



Military Division

Base Review

LBB Page 6-109

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Policy Analyst

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Military Division

The mission of the Idaho Military Division is to maintain combat and domestic emergency response readiness in the Idaho National Guard; and guide the state, through the Office of Emergency Management, in effectively preparing for, responding to and recovering from all hazards. The division also provides a fully accredited residential high school with the Idaho Youth ChalleNGe Academy, in order to intervene in and reclaim the lives of at-risk Idaho youth.[Statutory Authority: Chapter 1, Title 46, Idaho Code].

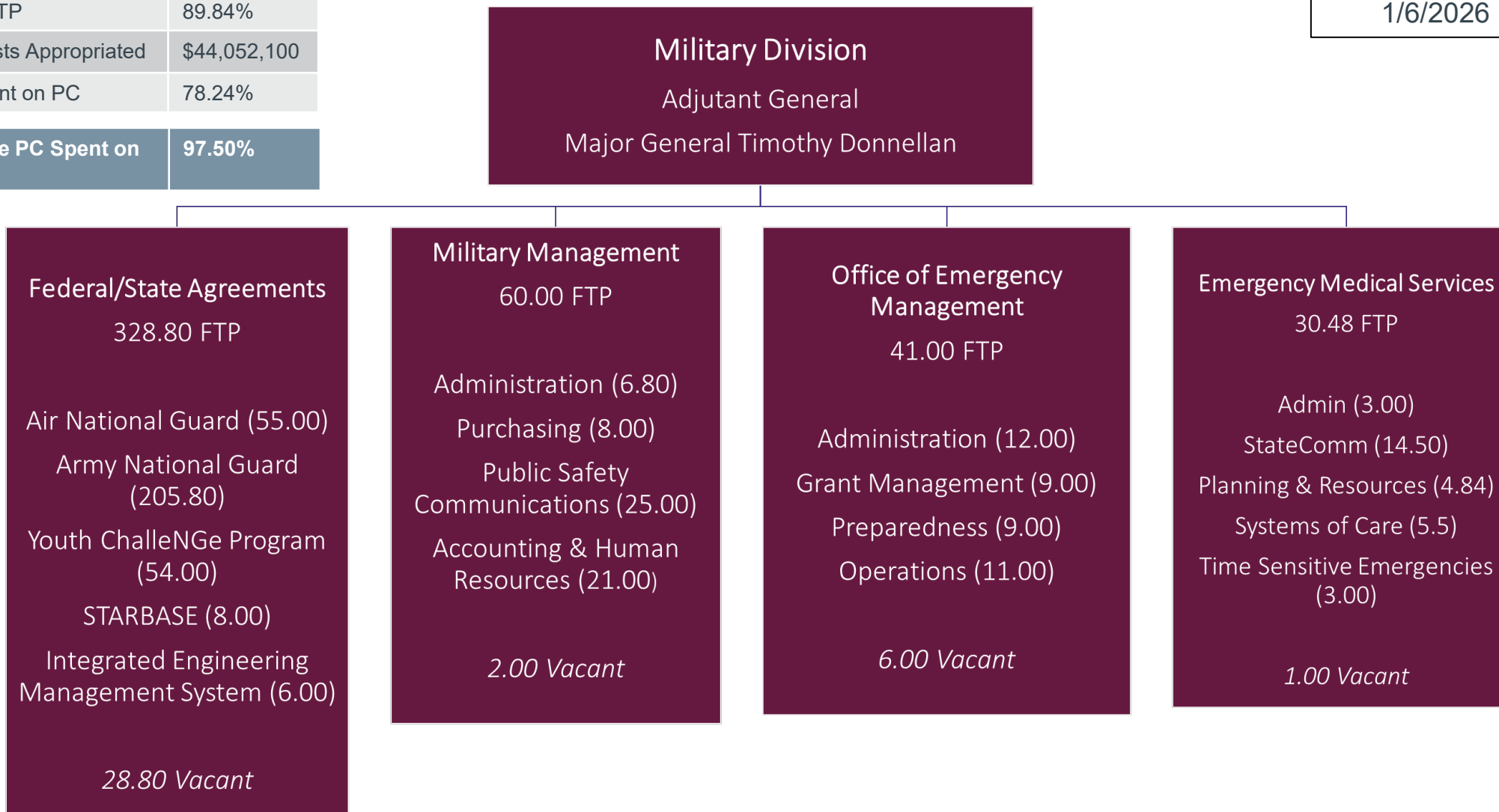
Org. Structure

Five Year Average Personnel Snapshot

Authorized FTP	434.6
Percentage Filled FTP	89.84%
Total Personnel Costs Appropriated	\$44,052,100
Percentage PC Spent on PC	78.24%

FY 2025 Percentage PC Spent on PC, General Fund **97.50%**

460.64 FTP
37.8 Vacant as of
1/6/2026



Consolidated Fund Analysis

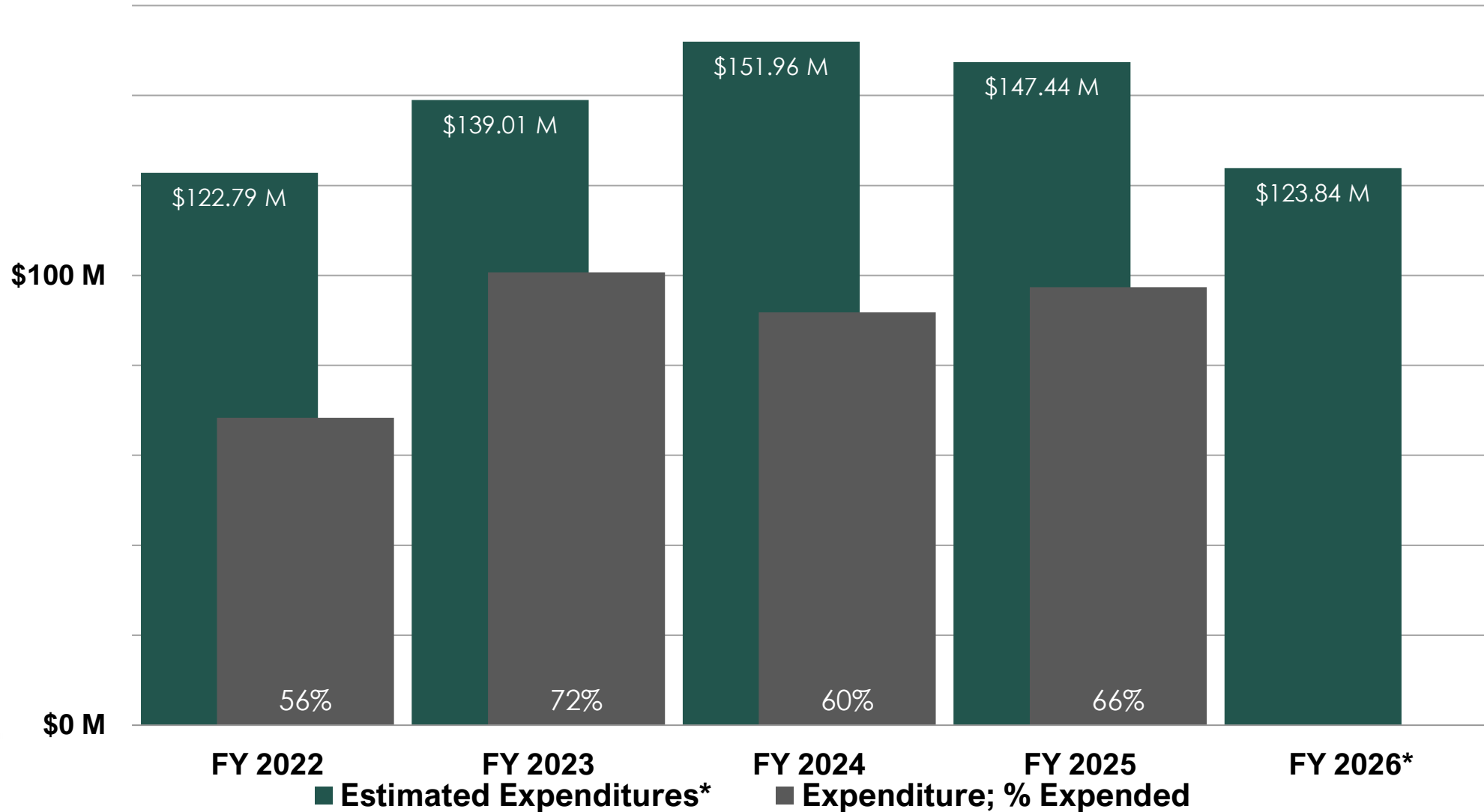
Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
A Beginning Free Fund Balance	\$2,135,992	\$2,509,300	\$3,030,100	\$3,432,000	\$3,008,000
B Receipts and Transfers	\$5,931,708	\$6,320,500	\$6,124,200	\$5,342,300	\$5,278,800
C Cash Expenditures*	\$5,558,400	\$5,799,700	\$5,722,300	\$5,766,300	\$5,825,600
Ending Free Fund Balance (A + B - C)	\$2,509,300	\$3,030,100	\$3,432,000	\$3,008,000	\$2,461,200

