



2026 Legislative Session

Idaho State Legislature

Key Actions Summary

The Second Regular Session of the 68th Idaho Legislature began on January 12, 2026, and adjourned Sine Die on April 02, 2026. The following pages provide a summary of over 215 selected key actions that successfully made their way through the legislative process during the 2026 session, barring any governor vetoes. Brief summaries of each can be found organized by topic and page as indicated below. The more comprehensive Sine Die Report, which includes expanded overviews of legislation, total volume of legislation, and budget decisions, will be available within two weeks of Sine Die.

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Senate and House Standing Committees – Policy Bills

Approximately 2,665 pieces of draft legislation were written for this session. From those drafts, 1,033 were processed as original RSeS and 272 were processed as changes, amendments, and engrossments for a total of 1,305 RSeS. From the total RSeS, 815 became bills, resolutions, memorials, or proclamations. The following pages provide a summary of selected key actions that successfully made their way through the legislative process during the 2026 legislative session.

Agriculture

H 663 LICENSE PLATES – Exempts agriculture license plates from the standardized special license plate requirements and requires such design be approved by the Idaho ag in the classroom board of directors.

S 1241a ANIMALS – Establishes provisions for the protection of working animals.

S 1270a CELL-CULTIVATED ANIMAL PROTEINS – Provides for cell-cultivated animal protein labeling, oversight, and penalties.

S 1283 AGRICULTURAL PRODUCTS – Establishes the Idaho Direct to Consumer Commerce Act.

Criminal Justice and Public Safety

H 518 HUMAN TRAFFICKING – Authorizes the Attorney General to investigate and prosecute human trafficking cases.

H 522a UNMANNED AIRCRAFT SYSTEMS – Establishes provisions against unmanned aircraft systems near and in restricted airspace over Department of Correction facilities.

H 541 ENTICING A CHILD – Expands the law on the crime of enticing a child through use of the internet or other communication device to include minors that are 16 or 17 years of age.

H 556 STATE PRISONERS HOUSED IN COUNTY JAILS – Increases the per diem reimbursement rate that the state pays to counties to house IDOC-sentenced individuals.

H 570a RECKLESS DRIVING – Provides for the crime of reckless driving when driving at a speed greater than 20 miles per hour over the posted speed limit in an active school zone or construction zone.

H 681 CRIMINAL PROCEDURE – Provides that there shall be no statute of limitations for the crimes of aggravated lewd conduct with a child and producing or making of sexually exploitative material.

H 696 PRISONERS – Clarifies that fondling and kissing constitute prohibited sexual contact with a prisoner.

H 727 SEX CRIMES – Clarifies that threatening to disclose intimate images constitutes the crime of video voyeurism and provides that disclosing or threatening to disclose explicit synthetic media depicting a minor is a felony.

H 752 INDECENCY AND OBSCENITY – Prohibits a person from knowingly and willfully entering a restroom or changing room of the opposite sex.

H 793 BEER – Revises a provision regarding distribution of revenue to provide funding for Idaho State Police and Alcoholic Beverage Control. Funding is provided in **H 974**.

H 803 EXECUTION – Extends legal protections from discovery or disclosure to certain persons and entities that carry out executions.

H 967 DISTRIBUTION OF MONEYS IN LIQUOR ACCOUNT – Revises the distribution of moneys in the Liquor Account to provide funding for the Idaho Law Enforcement Fund. Funding is provided in **H 974**.

S 1232a CRIME VICTIMS – Modernizes Idaho law to ensure criminals do not profit from the publicity of their crimes while providing victims an opportunity to recover restitution or civil damages.

S 1250 RECORDS EXEMPT FROM DISCLOSURE – Exempts photographs and images of a decedent taken as part of a coroner death investigation or law enforcement investigation from public disclosure.

S 1296 CRIMINAL TRESPASS – Provides for the crime of criminal trespass of a church and provides a penalty.

S 1311 IGNITION INTERLOCK SYSTEMS – Requires ignition interlock installation companies to provide proof of installation to the Idaho Transportation Department upon installation and requires such companies to notify prosecuting authorities whenever an ignition interlock system prevents a person from starting a vehicle.

Economic Development

H 508 TRANSPORTATION – Revises provisions regarding bicycle and pedestrian projects.

H 514 BARBER AND COSMETOLOGY SERVICES – Provides that examinations may be taken upon completion of 80% of education hours.

H 563 CERTIFIED PUBLIC ACCOUNTANTS – Adjusts provisions regarding the licensure of certified public accountants to reduce barriers and to align Idaho with the laws of other states.

H 639 MIDWIFERY – Provides for a licensed midwife to obtain and administer medication indicated for maternal care or neonatal care if a midwife possesses requisite education, training, and experience.

H 703a OCCUPATIONAL AND PROFESSIONAL LICENSING – Establishes a unified disciplinary framework for all boards, commissions, committees, and programs administered by the Division of Occupational and Professional Licenses.

H 738 LIMITED LIABILITY COMPANIES – Provides that the organizer of a limited liability company may use the street and mailing addresses of a company's commercial registered agent in certain circumstances.

H 790 ARCHITECTS – Provides for certified interior designers to be able to sign and seal technical submissions and to make such submissions to state or local governmental entities.

S 1285a OCCUPATIONAL AND PROFESSIONAL LICENSING – Provides for equivalency between high school graduation and graduation from a nonpublic school for the purposes of occupational licensing requirements.

Education

H 623 EDUCATION – Requires Idaho public schools to establish policies providing for a daily moment of silence.

H 624 EDUCATION – Revises provisions regarding virtual public education in Idaho to provide limitations on virtual education programs in school districts and virtual public charter schools.

H 628 EDUCATION – Revises provisions relating to the Parent-Student On-Road Driver’s Training Program.

H 636 EDUCATION – Expands allowable uses in the School District Facilities Fund to allow payments on lease-purchase agreements for school facilities.

H 711 EDUCATION – Provides for alternative authorization for school administrators.

H 728a EDUCATION – Revises the definitions of administrative staff and instructional staff, and establishes a definition of classified staff.

H 762 EDUCATION – Revises provisions regarding the order of preference for admissions to public charter schools when initial capacity is insufficient to enroll all applicants.

H 815 EDUCATION – Revises provisions regarding the Transportation Support Program to provide that any charter school that began a full student transportation program before 2010 will have its costs reimbursed based on the first full year of an actual transportation program.

H 849 EDUCATION – Revises provisions relating to the initial placement on and movement through the career ladder for CTE instructors and pupil service staff to allow years of private industry experience to be considered in both placement and movement.

H 940 EDUCATION – Revises provisions regarding the Idaho Digital Learning Academy, including fees, course eligibility, and state financial support. Funding for IDLA was reduced in **S 1438** at a comparable amount to the fiscal note of this bill.

S 1225a EDUCATION – Establishes a process for president searches at public institutions of higher education and revises provisions regarding certain records exempt from disclosure.

S 1227a EDUCATION – Establishes provisions requiring the State Department of Education to develop a framework for generative artificial intelligence for use in K-12 Idaho public schools.

S 1288 EDUCATION – Provides for the establishment of the Idaho High-Needs Student Fund. The Legislature provides \$5,000,000 in onetime funding in **S 1447**.

S 1339 EDUCATION – Provides for strategic performance plans for school districts and public charter schools.

S 1412 EDUCATION – Provides for the Idaho Student Safety and Educator Disclosure Act.

Elections

H 560 JURIES – Allows prospective jurors in certain circumstances to volunteer as poll workers in lieu of serving on a jury.

H 736 ELECTIONS – Revises provisions regarding the form and contents of ballots to be prepared by the Secretary of State.

H 831 ELECTIONS – Prohibits certain in-person instruction in schools on election day.

H 872 ELECTIONS – Removes a provision regarding the preparation of ballots for general elections.

S 1376 ELECTIONS – Revises provisions regarding the filing of declarations of candidacy.

General Government

H 539 IDAHO ADMINISTRATIVE PROCEDURE ACT – Revises provisions regarding temporary rules and their promulgation.

H 542a SOCIAL MEDIA – Establishes the Stop Harms from Addictive Social Media Act.

H 555 SOLID WASTE FACILITIES – Revises provisions regarding the Idaho Solid Waste Facilities Act.

H 561a STATE GOVERNMENT AND STATE AFFAIRS – Revises provisions regarding flags flown by a government entity, establishes provisions regarding enforcement by the Attorney General, and provides a civil penalty for noncompliance.

