

IDAHO

2026

LEGISLATIVE BUDGET BOOK

FISCAL YEAR 2027



**JOINT SENATE FINANCE
HOUSE APPROPRIATIONS COMMITTEE**

**A PUBLICATION
OF THE LEGISLATIVE SERVICES OFFICE
BUDGET AND POLICY ANALYSIS**

SECOND REGULAR SESSION • SIXTY-EIGHTH LEGISLATURE

Second Regular Session, Sixty-Eighth Legislature

Idaho Legislative Budget Book For Fiscal Year 2027

This **Legislative Budget Book** is the primary reference document used by the Joint Senate Finance and House Appropriations Committee, in setting the Idaho State Budget. The publication is also available online at:

<https://legislature.idaho.gov/lso/bpa/pubs/>

Section I of this document contains statewide summary reports, charts, graphs, and historical tables.

Section II provides a detailed description of agency budget requests for the Executive Branch, which includes twenty executive departments and the seven constitutional officers, the Judicial Branch, and the Legislative Branch. Also included is the Governor's recommendation that provides the Legislature with a side-by-side comparison of each agency's budget request and the Governor's budget recommendation in a single, inclusive document. Policy oversight is emphasized in this document by grouping and displaying minor programs at the agency or divisional level, and clearly displaying and comparing the key policy budget decisions that need to be made. Detailed accounts of expenditures (personnel costs, operating expenditures, capital outlay, and trustee and benefit payments) are de-emphasized to allow the use of larger fonts with fewer pages.

Supporting Agency Profile Documents include other analyses intended to lend context to the discussion of each agency's budget.

A comprehensive database, and numerous working files, also support the information contained in this document. These enable the Legislature's Budget and Policy Analysis staff to provide an extensive amount of fiscal information to legislative leadership, members of JFAC, germane committees and the Legislature as a whole.

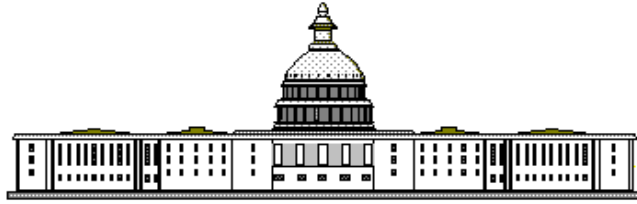
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Joint Senate Finance House Appropriations Committee



SECOND REGULAR SESSION OF THE SIXTY-EIGHTH IDAHO LEGISLATURE

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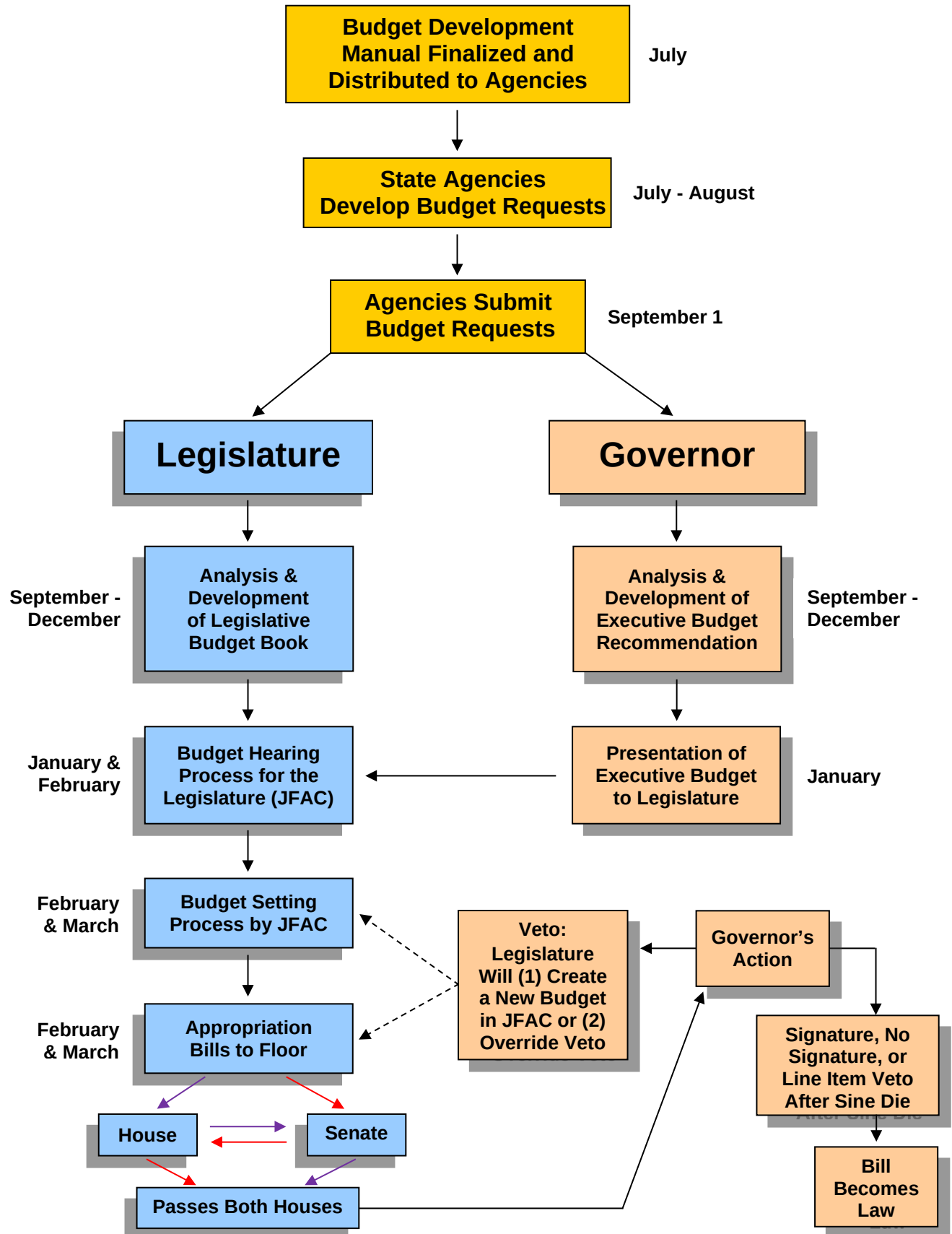
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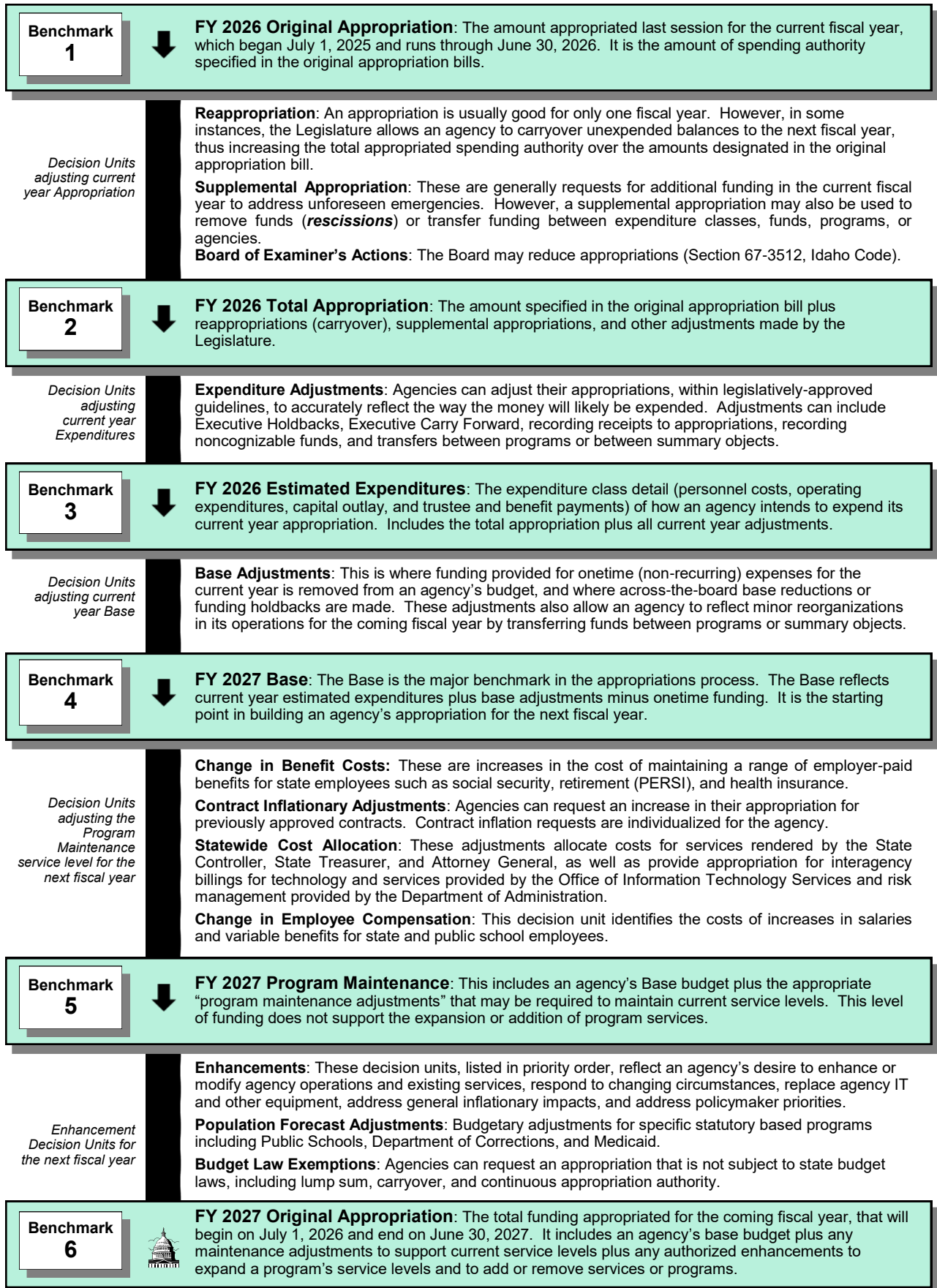
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Annual State of Idaho Budget Process



The Idaho Decision Unit (DU) Budget Model



General Fund Summary

Fiscal Year 2026

<u>REVENUES</u>	<u>Current Law & Request</u>	<u>Governor's Rec</u>
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. After Year-End Reversion (H&W, DEQ)	4,794,100	4,794,100
5. Cash Balance	362,032,400	362,032,400
6. Revenue Projection - 6.2% below FY 2025 Actual	5,512,406,100	5,512,406,100
7. Total Revenues and Estimated Beginning Balance	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)	(1,316,400)
10. In-Demand Careers Fund (Workforce Dev. Council)	2,250,000	10,000,000
11. Water Pollution Control Fund (DEQ)	0	15,000,000
12. Strategic Initiatives Fund - Cancelled Projects (ITD)	0	45,000,000
13. Opportunity Scholarships (OSBE)	0	3,000,000
14. Permanent Building Fund - Cancelled Projects	0	33,745,000
15. Total Transfers In (Out)	(284,066,400)	(179,571,400)
16. NET REVENUES	\$ 5,590,372,100	\$ 5,694,867,100
<u>EXPENDITURES</u>		
17. FY 2026 Original Appropriation	\$ 5,623,940,500	\$ 5,623,940,500
18. Reappropriations/Executive Carryforward	43,567,900	43,567,900
19. Temporary Reduction in Spending EO2025-02	(52,020,700)	(46,951,700)
Supplementals/Rescissions:		
20. Public Schools - Support Unit Decrease	(22,366,500)	(22,366,500)
21. State Board of Education - Empowering Parents	0	(29,597,600)
22. Division of Medicaid - Population Adjustments	57,460,700	75,376,400
23. Department of Correction - Population Adjustments	16,846,500	18,522,800
24. Office of Information Technology Services	200,000	200,000
25. Total Supplementals/Rescissions:	52,140,700	42,135,100
26. FY 2026 Estimated Expenditures	\$ 5,667,628,400	\$ 5,662,691,800
27. FY 2026 ESTIMATED ENDING BALANCE	\$ (77,256,300)	\$ 32,175,300

General Fund Summary

Fiscal Year 2027

<u>REVENUES</u>	<u>Current Law & Request</u>	<u>Governor's Rec</u>
1. Estimated Beginning Balance	\$ (77,256,300)	\$ 32,175,300
2. DFM Revenue Projection - 3.0% increase from FY26	5,679,246,700	5,679,246,700
3. Proposed Legislation - Tax Conformity	0	(155,000,000)
4. Adjusted Revenue Projection - 0.8% increase	5,679,246,700	5,524,246,700
5. Total Revenues and Estimated Beginning Cash	5,601,990,400	5,556,422,000
6. Transfer to ITD - Strategic Initiatives Fund	(275,000,000)	0
7. Transfer to OITS - Unbilled Services	(1,058,200)	(458,700)
8. Budget Stabilization Interest Earnings to GF	0	35,207,600
9. Public Education Stabilization Fund Interest to GF	0	10,201,300
10. Millennium Fund Interest Earnings to GF	0	2,781,700
11. Water Pollution Control Fund Interest to GF	0	5,308,000
12. Permanent Building Fund Interest to GF	0	15,232,400
13. Strategic Initiatives Interest to GF	0	15,714,800
14. Strategic Initiatives Local Interest to GF	0	12,900,300
15. Strategic Initiatives Local Grant Closeout to GF	0	4,150,200
16. Total Transfers In (Out)	(276,058,200)	101,037,600
17. NET REVENUES	5,325,932,200	5,657,459,600
 <u>EXPENDITURES</u>		
18. FY 2027 Base Budget	5,569,404,800	5,539,807,200
Maintenance Costs:		
19. Benefit Changes	128,089,300	62,491,400
20. Contract Inflation	2,113,900	2,115,000
21. Statewide Cost Allocation	6,505,400	6,505,400
22. Change in Employee Compensation	10,004,800	284,000
23. Public Schools CEC	17,781,000	0
24. Total Program Maintenance Adjustments	164,494,400	71,395,800
26. FY 2027 Program Maintenance	5,733,899,200	5,611,203,000
Budget Enhancements		
27. Education	1,201,400	1,201,400
28. Health and Human Services	8,290,800	8,121,800
29. Public Safety	747,200	404,900
30. Natural Resources	16,600	0
31. Economic Development	0	0
32. General Government	2,339,400	2,344,500
33. Replacement Items	2,984,700	2,984,700
34. Endowment Fund Adjustments	(4,141,200)	(4,354,100)
35. Population Forecast Adjustments	155,448,000	127,698,300
36. OITS Modernization	194,800	194,800
37. Ongoing Rescission	(46,933,800)	(39,294,900)
38. Governor's Initiatives	0	(78,586,300)
39. Total Budget Enhancements	120,147,900	20,715,100
40. FY 2027 Original Appropriations	5,854,047,100	5,631,918,100
41. FY 2027 ESTIMATED ENDING BALANCE	\$ (528,114,900)	\$ 25,541,500

General Fund Revenue Collections & Estimates

Source		Actual			
		FY 2020	FY 2021	FY 2022	FY 2023
Individual Income Tax		\$1,905,245,518	\$2,446,316,311	\$2,602,646,946	\$2,148,712,723
% change		14.7%	28.4%	6.4%	(17.4%)
Corporate Income Tax		243,336,896	348,554,896	1,039,159,285	1,031,854,204
% change		(14.1%)	43.2%	198.1%	(0.7%)
Sales Tax		1,689,375,984	2,004,203,411	2,195,372,931	2,299,158,374
% change		5.7%	18.6%	9.5%	4.7%
Cigarette Tax		7,939,000	8,796,600	9,524,200	1,288,100
Tobacco Tax		13,042,536	12,952,115	11,931,810	10,909,215
Beer Tax		2,094,502	2,243,665	2,237,461	2,229,146
Wine Tax		5,070,775	5,412,872	4,930,009	5,427,364
Liquor Distribution		37,400,000	42,603,000	55,620,000	50,080,000
Kilowatt-Hour Tax		2,066,202	1,960,866	1,618,615	1,649,076
Mine License		77,127	23,951	14,127	28,383
Product Taxes Subtotal		65,546,813	72,008,252	84,243,480	69,933,825
% change		2.0%	9.9%	17.0%	(17.0%)
State Treasurer Int.		143,750	1,929,036	14,736,732	27,892,666
Judicial Branch		7,156,326	6,978,544	7,077,107	7,295,772
Insurance Prem. Tax		84,421,204	85,517,863	103,143,261	97,924,230
State Police		80	358,738	341,661	0
Secretary of State		4,850,823	6,030,439	6,841,803	6,881,066
Unclaimed Property		14,110,381	16,094,627	15,313,708	28,720,080
Other		15,647,278	19,021,788	127,088,840	227,998,360
Misc. Revenue Subtotal		194,019,984	138,011,036	360,419,334	398,389,633
% change		0.7%	(28.9%)	161.2%	10.5%
Total General Fund Collections		\$4,097,525,200	\$5,009,093,906	\$6,281,842,000	\$5,948,048,800
% change		7.9%	22.2%	25.4%	(5.3%)
Expenditures		3,884,293,865	3,752,171,900	4,335,791,900	4,583,091,900
% change		5.3%	(3.4%)	15.6%	5.7%
Collections-Expenditures		213,231,335	1,256,922,006	1,946,050,100	1,364,956,900
Beginning Balance:		111,840,765	252,230,500	960,340,200	1,432,222,100
Net Transfers In (Out):		(72,841,600)	(541,372,603)	(1,419,514,600)	(2,273,895,700)
Adjustments:		0	(3,271,052)	0	0
Total Ending Balance		252,230,500	964,508,851	1,486,875,700	523,283,300

Sources: Legislative Fiscal Reports and the Division of Financial Management

General Fund Revenue Collections & Estimates

Source			Governor's Forecast	
	FY 2024	FY 2025	FY 2026	FY 2027
Individual Income Tax	\$2,228,701,173	\$2,418,854,774	\$2,514,092,471	\$2,543,145,175
% change	3.7%	8.5%	3.9%	1.2%
Corporate Income Tax	867,482,749	890,613,535	497,342,188	462,352,900
% change	(15.9%)	2.7%	(44.2%)	(7.0%)
Sales Tax	2,153,862,358	2,079,382,582	2,222,951,874	2,400,055,263
% change	(6.3%)	(3.5%)	6.9%	8.0%
Cigarette Tax	0	0	0	0
Tobacco Tax	10,439,731	10,639,938	10,678,402	10,743,384
Beer Tax	2,168,212	2,105,103	2,329,368	2,444,207
Wine Tax	5,440,163	5,250,750	5,547,267	6,077,159
Liquor Distribution	52,645,699	46,810,040	46,412,563	47,908,000
Kilowatt-Hour Tax	2,071,871	2,217,263	1,800,625	1,571,495
Mine License	312,493	21,309	0	0
Product Taxes Subtotal	73,078,169	67,044,403	66,768,225	68,744,245
% change	4.5%	(8.3%)	(0.4%)	3.0%
State Treasurer Int.	21,164,593	15,748,946	18,798,742	11,400,000
Judicial Branch	7,554,172	7,711,896	8,064,238	8,209,843
Insurance Prem. Tax	106,756,291	134,531,976	125,803,985	131,034,429
State Police	0	0	0	0
Secretary of State	6,827,965	5,951,489	8,387,619	8,919,528
Unclaimed Property	36,321,275	25,736,905	30,259,420	30,772,533
Other	209,512,107	231,741,279	19,937,344	14,612,770
Misc. Revenue Subtotal	388,136,403	421,422,491	211,251,348	204,949,103
% change	(2.6%)	8.6%	(49.9%)	(3.0%)
Total General Fund Collections	\$5,711,260,900	\$5,877,317,800	*\$5,512,406,100	*\$5,679,246,700
% change	(4.0%)	2.9%	(6.2%)	3.0%
Expenditures	5,117,513,200	5,283,902,200	5,666,783,800	5,631,918,100
% change	11.7%	3.3%	7.2%	(0.6%)
Collections-Expenditures	593,747,700	593,415,600	(154,377,700)	47,328,600
Beginning Balance:	523,283,300	364,484,000	362,032,400	32,175,300
Net Transfers In (Out):	(752,547,000)	(586,139,800)	(179,571,400)	101,037,600
*Adjustments + ECF:	0	(9,727,400)	4,092,000	0
Total Ending Balance	364,484,000	362,032,400	32,175,300	180,541,500

* Includes FY2024 Year End Adjustments & ECF for DHW/DEQ

*Total Collections Forecasts are rounded

Sales Tax Collections & Distributions

Table 1: Sales Tax Distributions (millions of Dollars) State FY	2013	2014	2015	2016	2017
Gross Sales Tax Collections	\$ 1,313.3	\$ 1,326.5	\$ 1,457.0	\$ 1,553.0	\$ 1,643.6
Less Refunds	11.0	5.1	5.5	4.8	5.3
Tax Relief Fund					
Subtotal Net Collections	1,302.3	1,321.4	1,451.4	1,548.2	1,638.3
Distributions of Net Collections, §63-3638, I.C.					
Revenue Sharing - Local	149.4	151.4	166.3	177.8	188.2
TECM Fund ¹ - State, Local if over \$80M					
Permanent Building Fund - State	5.0	4.6	5.0	5.0	5.0
Water Pollution Control Fund - State	4.8	4.4	4.8	4.8	4.8
Circuit Breaker - Local	15.9	16.1	16.3	16.6	17.0
Personal Property Tax Replacement - Local		17.3	18.9	18.9	18.9
Ag. Pers. Prop. Tax Replacement - Local	8.5	7.8	8.5	8.5	8.5
Multistate Tax Compact (MTC) - State	.6	1.1	1.1	.6	.3
Developers' Rebate Pilot Project - State	4.0	6.6	7.2	8.4	8.8
Election Consolidation - Local	4.3	4.1	4.5	4.5	4.5
Public Defense Fund ² - State					
In Demand Careers (HB1) ³ - State					
Homeowner Property Tax Relief (HB292) ⁵ - Local					
School District Facilities Fund (HB292)(HB521) ^{4,5} - Local					
School Modernization (HB521) ⁵ - State					
Remaining Sales Tax to General Fund	1,109.8	1,107.9	1,218.8	1,303.0	1,382.4
<i>Online Sales Tax to General Fund</i>					
Total Sales Tax to General Fund	1,109.8	1,107.9	1,218.8	1,303.0	1,382.4

Table 2: Sales Tax Distributions Change from previous fiscal year	2013	2014	2015	2016	2017
Net Collections	8%	1%	10%	7%	6%
Local Units of Government	7%	10%	9%	5%	5%
State Programs	0%	-8%	9%	0%	0%
Tax Relief Fund	-	-	-	-	-
Sales Tax to General Fund	8%	0%	10%	7%	6%

Table 3: Tax Relief Fund Distributions - §57-811, I.C.	2013	2014	2015	2016	2017
Tax Relief Fund					
Less Tax Rebate Fund					
Less Public Defense Fund					
Less 20% Fund Balance to School District Facilities Fund					
Homeowner Property Tax Relief Fund					
Less General Fund					
Remaining Fund Balance					

1. S1206 of 2017 provided a 1% distribution of net sales tax collections for the Transportation Expansion and Congestion Mitigation Fund at ITD. It was increased to 4.5% in 2021.

2. 57-827, Idaho Code established the Public Defense Fund in 2022 with a distribution to the fund in FY2023. It received funding from the Tax Relief Fund beginning in FY 2024. In 2025 the distribution was increased to \$39m.

3. HB1 of the 2022 Special Session transfers \$330m to the Public Schools Income Fund, which is included in the General Fund, and \$80m to the In Demand Careers Fund.

Sales Tax Collections & Distributions

2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
\$ 1,784.7	\$ 1,902.7	\$ 2,092.2	\$ 2,508.9	\$ 2,891.9	\$ 3,054.4	\$ 3,102.2	\$ 3,216.0	\$ 3,364.9	\$ 3,592.2
4.6	5.8	6.3	7.0	11.2	11.9	12.9	12.6	10.4	.9
		83.6	135.9	183.6	185.2	220.2	252.8	279.3	283.2
1,780.2	1,896.9	2,002.3	2,365.9	2,697.1	2,857.4	2,869.1	2,950.6	3,075.1	3,308.2
204.2	217.3	230.3	273.2	312.4	327.5	329.5	335.8	354.4	380.4
15.7	16.7	17.7	20.9	107.2	113.4	114.0	117.5	145.0	165.0
5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
4.8	4.8	4.8	4.8	4.8	4.8	4.8	4.8	4.8	4.8
17.4	19.0	19.5	20.6	23.9	23.4	24.2	24.3	24.5	24.5
18.8	1.5	18.6	18.6	18.6	23.1	22.9	22.3	25.9	27.5
8.5	18.7	8.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5
1.1	1.4	.6	1.1	1.9	1.5	1.6	1.7	1.0	1.3
10.1	3.1	3.2	4.2	14.5	11.5	10.1	3.3	8.5	7.0
4.6	4.7	4.8	4.9	5.1	5.5	5.8	5.9	6.0	6.0
					34.0	0.0	0.0	0.0	0.0
						80.0	80.0	80.0	80.0
						54.4	56.1	61.2	65.9
						54.4	81.0	86.8	95.2
							125.0	125.0	125.0
1,490.0	1,604.7	1,689.4	2,004.2	2,195.4	2,299.1	2,153.9	2,079.4	2,138.5	2,312.0
								84.5	88.0
1,490.0	1,604.7	1,689.4	2,004.2	2,195.4	2,299.1	2,153.9	2,079.4	2,223.0	2,400.1

2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
9%	7%	6%	18%	14%	6%	0%	3%	4%	8%
7%	3%	8%	16%	13%	5%	29%	7%	6%	7%
160%	4%	4%	12%	281%	34%	30%	63%	8%	6%
-	-	-	63%	35%	1%	19%	15%	10%	1%
8%	8%	5%	19%	10%	5%	-6%	-3%	7%	8%

2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
		83.6	135.9	183.6	185.2	220.2	252.8	279.3	283.2
				180.0					
						36.0	39.0	39.0	39.0
							100.6	105.9	106.6
							50.0	50.0	50.0
				110.0	236.0	110.0	63.2	84.5	88.0
		83.6	219.5	113.1	62.2	136.5	0.0	0.0	0.0

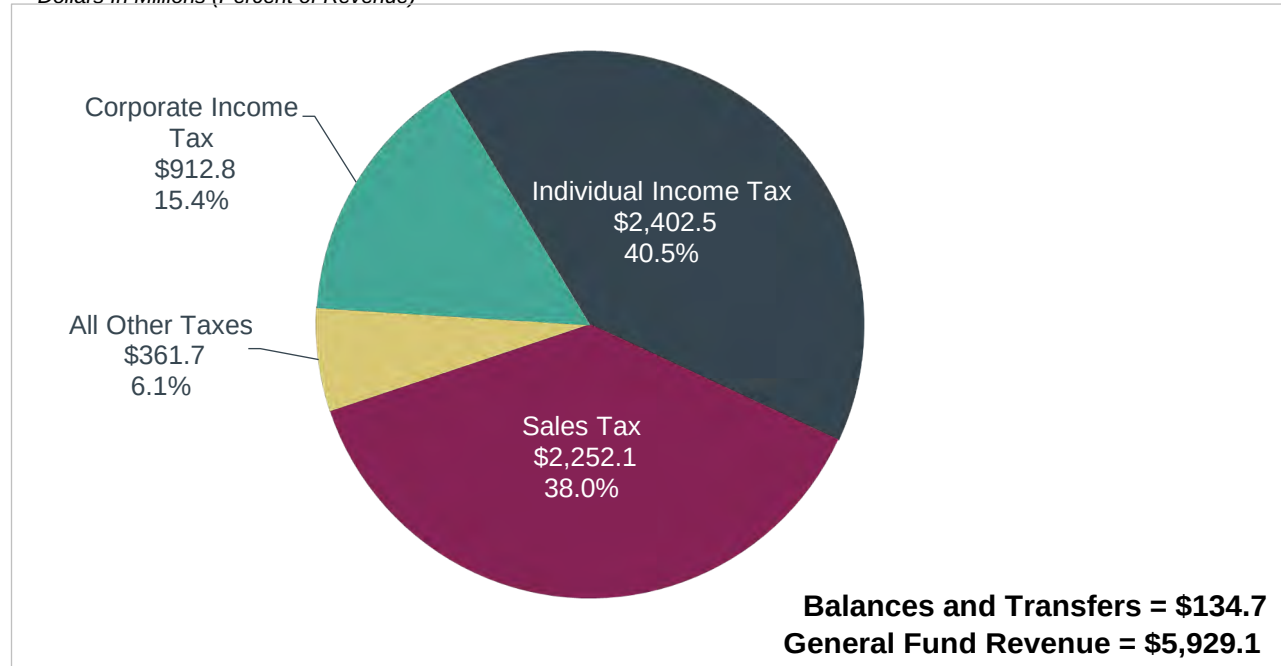
4. HB292 of the 2023 Regular Session transfers 2.25% of sales tax to the Homeowner Property Tax Relief and 2.25% of sales tax to the School District Facilities Fund after certain distributions.

5. HB521 of the 2024 Regular Session dedicates \$125m of sales tax in the School Modernization Fund for bonding. Also increased the School District Facilities Fund distribution to 3.25% of revenues.

FY 2026 General Fund Revenue & Appropriations

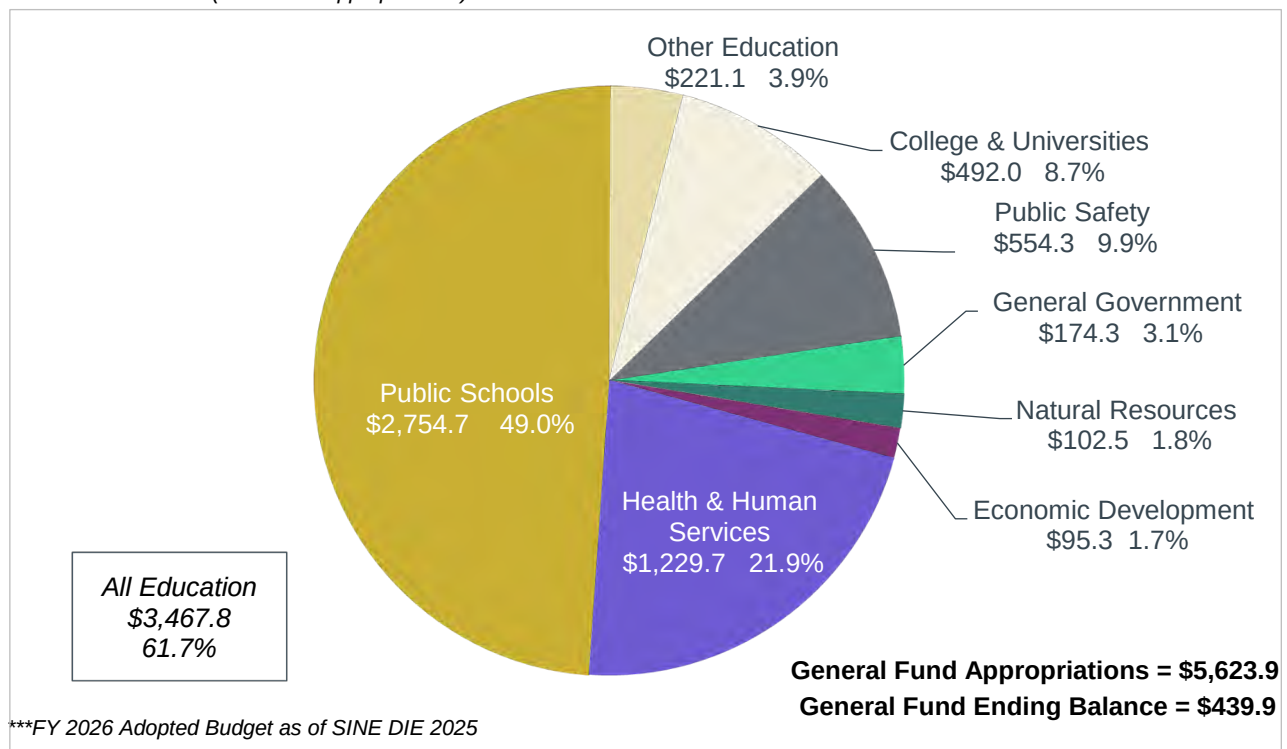
"Where the money comes from . . ."

Dollars In Millions (Percent of Revenue)



"Where the money goes . . ."

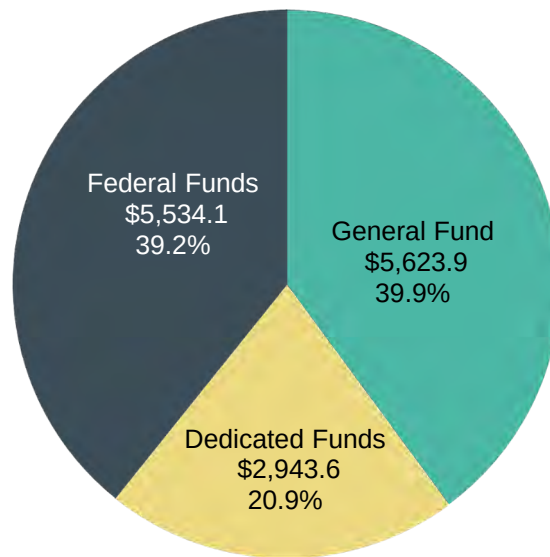
Dollars In Millions (Percent of Appropriations)



FY 2026 All Appropriations by Fund & Function

"Where the money comes from . . ."

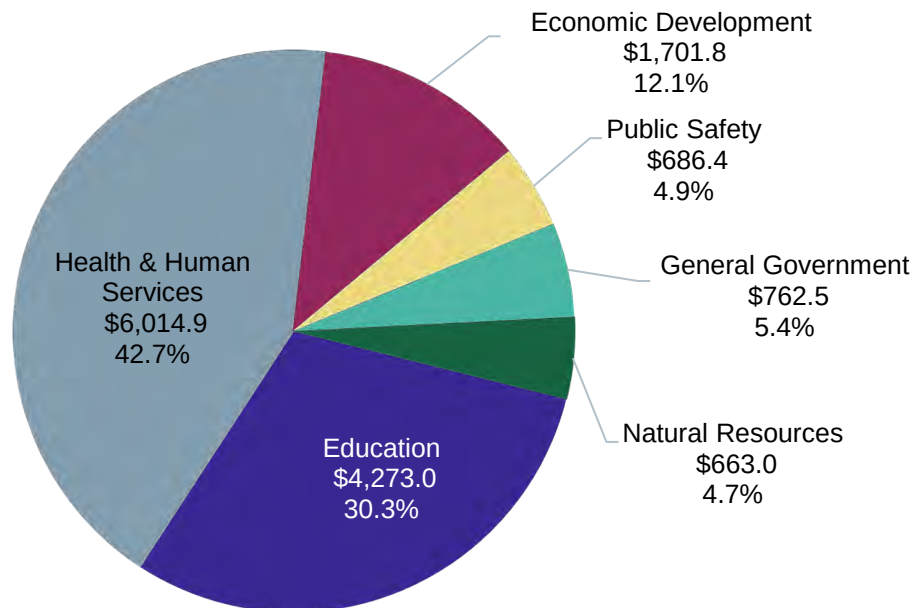
Dollars In Millions (Percent of Revenue)



Appropriations by Fund = \$14,101.6

"Where the money goes . . ."