By Fund

A Hazardous Substance (continuous)	(\$22,000)	(\$34,200)	(\$17,800)	(\$20,000)	(\$20,000)
B Indirect Cost Recovery	\$591,800	\$461,300	\$687,200	\$760,000	\$707,800
C Misc. Revenue	\$199,100	\$160,900	\$210,900	\$132,800	\$54,700
D Admin. and Acct. Services	\$1,740,400	\$2,442,100	\$2,551,700	\$2,135,200	\$1,718,700
Ending Free Fund Balance	\$2,509,300	\$3,030,100	\$3,432,000	\$3,008,000	\$2,461,200

Five-Year Review

Estimated and Actual Expenditures



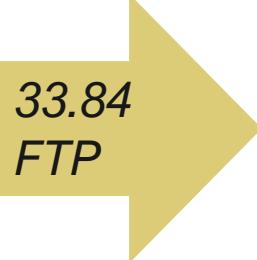
*FY 2026 is Original Appropriation

2025 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
Temporary Positions	Enhancement	\$0
Employee Development Costs	Enhancement	\$21,000
Construction and Facilities	Enhancement	\$12,000,000
Additional 2% Change in Employee Compensation	Enhancement	\$710,100
ITS Modernization	Omnibus Decision	\$92,700
Total Ongoing Base Change from Enhancements		\$12,823,800

2026 Budget Enhancements

33.84
FTP



Ongoing Enhancement Name	Type	Amount
PSC Network Administrator	Enhancement	\$0
ITS Billing Adjustment	Enhancement	\$0
H206 Trailer - EMS New Program	Enhancement	\$7,202,900
EMS - Transition Costs	Enhancement	\$60,000
EMS - Admin Staff	Enhancement	\$250,000
Total Ongoing Base Change from Enhancements		\$7,512,900

Onetime Enhancement Name	Type	Amount
EMS - Transition Costs	Enhancement	\$150,000
Replacement Items	Enhancement	\$425,000
OITS Hardware	Enhancement	\$92,100
HazMat Regional Response Support	Enhancement	\$17,200,000
Cash Transfer	Enhancement	(\$8,600,000)
Total Onetime Change from Enhancements		\$9,267,100

2026 Budget Enhancements – Outcomes

1. PSC Network Administrator

AGENCY SUBMITTED OUTCOME: This request will enhance the division's ability to achieve the strategic plan goal to "improve the capacity of the Idaho Military Division microwave network and promote usage of the system to state agencies," and anticipates a measured outcome of continued stability of the network and customer satisfaction.

Complete Military Division strategic plan available at <https://dfm.idaho.gov/about-budget/budget-reference-library/strategic-plan/>
under General Government

2026 and 2027 Budget Request & Recommendation

FY 2026 Deficiency Warrant

\$17,800 from the General Fund to reimburse costs that could not be collected from incident originators for FY25 hazardous materials response

Maintenance Adjustment Name	Gen	Ded	Fed	Total
Military Compensation Increases	\$284,000	\$401,100	\$1,298,400	\$1,983,500
Total Ongoing Change	\$284,000	\$401,100	\$1,298,400	\$1,983,500

2027 Budget Enhancements & Rescissions

Ongoing Enhancements	Type	FTP	Gen	Ded	Fed	Amount
Indirect Cost Recovery Increase - IOEM	Enhancement	0.00	-	\$120,000	-	\$120,000
Ongoing 3% General Fund Rescission	Rescission	0.00	(\$285,900)	-	-	(\$544,800)
Long-term Vacant Positions	Rescission	(3.00)	-	(\$18,900)	(\$240,000)	(\$258,900)
Total Ongoing Change		(3.00)	(\$285,900)	\$101,100	(\$240,000)	(\$683,700)

1. Indirect Cost Recovery Increase for IOEM

AGENCY SUBMITTED OUTCOME: Funding this request would maintain the Office of Emergency Management's response capabilities by ensuring Military Management has sufficient appropriation for human resources, purchasing, and accounting support services used by the office.

Complete Military Division strategic plan available at <https://dfm.idaho.gov/about-budget/budget-reference-library/strategic-plan/> under General Government

2027 Rescissions

Ongoing 3% General Fund Rescission	Program	FTP	Account Category	Amount
Tuition Assistance	Military Management		T&B	(\$185,900)
State Match (25-50%) Idaho Army and Air National Guard	Federal/State Agreements		OE	(\$50,000)
State Match (50%) FEMA Emergency Prep. & Response	Office of Emergency Management		OE	(\$50,000)
Total Ongoing Change				(\$285,900)

Ongoing Rescission	Type	FTP	Gen	Ded	Fed	Amount
Long-term Vacant Positions	Rescission	(3.00)	-	(\$18,900)	(\$240,000)	(\$258,900)
Total Ongoing Change		(3.00)		(\$18,900)	(\$240,000)	(\$258,900)

