

STATE OF IDAHO - 2026 LEGISLATIVE SESSION
GENERAL FUND BUDGET UPDATE
Prepared by Legislative Services Office, Budget & Policy Analysis

Status as of

1/16/2026

FISCAL YEAR 2026

REVENUES	Gov's Recommendation	Legislative Action
1. Unobligated Cash Balance	\$ 313,670,400	\$ 313,670,400
2. Reappropriation	12,054,900	12,054,900
3. Executive Carry Forward	31,513,000	31,513,000
4. DHW & DEQ Year End Cash Transfers (Reversions)	4,794,100	4,794,100
5. Cash Balance	362,032,400	362,032,400
6. Revenue Projection (7.9% below FY 2025)	5,512,406,100	5,512,406,100 *
7. Total Revenues and Cash Balance (line 5 + 6)	\$ 5,874,438,500	\$ 5,874,438,500
8. 2025 Transfers (H455, S1218)	(285,000,000)	(285,000,000)
9. Deficiency Warrants - Pests & HazMat	(1,316,400)	0 *
10. In-Demand Careers Fund (Workforce Dev. Council)	10,000,000	0 *
11. Water Pollution Control Fund (DEQ)	15,000,000	0 *
12. Strategic Initiatives Fund (ITD)	45,000,000	0 *
13. Opportunity Scholarships (OSBE)	3,000,000	0 *
14. Permanent Building Fund Cancelled Projects	33,745,000	0 *
15. Total Transfers in (out)	(179,571,400)	(285,000,000)
16. NET REVENUES (line 7 + 15)	\$ 5,694,867,100	\$ 5,589,438,500
<u>EXPENDITURES</u>		
17. FY 2026 Original Appropriation	5,623,940,500	5,623,940,500
18. Reappropriations/Executive Carry Forward	43,567,900	43,567,900
19. Temporary Reduction in Spending (Executive Order 2025-02)	(46,951,700)	0 *
<u>Supplementals/Rescissions</u>		
20. Public Schools - Support Unit Decrease	(22,366,500)	0 *
21. State Board of Education - Empowering Parents	(29,597,600)	0 *
22. Division of Medicaid - Population Adjustments	75,376,400	0 *
23. Department of Correction - Population Adjustments	18,522,800	0 *
24. Office of Information Technology Services	200,000	0 *
25. Total Supplementals/Rescissions	42,135,100	0
26. FY 2026 Total Estimated Expenditures (line 17 + 18 + 19 + 25)	\$ 5,662,691,800	\$ 5,667,508,400
27. FY 2026 ESTIMATED ENDING BALANCE (line 16 - 26)	\$ 32,175,300	\$ (78,069,900)

Attachment 2

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FISCAL YEAR 2027

<u>REVENUES</u>	<u>Gov's Recommendation</u>	<u>Legislative Action</u>
1. Estimated Beginning Balance	\$ 32,175,300	\$ (78,069,900)
2. Revenue Projection (3.0% above FY 2026)	5,679,246,700	5,679,246,700 *
3. Proposed Legislation - Tax Conformity	(155,000,000)	0 *
4. Total Budgeted Revenue Projection - 0.8% Increase	5,524,246,700	5,679,246,700
5. Total Revenues and Estimated Beginning Cash Balance	\$ 5,556,422,000	\$ 5,601,176,800
6. Transfer to ITD - Strategic Initiatives Fund	0	0 *
7. Transfer to OITS - Unbilled Services	(458,700)	0 *
8. Budget Stabilization Interest Earnings to GF	35,207,600	0 *
9. Millennium Fund Interest Earnings to GF	2,781,700	0 *
10. Water Pollution Control Fund Interest to GF	5,308,000	0 *
11. Strategic Initiatives Interest to GF	15,714,800	0 *
12. Strategic Initiatives Local Interest to GF	12,900,300	0 *
13. Strategic Initiatives Grant Closeout to GF	4,150,200	0 *
14. Public Education Stabilization Fund Interest to GF	10,201,300	0 *
15. Permanent Building Fund Interest to GF	15,232,400	0 *
16. Total Transfers In (Out)	101,037,600	0
17. NET REVENUES (line 5 + 16)	\$ 5,657,459,600	\$ 5,601,176,800
 <u>APPROPRIATIONS</u>		
18. FY 2027 Base Budget	5,539,807,200	0 *
19. FY 2027 Program Maintenance Cost	71,395,800	0 *
20. FY 2027 Enhancements Cost	20,715,100	0 *
21. FY 2027 Original Appropriations	\$ 5,631,918,100	\$ 0
22. FY 2027 ESTIMATED ENDING BALANCE (line 17 - 21)	\$ 25,541,500	\$ 5,601,176,800