Dollars In Millions (Percent of Appropriations)



Appropriations by Function = \$14,101.6

***FY 2026 Adopted Budget as of SINE DIE 2025

FY 2027 Agency Request by Decision Unit

Decision Unit	FTP	Gen	Ded	Fed	Total
FY 2026 Original Appropriation	21,379.37	5,623,940,500	2,943,561,900	5,534,074,800	14,101,577,200
Reappropriation	0.00	12,054,900	699,060,000	609,927,400	1,321,042,300
Supplementals	0.50	72,257,200	380,210,200	(446,055,000)	6,412,400
Rescissions	0.00	(22,366,500)	0	0	(22,366,500)
Deficiency Warrants	0.00	1,316,400	0	0	1,316,400
Cash Transfers & Adjustments	0.00	933,600	0	0	933,600
FY 2026 Total Appropriation	21,379.87	5,688,136,100	4,022,832,100	5,697,947,200	15,408,915,400
Executive Carry Forward	0.00	35,605,000	94,297,900	56,593,700	186,496,600
Expenditure Adjustments	(136.63)	(52,020,700)	(37,800)	(8,807,200)	(60,865,700)
FY 2026 Estimated Expenditures	21,243.24	5,671,720,400	4,117,092,200	5,745,733,700	15,534,546,300
Removal of Onetime Expenditures	(51.77)	(188,231,300)	(1,492,575,600)	(992,934,600)	(2,673,741,500)
Base Adjustments	(10.50)	33,965,600	6,605,000	449,498,600	490,069,200
Restore Rescissions/Gov Holdback	93.98	51,950,100	9,050,500	8,807,200	69,807,800
FY 2027 Base	21,274.95	5,569,404,800	2,640,172,100	5,211,104,900	13,420,681,800
Benefit Costs	0.00	128,089,300	27,097,800	10,923,500	166,110,600
Contract Inflation	0.00	2,113,900	706,000	1,787,900	4,607,800
Statewide Cost Allocation	0.00	6,505,400	3,173,300	1,186,600	10,865,300
Change in Employee Compensation	0.00	9,720,800	6,847,400	2,532,200	19,100,400
Public Schools CEC	0.00	17,781,000	0	0	17,781,000
Military Compensation	0.00	284,000	401,100	1,298,400	1,983,500
FY 2027 Program Maintenance	21,274.95	5,733,899,200	2,678,397,700	5,228,833,500	13,641,130,400
Enhancements by Functional Area					
Education	2.50	1,201,400	7,799,100	8,289,600	17,290,100
Health and Human Services	15.00	8,290,800	390,725,000	(233,530,500)	165,485,300
Public Safety	0.00	747,200	12,273,000	1,051,500	14,071,700
Natural Resources	4.95	16,600	24,778,700	10,130,600	34,925,900
Economic Development	6.00	275,000,000	29,795,500	(51,000)	304,744,500
General Government	3.50	3,397,600	1,733,800	27,992,900	33,124,300
General Inflation	0.00	0	390,000	0	390,000
Replacement Items	0.00	2,984,700	153,949,300	5,133,300	162,067,300
Endowment Fund Adjustments	0.00	(4,141,200)	6,071,300	0	1,930,100
Population Forecast Adjustments	0.00	155,448,000	66,606,100	86,785,100	308,839,200
OITS Modernization	0.00	194,800	7,626,000	330,100	8,150,900
Ongoing Rescission	(99.63)	(46,933,800)	(664,600)	(370,900)	(47,969,300)
OITS Hardware	0.00	0	7,345,500	404,200	7,749,700
Cash Transfers & Adjustments	0.00	(276,058,200)	(2,216,000)	0	(278,274,200)
FY 2027 Original Appropriation	21,207.27	5,854,047,100	3,384,610,400	5,134,998,400	14,373,655,900
Percent Change from Orig. Appropriation	(0.8%)	4.1%	15.0%	(7.2%)	1.9%
Percent Change from Total Appropriation	(0.8%)	2.9%	(15.9%)	(9.9%)	(6.7%)

FY 2027 Total Agency Request

	FTP	Pers Costs	Oper Exp	Cap Out	T/B Pymts	Total
General	11,022.33	1,255,553,500	443,497,250	11,127,200	4,139,359,750	5,849,537,700
OT	0.00	0	1,357,100	3,152,300	0	4,509,400
Fund Total:	11,022.33	1,255,553,500	444,854,350	14,279,500	4,139,359,750	5,854,047,100
Dedicated	7,032.42	932,902,100	542,395,600	201,656,200	1,480,956,900	3,157,910,800
OT	0.00	0	25,260,500	195,222,000	6,217,100	226,699,600
Fund Total:	7,032.42	932,902,100	567,656,100	396,878,200	1,487,174,000	3,384,610,400
Federal	3,151.02	347,630,200	309,291,800	432,346,100	3,914,369,500	5,003,637,600
OT	1.50	1,024,900	99,974,100	5,034,800	25,327,000	131,360,800
Fund Total:	3,152.52	348,655,100	409,265,900	437,380,900	3,939,696,500	5,134,998,400
Total:	21,207.27	2,537,110,700	1,421,776,350	848,538,600	9,566,230,250	14,373,655,900

FY 2027 Governor's Rec by Decision Unit

Decision Unit	FTP	Gen	Ded	Fed	Total
FY 2026 Original Appropriation	21,379.37	5,623,940,500	2,943,561,900	5,534,074,800	14,101,577,200
Reappropriation	0.00	12,054,900	699,060,000	609,927,400	1,321,042,300
Supplementals	12.50	84,099,200	383,286,900	(397,393,900)	69,992,200
Rescissions	0.00	(51,964,100)	0	0	(51,964,100)
Deficiency Warrants	0.00	1,316,400	0	0	1,316,400
Cash Transfers & Adjustments	0.00	8,683,600	0	0	8,683,600
FY 2026 Total Appropriation	21,391.87	5,678,130,500	4,025,908,800	5,746,608,300	15,450,647,600
Executive Carry Forward	0.00	35,605,000	94,297,900	56,593,700	186,496,600
Expenditure Adjustments	(139.26)	(46,951,700)	(85,700)	(8,807,200)	(55,844,600)
FY 2026 Estimated Expenditures	21,252.61	5,666,783,800	4,120,121,000	5,794,394,800	15,581,299,600
Removal of Onetime Expenditures	(63.77)	(193,226,800)	(1,495,652,300)	(1,057,196,500)	(2,746,075,600)
Base Adjustments	(10.50)	19,369,100	6,604,600	465,099,800	491,073,500
Restore Rescissions/Gov Holdback	96.61	46,881,100	9,098,400	8,807,200	64,786,700
FY 2027 Base	21,274.95	5,539,807,200	2,640,171,700	5,211,105,300	13,391,084,200
Benefit Costs	0.00	62,491,400	14,801,100	6,008,400	83,300,900
Contract Inflation	0.00	2,115,000	706,000	1,787,900	4,608,900
Statewide Cost Allocation	0.00	6,505,400	3,173,300	1,186,600	10,865,300
Military Compensation	0.00	284,000	401,100	1,298,400	1,983,500
FY 2027 Program Maintenance	21,274.95	5,611,203,000	2,659,253,200	5,221,386,600	13,491,842,800
Enhancements by Functional Area					
Education	2.50	1,201,400	8,559,100	12,289,600	22,050,100
Health and Human Services	20.00	8,121,800	397,333,800	(232,284,800)	173,170,800
Public Safety	0.00	404,900	12,273,000	1,051,500	13,729,400
Natural Resources	2.95	0	24,613,600	10,130,600	34,744,200
Economic Development	6.00	0	29,341,700	(51,000)	29,290,700
General Government	2.50	2,803,200	27,049,300	3,454,400	33,306,900
General Inflation	0.00	0	390,000	0	390,000
Replacement Items	0.00	2,984,700	153,908,500	5,121,300	162,014,500
Endowment Fund Adjustments	0.00	(4,354,100)	6,284,200	0	1,930,100
Population Forecast Adjustments	0.00	127,698,300	91,606,100	197,431,800	416,736,200
OITS Modernization	0.00	194,800	7,533,200	330,100	8,058,100
Ongoing Rescission	(102.76)	(39,294,900)	(653,700)	(523,400)	(40,472,000)
OITS Hardware	0.00	0	7,345,500	404,200	7,749,700
Governor Initiatives	12.00	(78,586,300)	992,600	188,610,700	111,017,000
Cash Transfers & Adjustments	0.00	(458,700)	(2,216,000)	0	(2,674,700)
FY 2027 Original Appropriation	21,218.14	5,631,918,100	3,423,614,100	5,407,351,600	14,462,883,800
Percent Change from Orig. Appropriation	(0.8%)	0.1%	16.3%	(2.3%)	2.6%
Percent Change from Total Appropriation	(0.8%)	(0.8%)	(15.0%)	(5.9%)	(6.4%)

FY 2027 Total Recommendation

	FTP	Pers Costs	Oper Exp	Cap Out	T/B Pymts	Total
General	11,021.33	1,229,310,100	458,142,650	11,127,200	3,928,928,750	5,627,508,700
OT	0.00	0	1,257,100	3,152,300	0	4,409,400
Fund Total:	11,021.33	1,229,310,100	459,399,750	14,279,500	3,928,928,750	5,631,918,100
Dedicated	7,033.42	913,441,000	546,544,800	201,656,200	1,486,949,500	3,148,591,500
OT	0.00	0	28,133,100	195,112,400	51,777,100	275,022,600
Fund Total:	7,033.42	913,441,000	574,677,900	396,768,600	1,538,726,600	3,423,614,100
Federal	3,161.89	341,404,700	305,450,200	432,346,100	3,898,166,700	4,977,367,700
OT	1.50	1,023,100	396,309,400	4,941,800	27,709,600	429,983,900
Fund Total:	3,163.39	342,427,800	701,759,600	437,287,900	3,925,876,300	5,407,351,600
Total:	21,218.14	2,485,178,900	1,735,837,250	848,336,000	9,393,531,650	14,462,883,800

FY 2026 Deficiency Warrants And Supplemental Requests

Func Area/Dept/Div	Request			Gov's Rec		
	FTP	General	Total	FTP	General	Total
Part A: Deficiency Warrants						
Economic Development						
Department of Agriculture						
1. Exotic Species Deficiency Warrants	0.00	1,298,600	1,298,600	0.00	1,298,600	1,298,600
General Government						
Office of the Governor						
Military Division						
2. HazMat Deficiency Warrants	0.00	17,800	17,800	0.00	17,800	17,800
Total:	0.00	1,316,400	1,316,400	0.00	1,316,400	1,316,400

Part B: Supplementals

Education						
Public School Support						
Teachers						
1. Ongoing Rescission - Career Ladder	0.00	(5,663,100)	(5,663,100)	0.00	(5,663,100)	(5,663,100)
Student Support						
2. Federal Spending Authority	0.00	0	7,800,000	0.00	0	7,800,000
3. Ongoing Rescission - SBA	0.00	(6,175,500)	(6,175,500)	0.00	(6,175,500)	(6,175,500)
4. Ongoing Rescission - Discretionary	0.00	(5,446,800)	(5,446,800)	0.00	(5,446,800)	(5,446,800)
5. Ongoing Rescission - Health Insur.	0.00	(5,081,100)	(5,081,100)	0.00	(5,081,100)	(5,081,100)
State Board of Education						
Office of the State Board of Education						
6. Empowering Parents Rescission	0.00	0	0	0.00	(29,597,600)	(29,597,600)
Department of Education						
7. School Bus Camera Fund	0.00	0	28,200	0.00	0	28,200
Health and Human Services						
Department of Health and Welfare						
Division of Medicaid						
8. Medicaid Forecast Adjustment	0.00	87,014,300	12,847,900	0.00	92,592,400	107,244,000
9. Provider Rate Adjustment	0.00	(29,553,600)	(29,553,600)	0.00	(17,216,000)	(61,426,800)
10. Hospital Assessment Fund Align - H3	0.00	0	0	0.00	0	0
Indirect Support Services						
11. Making Rural Idaho Healthy Again	0.00	0	0	12.00	0	3,737,600
Psychiatric Hospitalization						
12. IBHP State Hospital Fund Adjustment	0.00	0	0	0.00	0	0
Public Safety						
Department of Correction						
Management Services						
13. Hepatitis-C Fund Spending Authority	0.00	0	424,300	0.00	0	424,300
County & Out-of-State Placement						
14. Offender Housing	0.00	13,675,500	13,675,500	0.00	15,241,500	15,241,500
Medical Services						
15. Medical Services Adjustment	0.00	3,171,000	3,171,000	0.00	3,281,300	3,281,300
Natural Resources						
Board of Land Commissioners						
Department of Lands						
16. Navigable Waterways Fund Shift	0.00	0	0	0.00	0	0
Department of Parks and Recreation						
17. Budget Exemption for Grant Funding	0.00	0	0	0.00	0	0

FY 2026 Deficiency Warrants And Supplemental Requests

Func Area/Dept/Div	Request			Gov's Rec		
	FTP	General	Total	FTP	General	Total
Economic Development						
Department of Agriculture						
18. Quagga Mussel Treatment	0.00	0	0	0.00	0	3,393,000
Soil and Water Conservation Commission						
19. CREP Funding	0.00	0	12,900	0.00	0	12,900
General Government						
Office of the Governor						
Information Technology Services, Office of						
20. Chinden Campus Building Furnishing	0.00	200,000	200,000	0.00	200,000	200,000
21. E-CORE Federal Grant	0.50	0	56,200	0.50	0	56,200
Workforce Development Council						
22. General Fund Cash Transfer	0.00	(2,250,000)	(2,250,000)	0.00	(10,000,000)	(10,000,000)
Total:	0.50	49,890,700	(15,954,100)	12.50	32,135,100	18,028,100
Grand Total:	0.50	51,207,100	(14,637,700)	12.50	33,451,500	19,344,500

General Fund Request Comparison by Agency

	FY 2026 Approp	FY 2027 Request	Amount Change	Percent Change
1 Education				
Public School Support	2,754,658,600	2,886,824,100	132,165,500	4.8%
Agricultural Research & Extension Service	39,955,500	40,236,500	281,000	0.7%
College and Universities	383,583,700	390,051,200	6,467,500	1.7%
Community Colleges	68,419,700	68,715,400	295,700	0.4%
Education, Office of the State Board of	46,941,300	47,375,300	434,000	0.9%
Health Education Programs	29,419,500	30,173,200	753,700	2.6%
Career Technical Education	91,966,100	92,100,500	134,400	0.1%
Idaho Public Television	3,426,600	3,073,800	(352,800)	(10.3%)
Special Programs	31,746,100	30,970,900	(775,200)	(2.4%)
Department of Education	12,052,000	11,999,700	(52,300)	(0.4%)
Vocational Rehabilitation	5,452,600	5,434,300	(18,300)	(0.3%)
Charter School Commission	199,900	200,100	200	0.1%
Total Education	3,467,821,600	3,607,155,000	139,333,400	4.0%
2 Health and Human Services				
Health and Welfare, Department of	235,367,200	227,850,100	(7,517,100)	(3.2%)
Medicaid, Division of	994,049,300	1,075,832,200	81,782,900	8.2%
State Independent Living Council	294,600	293,800	(800)	(0.3%)
Total Health and Human Services	1,229,711,100	1,303,976,100	74,265,000	6.0%
3 Public Safety				
Correction, Department of	352,591,700	376,696,200	24,104,500	6.8%
Judicial Branch	77,824,200	79,892,300	2,068,100	2.7%
Juvenile Corrections, Department of	51,766,200	52,663,200	897,000	1.7%
Police, Idaho State	72,139,200	70,301,000	(1,838,200)	(2.5%)
Total Public Safety	554,321,300	579,552,700	25,231,400	4.6%
4 Natural Resources				
Environmental Quality, Department of	29,361,200	29,620,600	259,400	0.9%
Fish and Game, Department of	0	0	0	
Land, Board of Commissioners	13,372,000	11,604,400	(1,767,600)	(13.2%)
Parks and Recreation, Department of	4,255,800	4,330,000	74,200	1.7%
Water Resources, Department of	55,499,700	55,200,300	(299,400)	(0.5%)
Total Natural Resources	102,488,700	100,755,300	(1,733,400)	(1.7%)
5 Economic Development				
Agriculture, Department of	20,349,000	19,194,300	(1,154,700)	(5.7%)
Commerce, Department of	6,068,100	5,802,500	(265,600)	(4.4%)
Finance, Department of	0	0	0	
Industrial Commission	294,000	285,200	(8,800)	(3.0%)
Insurance, Department of	0	0	0	
Labor, Department of	637,300	647,200	9,900	1.6%
Public Utilities Commission	0	0	0	
Self-Governing Agencies	67,935,900	66,870,400	(1,065,500)	(1.6%)
Transportation Department, Idaho	0	0	0	
Total Economic Development	95,284,300	92,799,600	(2,484,700)	(2.6%)
6 General Government				
Administration, Department of	2,943,700	2,513,200	(430,500)	(14.6%)
Permanent Building Fund	0	0	0	
Attorney General	32,299,000	33,316,300	1,017,300	3.1%
State Controller	24,324,400	23,999,100	(325,300)	(1.3%)
Governor, Office of the	40,977,300	36,117,100	(4,860,200)	(11.9%)
Legislative Branch	18,903,400	18,940,100	36,700	0.2%
Lieutenant Governor	346,000	315,400	(30,600)	(8.8%)
Revenue and Taxation, Department of	47,097,000	46,771,500	(325,500)	(0.7%)
Secretary of State	5,711,000	6,090,000	379,000	6.6%
State Treasurer	1,711,700	1,745,700	34,000	2.0%
Total General Government	174,313,500	169,808,400	(4,505,100)	(2.6%)
Statewide Total	5,623,940,500	5,854,047,100	230,106,600	4.1%

General Fund Recommendation Comparison by Agency

	FY 2026 Approp	FY 2027 Gov's Rec	Amount Change	Percent Change
1 Education				
Public School Support	2,754,658,600	2,734,098,800	(20,559,800)	(0.7%)
Agricultural Research & Extension Service	39,955,500	39,462,400	(493,100)	(1.2%)
College and Universities	383,583,700	382,721,100	(862,600)	(0.2%)
Community Colleges	68,419,700	67,370,100	(1,049,600)	(1.5%)
Education, Office of the State Board of	46,941,300	17,575,700	(29,365,600)	(62.6%)
Health Education Programs	29,419,500	30,055,000	635,500	2.2%
Career Technical Education	91,966,100	90,775,400	(1,190,700)	(1.3%)
Idaho Public Television	3,426,600	3,040,600	(386,000)	(11.3%)
Special Programs	31,746,100	30,856,600	(889,500)	(2.8%)
Department of Education	12,052,000	11,859,300	(192,700)	(1.6%)
Vocational Rehabilitation	5,452,600	5,357,100	(95,500)	(1.8%)
Charter School Commission	199,900	196,600	(3,300)	(1.7%)
Total Education	3,467,821,600	3,413,368,700	(54,452,900)	(1.6%)
2 Health and Human Services				
Health and Welfare, Department of	235,367,200	224,308,700	(11,058,500)	(4.7%)
Medicaid, Division of	994,049,300	1,047,056,100	53,006,800	5.3%
State Independent Living Council	294,600	289,500	(5,100)	(1.7%)
Total Health and Human Services	1,229,711,100	1,271,654,300	41,943,200	3.4%
3 Public Safety				
Correction, Department of	352,591,700	388,145,200	35,553,500	10.1%
Judicial Branch	77,824,200	78,642,700	818,500	1.1%
Juvenile Corrections, Department of	51,766,200	51,805,500	39,300	0.1%
Police, Idaho State	72,139,200	69,200,900	(2,938,300)	(4.1%)
Total Public Safety	554,321,300	587,794,300	33,473,000	6.0%
4 Natural Resources				
Environmental Quality, Department of	29,361,200	29,158,100	(203,100)	(0.7%)
Fish and Game, Department of	0	0	0	
Land, Board of Commissioners	13,372,000	11,414,200	(1,957,800)	(14.6%)
Parks and Recreation, Department of	4,255,800	4,248,200	(7,600)	(0.2%)
Water Resources, Department of	55,499,700	54,882,600	(617,100)	(1.1%)
Total Natural Resources	102,488,700	99,703,100	(2,785,600)	(2.7%)
5 Economic Development				
Agriculture, Department of	20,349,000	18,981,800	(1,367,200)	(6.7%)
Commerce, Department of	6,068,100	5,736,500	(331,600)	(5.5%)
Finance, Department of	0	0	0	
Industrial Commission	294,000	285,200	(8,800)	(3.0%)
Insurance, Department of	0	0	0	
Labor, Department of	637,300	632,900	(4,400)	(0.7%)
Public Utilities Commission	0	0	0	
Self-Governing Agencies	67,935,900	66,312,700	(1,623,200)	(2.4%)
Transportation Department, Idaho	0	0	0	
Total Economic Development	95,284,300	91,949,100	(3,335,200)	(3.5%)
6 General Government				
Administration, Department of	2,943,700	2,486,300	(457,400)	(15.5%)
Permanent Building Fund	0	0	0	
Attorney General	32,299,000	32,711,300	412,300	1.3%
State Controller	24,324,400	23,805,300	(519,100)	(2.1%)
Governor, Office of the	40,977,300	35,766,400	(5,210,900)	(12.7%)
Legislative Branch	18,903,400	18,786,000	(117,400)	(0.6%)
Lieutenant Governor	346,000	309,400	(36,600)	(10.6%)
Revenue and Taxation, Department of	47,097,000	45,852,300	(1,244,700)	(2.6%)
Secretary of State	5,711,000	6,005,200	294,200	5.2%
State Treasurer	1,711,700	1,726,400	14,700	0.9%
Total General Government	174,313,500	167,448,600	(6,864,900)	(3.9%)
Statewide Total	5,623,940,500	5,631,918,100	7,977,600	0.1%

All Funds Request Comparison by Agency

	FY 2026 Approp	FY 2027 Request	Amount Change	Percent Change
1 Education				
Public School Support	3,111,556,200	3,261,683,300	150,127,100	4.8%
Agricultural Research & Extension Service	39,955,500	40,236,500	281,000	0.7%
College and Universities	739,432,800	765,374,300	25,941,500	3.5%
Community Colleges	69,219,700	69,515,400	295,700	0.4%
Education, Office of the State Board of	56,454,800	56,036,300	(418,500)	(0.7%)
Health Education Programs	29,804,000	30,599,500	795,500	2.7%
Career Technical Education	109,755,300	109,936,100	180,800	0.2%
Idaho Public Television	4,431,700	4,083,500	(348,200)	(7.9%)
Special Programs	36,499,700	35,725,200	(774,500)	(2.1%)
Department of Education	48,202,200	48,750,500	548,300	1.1%
Vocational Rehabilitation	26,980,700	27,450,200	469,500	1.7%
Charter School Commission	742,400	761,500	19,100	2.6%
Total Education	4,273,035,000	4,450,152,300	177,117,300	4.1%
2 Health and Human Services				
Health and Welfare, Department of	764,359,000	752,023,000	(12,336,000)	(1.6%)
Medicaid, Division of	5,249,797,100	5,475,979,700	226,182,600	4.3%
State Independent Living Council	696,500	706,100	9,600	1.4%
Total Health and Human Services	6,014,852,600	6,228,708,800	213,856,200	3.6%
3 Public Safety				
Correction, Department of	400,744,000	421,073,000	20,329,000	5.1%
Judicial Branch	103,594,800	105,762,600	2,167,800	2.1%
Juvenile Corrections, Department of	63,820,800	63,117,700	(703,100)	(1.1%)
Police, Idaho State	118,238,400	130,669,300	12,430,900	10.5%
Total Public Safety	686,398,000	720,622,600	34,224,600	5.0%
4 Natural Resources				
Environmental Quality, Department of	246,378,400	99,645,000	(146,733,400)	(59.6%)
Fish and Game, Department of	162,630,600	174,972,900	12,342,300	7.6%
Land, Board of Commissioners	83,421,400	80,831,400	(2,590,000)	(3.1%)
Parks and Recreation, Department of	57,263,500	69,349,300	12,085,800	21.1%
Water Resources, Department of	113,353,100	113,266,100	(87,000)	(0.1%)
Total Natural Resources	663,047,000	538,064,700	(124,982,300)	(18.8%)
5 Economic Development				
Agriculture, Department of	61,183,800	60,964,900	(218,900)	(0.4%)
Commerce, Department of	204,120,200	203,921,800	(198,400)	(0.1%)
Finance, Department of	11,875,400	12,085,100	209,700	1.8%
Industrial Commission	21,812,700	22,613,200	800,500	3.7%
Insurance, Department of	12,093,100	12,422,500	329,400	2.7%
Labor, Department of	104,938,300	107,491,600	2,553,300	2.4%
Public Utilities Commission	7,771,400	7,845,800	74,400	1.0%
Self-Governing Agencies	225,611,500	228,226,500	2,615,000	1.2%
Transportation Department, Idaho	1,052,378,800	1,037,073,600	(15,305,200)	(1.5%)
Total Economic Development	1,701,785,200	1,692,645,000	(9,140,200)	(0.5%)
6 General Government				
Administration, Department of	33,526,400	34,705,100	1,178,700	3.5%
Permanent Building Fund	122,861,900	72,507,300	(50,354,600)	(41.0%)
Attorney General	35,043,900	36,140,000	1,096,100	3.1%
State Controller	40,470,900	40,374,600	(96,300)	(0.2%)
Governor, Office of the	440,576,900	467,401,100	26,824,200	6.1%
Legislative Branch	21,527,400	21,638,300	110,900	0.5%
Lieutenant Governor	346,000	315,400	(30,600)	(8.8%)
Revenue and Taxation, Department of	56,930,300	58,526,400	1,596,100	2.8%
Secretary of State	5,711,000	6,090,000	379,000	6.6%
State Treasurer	5,464,700	5,764,300	299,600	5.5%
Total General Government	762,459,400	743,462,500	(18,996,900)	(2.5%)
Statewide Total	14,101,577,200	14,373,655,900	272,078,700	1.9%

All Funds Recommendation Comparison by Agency

	FY 2026 Approp	FY 2027 Gov's Rec	Amount Change	Percent Change
1 Education				
Public School Support	3,111,556,200	3,108,958,000	(2,598,200)	(0.1%)
Agricultural Research & Extension Service	39,955,500	39,462,400	(493,100)	(1.2%)
College and Universities	739,432,800	753,290,500	13,857,700	1.9%
Community Colleges	69,219,700	68,170,100	(1,049,600)	(1.5%)
Education, Office of the State Board of	56,454,800	30,980,400	(25,474,400)	(45.1%)
Health Education Programs	29,804,000	30,477,000	673,000	2.3%
Career Technical Education	109,755,300	108,585,900	(1,169,400)	(1.1%)
Idaho Public Television	4,431,700	4,047,600	(384,100)	(8.7%)
Special Programs	36,499,700	35,610,500	(889,200)	(2.4%)
Department of Education	48,202,200	48,428,500	226,300	0.5%
Vocational Rehabilitation	26,980,700	26,946,700	(34,000)	(0.1%)
Charter School Commission	742,400	748,700	6,300	0.8%
Total Education	4,273,035,000	4,255,706,300	(17,328,700)	(0.4%)
2 Health and Human Services				
Health and Welfare, Department of	764,359,000	1,049,520,700	285,161,700	37.3%
Medicaid, Division of	5,249,797,100	5,475,824,200	226,027,100	4.3%
State Independent Living Council	696,500	696,500	0	0.0%
Total Health and Human Services	6,014,852,600	6,526,041,400	511,188,800	8.5%
3 Public Safety				
Correction, Department of	400,744,000	431,807,800	31,063,800	7.8%
Judicial Branch	103,594,800	104,423,500	828,700	0.8%
Juvenile Corrections, Department of	63,820,800	62,253,900	(1,566,900)	(2.5%)
Police, Idaho State	118,238,400	129,037,400	10,799,000	9.1%
Total Public Safety	686,398,000	727,522,600	41,124,600	6.0%
4 Natural Resources				
Environmental Quality, Department of	246,378,400	98,671,700	(147,706,700)	(60.0%)
Fish and Game, Department of	162,630,600	173,359,000	10,728,400	6.6%
Land, Board of Commissioners	83,421,400	79,949,700	(3,471,700)	(4.2%)
Parks and Recreation, Department of	57,263,500	68,732,200	11,468,700	20.0%
Water Resources, Department of	113,353,100	112,841,000	(512,100)	(0.5%)
Total Natural Resources	663,047,000	533,553,600	(129,493,400)	(19.5%)
5 Economic Development				
Agriculture, Department of	61,183,800	59,949,100	(1,234,700)	(2.0%)
Commerce, Department of	204,120,200	203,807,900	(312,300)	(0.2%)
Finance, Department of	11,875,400	11,880,300	4,900	0.0%
Industrial Commission	21,812,700	22,307,100	494,400	2.3%
Insurance, Department of	12,093,100	12,226,100	133,000	1.1%
Labor, Department of	104,938,300	106,231,800	1,293,500	1.2%
Public Utilities Commission	7,771,400	7,717,500	(53,900)	(0.7%)
Self-Governing Agencies	225,611,500	225,132,300	(479,200)	(0.2%)
Transportation Department, Idaho	1,052,378,800	1,032,669,600	(19,709,200)	(1.9%)
Total Economic Development	1,701,785,200	1,681,921,700	(19,863,500)	(1.2%)
6 General Government				
Administration, Department of	33,526,400	34,777,600	1,251,200	3.7%
Permanent Building Fund	122,861,900	72,507,300	(50,354,600)	(41.0%)
Attorney General	35,043,900	35,487,700	443,800	1.3%
State Controller	40,470,900	40,052,600	(418,300)	(1.0%)
Governor, Office of the	440,576,900	439,425,000	(1,151,900)	(0.3%)
Legislative Branch	21,527,400	21,441,800	(85,600)	(0.4%)
Lieutenant Governor	346,000	309,400	(36,600)	(10.6%)
Revenue and Taxation, Department of	56,930,300	57,438,300	508,000	0.9%
Secretary of State	5,711,000	6,005,200	294,200	5.2%
State Treasurer	5,464,700	30,693,300	25,228,600	461.7%
Total General Government	762,459,400	738,138,200	(24,321,200)	(3.2%)
Statewide Total	14,101,577,200	14,462,883,800	361,306,600	2.6%

General Fund Three-Year Summary by Agency

	FY 2025 Total Approp	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov's Rec
1 Education					
Public School Support	2,651,908,900	2,651,908,900	2,754,658,600	2,886,824,100	2,734,098,800
Agricultural Research & Extension Service	37,966,900	37,966,900	39,955,500	40,236,500	39,462,400
College and Universities	365,098,400	364,885,000	383,583,700	390,051,200	382,721,100
Community Colleges	63,935,200	63,896,000	68,419,700	68,715,400	67,370,100
Education, Office of the State Board of	46,175,900	30,907,700	46,941,300	47,375,300	17,575,700
Health Education Programs	27,830,000	27,692,000	29,419,500	30,173,200	30,055,000
Career Technical Education	79,153,900	79,969,100	91,966,100	92,100,500	90,775,400
Idaho Public Television	3,016,600	3,060,800	3,426,600	3,073,800	3,040,600
Special Programs	30,083,600	29,336,300	31,746,100	30,970,900	30,856,600
Department of Education	12,530,400	10,817,500	12,052,000	11,999,700	11,859,300
Vocational Rehabilitation	9,672,700	7,976,400	5,452,600	5,434,300	5,357,100
Charter School Commission	193,000	188,300	199,900	200,100	196,600
Total Education	3,327,565,500	3,308,604,900	3,467,821,600	3,607,155,000	3,413,368,700
2 Health and Human Services					
Health and Welfare, Department of	233,638,700	219,781,900	235,367,200	227,850,100	224,308,700
Medicaid, Division of	920,895,100	928,480,200	994,049,300	1,075,832,200	1,047,056,100
State Independent Living Council	263,600	259,800	294,600	293,800	289,500
Total Health and Human Services	1,154,797,400	1,148,521,900	1,229,711,100	1,303,976,100	1,271,654,300
3 Public Safety					
Correction, Department of	343,014,000	350,227,000	352,591,700	376,696,200	388,145,200
Judicial Branch	72,544,500	71,529,200	77,824,200	79,892,300	78,642,700
Juvenile Corrections, Department of	49,175,800	47,125,600	51,766,200	52,663,200	51,805,500
Police, Idaho State	62,582,300	62,900,100	72,139,200	70,301,000	69,200,900
Total Public Safety	527,316,600	531,781,900	554,321,300	579,552,700	587,794,300
4 Natural Resources					
Environmental Quality, Department of	29,032,600	25,781,000	29,361,200	29,620,600	29,158,100
Fish and Game, Department of	0	0	0	0	0
Land, Board of Commissioners	16,939,800	16,038,300	13,372,000	11,604,400	11,414,200
Parks and Recreation, Department of	4,935,400	4,935,400	4,255,800	4,330,000	4,248,200
Water Resources, Department of	24,212,200	24,182,500	55,499,700	55,200,300	54,882,600
Total Natural Resources	75,120,000	70,937,200	102,488,700	100,755,300	99,703,100
5 Economic Development					
Agriculture, Department of	21,319,600	20,518,200	20,349,000	19,194,300	18,981,800
Commerce, Department of	5,901,600	5,276,800	6,068,100	5,802,500	5,736,500
Finance, Department of	0	0	0	0	0
Industrial Commission	294,000	261,200	294,000	285,200	285,200
Insurance, Department of	0	0	0	0	0
Labor, Department of	607,200	607,200	637,300	647,200	632,900
Public Utilities Commission	0	0	0	0	0
Self-Governing Agencies	44,479,800	39,967,800	67,935,900	66,870,400	66,312,700
Transportation Department, Idaho	0	0	0	0	0
Total Economic Development	72,602,200	66,631,200	95,284,300	92,799,600	91,949,100
6 General Government					
Administration, Department of	2,709,700	2,665,500	2,943,700	2,513,200	2,486,300
Permanent Building Fund	0	0	0	0	0
Attorney General	31,334,200	31,170,400	32,299,000	33,316,300	32,711,300
State Controller	16,166,200	13,710,200	24,324,400	23,999,100	23,805,300
Governor, Office of the	33,074,100	30,405,900	40,977,300	36,117,100	35,766,400
Legislative Branch	18,466,300	17,975,700	18,903,400	18,940,100	18,786,000
Lieutenant Governor	298,600	268,900	346,000	315,400	309,400
Revenue and Taxation, Department of	44,907,500	45,189,100	47,097,000	46,771,500	45,852,300
Secretary of State	13,413,100	5,918,200	5,711,000	6,090,000	6,005,200
State Treasurer	1,646,000	1,576,600	1,711,700	1,745,700	1,726,400
Total General Government	162,015,700	148,880,500	174,313,500	169,808,400	167,448,600
Statewide Total	5,319,417,400	5,275,357,600	5,623,940,500	5,854,047,100	5,631,918,100