H 575a STATE CONTROLLER – Provides requirements for the State Controller to publish a list of asset forfeitures and for law enforcement to report asset forfeiture information to the State Controller.

H 583 SHORT-TERM RENTALS – Revises provisions regarding limitations on the regulation of short-term rentals and provides for the tax duties of owners of short-term rentals who do not utilize short-term rental marketplaces.

H 602 FOREIGN LAWS – Prohibits the use of foreign laws in Idaho courts.

H 642 PUBLIC EMPLOYEE RETIREMENT SYSTEM – Provides for public safety officer benefits for catastrophic injury or death in the line of duty.

H 650 STATE GOVERNMENT AND STATE AFFAIRS – Provides for state sovereignty, jurisdictional presumption, and a limitation on federal power.

H 652 STATE SYMBOLS – Provides that hunting is the state sport.

H 766 DEVELOPMENT IMPACT FEES – Revises a definition regarding which governmental entities are authorized to adopt development impact fees.

H 887 WATER SKIING – Provides an exception for the requirement to have an observer other than the driver when water skiing.

S 1286 VETERANS – Establishes provisions regarding consumer protection of veterans benefits.

S 1297a ARTIFICIAL INTELLIGENCE – Establishes the Conversational AI Safety Act.

S 1300 STATE GOVERNMENT – Provides for governor appointment of certain executive agency directors.

S 1326a PROPERTY RIGHTS – Establishes certain private property right protections.

S 1352a HOUSING – Prohibits cities from banning starter home subdivisions in residential zoning districts and requires cities to amend their comprehensive plans and land use regulations accordingly.

S 1354a ACCESSORY DWELLING UNITS – Revises provisions regarding restrictions on accessory dwelling units by homeowner’s associations, prohibits cities from banning accessory dwelling units in residential zoning districts, and requires cities to amend their comprehensive plans and land use regulations accordingly.

S 1369 PLACE OF TRIAL OF CIVIL ACTIONS – Establishes provisions regarding place of trial for certain civil actions.

Health and Human Services

H 491 EMERGENCY FIRST AID – Revises provisions regarding immunity of persons giving first aid from damage claims and allows for emergency psychological first aid.

H 531 EPINEPHRINE DELIVERY SYSTEMS – Revises provisions regarding the use of epinephrine in schools and allows for alternative delivery systems.

H 558 JUVENILE PROCEEDINGS – Provides requirements for the Department of Health and Welfare to apply and reserve federal benefits for children in the department's legal custody.

H 562a INSURANCE – Revises provisions regarding cancellation and nonrenewal of certain insurance policies and establishes a uniform 60-day notice requirement.

H 723 CHILD CARE LICENSING – Provides for department oversight for residential care facilities, licensing requirements, facility documentation requirements, and the Youth Bill of Rights.

H 724 CHILD CARE LICENSING – Provides for a notice of safety-related rights for foster children.

H 776 CHILD PROTECTION – Provides for safety checks for children under one year of age.

H 788a MEDICAID – Allows certain health care providers who act as preceptors to qualify for temporary exemptions from Medicaid prior authorization requirements.

H 860a PARENT AND CHILD – Revises provisions for parental rights in medical decisions.

H 863 MEDICAID – Revises provisions regarding residential habilitation provider payments. Funding related to this bill is provided in **S 1435**.

S 1257 CHILD PROTECTION – Establishes provisions regarding visitation and termination of parental rights.

S 1292 FOSTER PARENT TRAINING – Provides for additional training requirements for foster parents.

Natural Resources

H 502 IDAHO FOREST PRODUCTS COMMISSION – Revises provisions regarding the Idaho Forest Products Commission, its composition, and its assessments.

H 676 GEOTHERMAL – Provides for the municipal use of geothermal water.

H 678a TRAPPING – Allows hunters to check wolf traps with cameras, with requirements.

H 714 HAZARDOUS WASTE – Revises provisions regarding hazardous waste management.

H 737 NATURAL RESOURCES – Consolidates the Office of Species Conservation and the Office of Energy and Mineral Resources into the Office of Species, Minerals, and Energy Coordination.

H 789 THE COEUR D'ALENE TRIBE WATER RIGHTS – Establishes provisions reflecting the 2026 Coeur d'Alene Tribe water rights settlement agreement and creates the Coeur d'Alene tribal water supply bank.

H 855 FISH AND GAME – Requires a person to be a resident of Idaho for at least five years to obtain a lifetime hunting and fishing license.

H 895 DATA CENTERS – Limits consumptive use of water for cooling certain data centers.

H 898 STATE HISTORIC PRESERVATION OFFICER – Transfers the State Historic Preservation Officer to the newly created Office of Species, Minerals, and Energy Coordination.

H 911 PUBLIC UTILITIES – Establishes requirements for new large loads.

H 939 HUNTING – Establishes provisions regarding the use of certain technologies while hunting and exempts such technologies' use for other purposes.

S 1222 DOMESTIC WELLS – Revises provisions regarding the domestic use of water.

S 1269 CLOUD SEEDING – Establishes provisions for cloud seeding programs in Idaho.

S 1304 IRRIGATION – Establishes certain rights for owners of irrigation conduits and rights-of-way.

S 1306 IRRIGATION DISTRICTS – Revises provisions regarding irrigation district hearings and review of irrigation district board decisions.

S 1307 WATER – Revises provisions regarding the delivery of water.

S 1337 IRRIGATION DISTRICTS – Revises provisions regarding irrigation district directors.

S 1348a PUBLIC OUTDOOR TARGET RANGES – Establishes provisions for the opening of the shotgun sporting complex adjacent to Farragut State Park.

Taxation

- [H 551](#) TAXATION – Revises a provision regarding the assessment of certain property.
- [H 559](#) TAXATION – Updates references to the current Internal Revenue Code and revises certain tax credits and adjustments.
- [H 594](#) TAXATION – Revises provisions regarding late charges and interest on certain taxes due and the apportionment of collected late charges and interest to taxing districts.
- [H 722](#) TAXATION – Revises provisions regarding certain rate-regulated electric companies and gas companies.
- [H 733](#) TAXATION – Revises provisions regarding the taxation of partnership income.
- [H 734](#) TAXATION – Revises provisions regarding the allocation of certain tax revenue.
- [H 751](#) SALES AND USE TAX – Revises provisions regarding a sales and use tax rebate for certain developers of certain retail complexes.
- [H 765](#) TAXING DISTRICTS – Allows fire protection districts to enter into certain agreements to transfer territory and allows certain taxing districts to be exempt from certain budget limitations.
- [H 792](#) TAXATION – Revises provisions regarding certain sales tax exemptions for occasional sales and small sellers.
- [H 843](#) TAXATION – Eliminates proration of the homestead property tax exemption.
- [S 1345](#) TAXATION – Provides for the transmission of certain tax-related documents through secure electronic communication.
- [S 1350](#) CASH ROUNDING – Provides certain provisions regarding cash rounding.

Transportation

- [H 500](#) TRANSPORTATION – Provides for human-powered vehicles, bicycles, and electric-assisted bicycles.
- [H 533](#) TRANSPORTATION – Provides for the elimination of vehicle registration stickers.
- [H 576](#) MOTOR VEHICLES – Establishes an Idaho residency requirement to receive funds from the Idaho Consumer Asset Recovery Fund.
- [H 577](#) LICENSE PLATES – Provides that license plates do not automatically expire after 10 years and may continue to be used while still legible.
- [H 629a](#) TRANSPORTATION – Provides for a physical electronically printed format of vehicle registration.
- [H 664](#) TRANSPORTATION – Provides that speed limits for vehicles with five or more axles operating at a gross weight of more than 26,000 pounds shall be the same as for other vehicles.

[H 667](#) TRANSPORTATION – Eliminates the nondomiciled CDL program in Idaho.

[H 688](#) MOTOR VEHICLES – Provides for prohibited acts and penalties regarding air bags and air bag systems.

[H 716](#) TRANSPORTATION – Revises provisions regarding apportionment of the Highway Distribution Account, removes a limitation regarding revenues received from fuel taxes, and revises a provision regarding the distribution of the tax on special fuels.

[H 742](#) VEHICLE TITLES – Provides for cancellation or discharge of an encumbrance by an Idaho vehicle dealer and allows electronic motor vehicle records as evidence of ownership.

