

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

Status as of

2/19/2026

FISCAL YEAR 2026

REVENUES	Gov's Revised 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	<u>362,032,400</u>	<u>362,032,400</u>
6. Revenue Projection (3.6% below FY 2025)	5,512,406,100	5,665,100,000
7. H559 - Tax Conformity	0	(155,000,000)
8. Total Revenue Projection	<u>5,512,406,100</u>	<u>5,510,100,000</u>
9. Total Revenues and Cash Balance (line 5 + 8)	\$ 5,874,438,500	\$ 5,872,132,400
10. 2025 Transfers (H455, S1218)	(285,000,000)	(285,000,000)
11. Deficiency Warrants - Pests & HazMat	(1,316,400)	0 *
12. In-Demand Careers Fund (Workforce Dev. Council)	10,000,000	10,000,000
13. Water Pollution Control Fund (DEQ)	15,000,000	15,000,000
14. Strategic Initiatives Fund (ITD)	45,000,000	45,000,000
15. Opportunity Scholarships (OSBE)	3,000,000	3,000,000
16. Permanent Building Fund Cancelled Projects	33,745,000	33,745,000
17. Total Transfers in (out)	<u>(179,571,400)</u>	<u>(178,255,000)</u>
18. NET REVENUES (line 9 + 17)	\$ 5,694,867,100	\$ 5,693,877,400
<u>EXPENDITURES</u>		
19. FY 2026 Original Appropriation	5,623,940,500	5,623,940,500
20. Reappropriations/Executive Carry Forward	43,567,900	43,567,900
21. Temporary Reduction in Spending (Executive Order 2025-05)	(46,951,700)	0
<u>Supplementals/Rescissions</u>		
22. FY2026 Idaho Budget Rescissions Act	0	(79,357,700)
23. Public Schools - Support Unit Decrease	(22,366,500)	(22,366,500)
24. State Board of Education - Empowering Parents	(29,597,600)	(29,597,600)
25. Division of Medicaid - Population Adjustments	75,376,400	0 *
26. Department of Correction - Population Adjustments	18,522,800	0 *
27. Office of Information Technology Services	200,000	0 *
28. Total Supplementals/Rescissions	<u>42,135,100</u>	<u>(131,321,800)</u>
29. FY 2026 Total Estimated Expenditures (line 19 + 20 + 21 + 28)	\$ 5,662,691,800	\$ 5,536,186,600
30. FY 2026 ESTIMATED ENDING BALANCE (line 18 - 29)	\$ 32,175,300	\$ 157,690,800

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FISCAL YEAR 2027

<u>REVENUES</u>	<u>Gov's Revised Recommendation</u>	<u>Legislative Action</u>
1. Estimated Beginning Balance	\$ 32,175,300	\$ 157,690,800
2. Revenue Projection (2.7% above FY 2026)	5,679,246,700	5,816,600,000
3. H559 - Tax Conformity	(155,000,000)	(175,000,000)
4. Total Budgeted Revenue Projection	5,524,246,700	5,641,600,000
5. Total Revenues and Estimated Beginning Cash Balance	\$ 5,556,422,000	\$ 5,799,290,800
6. Transfer to OITS - Unbilled Services	(458,700)	0 *
7. Budget Stabilization Interest Earnings to GF	35,207,600	0 *
8. Millennium Fund Interest Earnings to GF	2,781,700	0 *
9. Water Pollution Control Fund Interest to GF	5,308,000	0 *
10. Strategic Initiatives Interest to GF	15,714,800	0 *
11. Strategic Initiatives Local Interest to GF	12,900,300	0 *
12. Strategic Initiatives Grant Closeout to GF	4,150,200	0 *
13. Public Education Stabilization Fund Interest to GF	10,201,300	0 *
14. Permanent Building Fund Interest to GF	15,232,400	0 *
15. In Demand Careers Fund	0	10,000,000
16. Total Transfers In (Out)	101,037,600	10,000,000
17. NET REVENUES (line 5 + 15)	\$ 5,657,459,600	\$ 5,809,290,800
 <u>APPROPRIATIONS</u>		
18. FY 2027 Base Budget	5,539,807,200	5,446,880,000
19. FY 2027 Program Maintenance Cost	71,395,800	70,539,400
20. FY 2027 Enhancements Cost	20,681,200	0 *
21. FY 2027 Original Appropriations	\$ 5,631,884,200	\$ 5,517,419,400
22. FY 2027 ESTIMATED ENDING BALANCE (line 16 - 20)	\$ 25,575,400	\$ 291,871,400