2027 Request & Governor's Rec

Military Division Comparative Summary

Analyst: Lippitt

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	463.64	9,544,600	123,844,100	463.64	9,544,600	123,844,100
HazMat Deficiency Warrants	0.00	17,800	17,800	0.00	17,800	17,800
Other Appropriation Adjustments	0.00	(17,800)	(17,800)	0.00	(17,800)	(17,800)
FY 2026 Total Appropriation	463.64	9,544,600	123,844,100	463.64	9,544,600	123,844,100
Executive Carry Forward	0.00	1,490,600	23,876,800	0.00	1,490,600	23,876,800
Governor's Holdback	0.00	(285,900)	(285,900)	0.00	(285,900)	(285,900)
Unallocated CEC - S1110	(3.00)	0	(258,900)	(3.00)	0	(258,900)
FY 2026 Estimated Expenditures	460.64	10,749,300	147,176,100	460.64	10,749,300	147,176,100
Removal of Onetime Expenditures	0.00	(1,506,700)	(33,143,900)	0.00	(1,506,700)	(33,143,900)
Restore Rescissions/Gov Holdback	3.00	285,900	544,800	3.00	285,900	544,800
FY 2027 Base	463.64	9,528,500	114,577,000	463.64	9,528,500	114,577,000
Personnel Benefit Costs	0.00	160,200	1,394,400	0.00	86,100	753,500
Statewide Cost Allocation	0.00	78,700	124,000	0.00	78,700	124,000
Change in Employee Compensation	0.00	338,900	2,378,700	0.00	284,000	1,983,500
FY 2027 Program Maintenance	463.64	10,106,300	118,474,100	463.64	9,977,300	117,438,000
1. Indirect Cost Recovery Increase - IOEM	0.00	0	120,000	0.00	0	120,000
Ongoing Rescission	(3.00)	(285,900)	(544,800)	(3.00)	(285,900)	(544,800)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	460.64	9,820,400	118,049,300	460.64	9,691,400	117,013,200
Change from Original Appropriation	(3.00)	275,800	(5,794,800)	(3.00)	146,800	(6,830,900)
% Change from Original Appropriation		2.9%	(4.7%)		1.5%	(5.5%)



Please feel free to contact me with
any questions at (208)334 – 4745 or
flippitt@lso.idaho.gov

2026 Budget Enhancements – Agency Updates on Outcomes

PSC Network Admin Position

The Network Admin position moved to Public Safety Communications has achieved the goal of retaining the expertise necessary to provide service, engineer solutions, and troubleshoot issues related to the statewide microwave network operated and maintained by Idaho Military Division.

Bureau of EMS Move

H206 moved the Bureau of Emergency Medical Services (EMS) from IDHW's Public Health Services Division to the Military Division. The Bureau of EMS successfully moved central office functions and staff to Gowen Field. The Bureau's state communication center (StateComm) remains at the consolidated dispatch center at the Idaho State Police campus in Meridian.

Hazmat Response Support

IOEM and the Regional Hazmat Teams have updated agreements to reflect the increased funding. A spending plan has been drafted to ensure statewide hazmat equipment capability for each participating team. As equipment funding requests are received by IOEM, funds will be advanced for local procurement.

USS Idaho Funding (FY25 Supplemental)

The USS Idaho Commission Foundation (USSICF) confirms receipt of the 200k from the Idaho Legislature provided through the Idaho Military Division. Upon receiving the funds, the USSICF Board passed a resolution for use of state funds to ensure the funding would meet the requirements stipulated in HB482; "to promote Idaho and to support the crew through a scholarship program." As written in the resolution, examples of what may be included but are not necessarily limited to:

- USS IDAHO Scholarship Endowment with the Dolphin Scholarship Foundation.
- Public Receptions to include but not necessarily limited to, the post Commissioning Reception.
- Habitability improvements that promote the State of Idaho.



Key Indicators

Profile of Cases Managed and/or Key Services Provided

Cases Managed and/or Key Services Provided	FY 2022	FY 2023	FY 2024	FY 2025
Construct & Maintain National Guard Training Facilities, Administration for NG Youth Programs	\$71,949,700	\$56,286,900	\$68,983,700	\$74,994,100
Emergency Management Preparedness Program and Homeland Security Grant Program	\$10,570,300	\$8,736,100	\$12,244,900	\$13,891,100
Interoperable Communications (Public Safety Communications)	\$3,194,600	\$3,611,000	\$3,605,400	\$3,602,800

Performance Measures

Performance Measure		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Goal 1						
<i>Maintain and sustain a relevant National Guard Force structure in Idaho.</i>						
1. Strength Management – Achieve and maintain 100% mission end strength	actual	100%	100%	100%	100%	
	target	100% <i>Annually</i>	100% <i>Annually</i>	100% <i>Annually</i>	100% <i>Annually</i>	100% <i>Annually</i>
2. Recruit and retain sufficient National Guard members to sustain current federal funding level and support for our current missions (recruitment/retention).	actual	94%	90%	92%	98%	
	target	100% <i>Annually</i>	100% <i>Annually</i>	100% <i>Annually</i>	100% <i>Annually</i>	100% <i>Annually</i>

Performance Measures

Performance Measure	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Goal 2					
<i>Coordinate statewide disaster prevention preparedness, response, and recovery.</i>					
3. Prepare Idaho communities for all hazards through education, partnerships, and stakeholder relations by holding an annual conference to develop and maintain a statewide emergency management plan to enable informed management of risk in the State of Idaho with threat and hazard identification and risk assessment.	actual	0	1	1	1
	target	1 Conference per year *Not able to meet goal due to COVID-19 restrictions	1 Conference per year	1 Conference per year	1 Conference per year
4. Build, improve and maintain IOEM response capabilities by developing and maintaining a proactive and reactive capability to mitigate, respond to, and recover from damage to infrastructure components and systems through education, training, exercise, and evaluation courses three times per year.	actual	0	3	3	3
	Target	3 Exercises per year	3 Exercises per year	3 Exercises per year	3 Exercises per year
5. Execute organizational processes that assure results focused efficiency, excellence, and mission success across the whole community by maintaining the EMAPC Certificate.	actual	100%	100%	100%	100%
	Target	Maintain EMAPC	Maintain EMAPC	Maintain EMAPC	Maintain EMAPC