[H 825a](#) LICENSE PLATES – Eliminates the fee for the copyrighted license plate design and establishes the America250 license plate for the benefit of the Idaho Heritage Trust.

[S 1224a](#) TRANSPORTATION – Establishes provisions regarding slow moving vehicles.

[S 1325](#) LICENSE PLATES – Establishes a white and black license plate and provides that funds go to the Idaho Law Enforcement Fund. Funding for the law enforcement fund is provided in [H 974](#).

DOGE Task Force

[H 503](#) SOIL AND WATER CONSERVATION COMMISSION – Provides for the transfer of the commission into the Idaho Department of Water Resources. The appropriation for the Soil and Water Conservation Commission was moved from the Department of Agriculture to the Department of Water Resources in [S 1405](#). The Legislature also supports the consolidation of these two agencies in [SCR 115](#).

[H 761](#) WORKFORCE DEVELOPMENT COUNCIL – Provides for the consolidation of the Idaho STEM Action Center into the Workforce Development Council. Funding for this consolidation is provided in [H 949](#).

[H 826](#) HONEY INDUSTRY – Transfers regulatory duties from the Honey Commission to the Idaho Department of Agriculture.

[H 913](#) MEDICAID – Revises provisions regarding Medicaid eligibility expansion to provide for community engagement requirements.

[S 1314](#) DEPARTMENT OF HEALTH AND WELFARE – Removes and revises provisions regarding the Board of Health and Welfare, substate administrative regions, and regional behavioral health boards.

Idaho Code Cleanup

[H 566](#) STATE TRUST FOR OUTDOOR RECREATION ENHANCEMENT ACT – Removes outdated or unnecessary provisions relating to the State Trust for Outdoor Recreation Enhancement Fund which is no longer used.

[H 568](#) DEPARTMENT OF LANDS – Removes outdated or unnecessary provisions relating to the floating of timber down waterways and town site frameworks that dated back to the territorial era.

[H 593](#) DEPARTMENT OF ENVIRONMENTAL QUALITY – Removes outdated or unnecessary provisions relating to the Big Payette Lake Water Quality Control Act, which was completed in 1998.

H 773 DEPARTMENT OF FINANCE – Removes outdated or unnecessary provisions relating to the establishment of corporate credit unions which have not been used in over a decade.

H 774 DEPARTMENT OF FISH AND GAME – Removes outdated or unnecessary provisions relating to the transition of wolf management to the State and hunting fines.

H 798 STATE TREASURER – Removes obsolete provisions relating to securities lending agreements.

H 799 ALCOHOLIC BEVERAGES – Removes obsolete provisions relating to the sale of liquors and wine.

H 957 DEPARTMENT OF WATER RESOURCES – Removes outdated or unnecessary provisions relating to the Salmon Falls Creek Water Compact, which was never adopted, and the Water Conservation and Development Trust Account, which has been inactive since at least 1994.

S 1242 POTATO COMMISSION – Removes outdated provisions relating to a referendum that was completed 53 years ago and an expired moratorium on promulgating new rules.

S 1243 IDAHO ONEPLAN – Removes outdated references relating to the Idaho OnePlan.

S 1244 REGIONAL LIBRARY SYSTEMS – Removes obsolete provisions relating to regional library systems that are no longer in existence.

S 1248 STATE APPELLATE PUBLIC DEFENDERS – Removes obsolete language relating to the Capital Crimes Defense Fund which was used by counties prior to the State taking responsibility for public defense.

S 1249 JUVENILE CORRECTIONS – Removes “standard” from Mountain Standard Time.

S 1256 BLIND AND VISUALLY IMPAIRED – Removes obsolete provisions relating to reports by medical authorities establishing blindness.

S 1265 PETROLEUM CLEAN WATER TRUST ACT – Removes outdated or unnecessary provisions related to the Petroleum Clean Water Trust Fund, including provisions on the initial board appointments and money transfers completed prior to April 1, 1997.

S 1272 TRANSPORTATION – Removes obsolete language relating to license plates that are no longer offered.

S 1273 VETERANS – Removes obsolete and outdated provisions relating to the Division of Veterans Services and assets held in a trust that was closed in 2000 and provisions relating to the establishment of a home in north Idaho, which has been completed.

S 1274 HUMAN RESOURCES – Removes obsolete language relating to since-passed dates and the transfer of benefits to the new public defender system.

S 1275 PERSI – Removes obsolete language relating to the merging of the community college retirement plan and provisions for membership in the firefighter’s retirement plan.

S 1291 EDUCATION – Removes obsolete provisions relating to reporting requirements, county levies, mine profits, and asbestos removal at the Albion Normal School.

S 1320 STATE CONTROLLER – Removes obsolete provisions relating to a fund for expansion and modernization projects.

S 1396 PACIFIC FISHERIES LEGISLATIVE TASK FORCE – Removes obsolete provisions relating to membership in the Pacific Fisheries Legislative Task Force.

Resolutions and Memorials

HCR 22 SEMIQUINCENTENNIAL – States findings of the Legislature and encourages the celebration of America250 in Idaho.

HCR 27 WAKE ISLAND CIVILIANS – States findings of the Legislature and honors the sacrifice of Idaho civilians who served on Wake Island during World War II.

HCR 30 MEDICAID – States findings of the Legislature, directs the Medicaid Legislative Review Panel to study and contribute to the transition to comprehensive Medicaid managed care, and authorizes the Medicaid Legislative Review Panel to retain the services of a consultant.

HJM 9 FEDERAL LAND POLICY AND MANAGEMENT ACT – States findings of the Legislature and requests federal intervention to ensure proper application of FLPMA.

HJM 13 CLEAN WATER ACT – States findings of the Legislature and requests federal action.

HJM 14 WATER – States findings of the Legislature and supports increasing water storage in the state.

SCR 115 SOIL CONSERVATION AND WATER RESOURCES – States findings of the Legislature and supports the consolidation of the Soil and Water Conservation Commission into the Idaho Department of Water Resources. The commission was moved into the Department of Water Resources in **H 503**.

SCR 116, SCR 117, SCR 118, and SCR 119 WATER DISTRICTS – States findings of the Legislature and supports various water projects within Water Districts 1 - 4.

SCR 124 WILDLIFE CROSSINGS – States findings of the Legislature and supports wildlife crossings.

SJM 108 DEPREDATION – States findings of the Legislature and calls on the federal government to protect Idaho citizens who file depredation claims.

SJM 109 ELECTIONS – States findings of the Legislature and calls on Congress to pass a constitutional amendment affirming the authority of states to govern their election processes.

SJM 111 PUBLIC LANDS – States findings of the Legislature and supports retention of public lands in Idaho.

SJM 112 BALANCED BUDGET – States findings of the Legislature and calls on Congress to pass a balanced budget amendment to the Constitution of the United States.

SR 118 KINSHIP CAREGIVERS – States findings of the Legislature and endorses the development of a state plan to support kinship caregivers.

FY 2026 Supplementals and FY 2027 Appropriations

The Legislature passed a FY 2027 General Fund budget of \$5.62 billion, which is \$2,249,500 less than the FY 2026 original appropriation. This budget begins July 1, 2026, and has a projected ending balance of \$231.9 million. This budget cycle was marked by 5% ongoing reductions for most of state government that is funded by the General Fund. Only Medicaid and the Idaho Department of Correction saw budget increases of 5.4% and 9.4%, respectively, and those increases were largely offset by budget reductions elsewhere. The Legislature worked hard to create structural balance between ongoing revenues and ongoing appropriations. Additionally, the Legislature ensured that the primary rainy-day fund for general government is at, or above its statutory maximum.

Maintenance Appropriations

Maintenance appropriation bills provide the level of funding necessary to maintain the same level of service or activity for the coming fiscal year as was provided for in the current fiscal year. The ten maintenance bills have agencies grouped together according to the types of services they provide.

H 847 APPROPRIATIONS – MAINTENANCE – JUDICIAL BRANCH – Appropriates a total of \$100,502,600 and allocates the number of FTP at 411.00 for Court Operations, Guardian ad Litem, and the Judicial Council. The bill includes maintenance adjustments for personnel benefit costs, inflation, statewide cost allocation, and a base reduction of up to 5%. There is no FTP cap for the Judicial Branch.

H 848 APPROPRIATIONS – MAINTENANCE – LEGISLATIVE BRANCH – Appropriates a total of \$13,089,100 for the Legislative Services Office and Office of Performance Evaluations. The bill includes maintenance adjustments for personnel benefit costs, inflation, statewide cost allocation, and a base reduction of up to 5%.

