



Senate Judiciary & Rules Committee

Judicial Branch Budget Review

Janica Bisharat,
Budget and Policy Analyst
February 4, 2026

Budget Summary

Judicial Branch

Comparative Summary

Decision Unit	Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	418.00	77,824,200	103,594,800	418.00	77,824,200	103,594,800
Prior Year Reappropriation	0.00	0	6,988,500	0.00	0	6,988,500
FY 2026 Total Appropriation	418.00	77,824,200	110,583,300	418.00	77,824,200	110,583,300
Expenditure Adjustments	0.00	(105,200)	(105,200)	0.00	(105,200)	(105,200)
Governor's Holdback	0.00	(2,334,100)	(2,334,100)	0.00	(2,334,100)	(2,334,100)
FY 2026 Estimated Expenditures	418.00	75,384,900	108,144,000	418.00	75,384,900	108,144,000
Removal of Onetime Expenditures	0.00	(21,000)	(7,009,500)	0.00	(21,000)	(7,009,500)
Base Adjustments	(7.00)	(105,200)	(160,000)	(7.00)	(105,200)	(160,000)
Restore Rescissions/Gov Holdback	0.00	2,439,300	2,439,300	0.00	2,439,300	2,439,300
FY 2027 Base	411.00	77,698,000	103,413,800	411.00	77,698,000	103,413,800
Personnel Benefit Costs	0.00	1,382,400	1,498,900	0.00	783,800	848,800
Statewide Cost Allocation	0.00	83,000	83,000	0.00	83,000	83,000
Change in Employee Compensation	0.00	226,400	264,400	0.00	0	0
FY 2027 Program Maintenance	411.00	79,389,800	105,260,100	411.00	78,564,800	104,345,600
Enhancements						
Court Operations						
1. Judicial CEC	0.00	424,600	424,600	0.00	0	0
Guardian Ad Litem Program						
2. GAL Staff Position and Program Support	0.00	77,900	77,900	0.00	77,900	77,900
Department Wide						
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	411.00	79,892,300	105,762,600	411.00	78,642,700	104,423,500
Chg from FY 2026 Orig Approp.	(7.00)	2,068,100	2,167,800	(7.00)	818,500	828,700
% Chg from FY 2026 Orig Approp.	(1.7%)	2.7%	2.1%	(1.7%)	1.1%	0.8%



Senior Magistrate Judges Retirement Fund

Expenditure Item	Amount
Requested PERSI Purchase of Service – 6 Magistrate Judges	982,000
Additional Average Purchase of Service x 2	243,700
Mandatory Retirement Bonuses x 7 Magistrate Judges	175,000
Total	\$1,400,700



Contact Information

Please feel free to contact me with
any questions at (208) 332-1286 or
jbisharat@lso.idaho.gov



Second Judicial District CASA Program

12:50 PM
08/11/25
Accrual Basis

2ND JUDICIAL DISTRICT CASA PROGRAM Profit & Loss July 2024 through June 2025

	Jul '24 - Jun 25
Ordinary Income/Expense	
Income	
43400 - Direct Public Support	
43410 - Idaho GAL	91,458.96
43415 - Idaho Legislator EF	142,800.00
43440 - ICUVVA	57,950.10
43450 - Indvid. Business Contributions	81,183.94
43460 - Non-Cash In Kind - Goods	8,332.50
43470 - Non-Cash In Kind - Services	50,272.00
43480 - Businesses, Individuals	0.00
Total 43400 - Direct Public Support	421,797.50
44800 - Indirect Public Support	
44825 - United Way Valley of the Sun	1,261.28
44830 - Moscow/Latah County IAW	6,000.00
Total 44800 - Indirect Public Support	7,261.28
45000 - Investments	
45930 - Interest-Savings, Short-term CD	580.33
Total 45000 - Investments	580.33
47200 - Program Income	
47250 - Fund Raising Income - ID	38,540.69
Total 47200 - Program Income	38,540.69
Total Income	468,179.80