All Funds Three-Year Summary by Agency

	FY 2025 Total Approp	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov's Rec
1 Education					
Public School Support	3,296,544,800	3,195,769,900	3,111,556,200	3,261,683,300	3,108,958,000
Agricultural Research & Extension Service	38,747,800	38,361,500	39,955,500	40,236,500	39,462,400
College and Universities	700,004,700	718,856,700	739,432,800	765,374,300	753,290,500
Community Colleges	64,735,200	64,696,000	69,219,700	69,515,400	68,170,100
Education, Office of the State Board of	94,856,800	50,784,500	56,454,800	56,036,300	30,980,400
Health Education Programs	28,304,700	28,053,700	29,804,000	30,599,500	30,477,000
Career Technical Education	94,616,500	98,177,800	109,755,300	109,936,100	108,585,900
Idaho Public Television	4,717,100	4,037,600	4,431,700	4,083,500	4,047,600
Special Programs	35,831,400	30,478,400	36,499,700	35,725,200	35,610,500
Department of Education	107,354,500	61,354,200	48,202,200	48,750,500	48,428,500
Vocational Rehabilitation	31,380,400	25,717,300	26,980,700	27,450,200	26,946,700
Charter School Commission	724,900	582,900	742,400	761,500	748,700
Total Education	4,497,818,800	4,316,870,500	4,273,035,000	4,450,152,300	4,255,706,300
2 Health and Human Services					
Health and Welfare, Department of	768,858,000	690,720,200	764,359,000	752,023,000	1,049,520,700
Medicaid, Division of	5,125,867,500	4,853,750,700	5,249,797,100	5,475,979,700	5,475,824,200
State Independent Living Council	665,500	498,700	696,500	706,100	696,500
Total Health and Human Services	5,895,391,000	5,544,969,600	6,014,852,600	6,228,708,800	6,526,041,400
3 Public Safety					
Correction, Department of	388,128,300	393,138,100	400,744,000	421,073,000	431,807,800
Judicial Branch	114,607,300	97,671,800	103,594,800	105,762,600	104,423,500
Juvenile Corrections, Department of	59,840,900	56,195,600	63,820,800	63,117,700	62,253,900
Police, Idaho State	111,406,300	111,366,600	118,238,400	130,669,300	129,037,400
Total Public Safety	673,982,800	658,372,100	686,398,000	720,622,600	727,522,600
4 Natural Resources					
Environmental Quality, Department of	236,164,700	140,391,500	246,378,400	99,645,000	98,671,700
Fish and Game, Department of	165,815,100	141,960,500	162,630,600	174,972,900	173,359,000
Land, Board of Commissioners	97,811,700	62,921,400	83,421,400	80,831,400	79,949,700
Parks and Recreation, Department of	211,070,900	97,611,600	57,263,500	69,349,300	68,732,200
Water Resources, Department of	141,861,700	66,538,200	113,353,100	113,266,100	112,841,000
Total Natural Resources	852,724,100	509,423,200	663,047,000	538,064,700	533,553,600
5 Economic Development					
Agriculture, Department of	73,904,600	55,115,700	61,183,800	60,964,900	59,949,100
Commerce, Department of	495,755,100	57,263,800	204,120,200	203,921,800	203,807,900
Finance, Department of	11,036,300	10,657,800	11,875,400	12,085,100	11,880,300
Industrial Commission	24,120,900	19,543,200	21,812,700	22,613,200	22,307,100
Insurance, Department of	11,655,300	9,562,400	12,093,100	12,422,500	12,226,100
Labor, Department of	101,995,300	70,173,900	104,938,300	107,491,600	106,231,800
Public Utilities Commission	7,493,400	6,308,400	7,771,400	7,845,800	7,717,500
Self-Governing Agencies	317,862,800	170,017,200	225,611,500	228,226,500	225,132,300
Transportation Department, Idaho	1,739,438,700	1,060,802,600	1,052,378,800	1,037,073,600	1,032,669,600
Total Economic Development	2,783,262,400	1,459,445,000	1,701,785,200	1,692,645,000	1,681,921,700
6 General Government					
Administration, Department of	38,418,800	28,476,500	33,526,400	34,705,100	34,777,600
Permanent Building Fund	174,908,300	2,583,400	122,861,900	72,507,300	72,507,300
Attorney General	33,986,600	33,430,300	35,043,900	36,140,000	35,487,700
State Controller	28,422,600	22,803,900	40,470,900	40,374,600	40,052,600
Governor, Office of the	483,722,400	320,290,800	440,576,900	467,401,100	439,425,000
Legislative Branch	24,038,300	20,219,000	21,527,400	21,638,300	21,441,800
Lieutenant Governor	298,600	268,900	346,000	315,400	309,400
Revenue and Taxation, Department of	54,183,100	53,984,300	56,930,300	58,526,400	57,438,300
Secretary of State	13,413,100	6,413,600	5,711,000	6,090,000	6,005,200
State Treasurer	7,286,700	6,285,100	5,464,700	5,764,300	30,693,300
Total General Government	858,678,500	494,755,800	762,459,400	743,462,500	738,138,200
Statewide Total	15,561,857,600	12,983,836,200	14,101,577,200	14,373,655,900	14,462,883,800

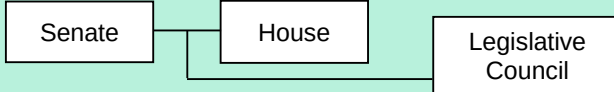
FTP All Funds Summary by Agency

	FY 2025 Actual	FY 2026 Orig App	FY 2027 Request	Chg From FY 2026 Orig	FY 2027 Gov's Rec	Chg From FY 2026
1 Education						
Public School Support	0.00	0.00	0.00	0.00	0.00	0.00
Agricultural Research & Extension Service	341.33	341.76	315.77	(25.99)	315.77	(25.99)
College and Universities	4,923.36	4,921.68	4,906.96	(14.72)	4,906.96	(14.72)
Community Colleges	0.00	0.00	0.00	0.00	0.00	0.00
Education, Office of the State Board of	84.25	85.25	80.42	(4.83)	80.42	(4.83)
Health Education Programs	46.65	48.65	50.15	1.50	50.15	1.50
Career Technical Education	569.14	569.14	569.14	0.00	569.14	0.00
Idaho Public Television	15.00	15.00	15.00	0.00	15.00	0.00
Special Programs	50.07	50.34	49.27	(1.07)	49.27	(1.07)
Department of Education	126.50	127.00	127.00	0.00	127.00	0.00
Vocational Rehabilitation	148.00	148.00	148.00	0.00	144.87	(3.13)
Charter School Commission	5.00	5.00	5.00	0.00	5.00	0.00
Total Education	6,309.30	6,311.82	6,266.71	(45.11)	6,263.58	(48.24)
2 Health and Human Services						
Health and Welfare, Department of	2,778.44	2,724.14	2,598.27	(125.87)	2,615.27	(108.87)
Medicaid, Division of	237.50	305.50	303.50	(2.00)	303.50	(2.00)
State Independent Living Council	4.00	4.00	4.00	0.00	4.00	0.00
Total Health and Human Services	3,019.94	3,033.64	2,905.77	(127.87)	2,922.77	(110.87)
3 Public Safety						
Correction, Department of	2,254.85	2,266.85	2,254.35	(12.50)	2,254.35	(12.50)
Judicial Branch	413.00	418.00	411.00	(7.00)	411.00	(7.00)
Juvenile Corrections, Department of	409.00	402.00	402.00	0.00	402.00	0.00
Police, Idaho State	658.76	651.09	646.09	(5.00)	646.09	(5.00)
Total Public Safety	3,735.61	3,737.94	3,713.44	(24.50)	3,713.44	(24.50)
4 Natural Resources						
Environmental Quality, Department of	385.00	385.00	377.00	(8.00)	377.00	(8.00)
Fish and Game, Department of	550.00	550.00	550.00	0.00	550.00	0.00
Land, Board of Commissioners	353.60	339.60	338.93	(0.67)	338.93	(0.67)
Parks and Recreation, Department of	190.80	195.80	200.75	4.95	198.75	2.95
Water Resources, Department of	170.00	174.00	171.00	(3.00)	171.00	(3.00)
Total Natural Resources	1,649.40	1,644.40	1,637.68	(6.72)	1,635.68	(8.72)
5 Economic Development						
Agriculture, Department of	248.75	248.75	247.75	(1.00)	247.75	(1.00)
Commerce, Department of	48.00	48.00	41.00	(7.00)	41.00	(7.00)
Finance, Department of	72.00	76.00	74.00	(2.00)	74.00	(2.00)
Industrial Commission	130.25	130.25	129.00	(1.25)	129.00	(1.25)
Insurance, Department of	75.50	77.50	77.50	0.00	77.50	0.00
Labor, Department of	659.58	644.00	644.00	0.00	644.00	0.00
Public Utilities Commission	48.00	50.00	49.00	(1.00)	49.00	(1.00)
Self-Governing Agencies	1,246.20	1,260.16	1,261.01	0.85	1,261.01	0.85
Transportation Department, Idaho	1,645.00	1,645.00	1,645.00	0.00	1,645.00	0.00
Total Economic Development	4,173.28	4,179.66	4,168.26	(11.40)	4,168.26	(11.40)
6 General Government						
Administration, Department of	134.00	137.00	136.00	(1.00)	139.00	2.00
Permanent Building Fund	0.00	0.00	0.00	0.00	0.00	0.00
Attorney General	227.40	227.40	227.40	0.00	227.40	0.00
State Controller	115.00	125.00	125.00	0.00	125.00	0.00
Governor, Office of the	1,327.17	1,377.01	1,423.51	46.50	1,419.51	42.50
Legislative Branch	86.00	86.00	86.00	0.00	86.00	0.00
Lieutenant Governor	3.00	3.00	3.00	0.00	3.00	0.00
Revenue and Taxation, Department of	444.00	451.00	449.00	(2.00)	449.00	(2.00)
Secretary of State	35.50	35.50	35.50	0.00	35.50	0.00
State Treasurer	30.00	30.00	30.00	0.00	30.00	0.00
Total General Government	2,402.07	2,471.91	2,515.41	43.50	2,514.41	42.50
Statewide Total:	21,289.60	21,379.37	21,207.27	(172.10)	21,218.14	(161.23)

State of Idaho Organizational Chart

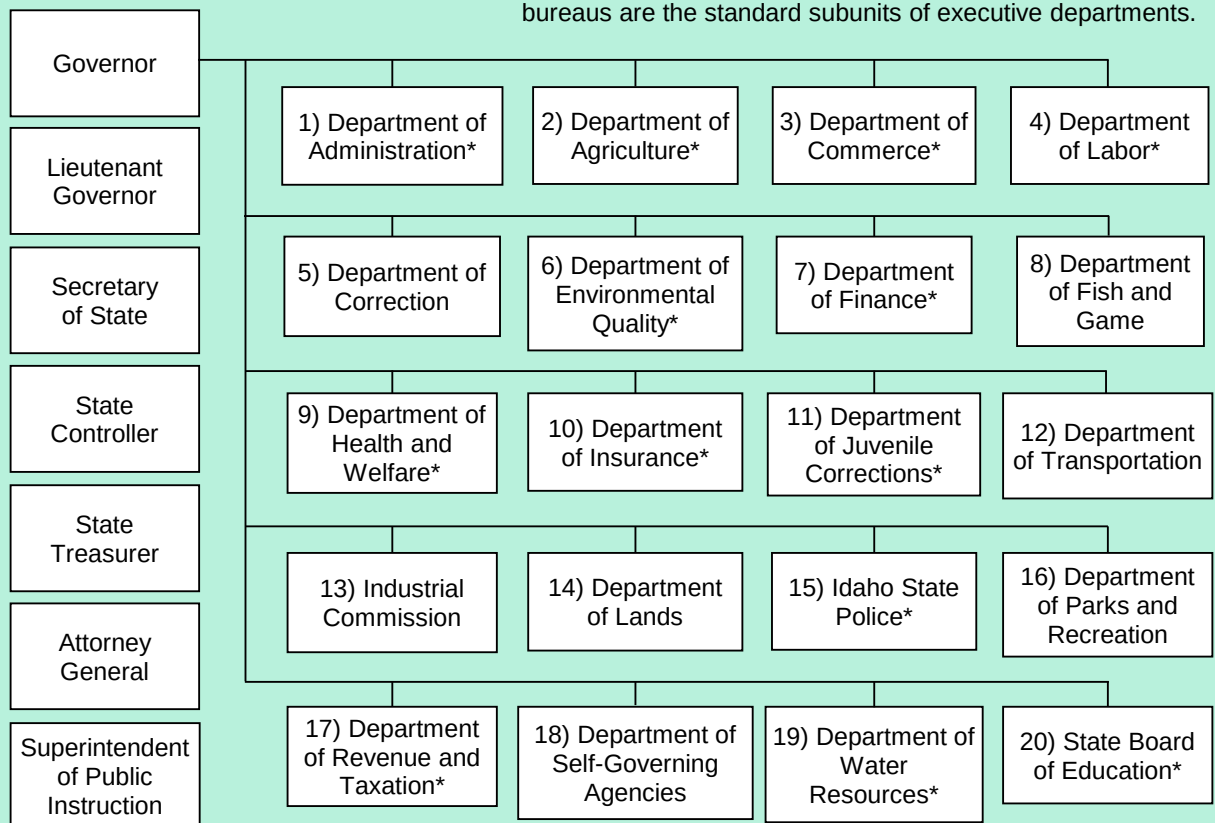
Article II, Section 1, Idaho State Constitution: The powers of the government of this state are divided into three distinct departments, the legislative, executive, and judicial; and no person or collection of persons charged with the exercise of powers properly belonging to one of these departments shall exercise any powers properly belonging to either of the others, except as in this constitution expressly directed or permitted.

Article III. Legislative Department (Branch)



Article IV. Executive Department (Branch)

Article IV, Section 20 limits the number of executive departments to 20. Section 67-2402, Idaho Code, lists the 20 executive departments of state government. Divisions and bureaus are the standard subunits of executive departments.



*The Governor appoints the directors of those departments marked with an asterisk. Exceptions in the Department of Self-Governing Agencies include the gubernatorial appointments of the State Appellate Public Defender and the administrator of the Division of Occupational and Professional Licenses, Commission of Pardons & Parole, Office of Health & Human Services Ombudsman, and Office of the State Public Defender.

Article V. Judicial Department (Branch)



The lines of responsibility are complicated by nearly 200 boards, commissions, councils, committees, associations, and other structures authorized by the Idaho Constitution, statute, or executive order. See the Secretary of State's *Idaho Bluebook* for a full listing.

Change in Employee Compensation (CEC): FY 2023 to FY 2027

Section 67-5309C, Idaho Code, requires the Division of Human Resources (DHR) to conduct salary and benefit surveys within relevant labor markets and submit a recommendation of proposed changes and their estimated costs to the Governor. The Governor must then submit his or her own recommendations to the Legislature. The Legislature may accept, modify, or reject those recommendations. Failure by the Legislature to act constitutes approval of the Governor's recommendation

FY 2027

The Division of Human Resources (DHR) recommends salary increases for eligible employees consistent with projected market wage trends, provided revenue projections indicate sufficient funding. DHR also recommends maintaining existing minimum, midpoint, and maximum pay rates across all four pay structures (primary, IT/Engineering, Nursing/Healthcare, and Public Safety). DHR recommends maintaining the state's existing benefits and retirement package and maintaining the job classifications currently on payline exceptions to address specific recruitment and retention issues. The Governor recommends no change in employee compensation due to funding limitations based on current revenue projections. Should revenue projections indicate sufficient funding, the Governor recommends prioritizing change in employee compensation to ensure state employee pay remains competitive. The Governor recommends \$16,170 per eligible FTP for health insurance, which is an increase of \$2,040 per FTP from FY 2026 for the employer. Other than individual participants enrolled in the High-Deductible Health Plan, the employee-paid share for health and dental insurance is projected to increase 7.3% across all plan types, ranging from an increase of \$29 to \$654 per year depending on the plan type and number of enrolled dependents. PERSI's retirement rates will be set in the spring of 2026.

FY 2026

The DHR recommended a 4% or \$1.25 per hour increase for state employees and an up to 5.5% market-based increase for IT/engineering positions, and the Governor recommended a 5% or \$1.55 per hour increase for state employees and a 4.5% market-based increase for IT/engineering. The Legislature shifted the pay schedules upward by averages of 3.0% (IT/Engineering), 3.2% (Primary, Public Safety), and 3.5% (Nursing/Healthcare), as recommended by DHR, but not less than \$1.55 per hour. This excludes the lowest grade in the primary pay schedule, which remains at minimum wage. The Legislature funded a total of \$1.55 per hour per employee, from which all permanent employees shall receive no less than \$1.05 per hour and no more than \$1.55 per hour, provided the employee's performance meets or exceeds expectations and tenure with the agency or institution is at least six months. The Legislature provided for an additional 4.5% salary increase for all IT and engineering state workers, a pay increase to meet but not exceed 8% for Idaho State Police troopers, and \$1.55 per hour or 3% for nursing and healthcare state workers, whichever is greater. Agencies and institutions have flexibility to distribute this additional funding. The Legislature did not include a pay increase for group and temporary positions. The Legislature funded \$14,130 per eligible FTP for health insurance, which is an increase of \$1,130 per FTP from FY 2025. PERSI's public safety contribution rates decreased to 13.98% for employers and 10.36% for employees. Appointed officials in the Public Utilities Commission, Tax Commission, and Industrial Commission received a salary increase of \$1.55 per hour per FTP through S1148. Judicial salaries were increased by 10% through H322.

FY 2025

The Legislature shifted the pay schedule by an average of 3.7% and did not fund that shift unless needed to bring an employee to the minimum of the paygrade, as recommended by the Governor. The Legislature funded a 1% across-the-board increase and 2% to be distributed based on merit for permanent employees and did not include a compensation increase for group and temporary positions. For benefits the Legislature funded \$13,000 per eligible FTP for health insurance, which is a decrease of \$750 per FTP from FY 2024. Additionally, PERSI's regular retirement rates increased to 11.96% for employers and 7.18% for employees. Appointed officials in the Public Utilities Commission, Tax Commission, and Industrial Commission received a 3% salary increase through H725 and judges received an increase in pay ranging from 2.6% to 3.0% through H746.

FY 2024

The Legislature shifted the pay schedule by an average of 8.5% and did not fund that shift unless needed to bring an employee to the minimum of the paygrade, as recommended by the Governor. The Legislature funded \$1.20/hour per permanent employee to be distributed based on merit with the flexibility for agency heads and institution presidents to distribute funds for recruitment and retention purposes and did not include a compensation increase for group and temporary positions. For benefits the Legislature funded \$13,750 per eligible FTP for health insurance, which is an increase of \$1,250 per FTP from FY 2023. The employee-paid share for health and dental insurance ranged from a decrease of \$170 to an increase of \$549 per year, depending on plan type and number of enrolled dependents. Additionally, PERSI's regular retirement rates decreased to 11.18% for employers and 6.71% for employees. Appointed officials in the Public Utilities Commission, Tax Commission, and Industrial Commission received a \$1.20/per hour CEC through S1200 and the judges received an increase in pay in H348.

FY 2023

The Legislature provided for a pay schedule shift upward by 3% at the minimum, the policy, and the maximum pay rates in each pay grade except for the lowest paygrade which remains at minimum wage, which was fully funded. Additionally, the Legislature provided the equivalent of \$1.25/hour for permanent employee to be distributed based on merit with the flexibility for agency heads and institution presidents to distribute funds for recruitment and retention purposes. This did not include a compensation increase for group and temporary positions. For benefits the Legislature funded \$12,500 per eligible FTP for health insurance, which is an increase of \$850 per FTP from FY 2022. The employee-paid share for health and dental insurance ranged from a decrease of \$224 to an increase of \$1,707 per year, depending on plan type and number of enrolled dependents. Additionally, PERSI's regular retirement rates remain unchanged at 11.94% for employers and 7.14% for employees. Appointed officials in the Public Utilities Commission, Tax Commission, and Industrial Commission received a 5% CEC. The constitutional officers received a salary increase in H747.

Change in Employee Compensation (CEC) Twenty-Year Historical Comparison

Fiscal Year	Orig Gen Fund	% Change	DHR Rec	Agency CEC*	Amount/Hr /FTP	Judges CEC**	CPI %***
2007	\$ 2,593,723,500	18.9%	5.8%	3.0%		6.0%	2.6%
2008	\$ 2,820,674,400	8.8%	5.8%	5.0%		5.0%	3.7%
2009	\$ 2,959,283,400	4.9%	5.0%	3.0%		3.0%	1.4%
2010	\$ 2,506,580,100	(15.3%)	5.0%	(5.0%)		0.0%	1.0%
2011	\$ 2,383,836,000	(4.9%)	3.0%	0.0%		0.0%	2.0%
2012	\$ 2,528,960,600	6.1%	3.0%	0.0%		0.0%	2.9%
2013	\$ 2,702,105,700	6.8%	3.0%	2.0%		2.0%	1.7%
2014	\$ 2,781,023,800	2.9%	0.0%	0.0%		0.0%	1.6%
2015	\$ 2,936,096,600	5.6%	2.0%	2.0%		10.7%	0.7%
2016	\$ 3,071,860,500	4.6%	3.0%	3.0%		3.7%	0.7%
2017	\$ 3,272,991,000	6.5%	3.0%	3.0%		3.7%	1.9%
2018	\$ 3,450,575,300	5.4%	3.0%	3.0%		3.9%	2.3%
2019	\$ 3,652,724,800	5.9%	3.0%	3.0%		3.0%	2.1%
2020	\$ 3,910,354,400	7.1%	3.0%	3.0%		2.9%	1.6%
2021	\$ 4,062,091,300	3.9%	2.0%	2.0%		1.9%	2.3%
2022	\$ 4,222,572,600	4.0%	2.0%	2.0%		2.0%	7.2%
2023*	\$ 4,624,520,500	9.5%	5.0%	7.8%	\$1.25	0.0%	6.3%
2024	\$ 5,181,036,700	22.7%	4.0%	4.8%	\$1.20	5.1%	3.2%
2025	\$ 5,266,863,200	13.9%	4.5%	3.0%		2.9%	2.7%
2026	\$ 5,623,940,500	8.5%	5.0%	5.5%	\$1.55	11.0%	TBD
Average Change		6.3%	3.5%	2.5%	-	3.3%	2.5%

*FY 2023 agency funded CEC is the average amount funded statewide. The Legislature approved a 3% fully-funded shift in the pay structure and \$1.25/FTP to be distributed based on merit. The total CEC percentage varied by agency.

**FY 2024 Judges' CEC is an average of 5.1% but was allocated by type of judge: Supreme Court Justices 3%, Court of Appeals Judges 4.5%, District Judges 4.7%, and Magistrate Judges 8.2%

**FY 2026 Judges' CEC was allocated by type of judge: Supreme Court Justices 10%, Court of Appeals Judges 10.5%, District Judges 10.9%, and Magistrate Judges 11.5%

*** U.S. Department of Labor, Bureau of Labor Statistics: <https://www.bls.gov/cpi/>

Calendar Year	Statewide Elected Officials	Attorney General	Lt Gov	Governor	Legislator Salary	Legislator % Change
2007	4.0%	4.0%	4.0%	4.0%	\$ 16,116	
2008	3.0%	3.0%	3.0%	3.0%	\$ 16,116	3.0%
2009	2.9%	2.9%	2.9%	2.9%	\$ 16,116	0.0%
2010	3.0%	3.0%	3.0%	3.0%	\$ 16,116	
2011	(3.9%)	(3.9%)	(4.0%)	(4.0%)	\$ 16,116	0.0%
2012	4.1%	4.1%	4.1%	4.1%	\$ 16,116	
2013	6.1%	1.3%	15.5%	1.4%	\$ 16,438	2.0%
2014	1.7%	1.7%	1.7%	1.7%	\$ 16,438	
2015	1.5%	15.8%	18.4%	1.5%	\$ 16,684	1.5%
2016	1.5%	0.0%	1.5%	1.5%	\$ 16,684	
2017	1.5%	0.0%	1.5%	1.5%	\$ 17,017	2.0%
2018	1.5%	0.0%	1.5%	1.5%	\$ 17,358	2.0%
2019	9.5%	8.1%	9.5%	9.5%	\$ 17,879	3.0%
2020	0.0%	0.0%	0.0%	0.0%	\$ 18,415	3.0%
2021	0.0%	0.0%	0.0%	0.0%	\$ 18,691	1.5%
2022****	0.0%	0.0%	0.0%	0.0%	\$ 18,875	2.5%
2023	8.7%	8.7%	8.7%	8.7%	\$ 18,875	0.0%
2024	0.0%	0.0%	0.0%	0.0%	\$ 19,394	2.7%
2025	0.0%	0.0%	0.0%	0.0%	\$ 25,000	28.9%
2026	0.0%	0.0%	0.0%	0.0%	\$ 25,000	0.0%
Average Change	2.4%	2.6%	3.8%	2.1%	-	3.7%

The 2025 pay change for legislators also included increases in the annual base salary for legislative leadership consisting of \$5,500 for the President Pro Tempore and the Speaker and \$2,500 for the majority and minority leaders.

Employer Contributions to Employee Benefit Costs, Including Health Insurance and Variable Benefits

Employer-Paid Health Insurance per Eligible Employee				
	FY 2025 Appropriation	FY 2026 Appropriation	FY 2027 Agency Requests	FY 2027 Governor's Recommendation
<i>Targeted Actuarial Scenario*</i>			<i>90th percentile</i>	<i>10% Contractual Minimum</i>
Health Insurance (medical, dental)	\$14,157	\$15,608	\$17,061	\$17,061
Retiree Subsidy	\$49	\$34	\$31	\$31
State HSA Contribution	\$37	\$61	\$62	\$62
Administrative Costs	\$47	\$54	\$55	\$55
Proposed Use of "Sweep" Funding	(\$1,115)	(\$1,185)	(\$1,039)	(\$1,039)
Proposed Use of Reserve Funding	(\$180)	(\$444)	\$1,600	\$0
Annual Appropriation	\$13,000	\$14,130	\$17,770	\$16,170

*FY27 actuarial scenarios target providing funding for 90% of possible cases of FY27 claims experience and rebuilding reserves to do so, versus maintaining the contractual minimum balance of 10% of annual premium costs. The minimum targets funding the 50th percentile of possible years of claims experience.

FY 2027 Variable Benefits Budgeted as a % of Gross Salary				
FICA - Social Security (up to \$160,200)				6.20%
FICA - Medicare				1.45%
Unemployment Insurance				0.10%
Life Insurance				0.55%
Regular Retirement Rate (higher rates for police/fire)				11.96%
Unused Sick Leave Benefit				0.00%
DHR Fee				2.00%
Average Workers' Compensation Rate (rates vary by agency)				0.73%
Total Variable Benefits				22.99%
FY 2027 Examples for Hourly Rates of \$20/hour, \$27/hour, and \$40/hour				
	Hourly rate	\$20	\$27	\$40
Annual Salary (hourly rate x 2,080 hours)		\$41,600	\$56,160	\$83,200
Health Insurance (Gov Rec)		\$16,170	\$16,170	\$16,170
Variable Benefits (22.9% x Salary)		\$9,565	\$12,912	\$19,129
Benefit Costs for the Employer		\$25,735	\$29,082	\$35,299
Proportion of Benefit Costs to Salary		62%	52%	42%

Other Employer-Provided Benefits for State Employees

- Paid Holiday:** Eleven days per year: §67-5302(13) and §59-1607(1), Idaho Code.
- Sick Leave:** 96 hours per 2,080 hours (approx. 12 days/year): §67-5333 and §59-1605, Idaho Code.
- Vacation:** Based on length of service (approx. 12 days/year for first five years, 15 days/year for next five years, 18 days/year for next five years, and 21 days/year thereafter): §67-5334 and §59-1606, Idaho Code.
- Life Insurance Basic Plan:** Employer-provided with no cost to the employee. Optional additional life insurance can be purchased by the employee.
- Short & Long Term Disability Program:** Employer-provided with no cost to the employee.

Employee Contributions to Their Own Benefit Costs

Employee-paid premiums from FY 2025 to FY 2026 for combined health and dental changed by:

-All PPO employee plan premiums increased by 6.9% to 7.8% depending on the number of dependents (Table 3).

-All Traditional employee plan premiums increased from 16.0% to 17.9% depending on the number of dependents (Table 3).

-All High Deductible employee plan premiums changed from an increase of 2.2% to 5.5% depending on the number of dependents (Table 3). The employee only health premium for the high deductible plan remains \$0; the premium shown for these enrollees is for dental insurance.

TABLE 1: FY 2025 Annual Plan Premiums for a FT Employee (working 30 - 40 hours/week)

Plan Type	Employee	Employee & Spouse	Employee & Child	Employee & Children	Employee, Spouse & Child	Employee, Spouse & Children
PPO	\$922	\$2,826	\$1,785	\$3,002	\$3,660	\$5,178
Traditional	\$1,222	\$3,803	\$2,303	\$3,874	\$4,864	\$6,803
High Deductible	\$142	\$1,030	\$640	\$1,364	\$1,522	\$2,410

TABLE 2: FY 2026 Annual Plan Premiums for a FT Employee (working 30 - 40 hours/week)

Plan Type	Employee	Employee & Spouse	Employee & Child	Employee & Children	Employee, Spouse & Child	Employee, Spouse & Children
PPO	\$994	\$3,045	\$1,913	\$3,209	\$3,933	\$5,550
Traditional	\$1,441	\$4,482	\$2,685	\$4,493	\$5,703	\$7,934
High Deductible	\$145	\$1,091	\$667	\$1,426	\$1,607	\$2,538

TABLE 3: Percent Change in Employee Plan Premiums from FY 2025 to FY 2026

Plan Type	Employee	Employee & Spouse	Employee & Child	Employee & Children	Employee, Spouse & Child	Employee, Spouse & Children
PPO	7.8%	7.8%	7.2%	6.9%	7.5%	7.2%
Traditional	17.9%	17.9%	16.6%	16.0%	17.2%	16.6%
High Deductible	2.2%	5.9%	4.2%	4.6%	5.5%	5.3%

FY 2026 Variable Benefits as a % of Gross Salary:

FICA - Social Security	6.20% (to \$160,200)
FICA - Medicare	1.45%
Regular Retirement Rate (other rates for police/fire)	7.18%
Total Variable Benefits	14.83%

FY 2026 Examples for Hourly Rates of \$20/hour, \$27/hour, and \$40/hour

	Hourly rate	\$20	\$27	\$40
Annual Salary (hourly rate x 2,080 hours)		\$41,600	\$56,160	\$83,200
Health & Dental Insurance (*Average Cost per Employee)		\$2,936	\$2,936	\$2,936
Variable Benefits (14.83% x Salary)		\$6,169	\$8,329	\$12,339
Benefit Costs for the Employee		\$9,106	\$11,265	\$15,275
Proportion of Benefit Costs to Salary		22%	20%	18%

*Average cost of all plans in FY 2026 premiums (Table 2)

Optional Employee-Paid Benefits

- Flexible Spending Account:** Employees can elect to set aside pre-tax dollars to pay for qualified out-of-pocket health and dependent care expenses.
- Voluntary Term Life Insurance:** Employees can elect to purchase additional life insurance for self, spouse, and dependents.
- PERSI Choice Plan:** As part of the gain sharing program, whereby excess investment gains from the PERSI defined benefit fund are distributed to employees, employers, and retirees, the Choice Plan is an optional defined contribution 401(k) plan. The Choice Plan is in addition to, and separate from, the mandatory defined benefit retirement plan. No employer contribution: §59-1308, Idaho Code.
- Deferred Compensation 457 Plan:** Pre-tax savings plan, administered by Nationwide Retirement Services: §59-513,

Twenty-Two Year History of General Fund

Original Appropriations: FY 2005 to FY 2026

Millions of Dollars

Fiscal Year	Public Schools	College & Universities	All Other Education	Total Education	Health & Welfare	Adult & Juv Corrections	All Other Agencies	Total Gen Fund
2026	\$2,754.7	\$383.6	\$329.6	\$3,467.8	\$1,229.7	\$404.4	\$522.0	\$5,623.9
2025	\$2,651.9	\$365.1	\$306.1	\$3,323.1	\$1,141.5	\$382.5	\$419.7	\$5,266.9
2024*	\$2,698.8	\$353.9	\$294.6	\$3,347.4	\$1,070.6	\$370.3	\$392.6	\$5,181.0
2023	\$2,318.1	\$338.1	\$249.5	\$2,905.7	\$1,024.5	\$345.4	\$348.8	\$4,624.5
2022	\$2,060.1	\$313.1	\$240.3	\$2,613.5	\$963.0	\$414.8	\$231.4	\$4,222.6
2021	\$1,985.5	\$307.1	\$228.1	\$2,520.7	\$901.9	\$323.6	\$316.0	\$4,062.1
2020	\$1,898.4	\$306.0	\$222.6	\$2,427.1	\$865.3	\$292.7	\$325.3	\$3,910.4
2019	\$1,785.3	\$295.8	\$214.3	\$2,295.3	\$765.2	\$282.5	\$309.6	\$3,652.7
2018	\$1,685.3	\$287.1	\$198.9	\$2,171.2	\$706.1	\$262.1	\$311.1	\$3,450.6
2017	\$1,584.7	\$279.5	\$187.5	\$2,051.7	\$677.1	\$256.2	\$288.0	\$3,273.0
2016	\$1,475.8	\$258.8	\$169.7	\$1,904.3	\$649.5	\$247.4	\$270.7	\$3,071.9
2015	\$1,374.6	\$251.2	\$153.7	\$1,779.5	\$637.3	\$243.3	\$276.0	\$2,936.1
2014	\$1,308.4	\$236.5	\$143.0	\$1,687.9	\$616.8	\$218.3	\$258.0	\$2,781.0
2013	\$1,279.8	\$228.0	\$138.0	\$1,645.7	\$610.2	\$205.5	\$240.7	\$2,702.1
2012	\$1,223.6	\$209.8	\$128.3	\$1,561.7	\$564.8	\$193.1	\$209.3	\$2,529.0
2011	\$1,214.3	\$217.5	\$129.9	\$1,561.7	\$436.3	\$180.7	\$205.1	\$2,383.8
2010*	\$1,231.4	\$253.3	\$141.2	\$1,625.8	\$462.3	\$186.8	\$231.7	\$2,506.6
2009	\$1,418.5	\$285.2	\$175.1	\$1,878.8	\$587.3	\$215.9	\$277.3	\$2,959.3
2008	\$1,367.4	\$264.2	\$166.2	\$1,797.7	\$544.8	\$201.2	\$276.9	\$2,820.7
2007*	\$1,291.6	\$243.7	\$148.4	\$1,683.7	\$502.4	\$178.0	\$229.7	\$2,593.7
2006	\$987.1	\$228.9	\$141.8	\$1,357.9	\$457.7	\$152.2	\$213.2	\$2,180.9
2005	\$964.7	\$223.4	\$138.3	\$1,326.3	\$407.6	\$142.8	\$205.5	\$2,082.1

Percentage of Total

Fiscal Year	Public Schools	College & Universities	All Other Education	Total Education	Health & Welfare	Adult & Juv Corrections	All Other Agencies	Total
2026	49.0%	6.8%	5.9%	61.7%	21.9%	7.2%	9.3%	100%
2025	50.4%	6.9%	5.8%	63.1%	21.7%	7.3%	8.0%	100%
2024	52.1%	6.8%	5.7%	64.6%	20.7%	7.1%	7.6%	100%
2023	50.1%	7.3%	5.4%	62.8%	22.2%	7.5%	7.5%	100%
2022	48.8%	7.4%	5.7%	61.9%	22.8%	9.8%	5.5%	100%
2021	48.9%	7.6%	5.6%	62.1%	22.2%	8.0%	7.8%	100%
2020	48.5%	7.8%	5.7%	62.1%	22.1%	7.5%	8.3%	100%
2019	48.9%	8.1%	5.9%	62.8%	20.9%	7.7%	8.5%	100%
2018	48.8%	8.3%	5.8%	62.9%	20.5%	7.6%	9.0%	100%
2017	48.4%	8.5%	5.7%	62.7%	20.7%	7.8%	8.8%	100%
2016	48.0%	8.4%	5.5%	62.0%	21.1%	8.1%	8.8%	100%
2015	46.8%	8.6%	5.2%	60.6%	21.7%	8.3%	9.4%	100%
2014	47.0%	8.5%	5.1%	60.7%	22.2%	7.8%	9.3%	100%
2013	47.4%	8.4%	5.1%	60.9%	22.6%	7.6%	8.9%	100%
2012	48.4%	8.3%	5.1%	61.8%	22.3%	7.6%	8.3%	100%
2011	50.9%	9.1%	5.5%	65.5%	18.3%	7.6%	8.6%	100%
2010*	49.1%	10.1%	5.6%	64.9%	18.4%	7.5%	9.2%	100%
2009	47.9%	9.6%	5.9%	63.5%	19.8%	7.3%	9.4%	100%
2008	48.5%	9.4%	5.9%	63.7%	19.3%	7.1%	9.8%	100%
2007*	49.8%	9.4%	5.7%	64.9%	19.4%	6.9%	8.9%	100%
2006	45.3%	10.5%	6.5%	62.3%	21.0%	7.0%	9.8%	100%
2005	46.3%	10.7%	6.6%	63.7%	19.6%	6.9%	9.9%	100%

2024* Added \$330 M to Public Schools for the impact of H1 of 2022.