H 866 APPROPRIATIONS – MAINTENANCE – CONSTITUTIONAL OFFICERS – Appropriates a total of \$89,468,100 and caps the number of FTP at 437.90 for the following agencies: Executive Office of the Governor, the Lieutenant Governor, the Attorney General, the State Controller, the Secretary of State, and the State Treasurer. The bill includes maintenance adjustments for personnel benefit costs, inflation, statewide cost allocation, and a base reduction of up to 5%. For the Secretary of State, in lieu of an ongoing base reduction, the office reverted \$850,000 in onetime cash in FY 2026.

H 867 APPROPRIATIONS – MAINTENANCE – GENERAL GOVERNMENT – Appropriates a total of \$507,008,100 and caps the number of FTP at 1,929.01 for the following agencies: the Department of Administration, the Capitol Commission, the Board of Tax Appeals, the State Tax Commission, the Commission on the Arts, the Commission on Aging, the Division of Financial Management, the Division of Human Resources, the Office of Drug Policy, the STEM Action Center, the Wolf Depredation Control Board, the Military Division, PERSI, the Commission for the Blind and Visually Impaired, the Office of Information Technology Services, the Office of Energy and Mineral Resources, the State Liquor Division, the Workforce Development Council, the and Office of Species Conservation. The bill includes maintenance adjustments for personnel benefit costs, inflation, statewide cost allocation, and a base reduction of up to 5% for most agencies.

H 876 APPROPRIATIONS – MAINTENANCE – STATE BOARD OF EDUCATION – Appropriates a total of \$1,123,469,900 for the following agencies: Agricultural Research and Extension Service, College and Universities, Community Colleges, the Office of the State Board of Education, Health Education Programs, the Division of Career Technical Education, Idaho Public Television, Special Programs, the State Department of Education, Vocational Rehabilitation, and the Charter School Commission. These agencies represent 6,206.87 FTP but the bill provides a cap of 529.02 FTP for most

of these agencies; there is no cap for higher education institutions and the post-secondary division of CTE. The bill includes adjustments for benefit costs, contract inflation, statewide cost allocation, and a base reduction of up to 5%.

S 1361 APPROPRIATIONS – MAINTENANCE – PUBLIC SAFETY – Appropriates a total of \$566,622,100 and caps the number of FTP at 3,296.44 for the Department of Correction, the Department of Juvenile Corrections, and the Idaho State Police. The bill includes maintenance adjustments for personnel benefit costs, inflation, statewide cost allocation, and a base reduction of up to 5%. The Idaho State Police and the Department of Correction were not subject to an additional base reduction beyond the 3% recommended by the Governor.

S 1362 APPROPRIATIONS – MAINTENANCE – PUBLIC SCHOOLS – Appropriates a total of \$3,130,193,000 for the Public School Support Program, which includes the six divisions for Teachers, Student Support, the Idaho Digital Learning Academy, Facilities, Central Services, and the Educational Services for the Deaf and the Blind. The bill includes maintenance adjustments for personnel benefit costs, inflation, and statewide cost allocations.

S 1363 APPROPRIATIONS – MAINTENANCE – NATURAL RESOURCES – Appropriates a total of \$484,547,600 and caps the number FTP at 1,630.73 for the following agencies: the Department of Environmental Quality, the Department of Fish and Game, the Board of Land Commissioners, the Department of Parks and Recreation, and the Department of Water Resources. The bill includes maintenance adjustments for personnel benefit costs, inflation, statewide cost allocation, and a base reduction of up to 5%.

S 1373 APPROPRIATIONS – MAINTENANCE – ECONOMIC DEVELOPMENT – Appropriates a total of \$1,580,987,400 and caps the number of FTP at 4,161.26 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 Self-Governing Agencies, and the Idaho Transportation Department. The bill includes maintenance adjustments for personnel benefit costs, inflation, statewide cost allocation, and a base reduction of up to 5%.

S 1435 APPROPRIATIONS – MAINTENANCE – HEALTH AND HUMAN SERVICES – Appropriates a total of \$5,663,172,000 and caps the number of FTP at 2,944.77 for the Department of Health and Welfare and the State Independent Living Council. The bill includes maintenance adjustments for personnel benefit costs, inflation, and statewide cost allocations. The bill also includes ongoing base reductions as well as reductions for the fiscal impact of **H 863**.

Appropriation Enhancements

Enhancement appropriation bills may: increase or reduce the level of funding for a program or service from the amounts provided in the maintenance appropriation bills; add conditions, limitations, or restrictions to certain funding or programs; expand or create new programs; or reduce the size of a program or service.

Statewide

S 1331 APPROPRIATIONS – STATEWIDE RESCISSIONS – The 2026 Idaho Rescissions Act applies to various state agencies and institutions and reduces their FY 2026 appropriations by 4% for most agencies. The budgets for Public School Support, the Division of Medicaid within the Department of Health and Human Services, the Department of Correction, and the Idaho State Police are reduced by

3%. The bill reduces the total authorized FTP by 110.05 positions and directs a transfer from the Public School Income Fund to the General Fund.

Constitutional Officers

H 952 APPROPRIATIONS – OFFICE OF THE SECRETARY OF STATE – Appropriates an additional \$235,800. Overall, the budget is a 4.2% increase over the FY 2027 maintenance appropriation provided in **H 866**. Enhancements include a onetime appropriation of \$350,000 for a voter pamphlet and an ongoing transfer of \$20,000 from operating expenditures to personnel costs to provide overtime expenses in lieu of compensatory time for the post-election audit team. Reductions include a 2% ongoing General Fund base reduction of \$114,200. When added the maintenance appropriation, the FY 2027 appropriation for the Office of the Secretary of State is \$5,872,400 and authorized FTP is capped at 35.50.

H 971 APPROPRIATIONS – OFFICE OF THE ATTORNEY GENERAL – Appropriates an additional \$880,000. Overall, the budget is a 2.6% increase over the FY 2027 maintenance appropriation provided in **H 866**. Enhancements include: an increased appropriation in the Consumer Protection Fund, which restores funding on a onetime basis that was reduced by the FY 2027 rescission. This bill also includes a FY 2026 supplemental appropriation of \$880,000 in the Consumer Protection Fund, restoring funds on a onetime basis that were reduced through the FY 2026 budget rescission in **S 1331**. When added to the maintenance appropriation, the FY 2027 appropriation for the Office of the Attorney General is \$34,717,600 and authorized FTP is capped at 227.40.

Economic Development

S 1383 APPROPRIATIONS – DIVISION OF VETERANS SERVICES – Appropriates an additional \$912,600 from dedicated and federal funds for FY 2027 enhancements. Overall, the budget is a 1.4% increase over the FY 2027 maintenance appropriation provided in **S 1373**. Enhancements include \$40,900 from dedicated funds for new equipment for the veterans homes, a reduction of \$51,000 in federal funds for expiring software fees, \$702,700 from dedicated funds for replacement items that include medical equipment and commercial grade appliances for the veterans homes, and \$220,000 from federal funds for IT hardware. The budget also provides reappropriation authority for federal construction grant funds to replace the Boise veterans home and renovate the Lewiston veterans home. When added to the maintenance appropriation, the FY 2027 appropriation for the Division of Veterans Services is \$66,317,500 and authorized FTP is capped at 429.10.

S 1404 APPROPRIATIONS – DEPARTMENT OF AGRICULTURE – Appropriates an additional \$829,900. Overall, the budget is a 1.5% increase over the FY 2027 maintenance appropriation provided in **S 1373**. Enhancements include IT hardware and replacement items such as vehicles and accessories, laboratory equipment, office furnishings, field equipment, and message boards to direct boaters to go through the inspection stations. This bill includes a FY 2026 supplemental appropriation and transfer of funds for monitoring and control of exotic species including Japanese beetles, Mormon crickets, and other exotic pests. The bill also includes a FY 2026 supplemental appropriation in onetime dedicated funds for expenses incurred to treat quagga mussels. When added to the maintenance appropriation, the FY 2027 appropriation for the Department of Agriculture is \$55,391,300 and authorized FTP is capped at 230.00.