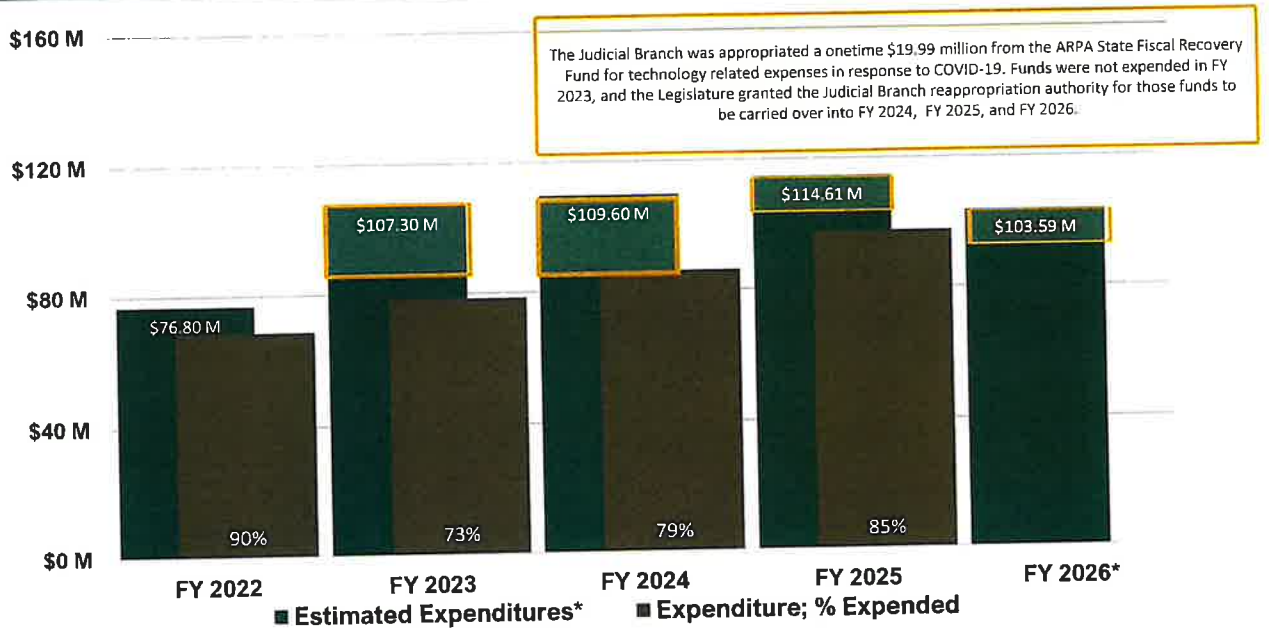
2026 Enhancements

Ongoing Enhancement Name	Type	Amount
Judicial Compensation	Enhancement	\$3,870,000
District and Magistrate Judges	Enhancement	\$1,221,400
Additional Funding for IT Positions	Enhancement	\$77,900
Total Ongoing Base Change from Enhancements		\$5,169,300

Onetime Enhancement Name	Type	Amount
District and Magistrate Judges	Enhancement	\$21,000
Total Onetime Base Change from Enhancements		\$21,000



Five-Year Appropriations and Expenditures



*FY 2026 is Original Appropriation



Reports to the Legislature

Reports to the Legislature

Idaho Code includes requirements for some entities to provide reports to the legislature, either based on calendar or event triggers. The Legislative Services Office (LSO) posts these reports on the legislature's website as they are received.

*For reports due prior to the effective date of this portal, July 1st, 2025, the upload date displayed is the date it was added to the portal, not the date it was submitted to the Legislature.

If you have questions regarding the required reports, accessing the portal, or uploading reports, you can contact LSO at impactreview@iso.idaho.gov or (208) 331-2175.

[Return to Agency List](#)

Supreme Court

Filter by Report Year:

Idaho Statute / Bill	Report Year	Report Title	Due Date	Upload Date*
1-1623	2026	Court Technology	Annually: First Day of Session	12-10-2025
1-2001(6)	2026	Revised Notice of Judicial Retirements	Variable	01-09-2026
1-2224(4)	2026	Revised Notice of Judicial Retirements	Variable	01-09-2026
1-505	2026	Distribution of the Idaho Reports	Variable	12-10-2025
1-612	2026	Judicial Branch General Report	Variable	12-10-2025
16-1632	2026	Idaho Statewide Guardian ad Litem Legislative Report	Annually: 10 days after First Day of Session	12-10-2025
19-5605	2026	Treatment Courts	Annually: First Day of Session	12-10-2025
19-5608	2026	Treatment Courts	Annually: First Day of Session	12-10-2025
31-3201G	2026	Guardianship & Conservatorship	Annually: December 15th	12-10-2025
32-1404	2026	Coordinated Family Services	Annually: First Day of Session	12-10-2025



2026 General Fund Holdback

The Idaho Supreme Court accepted the invitation to participate in the FY 2026 General Fund Holdback. The holdback was achieved through the following actions.

Program: Supreme Court
Transition certain software costs from the General Fund to the Court Technology Fund.

Program: District Court
Revert salary savings from vacant court reporter positions.

Program: Community-Based Substance Use Treatment Service
Shift treatment costs from the General Fund to the Substance Abuse Treatment Fund and the Drug Court, Mental Health Court, and Family Court Services Fund.

Total Amount Reverted

(\$2,334,100)



FY 2025 Expenditures – Personnel Costs

63.3% of Total Expenditures

Gross Salary and Wages: \$43,610,556
Employees \$43,610,556



Employee Benefits: \$18,245,052

Other Employee Benefits	\$5,241,128
Workers Compensation	\$63,264
Employer Retirement Contribution	\$4,376,467
Social Security and Medicare	\$3,253,986
Judges Retirement	\$5,310,208



A Total of \$61,855,607 was Expended on Personnel Costs

2020 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
PSC Direct Appropriation	Enhancement	\$735,000
Medicaid Expansion	Enhancement	(\$913,100)
Judicial CEC (S1146)	Enhancement	\$785,000
Court Reporter Pay	Enhancement	\$340,500
Dist. Judge & Ct. Reporter (S1043)	Enhancement	\$250,400
Magistrate Judges	Enhancement	\$253,800
Senior Financial Specialist	Enhancement	\$107,000
Research & Evaluation Analyst	Enhancement	\$97,300
Court Education Specialist	Enhancement	\$192,000
Advocate Coordinator	Enhancement	\$70,000
Total Ongoing Base Change from Enhancements		\$1,917,900