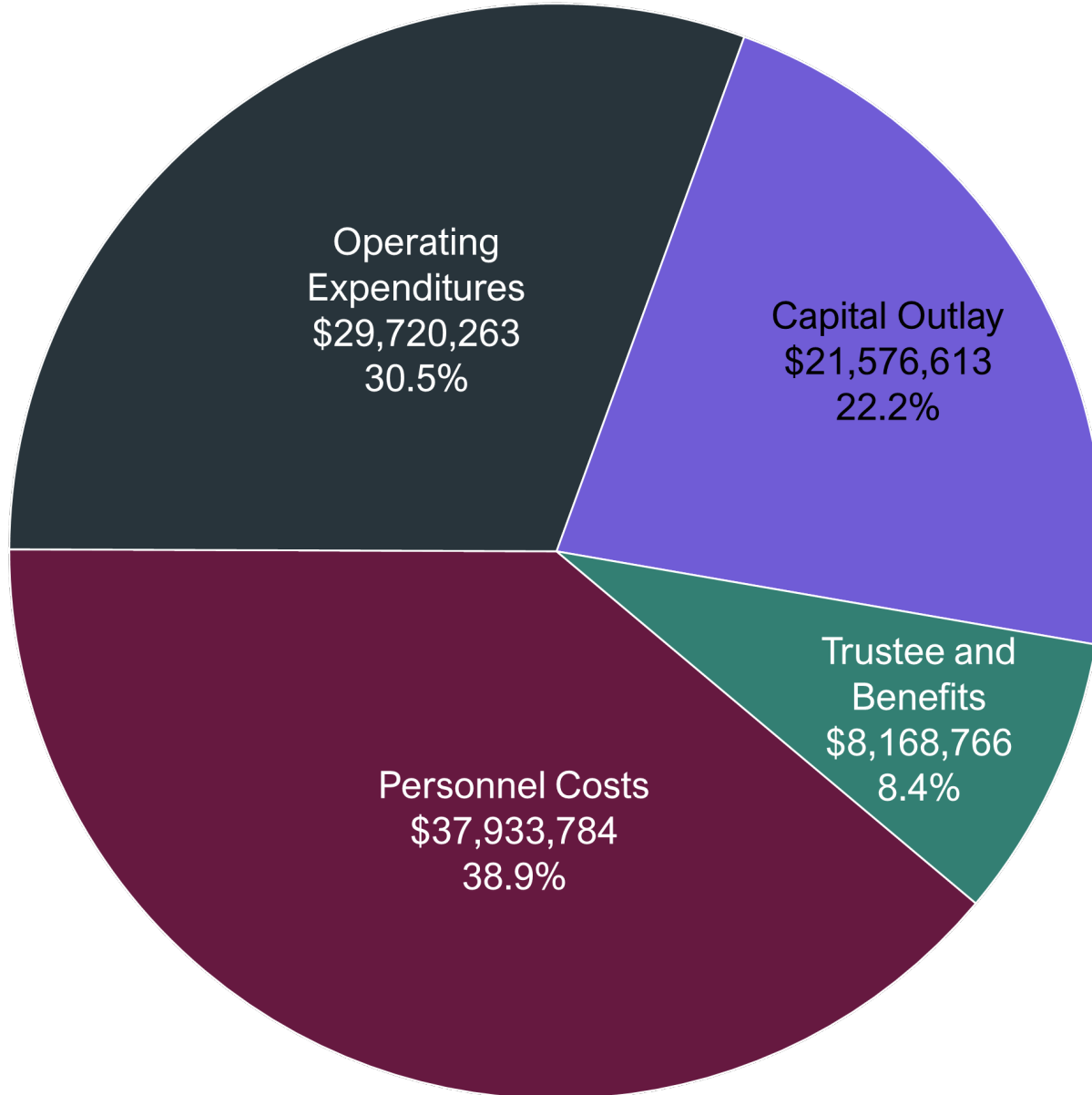
Performance Measures

Performance Measure		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Goal 3 <i>Military Management is committed to providing quality management and support to missions of the Idaho National Guard, the Idaho Office of Emergency Management, Public Safety Communications, E911, STARBASE, and the Idaho Youth Challenge Academy through improved quality in financial management and reporting, budgeting, monitoring and human resource management.</i>						
6. Complete preventative maintenance on equipment as scheduled per maintenance schedule.	actual	95%	95%	90%	90%	
	target	100% Annually	100% Annually	100% Annually	100% Annually	100% Annually
7. Compliance with all LSO/SCO audits	actual	0	2	0	0	
	Target	Zero Findings	Zero Findings	Zero Findings	Zero Findings	Zero Findings
8. IDYCA to establish and maintain a graduation rate of 230 cadets per year, or above national standards. Target increased to 230 per year in 2020.	actual	222	252	246	238	
	target	230	230	230	230	230
9. STARBASE Idaho to provide 25 hours of hands-on, mind-on STEM instruction to 90 fifth grade Title One classes per school year.	actual	78	95	103	71**	
	target	90*	90	90	90	90
*Indicates a new performance measure so no prior year activity to report **Was due to lapse of Federal Funding						

FY 2025 Budgeted Expenditures

By Account Category

Total: \$97,399,425



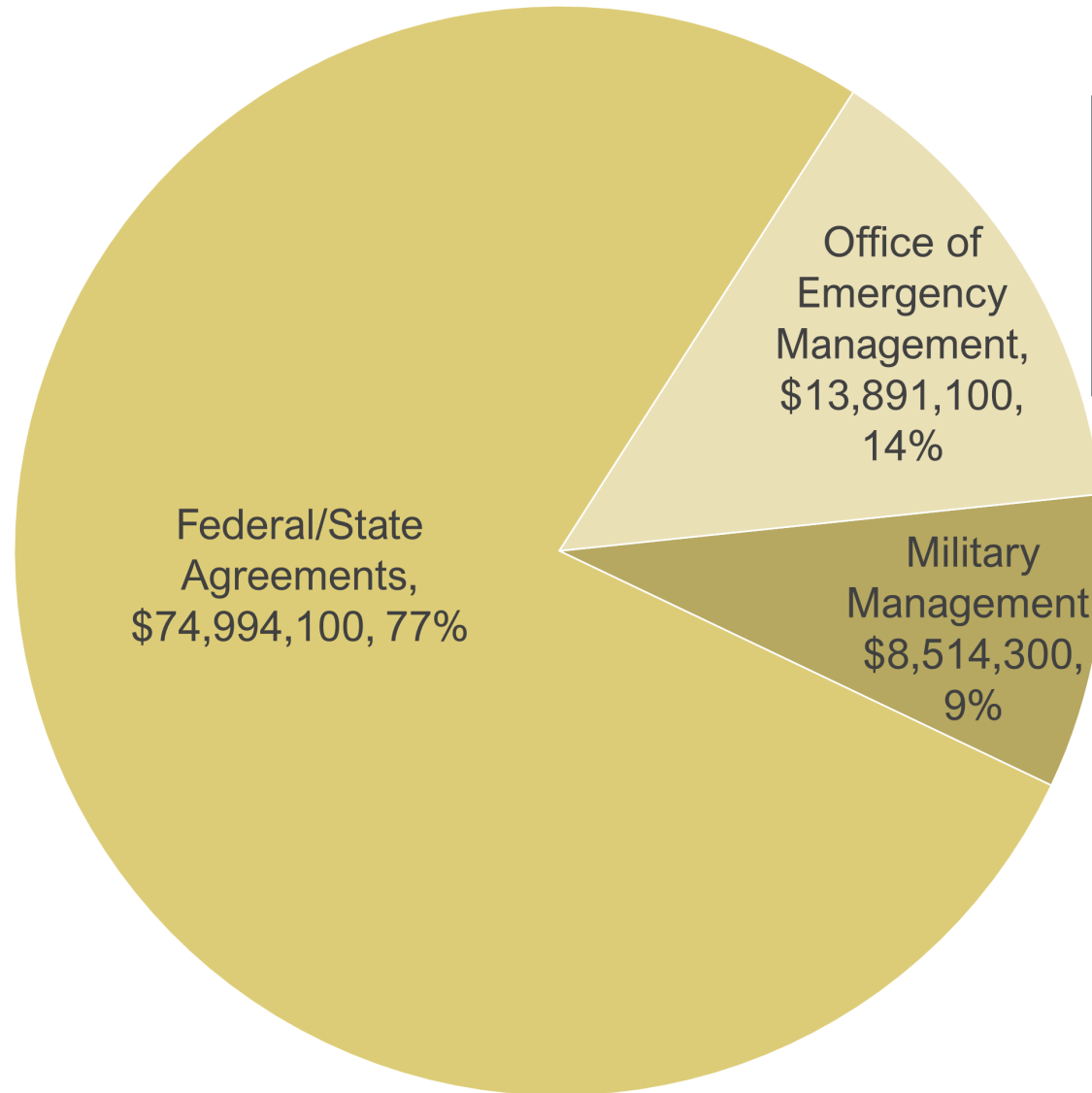
FY 2025 Budgeted Expenditures

By Budgeted Program

Federal/State Agreements

- Air National Guard (55.00)
- Army National Guard (205.80)
- Youth ChalleNGe Program (54.00)
- STARBASE (8.00)
- Integrated Engineering Management System (6.00)