2010* Moved Deaf/Blind School from "Other Education" to "Public Schools"; Historical Society and Libraries to "All Other Agencies".

2007* Adjusted for H1 of 2006 Special Session which increased Public Schools General Fund by \$250,645,700.

Twenty-Two Year History of General Fund

Change from Previous Original Appropriations: FY 2005 to FY 2026

Millions of Dollars

Fiscal Year	Public Schools	College & Universities	All Other Education	Total Education	Health & Welfare	Adult & Juv Corrections	All Other Agencies	Total Gen Fund
2026	\$102.7	\$18.5	\$23.4	\$144.7	\$88.2	\$21.9	\$102.3	\$357.1
2025	(\$46.9)	\$11.2	\$11.5	(\$24.3)	\$70.8	\$12.1	\$27.1	\$85.8
2024*	\$380.8	\$15.9	\$45.1	\$441.7	\$46.1	\$24.9	\$43.8	\$556.5
2023	\$258.0	\$25.0	\$9.2	\$292.2	\$61.6	(\$69.3)	\$117.5	\$401.9
2022	\$74.6	\$6.0	\$12.2	\$92.8	\$61.1	\$91.2	(\$84.6)	\$160.5
2021	\$87.0	\$1.0	\$5.5	\$93.6	\$36.6	\$30.9	(\$9.3)	\$151.7
2020	\$113.1	\$10.3	\$8.3	\$131.7	\$100.1	\$10.2	\$15.7	\$257.6
2019	\$100.0	\$8.7	\$15.4	\$124.1	\$59.1	\$20.4	(\$1.5)	\$202.1
2018	\$100.6	\$7.5	\$11.4	\$119.5	\$29.0	\$6.0	\$23.1	\$177.6
2017	\$108.9	\$20.8	\$17.7	\$147.4	\$27.6	\$8.8	\$17.4	\$201.1
2016	\$101.2	\$7.6	\$16.0	\$124.7	\$12.2	\$4.2	(\$5.3)	\$135.8
2015	\$66.2	\$14.7	\$10.8	\$91.7	\$20.5	\$25.0	\$18.0	\$155.1
2014	\$28.5	\$8.6	\$5.0	\$42.1	\$6.7	\$12.8	\$17.3	\$78.9
2013	\$56.2	\$18.1	\$9.7	\$84.1	\$45.3	\$12.4	\$31.4	\$173.1
2012	\$9.3	(\$7.7)	(\$1.7)	(\$0)	\$128.5	\$12.4	\$4.2	\$145.1
2011	(\$17.1)	(\$35.8)	(\$11.2)	(\$64.1)	(\$26.0)	(\$6.1)	(\$26.6)	(\$122.7)
2010*	(\$187.2)	(\$31.9)	(\$34.0)	(\$253.0)	(\$125.0)	(\$29.2)	(\$45.6)	(\$452.7)
2009	\$51.2	\$20.9	\$8.9	\$81.1	\$42.4	\$14.8	\$4	\$138.6
2008	\$75.8	\$20.5	\$17.8	\$114.1	\$42.5	\$23.2	\$47.2	\$227.0
2007*	\$304.5	\$14.8	\$6.5	\$325.8	\$44.7	\$25.8	\$16.5	\$412.8
2006	\$22.4	\$5.6	\$3.6	\$31.5	\$50.1	\$9.4	\$7.7	\$98.8
2005	\$21.7	\$5.4	\$6.9	\$34.0	\$31.7	\$2.1	\$10.2	\$78.1

Percent Change from Previous Original Appropriations

Fiscal Year	Public Schools	College & Universities	All Other Education	Total Education	Health & Welfare	Adult & Juv Corrections	All Other Agencies	Total
2026	3.9%	5.1%	7.7%	4.4%	7.7%	5.7%	24.4%	6.8%
2025	(1.7%)	3.2%	3.9%	(0.7%)	6.6%	3.3%	6.9%	1.7%
2024*	16.4%	4.7%	18.1%	15.2%	4.5%	7.2%	12.6%	12.0%
2023	12.5%	8.0%	3.8%	11.2%	6.4%	(16.7%)	50.8%	9.5%
2022	3.8%	2.0%	5.3%	3.7%	6.8%	28.2%	(26.8%)	4.0%
2021	4.6%	0.3%	2.5%	3.9%	4.2%	10.6%	(2.9%)	3.9%
2020	6.3%	3.5%	3.9%	5.7%	13.1%	3.6%	5.1%	7.1%
2019	5.9%	3.0%	7.8%	5.7%	8.4%	7.8%	(0.5%)	5.9%
2018	6.3%	2.7%	6.1%	5.8%	4.3%	2.3%	8.0%	5.4%
2017	7.4%	8.0%	10.5%	7.7%	4.3%	3.5%	6.4%	6.5%
2016	7.4%	3.0%	10.4%	7.0%	1.9%	1.7%	(1.9%)	4.6%
2015	5.1%	6.2%	7.5%	5.4%	3.3%	11.4%	7.0%	5.6%
2014	2.2%	3.8%	3.6%	2.6%	1.1%	6.2%	7.2%	2.9%
2013	4.6%	8.6%	7.6%	5.4%	8.0%	6.4%	15.0%	6.8%
2012	0.8%	(3.5%)	(1.3%)	(0.0%)	29.5%	6.9%	2.1%	6.1%
2011	(1.4%)	(14.1%)	(8.0%)	(3.9%)	(5.6%)	(3.3%)	(11.5%)	(4.9%)
2010*	(13.2%)	(11.2%)	(19.4%)	(13.5%)	(21.3%)	(13.5%)	(16.4%)	(15.3%)
2009	3.7%	7.9%	5.4%	4.5%	7.8%	7.3%	0.1%	4.9%
2008	5.9%	8.4%	12.0%	6.8%	8.5%	13.0%	20.6%	8.8%
2007*	30.8%	6.5%	4.6%	24.0%	9.8%	17.0%	7.7%	18.9%
2006	2.3%	2.5%	2.6%	2.4%	12.3%	6.6%	3.8%	4.7%
2005	2.3%	2.5%	5.3%	2.6%	8.4%	1.5%	5.2%	3.9%

2024* Added \$330 M to Public Schools for the impact of H1 of 2022.

2010* Moved Deaf/Blind School from "Other Education" to "Public Schools"; Historical Society and Libraries to "All Other Agencies".

2007* Adjusted for H1 of 2006 Special Session which increased Public Schools General Fund by \$250,645,700.

Budget Stabilization Fund

Date/FY	Action	Section 57-814, Idaho Code	Amount	Balance
Apr 1984	Budget Reserve Fund Creation & General Fund Transfer (H747)		\$ 4,267,200	\$ 4,267,200
Jun 1984	Transfer from General Fund (H350)		1,490,300	5,757,500
Transfers Between July 1985 and December 2000			29,272,695	35,030,195
FY 2001	Quarterly transfers from General Fund to BSF (H569)		18,209,641	53,239,836
Aug 2001	Rainbow Gathering (Exec. Order 2001-09)		(150,000)	53,089,836
S/Dec 2001	Qtrly FY 2002 transfers from General Fund §57-814a		9,923,198	63,013,034
Feb 2002	Transfer to General Fund and Defer Remaining (S1301)		(9,923,000)	53,090,034
Jul 2002	Transfers to General Fund (S1517 of 2002 & S1195 of 2003)		(53,090,000)	34
S/D/M 2005	Qtrly FY 2005 transfers from General Fund §57-814a		15,728,258	15,728,292
Apr 2005	Transfer to Public Education Stabilization Fund (S1231)		(5,000,000)	10,728,292
Jun 2005	Qtrly FY 2005 transfer from General Fund §57-814a		5,242,753	15,971,045
S/Dec 2005	Qtrly FY 2006 transfers from General Fund §57-814a		11,338,458	27,309,503
Feb 2006	Transfer from General Fund (H409)		70,000,000	97,309,503
M/Jun 2006	Qtrly FY 2006 transfers from General Fund §57-814a		11,338,458	108,647,961
FY 2007	Qtrly FY 2007 transfers from General Fund §57-814a		12,917,610	121,565,571
FY 2008	Qtrly FY 2008 transfers from General Fund §57-814a		19,059,069	140,624,640
Jun 2009	FY 2009 Year-End Balancing (S1227)		(12,400,000)	128,224,640
Jul 2009	Trans to Gen Fund, Salary Approp (S1227) Elect Cons (H372a)		(63,899,568)	64,325,072
Jul 2010	FY 2010 Transfer to General Fund (S1445)		(33,505,000)	30,820,072
FY 2011	FY 2011 Transfers to GF, Appropriations net Reversions		(30,720,400)	99,672
FY 2012	FY 2012 SOS \$128,046 Reversion and Year-end Transfer		23,769,346	23,869,018
FY 2013	Qtrly FY 2013 transfers from General Fund §57-814a		25,877,133	49,746,151
Jun 2013	Transfer from General Fund (H345)		85,392,192	135,138,343
FY 2014	Qtrly FY 2014 transfers from General Fund §57-814a		2,375,764	137,514,107
FY 2014	Year-end Transfer from General Fund (H635)		24,000,000	161,514,107
FY 2015	Transfer from Gen Fund §57-814(2) (H312a of 2015) 1% of FY 2014		28,154,293	189,668,400
FY 2015	Transfer from General Fund §57-814(4) (H312a of 2015) Surplus		54,152,455	243,820,855
FY 2016	Transfer from General Fund §57-814(2) (H312a of 2015)		4,657,880	248,478,735
FY 2016	Transfer from General Fund §57-814(4) (H312a of 2015) Surplus		10,965,530	259,444,266
FY 2017	Transfer from General Fund §57-814(2) (S1206 of 2017)		31,836,890	291,281,156
FY 2017	Transfer from General Fund §57-814(4) (S1206 of 2017) Surplus		27,464,292	318,745,448
FY 2018	Transfer from General Fund §57-814(2)		34,484,069	353,229,517
FY 2018	Transfer from General Fund §57-814(4) (S1206 of 2017) Surplus		60,296,374	413,525,891
FY 2019	Transfer to General Fund §57-814(2)		(40,365,256)	373,160,635
FY 2020	Transfer from General Fund (H449 of 2020)		20,213,142	393,373,777
FY 2021	Transfer from General Fund (S1427 of 2020)		30,000,000	423,373,777
FY 2021	Transfer from the General Fund §57-814(2)		40,319,784	463,693,561
FY 2021	Transfer From The Economic Recovery Reserve (H449 of 2020)		37,034	463,730,595
FY 2021	Transfer from the General Fund (S1214 of 2021)		214,000,000	677,730,595
FY 2022	Transfer from General Fund §57-814(2)		50,095,000	727,825,595
FY 2023	Transfer from the General Fund (S1428 of 2022)		120,000,000	847,825,595
FY 2024	Transfer from General Fund (S1211 of 2023)		32,363,200	880,188,795

Note 1:

Prior to April 1989, interest accrued to the General Fund. From April 1989 to March 1990 interest accrued to the fund. Since March 1990, interest has accrued to the Permanent Building Fund.

State of Idaho Major Reserve and Other Fund Balances

Emergency Funds include: 1) Governor's Emergency, Section 57-1601, Idaho Code; and 2) Disaster Emergency, Section 46-1005A, Idaho Code, which includes both Federal Emergency Management Act and state moneys.

In Millions of Dollars	Budget Stabilization Fund	Public Ed Stabilization Fund	Economic Recovery Reserve	Idaho Millennium Fund	Higher Ed Stabilization Fund	Emergency Funds	27th Payroll Fund	TOTAL
4. Balance June 30, 2006	\$ 108.648	\$ 7.771	\$ 24.632	\$ 67.436	\$ 0.000	\$ 0.281	\$ 0.000	\$ 208.768
5. Balance June 30, 2007	\$ 121.566	\$ 109.030	\$ 2.657	\$ 64.079	\$ 0.000	\$ 0.875	\$ 0.000	\$ 298.207
6. Balance June 30, 2008	\$ 140.625	\$ 112.046	\$ 66.133	\$ 70.207	\$ 0.000	\$ 3.337	\$ 0.000	\$ 392.349
7. Balance June 30, 2009	\$ 128.225	\$ 17.979	\$ 68.101	\$ 74.206	\$ 0.000	\$ 0.720	\$ 0.000	\$ 289.231
8. Balance June 30, 2010	\$ 30.820	\$ 23.174	\$ 48.847	\$ 76.967	\$ 0.000	\$ 0.792	\$ 0.000	\$ 180.600
9. Balance June 30, 2011	\$ 0.100	\$ 11.154	\$ 0.054	\$ 74.589	\$ 0.000	\$ 3.339	\$ 0.000	\$ 89.235
10. Balance June 30, 2012	\$ 23.869	\$ 36.968	\$ 0.056	\$ 14.156	\$ 0.367	\$ 4.233	\$ 0.000	\$ 79.648
11. Balance June 30, 2013	\$ 135.138	\$ 49.049	\$ 0.057	\$ 15.492	\$ 0.942	\$ 3.424	\$ 0.000	\$ 204.103
12. Balance June 30, 2014	\$ 161.514	\$ 72.851	\$ 0.057	\$ 20.235	\$ 3.227	\$ 3.373	\$ 0.000	\$ 261.256
13. Balance June 30, 2015	\$ 243.821	\$ 90.948	\$ 0.057	\$ 25.409	\$ 3.492	\$ 2.795	\$ 0.000	\$ 366.522
14. Balance June 30, 2016	\$ 259.444	\$ 88.551	\$ 20.092	\$ 29.787	\$ 3.064	\$ 2.567	\$ 0.000	\$ 403.505
20. Balance June 30, 2017	\$ 318.746	\$ 85.043	\$ 0.370	\$ 33.584	\$ 8.866	\$ 53.901	\$ 0.000	\$ 500.510
26. Balance June 30, 2018	\$ 413.526	\$ 64.350	\$ 0.453	\$ 37.494	\$ 5.287	\$ 41.474	\$ 0.000	\$ 562.584
32. Balance June 30, 2019	\$ 373.161	\$ 81.729	\$ 0.022	\$ 41.028	\$ 7.730	\$ 27.559	\$ 0.000	\$ 531.229
38. Balance June 30, 2020	\$ 393.374	\$ 72.436	(\$ 0.000)	\$ 44.261	\$ 11.451	\$ 54.143	\$ 0.000	\$ 575.665
44. Balance June 30, 2021	\$ 677.731	\$ 95.634	\$ 0.000	\$ 47.009	\$ 13.721	\$ 60.877	\$ 0.000	\$ 0,894.971
50. Balance June 30, 2022	\$ 677.731	\$ 124.613	(\$ 0.000)	\$ 49.577	\$ 14.439	\$ 24.765	\$ 15.000	\$ 906.125
56. Balance June 30, 2023	\$ 847.826	\$ 205.700	(\$ 0.000)	\$ 53.144	\$ 15.037	\$ 34.942	\$ 35.803	\$ 1,192.453
62. Balance June 30, 2024	\$ 880.189	\$ 243.622	(\$ 0.000)	\$ 67.825	\$ 16.060	\$ 31.082	\$ 37.306	\$ 1,276.084
FY 2025 Actuals								
63. Interest Earnings and Revenues		10.564		2.863	1.000		1.567	15.994
64. Transfers In (Out)				3.849	6.505	(1.767)		8.588
65. Disbursements				(2.453)				(2.453)
66. Transfers from GF §57-814 Δ 2.91%								
67. End-of-Year Surplus Eliminator								
68. Balance June 30, 2025	\$ 880.189	\$ 254.186	(\$ 0.000)	\$ 72.085	\$ 23.565	\$ 29.315	\$ 38.873	\$ 1,298.213
General Fund Revenue = \$ 5,877.3 15.0% 4.3% 0.0% 1.2% 0.4% 0.5% 0.7% 22.1%								
The balance in Idaho's major reserve funds at the end of FY 2025 (line 68) was \$1298.2 million or 22.1% of the FY 2025 General Fund Revenue Collections.								
* FY 2026 Estimates								
69. Interest Earnings and Revenues				1.612	1.000		1.632	4.245
70. Transfers In (Out)				4.500				4.500
71. Disbursements				(2.782)				(2.782)
72. Transfers from GF §57-814 Δ -6.21%								
73. End-of-Year Surplus Eliminator								
74. Estimate* June 30, 2026	\$ 880.189	\$ 254.186	(\$ 0.000)	\$ 75.415	\$ 24.565	\$ 29.315	\$ 40.505	\$ 1,304.175
General Fund Revenue = \$ 5,512.4 16.0% 4.6% 0.0% 1.4% 0.4% 0.5% 0.7% 23.7%								
The balance in Idaho's major reserve funds at the end of FY 2026 (line 74) is estimated to be \$1304.2 million or 23.7% of the FY 2026 General Fund Revenue Estimate.								
* FY 2027 Estimates								
75. Interest Earnings and Revenues		11.500		0.734	1.000		1.701	14.935
76. Transfers In (Out)		(50.943)		4.500				(46.443)
77. Disbursements				(3.395)				(3.395)
78. Transfers from GF §57-814 Δ 3.03%								
79. End-of-Year Surplus Eliminator								
80. Estimate* June 30, 2027	\$ 880.189	\$ 214.743	(\$ 0.000)	\$ 77.254	\$ 25.565	\$ 29.315	\$ 42.206	\$ 1,269.272
General Fund Revenue = \$ 5,679.2 15.5% 3.8% 0.0% 1.4% 0.5% 0.5% 0.7% 22.3%								
The balance in Idaho's major reserve funds at the end of FY 2027 (line 80) is estimated to be \$1269.3 million or 22.3% of the FY 2027 General Fund Revenue Estimate.								

*** FY 2026 and FY 2027 estimates include action taken by the Legislature, transactions that have occurred in the current fiscal year, recommendations by the Governor, and estimated interest earnings.**

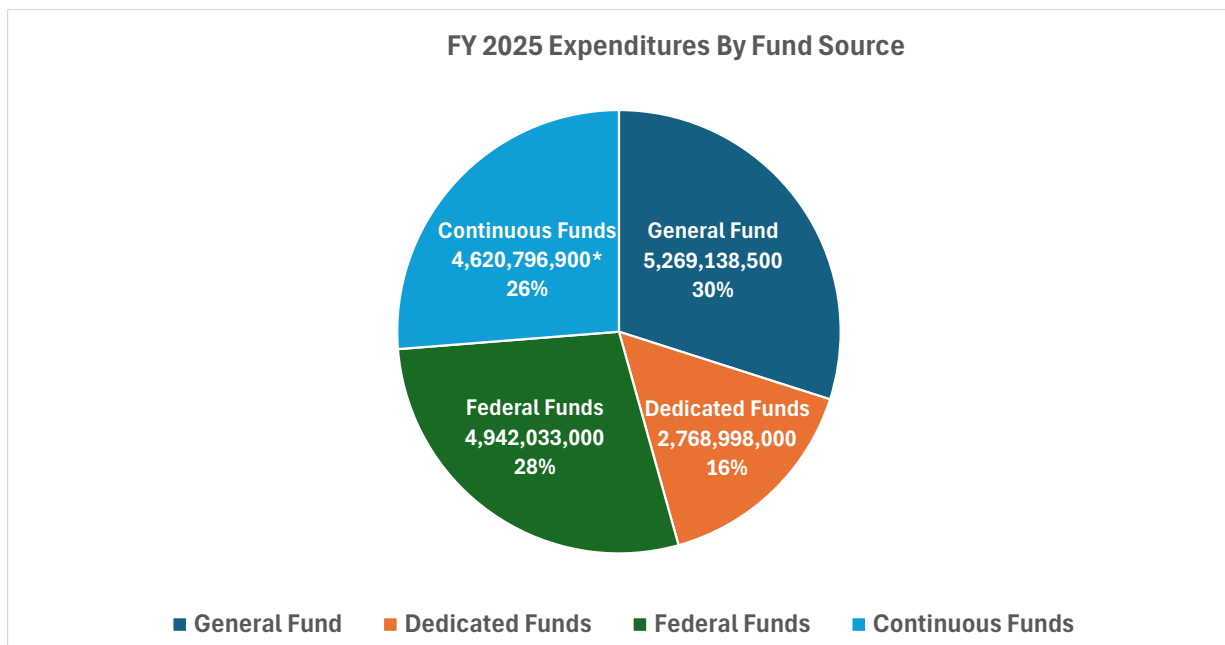
Total Expenditures Including Continuously Appropriated Funds

	General	Dedicated	Federal	Continuous	Total
Education					
Public School Support	2,651,908,900	221,981,000	321,880,000	1,223,283,500	4,419,053,400
Health Education Programs	27,692,000	361,700	0	0	28,053,700
Special Programs	29,117,400	0	1,361,000	762,500	31,240,900
Vocational Rehabilitation	7,976,400	825,000	16,915,900	0	25,717,300
Department of Education	10,817,500	30,794,500	19,742,200	0	61,354,200
Idaho Public Television	3,060,800	976,800	0	7,885,200	11,922,800
Office of the State Board of Education	30,907,700	7,062,700	12,814,100	0	50,784,500
Charter School Commission	188,300	394,600	0	0	582,900
Division of Career Technical Education	79,969,100	5,303,400	12,905,300	614,100	98,791,900
Community Colleges	63,896,000	800,000	0	0	64,696,000
College and Universities	364,885,000	353,971,700	0	9,964,100	728,820,800
Agricultural Research & Extension Service	37,966,900	0	394,600	0	38,361,500
Total Education	3,308,386,000	622,471,400	386,013,100	1,242,509,400	5,559,379,900
Health and Human Services					
Department of Health and Welfare	219,781,900	89,596,000	381,342,300	1,276,300	691,996,500
Division of Medicaid	928,480,200	764,267,800	3,161,002,700	0	4,853,750,700
State Independent Living Council	259,800	238,900	0	0	498,700
Total Health & Human Services	1,148,521,900	854,102,700	3,542,345,000	1,276,300	5,546,245,900
Public Safety					
Department of Correction	354,085,500	41,698,000	1,221,600	8,846,400	405,851,500
Department of Juvenile Corrections	47,125,600	7,618,900	1,451,100	0	56,195,600
Idaho State Police	62,900,200	34,976,800	13,489,800	640,800	112,007,600
Judicial Branch	71,529,200	16,386,500	9,756,100	0	97,671,800
Total Public Safety	535,640,500	100,680,200	25,918,600	9,487,200	671,726,500
Natural Resources					
Department of Lands	16,038,300	39,835,200	6,197,700	83,564,600	145,635,800
Endowment Fund Investment Board	0	850,200	0	11,373,800	12,224,000
Department of Environmental Quality	25,780,700	10,679,400	103,931,400	10,613,100	151,004,600
Department of Fish and Game	0	83,850,100	58,111,200	541,100	142,502,400
Department of Parks and Recreation	4,935,400	55,059,300	37,616,900	0	97,611,600
Lava Hot Springs Foundation	0	0	0	5,654,000	5,654,000
Department of Water Resources	18,182,500	2,853,600	39,502,100	29,061,100	89,599,300
Total Natural Resources	64,936,900	193,127,800	245,359,300	140,807,700	644,231,700
Economic Development					
Soil and Water Conservation Commission	5,450,900	124,600	0	0	5,575,500
Department of Agriculture	15,067,300	27,287,500	7,185,400	1,762,900	51,303,100
Department of Commerce	5,276,800	21,207,700	30,779,300	0	57,263,800
Department of Finance	0	10,657,800	0	0	10,657,800
Department of Insurance	0	9,045,000	517,400	44,298,900	53,861,300
Department of Labor	607,200	10,605,800	58,960,900	120,090,300	190,264,200
Idaho Transportation Department	0	610,960,700	449,842,000	939,174,500	1,999,977,200
Industrial Commission	261,200	18,157,700	1,124,300	0	19,543,200
Public Utilities Commission	0	5,987,700	320,700	0	6,308,400
Idaho Commission for Libraries	4,764,100	23,500	2,846,300	107,900	7,741,800
Idaho State Historical Society	5,418,400	2,598,700	1,121,500	0	9,138,600
Commission on Hispanic Affairs	236,600	172,200	0	0	408,800
State Lottery	0	6,805,500	0	57,318,200	64,123,700
State Appellate Public Defender	3,762,800	0	0	0	3,762,800
Public Defense Commission	0	0	0	0	0
Division of Veterans Services	1,714,700	24,807,000	28,516,200	229,400	55,267,300
Office of Administrative Hearings	1,511,300	0	0	0	1,511,300
Division of Occupational and Professional Licens	0	38,840,900	78,200	0	38,919,100
Office of the State Public Defender	18,367,700	24,230,900	0	213,800	42,812,400
Office of Health and Social Services Ombudsman	333,700	0	0	0	333,700
Total Economic Development	62,772,700	811,513,200	581,292,200	1,163,195,900	2,618,774,000

Total Expenditures Including Continuously Appropriated Funds

	General	Dedicated	Federal	Continuous	Total
General Government					
Attorney General	31,170,400	935,400	1,324,500	0	33,430,300
Department of Administration	2,665,500	27,098,900	1,054,200	666,353,100	697,171,700
Permanent Building Fund	0	2,583,400	0	290,753,400	293,336,800
State Tax Commission	44,623,200	8,795,200	0	536,585,200	590,003,600
Board of Tax Appeals	565,900	0	0	0	565,900
Legislature	8,511,000	0	0	9,319,800	17,830,800
Legislative Services Office	8,545,100	1,758,700	44,100	0	10,347,900
Office of Performance Evaluations	919,600	0	0	0	919,600
Redistricting Commission	0	0	0	0	0
Legislative Technology	0	0	440,500	0	440,500
Lieutenant Governor	268,900	0	0	0	268,900
State Controller	13,710,200	9,042,100	51,600	18,659,900	41,463,800
Executive Office of the Governor	2,381,400	0	0	6,400	2,387,800
Office of Drug Policy	289,700	98,400	3,139,600	0	3,527,700
Office of Energy and Mineral Resources	0	594,200	1,143,300	0	1,737,500
Public Employee Retirement System	0	13,006,600	0	268,509,400	281,516,000
Information Technology Services, Office of	2,545,800	30,770,900	0	21,880,400	55,197,100
Wolf Depredation Control Board	150,600	0	0	347,800	498,400
State Liquor Division	0	28,476,800	0	227,090,700	255,567,500
State Insurance Fund	0	0	0	0	0
Division of Human Resources	0	17,238,100	0	0	17,238,100
Commission on the Arts	933,400	76,200	903,700	0	1,913,300
Commission on Aging	5,682,300	0	10,913,500	0	16,595,800
Commission for the Blind and Visually Impaired	1,985,000	209,200	3,926,500	0	6,120,700
Military Division	9,351,100	5,684,500	82,363,900	19,012,200	116,411,700
STEM Action Center	3,195,500	1,288,700	0	0	4,484,200
Workforce Development Council	0	33,950,600	17,370,500	0	51,321,100
Division of Financial Management	2,178,300	776,300	27,442,300	0	30,396,900
Office of Species Conservation	1,712,800	10,000	10,491,200	0	12,214,000
Secretary of State	5,918,200	0	495,400	1,596,200	8,009,800
State Treasurer	1,576,600	3,417,500	0	3,342,900	8,337,000
Control Agencies	0	0	0	63,000	63,000
Idaho Millennium Fund	0	1,291,000	0	0	1,291,000
Total General Government	148,880,500	187,102,700	161,104,800	2,063,520,400	2,560,608,400
Statewide Total	5,269,138,500	2,768,998,000	4,942,033,000	4,620,796,900*	17,600,966,400*

*Sum does not equal total statewide cash expenditures. Figures include amounts budgeted and transferred within the appropriation process, as well as intra-governmental payments. Expenditure Account Categories used in this report are also used for appropriated costs (i.e., PC, OE, CO, T&B). Amounts are unaudited.



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2026 Legislative Session

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Idaho Legislative Budget Book

Public School Support

2026 Legislative Session

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Public School Support

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY DIVISION					
Teachers	1,296,377,700	1,296,840,900	1,360,851,200	1,394,533,800	1,355,188,100
Student Support	1,733,970,200	1,696,708,600	1,676,267,200	1,791,587,500	1,689,644,800
Idaho Digital Learning Academy	21,362,400	21,362,400	25,810,000	26,918,400	15,810,000
Facilities	214,982,100	152,221,600	12,589,700	12,589,700	12,589,700
Central Services	14,237,600	13,021,600	19,237,600	17,987,600	17,987,600
Deaf & Blind, Educational Services	15,614,800	15,614,800	16,800,500	18,066,300	17,737,800
Total:	3,296,544,800	3,195,769,900	3,111,556,200	3,261,683,300	3,108,958,000
BY FUND CATEGORY					
General	2,651,908,900	2,651,908,900	2,754,658,600	2,886,824,100	2,734,098,800
Dedicated	284,030,400	221,981,000	96,249,800	106,411,400	106,411,400
Federal	360,605,500	321,880,000	260,647,800	268,447,800	268,447,800
Total:	3,296,544,800	3,195,769,900	3,111,556,200	3,261,683,300	3,108,958,000
Percent Change:	0.0%	(3.1%)	(2.6%)	4.8%	(0.1%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	14,436,600	14,436,600	15,662,800	16,587,300	16,258,800
Operating Expenditures	15,315,800	14,002,700	20,309,300	18,071,500	18,071,500
Capital Outlay	100,000	100,000	66,000	395,100	395,100
Trustee/Benefit	3,266,692,400	3,167,230,600	3,075,518,100	3,226,629,400	3,074,232,600
Total:	3,296,544,800	3,195,769,900	3,111,556,200	3,261,683,300	3,108,958,000

Department Description

The Public School Support budget provides state and federal funding for public education in grades K-12 to 116 local school districts, 74 public charter schools, and one fiscal agent (COSSA Academy). Funding is provided to meet the requirements of Article IX, Section 1, of the Idaho Constitution, which reads: "Legislature to Establish System of Free Schools: The stability of a republican form of government depending mainly upon the intelligence of the people, it shall be the duty of the legislature of Idaho, to establish and maintain a general, uniform and thorough system of public, free common schools."

The Public School Support Budget includes the following Divisions: Teachers, Student Support, Idaho Digital Learning Academy (IDLA), Facilities, Central Services, and Educational Services for the Deaf & the Blind.

Public School Support

Agency Profile

Analyst: McGurkin

Comparison of the FY 2026 Original Appropriation, FY 2026 Revised Appropriation, FY 2027 Request, and FY 2027 Governor's Recommendation				
	FY 2026 Original Appropriation	FY 2026 Revised Appropriation Request	FY 2027 Request	FY 2027 Governor Rec.
FUND SOURCES				
General Fund	\$2,754,658,600	\$2,732,292,100	\$2,886,824,100	\$2,734,098,800
Dedicated Funds	\$96,249,800	\$96,249,800	\$106,411,400	\$106,411,400
Federal Funds	\$260,647,800	\$268,447,800	\$268,447,800	\$268,447,800
TOTAL APPROPRIATION	\$3,111,556,200	\$3,096,989,700	\$3,261,683,300	\$3,108,958,000
General Fund Percent Change from Original Approp:		(0.8%)	4.8%	(0.7%)
Total Funds Percent Change from Original Approp:		(0.5%)	4.8%	(0.1%)
I. DISTRIBUTIONS				
Statutory Requirements				
1 Transportation	\$113,901,900	\$113,901,900	\$135,638,000	\$110,751,100
2 Border Contracts	\$2,462,700	\$2,462,700	\$1,774,200	\$1,774,200
3 Exceptional Contracts/Tuition Equivalents	\$6,448,100	\$6,448,100	\$6,293,500	\$6,293,500
4 Salary-Based Apportionment	\$356,071,000	\$350,926,900	\$352,965,300	\$349,467,900
5 State Paid Employee Benefits	\$71,421,700	\$70,390,300	\$70,783,300	\$70,082,000
6 Career Ladder Salaries	\$1,089,492,600	\$1,084,817,500	\$1,114,302,200	\$1,084,817,500
7 Career Ladder Benefits	\$230,209,900	\$229,221,900	\$235,452,000	\$229,221,900
8 Idaho Digital Learning Academy	\$25,810,000	\$25,810,000	\$26,918,400	\$15,810,000
9 Idaho Safe & Drug-Free Schools	\$4,324,900	\$4,324,900	\$4,324,900	\$4,324,900
10 Math and Science Requirement	\$7,358,700	\$7,358,700	\$10,989,600	\$7,358,700
11 Advanced Opportunities	\$27,000,000	\$27,000,000	\$31,945,800	\$27,000,000
12 National Board Teacher Certification	\$40,000	\$40,000	\$40,000	\$40,000
13 Facilities - Charter School Funding	\$12,589,700	\$12,589,700	\$12,589,700	\$12,589,700
14 Continuous Improvement Plans and Training	\$652,000	\$652,000	\$652,000	\$652,000
15 Literacy Proficiency/Interventions Based on IRI	\$72,812,000	\$72,812,000	\$72,812,000	\$72,812,000
16 Academic & College/Career Advisors and Mentors	\$9,000,000	\$9,000,000	\$9,000,000	\$9,000,000
Sub-total -- Statutory Requirements	\$2,029,595,200	\$2,017,756,600	\$2,086,480,900	\$2,001,995,400
Other Program Distributions				
17 Program Support (Math Initiative, LEP, Learning Loss)	\$7,279,100	\$7,279,100	\$9,529,100	\$9,529,100
18 Technology (Classroom, WiFi, LMS)	\$36,500,000	\$36,500,000	\$36,500,000	\$36,500,000
19 Student Achievement Assessments	\$2,258,500	\$2,258,500	\$2,258,500	\$2,258,500
20 Professional Development	\$23,250,000	\$23,250,000	\$23,250,000	\$23,250,000
21 Content and Curriculum	\$11,335,000	\$11,335,000	\$9,085,000	\$9,085,000
22 Bureau of Services for the Deaf & Blind (Campus)	\$10,076,500	\$10,076,500	\$11,055,200	\$10,826,700
23 Bureau of Services for the Deaf & Blind (Outreach)	\$6,724,000	\$6,724,000	\$7,011,100	\$6,911,100
24 Federal Funds for School Districts (Excluding IESDB)	\$260,647,800	\$268,447,800	\$268,447,800	\$268,447,800
25 Health Insurance	\$349,416,500	\$344,335,400	\$433,038,900	\$385,049,100
26 Discretionary Funding	\$374,473,600	\$369,026,800	\$369,026,800	\$369,026,800
27* Supplemental Learning Fund & ESA Reduction	\$0	\$0	\$0	-\$19,921,500
28 Special Education Initiatives	\$0	\$0	\$6,000,000	\$6,000,000
Sub-total -- Other Program Distributions	\$1,081,961,000	\$1,079,233,100	\$1,175,202,400	\$1,106,962,600
TOTAL DISTRIBUTIONS (LINE ITEMS)	\$3,111,556,200	\$3,096,989,700	\$3,261,683,300	\$3,108,958,000
II. ESTIMATED SUPPORT UNITS (Best 28 weeks)	15,954	15,722	15,722	15,722
III. STATE DISCRETIONARY \$ PER SUPPORT UNIT	\$23,472	\$23,472	\$23,472	\$23,472
IV. STATE HEALTH INSURANCE \$ PER SUPPORT UNIT	\$21,902	\$21,902	\$27,543	\$24,491
*No specific distributions were recommended for reduction.				
(The Discretionary Funds distribution includes \$300/support unit for safe school environments (§33-1002(2)(p), Idaho Code)				

Public School Funding Formula Terminology

Support Units are the foundation of how Idaho schools are funded, and are often thought of, and referred to, as classroom units. The state does not fund schools based on the number of students; it funds them based on the number of support units. Support units are typically based on the number of students counted via average daily attendance (ADA) calculations in multiple categories, such as kindergarten, elementary, and secondary. These student counts are then divided by a series of divisors found in Section 33-1002, Idaho Code. For example, a school district or charter school with 464 students (categorized as secondary students in grades 7-12) is assigned a divisor of 16, which means that the school district or charter school would receive 29 support units of funding. School districts and charter schools with more students have larger divisors, while smaller districts and charter schools receive smaller divisors. As a result, a small district or charter school needs fewer students than a larger district or charter school to generate the same amount of support units. Some of the reasons for this difference in divisor are that larger districts or charter schools can usually operate more efficiently with greater economies of scale than small ones, and that small districts or charter schools still need to be able to offer students a thorough, comprehensive education, notwithstanding their smaller class size and fixed costs that may be similar to those in larger districts or charter schools. Support units are calculated at three intervals: mid-term, full-term, and best-28 weeks. Mid- and full- term units are used for all support unit based calculations except for discretionary and health funding distributions, which are calculated with the best-28-week units.

