

The 2025 Sine Die Report Idaho State Legislature

A Summation of the 2025 Legislative Session



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This report and a complete listing of all legislation are available at www.legislature.idaho.gov. Full text of bills is available on the website, including statements of purpose, fiscal notes, and legislative action.

2025 LEGISLATIVE LEADERSHIP

Senate

Kelly Arthur Anthon, President Pro Tempore

Lori Den Hartog, Majority Leader

Mark Harris, Assistant Majority Leader

Ben Toews, Majority Caucus Chair

Melissa Wintrow, Minority Leader

James D. Ruchti, Assistant Minority Leader

Janie Ward-Engelking, Minority Caucus Chair

House of Representatives

Mike Moyle, Speaker of the House

Jason A. Monks, Majority Leader

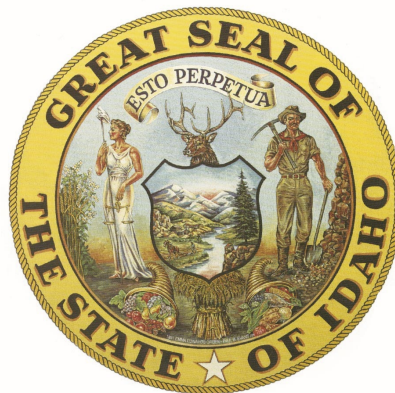
Josh Tanner, Assistant Majority Leader

Jaron Crane, Majority Caucus Chair

Ilana Rubel, Minority Leader

Steve Berch, Assistant Minority Leader

Todd Achilles, Minority Caucus Chair



2025 COMMITTEE CHAIRS

Senate

Tammy Nichols
Agricultural Affairs

Todd Lakey
Judiciary and Rules

Daniel Foreman
Commerce and Human Resources

Doug Ricks
Local Government and Taxation

Dave Lent
Education

Van T. Burtenshaw
Resources and Environment

C. Scott Grow
Finance

Jim Guthrie
State Affairs

Julie VanOrden
Health and Welfare

Doug Okuniewicz
Transportation

House of Representatives

Kevin Andrus
Agricultural Affairs

Bruce D. Skaug
Judiciary, Rules and Administration

Wendy Horman
Appropriations

Barbara Ehardt
Local Government

Lance W. Clow
Business

Ron Mendive
Resources and Conservation

James Holtzclaw
Commerce and Human Resources

David M. Cannon
Revenue and Taxation

Douglas Pickett
Education

Brent Crane
State Affairs

Vito Barbieri
Environment, Energy and Technology

Joe Palmer
Transportation and Defense

John Vander Woude
Health and Welfare

Jeff Ehlers
Ways and Means

INTRODUCTION

The First Regular Session of the 68th Idaho Legislature began on January 6, 2025, and adjourned Sine Die on April 4, 2025. This Sine Die report reflects legislation passed by the Legislature and approved by the Governor.

A few comments regarding the statewide General Fund budget: The Legislature passed an 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 \$439.9 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.

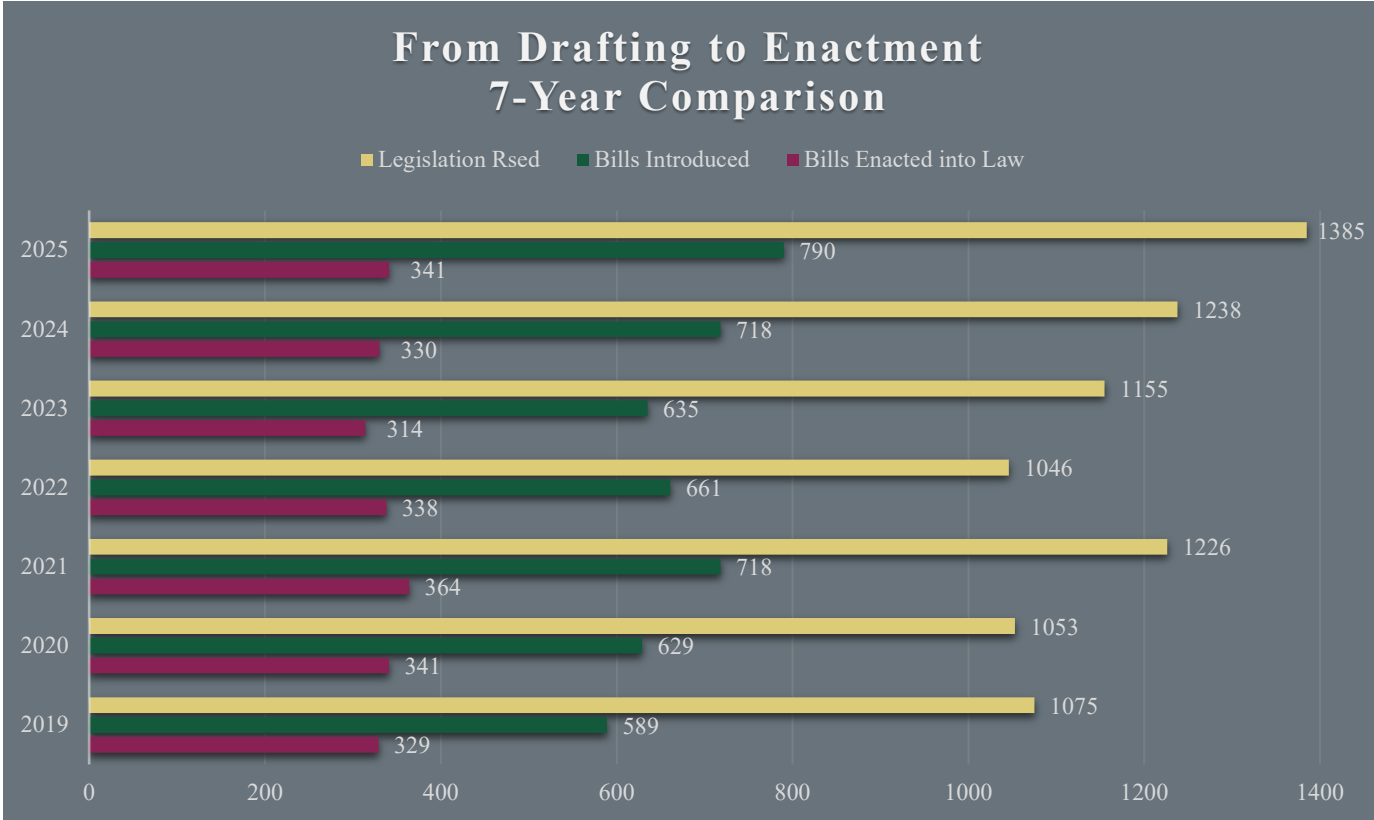
The Legislature also approved funding for a change in employee compensation (CEC) for state agencies and institutions and directed that employees shall receive pay increases between \$1.05 per hour and \$1.55 per hour. This equates to a statewide increase of approximately 5%; however, percentage increases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

Other information provided in this report includes volume of legislation, the length of the session, 2025 interim committees, an administrative rules review, legislation vetoed by the Governor, and General Fund budget information.