S 1406 APPROPRIATIONS – OFFICE OF THE STATE PUBLIC DEFENDER – Appropriates an additional \$505,100 and authorizes an additional 6.00 FTP. Overall, the budget is a 0.6% increase over the FY 2027 maintenance appropriation provided in **S 1373**. Enhancements include: \$48,800 from the General Fund and \$202,100 from the Public Defense Fund for restoration of health benefit costs, \$118,000 onetime from the Public Defense Fund for data migration from county systems to the state

system, \$132,500 ongoing for secure hosted storage, and \$3,700 onetime from the Public Defense Fund for ITS replacement items. When added to the maintenance appropriation, the FY 2027 appropriation for the Office of the State Public Defender is \$82,204,900 and authorized FTP is capped at 339.96.

S 1407 APPROPRIATIONS – DIVISION OF OCCUPATIONAL AND PROFESSIONAL LICENSES – Appropriates an additional \$472,700 onetime for FY 2027 enhancements. Overall, the budget is a 1.3% increase over the FY 2027 maintenance appropriation provided in **S 1373**. Enhancements include: \$310,000 to replace nine vehicles for inspectors in the Bureau of Building Construction and Real Estate and \$162,700 for IT hardware. When added to the maintenance appropriation, the FY 2027 appropriation for the Division of Occupational and Professional Licenses is \$37,271,800 and authorized FTP is capped at 267.20.

S 1416 APPROPRIATIONS – OFFICE OF SPECIES, MINERALS, AND ENERGY COORDINATION – Provides for the consolidation of the Office of Energy and Mineral Resources and the Office of Species Conservation into the Office of Species, Minerals, and Energy Coordination.

S 1426 APPROPRIATIONS – IDAHO TRANSPORTATION DEPARTMENT – Appropriates an additional \$98,857,800. Overall, the budget is a 10.5% increase over the FY 2027 maintenance appropriation provided in **S 1373**. Enhancements include: funding for deferred maintenance projects, tree removal, new equipment, airfield improvements, aeronautics facilities maintenance, a budget neutral program transfer for health benefits costs, additional operations and maintenance, and the budget also provides appropriation for Contract Construction and Right-of-Way Acquisition for available projected revenue. When added to the maintenance appropriation, the FY 2027 appropriation for the Idaho Transportation Department is \$1,037,023,900 and authorized FTP is capped at 1,645.00.

General Government

H 868 APPROPRIATIONS – PERSI – Appropriates an additional \$2,599,400 for FY 2027 enhancements. Overall, the budget is a 23.5% increase over the FY 2027 maintenance appropriation provided in **H 867**. Enhancements include: \$2,000,000 for the final year of a five-year pension software upgrade, \$227,300 to contract out a continuity-of-operations and disaster recovery plan, and \$372,100 for replacement items. When added to the maintenance appropriation, the FY 2027 appropriation for PERSI is \$13,675,700 and authorized FTP is capped at 81.00.

H 870 APPROPRIATIONS – OFFICE OF INFORMATION TECHNOLOGY SERVICES – Appropriates an additional \$7,533,200 and authorizes an additional 59.50 FTP. Overall, the budget is a 26% increase over the FY 2027 maintenance appropriation provided in **H 867**. Enhancements include: consolidating IT support positions from the Department of Health and Welfare into OITS, as well as appropriating \$2,693,400 for statewide enterprise security hardware and services. When added to the maintenance appropriation, the FY 2027 appropriation for OITS is \$51,721,900 and authorized FTP is capped at 302.50.

H 908 APPROPRIATIONS – MILITARY DIVISION – Appropriates an additional \$310,800 for FY 2027 enhancements. Overall, the budget is a 2% increase over the General Fund and a 0.8% increase over the dedicated funds from the FY 2027 maintenance appropriation provided in **H 867**. Enhancements include: \$120,000 from dedicated funds for an anticipated increase in indirect cost recovery receipts related to grants executed by the Office of Emergency Management and \$190,800 from the General Fund for the State Education Assistance Program. The budget includes a cash transfer of \$17,800 from the General Fund to the Hazardous Substance Emergency Response Fund to reimburse costs for cleanup of hazardous materials incidents. When added to the maintenance appropriation, the

FY 2027 appropriation for the Military Division is \$116,847,300 and authorized FTP is capped at 460.64.

H 919 APPROPRIATIONS – PERMANENT BUILDING FUND – Appropriates \$72,507,300 onetime from the Permanent Building Fund to the Division of Public Works for FY 2027. Overall, the budget is a 41.0% decrease from the FY 2026 Original Appropriation. Projects include: \$890,100 for design of the National Guard Readiness Center planned in Bonneville County and \$71,617,200 for existing facilities. By project type, the budget includes \$31,422,500 for alteration and repair projects, \$34,028,700 for building maintenance, \$4,666,000 for Americans with Disabilities Act compliance, and \$1,500,000 for maintenance of the Capitol Mall and Chinden Campus.

H 923 APPROPRIATIONS – DEPARTMENT OF ADMINISTRATION – Appropriates an additional \$435,200 and authorizes an additional 1.00 FTP. Overall, the budget is a 13% decrease from the General Fund and a 4% increase in dedicated funds over the FY 2027 maintenance appropriation provided in **H 867**. From the General Fund, enhancements include: \$365,000 reduction for utilities costs and a \$2,000 increase to correct benefits costs removed for a long-term vacant position. From dedicated funds, enhancements include: \$365,000 to align utilities costs with rent revenue, 1.00 FTP and \$159,500 for a bureau chief for Medicaid procurement, \$276,100 for inflation for gas and electric utilities rate increases, and \$344,400 for IT hardware. When added to the maintenance appropriation, the FY 2027 appropriation for the Department of Administration is \$32,110,400 and authorized FTP is capped at 137.00.

H 924 APPROPRIATIONS – STATE LIQUOR DIVISION – Appropriates an additional \$1,673,000. Overall, the budget is a 5.3% increase over the FY 2027 maintenance appropriation provided in **H 867**. Enhancements include: funding for general inflation adjustments, IT hardware, security systems, point of sale battery backups, safety repairs for flooring/lighting/windows, fencing, parking lot repairs, warehouse rack supports, motorized equipment, and one fleet vehicle with modifications to secure cargo. When added to the maintenance appropriation, the FY 2027 appropriation for the State Liquor Division is \$33,270,900 and authorized FTP is capped at 253.25.

H 942 APPROPRIATIONS – MILLENNIUM INCOME FUND – Appropriates a total of \$9,872,200 from the Millennium Income Fund. Of that amount, \$150,000 is ongoing and \$9,722,200 is onetime. This bill provides funding to the Department of Health and Welfare for the Upriver Youth Leadership Council Recovery Center, the Idaho Children’s Trust Fund, and children’s advocacy centers. The budget includes funding to the Department of Juvenile Corrections for Idaho Safe Teen Assessment Centers and statewide training and coordination for school resource officers. The budget also includes funding to the Office of Drug Policy for a statewide drug awareness campaign.

Health and Human Services

H 978 APPROPRIATIONS – HEALTH AND WELFARE – PUBLIC HEALTH SERVICES – Appropriates an additional \$35,066,800. Overall, the budget is a 33.2% increase over the FY 2027 maintenance appropriation provided in **S 1435**. Enhancements include: appropriations for the Idaho Home Visiting Program, the Immunization Assessment Fund, aligns funding with fee for service laboratory testing, ARPA funded multiyear grants, HIV prevention and surveillance, hepatitis prevention and surveillance, and restoring funding to the Suicide Prevention and Awareness Program. Additionally, this bill moves the Idaho Home Visiting Program to the Division of Early Learning and Development and removes partial funding from the Health Care Policy Initiative Program. When added to the maintenance appropriation, the FY 2027 appropriation for the DHW Division of Public Health Services is \$140,717,200 and authorized FTP is capped at 211.22.

S 1429 APPROPRIATIONS – BEHAVIORAL HEALTH SERVICES – Appropriates an additional \$7,558,200 and authorizes an additional 15.00 FTP. Overall, the budget is a 5.5% increase over the FY 2027 maintenance appropriation provided in **S 1435**. Enhancements include: a budget-neutral fund adjustment for Substance Abuse Treatment and Prevention, a budget reduction to move appropriation to the Idaho Department of Juvenile Corrections for clinical staff, the partial restoration of ongoing program funding that was made onetime in FY 2026 as well as appropriations for Idaho Behavioral Health Plan grant increases, a partial, onetime restoration of ongoing budget rescissions for Mental Health Services, a benefit cost fund shift for State Hospital South, a fund adjustment for State Hospital North and South to account for the way that revenue is received through the Idaho Behavioral Health Plan, replacement items, a fund adjustment to shift General Fund burden to the State Hospital endowment funds, and a Governor’s initiative to shift General Fund burden to the State-Directed Opioid Settlement for the Allumbaugh House. When added to the maintenance appropriation, the FY 2027 appropriation for Behavioral Health Services is \$145,568,700 and authorized FTP is capped at 704.39.