Staff Allowance establishes the number of staff positions funded by each support unit. Section 33-1004, Idaho Code, sets these levels at 1.021 for instructional staff, 0.079 for pupil service staff, 0.075 for administrative staff, and 0.375 for classified staff. Pupil service staff includes positions such as school counselors, speech language pathologists, and occupational therapists. The total staff allowance is 1.55.

The **Base Salary** for FY 2026 is assigned for administrators at \$46,668 and for classified staff at \$41,964 in Section 33-1004E, Idaho Code.

Experience/Education Index provides a salary multiplier for administrative staff only (the classified staff portion of the formula ends with the base salary funding component). This component of the formula provides more funding for administrators with more experience and education than it does for those who are less experienced and educated. This table of multipliers, which runs from zero years of experience to 13+ years, includes seven different levels of educational achievement and is found in Section 33-1004A, Idaho Code.

Salary-Based Apportionment is the result of the multi-part funding formula that includes support units, base salaries, staff allowances, the experience/education index, and the career ladder.

Career Ladder is a statewide salary apportionment for instructional and pupil service staff that is used to determine the amount of funding appropriated and allocated to school districts. Movement on the ladder is based on student achievement and evaluations by school administrators. The career ladder salary calculations are found in Section 33-1004B, Idaho Code; effective July 1, 2025, changes to the career ladder will be CEC based.

State-Paid Employee Benefits include the employer's share of Public Employee Retirement System of Idaho (PERSI) contributions for school staff at a weighted average of 13.1% and Federal Insurance Contributions Act (FICA) taxes at a rate of 7.65% of salary. If a school district or charter school employs more personnel or pays higher salaries than the state funds, then the additional PERSI and FICA costs are borne by the district or charter. PERSI rates are expected to remain at 13.48% for instructional & administrative staff and 11.96% for classified staff.

Discretionary Funds are appropriated dollars that are not needed to satisfy either the funding formula requirements of Idaho Code, or line item distributions in the appropriation bill. These dollars are in addition to salary-based apportionment and state-paid employee benefit funds. After addressing the requirements included in the annual appropriation bill, discretionary funds can be spent in any way the district or charter school chooses, based on locally-established priorities. Distributions are calculated using the best-28-week support units.

Health Insurance/Benefits are appropriated to offset the costs of health insurance and health benefits for school employees. Distributions are calculated using the best-28-week support units.

Public School Funding Formula

At the core of Idaho's Public Schools funding system are formulas that determine the amount of money that each school district or charter school is entitled to receive for salaries, benefits, and discretionary funding. For example, funding for instructional and pupil service staff are determined by the career ladder salary schedule in Sections 33-1004B and E, Idaho Code. **Actual salaries and total benefits are determined by each individual school district and charter school** in accordance with the minimum salary amounts provided in Section 33-1004E, Idaho Code.

Formulas

Administrators	Instructional / Pupil Service	Classified
1. Support Units multiplied by 2. Staff Allowance multiplied by 3. Base Salary multiplied by 4. Experience/Education Index = Salary-Based Apportionment	1. Support Units multiplied by 2. Staff Allowance multiplied by 3. Career Ladder Average Allocation on Each Rung = Salary-Based Apportionment	1. Support Units multiplied by 2. Staff Allowance multiplied by 3. Base Salary = Salary-Based Apportionment

The product of the above calculations, which is calculated for each school district and charter school in the state, is called the district's salary-based apportionment. It is then multiplied by the state-paid employee benefits, which are currently calculated at about 20.4% and include the employer costs for PERSI and FICA. *State paid employee benefits are paid based on the lesser of SBA or actual costs.

Salary-Based Apportionment

multiplied by

State-Paid Benefit Rate:
Avg. 20.4% (*rate is position-
type dependent*)

= State-Paid Employee Benefits

The final step of the core funding formulas are then calculated. To do this, the Legislature must first establish, in the Public Schools Division of Operations budget, the amount of discretionary funds that are available on a per unit basis. This is done by subtracting the line item distributions from the total amount of funding. For example, in FY 2026, \$374,473,600 was appropriated to be disbursed among an estimated 15,954 "best-28 weeks" support units, resulting in \$23,472 per support unit.

Available Discretionary Funds

divided by

Estimated "best-28 weeks"
Support Units

= Per Unit Discretionary Funds

Public School Support

Comparative Summary

Decision Unit	Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	0.00	2,754,658,600	3,111,556,200	0.00	2,754,658,600	3,111,556,200
Supplementals						
Student Support						
1. Federal Spending Authority	0.00	0	7,800,000	0.00	0	7,800,000
Rescissions						
Teachers						
1. Rescission	0.00	(5,663,100)	(5,663,100)	0.00	(5,663,100)	(5,663,100)
Student Support						
2. Ongoing Rescission - Admin & Classified S	0.00	(6,175,500)	(6,175,500)	0.00	(6,175,500)	(6,175,500)
3. Ongoing Rescission - Discretionary	0.00	(5,446,800)	(5,446,800)	0.00	(5,446,800)	(5,446,800)
4. Ongoing Rescission - Health Insurance	0.00	(5,081,100)	(5,081,100)	0.00	(5,081,100)	(5,081,100)
FY 2026 Total Appropriation	0.00	2,732,292,100	3,096,989,700	0.00	2,732,292,100	3,096,989,700
Removal of Onetime Expenditures	0.00	(68,000)	(7,868,000)	0.00	(68,000)	(7,868,000)
FY 2027 Base	0.00	2,732,224,100	3,089,121,700	0.00	2,732,224,100	3,089,121,700
Personnel Benefit Costs	0.00	89,323,400	89,323,400	0.00	41,058,400	41,058,400
Contract Inflation	0.00	30,200	30,200	0.00	30,200	30,200
Statewide Cost Allocation	0.00	14,200	14,200	0.00	14,200	14,200
Change in Employee Compensation	0.00	17,834,300	17,834,300	0.00	0	0
FY 2027 Program Maintenance	0.00	2,839,426,200	3,196,323,800	0.00	2,773,326,900	3,130,224,500
Enhancements						
Teachers						
20. CLR: Professional Development	0.00	0	0	0.00	0	0
Student Support						
1. Special Education High Needs Fund	0.00	0	5,000,000	0.00	0	5,000,000
2. ELL Funding Shift	0.00	2,250,000	2,250,000	0.00	2,250,000	2,250,000
3. Federal Spending Authority Increase	0.00	0	7,800,000	0.00	0	7,800,000
21. CLR: Classroom Technology	0.00	0	0	0.00	0	0
22. CLR: Digital Content & Curriculum	0.00	0	0	0.00	0	0
Central Services						
1. ELL Funding Shift	0.00	(2,250,000)	(2,250,000)	0.00	(2,250,000)	(2,250,000)
4. Special Education Regional Services	0.00	0	1,000,000	0.00	0	1,000,000
23. CLR: Tech Content & Curriculum	0.00	0	0	0.00	0	0
Educational Services for the Deaf & the Blind						
1. Career Ladder - Campus Staff	0.00	62,600	62,600	0.00	62,600	62,600
2. Career Ladder - Services Outreach	0.00	80,700	80,700	0.00	80,700	80,700
3. Additional Van	0.00	48,000	48,000	0.00	48,000	48,000
4. Five Cottage Staff	0.00	108,000	108,000	0.00	108,000	108,000
Department Wide						
Replacement Items	0.00	296,500	296,500	0.00	296,500	296,500
Endowment Fund Adjustments	0.00	(4,141,200)	20,400	0.00	(4,141,200)	20,400
Population Forecast Adjustments	0.00	50,943,300	50,943,300	0.00	(2,610,400)	(2,610,400)
Governor Initiatives	0.00	0	0	0.00	(33,072,300)	(33,072,300)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	0.00	2,886,824,100	3,261,683,300	0.00	2,734,098,800	3,108,958,000
Chg from FY 2026 Orig Approp.	0.00	132,165,500	150,127,100	0.00	(20,559,800)	(2,598,200)
% Chg from FY 2026 Orig Approp.		4.8%	4.8%		(0.7%)	(0.1%)

Teachers

Analyst: McGurkin

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	1,285,377,700	1,287,157,100	1,349,851,200	1,383,533,800	1,344,188,100
Federal	11,000,000	9,683,800	11,000,000	11,000,000	11,000,000
Total:	1,296,377,700	1,296,840,900	1,360,851,200	1,394,533,800	1,355,188,100
Percent Change:	0.0%	0.0%	4.9%	2.5%	(0.4%)
BY OBJECT OF EXPENDITURE					
Trustee/Benefit	1,296,377,700	1,296,840,900	1,360,851,200	1,394,533,800	1,355,188,100

Division Description

The Teachers Division provides state and federal funding support for grades K-12 for instructional and pupil service staff salaries and benefits, and other programs specific to certificated instructors in Idaho's school districts, public charter schools, and the Canyon-Owyhee School Service Academy (COSSA).

Teachers

Analyst: McGurkin

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	0	0	0 0.0%	0	0	0
Public School Income 48101	1,285,377,700	1,287,157,100	1,779,400 0.1%	1,349,851,200	1,383,533,800	1,344,188,100
Idaho Tax Rebate Fund 53500	0	0	0 0.0%	0	0	0
Federal Grant 34800	11,000,000	9,683,800	(1,316,200) (12.0%)	11,000,000	11,000,000	11,000,000
Total:	1,296,377,700	1,296,840,900	463,200 0.0%	1,360,851,200	1,394,533,800	1,355,188,100

Teachers

Analyst: McGurkin

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	0.00	1,349,851,200	1,360,851,200	0.00	1,349,851,200	1,360,851,200
1. Ongoing Rescission - Career Ladder	0.00	(5,663,100)	(5,663,100)	0.00	(5,663,100)	(5,663,100)
FY 2026 Total Appropriation	0.00	1,344,188,100	1,355,188,100	0.00	1,344,188,100	1,355,188,100
FY 2027 Base	0.00	1,344,188,100	1,355,188,100	0.00	1,344,188,100	1,355,188,100
Change in Employee Compensation	0.00	13,363,900	13,363,900	0.00	0	0
FY 2027 Program Maintenance	0.00	1,357,552,000	1,368,552,000	0.00	1,344,188,100	1,355,188,100
20. CLR: Professional Development	0.00	0	0	0.00	0	0
Population Forecast Adjustments	0.00	25,981,800	25,981,800	0.00	0	0
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	0.00	1,383,533,800	1,394,533,800	0.00	1,344,188,100	1,355,188,100
Change from Original Appropriation	0.00	33,682,600	33,682,600	0.00	(5,663,100)	(5,663,100)
% Change from Original Appropriation		2.5%	2.5%		(0.4%)	(0.4%)

Teachers

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					Teachers
The Legislature made standard maintenance adjustments for FY 2026 and accounted for adjustments for growth and movement on the Career Ladder and the reduction of 200 support units.					
	0.00	1,349,851,200	0	11,000,000	1,360,851,200

1. Ongoing Rescission - Career Ladder

Teachers

The FY 2026 Original Appropriation for Public School Support was based on a projection of 15,954 support units. The updated November support unit forecast now estimates a total of 15,722, which is 232 fewer support units than originally projected during the 2025 legislative session. As a result of this revised forecast, the Superintendent of Public Instruction requests an ongoing rescission of \$22,366,500 across all support unit based population forecast adjustments to create a revised Base Appropriation for Public School Support. These changes decrease the overall projection for support units, and increase the average amount of funding received per support unit by individual Local Education Agencies from \$154,888 to \$155,751. All adjustments are eligible for withdrawal and deposit from the Public Education Stabilization Fund (PESF).

This request includes a rescission of \$5,663,100 from the FY 2026 Career Ladder appropriation, consisting of \$4,675,100 in salaries and \$988,000 in benefits. This reduction reflects the net adjustment to the FY 2026 Career Ladder appropriation when recalculated using 15,722 support units instead of the original 15,954 (reduction of \$19,191,000), and using the updated November forecast for the average Career Ladder placement of instructional and pupil service staff (increase of \$13,527,900).

The revised projection for average placement on the Career Ladder represents a 1.04% increase in the average salary of \$62,081 that was used for the calculation of the FY 2026 Original Appropriation. The revised average placement on the Career Ladder is \$62,727. This change decreases the projected total support units, and increases the average funding received per support unit by 0.6% or \$863.

The Career Ladder is a statutorily-defined salary allocation distribution model that is used to determine the amount of funds paid by the state for each instructional and pupil service district and charter school staff member (Section 33-1004B, Idaho Code). The FY 2026 Original Appropriation created a Base Appropriation of \$1,319,702,500 for the Career Ladder. This rescission would create a revised Base Appropriation of \$1,314,039,400 for the Career Ladder, consisting of \$1,084,817,500 in salary costs and \$229,221,900 in benefit costs.

Agency Request	0.00	(5,663,100)	0	0	(5,663,100)
Governor's Recommendation	0.00	(5,663,100)	0	0	(5,663,100)

FY 2026 Total Appropriation					
Agency Request	0.00	1,344,188,100	0	11,000,000	1,355,188,100
Governor's Recommendation	0.00	1,344,188,100	0	11,000,000	1,355,188,100
FY 2027 Base					
Agency Request	0.00	1,344,188,100	0	11,000,000	1,355,188,100
Governor's Recommendation	0.00	1,344,188,100	0	11,000,000	1,355,188,100

Teachers

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Change in Employee Compensation					
The Career Ladder is a statutorily-defined salary allocation distribution model that is used to determine the amount of funds paid by the state for each instructional and pupil service district and charter school staff member (Section 33-1004B, Idaho Code). Further, Section 33-1004B(10), Idaho Code, states that "Effective July 1, 2025, the educator salary-based apportionment program compensation rung cell amounts shall be adjusted by an amount equivalent to the salary-based apportionment adjustment for administrative and classified staff positions."					
As a result of the requirement, the Superintendent of Public Instruction requests a 1% change in employee compensation (CEC) for instructional and pupil service staff, to be consistent with the request made for classified and administrative staff. The requested change amounts are based on 15,722 support units, which is 232 less units than the FY 2026 Original Appropriation and equal to the requests revised Base Appropriation. Of the requested amount, \$11,032,700 is for salaries and \$2,331,200 is for associated variable benefits. There is \$1,084,817,500 in the revised Base for salaries and \$229,221,900 for associated variable benefits.					
Agency Request	0.00	13,363,900	0	0	13,363,900
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	0.00	1,357,552,000	0	11,000,000	1,368,552,000
Governor's Recommendation	0.00	1,344,188,100	0	11,000,000	1,355,188,100

20. CLR: Professional Development

Teachers

The Superintendent of Public Instruction requests language changes to the Conditions, Limitations, and Restrictions (CLR) provided in relation to moneys for the distribution for professional development of teachers (Section 8, HB 251 of 2025), with no fiscal impact. There is \$13,750,000 for professional development of teachers in the Base appropriation for Public School Support related to this language.

To the existing language the superintendent requests to add:

"If the distribution provided for professional development is met and the individual school district or charter school's actual costs satisfied, the remaining funds may then be used at the school district's or charter school's discretion."

This language change would allow LEAs, after meeting State Board of education requirements for professional development of teachers under IDAPA 08.02.02, and any local requirements, to utilize any remaining state distribution for professional development as discretionary funding.

AGENCY SUBMITTED OUTCOME: Supports Goal 1 to modernize the education funding structure, specifically Sections A and C to provide additional operational funding and to reduce district dependency on school levies. This adjustment would provide LEAs the most flexible use of funding provided through state formulas without removing the intent of the sideboards. This reduction of red tape can help maximize dollars where they are needed most while facing a FY 2026 General Fund deficit.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

Teachers

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Population Forecast Adjustments					Teachers

Statutory-based population forecast adjustments for the Teachers Division include a net increase of \$25,981,800 from the General Fund. This includes \$22,350,900 for the estimated costs associated with movement and placement of eligible staff on the Career Ladder. Additionally, the net total includes \$3,630,900 for increased funding related to the Math and Science Requirement found in 33-1021, Idaho Code, which is based on enrollment and the average state funding per position for instructional and classified staff. The Career Ladder Program & Math and Science Requirement are both eligible for distributions to and from the Public Education Stabilization Fund (PESF).

CAREER LADDER SALARIES: Increases \$18,452,000 for the estimated net-change in instructional and pupil service staff Career Ladder salary allocation changes. The requested change amount is based on 15,722 support units, which is 232 units less than the FY 2026 Original Appropriation, and equal to the requests revised Base Appropriation. This adjustment reflects a 2% increase in the average salary allocation placement over the value used in the revised Base Appropriation (\$62,727 to \$63,794). This reflects the change in the average position of instructional and pupil service staff on the states Career Ladder.

The Career Ladder is a statutorily-defined salary allocation distribution model that is used to determine the amount of funds paid by the state for each instructional and pupil service district and charter school staff member (Section 33-1004B, Idaho Code). There is \$1,084,817,500 in the revised Base Appropriation for salaries in this program.

CAREER LADDER BENEFITS: Increases \$3,898,900 for the estimated net-change in state-paid benefits for instructional and pupil service staff. The requested change amount is based on 15,722 support units, which is 232 units less than the FY 2026 Original Appropriation, and equal to the requests revised Base Appropriation. This amount reflects the 21.13% benefit rate applied to instructional and pupil service staff salaries. Section 33-1004F, Idaho Code obligates the state to cover the cost of variable benefits for eligible public-school employees. There is \$229,221,900 in the revised Base Appropriation for benefits in this program.

MATH AND SCIENCE: Increases \$3,630,900 for changes in average staff salaries that occurred in FY 2025 and FY 2026, as well as a projected 1.0% increase from FY 2025 levels in the average high school enrollment category placement, as found in Section 33-1021, Idaho Code. Pursuant to Section 33-1021, Idaho Code, the Math and Science Distribution is based on a formula that utilizes statewide average teacher and classified staff salaries, multiplied by a distribution factor dependent on each receiving LEA's regular high school enrollment amount, which places them into distinct funding categories. This request represents a total projected distribution for FY 2027 of \$10,989,600, an increase of \$3,630,900 from the FY 2026 Original Appropriation of \$7,358,700. This increase is \$523,300 higher than the FY 2025 actual distribution of \$10,466,300. In FY 2025, \$7,358,700 was appropriated, however, actual disbursements were higher as Math and Science distributions are eligible for funding from the Public Education Stabilization Fund (PESF).

Agency Request	0.00	25,981,800	0	0	25,981,800

The Governor recommends that no proposed population forecast adjustments, excluding health insurance, receive appropriation above the revised Base Appropriation level. Instead, any excess costs are proposed to be covered through withdrawals from the Public Education Stabilization Fund for FY 2027.

Requested population forecast adjustments for Public School Support, excluding health insurance, total \$50,943,300. At the time of the Governor's recommendation, the Public Education Stabilization Fund balance is \$260,047,510.

Governor's Recommendation	0.00	0	0	0	0

Teachers

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Budget Law Exemptions/Other Adjustments					
Agency Request	0.00	0	0	0	0
<i>BUDGET LAW EXEMPTIONS:</i>					
<i>The Governor recommends that this budget include the following language: "Notwithstanding any other provision of law to the contrary, any appropriation not expended, due to the reduction of support units in FY 2026, shall be redirected to the General Fund."</i>					
<i>The Governor recommends that this budget include the following language: "Notwithstanding any other provision of law to the contrary, any interest accrued in the Public Education Stabilization Fund in FY 2026, shall be redirected to the General Fund."</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	0.00	1,383,533,800	0	11,000,000	1,394,533,800
Governor's Recommendation	0.00	1,344,188,100	0	11,000,000	1,355,188,100
Agency Request					
Change from Original App	0.00	33,682,600	0	0	33,682,600
% Change from Original App		2.5%		0.0%	2.5%
Governor's Recommendation					
Change from Original App	0.00	(5,663,100)	0	0	(5,663,100)
% Change from Original App		(0.4%)		0.0%	(0.4%)

Student Support

Analyst: McGurkin

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Administrators Division	123,280,500	118,723,600	127,851,700	125,512,600	124,275,600
Operations Division	1,136,901,500	1,138,040,600	1,174,585,000	1,273,091,700	1,177,331,800
Children's Programs Division	473,788,200	439,944,400	373,830,500	392,983,200	388,037,400
Total:	1,733,970,200	1,696,708,600	1,676,267,200	1,791,587,500	1,689,644,800
BY FUND CATEGORY					
General	1,303,550,200	1,303,697,900	1,330,619,700	1,428,998,800	1,327,056,100
Dedicated	80,814,500	80,814,500	95,999,700	105,140,900	105,140,900
Federal	349,605,500	312,196,200	249,647,800	257,447,800	257,447,800
Total:	1,733,970,200	1,696,708,600	1,676,267,200	1,791,587,500	1,689,644,800
Percent Change:	0.0%	(2.1%)	(1.2%)	6.9%	0.8%
BY OBJECT OF EXPENDITURE					
Trustee/Benefit	1,733,970,200	1,696,708,600	1,676,267,200	1,791,587,500	1,689,644,800

Division Description

The Student Support Division was established by the Legislature in 2024 with passage of H763 to consolidate the Administrators Division, Children's Programs Division, and Operations Division under one budgeted division. These former divisions are now programs within Student Support. Educational programs and services within this division include pupil transportation, discretionary funding, health insurance, salary-based apportionment for administrators and classified staff positions, safe and drug free schools, literacy, and federal funds. The Idaho Digital Learning Academy (IDLA) was also removed from Children's Programs and became its own budgeted division.

Administrators: provides state support for grades K-12 for salaries and benefits of administrators (superintendents, assistant superintendents, principals, and assistant principals) in Idaho's school districts, public charter schools, and the Canyon-Owyhee School Service Academy (COSSA).

Operations: provides state funding in support of the operation of Idaho's school districts and charter schools, grades K-12. This division includes pupil transportation, salaries and benefits for classified staff, health insurance, technology, and discretionary funds that can be used for any educational support services or general operations.

Children's Programs: includes programs that provide direct educational or material benefits to children, where funding does not primarily go to paying certificated teachers and administrators. It also includes programs that primarily and specifically provide funding for the separate instruction of identified subgroups of children outside the normal classroom of an Idaho public school. Funding is provided from both state and federal sources.

Student Support

Comparative Summary

Analyst: McGurkin

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	0.00	1,330,619,700	1,676,267,200	0.00	1,330,619,700	1,676,267,200
1. Federal Spending Authority	0.00	0	7,800,000	0.00	0	7,800,000
2. Ongoing Rescission - Admin & Classified	0.00	(6,175,500)	(6,175,500)	0.00	(6,175,500)	(6,175,500)
3. Ongoing Rescission - Discretionary	0.00	(5,446,800)	(5,446,800)	0.00	(5,446,800)	(5,446,800)
4. Ongoing Rescission - Health Insurance	0.00	(5,081,100)	(5,081,100)	0.00	(5,081,100)	(5,081,100)
FY 2026 Total Appropriation	0.00	1,313,916,300	1,667,363,800	0.00	1,313,916,300	1,667,363,800
Removal of Onetime Expenditures	0.00	0	(7,800,000)	0.00	0	(7,800,000)
FY 2027 Base	0.00	1,313,916,300	1,659,563,800	0.00	1,313,916,300	1,659,563,800
Personnel Benefit Costs	0.00	88,703,500	88,703,500	0.00	40,713,700	40,713,700
Change in Employee Compensation	0.00	4,198,700	4,198,700	0.00	0	0
FY 2027 Program Maintenance	0.00	1,406,818,500	1,752,466,000	0.00	1,354,630,000	1,700,277,500
1. Special Education High Needs Fund	0.00	0	5,000,000	0.00	0	5,000,000
2. ELL Funding Shift	0.00	2,250,000	2,250,000	0.00	2,250,000	2,250,000
3. Federal Spending Authority Increase	0.00	0	7,800,000	0.00	0	7,800,000
21. CLR: Classroom Technology	0.00	0	0	0.00	0	0
22. CLR: Digital Content & Curriculum	0.00	0	0	0.00	0	0
Endowment Fund Adjustment	0.00	(4,141,200)	0	0.00	(4,141,200)	0
Population Adjustments	0.00	24,071,500	24,071,500	0.00	(2,610,400)	(2,610,400)
Governor Initiatives	0.00	0	0	0.00	(23,072,300)	(23,072,300)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	0.00	1,428,998,800	1,791,587,500	0.00	1,327,056,100	1,689,644,800
Change from Original Appropriation	0.00	98,379,100	115,320,300	0.00	(3,563,600)	13,377,600
% Change from Original Appropriation		7.4%	6.9%		(0.3%)	0.8%

Student Support

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made population forecast adjustments in the Student Support Division for FY 2026. In addition, the legislature provided an ongoing federal fund appropriation of \$9,500,000 for increased reimbursements to school districts and public charter schools.					
	0.00	1,330,619,700	95,999,700	249,647,800	1,676,267,200

1. Federal Spending Authority

Children's Programs Division

The Superintendent of Public Instruction requests a \$7,800,000 onetime supplemental federal fund appropriation to account for the difference between actual federal grant distributions, and the FY 2026 Original Appropriation. The Public School Support federal fund appropriation provides the authority necessary for the State Department of Education, acting as the designated State Education Agency (SEA), to pass through federal funds to LEAs for reimbursable expenditures. Spending authority is required for LEAs to receive federal grant payments for incurred costs. The full federal funding authority provided by the state was utilized in FY 2024 and FY 2025. The FY 2026 Original Appropriation for federal funds was set at \$260,647,800.

ANALYST NOTE: This onetime supplemental enhancement is automatically removed from the FY 2027 Base. The Superintendent of Public Instruction has requested a corresponding ongoing increase in FY 2027.

Agency Request	0.00	0	0	7,800,000	7,800,000
Governor's Recommendation	0.00	0	0	7,800,000	7,800,000

2. Ongoing Rescission - Admin & Classified

Administrators Division, Operations Division

The FY 2026 Original Appropriation for Public School Support was based on a projection of 15,954 support units. The updated November support unit forecast now estimates a total of 15,722, which is 232 fewer support units than originally projected during the 2025 legislative session. As a result of this revised forecast, the Superintendent of Public Instruction requests an ongoing rescission of \$22,366,500 across all support unit based population forecast adjustments to create a revised Base Appropriation for Public School Support. These changes decrease the overall projection for support units, and increase the average amount of funding received per support unit by individual Local Education Agencies from \$154,888 to \$155,751. All adjustments are eligible for withdrawal and deposit from the Public Education Stabilization Fund (PESF).

This includes a rescission of \$6,175,500 in the Salary-Based Apportionment (SBA) appropriation for administrative and classified staff. This reduction reflects the adjustment to the FY 2026 SBA appropriation when recalculated using 15,722 support units instead of the original 15,954. Of the total reduction, \$1,808,800 relates to administrative staff, consisting of \$1,493,300 in salary costs and \$315,500 in benefit costs. The remaining \$4,366,700 relates to classified staff, consisting of \$3,650,800 in salary costs and \$715,900 in benefit costs.

The FY 2026 Original Appropriation established a Base Appropriation of \$127,199,700 for administrative staff and \$300,293,000 for classified staff, for a total SBA of \$427,492,700. This rescission would create a new Base Appropriation of \$125,390,900 for administrative staff and \$295,926,300 for classified staff, for a total SBA of \$421,317,200.

Agency Request	0.00	(6,175,500)	0	0	(6,175,500)
Governor's Recommendation	0.00	(6,175,500)	0	0	(6,175,500)

Student Support

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

3. Ongoing Rescission - Discretionary

Operations Division

The FY 2026 Original Appropriation for Public School Support was based on a projection of 15,954 support units. The updated November support unit forecast now estimates a total of 15,722, which is 232 fewer support units than originally projected during the 2025 legislative session. As a result of this revised forecast, the Superintendent of Public Instruction requests an ongoing rescission of \$22,366,500 across all support unit based population forecast adjustments to create a revised Base Appropriation for Public School Support. These changes decrease the overall projection for support units, and increase the average amount of funding received per support unit by individual Local Education Agencies from \$154,888 to \$155,751. All adjustments are eligible for withdrawal and deposit from the Public Education Stabilization Fund (PESF).

This includes a rescission of \$5,446,800 from the discretionary funding distribution. This reduction reflects the adjustment to the FY 2026 discretionary funding appropriation when recalculated using 15,722 support units instead of the original 15,954. This is calculated by multiplying the revised FY 2026 support unit estimate of 15,722 by the per support unit amount of \$23,472 established for discretionary funding in the 2025 legislative session (HB 251, Section 10). This calculation establishes a new Base Appropriation of \$369,026,800. This is a \$5,446,800 reduction from the FY 2026 Original Appropriation of \$374,473,600 for discretionary funding.

Discretionary funding for schools is provided with zero requirements. Discretionary funding is distributed to schools using the best-28 weeks of average daily attendance (ADA) student counts for the school year (Section 33-1009(3)(a), Idaho Code).

Agency Request	0.00	(5,446,800)	0	0	(5,446,800)
Governor's Recommendation	0.00	(5,446,800)	0	0	(5,446,800)

4. Ongoing Rescission - Health Insurance

Operations Division

The FY 2026 Original Appropriation for Public School Support was based on a projection of 15,954 support units. The updated November support unit forecast now estimates a total of 15,722, which is 232 fewer support units than originally projected during the 2025 legislative session. As a result of this revised forecast, the Superintendent of Public Instruction requests an ongoing rescission of \$22,366,500 across all support unit based population forecast adjustments to create a revised Base Appropriation for Public School Support. These changes decrease the overall projection for support units, and increase the average amount of funding received per support unit by individual Local Education Agencies from \$154,888 to \$155,751. All adjustments are eligible for withdrawal and deposit from the Public Education Stabilization Fund (PESF).

This includes a rescission of \$5,081,100 from the health insurance funding distribution. This reduction reflects the adjustment to the FY 2026 health insurance appropriation when recalculated using 15,722 support units instead of the original 15,954. This is calculated by multiplying the revised FY 2026 support unit estimate (15,722), the staff allowance per support unit (1.55), and the state health insurance rate per position (\$14,130), which establishes a new health insurance Base Appropriation of \$344,335,400. This represents a \$5,081,100 reduction from the FY 2026 Original Appropriation of \$349,416,500 for health insurance funding.

Agency Request	0.00	(5,081,100)	0	0	(5,081,100)
Governor's Recommendation	0.00	(5,081,100)	0	0	(5,081,100)

FY 2026 Total Appropriation

Agency Request	0.00	1,313,916,300	95,999,700	257,447,800	1,667,363,800
Governor's Recommendation	0.00	1,313,916,300	95,999,700	257,447,800	1,667,363,800

Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$7,800,000 for requested FY 2026 supplemental appropriations.

Agency Request	0.00	0	0	(7,800,000)	(7,800,000)
Governor's Recommendation	0.00	0	0	(7,800,000)	(7,800,000)

Student Support

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2027 Base					
Agency Request	0.00	1,313,916,300	95,999,700	249,647,800	1,659,563,800
Governor's Recommendation	0.00	1,313,916,300	95,999,700	249,647,800	1,659,563,800

Personnel Benefit Costs

Operations Division

Employer-paid benefits include a 26% increase for health insurance bringing the total annual budgeted amount to \$17,770 for full-time equivalent (FTE) employees. For Public Schools, the FTE amount is converted to a per-support unit amount. For FY 2026, this amount was \$21,902 (Section 11, of H251, 2025 session) and for FY 2027, the amount is calculated to increase by \$5,642 for a new per support unit amount of \$27,544. The requested change amounts are based on 15,722 support units, which is 232 less units than the FY 2026 Original Appropriation and equal to the requests revised Base Appropriation. There is \$344,335,383 in the revised Base for health insurance. This adjustment is eligible for transfers to and from the Public Education Stabilization Fund (PESF).

For Public Schools health insurance allocations, two calculations are considered each year: 1) for any changes in support units; and 2) for any changes to the estimated full-time equivalent health insurance rate. There is no change to support units in comparison to the revised Base Appropriation, so only the change in the health insurance rate must be calculated.

FY 2027 CALCULATION:

Multiply the revised FY 2026 support unit estimate (15,722), the staff allowance per support unit (1.55), and the estimated state health insurance rate per position (\$17,770) to establish a new health insurance Base Appropriation of \$433,038,900.

This represents a \$88,703,500 increase from the FY 2026 revised Base Appropriation of \$344,335,400.

Agency Request	0.00	88,703,500	0	0	88,703,500

The Governor recommends health insurance funding increases for LEAs enrolled in the State of Idaho insurance plan that are aligned with increases provided to other state employees. This results in an allocation of \$16,170 for full-time employees and \$12,940 for part-time employees, representing a 14.4% increase from FY 2026.

For LEAs that elected not to enroll in the state plan, the Governor recommends a 10.83% increase over the prior year appropriation. This percentage is the weighted average derived from the survey collected on LEA health insurance plans, as directed by Section 11 of H251 (2025). 54 out of 190 LEAs responded that they were on the state health insurance plan.

In comparison to the agency request, the change in the overall health insurance rate results in a decrease of \$38,990,500. The recommended percentage increase for districts not enrolled in the state plan results in an additional reduction of \$8,999,300.

Governor's Recommendation	0.00	40,713,700	0	0	40,713,700

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees. The requested change amounts are based on 15,722 support units, which is 232 less units than the FY 2026 Original Appropriation and equal to the request's revised Base Appropriation. For the Administrators Division Program, this would increase the base salary for administrative staff from \$46,668 to \$47,135 and includes \$1,021,200 for salaries and \$215,800 for state-paid employee benefits. For the Operations Division Program, this would increase the base salary for classified staff from \$41,964 to \$42,384 and includes \$2,476,200 for salaries and \$485,500 for state-paid employee benefits.

Agency Request	0.00	4,198,700	0	0	4,198,700

While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.

Governor's Recommendation	0.00	0	0	0	0

Student Support

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2027 Program Maintenance					
Agency Request	0.00	1,406,818,500	95,999,700	249,647,800	1,752,466,000
Governor's Recommendation	0.00	1,354,630,000	95,999,700	249,647,800	1,700,277,500

Student Support

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
1. Special Education High Needs Fund				Children's Programs Division	

The Superintendent of Public Instruction requests a onetime cash transfer and onetime appropriation of \$5,000,000 to establish a High-Needs Student Fund. The request includes a \$4,000,000 cash transfer from the Idaho Career Ready Students Fund, related to interest generated within the fund, and a \$1,000,000 cash transfer from the Driver Training Account Fund. Funds would be distributed for the purpose of assisting schools with the higher costs of educating special needs students. According to the State Department of Education (SDE), Idaho is one of two states that does not have such a fund.