VOLUME OF LEGISLATION AND LENGTH OF SESSION

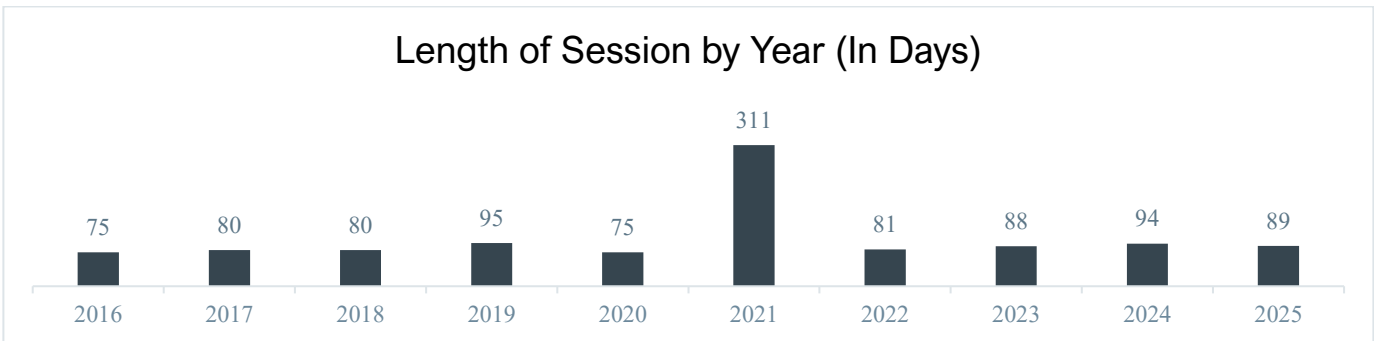
During the 2025 legislative session, 1,378 proposed pieces of legislation were prepared for legislative committees and individual legislators with 790 bills, resolutions, memorials, and proclamations introduced. After legislative action, and following the Governor’s review, 341 introduced bills became law, with most of the new laws to become effective July 1, 2025. One bill was vetoed by the Governor and was not overridden by the Legislature. One bill received a line-item veto.



Length of Session

When the Legislature adjourned Sine Die on April 4, it had been in session for 89 days. The 2025 legislative session was five days shorter than the previous session.

Length of Recent Sessions



ADMINISTRATIVE RULES REVIEW

At the beginning of each legislative session, the Legislature takes up the important task of reviewing all pending and temporary rules that have been promulgated by state agencies. The Legislature can prevent pending rules from going into effect, as well as prevent existing, final rules from remaining in effect, by rejecting them.

The Senate and House of Representatives were each asked to review 163 individual rulemaking dockets, totaling 1,830 pages, during the 2025 legislative session. These numbers are down from the 167 dockets, totaling 2,221 pages, reviewed during the 2024 legislative session.

The Legislature rejected parts of existing, final rules of the Division of Occupational and Professional Licenses regarding licensure of genetic counselors; the Industrial Commission regarding worker's compensation; and the Department of Lands regarding grazing, farming, conservation, noncommercial recreation, and communication site leases.

The Legislature approved the majority of pending and temporary rules via [SCR 113](#), but certain rules of the Public Utilities Commission, the Department of Labor, the Division of Occupational and Professional Licenses, the State Board of Education, the Department of Insurance, the Department of Lands, and the Industrial Commission were not approved.

2025 LEGISLATIVE ACTION ON MAJOR ISSUES

Agriculture

- H 8** PUBLIC UTILITIES – Revises provisions regarding public utility regulation.
- H 15** FISH AND GAME – Provides an exception to the terms "outfitter" and "guide."
- H 81a** LIABILITY OF RECREATION CLUBS AND THEIR MEMBERS – Limits the liability of recreation clubs and their members.
- H 82** LIVESTOCK DEPREDATION CLAIMS – Provides for the payment of depredation claims that are deemed possible.
- H 104** BUILDING CODE ACT – Provides a definition for agricultural buildings and provides that counties shall not alter the provisions of the section.
- H 128** FISH AND GAME – Provides that the Department of Fish and Game shall not adopt or enforce any rule that makes it unlawful to use sabots in a muzzleloader-only season.
- H 146a** WIND ENERGY CONVERSION SYSTEMS – Requires the installation of light-mitigating technology systems on wind energy conversion systems.
- H 148** CONSTITUTIONAL DEFENSE COUNCIL – Provides assistance to individuals litigating against the federal government.
- H 161** FLOOD CONTROL DISTRICTS – Revises provisions regarding meetings, compensation, and powers and duties of the board of commissioners of a flood control district.
- H 173** ALFALFA AND CLOVER SEED – Revises the composition of the commission and increases assessments.
- H 194** WATER – Revises provisions regarding water districts and assessments.
- H 234** MOTOR VEHICLE – Provides for wildland fire agency or association vehicles in the definition of vehicle.
- H 294** PUBLIC UTILITIES COMMISSION – Provides for civil penalties for violating public utilities law.
- S 1003** FISH AND GAME – Provides that certain persons shall not be eligible to apply for any fishing, hunting, or trapping licenses, tags, or permits.
- S 1011** FISH AND GAME – Provides requirements for members of winter feeding advisory committees.
- S 1012** IDAHO DEPREDATING WILDLIFE APPEALS BOARD – Establishes the Idaho Depredating Wildlife Appeals Board and exempts the board from open meetings requirements.
- S 1016** BRANDS – Revises provisions regarding certain fees.
- S 1020** ENERGY AND MINERALS – Provides for the deposit of moneys collected from the federal government pursuant to the Federal Power Act.
- S 1040** WATER – Revises provisions regarding irrigation district contracts.
- S 1041** WATER – Revises provisions regarding distributing laterals, ditches, or other conduits.
- S 1082** WATER – Provides that liens for irrigation district assessments have a first priority over other liens.
- S 1083a** DOMESTIC WATER USE – Revises provisions regarding domestic use of water and provides for delivery, planning, and enforcement.
- S 1133a** AGRICULTURAL PROTECTION AREAS – Revises the Agricultural Protection Area Act.
- S 1146** OIL AND GAS – Revises provisions regarding the Oil and Gas Conservation Commission.
- S 1167** WEATHER MODIFICATION DISTRICTS – Removes provisions regarding weather modification districts.

S 1187 AGRICULTURAL PROTECTION AREAS – Revises the Agricultural Protection Area Act.

