$504,900 to IESDB over the FY 2026 maintenance appropriation provided in [H 251](#). Enhancements include 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](#) APPROPRIATION – 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.

S 1209 APPROPRIATIONS – COLLEGE AND UNIVERSITIES – Appropriates an additional \$3,172,700. Overall, the budget is a 0.4% increase over the FY 2026 maintenance appropriation provided in **H 341**. Enhancements include: 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 include: \$2,000,000 onetime General Fund for Boise State University; and \$2,000,000 onetime General Fund for the University of Idaho. The legislation includes 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 requires that IWRRI funds be directed to all of Idaho’s public institutions of higher education. The legislation further requires the Office of the State Board of Education to develop outcomes-based funding models for higher education by FY 2028. Finally, the legislation directs 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.

State Board of Education

H 341 APPROPRIATIONS – STATE BOARD OF EDUCATION – Appropriates 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 caps FTP at 534.97 at these agencies, except at the higher education institutions and the post-secondary division of CTE. This legislation includes maintenance adjustments for personnel benefit costs, inflation, statewide cost allocation, and change in employee compensation for state employees. This budget is a 1.8% increase from the FY 2025 original appropriation.

H 460 SUPPLEMENTAL AND ADDITIONAL APPROPRIATIONS – DIVISION OF VOCATIONAL REHABILITATION – Appropriates an additional \$4,400,000 for FY 2025 and \$35,000 for FY 2026. Supplementals for FY 2025 include \$2,700,000 from the General Fund for 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 APPROPRIATIONS – STATE DEPARTMENT OF EDUCATION (SDE) – Appropriates an additional \$2,449,400 to SDE in addition to the FY 2026 maintenance appropriation provided in **H 341**. Enhancements include: 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 appropriation total for SDE for FY 2026 is \$44,702,200.

H 476 APPROPRIATIONS – OFFICE OF THE STATE BOARD OF EDUCATION (OSBE) – Appropriates an additional \$360,700 and authorizes an additional 1.00 FTP. Overall, the budget is a 0.6% increase over the FY 2026 maintenance appropriation provided in **H 341**. Enhancements include: 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 includes a FY 2025 supplemental appropriation that provides \$20,000 for the Credit Mobility Grant. This legislation requires a report from OSBE on the use of appropriated funds for

credit and transcript mobility over the preceding five fiscal years, and requires 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 is capped at 85.25.

