



Budget Overview: Idaho Department of Correction & Idaho State Police

Senate Judiciary and Rules
Committee

Noah Peterson, Budget and Policy
Analyst, LSO

February 4, 2026

Department of Correction

Comparative Summary Decision Unit	Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	2,266.85	352,591,700	400,744,000	2,266.85	352,591,700	400,744,000
Supplementals						
Management Services						
3. Hepatitis-C Fund Spending Authority	0.00	0	424,300	0.00	0	424,300
County & Out-of-State Placement						
1. Offender Housing	0.00	13,675,500	13,675,500	0.00	15,241,500	15,241,500
Medical Services						
2. Medical Services Adjustment	0.00	3,171,000	3,171,000	0.00	3,281,300	3,281,300
FY 2026 Total Appropriation	2,266.85	369,438,200	418,014,800	2,266.85	371,114,500	419,691,100
Executive Carry Forward	0.00	2,013,200	4,323,100	0.00	2,013,200	4,323,100
Governor's Holdback	(10.50)	(10,540,600)	(10,540,600)	0.00	(3,086,300)	(3,086,300)
Unallocated CEC - S1110	(1.00)	0	(392,100)	(11.50)	(2,419,200)	(2,811,300)
FY 2026 Estimated Expenditures	2,255.35	360,910,800	411,405,200	2,255.35	367,622,200	418,116,600
Removal of Onetime Expenditures	0.00	(19,421,700)	(30,981,600)	0.00	(21,098,000)	(32,657,900)
Base Adjustments	(1.00)	0	(93,600)	(1.00)	0	(93,600)
Restore Rescissions/Gov Holdback	11.50	10,540,600	10,932,700	11.50	5,505,500	5,897,600
FY 2027 Base	2,265.85	352,029,700	391,262,700	2,265.85	362,029,700	391,262,700
Personnel Benefit Costs	0.00	7,465,700	8,460,600	0.00	3,668,200	4,157,100
Contract Inflation	0.00	437,400	437,400	0.00	437,400	437,400
Statewide Cost Allocation	0.00	1,225,200	1,225,200	0.00	1,225,200	1,225,200
Change in Employee Compensation	0.00	1,580,800	1,789,000	0.00	0	0
FY 2027 Program Maintenance	2,265.85	362,738,800	403,174,900	2,265.85	367,360,500	397,082,400
Department Wide						
Replacement Items	0.00	0	3,562,100	0.00	0	3,562,100
Population Forecast Adjustments	0.00	22,384,600	22,384,600	0.00	31,624,500	31,624,500
Ongoing Rescission	(11.50)	(8,427,200)	(8,480,200)	(11.50)	(839,800)	(892,800)
OIT'S Hardware	0.00	0	431,600	0.00	0	431,600
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	2,254.35	376,696,200	421,073,000	2,254.35	388,145,200	431,807,800
Chg from FY 2026 Orig Approp.	(12.50)	24,104,500	20,329,000	(12.50)	35,553,500	31,063,800
% Chg from FY 2026 Orig Approp.	(0.6%)	6.8%	5.1%	(0.6%)	10.1%	7.8%



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IDOC: Dedicated Fund Cash Balances