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 19** CRIMINAL HISTORY RECORDS – Authorizes the submission of fingerprints for private entities that serve vulnerable populations to the Bureau of Criminal Identification.
- H 37** METHODS OF EXECUTION – Provides that the primary method of execution in this state shall be by firing squad.
- H 48** CONCEALED WEAPONS – Allows retired law enforcement officers to provide course instruction for an enhanced license to carry a concealed weapon.
- 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 187** PROBATION AND PAROLE – Provides that felony probationers and parolees shall be advised of the conditions of their probation or parole.
- 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 321** PROPERTY RIGHTS – Establishes provisions regarding a remedy to remove unauthorized persons from residential real property, provides for the crime of making false statements to detain real property, and provides for the crime of fraudulent sale or lease of residential real property.
- 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 nonviolent, nonsexual felonies.
- S 1171a** FETAL HEARTBEAT PREBORN CHILD PROTECTION ACT – Amends provisions regarding a civil cause of action when an abortion has been attempted or performed by allowing the court to review the litigation early in the process to determine if the case is meritless.

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

Economic Development

- H 28** DIVISION OF OCCUPATIONAL AND PROFESSIONAL LICENSES – Merges the Board of Examiners of Nursing Home Administrators and the Board of Examiners of Residential Care Facility Administrators into the Idaho Board of Long-Term Care Facility Administrators.
- H 107** OCCUPATIONAL LICENSING REFORM ACT – Provides that licensure requirements may only be established pursuant to statute and that licensure fees may only be established by statute or rule, and provides for universal occupational licensing practice authority.
- 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 177** LEGAL TENDER – Provides that gold and silver coins shall be accepted as legal tender.
- H 180a** BROADBAND INFRASTRUCTURE – Provides for the timing of the permitting process relating to broadband infrastructure.
- H 181** CREDIT UNIONS – Requires Idaho credit unions to register with the Idaho Secretary of State, to file both their original and amended articles of incorporation, and to pay a required filing fee.
- H 266a** IDAHO BUILDING CODE ACT – Provides for certain live virtual re-inspections, timely inspections, and the option for third-party inspections in certain situations.
- H 276** BEER – Provides that out-of-state small brewers shall be required to have a physical, in-state presence, thereby holding them to the same standard as in-state small brewers.
- H 323** FINANCE – Establishes protections for vulnerable adults from financial exploitation.
- S 1005** LIENS OF MECHANICS AND MATERIALMEN – Removes a provision regarding priority of hearings.
- 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.
- S 1027a** TRANSPARENCY IN FINANCIAL SERVICES – Provides for transparency in financial services and prohibits large financial institutions from discriminating against customers based on their political or religious views.
- S 1103** IDAHO INTERSTATE BANKING ACT – Provides for state or federal credit unions to be designated as state depositories.
- S 1164a** BUILDING CODES – Establishes certain transparency and timing requirements regarding the building permit process.

Education

- [H 79](#) EDUCATION – Increases the maximum tuition for community colleges.
- [H 99](#) DRIVER TRAINING – Revises provisions regarding Class D driver's training instruction permits and Class D supervised instruction permits.
- [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 169](#) EDUCATION – Revises provisions regarding the budget of the Idaho Bureau of Educational Services for the Deaf and the Blind.
- [H 175a](#) EDUCATION – Revises provisions regarding advanced opportunities for students.
- [H 224](#) EDUCATION – Requires public school districts to adopt certain safety protocols.
- [H 236a](#) EDUCATION – Revises provisions regarding the basis for denial of school attendance and denial of transfer enrollment applications.
- [H 239a](#) EDUCATION – Defines human sexuality, requires parental permission for instruction addressing human sexuality, and provides for a private cause of action.
- [H 240](#) EDUCATION – Establishes provisions for the protection of certain speech on college campuses.
- [H 275](#) EDUCATION – Provides for local school boards to require internet filtering and removes provisions regarding digital and online library resources and wireless technology standards.
- [H 305](#) EDUCATION – Revises provisions regarding staff allowance.
- [H 331](#) EDUCATION – Revises provisions regarding the public charter school facilities program as it relates to issuing bonds to public charter schools under the facilities program.
- [H 338](#) EDUCATION – Revises provisions regarding the Public School Facilities Cooperative Fund and the School District Facilities Fund.
- [H 352](#) EDUCATION – Revises provisions regarding parental rights in education to require public schools to adopt policies and procedures regarding prohibiting instruction on sexual orientation and gender identity in kindergarten through grade 12.
- [H 368a](#) MEDICAL EDUCATION – Provides for support of Idaho medical education programs other than the University of Washington's WWAMI (Washington, Wyoming, Alaska, Montana, Idaho) medical education program.
- [H 396](#) EDUCATION – Revises provisions regarding transportation funding for public schools and allows for the use of alternative 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 1044](#) EDUCATION – Provides for a cursive handwriting proficiency requirement in public schools.
- [S 1045](#) EDUCATION – Revises provisions regarding limitations on the authority of district trustees.
- [S 1046a](#) EDUCATION – Provides for human growth and development instruction in public schools.
- [S 1069](#) EDUCATION – Revises provisions regarding professional development for teachers and elementary administrators in the literacy intervention program.

- [S 1092a](#) EDUCATION – Provides for a lifetime instructional certificate and a lifetime administrator certificate for certain teachers and administrators.
- [S 1198a](#) EDUCATION – Establishes 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 – Establishes 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 54](#) LABOR – Moves former administrative rule language into code and removes deference to the agency’s interpretation of laws and rules.
- [H 55](#) PERSI – Provides that service as a bona fide volunteer shall not be considered employment or reemployment.
- [H 65](#) WORKER'S COMPENSATION – Moves the definition of "member of an employer's family."
- [H 66](#) WORKER'S COMPENSATION – Revises provisions regarding service of notice of hearings.
- [H 67](#) WORKER'S COMPENSATION – Increases maximum allowable burial expenses and revises provisions regarding certain transportation expenses.
- [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 96a](#) FLAGS – Provides that a governmental entity shall only display certain flags.
- [H 97](#) STATE DISASTER PREPAREDNESS ACT – Allows for voluntary noncompliance with evacuation orders and the acceptance of risk.
- [H 102a](#) RECREATION DISTRICTS – Establishes an additional procedure to file petitions for the dissolution of recreation districts.
- [H 150a](#) PROPERTY – Revises provisions regarding conveyances or encumbrances of homesteads by married couples.