General Fund Comparison

Original Approp to Governor's Recommendation & JFAC Action

| Department/Agency | FY 2025 Orig Approp | FY 2026 Gov's Revised Rec | Change from 2025 | FY 2026 JFAC Action | Difference from Gov | Difference from 2025 | Change from 2025 |
|---|------------------------|------------------------------|---------------------|------------------------|------------------------|-------------------------|---------------------|
| Education | | | | | | | |
| Public School Support | 2,651,908,900 | 2,789,717,800 | 5.2% | 2,754,658,600 | (35,059,200) | 102,749,700 | 3.9% |
| <i>State Board of Education</i> | | | | | | | |
| Ag Research and Ext. Service | 37,966,900 | 40,265,100 | 6.1% | 39,955,500 | (309,600) | 1,988,600 | 5.2% |
| College and Universities | 365,098,400 | 389,254,900 | 6.6% | 383,583,700 | (5,671,200) | 18,485,300 | 5.1% |
| Community Colleges | 63,935,200 | 67,543,400 | 5.6% | 68,419,700 | 876,300 | 4,484,500 | 7.0% |
| Office of the State Board of Ed. | 46,161,100 | 62,892,300 | 36.2% | 46,941,300 | (15,951,000) | 780,200 | 1.7% |
| Health Education Programs | 27,830,000 | 29,431,200 | 5.8% | 29,419,500 | (11,700) | 1,589,500 | 5.7% |
| Career Technical Education | 79,153,900 | 93,324,700 | 17.9% | 91,966,100 | (1,358,600) | 12,812,200 | 16.2% |
| Idaho Public Television | 3,016,600 | 3,437,800 | 14.0% | 3,426,600 | (11,200) | 410,000 | 13.6% |
| Special Programs | 30,083,600 | 31,902,400 | 6.0% | 31,746,100 | (156,300) | 1,662,500 | 5.5% |
| Department of Education | 12,530,400 | 11,946,200 | (4.7%) | 12,052,000 | 105,800 | (478,400) | (3.8%) |
| Vocational Rehabilitation | 5,272,700 | 5,439,800 | 3.2% | 5,452,600 | 12,800 | 179,900 | 3.4% |
| Charter School Commission | 193,000 | 200,800 | 4.0% | 199,900 | (900) | 6,900 | 3.6% |
| Health and Human Services | | | | | | | |
| Department of Health and Welfare | 221,107,000 | 237,085,600 | 7.2% | 235,367,200 | (1,718,400) | 14,260,200 | 6.4% |
| Division of Medicaid | 920,383,700 | 995,871,200 | 8.2% | 994,049,300 | (1,821,900) | 73,665,600 | 8.0% |
| State Independent Living Council | 263,600 | 294,700 | 11.8% | 294,600 | (100) | 31,000 | 11.8% |
| Public Safety | | | | | | | |
| Department of Correction | 329,147,400 | 352,510,200 | 7.1% | 352,591,700 | 81,500 | 23,444,300 | 7.1% |
| Judicial Branch | 72,544,500 | 75,687,300 | 4.3% | 77,824,200 | 2,136,900 | 5,279,700 | 7.3% |
| Department of Juvenile Corrections | 49,175,800 | 51,681,300 | 5.1% | 51,766,200 | 84,900 | 2,590,400 | 5.3% |
| Idaho State Police | 62,314,200 | 71,868,800 | 15.3% | 72,139,200 | 270,400 | 9,825,000 | 15.8% |
| Natural Resources | | | | | | | |
| Department of Environmental Quality | 27,313,500 | 29,646,000 | 8.5% | 29,361,200 | (284,800) | 2,047,700 | 7.5% |
| Department of Lands | 16,939,800 | 13,247,100 | (21.8%) | 13,372,000 | 124,900 | (3,567,800) | (21.1%) |
| Department of Parks and Recreation | 4,035,400 | 4,243,200 | 5.1% | 4,255,800 | 12,600 | 220,400 | 5.5% |
| Department of Water Resources | 24,212,200 | 55,693,200 | 130.0% | 55,499,700 | (193,500) | 31,287,500 | 129.2% |
| Economic Development | | | | | | | |
| Department of Agriculture | 15,011,800 | 15,635,900 | 4.2% | 15,611,500 | (24,400) | 599,700 | 4.0% |
| Soil and Water Conservation Comm. | 4,592,200 | 3,739,400 | (18.6%) | 4,737,500 | 998,100 | 145,300 | 3.2% |
| Department of Commerce | 5,901,600 | 6,088,400 | 3.2% | 6,068,100 | (20,300) | 166,500 | 2.8% |
| Industrial Commission | 294,000 | 294,000 | 0.0% | 294,000 | 0 | 0 | 0.0% |
| Department of Labor | 607,200 | 634,200 | 4.4% | 637,300 | 3,100 | 30,100 | 5.0% |