Total FTP: 328.80



Office of Emergency Management

- Administration (12.00)
- Grant Management (9.00)
- Preparedness (9.00)
- Operations (11.00)

Total FTP: 41.00

Military Management

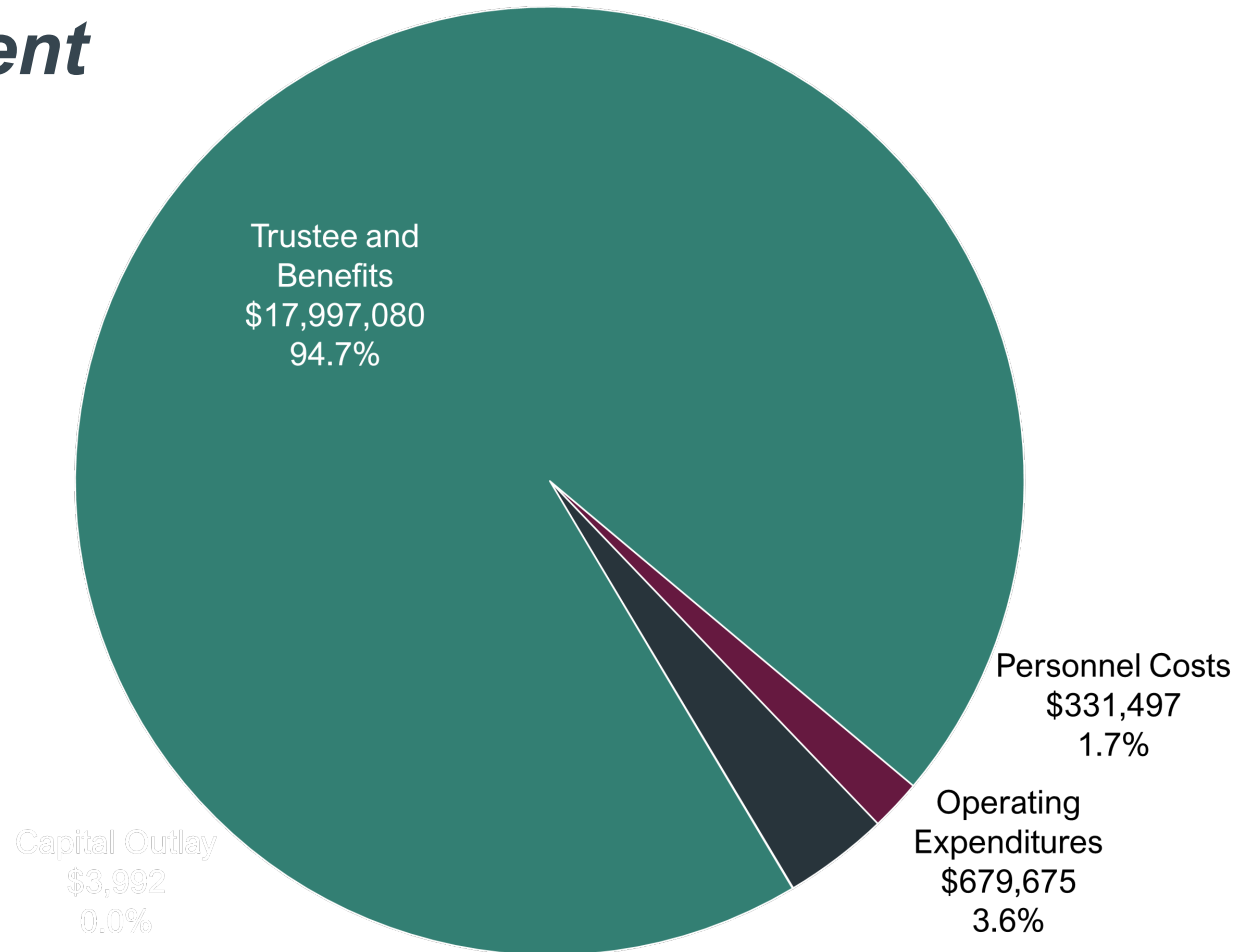
- Administration (6.80)
- Purchasing (8.00)
- Public Safety Communications (25.00)
- Accounting & Human Resources (21.00)

Total FTP: 60.00

FY 2025 Expenditures: Off Budget

Office of Emergency Management

- *FEMA aid for federally declared disasters and preparedness*
- *State emergency relief funds*
- *Idaho Public Safety Communications Commission*
- *Hazardous substance response*