- H 151** OCCUPATIONAL LICENSING REFORM ACT – Provides for certain reporting requirements to be made by state agencies that are licensing authorities.
- H 152** DIVISION OF OCCUPATIONAL AND PROFESSIONAL LICENSES – Revises the division administrator's authority to address board and commission cash balances.
- 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 160** WORKER'S COMPENSATION – Defines a public employer and a public corporation with respect to certain requirements regarding security for compensation.
- H 165** PROPERTY – Revises provisions regarding abandoned property to provide clarity on the renewal period, pre-escheat notice, and transitional period for property presumed to be abandoned.
- H 171a** INTERMODAL COMMERCE AUTHORITY – Revises provisions regarding county-based or city-based intermodal commerce authority and establishes provisions regarding publication of proceedings and a contest period.
- H 185a** IDAHO STATE POLICE – Revises provisions regarding moneys in subaccounts in the Search and Rescue Fund.
- H 208** FIRE PROTECTION DISTRICTS – Revises provisions regarding the consolidation of fire protection districts.
- H 215** REPORTS TO THE LEGISLATURE – Provides for reports to the legislature to be submitted electronically and removes obsolete provisions regarding reporting requirements.
- 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 268** STATE EMPLOYEES – Provides that executive employees of the state of Idaho shall not be classified employees.
- H 277** OFFICE OF INFORMATION TECHNOLOGY SERVICES – Provides for certain criminal history checks to be performed on prospective IT employees and contractors.
- 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 322** SALARIES OF JUDGES – Provides for an increase in salary for all judges in this state.
- 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 358** STATE CONTROLLER – Provides for the reporting of certain agreements entered into by state agencies.
- 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 386** COUNTIES – Revises provisions regarding Latah County boundaries and Shoshone County boundaries.
- 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 1030a** ATTORNEYS – Adjusts fees for attorney licensure.
- S 1043** LANDLORD AND TENANT – Revises provisions to remove a provision regarding coverture and to reorganize the chapter.
- S 1056** STATE EMPLOYEES – Provides that attorneys of the Division of Occupational and Professional Licenses shall be nonclassified employees.
- S 1073a** MUNICIPAL CORPORATIONS – Revises provisions regarding solid waste collection systems to allow any person to contract with a solid waste collection provider of the person's choosing for the use of solid waste collection containers that are temporary and project-specific.
- 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 1116** STATE BUDGET – Provides for the Office of Administrative Hearings to be funded through the Statewide Cost Allocation Program (SWCAP) and provides for the billing of state agencies for certain services.
- S 1118** PROCUREMENT BY POLITICAL SUBDIVISIONS – Revises certain monetary thresholds for certain types of procurement by political subdivisions.
- S 1121** COUNTIES – Removes a prohibition on certain employees making final dispositions of dead human bodies.
- S 1126a** PROPERTY – Revises provisions regarding self-service storage facilities.
- S 1139** PEACE OFFICER STANDARDS AND TRAINING COUNCIL – Provides for the rejection of certain applicants due to their criminal histories.
- 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 29** UNIFORM CONTROLLED SUBSTANCES – Revises provisions regarding controlled substances and adds additional substances to Schedule I, Schedule III, and Schedule IV.
- H 31** PUBLIC ASSISTANCE – Provides that a third party that requires prior authorization for items or services provided to a recipient of medical assistance shall accept authorization from the state.
- 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 47** ADOPTIONS – Revises adoptee access to adoption records.
- H 59a** MEDICAL ETHICS DEFENSE ACT – Establishes the Medical Ethics Defense Act.
- H 87** FUNERAL PLANS – Revises provisions regarding disposition of remains in prearranged funeral plans.

- [H 90](#) PUBLIC ASSISTANCE – Requires legislative action for changes to public assistance programs that would expand eligibility criteria or expand the benefit provided by a public assistance program.
- [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 109a](#) PUBLIC ASSISTANCE – Provides that the director of the Department of Health and Welfare shall seek a waiver to exclude candy and soda from supplemental nutrition assistance program benefits.
- [H 110](#) MEDICAID – Provides that the Department of Health and Welfare shall not prohibit licensed or registered health care providers from providing services covered by the state Medicaid program.
- [H 116](#) INSURANCE – Repeals the Idaho Small Employer Carrier Reinsurance Program.
- [H 133](#) TOBACCO PRODUCTS AND ELECTRONIC SMOKING DEVICES – Establishes provisions regarding clean indoor air and prevention of minors' access to tobacco products and electronic smoking devices and moves certain administrative rules into code.
- [H 134](#) HEALTH – Provides for no-cost annual supplemental breast cancer screening for eligible individuals.
- [H 135](#) WELFARE – Removes certain provisions for verification of lawful presence to receive public benefits.
- [H 136a](#) INSURANCE – Establishes provisions regarding 340B drug pricing program reporting.
- [H 159](#) CHILD PROTECTIVE ACT – Establishes provisions regarding an order to prevent removal.
- [H 177](#) LEGAL TENDER – Provides that gold and silver coin and specie shall be legal tender and provides that no person or entity may compel another person or entity to tender or accept gold or silver coin or specie.
- [H 198](#) LABORATORIES – Establishes provisions regarding laboratories and moves certain administrative rules into code.
- [H 199](#) REFUGEES – Establishes provisions regarding refugee medical assistance and moves certain administrative rules into code.
- [H 200](#) PHARMACISTS – Updates provisions regarding the practice of pharmacy in Idaho.
- [H 202](#) HEALTH AND WELFARE – Removes provisions previously related to the Department of Health and Welfare that are now assigned to other state agencies.
- [H 206](#) EMERGENCY MEDICAL SERVICES – Provides for the transfer of emergency medical services responsibilities to the Idaho Military Division.
- [H 242](#) PRIMARY CARE PRECEPTORS – Provides for continuing education credits for certain primary care preceptors.
- [H 243a](#) DAYCARE – Revises provisions regarding daycare licensure and child-to-staff ratios.
- [H 286](#) PHARMACISTS – Revises provisions regarding board membership and certain qualifications.
- [H 289](#) NURSES – Clarifies the scope of practice, responsibilities, and liability protections for Certified Registered Nurse Anesthetists (CRNAs) in Idaho.
- [H 290](#) IMMUNIZATIONS – Revises provisions regarding immunizations in daycare and schools and moves certain administrative rules into code.
- [H 311](#) SPEECH AND HEARING SERVICES – Provides for licensed video remote interpreting providers.
- [H 327](#) NURSES – Allows nurses to delegate tasks to non-nurses under certain conditions.
- [H 336](#) CHILD SUPPORT – Revises provisions regarding child support and moves certain administrative rules into code.
- [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 1015](#) HOSPITALS – Revises and establishes provisions regarding the licensure and inspection of hospitals.
- [S 1024](#) MENTAL HEALTH AND SUBSTANCE USE SERVICES – Revises provisions regarding adult and children's mental health services and substance use disorder services and moves certain administrative rules into code.
- [S 1034a](#) FOSTER HOMES – Establishes provisions regarding foster home health and safety requirements and moves certain administrative rules into code.
- [S 1035](#) CONGREGATE CARE – Revises provisions regarding the placement of a child in congregate care settings and provides for regular review of placements.
- [S 1037](#) VETERANS – Revises provisions regarding the succession to property of deceased residents of veterans homes.
- [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 1051](#) FAMILY LAW – Establishes provisions regarding good cause determination in license suspension proceedings and moves certain administrative rules into code.
- [S 1052](#) DEPARTMENT OF HEALTH AND WELFARE – Establishes provisions regarding the appointment of bureau chiefs.
- [S 1058](#) IDAHO SAFE HAVEN ACT – Revises provisions regarding the placement of an abandoned child.
- [S 1102](#) IDAHO RESIDENTIAL CARE OR ASSISTED LIVING ACT – Revises provisions regarding the Idaho Residential Care or Assisted Living Act and moves certain administrative rules into code.
- [S 1120](#) CRISIS RESPONSE FOR PERSONS WITH A NEUROCOGNITIVE DISORDER – Revises provisions regarding placing certain persons in protective custody without a hearing.
- [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 1146](#) OIL AND GAS – Revises a provision regarding the Oil and Gas Conservation Commission.
- [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 25 SALES TAX – Provides for the distribution of certain sales tax revenues to the transportation expansion and congestion mitigation fund and to local units of government for highway projects.