| <i>Self Governing Agencies</i> | | | | | | | |
| Commission on Hispanic Affairs | 275,000 | 288,800 | 5.0% | 288,200 | (600) | 13,200 | 4.8% |
| Historical Society | 6,278,900 | 5,335,200 | (15.0%) | 5,333,300 | (1,900) | (945,600) | (15.1%) |
| Commission for Libraries | 4,764,100 | 4,979,200 | 4.5% | 4,971,600 | (7,600) | 207,500 | 4.4% |
| State Appellate Public Defender | 4,081,700 | 4,403,500 | 7.9% | 4,349,300 | (54,200) | 267,600 | 6.6% |
| Division of Veterans Services | 1,714,800 | 1,815,400 | 5.9% | 1,807,100 | (8,300) | 92,300 | 5.4% |
| Office of the State Public Defender | 16,485,300 | 13,733,900 | (16.7%) | 44,744,900 | 31,011,000 | 28,259,600 | 171.4% |
| Office of Administrative Hearings | 1,589,000 | 1,646,700 | 3.6% | 1,627,000 | (19,700) | 38,000 | 2.4% |
| Health & Social Services Ombudsman | 470,000 | 518,200 | 10.3% | 465,100 | (53,100) | (4,900) | (1.0%) |
| Commissions on Pardons & Parole | 4,153,400 | 4,390,600 | 5.7% | 4,349,400 | (41,200) | 196,000 | 4.7% |
| General Government | | | | | | | |
| Department of Administration | 2,709,700 | 2,991,000 | 10.4% | 2,943,700 | (47,300) | 234,000 | 8.6% |
| Attorney General | 31,334,200 | 32,708,500 | 4.4% | 32,299,000 | (409,500) | 964,800 | 3.1% |
| State Controller | 13,967,100 | 24,366,200 | 74.5% | 24,324,400 | (41,800) | 10,357,300 | 74.2% |
| <i>Office of the Governor</i> | | | | | | | |
| Commission on Aging | 6,285,200 | 6,501,100 | 3.4% | 6,495,800 | (5,300) | 210,600 | 3.4% |
| Commission on the Arts | 933,400 | 990,500 | 6.1% | 970,400 | (20,100) | 37,000 | 4.0% |
| Commission for the Blind | 1,964,900 | 1,831,200 | (6.8%) | 1,832,900 | 1,700 | (132,000) | (6.7%) |
| Office of Drug Policy | 376,200 | 399,700 | 6.2% | 398,000 | (1,700) | 21,800 | 5.8% |
| Office of Energy & Mineral Resources | 0 | 481,100 | | 0 | (481,100) | 0 | |
| Division of Financial Management | 2,228,200 | 2,370,800 | 6.4% | 2,329,500 | (41,300) | 101,300 | 4.5% |
| Executive Office of the Governor | 2,881,300 | 3,071,900 | 6.6% | 3,054,000 | (17,900) | 172,700 | 6.0% |
| Office of Information Technology | 2,506,000 | 15,296,700 | 510.4% | 10,787,000 | (4,509,700) | 8,281,000 | 330.4% |
| Military Division | 8,880,300 | 9,375,400 | 5.6% | 9,544,600 | 169,200 | 664,300 | 7.5% |
| Office of Species Conservation | 1,766,500 | 1,833,200 | 3.8% | 1,826,000 | (7,200) | 59,500 | 3.4% |
| STEM Action Center | 3,279,200 | 3,353,500 | 2.3% | 3,347,100 | (6,400) | 67,900 | 2.1% |
| Wolf Depredation Control Board | 392,000 | 392,000 | 0.0% | 392,000 | 0 | 0 | 0.0% |
| <i>Legislative Branch</i> | | | | | | | |
| Legislative Transfer | 8,511,000 | 8,511,000 | 0.0% | 8,511,000 | 0 | 0 | 0.0% |
| Legislative Services Office | 8,871,700 | 9,329,000 | 5.2% | 9,262,800 | (66,200) | 391,100 | 4.4% |
| Office of Performance Evaluations | 1,083,600 | 1,144,300 | 5.6% | 1,129,600 | (14,700) | 46,000 | 4.2% |
| Lieutenant Governor | 298,600 | 344,500 | 15.4% | 346,000 | 1,500 | 47,400 | 15.9% |
| <i>Department of Revenue and Taxation</i> | | | | | | | |
| Board of Tax Appeals | 656,000 | 713,300 | 8.7% | 680,700 | (32,600) | 24,700 | 3.8% |
| State Tax Commission | 44,251,500 | 45,675,300 | 3.2% | 46,416,300 | 741,000 | 2,164,800 | 4.9% |
| Secretary of State | 5,233,800 | 6,162,000 | 17.7% | 5,711,000 | (451,000) | 477,200 | 9.1% |
| State Treasurer | 1,646,000 | 1,714,000 | 4.1% | 1,711,700 | (2,300) | 65,700 | 4.0% |
| Total General Fund Appropriations | 5,266,863,200 | 5,656,244,600 | 7.4% | 5,623,940,500 | (32,304,100) | 357,077,300 | 6.8% |