S 1433 APPROPRIATIONS – MEDICAID – Appropriates an additional \$98,084,200 from the General Fund, an additional \$453,295,600 from dedicated funds, and reduces the maintenance appropriation by \$58,025,000 from federal funds, for a net increase of \$493,354,800. This amount includes \$25,000,000 onetime from the Millennium Income Fund. Overall, the budget is a 9.9% increase over the FY 2027 maintenance appropriation provided in **S 1435**. Enhancements include: appropriation for: the continuation of the five-year MMIS procurement process, the Estate Recovery Program, the Medicaid Program Integrity Unit, the addition of a new contract staff in the Department of Administration, adjustments to the Hospital Assessment Fund (including aligning funds pursuant to **H 345** (2025), as well as the creation of a new budgeted program to track supplemental payments), and population forecast adjustments. When added to the maintenance appropriation, the FY 2027 appropriation for the Division of Medicaid is \$5,477,566,400 and authorized FTP is capped at 303.50.

S 1434 APPROPRIATIONS – DIVISION OF WELFARE – Appropriates an additional \$5,255,400 from the General Fund and reduces the maintenance appropriation by \$1,426,300 from federal funds for a net increase of \$3,829,100. The budget increases the General Fund appropriation by 11.7% over the FY 2027 maintenance bill. Overall, the budget is a 2.9% increase over the FY 2027 maintenance appropriation provided in **S 1435**. Enhancements include: an increase to the General Fund to account for the shift in SNAP administration costs, costs of implementing Medicaid Expansion work and community engagement requirements, and the cost of system updates to track Medicaid eligibility determinations. All three enhancements are related to H.R. 1 (One Big Beautiful Bill Act). The budget reduces federal funds for the shift in SNAP administration costs. When added to the maintenance appropriation, the FY 2027 appropriation for the Division of Welfare is \$136,170,800 and authorized FTP is capped at 609.50.

S 1446 APPROPRIATIONS – MEDICAID AND JUDICIAL BRANCH – ACT AND PEER SUPPORT PROGRAMS – Appropriates an additional \$30,952,000 onetime for the Department of Health and Welfare and the Judicial Branch for reestablishment of the Assertive Community Treatment (ACT) and Peer Support programs in Idaho. Of the total appropriated, \$4,619,000 is from the Millennium Income Fund, \$5,808,000 is from the State-Directed Opioid Settlement Fund, and \$20,525,000 is from federal funds. This bill includes restoration of peer support services for mental health courts.

S 1453 APPROPRIATIONS – RURAL HEALTH TRANSFORMATION PROGRAM – Establishes the Idaho Rural Health Transformation Fund and creates the Rural Health Transformation Committee. The committee is a legislative oversight body that is responsible for governance, review, and recommendations related to the use of rural health transformation funds. This appropriation is related to the Rural Health Transformation Program (RHTP) established in H.R. 1 (One Big Beautiful Bill Act), which provides \$929 million to Idaho over five years. The purpose of the program is to strengthen rural

healthcare by giving states funding to innovate care delivery, boost provider sustainability, develop the workforce, and leverage technology for better access and outcomes in underserved areas. The bill authorizes 12.00 limited-service FTP and appropriates \$3,737,600 onetime from federal funds for FY 2026. This bill also appropriates an ongoing \$1,328,700 for personnel costs for those same 12.00 FTP and appropriates \$294,076,500 onetime for FY 2027.

S 1454 APPROPRIATIONS – HEALTH AND WELFARE – EARLY LEARNING AND DEVELOPMENT, YOUTH SAFETY AND PERMANENCY, AND FAMILY AND COMMUNITY PARTNERSHIPS – Appropriates an additional \$5,724,700. Overall, the budget is a 2.5% increase over the FY 2027 maintenance appropriation provided in **S 1435**. Enhancements include: appropriation for a walker mower, Kindship Navigation Grant, and budget restoration for post-adoption services and safety assessments. This budget also includes a population forecast adjustment for court-ordered evaluations and treatment for people with intellectual and developmental disabilities. When added to the maintenance appropriation, the FY 2027 appropriation for the Department of Health and Welfare – Divisions of Early Learning and Development, Youth Safety and Permanency, and Family and Community Partnerships is \$236,391,600 and authorized FTP is capped at 801.41.

Judicial Branch

H 925 APPROPRIATIONS – JUDICIAL BRANCH – Appropriates an additional \$4,066,000. Overall, the budget is a 4% increase over the FY 2027 maintenance appropriation provided in **H 847**. Enhancements in the Court Operations Division include: increased appropriation in dedicated funds to provide for anticipated costs associated with magistrate judge retirement benefits and to reduce General Fund expenditures by shifting costs to dedicated funds. The budget also includes an ongoing increase of \$77,900 from the General Fund for the Second District CASA Program and provides \$87,400 onetime from the General Fund to restore 60% of the initial reduction for the Guardian ad Litem Program in **H 847**. When added to the maintenance appropriation, the FY 2027 appropriation for the Judicial Branch is \$104,568,600 with a total FTP of 411.00. There is no authorized FTP cap for the Judicial Branch.

Legislative Branch

H 968 APPROPRIATIONS – Reduces the General Fund transfer to the Legislature by 4% for FY 2026 and 5% for FY 2027.

Natural Resources

H 964 APPROPRIATIONS – DEPARTMENT OF FISH AND GAME – Appropriates an additional \$14,178,500. Overall, the budget is a 9.6% increase over the FY 2027 maintenance appropriation provide in **S 1363**. Enhancements include: funding for fisheries habitat projects, good neighbor authority projects, wolf predation response, inflation at fisheries facilities, and IT hardware replacement. When added to the maintenance appropriation, the FY 2027 appropriation for the Department of Fish and Game is \$161,517,000 and authorized FTP is capped at 550.00.

S 1403 APPROPRIATIONS – DEPARTMENT OF ENVIRONMENTAL QUALITY – Appropriates an additional \$1,830,000. Overall, the budget is a 1.9% increase over the FY 2027 maintenance appropriation provided in **S 1363**. Enhancements include: funding to transfer Water Pollution Control Fund and to the Environmental Remediation (Basin) Fund for the superfund cleanup project, a reduction of federal grant funds and increase in dedicated funds to support personnel within the IPDES Program and the program's permitting system, and 4.00 FTP and funding from the Solid Waste Regulatory Fund to centralize solid waste oversight pursuant to **H 555**. When added to the maintenance appropriation, the FY 2027 appropriation for the Department of Environmental Quality is \$98,356,300 and authorized FTP is capped at 379.00.

S 1405 APPROPRIATIONS – SOIL AND WATER CONSERVATION COMMISSION – Appropriates an additional \$387,100. Overall, the budget is a 9.7% increase over the FY 2027 maintenance appropriation provided in **S 1373**. Enhancements include: onetime funding from dedicated funds to supplemental supplement existing payments for the Conservation Reserve Enhancement Program (CREP) and onetime funding for unspent grant funding for the CREP and Water Quality Program for Agriculture (WQPA). When added to the maintenance appropriation, the FY 2027 appropriation for the Soil and Water Conservation Commission is \$4,369,800 and authorized FTP is capped at 16.75. This bill also includes a FY 2026 supplemental appropriation with onetime funding from dedicated funds for existing payments for the Conservation Reserve Enhancement Program (CREP) for anticipated costs in the current fiscal year. **S1405** also moves the appropriation for the Soil and Water Conservation Commission from the Department of Agriculture to the Department of Water Resources pursuant to **H 503**. The budget structure of the commission under the Department of Water Resources mirrors how it was previously structured under the Department of Agriculture, as it remains a distinctly budgeted division.