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 21 MOTOR VEHICLES – Revises provisions regarding temporary license plates and certain exempt vehicle license plates.

H 22 TRANSPORTATION – Provides for data security compliance training for systems used by the Division of Motor Vehicles.

H 23 TRANSPORTATION – Eliminates renewal of instructional permits, makes certain permits valid for one year, and removes the requirement that people surrendering an out-of-state driver's license take a knowledge test if they have previously held an Idaho driver's license.

- [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.
- [H 235](#) TRANSPORTATION – Establishes “An Appeal to Heaven” license plates.
- [H 402](#) TRANSPORTATION – Revises provisions regarding documents that may be used to prove identity and citizenship status.
- [S 1105a](#) MOTOR VEHICLES – Revises provisions regarding Don't Tread On Me license plates and establishes the Idaho Firearms Safety Education Committee.
- [S 1140a](#) TRANSPORTATION – Defines a term and revises provisions regarding violations and enforcement.
- [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.
- [S 1153](#) TRANSPORTATION – Establishes a “USS Idaho SSN 799” commemorative license plate.

Resolutions and Memorials

- [HCR 1](#) GOVERNOR’S ADDRESS – States findings of the Legislature and provides for a joint session of the House and Senate to hear a message from the Governor.
- [HCR 2](#) BOISE STATE VOLLEYBALL – Provides for commendation of the Boise State University women's volleyball team for electing to forfeit matches.
- [HCR 3](#) NATURAL RESOURCE ISSUES STUDY – States findings of the Legislature and authorizes the Legislative Council to appoint a committee to undertake and complete a study of natural resource issues.
- [HCR 5](#) DR. ANTHONY FAUCI – States that a federal pardon issued by a president does not confer immunity from prosecution or responsibility for state crimes.
- [HCR 6](#) IDAHO-TAIWAN RELATIONSHIP – States findings of the Legislature and expresses support for Idaho's partnership with Taiwan.
- [HCR 7](#) INSURANCE – States findings of the Legislature and reaffirms support for state-based title insurance regulation.
- [HCR 8](#) LAVA RIDGE – States findings of the Legislature, expresses concern and opposition towards the Lava Ridge wind energy project, and requests that the State of Idaho monitor the project and assist in applicable reviews.
- [HCR 11](#) YOUTH ENTREPRENEURSHIP – Encourages local governments to support youth entrepreneurship.
- [HCR 12](#) EDUCATION – States findings of the Legislature and commends the Boise State Broncos football team for its historic 2024 football season.
- [HJM 4](#) GRIZZLY BEAR – States findings of the Legislature and calls upon the federal government to delist grizzly bears and review the Endangered Species Act.
- [HJM 5](#) LAVA RIDGE – States findings of the Legislature, expresses concern and opposition towards the Lava Ridge wind energy project, and requests additional federal intervention.
- [HJM 6](#) EQUAL ACCESS TO JUSTICE ACT – States findings of the Legislature and calls on Congress to amend the Equal Access to Justice Act.

- HJM 8** ALEX J. ADAMS – States findings of the Legislature, commends and honors Alex J. Adams, and calls on the U.S. Senate to swiftly approve his nomination to serve in President Donald J. Trump's administration.
- 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 6** OFFICIAL STATE LANGUAGE – Proposes an amendment to the state constitution to make English the official state language.
- HR 6** PAIGE NELSON – States findings of the House of Representatives and recognizes and honors Paige Nelson.
- HR 11** PRAYER – States findings of the House of Representatives and supports observing an official time of prayer to commemorate the 2025 session.
- 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.
- SJM 102** MINES AND MINING – States findings of the Legislature and requests Idaho work with the federal government to reform certain federal acts that impede the production and processing of minerals in Idaho.
- SJM 103** STIBNITE GOLD MINE – States findings of the Legislature, commends approval of the Stibnite Gold Project, and requests the remaining permits for the project be expeditiously processed and approved.
- SJM 104** CAMAS NATIONAL WILDLIFE REFUGE – States findings of the Legislature and requests an expedited permitting process to clean Camas Creek and a transfer of the ownership of the refuge.
- SJM 105** ALBENI FALLS DAM – States findings of the Legislature and requests federal intervention regarding the repair, operation, and ownership of Albeni Falls Dam.
- SR 107** PRAYER RESOLUTION – States findings of the Senate and supports observing an official time of prayer to commemorate the 2025 session.
- SR 112** 250TH ANNIVERSARY OF PATRICK HENRY'S HISTORIC SPEECH – States findings of the Senate and commemorates the 250th anniversary of Patrick Henry's speech before the Second Virginia Convention.

2025 INTERIM COMMITTEES

New Committee

America250 in Idaho Advisory Council – [H 357a](#) (2025)

COVID-19 Response Study Committee – [SCR 102](#) (2025)

Land Use and Housing Study Committee – [SCR 103](#) (2025)

Ongoing or Reauthorized Committees

Child Protection Legislative Oversight Committee – ([16-1647](#))

Committee on Federalism – ([67-9301](#))

Committee on Uniform Accounting and Transparency – ([67-448](#))

Idaho Council on Indian Affairs – ([67-4004](#))

Medicaid Legislative Review Panel – ([56-274](#))

Natural Resources Interim Committee – Reauthorized by [HCR 003](#) to undertake and complete a study of natural resource issues.

Occupational and Professional Licensure Review Committee – ([67-9408](#))

Pacific Fisheries Legislative Task Force – ([67-452](#))

2025 LEGISLATION VETOED BY THE GOVERNOR

[S 1023a](#) **MEDICAL FREEDOM** – Amends existing law to prohibit medical mandates under certain conditions. [Governor’s Veto Letter](#)

[H 482](#) **APPROPRIATIONS** – Transfers moneys to the state treasury for fiscal years 2025 and 2026; provides an additional appropriation to the Military Division for fiscal year 2025; and provides pay increases to the Military Division in accordance with the federal general schedule pay scale. [Governor’s Line-Item Veto Letter](#)

38 SECTION 5. GOVERNOR'S EMERGENCY FUND. There is hereby appropriated and
39 the Office of the State Controller shall transfer ~~the remaining balance in~~

2

1 ~~the Governor's Emergency Fund~~ to the General Fund as soon as practicable for
2 the period July 1, 2024, through June 30, 2025.

