



# Deficiency Warrants and Supplemental Appropriations

Morgan Poloni  
Budget & Policy Analyst

January 14, 2026

# Deficiency Warrants

- Expenditures that are authorized by statute, but for which no specific appropriation is provided until after an actual expense is incurred.
- Authorized by the Board of Examiners or the Board of Land Commissioners

<u>Purpose</u>	<u>Agency</u>	<u>Authorizing Body</u>	<u>Statute</u>	<u>Limit</u>
Hazardous Substance Response	Military Division	Board of Examiners	§ 39-7110	\$100k/incident
Waste Tire Disposal	Counties and Cities		§ 39-6502(3)	None
Dam Safety	Department of Water Resources		§ 42-1718	None
Agricultural Pest Control	Department of Agriculture		§ 22-2019	\$5 Million
Invasive Species Control		§ 22-1912	\$5 Million	
Animal Disease Control		§ 25-212A	\$5 Million	
State Lands Pest Control	Department of Lands	Board of Land Commissioners	§ 58-155	\$50,000
Forest Insect & Disease Eradication			§ 38-602	\$250,000
Forest Fire Suppression			§ 38-131	None
Range Fire Suppression			§ 38-131A	None

# Deficiency Warrant Comparison

## FY 2027 Deficiency Warrants

- Department of Agriculture (LBB page 5-3)
- Military Division (LBB page 6-109)

<u>Deficiency Warrant Requests</u>	<u>Agency</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026*</u>
Waste Tire Disposal	Department of Environmental Quality	\$0	\$25,000	\$14,000	\$0	\$0	\$0
Pest Control	Department of Agriculture	\$279,000	\$368,400	\$450,100	\$627,900	\$1,724,300	\$1,298,600
Hazardous Substance Response	Military Division	\$34,300	\$12,000	\$8,100	\$22,000	\$34,200	\$17,800
<b>Total Request</b>	-----	<b>\$313,300</b>	<b>\$405,400</b>	<b>\$472,200</b>	<b>\$649,900</b>	<b>\$1,758,500</b>	<b>\$1,316,400</b>

\*Agency Request

# Section 22, Article III, Idaho Constitution

- Section 22:
  - *“WHEN ACT TAKES EFFECT, No act shall take effect until...the end of the session at which the same shall have been passed, except in case of emergency, which emergency shall be declared in the preamble or in the body of the law.”*
- Bill Text:
  - *“An emergency existing therefor, which emergency is hereby declared to exist, this act shall be in full force and effect on and after its passage and approval.”*

# Supplementals Appropriation

- Actions taken on current year appropriation
  - Additions
  - Transfers
  - Budget Law Exemptions

Governor's Recommendation			
Supplementals & Recissions FY 2026	Recissions	Supplementals	Total
General Fund	(79,180,100)	\$111,315,200	\$32,135,100
All Other Funds	(44,210,800)	\$30,103,800	(14,107,000)
Total	(123,390,900)	\$141,419,000	\$18,028,100