S 1417 APPROPRIATIONS – DEPARTMENT OF PARKS AND RECREATION – Appropriates an additional \$18,129,900 and authorizes an additional 2.95 FTP. Overall, the budget is a 35.9% increase over the FY 2027 maintenance appropriation provided in **S 1363**. Enhancements include: personnel to convert two part-time positions to full-time administrative support positions, 2.00 FTP and funding for positions at a new park near Salmon and related operating expenditures, trail maintenance staff and equipment, a new excavator for trail maintenance, a federal land and water community grant that will be passed through to city grant recipients, staff housing at Lake Cascade State Park, interpretive displays at Billingsley Creek Campground, construction of a roundabout at Farragut State Park, funding to improve and add additional RV campsites statewide, replacement items, and IT hardware replacement. When added to the maintenance appropriation, the FY 2027 appropriation for the Department of Parks and Recreation is \$68,618,200 and authorized FTP is capped at 198.75.

S 1427 APPROPRIATIONS – DEPARTMENT OF LANDS – Appropriates an additional \$2,417,000 and authorizes no additional personnel. Overall, the budget is a 3.2% increase over the FY 2027 maintenance appropriation provided in **S 1363**. Enhancements include: purchase of fire radio equipment; a reduction of 1.25 FTP and personnel costs from the Department of Lands Fund - Abandoned Mines Account and the addition of 1.25 FTP and personnel costs to the Navigable Waterways Fund to align with statutorily allowed uses; construction of a vehicle storage structure; to purchase one UTV; the addition of 1.00 FTP and personnel costs to the Navigable Waterways Fund and reduction of 1.00 FTP and personnel costs from the Endowment Earning Administrative Fund to align funding for legal counsel with anticipated workload; onetime support for the Idaho Geological Survey; funding to partially restore the Base reduction found in **S 1363** for fire preparedness; replacement items including vehicles, seedling coolers, lawn tractors, and computerized equipment; and OITS hardware which includes computers, routers, servers, switches, wireless access points, and a firewall. When added to the maintenance appropriation, the FY 2027 appropriation for the Department of Lands is \$78,724,700 and authorized FTP is capped at 334.93. This bill also includes two FY 2026 supplemental appropriations, including a reduction of 1.25 FTP and personnel costs from the Department of Lands Fund - Abandoned Mines Account and the addition of 1.25 FTP and personnel costs to the Navigable Waterways Fund to align with statutorily allowed uses in the current year, and a onetime budget restoration for fire preparedness in FY 2026.

S 1431 APPROPRIATIONS – DEPARTMENT OF WATER RESOURCES – Appropriates an additional \$390,000 and authorizes no additional personnel. Overall, the budget is a 0.3% increase over the FY 2027 maintenance appropriation provided in **S 1363**. Enhancements include funding for aquifer monitoring and measuring and restored funding that was removed from the maintenance appropriation as part of the ongoing 5% Base Reduction. These restorations include funding for stream gaging and

personnel costs related two positions within the North Idaho Adjudication and Bear River Basin Adjudication programs. When added to the maintenance appropriation, the FY 2027 appropriation for the Department of Water Resources is \$112,997,100 and authorized FTP is capped at 171.00.

Public Safety

S 1388 APPROPRIATIONS – DEPARTMENT OF CORRECTION – Appropriates an additional \$17,802,700 for FY 2026 and appropriates an additional \$32,823,700 for FY 2027. Overall, the budget is an 8.3% increase over the FY 2027 maintenance appropriation provided in **S 1361**. Enhancements include: population forecast adjustments for the County and Out-of-State Placement, and Medical Services Programs, replacement items, and OITS hardware. When added to the maintenance appropriation, the FY 2027 appropriation for the Idaho Department of Correction is \$428,814,700 and authorized FTP is capped at 2,254.35.

Public Schools

S 1438 APPROPRIATIONS – PUBLIC SCHOOLS – IDAHO DIGITAL LEARNING ACADEMY – Reduces the appropriation to IDLA by \$13,500,000. Overall this bill is a 52.3% reduction to the FY 2027 maintenance appropriation provided in **S 1362**. This bill also restricts access to the Public Education Stabilization Fund for any eligible costs more than those allowed in Idaho Code. The bill also requires IDLA to reduce eligible course offerings as necessary to maintain a positive cash balance. The Legislature also provides additional limitations and program changes to IDLA that impacts the use of appropriated funds in **H 940**. When added to the maintenance appropriation, the FY 2027 appropriation for the Idaho Digital Learning Academy is \$12,310,000.

S 1444 APPROPRIATIONS – PUBLIC SCHOOLS – STUDENT SUPPORT – Appropriates an additional \$7,800,000 in federal fund appropriation for FY 2026 and FY 2027 to allow full drawdowns by schools, decreases discretionary funding for fully virtual schools by \$3,000,000 and reduces transportation cost reimbursements to schools by \$7,500,000. Overall, this bill is a 0.1% increase over the FY 2027 maintenance appropriation provided in **S 1362**. When added to the maintenance appropriation, the FY 2027 appropriation for the Student Support Division is \$1,702,435,600.

State Board of Education

H 905 APPROPRIATIONS – OFFICE OF THE STATE BOARD OF EDUCATION – Appropriates an additional \$4,487,900. Overall, the budget is a 17.7% increase over the FY 2027 maintenance appropriation provided in **H 876**. Enhancements include: \$998,400 for the Canvas Learning Management system contract managed by the Office of the State Board of Education and \$4,000,000 for the Fund for Improvement of Post secondary Education (FIPSE) federal grant. Reductions include: \$510,500 and 4.00 FTP for the transfer of risk managers to the universities. When added to the maintenance appropriation, the FY 2027 appropriation for the Office of the State Board of Education is \$29,895,500 and authorized FTP is capped at 80.42.

H 906 APPROPRIATIONS – COMMUNITY COLLEGES – Appropriates an additional \$1,123,200. Overall, the budget is a 1.7% increase over the FY 2027 maintenance appropriation provided in **H 876**. Enhancements include: \$1,368,700 for restoration of the FY 2027 2% additional rescission. Reductions include: \$245,500 for the Canvas Learning Management system contract managed by the Office of the State Board of Education. When added to the maintenance appropriation, the FY 2027 appropriation for Community Colleges is \$68,169,300. Authorized FTP is not capped at the community colleges.

H 907 APPROPRIATIONS – DIVISION OF CAREER TECHNICAL EDUCATION – Appropriates an additional \$1,877,300 to the Secondary and General Programs of the Division of Career Technical Education from the Idaho Career Ready Students Fund. Overall, the budget is a 1.8% increase over the

FY 2027 maintenance appropriation provided in [H 876](#). Enhancements include: \$1,877,300 to the Secondary and General Programs to restore the FY 2027 additional 2% reduction. When added to the maintenance appropriation, the FY 2027 appropriation for the Division of Career Technical Education is \$108,585,900 and authorized FTP is capped at 567.14. This bill also includes an FY 2026 supplemental appropriation of \$957,600 onetime from the Idaho Career Ready Students Fund to the Secondary and General Programs to restore the FY 2026 1% rescission.

[H 920](#) APPROPRIATIONS – HEALTH EDUCATION PROGRAMS – Appropriates an additional \$900,000 and authorizes an additional 2.50 FTP. Overall, the budget is a 3.1% increase over the FY 2027 maintenance appropriation provided in [H 876](#). Enhancements include: \$240,000 ongoing for six new psychiatry residents at Eastern Idaho Medical Residencies, \$60,000 and 1.00 FTP for one additional resident at the Family Medicine Residencies in Burley, \$60,000 for an obstetrics family medicine fellowship at the Family Medicine Residencies in Pocatello, \$360,000 for six additional residents at the Family Medicine Residencies in Nampa, \$180,000 for three additional child psychiatry residents at the University of Utah Medical Education program, and 1.50 additional FTP with no budget change at the Washington-Idaho-Montana-Utah (WIMU) Veterinary Education Program. When added to the maintenance appropriation, the FY 2027 appropriation for Health Education Programs is \$30,222,900 and authorized FTP is capped at 48.46.

[H 922](#) APPROPRIATIONS – COLLEGE AND UNIVERSITIES – Appropriates an additional \$1,667,300. Overall, the budget is a 0.2% increase over the FY 2027 maintenance appropriation provided in [H 876](#). Enhancements include: \$510,500 for the transfer of risk managers from the Office of the State Board of Education to the universities and \$1,909,700 for distribution adjustments in endowment funds. Reductions include: \$752,900 for the Canvas Learning Management system contract managed by the Office of the State Board of Education. When added to the maintenance appropriation, the FY 2027 appropriation for the College and Universities is \$745,649,500. FTP is not capped at the college and universities.