The Fiscal Note for HOUSE BILL 482 states that the remaining appropriated balance in the Governor’s Emergency Fund is approximately \$652,500.00. The Division of Financial Management has confirmed that the exact amount remaining in the Governor’s Emergency Fund is \$652,527.22. Therefore, as set forth above and in the attached HOUSE BILL 482, I have disapproved the Legislature’s appropriation of \$652,527.22. All remaining parts of HOUSE BILL 482, having not been line-item vetoed as set forth above and in the attached HOUSE BILL 482, have my approval.

GUIDE TO LEGISLATIVE BUDGET AND REVENUE ACTIONS

The following pages provide several resources to help provide a better understanding of the legislative decisions impacting revenues and expenditures for FY 2025 and FY 2026. The primary focus is on the General Fund, which is largely supported by income and sales tax revenues. However, additional information addresses Major Reserve Fund balances, Change in Employee Compensation (CEC), and federal American Rescue Plan Act of 2021 (ARPA) funding. The following guide is linked to corresponding sections in the document for ease of use in navigating various charts, tables, and budget summaries.

- [Page 20](#) provides a General Fund budget summary for FY 2025 and FY 2026. Although most of the actions taken affected FY 2026, there were adjustments made to the current FY 2025, which include accepting a revised revenue number and supplemental appropriations.
- [Page 21](#) reflects the General Fund Revenues and Expenditures for **FY 2025**. This page shows the beginning balance of \$320 million on line 1; the revenue projection of \$5.99 billion on line 5; the transfers into and out of the General Fund on lines 7 – 15; and the net revenues for budgeting on line 16. Line 29 shows the estimated expenditures, and line 30 shows the estimated ending balance of \$419.68 million for FY 2025.
- [Page 22](#) reflects the General Fund Revenues and Expenditures for **FY 2026**. The estimated ending balance of \$419.68 million on the previous page is carried over to line 1 as the beginning balance. Net revenues are shown on line 15 and the estimated ending balance of \$439.86 million for FY 2026 is shown on line 19.
- [Page 23](#) shows the General Fund revenue collections and estimates for FY 2024, FY 2025, and FY 2026.
- [Page 24](#) shows each state agency FY 2025 Original Appropriation, the Governor’s FY 2026 Revised Recommendation, and the FY 2026 action taken by JFAC and the Legislature. The last column shows the percentage change from FY 2025 to FY 2026.
- [Page 25](#) provides pie charts showing the FY 2026 **General Fund** revenue (*where the money comes from*) and appropriations (*where the money goes*).
- [Page 26](#) provides pie charts showing FY 2026 **All Funds** (general, dedicated, and federal) revenue (*where the money comes from*) and appropriations (*where the money goes*).
- [Pages 27 & 28](#) provide a twenty-two-year history of General Fund appropriations, including dollar amounts, percentage increases, and changes to those amounts and percentages.
- [Page 29](#) provides a history and current balances of the major reserve funds. Line 39 shows the FY 2026 estimates for the Budget Stabilization Fund (Idaho’s primary rainy-day account) at just over \$880 million and the Public Education Stabilization Fund (PESF) at over \$265 million. Both are the largest estimates for each fund since they were created.
- [Page 30](#) provides details on changes in employee compensation, including salary increases for appointed officials and the Judicial Branch.
- [Pages 31 & 32](#) provide information and dollar amounts for the American Rescue Plan Act of 2021 (ARPA) and appropriation amounts from the State Fiscal Recovery Fund (SFRF) by state agency.

GENERAL FUND BUDGET SUMMARY

FY 2025

The Legislature made its final adjustments to the budget using the revenue projection of \$5.99 billion, which is 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 one-time 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 represents 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 are \$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.

General Fund Revenues and Expenditures

FY 2025

**Legislative
Action**

REVENUES

1. Unobligated Cash Balance	\$320,065,600
2. Reappropriation	16,026,600
3. Executive Carry Forward	28,391,800
4. Cash Balance	364,484,000
5. Revenue Projection (4.9% above FY 2024)	5,990,000,000
6. Total Revenues and Cash Balance (line 5 + 6)	\$6,354,484,000
7. 2024 Cash Transfers - H 731, H 768, H 770, S 1372 S 1410, S 1411, S 1412	(580,025,000)
8. H 338 - School Facilities Revolving Loan Fund	(25,000,000)
9. H 357 - America250 - State Treasurer's Office	(821,200)
10. H 444 - Dept. of Lands - Fire Suppression Deficiency Cash Transfer	(40,000,000)
11. H 482 - Bond Levy Equalization Close Out (H521 of 2024)	62,861,000
12. H 482 - Governor's Emergency Fund - *Line Item Vetoed*	-
13. S 1150 & S 1130 - Deficiency Warrants - Pests & HazMat	(1,758,500)
14. S 1194 - Dept. of Health & 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

EXPENDITURES

17. FY 2025 Original Appropriation	5,266,863,200
18. Reappropriation/Executive Carry Forward	44,418,400
<u>Supplementals/Rescissions</u>	
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 A250	(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

<u>REVENUES</u>	Legislative Action
1. Estimated Beginning Balance	\$419,681,100
2. Legislative Revenue Projection 6.8% above FY 2025	6,400,000,000
3. H 025 - Additional TECM Funding	(16,866,300)
4. H 040 - Income Tax Relief	(253,000,000)
5. H 093 - Parental Choice Tax Credit	(50,000,000)
6. H 144 - Small Seller Sales Tax Exemption	(999,900)
7. H 231 - Food Tax Credit Increase	(50,000,000)
8. H 226 - Mine License Tax	(15,600)
9. H 304 - Property Tax Relief (Homeowner/School Dist.)	<u>(100,000,000)</u>
10. Total Revenues	5,929,118,200
11. Total Revenues and Estimated Cash Balance (line 1 + 10)	\$6,348,799,300
12. H 455 - Transfer to DEQ - Water Infrastructure Grants	(10,000,000)
13. S 1218 - Transfer to ITD - Strategic Initiatives Fund	<u>(275,000,000)</u>
14. Total Transfers in (out)	(285,000,000)
15. NET REVENUES (line 11 + 14)	\$6,063,799,300
 <u>APPROPRIATIONS</u>	
16. FY 2026 Program Maintenance	5,404,879,200
17. FY 2026 Enhancements	<u>219,061,300</u>
18. FY 2026 Original Appropriations	5,623,940,500
19. FY 2026 ESTIMATED ENDING BALANCE (line 15 - 18)	\$439,858,800