Proposed requirements include that (1) funds could only be used on student whose Individualized Education Program (IEP) expenses for special education exceed \$15,000 per year, and that (2) no Local Education Agency (LEA) would be eligible to receive more than 5% of the amount in the fund each year. (3) LEAs would be eligible to receive reimbursement of up to 100% for expense above \$15,000 and between \$65,000, and 80% for expenses between \$65,000 and a maximum cap of \$100,000. (4) Reimbursements would be applied after all available private insurance and Medicaid reimbursements have been accessed and applied. (5) In the event that LEA requests exceed available funds, reimbursements would be prorated among eligible LEAs.

This request proposes onetime funding for FY 2027 with future distributions dependent on additional appropriation.

SDE reports this request is informed by the Office of Performance Evaluations' March 2025 District Characteristics and Funding report, which identified an estimated funding gap of \$82.2 million in K–12 special education and \$9.9 million in pre-K special education between state and federal funding sources and actual LEA expenditures, with the difference covered by local revenues.

Under the Individuals with Disabilities Education Act (IDEA), LEAs are required to provide a Free Appropriate Public Education (FAPE) to eligible children ages 3–21, regardless of fluctuations in state, local, or federal funding, or risk litigation and loss of federal funds. Under IDEA, this request would increase the state's Maintenance of Financial Support (MFS) requirement, which obligates the state to maintain non-federal spending levels on special education in order to continue receiving IDEA Part B funding. In FY 2024, Idaho's MFS level was \$208.8 million across 39,813 students, or \$5,243.92 per eligible child. This request would permanently increase the state's MFS level by \$5.0 million for all future years. Failure to maintain a higher MFS level would result in a reduction to the state's IDEA Part B allocation (\$76.2M) equal to the shortfall in spending until the full MFS level is restored. SDE reports that this change would not impact local LEA Maintenance of Effort (MOE) requirements.

ANALYST NOTE:
The \$4,000,000 cash transfer request from the Idaho Career Ready Students Fund is based on anticipated interest earnings available at the time of appropriation. The Superintendent of Public Instruction requests that additional interest earnings and corresponding appropriation be provided if available.

AGENCY SUBMITTED OUTCOME:
This request supports Goal 1 to modernize the education funding structure, specifically Section C to reduce district dependency on school levies. This adjustment would ensure that LEAs are not stuck with an undue burden when state funding formulas fail to provide adequate and equitable support. Because of the persistent gap between available revenues and the actual costs of running programs that meet both state and federal requirements, LEAs are often forced into difficult choices—either cutting expenditures in other critical areas or turning to supplemental levies to cover the shortfall.

Agency Request	0.00	0	5,000,000	0	5,000,000
Recommended by the Governor.					
Governor's Recommendation	0.00	0	5,000,000	0	5,000,000

Student Support

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
2. ELL Funding Shift					
Children's Programs Division					
The Superintendent of Public Instruction requests to transfer \$2,250,000 out of the distribution for content and curriculum in the Central Services Division (Section 26, H251 of 2025) and move the funding into the distribution for English Proficiency (Section 17, H251 of 2025), in the Children's Program Division. This transfer would make no overall change in total appropriation.					
This shift would remove the funding from the content and curriculum distribution, where it is used for the purchase of statewide curriculum contracts for LEAs. Contracts are for research-based programs that assist with the instruction of students in English language acquisition and learning loss.					
Instead, if approved, funding would be provided directly to LEAs through the existing English proficiency distribution. This funding can be used for staffing, curriculum, or any costs associated with running an English Language Learner (ELL) program.					
AGENCY SUBMITTED OUTCOME: Supports Goal 1 to modernize the education funding structure, specifically Sections A and C to provide additional operational funding and to reduce district dependency on school levies. This adjustment would provide LEAs the most flexible use of funding provided through state formulas without removing the intent of the sideboards. This reduction of red tape can help maximize dollars where they are needed most while facing a FY 2026 General Fund deficit.					
Agency Request	0.00	2,250,000	0	0	2,250,000
Governor's Recommendation	0.00	2,250,000	0	0	2,250,000

3. Federal Spending Authority Increase					
Children's Programs Division					
The Superintendent of Public Instruction requests a \$7,800,000 ongoing federal fund appropriation for the difference between actual federal grant distributions, and the Base appropriation in FY 2026. The Public School Support federal fund appropriation provides the authority necessary for the State Department of Education, acting as the designated State Education Agency (SEA), to pass through federal funds to LEAs for reimbursable expenditures. Spending authority is required for LEAs to receive federal grant payments for incurred costs. The full federal funding authority provided by the state was utilized in FY 2024 and FY 2025. The FY 2026 Base includes \$260,647,800 in federal fund appropriation.					
ANALYST NOTE: This request matches the onetime supplemental enhancement requested for FY 2026. Onetime supplemental enhancements are automatically removed from the FY 2027 Base budget, and this enhancement is requested in order to make the change ongoing.					
AGENCY SUBMITTED OUTCOMES: Supports Goal 1 to modernize the education funding structure, specifically Section B to stabilize federal funding. This supplemental request would ensure that LEAs do not have an undue burden because reimbursements for costs that they budgeted for federal funding were not available due to appropriation shortages.					
Agency Request	0.00	0	0	7,800,000	7,800,000
Governor's Recommendation	0.00	0	0	7,800,000	7,800,000

Student Support

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
21. CLR: Classroom Technology					Operations Division

The Superintendent of Public Instruction requests language changes to the Conditions, Limitations, and Restrictions (CLR) provided in relation to moneys for the classroom technology distribution (Section 12, HB 251 of 2025), with no fiscal impact. There is \$36,500,000 for classroom technology in the FY 2027 Base for Public School Support.

To the existing language the superintendent requests to add:

"If the distribution provided for classroom technology is met and the individual school district or charter school's actual costs satisfied, the remaining funds may then be used at the school district's or charter school's discretion. The department may exempt school districts and charter schools with less than 100 enrolled students from the requirement to have a learning management system."

This language change would allow LEAs, after meeting any needs and requirements for classroom technology, to utilize any remaining state distribution for classroom technology as discretionary funding. It would additionally allow LEAs with less than 100 students to opt out of a requirement in the current language. The requirement (Section 12 of HB 251 in 2025) requires LEAs to utilize classroom technology distributions to provide a Learning Management System (LMS) that administers, monitors, and documents student and classroom levels of learning.

AGENCY SUBMITTED OUTCOME: Supports Goal 1 to modernize the education funding structure, specifically Sections A and C to provide additional operational funding and to reduce district dependency on school levies. This adjustment would provide LEAs the most flexible use of funding provided through state formulas without removing the intent of the sideboards. This reduction of red tape can help maximize dollars where they are needed most while facing a FY 2026 General Fund deficit.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

22. CLR: Digital Content & Curriculum					Children's Programs Division

The Superintendent of Public Instruction requests amendments to the Conditions, Limitations, and Restrictions (CLR) provided in relation to moneys for the digital content and curriculum distribution (Section 21, HB 251 of 2025), with no fiscal impact. There is \$1,600,000 for classroom technology in the FY 2027 Base appropriation for Public School Support.

The department requests to amend existing language, and code citations, to change the method of distribution from first come first served, to instead be distributed based on the quality of application as determined by the State Department of Education.

The department reports it would accomplish this by adding "on a competitive basis" after "shall be distributed" in the existing language, and amending the code reference from Section 33-4804, to the specific subsection of Section 33-4804(2)(b), Idaho Code, to bypass the provision to distribute funds on a first come first serve basis that currently exists in statute.

Analyst Note: The State Department of Education reports that funds for this distribution were allocated within three minutes of opening in 2025, with total requests exceeding available moneys for distribution by \$1,843,000, resulting in 76 out of 133 applications being automatically denied.

AGENCY SUBMITTED OUTCOME: Supports Goal 1 to modernize the education funding structure, specifically Sections A and C to provide additional operational funding and to reduce district dependency on school levies. This adjustment would provide LEAs the most flexible use of funding provided through state formulas without removing the intent of the sideboards. This reduction of red tape can help maximize dollars where they are needed most while facing a FY 2026 General Fund deficit.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

Student Support

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Endowment Fund Adjustment					Operations Division
The Superintendent of Public Instruction requests a shift of \$4,141,200 from the General Fund to the Public School Endowment Fund. Endowment funds are considered to be used as part of the discretionary funding distributions to schools. The Public School Endowment distribution is expected to increase from \$68,224,800 in FY 2026 to \$72,366,000 in FY 2027. This request results in no change to the total appropriation.					
Agency Request	0.00	(4,141,200)	4,141,200	0	0
Governor's Recommendation	0.00	(4,141,200)	4,141,200	0	0

Student Support

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Population Adjustments					Admin. Div, Operations Div, Children's Programs Div

Population Forecast Adjustments: The Superintendent of Public Instruction requests a net change of \$24,071,500 for statutory based population forecast adjustments in the Student Support Division. All of these adjustments are eligible for transfers to and from the Public Education Stabilization Fund.

SUPPORT UNIT BASED ADJUSTMENTS: The State Department of Education estimates the number of support units for FY 2027 to be 15,722; 232 support units less than the FY 2026 Original Appropriation of 15,954, and equal to the requests revised Base Appropriation. As a result, the following adjustments are requested:

SALARY-BASED APPORTIONMENT: For the Salary-Based Apportionment program, the following adjustments are requested:

Administrators Division Program: Reduction of \$1,767,300. The estimated adjustment is based on a reduction from 1.839 to 1.813 in the average Experience and Education Index placement, which is used for the multiplication of administrative base salaries. This results in a reduction of \$1,459,000 in salary costs and \$308,300 in benefit costs. The revised Base Appropriation for administrators includes \$103,517,600 in salaries and \$21,873,300 in benefits.

Section 33-1004F, Idaho Code obligates the state to cover the cost of variable benefits for eligible public school employees.

NON SUPPORT UNIT BASED FUNDING DISTRIBUTIONS:

PUPIL TRANSPORTATION: Increases \$21,736,100 for estimated transportation costs. Pupil transportation has a base appropriation of \$113,901,900 and requirements for transportation reimbursement are to be determined by the State Board of Education with statutory requirements outlined in Section 33-1006, Idaho Code. This request includes three sub amounts.

The first amount of \$4,744,400 represents the difference between the FY 2026 appropriation and actual expenditures repaid to school districts.

The second amount of \$7,500,000 relates to the removal of Section 8 in Idaho Code § 33-1006 through House Bill 396 (2025). This amendment eliminated a provision that had previously reduced the transportation cost distribution by \$7,500,000, and instead utilized those dollars through discretionary allocation. That reduction was originally made in 2013, wherein the statutory update was enforced by reducing \$7,500,000 from the transportation base appropriation, and transferring those monies to the discretionary base appropriation, increasing it by \$7,500,000 for a net zero shift. Following HB 396, the State Department of Education (SDE) has requested that the \$7,500,000 be restored to the transportation appropriation, as the department is no longer directed to reduce the transportation distribution by that amount, in line with the updated statutory formula. This request does not remove any amount from the discretionary base allocation. The Legislature retains authority to set discretionary funding levels.

The third amount of \$9,491,700 relates to a projected 8% growth in costs for FY 2027, from FY 2026 actual distributions. The growth was modeled via regression analysis on the previous five years of actual cost growth. The department reports that pre-pandemic, the average annual growth was 5%, however, since 2020 the average has been 11%.

BORDER CONTRACTS AND EXCEPTIONAL CHILD TUITION EQUIVALENTS: Due to lower expected disbursement to school districts in comparison to current appropriation levels, the State Department of Education requests a combined reduction of \$843,100 for Exceptional Child Contracts, Tuition Equivalents, and Border Contracts.

The reduction amount for Exceptional Contracts and Tuition Equivalents is \$154,600, from the FY 2026 Base appropriation of \$6,448,100. These adjustments include statutory payments for funding for District to Agency Contracts (33-2004, Idaho Code); Exceptional Child Tuition Equivalents (33-1002B, Idaho Code);

Student Support

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

and Serious Emotional Disturbance disbursements (33-2005, Idaho Code). Each provides statutory payments for students whose circumstance require educational services that are delivered separately from the standard education system and related funding formula. All are eligible for withdrawal and deposit from PESF.

The reduction amount for border contracts is \$688,500, from the FY 2026 Base appropriation of \$2,462,700. Contracts allow Idaho districts located near state borders to pay tuition for students who are closer to out-of-state schools or face transportation barriers, as approved by a school districts board of trustees and the state department of education for tuition agreements authorized by Sections 33-1002E and 33-1403, Idaho Code. Border Contract payments are eligible for withdrawal and deposit from PESF.

ADVANCED OPPORTUNITIES: The State Department of Education requests an additional \$4,945,800 for the Advanced Opportunities Program. This increase reflects the additional expenditures incurred in FY 2025 beyond the original appropriation, which were covered using PESF. The current base appropriation is \$27,000,000.

The Advanced Opportunities program provides a capped total of \$4,625 in funding to Idaho students in grades 7–12 to pursue advanced coursework, career training, and postsecondary credit opportunities. In FY 2025, 49,163 students utilized this funding.

Agency Request	0.00	24,071,500	0	0	24,071,500

The Governor recommends that no proposed population forecast adjustments, excluding health insurance, receive appropriation above the revised Base Appropriation. Instead, any excess costs are proposed to be covered through withdrawals from the Public Education Stabilization Fund.

Requested population forecast adjustments for Public School Support, excluding health insurance, total \$50,943,300. At the time of the Governor's recommendation, the Public Education Stabilization Fund balance was \$260,047,510.

The Governor recommends the reduction of \$1,767,300 related to administrative salaries and benefits and the reduction of \$843,100 related to decreased usage of Exceptional Child Contracts, Tuition Equivalents, and Border Contracts as requested.

Governor's Recommendation	0.00	(2,610,400)	0	0	(2,610,400)

Governor Initiatives

Agency Request	0.00	0	0	0	0

The Governor recommends removing payments that were associated with the use of Supplemental Learning Funds and Educational Savings Accounts (ESAs) by local education agencies (LEAs), resulting in an estimated \$19,921,500 reduction in overall payments to LEAs. This request may require additional legislation directing the removal of these specific payments from related appropriations.

This amount is calculated through a projection of 11,589 students and an average amount of \$1,719 given per student for Supplemental Learning Funds or ESAs, as estimated by the State Department of Education.

In addition, the Governor recommends a reduction of \$3,150,800 related to transportation based funding for all virtual schools. This change requires a revision of section 33-1006(6), Idaho Code, which provides that public virtual schools may claim reimbursements for costs related to internet connections between students and education providers, provision of electronic and computer equipment related to educational materials, telephone services for communication, face to face visits, and other transportation costs normally eligible.

Governor's Recommendation	0.00	(23,072,300)	0	0	(23,072,300)

Student Support

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Budget Law Exemptions/Other Adjustments					
Agency Request	0.00	0	0	0	0
<i>BUDGET LAW EXEMPTIONS:</i>					
<i>The Governor recommends that this budget include the following language: "Notwithstanding any other provision of law to the contrary, any appropriation not expended, due to the reduction of support units in FY 2026, shall be redirected to the General Fund."</i>					
<i>The Governor recommends that this budget include the following language: "Notwithstanding any other provision of law to the contrary, any interest accrued in the Public Education Stabilization Fund in FY 2026, shall be redirected to the General Fund."</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	0.00	1,428,998,800	105,140,900	257,447,800	1,791,587,500
Governor's Recommendation	0.00	1,327,056,100	105,140,900	257,447,800	1,689,644,800
Agency Request					
Change from Original App	0.00	98,379,100	9,141,200	7,800,000	115,320,300
% Change from Original App		7.4%	9.5%	3.1%	6.9%
Governor's Recommendation					
Change from Original App	0.00	(3,563,600)	9,141,200	7,800,000	13,377,600
% Change from Original App		(0.3%)	9.5%	3.1%	0.8%

Idaho Digital Learning Academy (IDLA)

Analyst: McGurkin

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	21,362,400	21,362,400	25,810,000	26,918,400	15,810,000
Percent Change:	0.0%	0.0%	20.8%	4.3%	(38.7%)
BY OBJECT OF EXPENDITURE					
Trustee/Benefit	21,362,400	21,362,400	25,810,000	26,918,400	15,810,000

Division Description

The Idaho Digital Learning Academy (IDLA) offers accessible online classes to students throughout the state. IDLA students can earn dual credits, participate in credit recovery and advanced opportunities, enroll in subjects not currently offered at their schools, and provide flexibility in the students' day-to-day education. [Statutory Authority: Chapter 55, Title 33, Idaho Code]

In 2024, the Legislature passed H452 that revised the funding formula from a more complex formula that was related to the overall Public School Support Program appropriation to a simplified formula based on an annually set amount of funding per eligible enrollment in IDLA. The Legislature also removed IDLA from the Children's Programs Division and made IDLA a stand-alone budgeted division starting in FY 2025.

Each class is considered a unique enrollment so students participating in multiple classes are counted as multiple enrollments.

Idaho Digital Learning Academy (IDLA)

Analyst: McGurkin

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
Public School Income 48101	21,362,400	21,362,400	0 0.0%	25,810,000	26,918,400	15,810,000
Total:	21,362,400	21,362,400	0 0.0%	25,810,000	26,918,400	15,810,000

Idaho Digital Learning Academy (IDLA)

Analyst: McGurkin

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	0.00	25,810,000	25,810,000	0.00	25,810,000	25,810,000
FY 2027 Base	0.00	25,810,000	25,810,000	0.00	25,810,000	25,810,000
Change in Employee Compensation	0.00	218,400	218,400	0.00	0	0
FY 2027 Program Maintenance	0.00	26,028,400	26,028,400	0.00	25,810,000	25,810,000
IDLA Enrollment Adjustment	0.00	890,000	890,000	0.00	0	0
Governor Initiatives	0.00	0	0	0.00	(10,000,000)	(10,000,000)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	0.00	26,918,400	26,918,400	0.00	15,810,000	15,810,000
Change from Original Appropriation	0.00	1,108,400	1,108,400	0.00	(10,000,000)	(10,000,000)
% Change from Original Appropriation		4.3%	4.3%		(38.7%)	(38.7%)

Idaho Digital Learning Academy (IDLA)

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
Idaho Digital Learning Academy					
The Legislature made standard maintenance adjustments for FY 2026, which increased the per enrollment distribution for IDLA to \$445 from \$430. The Legislature made statutory-based population forecast adjustments for projected enrollment in FY 2026, restricted the withdrawal of moneys from the Public Education Stabilization Fund (PESF) for course enrollments in FY 2025, required data and a report be provided to the Legislature addressing alternative funding and course billing options for IDLA and schools, and changed the amount of tuition that can be charged by IDLA to Local Education Agencies from \$75 to \$40.					
	0.00	25,810,000	0	0	25,810,000
FY 2027 Base					
Agency Request	0.00	25,810,000	0	0	25,810,000
Governor's Recommendation	0.00	25,810,000	0	0	25,810,000

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

IDLA's CEC is unique in that it is provided as a flat distribution per enrollment, rather than a specified appropriation for personnel costs. To estimate the amount associated with a 1% CEC, IDLA reports it reviewed the last four years of salaries and benefits and found that these expenditures averaged 81.73% of total General Fund spending over that period. Based on this percentage, \$363.70 of the current \$445 statutory per-enrollment amount represents salaries and benefits. Applying a 1% increase to that portion results in an additional \$3.64 per enrollment, which would increase the current base from \$445 per enrollment to \$448.64 per enrollment.

Multiplying the \$3.64 adjustment by IDLA's estimated FY 2027 enrollment of 60,000 results in a total CEC cost of \$218,400.

Agency Request	0.00	218,400	0	0	218,400

While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.

Governor's Recommendation	0.00	0	0	0	0

FY 2027 Program Maintenance					
Agency Request	0.00	26,028,400	0	0	26,028,400
Governor's Recommendation	0.00	25,810,000	0	0	25,810,000

Idaho Digital Learning Academy (IDLA)

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
IDLA Enrollment Adjustment					
Idaho Digital Learning Academy					
The Idaho Digital Learning Academy (IDLA) requests an additional \$890,000 for an additional 2,000 estimated IDLA enrollments in FY 2027. There is currently \$25,810,000 for IDLA in the base for 58,000 enrollments. If approved, funding would be appropriated for 60,000 enrollments or a projected 3.4% increase from the FY 2026 Original Appropriation. IDLA anticipates actual FY 2026 enrollments will finish between 56,000 and 57,000. This request represents a 5-7% increase over that range.					
IDLA is defined as a public-choice learning environment which joins the best technology with the best instructional practices (Section 33-5502, Idaho Code). For IDLA funding purposes, a single enrollment is defined as a school-aged Idaho child that enrolls in and participates in an IDLA class. IDLA currently receives \$445 per enrollment. A single student that takes multiple classes is counted as multiple enrollments. IDLA is eligible for distributions to and from the Public Education Stabilization Fund (PESF).					
Analyst Note: IDLA reports its projection is based on an informed range, in which current enrollments are compared to available data on growth in summer and fall terms (approx. 8-9%), and adjusted to avoid overestimation.					
Agency Request	0.00	890,000	0	0	890,000
<i>The Governor does not recommend an adjustment based on the statutory formula, and has suggested language that would set aside Section 33-1020, Idaho Code in order to prevent PESF withdrawals related to statutory payments per enrollment that are otherwise required.</i>					
Governor's Recommendation	0.00	0	0	0	0
Governor Initiatives					
Agency Request	0.00	0	0	0	0
<i>The Governor recommends an ongoing reduction of \$10,000,000. This recommendation may require legislation to alter the statutory formula in section 33-1020, Idaho Code or the inclusion of recommended language to set aside the statute for FY 2027. The existing statute provides for IDLA to receive \$445 per enrollment and is normally eligible for deposit and withdrawal from the Public Education Stabilization Fund. IDLA's June 2025 audit reported total current cash and investments of \$7,365,700.</i>					
Governor's Recommendation	0.00	(10,000,000)	0	0	(10,000,000)
Budget Law Exemptions/Other Adjustments					
Agency Request	0.00	0	0	0	0
BUDGET LAW EXEMPTIONS:					
<i>The Governor recommends that this budget include the following language: "Notwithstanding any other provision of law to the contrary, any interest accrued in the Public Education Stabilization Fund in FY 2026, shall be redirected to the General Fund."</i>					
<i>The Governor recommends that this budget include the following language: "Notwithstanding any other provision of law to the contrary, there shall not be an increase due to the statutory formula for the Idaho Digital Learning Academy as found in Idaho Code 33-1020."</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	0.00	26,918,400	0	0	26,918,400
Governor's Recommendation	0.00	15,810,000	0	0	15,810,000
Agency Request					
Change from Original App	0.00	1,108,400	0	0	1,108,400
% Change from Original App		4.3%			4.3%
Governor's Recommendation					
Change from Original App	0.00	(10,000,000)	0	0	(10,000,000)
% Change from Original App		(38.7%)			(38.7%)

Facilities

Analyst: McGurkin

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	12,003,400	11,292,300	12,589,700	12,589,700	12,589,700
Dedicated	202,978,700	140,929,300	0	0	0
Total:	214,982,100	152,221,600	12,589,700	12,589,700	12,589,700
Percent Change:	0.0%	(29.2%)	(91.7%)	0.0%	0.0%
BY OBJECT OF EXPENDITURE					
Trustee/Benefit	214,982,100	152,221,600	12,589,700	12,589,700	12,589,700

Division Description

The Division of Facilities includes moneys from the General Fund, dividend distributions from the Idaho Lottery, and the School District Facilities Fund. Moneys appropriated in the Facilities Division are for one program:

Charter School Facilities: The General Fund is provided for charter school facilities as outlined in Section 33-5207(6), Idaho Code. Funding for charter school facilities was changed in 2024 to a simplified calculation of \$400 for each attending student that receives instructional support in a physical brick and mortar classroom for on-site charter schools. Virtual charter schools authorized prior to March 1, 2024, may submit to the State Department of Education (SDE) a reimbursement claim for any costs for which facilities funds may be used and SDE shall reduce the claim by the greater of 50% or by the amount received if the school is a hybrid on-site/virtual. Funds shall be used to defray the costs associated with payments for real property used by the students or employees of the public charter school for educational or administrative purposes.

In addition, there are several programs created in Idaho Code that provide direct and continuously appropriated distributions of funding from the state to traditional school districts. They include:

School District Facilities Fund: Revenue is derived from the Tax Relief Fund (§57-811, Idaho Code); budget surplus eliminator (§57-810, Idaho Code); 3.25% from Sales Tax Distributions (§63-3638, Idaho Code); Lottery dividends (5/8 of the total dividend; §67-7434, Idaho Code); and any onetime General Fund transfers and appropriations.

Funds are used by school districts in place of property tax levy moneys in accordance with the provisions of §33-911, Idaho Code.

School Modernization Fund: H521 of 2024 also established the School Modernization Fund that allowed the Idaho State Building Authority to sell state-issued bonds and distribute \$1.091 billion for school districts in FY 2025. Funding distributions were calculated from average daily attendance (ADA) for on-premise education. [Section 33-917, Idaho Code]

Facilities Cooperative Fund: Created in §33-909, Idaho Code. The fund shall contain such moneys as may be directed pursuant to appropriation with interest earned on idle moneys retained by the fund. To date, there have been two appropriations, including a transfer and appropriation of \$25 million from the General Fund via HB 743 in 2006, as well as a transfer of \$25,000,000 from the Bond Levy Equalization Fund via HB 338 in 2025, bringing the fund balance as of the 2025 legislative session to \$50.5 Million.

Moneys in the fund shall be used exclusively to finance the public school facilities cooperative funding program and are continuously appropriated. Funds are used to directly cover initial costs for addressing facilities identified as unsafe under the standards of the Idaho Uniform School Building Safety Act (§39-8007, Idaho Code, IDAPA 24.39.60) for school districts that qualify under §33-909(2), Idaho Code to submit an application, and have had such application approved by the cooperative funding program panel.

Prior to FY 2025, funding was appropriated in the Facilities Division for school building maintenance and for the Bond Levy Equalization Program; both programs ended with passage of H521 in 2024.

Facilities

Analyst: McGurkin

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	0	0	0 0.0%	0	0	0
Public School Income 48101	12,003,400	11,292,300	(711,100) (5.9%)	12,589,700	12,589,700	12,589,700
School District Facilities Fund 31100	202,978,700	140,929,300	(62,049,400) (30.6%)	0	0	0
Bond Levy Equalization 31502	0	0	0 0.0%	0	0	0
School District Building 31503	0	0	0 0.0%	0	0	0
Total:	214,982,100	152,221,600	(62,760,500) (29.2%)	12,589,700	12,589,700	12,589,700

Facilities

Analyst: McGurkin

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	0.00	12,589,700	12,589,700	0.00	12,589,700	12,589,700
FY 2027 Base	0.00	12,589,700	12,589,700	0.00	12,589,700	12,589,700
FY 2027 Program Maintenance	0.00	12,589,700	12,589,700	0.00	12,589,700	12,589,700
FY 2027 Total	0.00	12,589,700	12,589,700	0.00	12,589,700	12,589,700
Change from Original Appropriation	0.00	0	0	0.00	0	0
% Change from Original Appropriation		0.0%	0.0%		0.0%	0.0%

Facilities

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					Facilities
The Legislature included one budget enhancement for FY 2026. Enhancement 1 provided additional funding for charter school facilities. In addition, H481 removed the School District Facilities Fund from the division's appropriation as the fund is continuously appropriated.					
	0.00	12,589,700	0	0	12,589,700
FY 2027 Base					
Agency Request	0.00	12,589,700	0	0	12,589,700
Governor's Recommendation	0.00	12,589,700	0	0	12,589,700
FY 2027 Program Maintenance					
Agency Request	0.00	12,589,700	0	0	12,589,700
Governor's Recommendation	0.00	12,589,700	0	0	12,589,700
FY 2027 Total					
Agency Request	0.00	12,589,700	0	0	12,589,700
Governor's Recommendation	0.00	12,589,700	0	0	12,589,700
Agency Request					
Change from Original App	0.00	0	0	0	0
% Change from Original App		0.0%			0.0%
Governor's Recommendation					
Change from Original App	0.00	0	0	0	0
% Change from Original App		0.0%			0.0%

Central Services

Analyst: McGurkin

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	14,237,600	13,021,600	19,237,600	16,987,600	16,987,600
Dedicated	0	0	0	1,000,000	1,000,000
Total:	14,237,600	13,021,600	19,237,600	17,987,600	17,987,600
Percent Change:	0.0%	(8.5%)	47.7%	(6.5%)	(6.5%)
BY OBJECT OF EXPENDITURE					
Operating Expenditures	14,237,600	12,924,500	19,237,600	16,987,600	16,987,600
Trustee/Benefit	0	97,100	0	1,000,000	1,000,000
Total:	14,237,600	13,021,600	19,237,600	17,987,600	17,987,600

Division Description

The Division of Central Services includes programs and funds that are spent at the state level by the Department of Education for the benefit of all school districts and charter schools. Funds are primarily used to contract for services and for program oversight and evaluation.

Central Services

Analyst: McGurkin

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	0	0	0 0.0%	0	0	0
Public School Income 48101	14,237,600	13,021,600	(1,216,000) (8.5%)	19,237,600	16,987,600	16,987,600
Miscellaneous Revenue 34900	0	0	0 0.0%	0	1,000,000	1,000,000
Total:	14,237,600	13,021,600	(1,216,000) (8.5%)	19,237,600	17,987,600	17,987,600

Central Services

Analyst: McGurkin

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	0.00	19,237,600	19,237,600	0.00	19,237,600	19,237,600
FY 2027 Base	0.00	19,237,600	19,237,600	0.00	19,237,600	19,237,600
FY 2027 Program Maintenance	0.00	19,237,600	19,237,600	0.00	19,237,600	19,237,600
1. ELL Funding Shift	0.00	(2,250,000)	(2,250,000)	0.00	(2,250,000)	(2,250,000)
4. Special Education Regional Services	0.00	0	1,000,000	0.00	0	1,000,000
23. CLR: Tech Content & Curriculum	0.00	0	0	0.00	0	0
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	0.00	16,987,600	17,987,600	0.00	16,987,600	17,987,600
Change from Original Appropriation	0.00	(2,250,000)	(1,250,000)	0.00	(2,250,000)	(1,250,000)
% Change from Original Appropriation		(11.7%)	(6.5%)		(11.7%)	(6.5%)

Central Services

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					Central Services
The Legislature for FY 2026 included one budget enhancement. Enhancement 1 for \$5,000,000 provided for professional development programs in the science of reading due to the fiscal impact of S1069.					
	0.00	19,237,600	0	0	19,237,600
FY 2027 Base					
Agency Request	0.00	19,237,600	0	0	19,237,600
Governor's Recommendation	0.00	19,237,600	0	0	19,237,600
FY 2027 Program Maintenance					
Agency Request	0.00	19,237,600	0	0	19,237,600
Governor's Recommendation	0.00	19,237,600	0	0	19,237,600

1. ELL Funding Shift

Central Services

The Superintendent of Public Instruction requests to transfer \$2,250,000 out of the distribution for content and curriculum in the Central Services Division (Section 26, H251 of 2025) and move the funding into the distribution for English Proficiency (Section 17, H251 of 2025), in the Children's Program Division. This transfer would net to zero within the Public School Support total appropriation.

This shift would remove the funding from the content and curriculum distribution, where it is used for the purchase of statewide curriculum contracts for LEAs. Contracts are for research-based programs that assist with the instruction of students in English language acquisition and learning loss.

Instead, if approved, funding would be provided directly to LEAs through the existing English proficiency distribution. This funding can be used for staffing, curriculum, or any costs associated with running an English Language Learner (ELL) program.

AGENCY SUBMITTED OUTCOME: Supports Goal 1 to modernize the education funding structure, specifically Sections A and C to provide additional operational funding and to reduce district dependency on school levies. This adjustment would provide LEAs the most flexible use of funding provided through state formulas without removing the intent of the sideboards. This reduction of red tape can help maximize dollars where they are needed most while facing a FY 2026 General Fund deficit.

Agency Request	0.00	(2,250,000)	0	0	(2,250,000)
Governor's Recommendation	0.00	(2,250,000)	0	0	(2,250,000)

Central Services

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

4. Special Education Regional Services

The Superintendent of Public Instruction requests a onetime cash transfer and onetime appropriation of \$1,000,000 to establish a new dedicated fund for an Idaho regional support center program. This request includes a \$1,000,000 cash transfer from the Driver Training Account Fund.

The proposed program would establish a pilot model, with one year of operational and staffing costs for a regional group of local education agencies (LEAs) to pool special education services in a shared resource model. This model is intended to support services that are often costly for smaller and more rural LEAs to provide independently but are required by an Individualized Education Program (IEP). The State Department of Education reports that LEAs face significant competition for qualified special education professionals, and that many districts do not require full time staff for certain specialized services.

This request proposes onetime funding for FY 2027. Continuation of the program beyond FY 2027 would be dependent on future appropriations and/or local revenue expenditures by participating LEAs. Program design has not been finalized; however, this proposal is based on total annualized costs of \$933,400. This includes \$814,125 for six personnel positions to support regional special education services, \$79,250 for 1,000 hours of contracted labor to provide administrative support and procurement services, and \$40,000 for travel and supplies.

The proposed model includes staffing costs for one Special Education Director, one Special Education Assistant Director, two Special Education Teacher Coaches, one Behavior Intervention Specialist, one MTSS Specialist, and one Service Coordinator responsible for coordinating occupational therapy, physical therapy, and speech-language pathology services. SDE reports that the personnel positions would likely be employed by participating LEAs rather than directly by the department. In addition, the proposal includes approximately 1,000 hours of contracted labor to support administrative functions such as finance and human resources, as well as a procurement specialist to assist with development of a statewide special education support network in coordination with the State Department of Education.

ANALYST NOTE:

SDE reports this request is informed by the Office of Performance Evaluations' March 2025 District Characteristics and Funding report, which identified an estimated funding gap of \$82.2 million in K–12 special education and \$9.9 million in pre-K special education between state and federal funding sources and actual LEA expenditures, with the difference covered by local revenues.

Under the Individuals with Disabilities Education Act (IDEA), LEAs are required to provide a Free Appropriate Public Education (FAPE) to eligible children ages 3–21, regardless of fluctuations in state, local, or federal funding, or risk litigation and loss of federal funds. Under IDEA, this request would increase the state's Maintenance of Financial Support (MFS) requirement, which obligates the state to maintain non-federal spending levels on special education in order to continue receiving IDEA Part B funding. In FY 2024, Idaho's MFS level was \$208.8 million across 39,813 students, or \$5,243.92 per eligible child. This request would permanently increase the state's MFS level by \$1.0 million for all future years. Failure to maintain a higher MFS level would result in a reduction to the state's IDEA Part B allocation (\$76.2M) equal to the shortfall in spending until the full MFS level is restored. SDE reports that this change would not impact local LEA Maintenance of Effort (MOE) requirements.

AGENCY SUBMITTED OUTCOMES:

This request supports Goal 1 to modernize the education funding structure, specifically Section C to reduce district dependency on school levies. This adjustment would ensure that LEAs are not stuck with an undue burden when state funding formulas fail to provide adequate and equitable support. Because of the persistent gap between available revenues and the actual costs of running programs that meet both state and federal requirements, LEAs are often forced into difficult choices—either cutting expenditures in other critical areas or turning to supplemental levies to cover the shortfall.

Agency Request	0.00	0	1,000,000	0	1,000,000
Governor's Recommendation	0.00	0	1,000,000	0	1,000,000

Central Services

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
23. CLR: Tech Content & Curriculum					Central Services

The Superintendent of Public Instruction requests language amendments to the Conditions, Limitations, and Restrictions (CLR) provided in relation to funding for the technology content and curriculum distribution (Section 27, HB 251 of 2025), with no fiscal impact. There is \$1,570,000 for technology content and curriculum in the Base appropriation for Public School Support.