Five-Year Base Snapshot

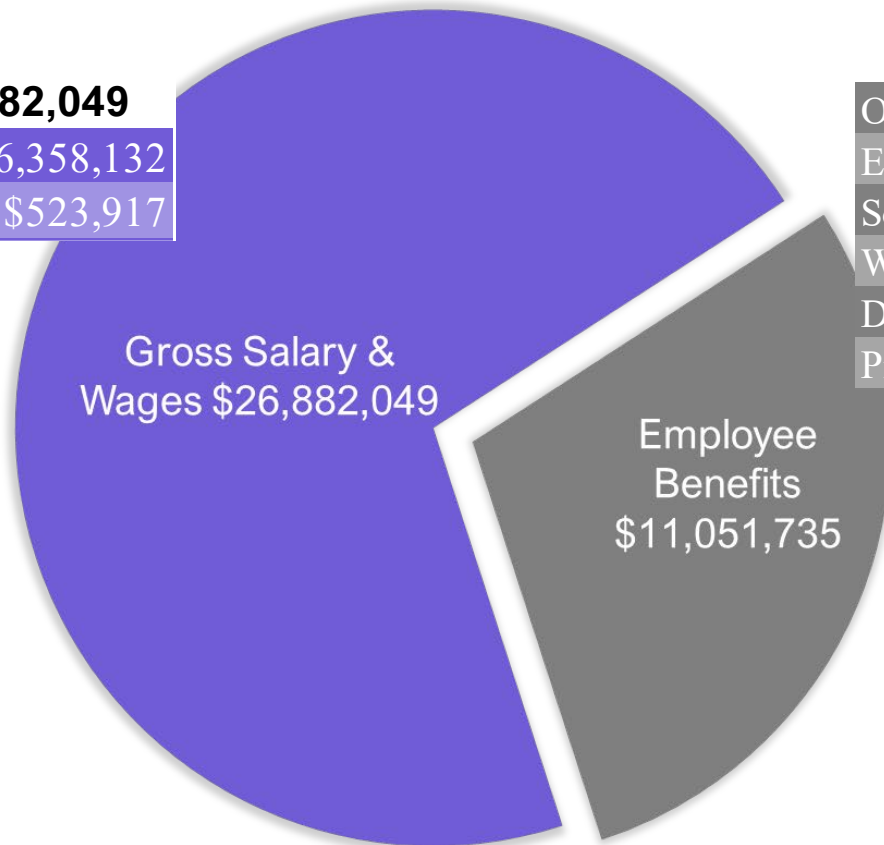
Fiscal Year	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*
1. Total FTP	435.80	435.80	435.80	429.80	463.64
2. Current Year Base	79,656,000	80,912,900	84,318,400	90,832,000	104,415,000
3. Benefits Costs	115,200	154,900	594,400	(244,400)	453,500
4. Statewide Cost Allocation	48,400	22,200	85,000	56,600	(218,000)
5. CEC	1,093,300	2,878,400	1,845,500	947,000	2,413,600
6. Total Ongoing Maintenance Change	1,256,900	3,055,500	2,524,900	759,200	2,649,100
7. <i>% Chg from Current Year Base (line 6 / 2)</i>	<i>1.6%</i>	<i>3.8%</i>	<i>3.0%</i>	<i>0.8%</i>	<i>2.5%</i>
8. Ongoing Enhancements		250,000	2,088,700	823,800	7,512,900
9. Total Ongoing Enhancements Change	0	350,000	3,988,700	823,800	7,512,900
10. <i>% Chg from Current Year Base (line 9 / 2)</i>	<i>0.0%</i>	<i>0.4%</i>	<i>4.7%</i>	<i>0.9%</i>	<i>7.2%</i>
12. Next Year Base (line 2 + 6 + 9 + 11)	80,912,900	84,318,400	90,832,000	104,415,000	114,577,000*
13. Total Base Change (line 12 - 2)	1,256,900	3,405,500	6,513,600	13,583,000	10,162,000
14. <i>% Chg from Current Year Base (line 13 / 2)</i>	<i>1.6%</i>	<i>4.2%</i>	<i>7.7%</i>	<i>15.0%</i>	<i>9.7%</i>

*Next Year Base not set. Ongoing Original Appropriation used instead.

FY 2025 Expenditures – Personnel Costs

38.9% of Total Appropriated Expenditures

Gross Salary and Wages: \$26,882,049	
Employees	\$26,358,132
Temporary Employees	\$523,917

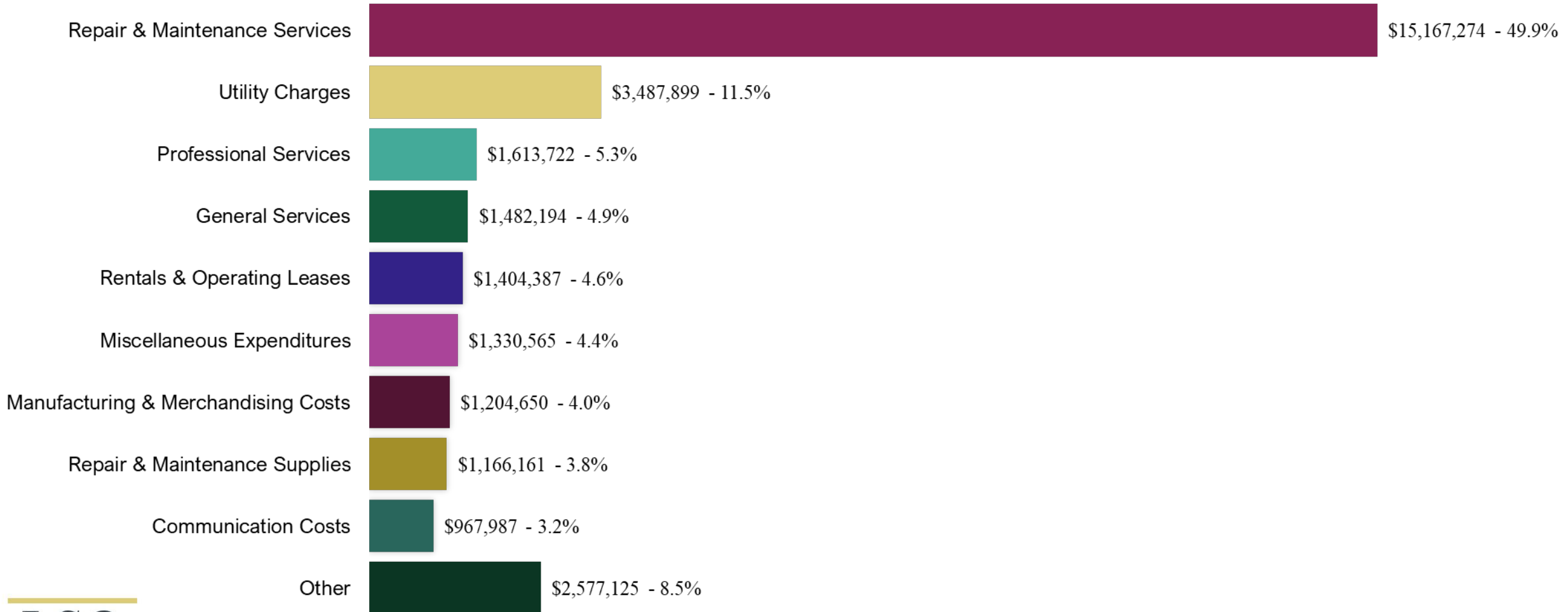


Employee Benefits: \$11,051,735	
Other Employee Benefits	\$5,029,748
Employer Retirement Contribution	\$3,378,947
Social Security and Medicare	\$1,990,497
Workers Compensation	\$421,378
DHR	\$171,794
Prior Year PERSI Contribution	\$59,371