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 SOURCE	Revenue Estimates				
	FY 2024	FY 2025		FY 2026	
	Actual Collections	January Forecast	With Law Changes	January Forecast	With Law Changes
Individual Income Tax	\$2,228,701,173	\$2,448,832,912	\$2,471,532,912	\$2,689,055,580	\$2,402,545,180
Corporate Income Tax	867,482,749	868,156,160	887,672,860	979,247,317	911,327,617
Sales Tax	2,153,862,358	2,188,572,972	2,188,572,972	2,270,004,165	2,252,137,865
<u>Product Taxes</u>					
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
<u>Miscellaneous Revenue</u>					
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
TOTAL REVENUES*	\$5,711,260,900	\$5,947,783,300	\$5,990,000,000	\$6,407,618,382	\$5,929,118,200
% Change from prior year	(4.0%)	4.1%	4.9%	7.7%	(1.0%)
With Beginning Balances	523,283,300	364,484,000	364,484,000	419,681,100	419,681,100
REVENUES & BALANCES	\$6,234,544,200	\$6,312,267,300	\$6,354,484,000	\$6,827,299,482	\$6,348,799,300

*Revenue forecast numbers have been adjusted for rounding

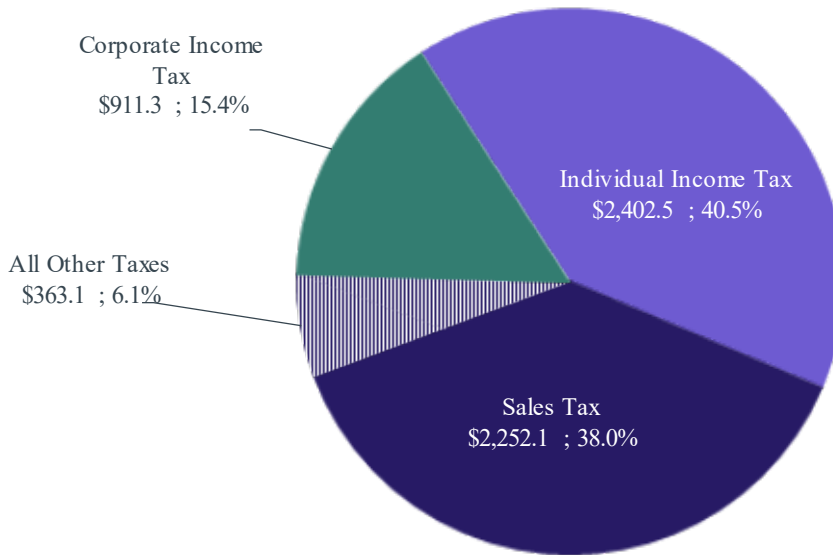
General Fund Agency Comparison: Original Appropriation, Governor's Recommendation & JFAC Action

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%

FY 2026 General Fund Revenue and Appropriations Pie Charts

"Where the money comes from . . ."

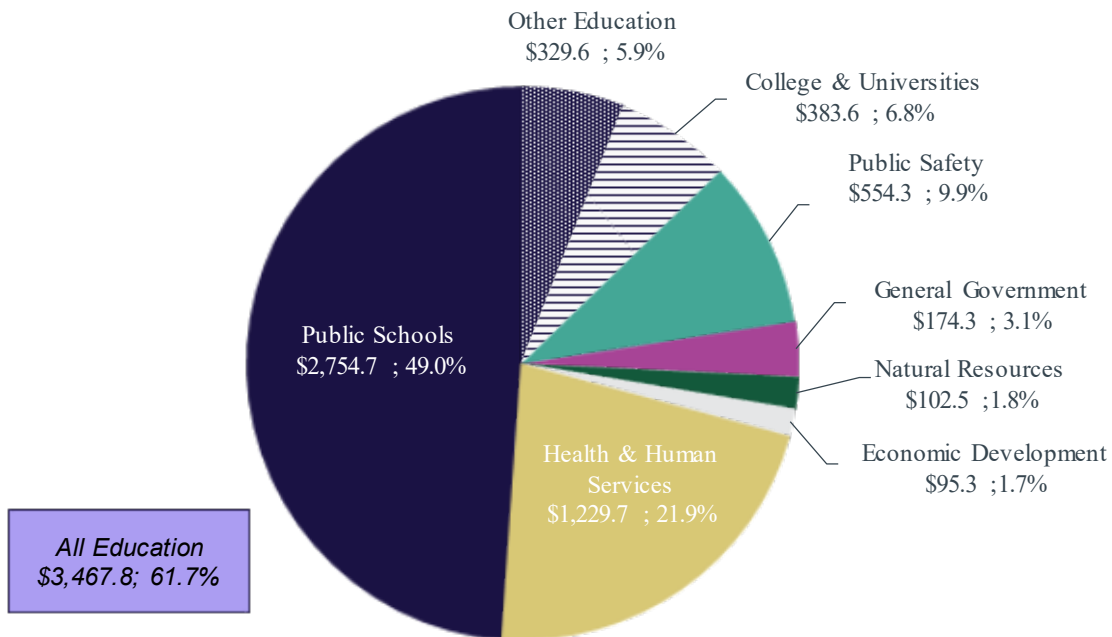
Dollars In Millions (Percent of Revenue)



Balances and Transfers = (\$135.3)
General Fund Revenue = \$5,929.1

"Where the money goes . . ."

Dollars In Millions (Percent of Appropriations)



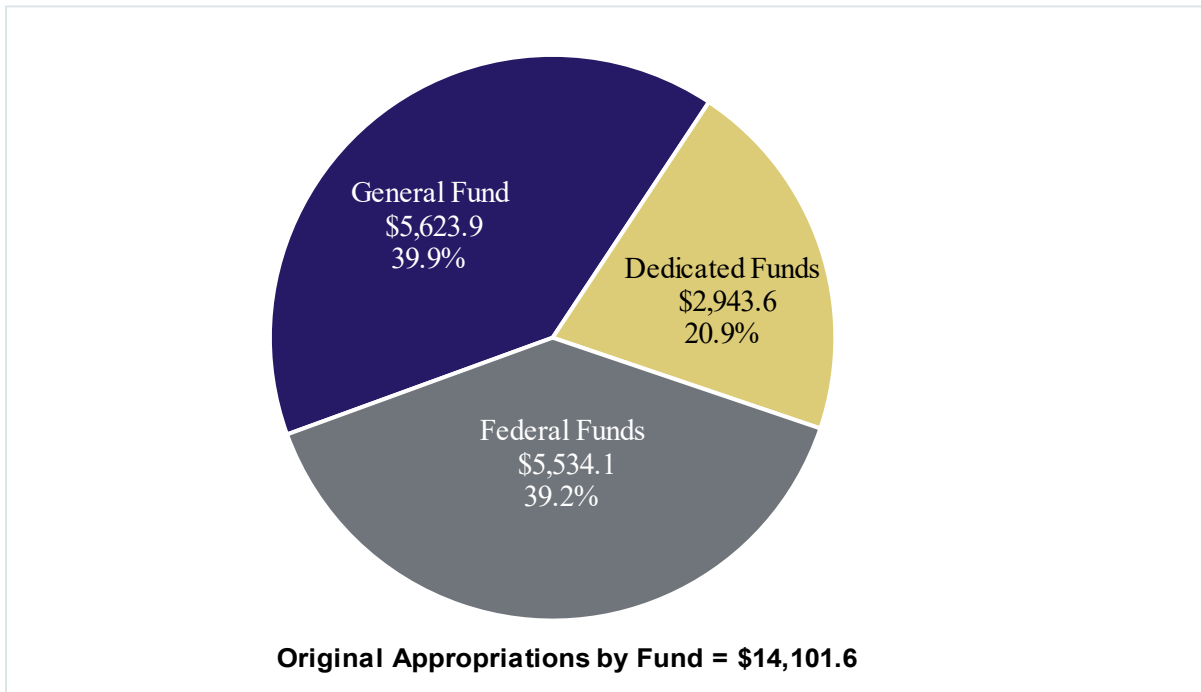
General Fund Appropriations = \$5,623.9
General Fund Ending Balance = \$440.6