General Fund Comparison

2/19/2026

Original Approp to Governor's Recommendation & JFAC Action

Department/Agency	FY 2026 Original Approp	FY 2027 Gov's Revised 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%)	2,773,295,400			*
<i>State Board of Education</i>							
Ag Research and Ext. Service	39,955,500	39,462,400	(1.2%)	38,663,300	(799,100)	(1,292,200)	(3.2%)
College and Universities	383,583,700	382,721,100	(0.2%)	375,322,500			*
Community Colleges	68,419,700	67,370,100	(1.5%)	66,246,100			*
Office of the State Board of Ed.	46,941,300	17,575,700	(62.6%)	16,762,900			*
Health Education Programs	29,419,500	30,055,000	2.2%	28,900,900			*
Career Technical Education	91,966,100	90,775,400	(1.3%)	88,898,100	(1,877,300)	(3,068,000)	(3.3%)
Idaho Public Television	3,426,600	3,040,600	(11.3%)	2,972,000	(68,600)	(454,600)	(13.3%)
Special Programs	31,746,100	30,856,600	(2.8%)	30,149,900	(706,700)	(1,596,200)	(5.0%)
Department of Education	12,052,000	11,859,300	(1.6%)	11,618,300			*
Vocational Rehabilitation	5,452,600	5,357,100	(1.8%)	5,241,000			*
Charter School Commission	199,900	196,600	(1.7%)	192,600	(4,000)	(7,300)	(3.7%)
Health and Human Services							
Department of Health and Welfare	235,367,200	224,308,700	(4.7%)	211,229,400			*
Division of Medicaid	994,049,300	1,047,056,100	5.3%	970,824,000			*
State Independent Living Council	294,600	289,500	(1.7%)	283,600	(5,900)	(11,000)	(3.7%)
Public Safety							
Department of Correction	352,591,700	388,145,200	10.1%	356,345,700			*
Judicial Branch	77,824,200	78,642,700	1.1%	74,726,300			*
Department of Juvenile Corrections	51,766,200	51,805,500	0.1%	50,402,400			*
Idaho State Police	72,139,200	69,200,900	(4.1%)	66,447,900			*
Natural Resources							
Department of Environmental Quality	29,361,200	29,158,100	(0.7%)	28,511,100			*
Department of Lands	13,372,000	11,414,200	(14.6%)	11,123,900			*
Department of Parks and Recreation	4,255,800	4,248,200	(0.2%)	4,158,000			*
Department of Water Resources	55,499,700	54,882,600	(1.1%)	54,463,600			*
Economic Development							
Department of Agriculture	15,611,500	15,351,100	(1.7%)	15,014,600			*
Soil and Water Conservation Comm.	4,737,500	3,630,700	(23.4%)	3,535,000			*
Department of Commerce	6,068,100	5,736,500	(5.5%)	5,597,900	(138,600)	(470,200)	(7.7%)
Industrial Commission	294,000	285,200	(3.0%)	279,400	(5,800)	(14,600)	(5.0%)
Department of Labor	637,300	632,900	(0.7%)	616,700	(16,200)	(20,600)	(3.2%)
<i>Self Governing Agencies</i>							
Commission on Hispanic Affairs	288,200	283,700	(1.6%)	277,900	(5,800)	(10,300)	(3.6%)
Historical Society	5,333,300	4,839,300	(9.3%)	4,735,200			*
Commission for Libraries	4,971,600	4,857,900	(2.3%)	4,758,500	(99,400)	(213,100)	(4.3%)
State Appellate Public Defender	4,349,300	4,281,300	(1.6%)	4,193,900	(87,400)	(155,400)	(3.6%)
Division of Veterans Services	1,807,100	1,777,100	(1.7%)	1,736,200			*
Office of the State Public Defender	44,744,900	43,940,600	(1.8%)	42,995,700			*
Office of Administrative Hearings	1,627,000	1,598,900	(1.7%)	1,566,300	(32,600)	(60,700)	(3.7%)
Health & Social Services Ombudsman	465,100	460,200	(1.1%)	450,800	(9,400)	(14,300)	(3.1%)
Commissions on Pardons & Parole	4,349,400	4,273,700	(1.7%)	4,186,600			*
General Government							
Department of Administration	2,943,700	2,486,300	(15.5%)	2,789,500			*
Attorney General	32,299,000	32,711,300	1.3%	31,062,700	(1,648,600)	(1,236,300)	(3.8%)
State Controller	24,324,400	23,805,300	(2.1%)	23,318,900	(486,400)	(1,005,500)	(4.1%)
<i>Office of the Governor</i>							
Commission on Aging	6,495,800	6,319,700	(2.7%)	6,189,800	(129,900)	(306,000)	(4.7%)
Commission on the Arts	970,400	945,500	(2.6%)	926,100	(19,400)	(44,300)	(4.6%)
Commission for the Blind	1,832,900	1,773,500	(3.2%)	1,736,900			*
Office of Drug Policy	398,000	390,700	(1.8%)	382,700	(8,000)	(15,300)	(3.8%)
Office of Energy & Mineral Resources	0	0	0.0%	0			*
Division of Financial Management	2,329,500	2,302,600	(1.2%)	2,255,400	(47,200)	(74,100)	(3.2%)
Executive Office of the Governor	3,054,000	2,728,200	(10.7%)	2,667,500	(60,700)	(386,500)	(12.7%)
Office of Information Technology	10,787,000	6,429,300	(40.4%)	3,681,400			*
Military Division	9,544,600	9,691,400	1.5%	9,480,100			*
Office of Species Conservation	1,826,000	1,797,500	(1.6%)	1,761,100			*
STEM Action Center	3,347,100	0	(100.0%)	3,060,600			*
Wolf Depredation Control Board	392,000	380,200	(3.0%)	372,400	(7,800)	(19,600)	(5.0%)
Workforce Development Council	0	3,007,800	100.0%	0			*
<i>Legislative Branch</i>							
Legislative Transfer	8,511,000	8,511,000	0.0%	8,511,000	0	0	0.0%
Legislative Services Office	9,262,800	9,128,800	(1.4%)	8,943,600	(185,200)	(319,200)	(3.4%)
Office of Performance Evaluations	1,129,600	1,112,300	(1.5%)	1,089,700	(22,600)	(39,900)	(3.5%)
Lieutenant Governor	346,000	309,400	(10.6%)	302,500	(6,900)	(43,500)	(12.6%)
<i>Department of Revenue and Taxation</i>							
Board of Tax Appeals	680,700	670,900	(1.4%)	657,300	(13,600)	(23,400)	(3.4%)
State Tax Commission	46,416,300	45,181,400	(2.7%)	44,229,200			*
Secretary of State	5,711,000	6,005,200	5.2%	5,636,600	(368,600)	(74,400)	(1.3%)
State Treasurer	1,711,700	1,726,400	0.9%	1,640,800	(85,600)	(70,900)	(4.1%)
Total General Fund Appropriations	5,623,940,500	5,631,884,200	0.1%	5,517,419,400	(6,947,300)	(11,047,400)	(1.9%)