General Fund Comparison
Original Approp to Governor's Recommendation & JFAC Action

Department/Agency	FY 2026 Original Approp	FY 2027 Gov's Revised Recommend	Change from FY 2026	FY 2027 Total JFAC Action	Difference from Gov's Recommend	Difference from FY 2026	Change from FY 2026
Education							
Public School Support <i>State Board of Education</i>	2,754,658,600	2,734,098,800	(0.7%)	2,750,379,700	16,280,900	(4,278,900)	(0.2%)
Ag Research and Ext. Service	39,955,500	39,462,400	(1.2%)	38,663,300	(799,100)	(1,292,200)	(3.2%)
College and Universities	383,583,700	382,721,100	(0.2%)	375,080,100	(7,641,000)	(8,503,600)	(2.2%)
Community Colleges	68,419,700	67,370,100	(1.5%)	67,369,300	(800)	(1,050,400)	(1.5%)
Office of the State Board of Ed.	46,941,300	17,575,700	(62.6%)	17,250,800	(324,900)	(29,690,500)	(63.3%)
Health Education Programs	29,419,500	30,055,000	2.2%	29,800,900	(254,100)	381,400	1.3%
Career Technical Education	91,966,100	90,775,400	(1.3%)	88,898,100	(1,877,300)	(3,068,000)	(3.3%)
Idaho Public Television	3,426,600	3,040,600	(11.3%)	2,972,000	(68,600)	(454,600)	(13.3%)
Special Programs	31,746,100	30,856,600	(2.8%)	30,149,900	(706,700)	(1,596,200)	(5.0%)
Department of Education	12,052,000	11,859,300	(1.6%)	11,618,300	(241,000)	(433,700)	(3.6%)
Vocational Rehabilitation	5,452,600	5,357,100	(1.8%)	5,243,100	(114,000)	(209,500)	(3.8%)
Charter School Commission	199,900	196,600	(1.7%)	192,600	(4,000)	(7,300)	(3.7%)
Health and Human Services							
Department of Health and Welfare	235,367,200	224,308,700	(4.7%)	221,173,500	(3,135,200)	(14,193,700)	(6.0%)
Division of Medicaid	994,049,300	1,047,056,100	5.3%	1,047,899,300	843,200	53,850,000	5.4%
State Independent Living Council	294,600	289,500	(1.7%)	283,600	(5,900)	(11,000)	(3.7%)
Public Safety							
Department of Correction	352,591,700	388,145,200	10.1%	385,806,800	(2,338,400)	33,215,100	9.4%
Judicial Branch	77,824,200	78,642,700	1.1%	74,891,600	(3,751,100)	(2,932,600)	(3.8%)
Department of Juvenile Corrections	51,766,200	51,805,500	0.1%	51,323,300	(482,200)	(442,900)	(0.9%)
Idaho State Police	72,139,200	69,200,900	(4.1%)	69,180,500	(20,400)	(2,958,700)	(4.1%)
Natural Resources							
Department of Environmental Quality	29,361,200	29,158,100	(0.7%)	28,511,100	(647,000)	(850,100)	(2.9%)
Department of Lands	13,372,000	11,414,200	(14.6%)	11,264,200	(150,000)	(2,107,800)	(15.8%)
Department of Parks and Recreation	4,255,800	4,248,200	(0.2%)	4,158,000	(90,200)	(97,800)	(2.3%)
Department of Water Resources	55,499,700	54,882,600	(1.1%)	54,853,600	(29,000)	(646,100)	(1.2%)
Soil and Water Conservation Comm.	4,737,500	3,630,700	(23.4%)	3,835,000	204,300	(902,500)	(19.1%)
Economic Development							
Department of Agriculture	15,611,500	15,351,100	(1.7%)	15,014,600	(336,500)	(596,900)	(3.8%)
Department of Commerce	6,068,100	5,736,500	(5.3%)	5,597,900	(138,600)	(470,200)	(7.7%)
Industrial Commission	294,000	285,200	(3.0%)	279,400	(5,800)	(14,600)	(5.0%)
Department of Labor	637,300	632,900	(0.7%)	616,700	(16,200)	(20,600)	(3.2%)
<i>Self Governing Agencies</i>							
Commission on Hispanic Affairs	288,200	283,700	(1.6%)	277,900	(5,800)	(10,300)	(3.6%)
Historical Society	5,333,300	4,839,300	(9.3%)	4,477,800	(361,500)	(855,500)	(16.0%)
Commission for Libraries	4,971,600	4,857,900	(2.3%)	4,758,500	(99,400)	(213,100)	(4.3%)
State Appellate Public Defender	4,349,300	4,281,300	(1.6%)	4,193,900	(87,400)	(155,400)	(3.6%)
Division of Veterans Services	1,807,100	1,777,100	(1.7%)	1,736,200	(40,900)	(70,900)	(3.9%)
Office of the State Public Defender	44,744,900	43,940,600	(1.8%)	43,044,500	(896,100)	(1,700,400)	(3.8%)
Office of Administrative Hearings	1,627,000	1,598,900	(1.7%)	1,566,300	(32,600)	(60,700)	(3.7%)
Health & Social Services Ombudsman	465,100	460,200	(1.1%)	450,800	(9,400)	(14,300)	(3.1%)
Commission of Pardons & Parole	4,349,400	4,273,700	(1.7%)	4,186,600	(87,100)	(162,800)	(3.7%)
General Government							
Department of Administration	2,943,700	2,486,300	(15.5%)	2,426,500	(59,800)	(517,200)	(17.6%)
Attorney General	32,299,000	32,711,300	1.3%	31,062,700	(1,648,600)	(1,236,300)	(3.8%)
State Controller	24,324,400	23,805,300	(2.1%)	23,318,900	(486,400)	(1,005,500)	(4.1%)
<i>Office of the Governor</i>							
Commission on Aging	6,495,800	6,319,700	(2.7%)	6,319,700	0	(176,100)	(2.7%)
Commission on the Arts	970,400	945,500	(2.6%)	926,100	(19,400)	(44,300)	(4.6%)
Commission for the Blind	1,832,900	1,773,500	(3.2%)	1,736,900	(36,600)	(96,000)	(5.2%)
Office of Drug Policy	398,000	390,700	(1.8%)	382,700	(8,000)	(15,300)	(3.8%)
Division of Financial Management	2,329,500	2,302,600	(1.2%)	2,255,400	(47,200)	(74,100)	(3.2%)
Executive Office of the Governor	3,054,000	2,728,200	(10.7%)	2,667,500	(60,700)	(386,500)	(12.7%)
Office of Information Technology	10,787,000	6,429,300	(40.4%)	6,374,800	(54,500)	(4,412,200)	(40.9%)
Military Division	9,544,600	9,691,400	1.5%	9,670,900	(20,500)	126,300	1.3%
Office of Species, Minerals, and Energy	1,826,000	1,797,500	(1.6%)	1,943,100	145,600	117,100	6.4%
STEM Action Center	3,347,100	0	(100.0%)	0	0	(3,347,100)	(100.0%)
Wolf Depredation Control Board	392,000	380,200	(3.0%)	372,400	(7,800)	(19,600)	(5.0%)
Workforce Development Council	0	3,007,800	100.0%	3,084,200	76,400	3,084,200	N/A
<i>Legislative Branch</i>							
Legislative Transfer	8,511,000	8,511,000	0.0%	8,511,000	0	0	0.0%
Legislative Services Office	9,262,800	9,128,800	(1.4%)	8,943,600	(185,200)	(319,200)	(3.4%)
Office of Performance Evaluations	1,129,600	1,112,300	(1.5%)	1,089,700	(22,600)	(39,900)	(3.5%)
Lieutenant Governor	346,000	309,400	(10.6%)	302,500	(6,900)	(43,500)	(12.6%)
<i>Department of Revenue and Taxation</i>							
Board of Tax Appeals	680,700	670,900	(1.4%)	657,300	(13,600)	(23,400)	(3.4%)
State Tax Commission	46,416,300	45,181,400	(2.7%)	45,132,200	(49,200)	(1,284,100)	(2.8%)
Secretary of State	5,711,000	6,005,200	5.2%	5,872,400	(132,800)	161,400	2.8%
State Treasurer	1,711,700	1,726,400	0.9%	1,640,800	(85,600)	(70,900)	(4.1%)
Total General Fund Appropriations	5,623,940,500	5,631,884,200	0.1%	5,621,691,000	(10,193,200)	(2,249,500)	(0.0%)