The superintendent proposes to amend existing language to reduce the number of required components for project funding awards from three to one.

This distribution is provided for expenditure by the State Department of Education for contracts and services that provide technology education opportunities and/or information technology certifications to students and faculty that prepare students for college, career, or the workplace.

Current language requires projects to include three of the following components in order to be funded:

- (1) Certification of skills and competencies;
- (2) Professional development for teachers;
- (3) Integration with curriculum standards;
- (4) Online access to research-based content and curriculum; or
- (5) Instructional software for classroom use.

AGENCY SUBMITTED OUTCOME: Supports Goal 1 to modernize the education funding structure, specifically Sections A and C to provide additional operational funding and to reduce district dependency on school levies. This adjustment would provide LEAs the most flexible use of funding provided through state formulas without removing the intent of the sideboards. This reduction of red tape can help maximize dollars where they are needed most while facing a FY 2026 General Fund deficit.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

Budget Law Exemptions/Other Adjustments

Agency Request	0.00	0	0	0	0
<i>BUDGET LAW EXEMPTION:</i>					

The Governor recommends that this budget include the following language: "Notwithstanding any other provision of law to the contrary, any interest accrued in the Public Education Stabilization Fund in FY 2026, shall be redirected to the General Fund."

<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

FY 2027 Total					
Agency Request	0.00	16,987,600	1,000,000	0	17,987,600
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>16,987,600</i>	<i>1,000,000</i>	<i>0</i>	<i>17,987,600</i>
Agency Request					
Change from Original App	0.00	(2,250,000)	1,000,000	0	(1,250,000)
% Change from Original App		(11.7%)			(6.5%)
<i>Governor's Recommendation</i>					
<i>Change from Original App</i>	<i>0.00</i>	<i>(2,250,000)</i>	<i>1,000,000</i>	<i>0</i>	<i>(1,250,000)</i>
<i>% Change from Original App</i>		<i>(11.7%)</i>			<i>(6.5%)</i>

Educational Services for the Deaf & the Blind

Analyst: McGurkin

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Campus Operations	9,484,400	9,484,400	10,076,500	11,055,200	10,826,700
Outreach Programs	6,130,400	6,130,400	6,724,000	7,011,100	6,911,100
Total:	15,614,800	15,614,800	16,800,500	18,066,300	17,737,800
BY FUND CATEGORY					
General	15,377,600	15,377,600	16,550,400	17,795,800	17,467,300
Dedicated	237,200	237,200	250,100	270,500	270,500
Total:	15,614,800	15,614,800	16,800,500	18,066,300	17,737,800
Percent Change:	0.0%	0.0%	7.6%	7.5%	5.6%
BY OBJECT OF EXPENDITURE					
Personnel Costs	14,436,600	14,436,600	15,662,800	16,587,300	16,258,800
Operating Expenditures	1,078,200	1,078,200	1,071,700	1,083,900	1,083,900
Capital Outlay	100,000	100,000	66,000	395,100	395,100
Total:	15,614,800	15,614,800	16,800,500	18,066,300	17,737,800

Division Description

Pursuant to Section 33-3403, Idaho Code, the goal of the Bureau of Educational Services for the Deaf and the Blind is to assist school districts and state agencies in providing accessibility, quality, and equity to students in the state with sensory impairments through a continuum of service and placement options. Services may include operation of a school for the deaf and the blind that shall provide residential and day campus programs. The bureau may also operate an outreach program to provide services to students outside the campus area, as well as early intervention and family consultation. The Outreach Program serves approximately 2,697 students, ages birth to 21, and the Campus Program serves 135 students, ages 3 - 21. Both programs have increasing student enrollment.

S1074 of 2009 repealed statutes that created the Idaho School for the Deaf and the Blind (Chapter 34, Title 33, Idaho Code) and added a new Chapter 34 that created the Idaho Bureau of Educational Services for the Deaf and the Blind (IESDB). The key changes in this new chapter included:

- 1) Creation of a Board of Directors to govern the new bureau;
- 2) The chair of the board is the Superintendent of Public Instruction;
- 3) The new bureau is a non-state agency; and
- 4) The bureau's annual appropriation request is to be submitted to the Department of Education for review, approval, and inclusion in the educational support program (public schools) budget request to the Idaho Legislature and the Governor. Inclusion in the educational support program allows the bureau access to the Public Education Stabilization Fund in certain circumstances (ex., budget holdbacks).

Another key requirement of S1074 is that Chapter 9, Title 33, Idaho Code, was amended to allow the bureau to receive a distribution from the School District Building Account, which includes Idaho Lottery dividends and earned interest. The distribution is based on average daily attendance.

Outreach offices are located in Coeur d'Alene, Lewiston, Caldwell, Meridian, Gooding, Pocatello, and Idaho Falls.

Educational Services for the Deaf & the Blind

Analyst: McGurkin

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	0	0	0 0.0%	0	0	0
Public School Income 48101	15,377,600	15,377,600	0 0.0%	16,550,400	17,795,800	17,467,300
School for the Deaf and the Blind (Endowment) 48122	237,200	237,200	0 0.0%	250,100	270,500	270,500
Total:	15,614,800	15,614,800	0 0.0%	16,800,500	18,066,300	17,737,800

Educational Services for the Deaf & the Blind

Analyst: McGurkin

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	0.00	16,550,400	16,800,500	0.00	16,550,400	16,800,500
Removal of Onetime Expenditures	0.00	(68,000)	(68,000)	0.00	(68,000)	(68,000)
FY 2027 Base	0.00	16,482,400	16,732,500	0.00	16,482,400	16,732,500
Personnel Benefit Costs	0.00	619,900	619,900	0.00	344,700	344,700
Contract Inflation	0.00	30,200	30,200	0.00	30,200	30,200
Statewide Cost Allocation	0.00	14,200	14,200	0.00	14,200	14,200
Change in Employee Compensation	0.00	53,300	53,300	0.00	0	0
FY 2027 Program Maintenance	0.00	17,200,000	17,450,100	0.00	16,871,500	17,121,600
1. Career Ladder - Campus Staff	0.00	62,600	62,600	0.00	62,600	62,600
2. Career Ladder - Services Outreach	0.00	80,700	80,700	0.00	80,700	80,700
3. Additional Van	0.00	48,000	48,000	0.00	48,000	48,000
4. Five Cottage Staff	0.00	108,000	108,000	0.00	108,000	108,000
Replacement Items	0.00	296,500	296,500	0.00	296,500	296,500
Endowment Fund Adjustment	0.00	0	20,400	0.00	0	20,400
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	0.00	17,795,800	18,066,300	0.00	17,467,300	17,737,800
Change from Original Appropriation	0.00	1,245,400	1,265,800	0.00	916,900	937,300
% Change from Original Appropriation		7.5%	7.5%		5.5%	5.6%

Educational Services for the Deaf & the Blind

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included five budget enhancements. Enhancement 1 provided funding for career ladder equivalence. Enhancement 2 provided funding for additional compensation for positions that are hard to fill and retain. Enhancement 3 provided for endowment fund adjustments. Enhancement 4 provided for a early childhood outreach administrator for the deaf and hard of hearing population to address caseload growth. Enhancement 5 provided an additional consulting teacher in region 4 for the deaf and hard of hearing population to address caseload growth.					
In addition, H169 clarified the budget submission process and timeline for IESDB that requires the budget submission to be exactly as recommended by the IESDB board. This bill also clarified that all moneys appropriated to IESDB are to be provided at the start of the year and not split into two payments of 80% and 20%.					
	0.00	16,550,400	250,100	0	16,800,500
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$34,000 for equipment for a Early Childhood Outreach Admin and \$34,000 for equipment for a Region 4 Consulting Teacher.					
Agency Request	0.00	(68,000)	0	0	(68,000)
Governor's Recommendation	0.00	(68,000)	0	0	(68,000)
FY 2027 Base					
Agency Request	0.00	16,482,400	250,100	0	16,732,500
Governor's Recommendation	0.00	16,482,400	250,100	0	16,732,500
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	619,900	0	0	619,900
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.</i>					
Governor's Recommendation	0.00	344,700	0	0	344,700
Contract Inflation					
The Educational Services for the Deaf and the Blind (IESDB) requests \$30,200 from the General Fund to cover an anticipated 15% increase in lease costs for regional outreach offices in early FY 2027. This increase reflects the upcoming negotiations for renewal and bidding of four expiring five-year lease agreements, which will be executed through the Department of Administration's State Leasing Program.					
Agency Request	0.00	30,200	0	0	30,200
Governor's Recommendation	0.00	30,200	0	0	30,200
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase by \$15,800, State Controller fees will decrease by \$1,600, for a net increase of \$14,200.					
Agency Request	0.00	14,200	0	0	14,200
Governor's Recommendation	0.00	14,200	0	0	14,200

Educational Services for the Deaf & the Blind

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	53,300	0	0	53,300

While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.

Governor's Recommendation	0.00	0	0	0	0

FY 2027 Program Maintenance

Agency Request	0.00	17,200,000	250,100	0	17,450,100

Governor's Recommendation	0.00	16,871,500	250,100	0	17,121,600

1. Career Ladder - Campus Staff

Campus Operations

IESDB requests \$62,600 in ongoing appropriation from the General Fund for career ladder movement and placement equivalence for certified teachers of the deaf, certified teachers of the blind, and certified pupil service personnel in campus operations. The Career Ladder is a statutorily-defined salary allocation distribution model that is used to determine the amount of funds paid by the state for each instructional and pupil service staff for both traditional school districts and charter schools, but does not include staff at IESDB (Section 33-1004B, Idaho Code). IESDB, consistent with other traditional local education agencies, uses its own career ladder for funding distributions to eligible staff; the IESDB career ladder is comparable to the state's career ladder. Of this amount, \$51,000 is for salaries and \$11,600 is for benefits.

AGENCY SUBMITTED OUTCOMES: "Being able to hire and retain quality certified and experienced staff directly impacts our students' lives and education."

Agency Request	0.00	62,600	0	0	62,600

Governor's Recommendation	0.00	62,600	0	0	62,600

2. Career Ladder - Services Outreach

Outreach Programs

IESDB requests \$80,700 in ongoing personnel costs from the General Fund for career ladder movement and placement equivalence for certified teachers of the deaf, certified teachers of the blind, and certified pupil service personnel in outreach programs. The Career Ladder is a statutorily-defined salary allocation distribution model that is used to determine the amount of funds paid by the state for each instructional and pupil service staff for both traditional school districts and charter schools, but does not include staff at IESDB (Section 33-1004B, Idaho Code). IESDB, consistent with other traditional local education agencies, uses its own career ladder for funding distributions to eligible staff; the IESDB career ladder is comparable to the state's career ladder. Of this amount, \$65,700 is for salaries and \$15,000 is for benefits.

AGENCY SUBMITTED OUTCOMES: "Being able to hire and retain quality certified and experienced staff directly impacts our students' lives and education."

Agency Request	0.00	80,700	0	0	80,700

Governor's Recommendation	0.00	80,700	0	0	80,700

Educational Services for the Deaf & the Blind

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

3. Additional Van

The Educational Services for the Deaf and the Blind (IESDB) requests \$48,000 onetime from the General Fund to purchase one seven-passenger van.

IESDB provides specialized instruction and outreach services to students who are deaf or blind across the state and currently maintains six vans on its campus to supplement bus transportation in order to bring individual or small groups of students to its campus and provide access to different educational, vocational, and life-skills opportunities outside its classrooms. This includes real world instruction, where deaf & blind students travel to settings such as grocery stores, banks, or community centers with staff providing instruction and support to learn independent living skills. Vans are also used for the bridgE transition program, which serves students ages 18-21 as they move from the K-12 system to adult life, including paid and volunteer work programs. In addition, vans are used to provide individualized transportation for students to and from the school, or for those in the residential program requiring travel for medical appointments, behavioral management issues, or other IEP-related services.

IESDB reports these programs, and the needs of individual students require frequent travel, and that the additional van will allow for cost reductions in comparison to using buses and bus drivers, in addition to allowing more participation by students in its community and bridgE programs.

AGENCY SUBMITTED OUTCOMES: While we have cut back the number of trips and outing for our students this year due to budget constraints, we feel there is significant value in trips and outings for our students to learn to function in everyday society and to learn valuable self-advocacy skills that cannot be taught in the classroom. For example, students are taught how to order in a restaurant, or how to communicate and navigate in a grocery store or a shopping center. BridgE students are able to attend jobs and learn to be productive members of society while under the guidance of a mentor or teacher.

Agency Request	0.00	48,000	0	0	48,000
Governor's Recommendation	0.00	48,000	0	0	48,000

Educational Services for the Deaf & the Blind

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
4. Five Cottage Staff					Campus Operations

The Educational Services for the Deaf and the Blind (IESDB) requests \$108,000 in ongoing appropriation from the General Fund to fund four months of salary for five new residential positions that will provide 24-hour supervision and services to an 18-bed facility with two wings for boys and girls.

IESDB was previously approved for a Division of Public Works project to build a new 18-bed facility to address its current waitlist of high-school-age students seeking to participate in its Cottage Life Program. The Cottage Life Program is a residential service located on the Idaho School for the Deaf and the Blind (ISDB) campus in Gooding. It serves students who live far from campus, are outside available bus routes, or whose educational programs, including IEPs or 504 plans, require on-campus residence. Students are recommended for placement by their local school districts based on individual need.

Students travel from various parts of the state and live in a shared home-like setting for four days a week. Participation includes 24-hour supervision and various skill development trainings for students with hearing or vision loss. IESDB reports programming focuses on academic instruction and life-skills development, including topics like independent living skills, opportunities for social interaction, orientation and mobility training, and community participation and engagement.

IESDB's staffing plan includes one supervisor position and four assistant positions. The four cottage assistant positions include two for after-school supervision and two for overnight shifts. Within each shift, one staff member would provide direct supervision and services for nine students, with one staff member assigned to each of the separate wings for boys and girls.

The supervisor position would provide centralized oversight during after-school hours and assist between the two wings. IESDB reports that this staffing structure is intended to ensure that a supervisor is available to provide assistance and supervision between each wing of the facility during peak after school hours to maintain student safety and address liability concerns. The agency also notes that students must be accompanied by staff at all times while on campus. The supervisor position provides coverage when staff must accompany individual students out of the cottage for medical, family, behavioral, or other reasons during higher-need after-school hours, without leaving some students unattended in one of the wings.

ANALYST NOTE: This request is for four months of salaries and benefits, due to the estimated completion date of the cottage in February of 2027, where in IESDB plans to begin the hiring and training process of staff, and utilize them to prepare the cottage to be ready for students upon return from spring break. IESDB indicates it will request the remaining amount for full funding of the positions in its FY 2028 budget request. The amount expected to be requested in FY 2028 is \$215,000. This fully funded rate would provide an average total salary and benefit funding of \$64,600 per position.

AGENCY SUBMITTED OUTCOME: "This request is for four months of salary and benefits to cover set up and moving of students with a planned opening upon return from spring break; we will use this time to train new staff and to be able to adjust to the changing needs of students in a new setting to ensure that we are providing a safe and welcoming environment".

Agency Request	0.00	108,000	0	0	108,000
Governor's Recommendation	0.00	108,000	0	0	108,000

Educational Services for the Deaf & the Blind

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Replacement Items			Outreach Programs		
The Educational Services for the Deaf and the Blind (IESDB) requests \$296,500 onetime from the General Fund to replace a braille embosser machine, one 63-passenger school bus, and two 15-passenger vans.					
IESDB serves blind and low-vision students through its statewide Outreach Program and its Gooding Campus. IESDB reports a part of this support is the production of braille materials, where IESDB uses a braille embosser machine to create curriculum materials that students can utilize for instruction. IESDB provides braille materials for its own campus in addition to statewide support for school districts, charters, and families at no cost. When students complete usage of materials, IESDB requests their return.					
The replacement embosser would replace a machine purchased in 2020 no longer covered by warranty. IESDB reports issues when the machine is out of order and they are unable to produce new materials for extended periods while locating replacement parts. The embosser represents \$33,500 of the request.					
IESDB provides specialized instruction and outreach to students who are deaf or blind across the state and currently maintains six buses and six vans for transportation of students to and from its campus, in addition to providing access to different educational, vocational, and life-skills opportunities outside its classrooms. The bus to be replaced is a 2002 model with mileage of 285,000 at the time of submission. Replacement of the bus represents \$163,000 of the request. The two vans to be replaced are 2007 models with mileage of 173,479 and 163,091 respectively at the time of submission. The two vans are requested at \$50,000 each, for a total cost of \$100,000.					
Agency Request	0.00	296,500	0	0	296,500
Governor's Recommendation	0.00	296,500	0	0	296,500
Endowment Fund Adjustment			Campus Operations		
IESDB requests an additional \$20,400 in capital outlay for increased endowment distributions. IESDB received \$250,100 from endowment distributions in FY 2026 and this request will match the new distribution of \$270,500 for FY 2027.					
Agency Request	0.00	0	20,400	0	20,400
Governor's Recommendation	0.00	0	20,400	0	20,400
Budget Law Exemptions/Other Adjustments					
The Permanent Building Fund Advisory Council FY 2027 recommendations for the Educational Services for the Deaf and the Blind includes \$3,125,000 for two alterations and repair (A&R) projects. The first A&R project includes \$2,200,000 for a school cafeteria remodel, and the second A&R project includes \$925,000 for carpet replacement. For additional information, please refer to the Permanent Building Fund in Section 6 of the Legislative Budget Book.					
Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	0.00	17,795,800	270,500	0	18,066,300
Governor's Recommendation	0.00	17,467,300	270,500	0	17,737,800
Agency Request					
Change from Original App	0.00	1,245,400	20,400	0	1,265,800
% Change from Original App		7.5%	8.2%		7.5%
Governor's Recommendation					
Change from Original App	0.00	916,900	20,400	0	937,300
% Change from Original App		5.5%	8.2%		5.6%

Idaho Legislative Budget Book

State Board of Education

2026 Legislative Session

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State Board of Education

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY DIVISION					
Ag Research & Ext Service	38,747,800	38,361,500	39,955,500	40,236,500	39,462,400
College and Universities	700,004,700	718,856,700	739,432,800	765,374,300	753,290,500
Community Colleges	64,735,200	64,696,000	69,219,700	69,515,400	68,170,100
Education, State Board of	94,856,800	50,784,500	56,454,800	56,036,300	30,980,400
Health Education Programs	28,304,700	28,053,700	29,804,000	30,599,500	30,477,000
Career Technical Education	94,616,500	98,177,800	109,755,300	109,936,100	108,585,900
Idaho Public Television	4,717,100	4,037,600	4,431,700	4,083,500	4,047,600
Special Programs	35,831,400	30,478,400	36,499,700	35,725,200	35,610,500
Department of Education	107,354,500	61,354,200	48,202,200	48,750,500	48,428,500
Vocational Rehabilitation	31,380,400	25,717,300	26,980,700	27,450,200	26,946,700
Charter School Commission	724,900	582,900	742,400	761,500	748,700
Total:	1,201,274,000	1,121,100,600	1,161,478,800	1,188,469,000	1,146,748,300
BY FUND CATEGORY					
General	675,656,600	656,696,000	713,163,000	720,330,900	679,269,900
Dedicated	427,113,100	400,490,400	388,917,900	409,970,200	405,890,500
Federal	98,504,300	63,914,200	59,397,900	58,167,900	61,587,900
Total:	1,201,274,000	1,121,100,600	1,161,478,800	1,188,469,000	1,146,748,300
Percent Change:	0.0%	(6.7%)	3.6%	2.3%	(1.3%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	758,432,100	682,265,100	802,822,700	818,146,700	801,226,500
Operating Expenditures	179,122,500	201,829,900	182,886,500	192,425,200	193,305,100
Capital Outlay	21,797,900	31,086,000	20,441,300	21,906,200	21,906,200
Trustee/Benefit	241,921,500	205,919,600	155,328,300	155,990,900	130,310,500
Total:	1,201,274,000	1,121,100,600	1,161,478,800	1,188,469,000	1,146,748,300
Full-Time Positions (FTP)	6,330.15	6,309.30	6,311.82	6,266.71	6,263.58

Department Description

Pursuant to Article IV, Section 20, Idaho Constitution, all executive and administrative offices, agencies, and instrumentalities of the executive department of the state, except for those assigned to the elected constitutional officers, are allocated within not more than twenty departments. In compliance with the Idaho Constitution and pursuant to Section 67-2402, Idaho Code, the State Board of Education has been established as one of the twenty departments. The agencies and institutions in this section have been assigned to the State Board of Education.

Agricultural Research & Extension Service

Analyst: Campbell

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	37,966,900	37,966,900	39,955,500	40,236,500	39,462,400
Federal	780,900	394,600	0	0	0
Total:	38,747,800	38,361,500	39,955,500	40,236,500	39,462,400
Percent Change:	0.0%	(1.0%)	4.2%	0.7%	(1.2%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	33,623,400	31,476,500	35,232,300	35,833,600	35,059,500
Operating Expenditures	4,474,400	3,557,200	4,073,200	3,752,900	3,752,900
Capital Outlay	650,000	3,327,800	650,000	650,000	650,000
Total:	38,747,800	38,361,500	39,955,500	40,236,500	39,462,400
Full-Time Positions (FTP)	341.33	341.33	341.76	315.77	315.77

Division Description

The University of Idaho's (UI) College of Agricultural and Life Sciences has a land grant-mandated, three part mission: education (teaching), research, and extension. The education component is funded through the UI's portion of the College and Universities' general education appropriation. The Research and Extension components are funded through specific appropriation to the Agricultural Research and Extension Service (ARES).

The research arm of the college is the Idaho Agricultural Experiment Station which includes 10 Research and Extension Centers across the state located in Aberdeen, Boise, Caldwell, Dubois, Kimberly, Moscow, Parma, Rupert, Salmon, Teton, and Twin Falls.

The Cooperative Extension Service serves all of Idaho through a physical presence in 42 of Idaho's 44 counties and three federally recognized tribal communities. It operates under the leadership of faculty and staff who are specially trained to work with agriculture, natural resources, 4-H youth development programs, families, and communities. The educational programs of UI Extension educators are supported cooperatively by county, state, and federal funding. UI Extension offices are sorted into one of four districts that are headquartered in Coeur d'Alene, Caldwell, Twin Falls, and Idaho Falls.

Appropriated funding provides base support for agricultural research and extension programming and also provides leverage for additional grant and contract funding for ongoing program needs. Appropriated funding may be redirected for new programs as old programs are modified or eliminated.

Agricultural Research & Extension Service

Analyst: Campbell

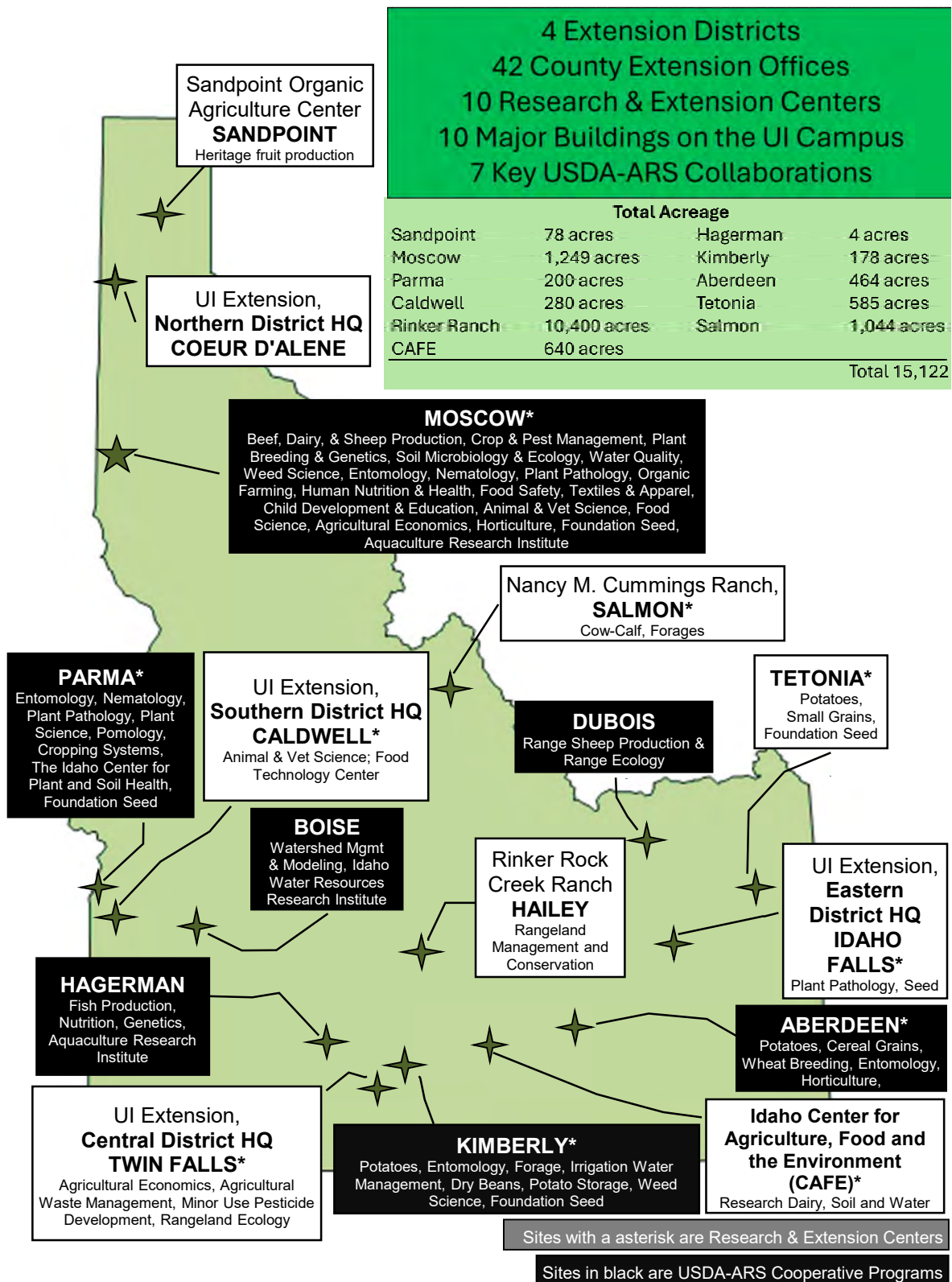
Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	37,966,900	37,966,900	0 0.0%	39,955,500	40,236,500	39,462,400
ARPA State Fiscal Recovery 34430	780,900	394,600	(386,300) (49.5%)	0	0	0
Total:	38,747,800	38,361,500	(386,300) (1.0%)	39,955,500	40,236,500	39,462,400

Agricultural Research & Extension Service

Agency Profile

Analyst: Campbell



Agricultural Research & Extension Service

Analyst: Campbell

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	341.76	39,955,500	39,955,500	341.76	39,955,500	39,955,500
FTP Adjustment	(17.99)	0	0	(17.99)	0	0
Governor's Holdback	0.00	(1,198,700)	(1,198,700)	0.00	(1,198,700)	(1,198,700)
FY 2026 Estimated Expenditures	323.77	38,756,800	38,756,800	323.77	38,756,800	38,756,800
Restore Rescissions/Gov Holdback	0.00	1,198,700	1,198,700	0.00	1,198,700	1,198,700
FY 2027 Base	323.77	39,955,500	39,955,500	323.77	39,955,500	39,955,500
Personnel Benefit Costs	0.00	1,168,600	1,168,600	0.00	705,600	705,600
Change in Employee Compensation	0.00	311,100	311,100	0.00	0	0
FY 2027 Program Maintenance	323.77	41,435,200	41,435,200	323.77	40,661,100	40,661,100
Ongoing Rescission	(8.00)	(1,198,700)	(1,198,700)	(8.00)	(1,198,700)	(1,198,700)
FY 2027 Total	315.77	40,236,500	40,236,500	315.77	39,462,400	39,462,400
Change from Original Appropriation	(25.99)	281,000	281,000	(25.99)	(493,100)	(493,100)
% Change from Original Appropriation		0.7%	0.7%		(1.2%)	(1.2%)

Agricultural Research & Extension Service

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
In FY 2025 the Legislature made standard maintenance adjustments and included 0.43 FTP, \$19,300 in personnel costs, and \$230,800 in operating expenses for building maintenance at the Center for Food, Agriculture, and Environment (CAFE).					
	341.76	39,955,500	0	0	39,955,500
FTP Adjustment					
This adjustment reflects an FTP correction to align personnel costs with budget.					
Agency Request	(17.99)	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	(17.99)	0	0	0	0
Governor's Holdback					
This adjustment is a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below and includes reduction of \$1,162,800 for personnel costs and \$35,900 for operating expenditures.					
Agency Request	0.00	(1,198,700)	0	0	(1,198,700)
Governor's Recommendation	0.00	(1,198,700)	0	0	(1,198,700)
FY 2026 Estimated Expenditures					
Agency Request	323.77	38,756,800	0	0	38,756,800
Governor's Recommendation	323.77	38,756,800	0	0	38,756,800
Restore Rescissions/Gov Holdback					
This adjustment restores a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05.					
Agency Request	0.00	1,198,700	0	0	1,198,700
Governor's Recommendation	0.00	1,198,700	0	0	1,198,700
FY 2027 Base					
Agency Request	323.77	39,955,500	0	0	39,955,500
Governor's Recommendation	323.77	39,955,500	0	0	39,955,500
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	1,168,600	0	0	1,168,600
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefit increases are recommended as requested.</i>					
Governor's Recommendation	0.00	705,600	0	0	705,600
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	311,100	0	0	311,100
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	323.77	41,435,200	0	0	41,435,200
Governor's Recommendation	323.77	40,661,100	0	0	40,661,100

Agricultural Research & Extension Service

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Ongoing Rescission					
This adjustment reflects a 3% General Fund rescission for FY 2027, including a reduction of 8.00 FTP, \$878,400 in personnel costs, and \$320,300 in operating expenses.					
Agency Request	(8.00)	(1,198,700)	0	0	(1,198,700)
Governor's Recommendation	(8.00)	(1,198,700)	0	0	(1,198,700)
FY 2027 Total					
Agency Request	315.77	40,236,500	0	0	40,236,500
Governor's Recommendation	315.77	39,462,400	0	0	39,462,400
Agency Request					
Change from Original App	(25.99)	281,000	0	0	281,000
% Change from Original App	(7.6%)	0.7%			0.7%
Governor's Recommendation					
Change from Original App	(25.99)	(493,100)	0	0	(493,100)
% Change from Original App	(7.6%)	(1.2%)			(1.2%)

College and Universities

Analyst: Campbell

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Boise State University	289,798,600	295,965,500	304,719,300	315,121,500	310,107,700
Idaho State University	165,665,100	178,864,900	176,315,200	181,862,100	178,897,600
Lewis-Clark State College	41,707,400	38,203,000	44,385,200	45,986,800	45,200,600
University of Idaho	196,391,100	203,613,200	206,551,300	215,163,200	211,850,700
Systemwide	6,442,500	2,210,100	7,461,800	7,240,700	7,233,900
Total:	700,004,700	718,856,700	739,432,800	765,374,300	753,290,500
BY FUND CATEGORY					
General	365,098,400	364,885,000	383,583,700	390,051,200	382,721,100
Dedicated	334,906,300	353,971,700	355,849,100	375,323,100	370,569,400
Total:	700,004,700	718,856,700	739,432,800	765,374,300	753,290,500
Percent Change:	0.0%	2.7%	2.9%	3.5%	1.9%
BY OBJECT OF EXPENDITURE					
Personnel Costs	561,726,300	551,615,900	594,543,400	605,748,800	593,665,000
Operating Expenditures	122,224,600	149,780,100	128,428,500	141,449,200	141,449,200
Capital Outlay	12,034,800	14,047,900	12,441,900	14,381,200	14,381,200
Trustee/Benefit	4,019,000	3,412,800	4,019,000	3,795,100	3,795,100
Total:	700,004,700	718,856,700	739,432,800	765,374,300	753,290,500
Full-Time Positions (FTP)	4,944.21	4,923.36	4,921.68	4,906.96	4,906.96

Division Description

The Idaho State Board of Education oversees four institutions, including three comprehensive universities and one college. Codified college and universities in Idaho include Boise State University (BSU) in Boise, Idaho State University (ISU) in Pocatello, Lewis-Clark State College (LCSC) in Lewiston, and the University of Idaho (UI) in Moscow. Funding for Systemwide Programs is included in the College and Universities appropriation and is either distributed to the institutions by the Office of the State Board of Education, or expended for projects or services that benefit all institutions.

The College and University budget appropriated by the Legislature includes support from the General Fund, state managed endowments, and student tuition and fees. The Legislature does not appropriate special course fees, student health insurance premiums, room and board revenues, activity fees, or federal funds from grants or student aid.

College and Universities

Analyst: Campbell

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	365,100,200	364,885,000	(215,200) (0.1%)	383,583,700	390,051,200	382,721,100
HESF Strategic Interest CU 14901	0	0	0 0.0%	0	0	0
Agricultural College Endowment Income 48102	1,993,200	1,993,200	0 0.0%	2,102,400	2,222,400	2,222,400
Charitable Institutions Endowment Income 48103	1,902,400	1,902,400	0 0.0%	2,050,500	2,163,500	2,163,500
Normal School Endowment Income 48104	7,281,600	7,281,600	0 0.0%	7,878,900	8,494,800	8,494,800
Scientific School Endowment Income 48106	6,722,400	6,722,400	0 0.0%	7,084,800	7,465,200	7,465,200
University Endowment Income 48108	6,146,400	6,146,400	0 0.0%	6,574,800	7,255,200	7,255,200
Unrestricted 65000	517,311,100	329,925,700	(187,385,400) (36.2%)	330,157,700	347,722,000	342,968,300
Total:	906,457,300	718,856,700	(187,600,600) (20.7%)	739,432,800	765,374,300	753,290,500

Student Tuition and Fees

Student Tuition/Fee Increase Approval Process

- 1. Notice and Comment Period.** Student tuition and fees are set by the State Board of Education annually. At least six weeks prior to fee setting, the institution's chief executive officer shall transmit in writing to the student body president and student newspaper, the fee change proposal describing the amount, purpose, and expected total revenues resulting from the fee increase. A public hearing must be held with students invited to comment.
- 2. Board Action.** To provide the institutions with enough time to prepare their coming fiscal year operating budgets, the state board generally takes final action on fee changes in April.
- 3. Effective Date.** Typically, the board sets the beginning of the upcoming fiscal year as the effective date for any approved fee changes.

Tuition/Fees Approved by State Board of Education

Appropriated by Legislature

1. Tuition: Any and all educational costs including instruction, support services, maintenance and operation of physical plant
2. Part-time Students
3. Graduate Students
4. Professional (law, medicine, etc.)
5. Summer School
6. Course Overload

Fees Approved by Institution Presidents*

Not Appropriated by Legislature

- 1. Special Course Fees or Assessments**
Video outreach courses, lab, late registration, library and parking fines.
- 2. Student Health Insurance Premiums**
- 3. Room and Board**
- 4. Student Enrollment, Engagement, and Success**
Scholarships, student employment opportunities, student success initiatives, and enrollment activities.
- 5. Institutional Operations, Services, and Support**
Departmental and infrastructure needs, including construction and maintenance; instructional and computing resources; student involvement services and participation with athletic, arts, and cultural events.
- 6. Student Health & Wellness**
Access to health and counseling centers, fitness programs and facilities.
- 7. Student Government**
Student government officers and initiative, student activities, clubs, and organizations.

*The total annual percentage increase (tuition and fees) is set by the Board, but the institutions determine how to allocate the this increase.

Institutions in Idaho Code

Boise State University

Section 33-4001, Idaho Code, et seq.

Idaho State University

Section 33-3001, Idaho Code, et seq.

University of Idaho

Section 33-2801, Idaho Code, et seq.