		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Description	Actual	Actual	Actual	Estimate	Estimate
A	Beginning Free Fund Balance	\$ 24,005,100	\$ 17,033,900	\$ 12,581,600	\$ 3,621,300	\$ 5,532,300
B	Receipts and Transfers	\$ 30,695,700	\$ 32,602,400	\$ 33,778,700	\$ 37,461,800	\$ 39,430,700
C*	Cash Expenditures/Agency Request	\$ 33,822,800	\$ 37,054,600	\$ 42,738,800	\$ 35,550,800	\$ 34,804,200
	Ending Unobligated Cash Balance	\$ 20,877,900	\$ 12,581,700	\$ 3,621,500	\$ 5,532,300	\$ 10,158,800
	*Estimate Based on Request					
	Hepatitis-C Fund	\$ 4,210,500	\$ 417,400	\$ 393,000	\$ (28,800)	\$ (28,800)
	Inmate Labor Fund	\$ 8,804,700	\$ 5,358,000	\$ 261,800	\$ 875,800	\$ 3,153,700
	Probation and Parole Receipts	\$ 2,977,100	\$ (19,100)	\$ (2,737,300)	\$ (139,700)	\$ 369,900
	Drug/Mental Health/Family Court					
	Services Fund	\$ 5,100	\$ (181,400)	\$ (401,600)	\$ (17,900)	\$ 145,200
	Miscellaneous Revenue	\$ 3,960,900	\$ 5,757,200	\$ 5,609,800	\$ 5,145,200	\$ 4,764,200
	Penitentiary Income Fund	\$ 919,600	\$ 1,249,500	\$ 495,600	\$ (302,300)	\$ 1,754,600
	Ending Unobligated Cash Balance	\$ 20,877,900	\$ 12,581,600	\$ 3,621,300	\$ 5,532,300	\$ 10,158,800



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Population Driven Budget Areas

- **County and Out-of-State Placement:**
 - The County and Out-of-State Placement Program provides funding to house and provide medical care for offenders placed in county jails and in out-of-state prison facilities.
- **Medical Services:**
 - The Medical Services Division accounts for costs paid to a for-profit, private medical service provider for Idaho offenders housed in state prisons, and community reentry centers.



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Population Driven Adjustments: Process

- IDOC submits two population forecasts every year.
 - 1) Current Fiscal Year (FY 2026)
 - 2) Upcoming Fiscal Year (FY 2027)
- When are these forecasts submitted?
 - Historically, once a year at budget submission (September 1st of the current FY).
- Practical Implications:
 - IDOC is projecting prison populations up to 22 months in advance.
 - Current Year adjustments are frequent (Supplementals)



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IDOC FY 2026 Supplemental Request

Agency Request

Onetime Enhancement Name	Type	Amount
Offender Housing	Supplemental	\$13,675,500
Medical Services Adjustment	Supplemental	\$3,171,000
Hepatitis-C Fund Spending Authority	Supplemental	\$424,300
Total Onetime Change from Supplementals		\$17,270,800

Governor's Recommendation

Onetime Enhancement Name	Type	Amount
Offender Housing	Supplemental	\$15,241,500
Medical Services Adjustment	Supplemental	\$3,281,300
Hepatitis-C Fund Spending Authority	Supplemental	\$424,300
Total Onetime Change from Supplementals		\$18,947,100