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.	Bills with Fiscal Impact	FY 2026	FY 2027	FY 2028	Status	Passed	Budgeted
H0503	APP	Soil and Water Conservation Consolidation		107,000	107,000	H-3rd		
H0556	APP	County Jail Per Diem		(3,100,000)	(3,100,000)	H-2nd		
H0559	REV	Internal Revenue Code Conformity	(155,000,000)	(175,000,000)	(175,000,000)	Law	Both	Yes
H0578	APP	Medicaid, Incarcerated Juveniles			(311,400)	H-HW		
H0622	APP	Idaho Digital Learning Academy		8,959,200	8,959,200	H-JRA		
H0638	APP	Presidential Primary			(2,500,000)	H-SA		
H0684	APP	County Sheriffs, Recapture Costs		(200,000)	(200,000)	H-JRA		
S1226	APP	Collection of DNA, Thumbprints		(63,000)	(63,000)	H-JRA	Senate	
S1281	REV	Parental Choice Tax Credit	2,000,000	2,500,000		S-LocGov		
S1312	APP	Medicaid, Provider Payment		21,000,000	21,000,000	S-HW		

Totals for Bills Not Signed into Law	FY 2026	FY 2027	FY 2028
	2,000,000	29,203,200	23,891,800
Total Bills Affecting Revenue	(153,000,000)	(172,500,000)	(175,000,000)
Total Bills Affecting Appropriations	0	26,703,200	23,891,800
Totals for Bills Signed into Law	FY 2026	FY 2027	FY 2028
	(155,000,000)	(175,000,000)	(175,000,000)