2022 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
Judicial CEC (S1137)	Enhancement	\$555,500
District 3 DJ & Ct. Reporter (H27)	Enhancement	\$267,600
District 3 Mag. Judges	Enhancement	\$266,700
Staff 1st, 4th, 5th, and 6th Districts	Enhancement	\$344,200
Total Ongoing Base Change from Enhancements		\$1,434,000



2024 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
Judicial Compensation (H348)	Enhancement	\$853,100
Court Technology Personnel Transfer	Enhancement	\$0
Jury Selection System for Counties	Enhancement	\$340,700
Opioid Settlement Fund Recommendations	Enhancement	\$286,500
Guardian Ad Litem Pass-through Funds	Enhancement	\$601,900
Total Ongoing Base Change from Enhancements		\$2,082,200

Court Technology Personnel Transfer:

3.00 FTP and \$526,200 in new General Fund appropriation
 (3.00 FTP) and (\$526,200) reduced from the Court Technology Fund

*The legislature also appropriated an additional \$990,000 onetime from the General Fund for Court Technology Support.



Funds – Sources and Uses

Fund: General (10000 Gen)

Sources: The General Fund consists of "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The General Fund is derived from the individual income tax, the corporate income tax, the sales tax, and from other taxes and distributions.

Uses: Funds are used to provide state support for Idaho's court system.

Fund: Substance Abuse Treatment (18200 Ded)

Sources: Revenue is derived from a \$2,080,000 annual statutory transfer from the Liquor Account (§23-404(1)(b)(ii)); 20% of the beer tax (§23-1008(2)(b)(i)); 12% of the wine tax (§23-1319(e)(2)(i)); and interest earnings.

Uses: Funds are to be used to assist state government and local units of government in providing affordable and accessible substance abuse treatment services, including crisis intervention and detoxification services, inpatient and outpatient treatment services, and recovery support services (§23-408).

Fund: Court Technology (31400 Ded)

Sources: Revenue is derived from various fees, including: \$20 for small claims cases (§1-2303); \$20 for small claims appeals (§1-2311); \$20 for foreign judgments (§10-1305); \$10 for criminal and infraction offenses (§31-3201); \$80 for filing, \$80 for initial appearance, \$20 for change of venue, \$70 for reopening, \$20 for renewal, and \$20 for appeals in civil cases (§31-3201A); 20% of the emergency surcharge collected for felonies (\$100), misdemeanors (\$50), and infractions (\$10) (§31-3201H); electronic payment convenience fee established by the Idaho Supreme Court (§31-3221); and interest earnings (§1-1623).

Uses: Funds are to be used for the purpose of maintaining, replacing, and enhancing the court technology program and other technologies that assist in the efficient management of the courts or that improve access to the courts and court records, including but not limited to: a system for payments by credit card or debit card, development of electronic filing of documents in court cases, video conferencing, and electronic access to court records (§1-1623). [Attributable to those fines added by H 509 (2014) as part of the Idaho Supreme Court's comprehensive plan to fund the court technology (Odyssey) project.]



Funds – Sources and Uses

Fund: Guardianship Pilot Project (34100 Ded)

Sources: Revenue is derived from a \$50 dollar filing fee for cases involving guardianships or conservatorships; \$41 for reports required to be filed with court conservators; \$25 for reports required to be filed with the court by guardians; and compensation recovered from estates pursuant to Section 15-5-314, Idaho Code (§31-3201G).

Uses: Funds are to be used exclusively for the development of a project which shall be designed to improve reporting and monitoring systems and processes for the protection of persons and their assets where a guardian or conservator has been appointed (§31-3201G).

Fund: Senior Magistrate Judges (34700 Ded)

Sources: Revenue is derived from a \$6 fee for filing, initial appearance, estate distribution, third-party claims, cross-claims, reopening, or appeals in civil cases (§31-3201A), and interest earnings (§1-2224).

Uses: Funds are to be used to purchase up to a maximum of 48 months of membership service in the Public Employee Retirement System of Idaho for retiring magistrate judges. Retired judges are then available for Senior Judge service (§1-2224).

Fund: Miscellaneous Revenue (34900 Ded)

Sources: Revenue is derived from miscellaneous sources such as computer-aided legal research contracts (Westlaw), conference fees, reproduction and Xeroxing, and other transfers and reimbursements.

Uses: Funds are used for the statewide computer research contract (Westlaw) and other operating expenses.



Funds – Sources and Uses

Fund: ARPA State Fiscal Recovery (34430 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (P.L. 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 S 1204 (2021), all moneys from this fund are subject to legislative appropriation.

Uses: In FY 2023, the Legislature appropriated \$19,990,500 to the Judicial Branch for COVID-19-related expenses to address needs related to the Idaho Supreme Court's response to the pandemic, which resulted in increased reliance on technology, including filing cases online, digital evidence sharing, remote hearings, off-site jury selection, and virtual options for management of court administration.