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Department of Correction

Decision Unit	Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	2,266.85	352,591,700	400,744,000	2,266.85	352,591,700	400,744,000
Supplementals						
Management Services						
3. Hepatitis-C Fund Spending Authority	0.00	0	424,300	0.00	0	424,300
County & Out-of-State Placement						
1. Offender Housing	0.00	13,675,500	13,675,500	0.00	15,241,500	15,241,500
Medical Services						
2. Medical Services Adjustment	0.00	3,171,000	3,171,000	0.00	3,281,300	3,281,300
FY 2026 Total Appropriation	2,266.85	369,438,200	418,014,800	2,266.85	371,114,500	419,691,100
Executive Carry Forward	0.00	2,013,200	4,323,100	0.00	2,013,200	4,323,100
Governor's Holdback	(10.50)	(10,540,600)	(10,540,600)	0.00	(3,086,300)	(3,086,300)
Unallocated CEC - S1110	(1.00)	0	(392,100)	(11.50)	(2,419,200)	(2,811,300)
FY 2026 Estimated Expenditures	2,255.35	360,910,800	411,405,200	2,255.35	367,622,200	418,116,600
Removal of Onetime Expenditures	0.00	(19,421,700)	(30,981,600)	0.00	(21,098,000)	(32,657,900)
Base Adjustments	(1.00)	0	(93,600)	(1.00)	0	(93,600)
Restore Rescissions/Gov Holdback	11.50	10,540,600	10,932,700	11.50	5,505,500	5,897,600
FY 2027 Base	2,265.85	352,029,700	391,262,700	2,265.85	352,029,700	391,262,700
Personnel Benefit Costs	0.00	7,465,700	8,460,600	0.00	3,668,200	4,157,100
Contract Inflation	0.00	437,400	437,400	0.00	437,400	437,400
Statewide Cost Allocation	0.00	1,225,200	1,225,200	0.00	1,225,200	1,225,200
Change in Employee Compensation	0.00	1,580,800	1,789,000	0.00	0	0
FY 2027 Program Maintenance	2,265.85	362,738,800	403,174,900	2,265.85	367,360,500	397,082,400
Department Wide						
Replacement Items	0.00	0	3,562,100	0.00	0	3,562,100
Population Forecast Adjustments	0.00	22,384,600	22,384,600	0.00	31,624,500	31,624,500
Ongoing Rescission	(11.50)	(8,427,200)	(8,480,200)	(11.50)	(839,800)	(892,800)
OITS Hardware	0.00	0	431,600	0.00	0	431,600
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	2,254.35	376,696,200	421,073,000	2,254.35	388,145,200	431,807,800
Chg from FY 2026 Orig Approp.	(12.50)	24,104,500	20,329,000	(12.50)	35,553,500	31,063,800
% Chg from FY 2026 Orig Approp.	(0.6%)	6.8%	5.1%	(0.6%)	10.1%	7.8%



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Division of Idaho State Police Overview

Analyst: Peterson

Division of Idaho State Police Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	575.67	72,139,200	107,343,000	575.67	72,139,200	107,343,000
Executive Carry Forward	0.00	6,440,800	12,222,600	0.00	6,440,800	12,222,600
Governor's Holdback	(1.00)	(1,991,500)	(1,991,500)	(1.00)	(1,991,500)	(1,991,500)
Unallocated CEC - S1110	0.00	0	(235,600)	0.00	0	(235,600)
FY 2026 Estimated Expenditures	574.67	76,588,500	117,338,500	574.67	76,588,500	117,338,500
Removal of Onetime Expenditures	0.00	(12,198,100)	(18,994,000)	0.00	(12,198,100)	(18,994,000)
Base Adjustments	0.00	0	0	0.00	0	0
Restore Rescissions/Gov Holdback	1.00	1,991,500	2,227,100	1.00	1,991,500	2,227,100
FY 2027 Base	575.67	66,381,900	100,571,600	575.67	66,381,900	100,571,600
Personnel Benefit Costs	0.00	1,525,400	2,036,000	0.00	848,600	1,130,800
Statewide Cost Allocation	0.00	278,900	344,700	0.00	278,900	344,700
Change in Employee Compensation	0.00	423,300	558,000	0.00	0	0
FY 2027 Program Maintenance	575.67	68,609,500	103,510,300	575.67	67,509,400	102,047,100
1. Commissioned Pay Plan Legislation	0.00	0	12,600,000	0.00	0	12,600,000
2. Commercial Vehicle Safety Grant	0.00	0	500,000	0.00	0	500,000
3. Mobile Livescan Devices	0.00	0	551,500	0.00	0	551,500
Replacement Items	0.00	2,669,600	3,228,600	0.00	2,669,600	3,228,600
Ongoing Rescission	(0.67)	(978,100)	(809,900)	(0.67)	(978,100)	(809,900)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	575.00	70,301,000	119,580,500	575.00	69,200,900	118,117,300
Change from Original Appropriation	(0.67)	(1,838,200)	12,237,500	(0.67)	(2,938,300)	10,774,300
% Change from Original Appropriation		(2.5%)	11.4%		(4.1%)	10.0%



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Please feel free to contact me with
any questions at (208) 334-4749 or
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