*Numbers may not add due to rounding

FY 2026 All Appropriations by Fund Function

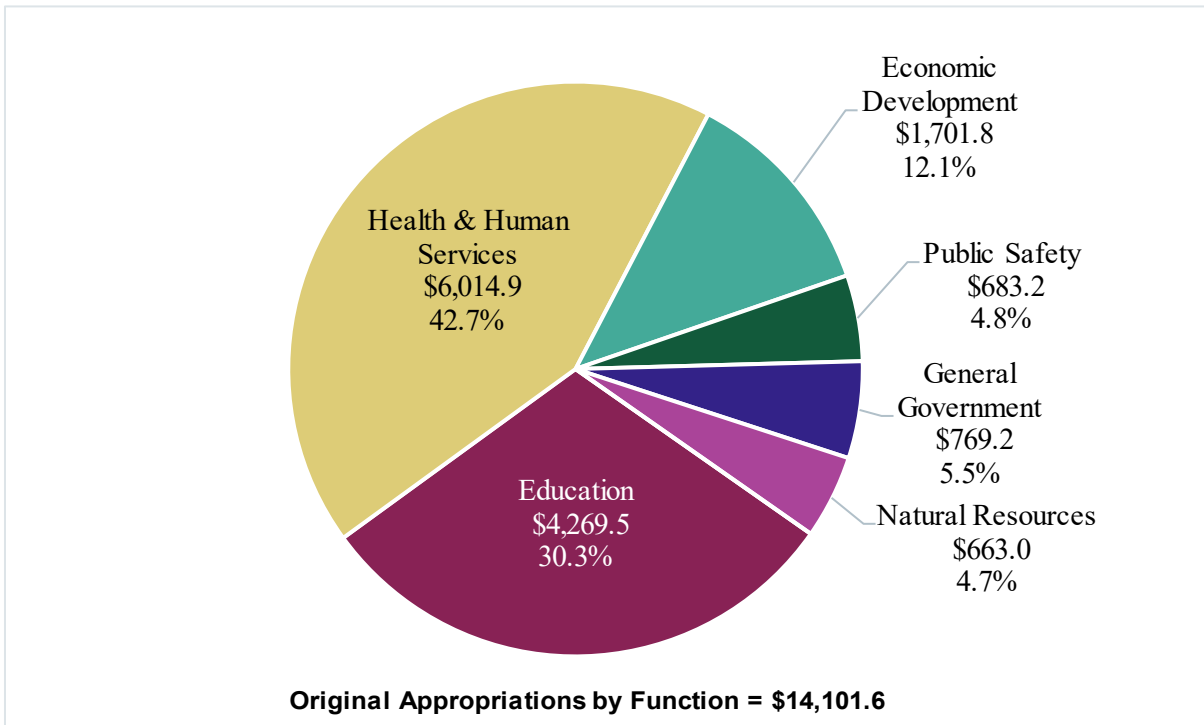
"Where the money comes from . . ."

Dollars In Millions (Percent of Revenue)



"Where the money goes . . ."

Dollars In Millions (Percent of Appropriations)



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	\$1,141.5	\$379.5	\$422.7	\$5,266.9
2024	\$2,698.8	\$353.9	\$294.6	\$3,347.4	\$1,070.6	\$370.3	\$392.6	\$5,181.0
2023	\$2,318.1	\$338.1	\$249.5	\$2,905.7	\$1,024.5	\$345.4	\$348.8	\$4,624.5
2022	\$2,060.1	\$313.1	\$240.3	\$2,613.5	\$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	\$88.2	\$24.9	\$99.3	\$357.1
2025	(\$46.9)	\$11.2	\$11.5	(\$24.3)	\$70.8	\$9.1	\$30.1	\$85.8
2024	\$380.8	\$15.9	\$45.1	\$441.7	\$46.1	\$24.9	\$43.8	\$556.5
2023	\$258.0	\$25.0	\$9.2	\$292.2	\$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%	23.5%	6.8%
2025	(1.7%)	3.2%	3.9%	(0.7%)	6.6%	2.5%	7.7%	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.

Major Reserves 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	\$.000	\$ 7.135	\$ 0.000	\$ 22.872	\$ 0.000	\$ 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	\$ 0.000	\$ 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	\$ 0.000	\$ 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	\$ 0.000	\$ 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	\$.056	\$ 14.156	\$.367	\$ 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	\$.057	\$ 20.235	\$ 3.227	\$ 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	\$ 3.064	\$ 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	\$.453	\$ 37.494	\$ 5.287	\$ 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	(\$.000)	\$ 44.261	\$ 11.451	\$ 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	(\$.000)	\$ 49.577	\$ 14.439	\$ 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.

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

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 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.

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.

Additionally, 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	\$123,126	\$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 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.

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 to the state available for use until 2027, and, according to the 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
- 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.

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
<i>Percent of SFRF By Year</i>		<i>18.71%</i>	<i>33.62%</i>	<i>20.46%</i>	<i>12.56%</i>	<i>18.41%</i>	

* 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 HIGHLIGHTS BY FUNCTIONAL AREA

Public Schools

- [H 251](#) 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](#) 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](#) 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 and Higher Education

- [H 332](#) 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](#) 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 341 **APPROPRIATIONS – 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 374 **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 **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 **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 **SUPPLEMENTAL AND ADDITIONAL 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 **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 underper-

forming 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](#) **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](#) **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

[S 1108](#) **APPROPRIATIONS – 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.

Department of Health and Welfare

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 1194](#) **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](#) **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](#) **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](#) **APPROPRIATIONS – 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](#) **APPROPRIATIONS – ENHANCEMENT – 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](#) **APPROPRIATIONS – ENHANCEMENT – 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](#) **APPROPRIATIONS – 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](#) **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 **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 **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 **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 **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 **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

- [H 469](#)** **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 1109](#)** **APPROPRIATIONS – 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.
- [S 1202](#)** **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](#)** **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

- [H 373](#)** **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](#)** **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](#) 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 1110](#) APPROPRIATIONS – 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.
- [S 1130](#) 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](#) 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](#) 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.

Legislative Branch

- [H 247](#) APPROPRIATIONS – 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](#) APPROPRIATIONS – 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](#) 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](#) **APPROPRIATIONS – 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](#) **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](#) **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.

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