# Supplementals and Deficiency Warrants – LBB pages 16-17

## FY 2026 Deficiency Warrants And Supplemental Requests

Func Area/Dept/Div	Request			Gov's Rec		
	FTP	General	Total	FTP	General	Total
<b>Part A: Deficiency Warrants</b>						
<b>Economic Development</b>						
<b>Department of Agriculture</b>						
1. Exotic Species Deficiency Warrants	0.00	1,298,600	1,298,600	0.00	1,298,600	1,298,600
<b>General Government</b>						
<b>Office of the Governor</b>						
Military Division						
2. HazMat Deficiency Warrants	0.00	17,800	17,800	0.00	17,800	17,800
<b>Total:</b>	<b>0.00</b>	<b>1,316,400</b>	<b>1,316,400</b>	<b>0.00</b>	<b>1,316,400</b>	<b>1,316,400</b>
<b>Part B: Supplementals</b>						
<b>Education</b>						
<b>Public School Support</b>						
Teachers						
1. Ongoing Rescission - Career Ladder	0.00	(5,663,100)	(5,663,100)	0.00	(5,663,100)	(5,663,100)
Student Support						
2. Federal Spending Authority	0.00	0	7,800,000	0.00	0	7,800,000
3. Ongoing Rescission - SBA	0.00	(6,175,500)	(6,175,500)	0.00	(6,175,500)	(6,175,500)
4. Ongoing Rescission - Discretionary	0.00	(5,446,800)	(5,446,800)	0.00	(5,446,800)	(5,446,800)
5. Ongoing Rescission - Health Insur.	0.00	(5,081,100)	(5,081,100)	0.00	(5,081,100)	(5,081,100)
<b>State Board of Education</b>						
Office of the State Board of Education						
6. Empowering Parents Rescission	0.00	0	0	0.00	(29,597,600)	(29,597,600)
Department of Education						
7. School Bus Camera Fund	0.00	0	28,200	0.00	0	28,200
<b>Health and Human Services</b>						
<b>Department of Health and Welfare</b>						
Division of Medicaid						
8. Medicaid Forecast Adjustment	0.00	87,014,300	12,847,900	0.00	92,592,400	107,244,000
9. Provider Rate Adjustment	0.00	(29,553,600)	(29,553,600)	0.00	(17,216,000)	(61,426,800)
10. Hospital Assessment Fund Align - H3	0.00	0	0	0.00	0	0
Indirect Support Services						
11. Making Rural Idaho Healthy Again	0.00	0	0	12.00	0	3,737,600
Psychiatric Hospitalization						
12. IBHP State Hospital Fund Adjustment	0.00	0	0	0.00	0	0
<b>Public Safety</b>						
<b>Department of Correction</b>						
Management Services						
13. Hepatitis-C Fund Spending Authority	0.00	0	424,300	0.00	0	424,300
County & Out-of-State Placement						
14. Offender Housing	0.00	13,675,500	13,675,500	0.00	15,241,500	15,241,500
Medical Services						
15. Medical Services Adjustment	0.00	3,171,000	3,171,000	0.00	3,281,300	3,281,300
<b>Natural Resources</b>						
<b>Board of Land Commissioners</b>						
Department of Lands						
16. Navigable Waterways Fund Shift	0.00	0	0	0.00	0	0
<b>Department of Parks and Recreation</b>						
17. Budget Exemption for Grant Funding	0.00	0	0	0.00	0	0

## FY 2026 Deficiency Warrants And Supplemental Requests

Func Area/Dept/Div	Request			Gov's Rec		
	FTP	General	Total	FTP	General	Total
<b>Economic Development</b>						
<b>Department of Agriculture</b>						
18. Quagga Mussel Treatment	0.00	0	0	0.00	0	3,393,000
Soil and Water Conservation Commission						
19. CREP Funding	0.00	0	12,900	0.00	0	12,900
<b>General Government</b>						
<b>Office of the Governor</b>						
Information Technology Services, Office of						
20. Chinden Campus Building Furnishing	0.00	200,000	200,000	0.00	200,000	200,000
21. E-CORE Federal Grant	0.50	0	56,200	0.50	0	56,200
Workforce Development Council						
22. General Fund Cash Transfer	0.00	(2,250,000)	(2,250,000)	0.00	(10,000,000)	(10,000,000)
<b>Total:</b>	<b>0.50</b>	<b>49,890,700</b>	<b>(15,954,100)</b>	<b>12.50</b>	<b>32,135,100</b>	<b>18,028,100</b>
<b>Grand Total:</b>	<b>0.50</b>	<b>51,207,100</b>	<b>(14,637,700)</b>	<b>12.50</b>	<b>33,451,500</b>	<b>19,344,500</b>



Please feel free to contact me with  
any questions at (208)334-1288 or  
[mpoloni@lso.idaho.gov](mailto:mpoloni@lso.idaho.gov)