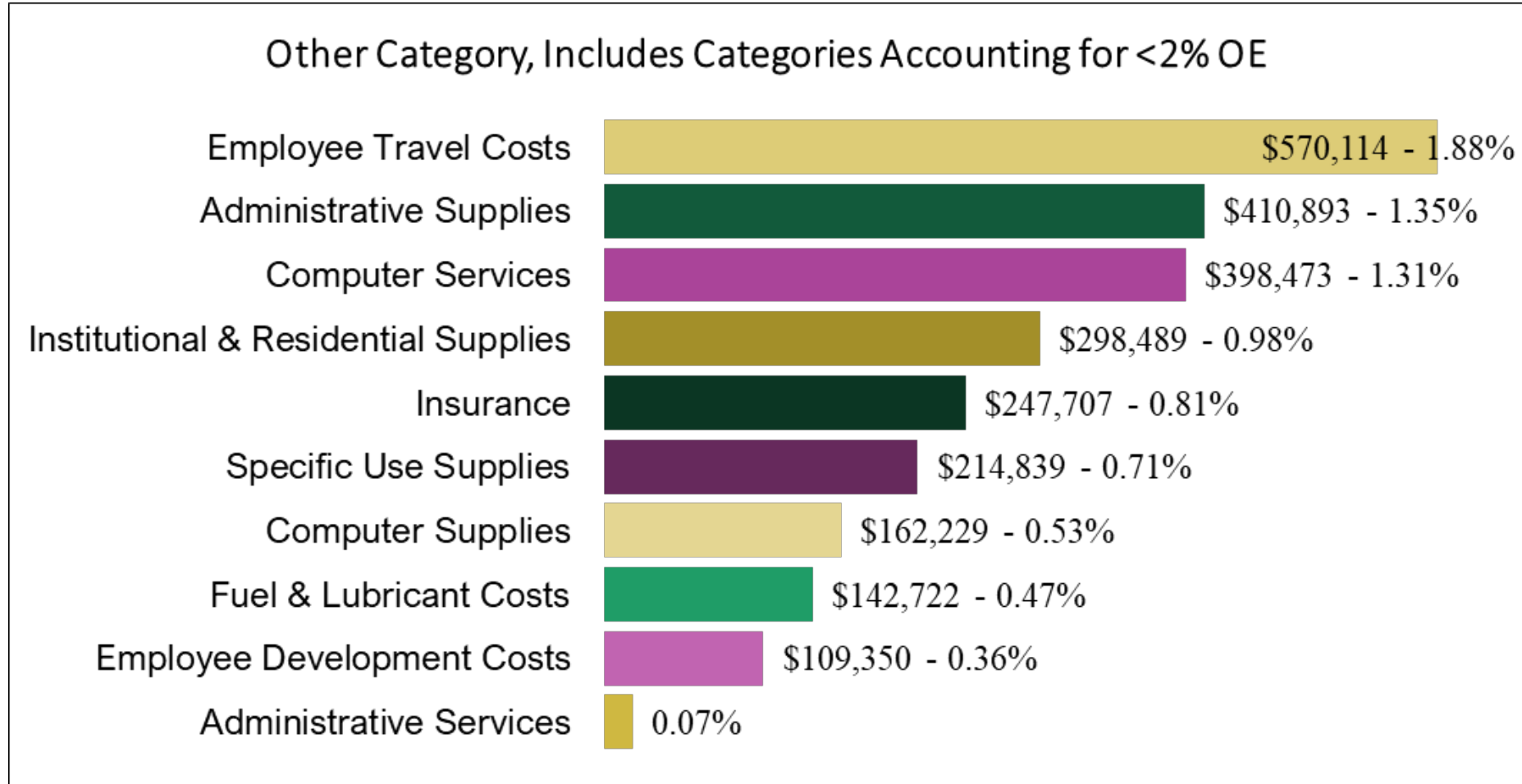
A total of \$38,265,282 was expended on personnel costs, of which \$37,933,784 was appropriated and \$331,497 was continuously appropriated.

FY 2025 Expenditures - Operating Expenditures

30.5% of Total Appropriated Expenditures



FY 2025 Expenditures - Operating Expenditures, Other



FY 2025 Expenditures – Trustee & Benefit Payments

8.4% of FY 25 Appropriated Exp.

Expenditure	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	% of Total
Federal Payments To Subgrantees	\$5,042,418	\$5,448,640	\$6,321,268	\$5,678,604	\$7,203,709	88.2%
Miscellaneous Payments As Agent	\$300,000	\$300,000	\$546,406	\$521,619	\$600,000	7.3%
Non Federal Payments To Subgrantees	\$219,007	(\$46,500)	\$90,597	\$50,000	\$365,056	4.5%
Total	\$5,561,425	\$5,702,140	\$6,958,272	\$6,306,188	\$8,168,766	-

94.7% of FY 25 Continuously Appropriated Exp.

Expenditure	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	% of Total
Federal Payments To Subgrantees	\$21,707,444	\$56,269,891	\$23,144,523	\$28,354,724	\$13,595,326	75.5%
Non Federal Payments To Subgrantees	\$4,026,089	\$3,243,300	\$2,758,941	\$2,371,463	\$2,994,302	16.6%
Miscellaneous Payments As Agent	\$2,081,604	\$2,215,485	\$1,411,135	\$761,266	\$1,407,451	7.8%
Total	\$27,815,137	\$61,728,675	\$27,314,599	\$31,487,453	\$17,997,080	-

2022 Budget Enhancements

No Ongoing Enhancements

2023 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
Education Assistance Program Increase	Enhancement	\$300,000
Civil Air Patrol Support	Enhancement	\$4,000
Civil Air Patrol Trailer (H572)	Enhancement	\$46,000
Total Ongoing Base Change from Enhancements		\$350,000

2024 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
DHR Consolidation	Enhancement	\$197,700
Additional Operating Expenditures	Enhancement	\$41,000
Cybersecurity	Enhancement	\$3,750,000
Total Ongoing Base Change from Enhancements		\$3,988,700

Agency Approp. Funds – Sources and Uses

- **Indirect Cost Recovery:** funds recovered for indirect costs of grants
- **Miscellaneous Revenue:** rental fees for state readiness centers, private donations for Youth ChalleNGe, avg daily attendance for Youth ChalleNGe, cost recovery for hazardous materials cleanup
- **Admin and Accounting Services:** revenue generated by public installation and maintenance of safety equipment and assets
- **Federal Grant:** federal grants and reimbursements from the National Guard Bureau and U.S. Departments of Commerce, Transportation, and Homeland Security



Agency Funds – Sources and Uses

Fund: Indirect Cost Recovery (0125-00 Ded)

Sources: Federal funds drawn periodically based on a negotiated indirect cost plan for the Idaho Office of Emergency Management.

Uses: Funds are used to pay miscellaneous operating and personnel costs for Military Management and the Idaho Office of Emergency Management.

Agency Funds – Sources and Uses

Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Miscellaneous income from the rental of state readiness centers, private donations for the National Guard (NG) Youth ChalleNGe Program, average daily attendance funding for the Youth ChalleNGe Program, and other occasional and miscellaneous sources.

Uses: Funds are used to maintain and repair armories, for expenditures of an emergency nature, to reimburse hazardous materials responders, and to provide matching funds for the Youth ChalleNGe Program.

Agency Funds – Sources and Uses

Fund: Governors Inaugural Fund (Military) (0349-84 Ded)

Sources: Revenue from the Governor's Inaugural Fund was received through ticket sales for the Inauguration and the Inaugural Ball. This fund is set-up as a holding account for the remainder of the revenue that was not used this year. This fund does not retain its own interest.

Uses: Funds from the Governor's Inaugural Fund prior to 2019 were spent off budget. In 2019 the Division set-up a fund as a holding account and deposited the remainder of the cash into this fund. The Fund balance of \$8,900 will remain until the next inauguration occurs. Revenue totaled \$50,500 for 2019 and expenditures prior to the set-up of the fund was \$41,600 leaving a balance of \$8,900.

Agency Funds – Sources and Uses

Fund: Administration and Accounting Services (0450-00 Ded)

Sources: The sources are from revenue received from the installation, repairs, maintenance, rentals of public safety equipment and assets throughout the state. The only funding that public safety communications receives is from revenue generated from the services they provide.

Uses: Funds are used to pay for wages, operating and maintenance costs, and the purchase of necessary equipment and tools in order to provide interoperable communications capabilities throughout the state.