General Fund Comparison

1/15/2026

Original Approp to Governor's Recommendation & JFAC Action

Department/Agency	FY 2026 Original Approp	FY 2027 Governor's 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	2,754,658,600	2,734,098,800	(0.7%)	0			*
<i>State Board of Education</i>							
Ag Research and Ext. Service	39,955,500	39,462,400	(1.2%)	0			*
College and Universities	383,583,700	382,721,100	(0.2%)	0			*
Community Colleges	68,419,700	67,370,100	(1.5%)	0			*
Office of the State Board of Ed.	46,941,300	17,575,700	(62.6%)	0			*
Health Education Programs	29,419,500	30,055,000	2.2%	0			*
Career Technical Education	91,966,100	90,775,400	(1.3%)	0			*
Idaho Public Television	3,426,600	3,040,600	(11.3%)	0			*
Special Programs	31,746,100	30,856,600	(2.8%)	0			*
Department of Education	12,052,000	11,859,300	(1.6%)	0			*
Vocational Rehabilitation	5,452,600	5,357,100	(1.8%)	0			*
Charter School Commission	199,900	196,600	(1.7%)	0			*
Health and Human Services							
Department of Health and Welfare	235,367,200	224,308,700	(4.7%)	0			*
Division of Medicaid	994,049,300	1,047,056,100	5.3%	0			*
State Independent Living Council	294,600	289,500	(1.7%)	0			*
Public Safety							
Department of Correction	352,591,700	388,145,200	10.1%	0			*
Judicial Branch	77,824,200	78,642,700	1.1%	0			*
Department of Juvenile Corrections	51,766,200	51,805,500	0.1%	0			*
Idaho State Police	72,139,200	69,200,900	(4.1%)	0			*
Natural Resources							
Department of Environmental Quality	29,361,200	29,158,100	(0.7%)	0			*
Department of Lands	13,372,000	11,414,200	(14.6%)	0			*
Department of Parks and Recreation	4,255,800	4,248,200	(0.2%)	0			*
Department of Water Resources	55,499,700	54,882,600	(1.1%)	0			*
Economic Development							
Department of Agriculture	15,611,500	15,351,100	(1.7%)	0			*
Soil and Water Conservation Comm.	4,737,500	3,630,700	(23.4%)	0			*
Department of Commerce	6,068,100	5,736,500	(5.5%)	0			*
Industrial Commission	294,000	285,200	(3.0%)	0			*
Department of Labor	637,300	632,900	(0.7%)	0			*
<i>Self Governing Agencies</i>							
Commission on Hispanic Affairs	288,200	283,700	(1.6%)	0			*
Historical Society	5,333,300	4,839,300	(9.3%)	0			*
Commission for Libraries	4,971,600	4,857,900	(2.3%)	0			*
State Appellate Public Defender	4,349,300	4,281,300	(1.6%)	0			*
Division of Veterans Services	1,807,100	1,777,100	(1.7%)	0			*
Office of the State Public Defender	44,744,900	43,940,600	(1.8%)	0			*
Office of Administrative Hearings	1,627,000	1,598,900	(1.7%)	0			*
Health & Social Services Ombudsman	465,100	460,200	(1.1%)	0			*
Commissions on Pardons & Parole	4,349,400	4,273,700	(1.7%)	0			*
General Government							
Department of Administration	2,943,700	2,486,300	(15.5%)	0			*
Attorney General	32,299,000	32,711,300	1.3%	0			*
State Controller	24,324,400	23,805,300	(2.1%)	0			*
<i>Office of the Governor</i>							
Commission on Aging	6,495,800	6,319,700	(2.7%)	0			*
Commission on the Arts	970,400	945,500	(2.6%)	0			*
Commission for the Blind	1,832,900	1,773,500	(3.2%)	0			*
Office of Drug Policy	398,000	390,700	(1.8%)	0			*
Office of Energy & Mineral Resources	0	0	0.0%	0			*
Division of Financial Management	2,329,500	2,302,600	(1.2%)	0			*
Executive Office of the Governor	3,054,000	2,728,200	(10.7%)	0			*
Office of Information Technology	10,787,000	6,429,300	(40.4%)	0			*
Military Division	9,544,600	9,691,400	1.5%	0			*
Office of Species Conservation	1,826,000	1,797,500	(1.6%)	0			*
STEM Action Center	3,347,100	0	(100.0%)	0			*
Wolf Depredation Control Board	392,000	380,200	(3.0%)	0			*
Workforce Development Council	0	3,007,800	100.0%	0			*
<i>Legislative Branch</i>							
Legislative Transfer	8,511,000	8,511,000	0.0%	0			*
Legislative Services Office	9,262,800	9,128,800	(1.4%)	0			*
Office of Performance Evaluations	1,129,600	1,146,200	1.5%	0			*
Lieutenant Governor	346,000	309,400	(10.6%)	0			*
<i>Department of Revenue and Taxation</i>							
Board of Tax Appeals	680,700	670,900	(1.4%)	0			*
State Tax Commission	46,416,300	45,181,400	(2.7%)	0			*
Secretary of State	5,711,000	6,005,200	5.2%	0			*
State Treasurer	1,711,700	1,726,400	0.9%	0			*
Total General Fund Appropriations	5,623,940,500	5,631,918,100	0.1%	0	0	0	0.0%

Explanation of Bill Categories: Bills listed in the "**Bills w/ Fiscal Impact on Revenue (REV)**" category can either add to or subtract (-) from revenues contributing to the General Fund and are moved to the "General Fund Budget Update" after passing both houses. Bills listed in the "**Bills that could Require an Appropriation (APP)**" and "**Non-JFAC Appropriation in Bill (NJA)**" categories expend (-) or save funds and are included on the "General Fund Budget Update" after passage by JFAC, or after passage by both the House Appropriations Committee and the Senate Finance Committee. A bill denoted with a "+" means it is new since the previous printing of the update. Bills are added to this report upon introduction by the body.

Bill #	Cat.	<i>Bills with Fiscal Impact</i>	FY 2026	FY 2027	FY 2028	Status	Passed	Budgeted
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Totals for Bills Not Signed into Law		FY 2026	FY 2027	FY 2028
		0	0	0
	Total Bills Affecting Revenue	0	0	0
	Total Bills Affecting Appropriations	0	0	0

Totals for Bills Signed into Law		FY 2026	FY 2027	FY 2028
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