Agency Funds – Sources and Uses

Fund: American Rescue Plan (0344-00 Fed)

Sources: The American Rescue Plan Act of 2021 (ARPA) is the sixth federal COVID relief legislation passed by Congress and was signed into law on March 11, 2021 (Public Law No. 117-2). ARPA provides funding for state, local, territorial, and Tribal governments to respond to and recover from the COVID-19 pandemic; delivers direct economic assistance to individuals and businesses; and continues many programs from previously enacted COVID relief acts that address the public health emergency or support economic stimulus efforts. In Idaho, a new fund was created by the Legislature in S1204 (2021) to account for expenditures related to ARPA. All ARPA moneys flowing through our state treasury and to state agencies are to be appropriated pursuant to S1204, which declares all ARPA funding to be cognizable. The first five acts were accounted for in a separate fund (“CARES-Act COVID-19”). ARPA funding and relief available to Idaho is \$5.65 billion. This total can be categorized by (1) Economic stimulus programs outside of state government, which include direct impact payments to individuals; (2) State and Local Fiscal Recovery Funds, which are to be used to respond to the COVID-19 health emergency or its negative economic impacts, provide premium pay to workers, address lost revenue, or invest in sewer, water, or broadband infrastructure; and (3) Grant programs to state agencies, which have varying allocations and allowable uses as specified by federal agencies.

Uses: The Legislature appropriated moneys from this fund for Emergency Management Performance Grants.

Agency Funds – Sources and Uses

Fund: ARPA State Fiscal Recovery (0344-30 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received an SFRF allocation of \$1,094,018,353. Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

Uses: The Legislature provided \$253,600 for eligible technology replacement items for FY 2023.

Agency Funds – Sources and Uses

Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. The first five include: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116- 136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic. As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion. Some CARES Act moneys were approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable (AKA “non-cog”) expenditure adjustments pursuant to Section 67-3516(2), Idaho Code. A new fund, CARES Act COVID 19, was created by the Office of the State Controller to account for these noncognizable funds. Other CARES Act moneys were approved through legislative appropriation from the Federal COVID-19 Relief Fund, which was created by the passage of S1034 of 2021. The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

Uses: The Division of Financial Management (DFM) approved \$1,073,100 in federal CARES Act funding through the noncognizable process for a grant award from FEMA.

Agency Funds – Sources and Uses

Fund: Federal Grant (0348-00 Fed)

Sources: This fund consists of money received from the federal government as reimbursement for communications charges, recruiting expenses, Gowen Field armory maintenance costs, armory intrusion detection maintenance costs and personnel costs for environmental specialists. It also includes federal grants through the U.S. Departments of Homeland Security, Commerce, and Transportation.

Uses: Funds are used for personnel, maintenance, and operating expenses that are reimbursable to the state by the National Guard Bureau and the U.S. Departments of Homeland Security, Commerce, and Transportation. These latter grants are for hazardous material emergency preparedness planning and training; and for identifying, planning, and implementing the most efficient and effective means to use and integrate the infrastructure, equipment, and other architecture associated with the nationwide public safety broadband network needs.



Agency Funds – Sources and Uses

Fund: Hazardous Substance Emergency Response (0100-00 Ded)

Sources: Beginning in FY 2005, moneys recovered from hazardous substance spillers (after deficiency warrants have been issued for cleanup) shall be deposited to this fund to offset deficiency warrants issued for cleanup costs. Prior to FY 2005, costs recovered from spillers were deposited to the General Fund (§39-7112(6)). Moneys in the fund are continuously appropriated. Any non-recoverable incident costs are reimbursed by the General Fund.

Uses: To be used for the redemption of deficiency warrants issued against the General Fund in accordance with §39-7110.

Agency Funds – Sources and Uses

Fund: Idaho Emergency Communications (0275-02 Ded)

Sources: This fund consists of moneys received from the counties under Idaho Code, Title 31, Chapter 48, Emergency Communications Act. Moneys are received from counties, cities and consolidated emergency communications operations. Moneys in the fund are continuously appropriated (§31-4818).

Uses: Funds are used for expenses related to the Emergency Communication Commission and for issuing county grants to upgrade the Public System Answering Points - E911 dispatch centers (§31-4819).

Agency Funds – Sources and Uses

Fund: Disaster Emergency (0231-00 Ded)

Sources: Federal funds from the Federal Emergency Management Agency (FEMA) for federally declared disasters. State funds are transferred to match federal funds, in accordance with §46-1005A. Funds deposited into the Disaster Emergency Fund are perpetually appropriated. In no event shall General Fund revenues deposited into this account exceed one percent of the annual appropriation of General Fund moneys for that fiscal year.

Uses: Funds are used to pay Individual Family Grants, Public Assistance Grants and Hazard Mitigation Grants on federally declared disasters. These grants are 75% federal and 25% state match. This fund is also available to be expended by the Governor to pay necessary costs associated with a state emergency which was not foreseen or reasonably foreseeable by the Legislature and which may arise in carrying on the essential functions of state government and in protecting the interests of the state.

Agency Funds – Sources and Uses

Fund: Emergency Relief Fund - State (0232-01 Ded)

Sources: S1141 provided an FY 2017 supplemental appropriation to the Military Division, Idaho Office of Emergency Management (IOEM), in the amount of \$52 million for disaster relief. \$50 million was transferred to the Emergency Relief Fund (0232) with continuous appropriation. This funding allowed applications for reimbursements on projects repairing or restoring a road or bridge in response to severe winter and spring weather. The Emergency Relief Fund – Federal (0232-08) will contain reimbursements and advances from FEMA and state moneys required for matches. The Emergency Relief Fund – State (0232-01) contains the state and local portion to pay for damages not covered by FEMA moneys. Reimbursements and advancements made to these funds are continuously appropriated.

Uses: To pay for costs incurred by the Military Division when an emergency is declared by the Governor and authorization given by the Governor. This fund pays expenses associated with an emergency declaration.

Project reimbursements from the Emergency Relief Fund are granted by a recovery review panel chaired by the chief of the IOEM, including representatives from the Idaho Transportation Department (ITD), the Local Highway Technical Assistance Council (LHTAC), the Idaho Association of Counties, the Idaho Association of Cities, the Association of Highway Districts, and the Governor's Office. The long-term Recovery Plan and the standards of FEMA Public Assistance and Policy Guide, Category C, should be used as a basis of the grant application process.

Local units of government will be required to provide a 10% match, which may be satisfied by in-kind contributions. Local municipalities are not required to expend all existing funds prior to seeking assistance from the IOEM.

The advisory board will have a total of three application rounds and projects that are not selected will automatically roll over to the next round.

Spending is limited to cash on hand, therefore advances from the Emergency Relief Fund are required to cover expenses incurred for state active duty and FEMA reimbursed costs associated with administering disaster grants from the Federal Emergency Management Agency (FEMA).



Agency Funds – Sources and Uses

Fund: Idaho Emergency Communications (0275-02 Ded)

Sources: This fund consists of moneys received from the counties under Idaho Code, Title 31, Chapter 48, Emergency Communications Act. Moneys are received from counties, cities and consolidated emergency communications operations. Moneys in the fund are continuously appropriated (§31-4818).

Uses: Funds are used for expenses related to the Emergency Communication Commission and for issuing county grants to upgrade the Public System Answering Points - E911 dispatch centers (§31-4819).