Lewis-Clark State College

Section 33-3101, Idaho Code, et seq.

Annual Undergraduate Resident Tuition and Fees

	Fall 2022	Fall 2023	Fall 2024	Fall 2025	Avg. Ann. Chg.
Boise State University	\$8,060	\$8,364	\$8,782	\$9,048	2.9%
Idaho State University	\$7,872	\$7,958	\$8,356	\$8,610	2.3%
University of Idaho	\$8,396	\$8,816	\$9,084	\$9,400	2.9%
Lewis-Clark St. College	\$6,996	\$7,388	\$7,610	\$7,876	3.0%
Average	\$7,807	\$8,132	\$8,458	\$8,734	2.8%

College and Universities

Agency Profile

Analyst: Campbell

Terms and Definitions

Appropriated Funds: In FY 2024 the Legislature appropriated 43.1% of the funds that supported the college and universities' total operating budgets. Of the appropriated amount, General Fund moneys represented 51.5%, student tuition and fees represented 44.7%, and endowment earnings represent 3.4% (see Endowment Fund Investment Board agency profile in this book for a history of endowment distributions).

Non-appropriated: FY 2024 operating funds that were not appropriated by the Legislature represented 56.9% of the total operating budgets for the four-year institutions.

Grants, Gifts, and Contracts: These funds include state and federal grants, private gifts, and competitively-bid contracts.

Auxiliary Enterprises: These funds are institutional business enterprises such as bookstores, student housing, intercollegiate athletics, student unions, etc.

Indirect Costs: These funds are from specific, negotiated rates applied to externally-sponsored projects (grants, contracts, cooperative agreements, subgrants, and subcontracts) funded by federal, state, or private sponsors. These rates allow the institutions to recover certain costs (e.g., facilities, utilities, libraries, administration, student services, etc.) associated with the projects.

Enrollment Workload Adjustment: Enrollment Workload Adjustment (EWA) is a calculation based on a three-year rolling average of the increase in resident credit hours, weighted by course level and discipline. Prior to FY 2020, the EWA was included in the institution request. However, in FY 2020, the Board proposed a performance-based funding model and institutions did not request the EWA. However, the Legislature chose not to appropriate according to the proposed performance-based funding model and reverted to the EWA funding model. EWA is submitted as an enhancement request and is subject to legislative appropriation.

Occupancy Costs: Those costs associated with occupying eligible space including custodial, utility costs, maintenance, and other costs (IT maintenance, security and safety, insurance, landscape maintenance). "Eligible space" means all space other than auxiliary enterprise space. Occupancy costs for "common use" space (i.e., space which shares eligible and auxiliary enterprise space) will be prorated based on its use.

Systemwide Programs: Funding for Systemwide Programs is included in the college and universities' appropriation and then distributed to the institutions by the Office of the State Board of Education. Systemwide Programs include:

- (1) Higher Education Research Council (HERC): Formed in 1998 as a result of the State Board of Education's interest in promoting basic and applied research at the four-year institutions, HERC is responsible for implementing and administering the Board's HERC policy and related grant programs, which are designed to stimulate competitive research at Idaho's institutions.
- (2) Systemwide needs that benefit all of the four-year institutions, including but not limited to projects to promote accountability and information transfer throughout the higher education system.

College and Universities

Agency Profile

Analyst: Campbell

Enrollment Metrics	Fall 2021	Fall 2022	Fall 2023	Fall 2024	Avg. Ann. Chg.
Fall Semester Academic Enrollment: Full-Time Equivalent (FTE)					
Boise State University	17,631	17,721	18,119	18,549	1.30%
Idaho State University	8,286	8,283	8,500	8,885	1.81%
University of Idaho	8,736	8,886	9,216	9,724	2.83%
Lewis-Clark St College	2,335	2,337	2,308	2,368	0.35%
Total	36,988	37,227	38,143	39,526	1.72%

	Fall 2021	Fall 2022	Fall 2023	Fall 2024	Avg. Ann. Chg.
Annual Academic Headcount (full- and part-time students)					
Boise State University	32,364	32,651	33,026	33,482	0.86%
Idaho State University	13,557	13,757	13,993	14,157	1.11%
University of Idaho	13,007	14,025	14,290	14,931	3.70%
Lewis-Clark St College	4,294	4,338	4,355	4,519	1.31%
Total	63,222	64,771	65,664	67,089	1.53%

Annual Headcount for Dual Credit Students

Boise State University	6,535	7,115	7,446	7,479	3.4%
Idaho State University	3,769	4,042	3,980	4,155	2.5%
University of Idaho	1,868	2,506	2,970	3,128	13.8%
Lewis-Clark St College	1,520	1,543	1,561	1,601	1.3%
Total	14,711	15,206	15,957	16,363	2.7%

Completion Metrics	FY 2021	FY 2022	FY 2023	FY 2024
Boise State University				
Degrees Conferred, Assoc. Degree/Cert.	832	946	919	1,138
Degrees Conferred, Bachelors	3,754	3,947	3,856	3,963
Degrees Conferred, Graduate/Doctorate	1,147	1,121	1,088	1,144
4-year grad. rate, full-time, first time	39.6%	41.4%	42.7%	N/A
6-year grad. rate, full-time, first time	53.0%	59.1%	61.2%	62.0%
% of full-time freshmen retained	76.0%	79.2%	77.8%	79.5%
Idaho State University				
Degrees Conferred, Assoc. Degree/Cert.	798	881	869	514
Degrees Conferred, Bachelors	1,284	1,073	1,134	1,640
Degrees Conferred, Graduate/Doctorate	674	782	800	805
4-year grad. rate, full-time, first time	24.0%	20.0%	22.0%	24.0%
6-year grad. rate, full-time, first time	36.0%	34.0%	35.0%	35.0%
% of full-time freshmen retained	63.0%	67.0%	71.0%	72.0%
Lewis-Clark State				
Degrees Conferred, Assoc. Degree/Cert.	269	266	397	359
Degrees Conferred, Bachelors	599	580	554	541
Degrees Conferred, Graduate Certificates		2	1	1
4-year grad. rate, full-time, first time	23%	22%	21%	23%
6-year grad. rate, full-time, first time	32%	29%	37%	32%
% of full-time freshmen retained	63%	63%	64%	61%
University of Idaho				
Degrees Conferred, Assoc. Degree/Cert.	128	142	116	413
Degrees Conferred, Bachelors	1,631	1,579	1,504	1,614
Degrees Conferred, Graduate/Doctorate	666	772	777	755
4-year grad. rate, full-time, first time	41.2%	41.0%	42.7%	42.0%
6-year grad. rate, full-time, first time	59.1%	60.8%	60.8%	61.0%
% of full-time freshmen retained	74.3%	73.5%	74.9%	75.0%

College and Universities

Analyst: Campbell

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	4,921.68	383,583,700	739,432,800	4,921.68	383,583,700	739,432,800
Prior Year Reappropriation	0.00	0	191,208,000	0.00	0	191,208,000
FY 2026 Total Appropriation	4,921.68	383,583,700	930,640,800	4,921.68	383,583,700	930,640,800
Executive Carry Forward	0.00	207,300	207,300	0.00	207,300	207,300
Expenditure Adjustments	(22.91)	0	8,978,000	(22.91)	0	8,978,000
Governor's Holdback	0.00	(11,518,100)	(11,518,100)	0.00	(11,518,100)	(11,518,100)
Unallocated CEC - S1110	0.00	0	(3,328,900)	0.00	0	(3,328,900)
FY 2026 Estimated Expenditures	4,898.77	372,272,900	924,979,100	4,898.77	372,272,900	924,979,100
Removal of Onetime Expenditures	0.00	(207,300)	(191,415,300)	0.00	(207,300)	(191,415,300)
Base Adjustments	34.36	4,000,000	4,000,000	34.36	4,000,000	4,000,000
Restore Rescissions/Gov Holdback	0.00	11,518,100	14,847,000	0.00	11,518,100	14,847,000
FY 2027 Base	4,933.13	387,583,700	752,410,800	4,933.13	387,583,700	752,410,800
Personnel Benefit Costs	0.00	10,298,600	16,898,700	0.00	6,010,800	9,843,400
Contract Inflation	0.00	1,100	1,100	0.00	1,100	1,100
Statewide Cost Allocation	0.00	886,200	886,200	0.00	886,200	886,200
Change in Employee Compensation	0.00	3,035,900	5,022,100	0.00	0	0
FY 2027 Program Maintenance	4,933.13	401,805,500	775,218,900	4,933.13	394,481,800	763,141,500
1. Canvas LMS Contract Renewal	0.00	(752,900)	(752,900)	0.00	(752,900)	(752,900)
2. Move Risk Managers to the Institutions	4.00	516,900	516,900	4.00	510,500	510,500
Endowment Fund Adjustments	0.00	0	1,909,700	0.00	0	1,909,700
Ongoing Recission	(30.17)	(11,518,300)	(11,518,300)	(30.17)	(11,518,300)	(11,518,300)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	4,906.96	390,051,200	765,374,300	4,906.96	382,721,100	753,290,500
Change from Original Appropriation	(14.72)	6,467,500	25,941,500	(14.72)	(862,600)	13,857,700
% Change from Original Appropriation		1.7%	3.5%		(0.2%)	1.9%

College and Universities

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for the college and universities in FY 2026 and included six enhancements: 1) distributions from the endowment funds; 2) an increase of \$387,000 to bring Lewis-Clark State College's faculty to parity with K-12 teachers; 3) onetime reductions of \$2,000,000 to both Boise State University and the University of Idaho; 4) \$1,000,000 for the Idaho Water Resources Research Institute (IWRRI) through College and University Systemwide Programs; 5) a \$3,600 correction of FY 2025 CEC in Systemwide Programs; and 6) a net-zero correction of health benefits in Systemwide programs. The enhancements bill also included operational capacity enhancements as follows: \$1,178,400 to Boise State University; \$907,300 to Idaho State University; \$287,900 to Lewis-Clark State College; and \$996,300 to the University of Idaho. Additionally, enrollment workload adjustments were made as follows: an additional \$195,700 to Boise State University and \$988,100 to Idaho State University with reductions of \$102,500 to Lewis-Clark State College and \$57,800 to the University of Idaho.					
	4,921.68	383,583,700	355,849,100	0	739,432,800
Prior Year Reappropriation					
The college and universities were authorized to reappropriate or carryover unencumbered and unspent tuition and fees from FY 2025 into FY 2026. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2027 Base. Reappropriation included \$92,388,900 from Boise State University, \$43,041,900 from Idaho State University, \$32,061,000 from Lewis-Clark State College, and \$23,716,200 from the University of Idaho.					
Agency Request	0.00	0	191,208,000	0	191,208,000
Governor's Recommendation	0.00	0	191,208,000	0	191,208,000
FY 2026 Total Appropriation					
Agency Request	4,921.68	383,583,700	547,057,100	0	930,640,800
Governor's Recommendation	4,921.68	383,583,700	547,057,100	0	930,640,800
Executive Carry Forward					
College and University Systemwide Programs was approved by the Division of Financial Management for \$207,300 in onetime Executive Carry Forward for purchase and/or renewal of specialized computer hardware (GPU) and software licenses. This amount will be removed before calculating the FY 2027 Base.					
Agency Request	0.00	207,300	0	0	207,300
Governor's Recommendation	0.00	207,300	0	0	207,300
Expenditure Adjustments					
This request reflects adjustments of the Unrestricted Fund to align with the FY 2026 approved budgets, as well as transfers between expense classes within individually budgeted programs, and accounts for the transfers of funds from the Systemwide Programs to the individual college and universities. Adjustments are permitted by the Legislature in Section 5 of H341 of 2025.					
Agency Request	(22.91)	0	8,978,000	0	8,978,000
Governor's Recommendation	(22.91)	0	8,978,000	0	8,978,000
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027. Holdbacks include \$4,060,500 from Boise State University, \$3,162,200 from Idaho State University, \$728,400 from Lewis-Clark State College, \$3,452,900 from the University of Idaho, and \$114,100 from College and University Systemwide Programs.					
Agency Request	0.00	(11,518,100)	0	0	(11,518,100)
Governor's Recommendation	0.00	(11,518,100)	0	0	(11,518,100)

College and Universities

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

Unallocated CEC - S1110

Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.

CEC reversions includes \$1,412,400 from Boise State University, \$1,039,200 from Idaho State University, \$224,700 from Lewis-Clark State College, and \$652,600 from the University of Idaho.

Agency Request	0.00	0	(3,328,900)	0	(3,328,900)
Governor's Recommendation	0.00	0	(3,328,900)	0	(3,328,900)

FY 2026 Estimated Expenditures

Agency Request	4,898.77	372,272,900	552,706,200	0	924,979,100
Governor's Recommendation	4,898.77	372,272,900	552,706,200	0	924,979,100

Removal of Onetime Expenditures

This request removes onetime appropriations approved for FY 2026, including capital projects or outlay, reappropriation of tuition and fees, noncognizable adjustments, and executive carry forward.

Agency Request	0.00	(207,300)	(191,208,000)	0	(191,415,300)
Governor's Recommendation	0.00	(207,300)	(191,208,000)	0	(191,415,300)

Base Adjustments

This request restores onetime reductions to Boise State University and the University of Idaho in the amount of \$4,000,000 and reverses the transfer of funds from the Higher Education Research Council (HERC) to the individual institutions. It also reverses General Fund distributions from the Systemwide Program to the college and universities, which net to zero, and aligns the institution's FTP allocation by fund. Base adjustments reverse and make permanent those adjustments made by institutions in the current fiscal year, including adjustments for unanticipated increases in student tuition and fees.

Agency Request	34.36	4,000,000	0	0	4,000,000
Governor's Recommendation	34.36	4,000,000	0	0	4,000,000

Restore Rescissions/Gov Holdback

This adjustment restores a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.

Agency Request	0.00	11,518,100	3,328,900	0	14,847,000
Governor's Recommendation	0.00	11,518,100	3,328,900	0	14,847,000

FY 2027 Base

Agency Request	4,933.13	387,583,700	364,827,100	0	752,410,800
Governor's Recommendation	4,933.13	387,583,700	364,827,100	0	752,410,800

Personnel Benefit Costs

Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	10,298,600	6,600,100	0	16,898,700

The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefit increases are recommended as requested.

Governor's Recommendation	0.00	6,010,800	3,832,600	0	9,843,400

College and Universities

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Contract Inflation					
College and University Systemwide Programs requests \$1,100 ongoing from the General Fund, an increase of 3%, for contract inflation with the State Higher Education Executive Officers Association.					
Agency Request	0.00	1,100	0	0	1,100
Governor's Recommendation	0.00	1,100	0	0	1,100

Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other state agencies in accordance with federal and state guidelines on cost allocation.

For Boise State University, Attorney General fees will increase by \$300, Risk Management costs will increase by \$291,400, State Controller fees will decrease by \$206,500, and Office of Information Technology fees will increase by \$8,700 for for a net increase of \$93,900.

For Idaho State University, Risk Management costs will increase by \$562,100 and State Controller fees will decrease by \$126,400 for a net increase of \$435,700.

For Lewis-Clark State College, Risk Management costs will increase by \$49,100 and State Controller fees will increase by \$19,000 for a net increase of \$68,100.

For the University of Idaho, Risk Management costs will increase by \$481,800, State Controller fees will decrease by \$170,000, and Office of Information Technology fees will decrease by \$23,300, for a net increase of \$288,500.

Agency Request	0.00	886,200	0	0	886,200
Governor's Recommendation	0.00	886,200	0	0	886,200

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	3,035,900	1,986,200	0	5,022,100

While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.

Governor's Recommendation	0.00	0	0	0	0

FY 2027 Program Maintenance

Agency Request	4,933.13	401,805,500	373,413,400	0	775,218,900
Governor's Recommendation	4,933.13	394,481,800	368,659,700	0	763,141,500

1. Canvas LMS Contract Renewal

BSU, ISU, LCSC, UI

This request transfers appropriations from the universities to OSBE for renewal of the Canvas Learning Management System used by all of Idaho's higher education institutions. A learning management system (LMS) provides an online platform to deliver classes and instructional materials, deliver grades and other assessments, and to allow communication between students and instructors. As a cost savings measure, all of Idaho's colleges and universities use the Canvas LMS under a centralized contract negotiated by the Office of the State Board of Education. OSBE reports that this centralized contract has provided substantial cost-savings to the institutions and to taxpayers. Under the cost allocation determined by OSBE, Boise State University will transfer \$295,300, Idaho State University will transfer \$186,300, Lewis-Clark State College will transfer \$61,100, and the University of Idaho will transfer \$210,200.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objectives of ensuring the retention, progress, and degree completion of students across Idaho's post-secondary institutions through an efficient, cost-effective software platform.

Agency Request	0.00	(752,900)	0	0	(752,900)
Governor's Recommendation	0.00	(752,900)	0	0	(752,900)

College and Universities

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

2. Move Risk Managers to the Institutions

BSU, ISU, LCSC, UI

This request transfers 4.00 FTP to move risk managers (including personnel costs and accompanying operating expenses) from OSBE to Boise State University, Idaho State University, and the University of Idaho. The risk managers will continue providing risk oversight and support, but operational and administrative supervision will occur at the institutional level to better align with local needs. This change ensures risk managers are embedded in daily institutional operations while still supporting the Board's enterprise risk management goals. Under the cost allocation determined by OSBE, Boise State University will receive 1.00 FTP, \$136,400 in personnel costs, and \$4,600 in operating expenditures. Idaho State University will receive 1.00 FTP, \$96,800 in personnel costs, and \$2,600 in operating expenditures. The University of Idaho will receive 2.00 FTP, \$265,500 in personnel costs, and \$11,000 in operating expenditures.

AGENCY SUBMITTED OUTCOMES: This request achieves the following measurable outcomes: 1) Faster resolution of risk issues by employees embedded in and managed through the respective institutions; and 2) Increased efficiency in risk management policies and processes through local administration of the risk management function customized to individual institutional needs.

Agency Request	4.00	516,900	0	0	516,900

Recommended by the Governor with changes for benefits and compensation.

Governor's Recommendation	4.00	510,500	0	0	510,500

Endowment Fund Adjustments

Idaho State University, University of Idaho, LCSC

This request provides a net appropriation of \$1,909,700 ongoing for distributions from the endowment funds, including \$373,100 for Idaho State University, \$355,800 for Lewis-Clark State College, and \$1,180,800 for the University of Idaho.

Agency Request	0.00	0	1,909,700	0	1,909,700

Governor's Recommendation	0.00	0	1,909,700	0	1,909,700

Ongoing Recission

This adjustment reflects a 3% General Fund rescission for FY 2027 totaling \$11,518,300.

The total rescission includes a reduction of \$4,026,800 for Boise State University, a reduction of \$3,134,500 for Idaho State University, a reduction of 2.00 FTP and \$722,200 for Lewis Clark State College, a reduction of 28.17 FTP and \$3,400,200 for the University of Idaho, and a reduction of \$234,600 for College and University Systemwide Programs.

Agency Request	(30.17)	(11,518,300)	0	0	(11,518,300)

Governor's Recommendation	(30.17)	(11,518,300)	0	0	(11,518,300)

College and Universities

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Budget Law Exemptions/Other Adjustments				Boise State University	

PERMANENT BUILDING FUND RECOMMENDATIONS

Boise State University

The Permanent Building Fund Advisory Council FY 2027 recommendations for Boise State University total \$6,275,000 for three alterations and repairs (A&R) projects, three maintenance projects, and one Americans with Disabilities Act (ADA) project. A&R projects include \$1,500,000 for the Albertsons Library Renovations, \$250,000 for access control improvements in multiple buildings, and \$275,000 for phase five of the campus wide fiber loop. The maintenance projects include \$1,000,000 for a replacement air handler, \$1,000,000 for repair and replacement of elevators in multiple buildings, and \$1,000,000 for galvanized piping replacements in multiple buildings. The ADA project is \$500,000 for campuswide restroom and access modifications. This recommended funding, and additional information on capital projects, can be found in the Permanent Building Fund in Section 6 of the Legislative Budget Book.

Idaho State University

The Permanent Building Fund Advisory Council FY 2027 recommendations for Idaho State University total \$6,358,000 for three alterations and repairs (A&R) projects, four maintenance projects, and two Americans with Disabilities Act (ADA) projects. A&R projects include \$1,185,000 for modifications to the GIS Center, \$1,283,000 for the Human Development Center remodel, and \$495,000 for replacement of the Bennion Student Union roof. The maintenance projects include \$1,508,000 for phase 3 of the Tunnel project, \$962,000 for fire system repairs, \$65,000 to replace fire protection systems in the Speech Pathology Center, and \$587,000 to replace heating, ventilation, and air-conditioning equipment. The ADA projects include \$198,000 to upgrade the Administration Building sidewalk and \$75,000 for ADA door actuators. This recommended funding, and additional information on capital projects, can be found in the Permanent Building Fund in Section 6 of the Legislative Budget Book.

Lewis-Clark State College

The Permanent Building Fund Advisory Council FY 2027 recommendations for Lewis-Clark State College total \$3,960,300 for one alterations and repair (A&R) project, two maintenance projects, and three Americans with Disabilities Act (ADA) projects. The A&R project is \$1,560,300 for Reid Centennial Hall life safety improvements. The maintenance projects are \$850,000 for Sam Glenn Complex sewer line upgrade and \$800,000 for the Expedition Hall and Talkington Hall water main replacements. The ADA projects include \$455,000 for campus-wide transaction counters, \$145,000 for campus wide door actuators, and \$150,000 for campuswide sidewalk improvements. This recommended funding, and additional information on capital projects, can be found in the Permanent Building Fund in Section 6 of the Legislative Budget Book.

University of Idaho

The Permanent Building Fund Advisory Council FY 2027 recommendations for University of Idaho total \$7,328,400 for three alterations and repairs (A&R) projects, three maintenance projects, and two Americans with Disabilities Act (ADA) projects. A&R projects include \$600,000 for College of Education classroom improvements, \$1,687,500 for West Campus parking improvements, and \$750,000 for replacement of exterior lights at the student activity fields. The maintenance projects include \$1,500,000 for campuswide fiberoptic repairs and replacements, \$1,406,300 for Swim Center HVAC improvements, \$85,800 for exterior repainting at the Post Falls research facility. The ADA projects are \$573,800 for Mines Building accessibility improvements and \$725,000 for elevator repairs. This recommended funding, and additional information on capital projects, can be found in the Permanent Building Fund in Section 6 of the Legislative Budget Book.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

College and Universities

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2027 Total					
Agency Request	4,906.96	390,051,200	375,323,100	0	765,374,300
Governor's Recommendation	4,906.96	382,721,100	370,569,400	0	753,290,500
Agency Request					
Change from Original App	(14.72)	6,467,500	19,474,000	0	25,941,500
% Change from Original App	(0.3%)	1.7%	5.5%		3.5%
Governor's Recommendation					
Change from Original App	(14.72)	(862,600)	14,720,300	0	13,857,700
% Change from Original App	(0.3%)	(0.2%)	4.1%		1.9%

Community Colleges

Analyst: Campbell

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
College of Eastern Idaho	7,730,500	7,730,500	8,518,600	8,610,100	8,417,100
College of Southern Idaho	19,871,000	19,871,000	21,391,000	21,425,800	21,024,500
College of Western Idaho	21,452,200	21,452,200	22,887,700	22,921,400	22,514,600
North Idaho College	15,642,300	15,642,300	16,383,200	16,520,100	16,175,900
CC Systemwide	39,200	0	39,200	38,000	38,000
Total:	64,735,200	64,696,000	69,219,700	69,515,400	68,170,100
BY FUND CATEGORY					
General	63,935,200	63,896,000	68,419,700	68,715,400	67,370,100
Dedicated	800,000	800,000	800,000	800,000	800,000
Total:	64,735,200	64,696,000	69,219,700	69,515,400	68,170,100
Percent Change:	0.0%	(0.1%)	7.0%	0.4%	(1.5%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	56,605,700	0	61,090,200	62,856,500	61,511,200
Operating Expenditures	8,104,500	0	8,104,500	6,633,900	6,633,900
Capital Outlay	25,000	0	25,000	25,000	25,000
Trustee/Benefit	0	64,696,000	0	0	0
Total:	64,735,200	64,696,000	69,219,700	69,515,400	68,170,100

Division Description

Idaho's public community colleges are the College of Eastern Idaho (CEI) in Idaho Falls, College of Southern Idaho (CSI) in Twin Falls, College of Western Idaho (CWI) in Boise and Nampa, and North Idaho College (NIC) in Coeur d'Alene.

The community colleges provide a variety of degree, certificate, and academic transfer options. They also provide training and certification for those entering the labor market, preparation for professional licensure, adult education, and community service programs.

The community college budget appropriated by the Legislature includes General Fund support and an \$800,000 statutory distribution of liquor funds. Pursuant to Section 23-404(1)(b)(iii), Idaho Code, liquor funds are divided evenly among the four community colleges. The Legislature does not appropriate local property tax revenues, student tuition and fees, county tuition, or other miscellaneous revenues. The Legislature does not allocate personnel (FTP) at the community colleges.

Community college tuition and fees are set by each college's Board of Trustees, but tuition is capped at \$3,250 per annum by Section 33-2110, Idaho Code.

Community Colleges

Analyst: Campbell

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	63,935,200	63,896,000	(39,200) (0.1%)	68,419,700	68,715,400	67,370,100
Community College 50600	800,000	800,000	0 0.0%	800,000	800,000	800,000
Total:	64,735,200	64,696,000	(39,200) (0.1%)	69,219,700	69,515,400	68,170,100

Community Colleges Agency Profile

Analyst: Campbell

Community College Taxing District Information

		Levy Rate /\$100,000 Assessed Value	Total Valuation	Total Tax Charged
College of Southern Idaho	2020	\$99.15	\$9,150,839,079	\$9,073,295
<i>Situated in a community college area comprised of Blaine, Camas, Cassia, Gooding, Jerome, Lincoln, Minidoka, Twin Falls, and portions of Elmore and Owyhee counties, with two counties (Jerome and Twin Falls) within its tax district.</i>	2021	\$72.40	\$12,447,402,087	\$9,644,496
	2022	\$69.79	\$13,780,105,300	\$9,987,300
	2023	\$73.24	\$14,020,673,761	\$10,448,088
	2024	\$73.67	\$14,544,948,658	\$10,982,344
College of Western Idaho	2020	\$12.44	\$77,176,969,055	\$9,599,530
<i>Situated in a community college area comprised of Ada, Adams, Boise, Canyon, Gem, Payette, Valley, Washington, and portions of Elmore and Owyhee counties, with two counties (Ada and Canyon) within its tax district.</i>	2021	\$10.29	\$96,124,768,478	\$9,887,516
	2022	\$7.69	\$136,036,359,527	\$10,454,900
	2023	\$8.75	\$129,782,109,976	\$11,360,000
	2024	\$8.52	\$141,779,890,657	\$12,078,743
North Idaho College	2020	\$74.45	\$22,692,241,648	\$16,894,142
<i>Situated in a community college area comprised of Benewah, Bonner, Boundary, Kootenai, and Shoshone counties, with one county (Kootenai) within its tax district.</i>	2021	\$64.95	\$26,000,175,956	\$17,311,270
	2022	\$38.26	\$45,067,555,828	\$17,450,719
	2023	\$37.53	\$47,059,919,750	\$17,820,607
	2024	\$38.45	\$45,791,634,900	\$18,020,607
College of Eastern Idaho	2020	\$12.97	\$9,181,154,336	\$1,190,658
<i>Situated in a community college area comprised of Bonneville, Butte, Clark, Custer, Fremont, Jefferson, Lemhi, Madison, Teton, and part of Bingham counties, with one county (Bonneville) within its tax district.</i>	2021	\$12.25	\$10,216,581,208	\$1,251,286
	2022	\$9.51	\$13,820,007,363	\$1,313,799
	2023	\$8.34	\$16,625,025,474	\$1,386,843
	2024	\$8.88	\$16,420,555,718	\$1,455,808

Community College Student Tuition & Fees

Annual Student Tuition & Fees**	Fall 2022	Fall 2023	Fall 2024	Fall 2025	Avg. Ann. Chg.
College of Southern Idaho	\$3,360	\$3,360	\$3,360	\$3,360	0.0%
College of Western Idaho	\$3,336	\$3,336	\$3,336	\$3,336	0.0%
North Idaho College	\$3,396	\$3,396	\$3,396	\$3,396	0.0%
College of Eastern Idaho	\$3,096	\$3,360	\$3,360	\$3,360	2.1%

**Full-time enrollment is calculated at 12 credits per semester.

Community Colleges

Comparative Summary

Analyst: Campbell

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	0.00	68,419,700	69,219,700	0.00	68,419,700	69,219,700
Governor's Holdback	0.00	(2,052,600)	(2,052,600)	0.00	(2,052,600)	(2,052,600)
FY 2026 Estimated Expenditures	0.00	66,367,100	67,167,100	0.00	66,367,100	67,167,100
Base Adjustments	0.00	0	0	0.00	0	0
Restore Rescissions/Gov Holdback	0.00	2,052,600	2,052,600	0.00	2,052,600	2,052,600
FY 2027 Base	0.00	68,419,700	69,219,700	0.00	68,419,700	69,219,700
Personnel Benefit Costs	0.00	2,089,200	2,089,200	0.00	1,248,500	1,248,500
Change in Employee Compensation	0.00	504,600	504,600	0.00	0	0
FY 2027 Program Maintenance	0.00	71,013,500	71,813,500	0.00	69,668,200	70,468,200
1. Canvas LMS Contract Renewal	0.00	(245,500)	(245,500)	0.00	(245,500)	(245,500)
Ongoing Recission	0.00	(2,052,600)	(2,052,600)	0.00	(2,052,600)	(2,052,600)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	0.00	68,715,400	69,515,400	0.00	67,370,100	68,170,100
Change from Original Appropriation	0.00	295,700	295,700	0.00	(1,049,600)	(1,049,600)
% Change from Original Appropriation		0.4%	0.4%		(1.5%)	(1.5%)

Community Colleges

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
For FY 2026 the Legislature made standard maintenance adjustments and included funding for the Enrollment Workload Adjustment (EWA). Under the formula determined by the Office of the State Board of Education (OSBE), College of Eastern Idaho (CEI) received a budget increase of \$496,800; College of Southern Idaho (CSI) received an increase of \$690,000; and College of Western Idaho (CWI) received an increase of \$493,000. North Idaho College (NIC) did not receive an enrollment workload adjustment.					
	0.00	68,419,700	800,000	0	69,219,700

Governor's Holdback

This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below and includes the reduction of \$1,481,400 for personnel costs and \$571,200 for operating expenditures.

By college, holdbacks include \$249,600 from College of Eastern Idaho, \$635,700 from College of Southern Idaho, \$680,600 from College of Western Idaho, \$485,500 from the North Idaho College, and \$1,200 from Community College Systemwide Programs.

Agency Request	0.00	(2,052,600)	0	0	(2,052,600)
Governor's Recommendation	0.00	(2,052,600)	0	0	(2,052,600)

FY 2026 Estimated Expenditures					
Agency Request	0.00	66,367,100	800,000	0	67,167,100
Governor's Recommendation	0.00	66,367,100	800,000	0	67,167,100

Base Adjustments

This adjustment reflects a expenditure category transfer at College of Eastern Idaho from personnel costs to operating expenditures.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

Restore Rescissions/Gov Holdback

This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No 2025-05.

Agency Request	0.00	2,052,600	0	0	2,052,600
Governor's Recommendation	0.00	2,052,600	0	0	2,052,600

FY 2027 Base					
Agency Request	0.00	68,419,700	800,000	0	69,219,700
Governor's Recommendation	0.00	68,419,700	800,000	0	69,219,700

Personnel Benefit Costs

Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	2,089,200	0	0	2,089,200

The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefit increases are recommended as requested.

Governor's Recommendation	0.00	1,248,500	0	0	1,248,500

Community Colleges

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

This amounts to an increase of \$68,600 for College of Eastern Idaho, \$138,400 for College of Southern Idaho, \$174,600 for College of Western Idaho, and \$123,000 for North Idaho College.

Agency Request	0.00	504,600	0	0	504,600

While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.

Governor's Recommendation	0.00	0	0	0	0

FY 2027 Program Maintenance

Agency Request	0.00	71,013,500	800,000	0	71,813,500

Governor's Recommendation	0.00	69,668,200	800,000	0	70,468,200

1. Canvas LMS Contract Renewal

CEI, CSI, CWI, NIC

This request transfers appropriations from the General Fund from the community colleges to OSBE for renewal of the Canvas Learning Management System used by all of Idaho's higher education institutions. A learning management system (LMS) provides an online platform to deliver classes and instructional materials, deliver grades and other assessments, and to allow communication between students and instructors. As a cost-savings measure, all of Idaho's colleges and universities use the Canvas LMS under a centralized contract negotiated by the Office of the State Board of Education. This centralized contract has provided substantial cost savings to the institutions and to taxpayers. Under the cost allocation determined by OSBE, CEI will transfer \$26,700 in operating expenditures, CSI will transfer \$101,600 in operating expenditures, CWI will transfer \$71,000 in operating expenditures, and NIC will transfer \$46,200 in operating expenditures.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objectives of ensuring the retention, progress, and degree completion of students across Idaho's post-secondary institutions through an efficient, cost-effective software platform.

Agency Request	0.00	(245,500)	0	0	(245,500)

Governor's Recommendation	0.00	(245,500)	0	0	(245,500)

Ongoing Recission

This adjustment reflects a 3% General Fund rescission for FY 2027 totaling \$2,052,600.

The total rescission includes a reduction of \$249,600 for College of Eastern Idaho, a reduction of \$635,700 for College of Southern Idaho, a reduction of \$680,600 for College of Western Idaho, a reduction of \$485,500 for North Idaho College, and a reduction of \$1,200 for Community College Systemwide.

Agency Request	0.00	(2,052,600)	0	0	(2,052,600)

Governor's Recommendation	0.00	(2,052,600)	0	0	(2,052,600)

Community Colleges

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Budget Law Exemptions/Other Adjustments					
PERMANENT BUILDING FUND RECOMMENDATIONS					
CEI					
The Permanent Building Fund Advisory Council FY 2027 recommendations for College of Eastern Idaho total \$3,125,000 for three alterations and repairs (A&R) projects and two maintenance projects. The A&R projects are \$495,000 for a new parking lot, \$275,000 for welding facility improvements, and \$295,000 for sprinkler additions in the Sessions Building. The maintenance projects are \$1,100,000 for Evergreen Building chiller upgrades and \$960,000 for roof replacement on the Evergreen Building. This recommended funding, and additional information on capital projects, can be found in the Permanent Building Fund in Section 6 of the Legislative Budget Book.					
CSI					
The Permanent Building Fund Advisory Council FY 2027 recommendations for College of Southern Idaho total \$3,110,000 for two alterations and repairs (A&R) projects, two maintenance projects, and one Americans with Disabilities Act (ADA) project. A&R projects include \$350,000 for a bathroom addition in the Desert Building and \$250,000 for north campus connectivity. The maintenance projects include \$1,200,000 for a chiller upgrade and \$960,000 for a roof replacement on the Desert Building. The ADA project is \$350,000 for restroom accessibility in the Desert Building. This recommended funding, and additional information on capital projects, can be found in the Permanent Building Fund in Section 6 of the Legislative Budget Book.					
CWI					
The Permanent Building Fund Advisory Council FY 2027 recommendations for College of Western Idaho total \$3,450,000 for three alterations and repairs (A&R) projects and three maintenance projects. A&R projects include \$650,000 for additions to the Nampa Campus Academic Building, \$850,000 for Nampa Campus lighting retrofits, and \$250,000 for retrofits to the Nampa Campus Multi-Purpose Building. The maintenance projects include \$150,000 for Canyon County Center repairs, \$750,000 for repairs to the North Campus Academic Building, and \$800,000 for roof repairs to the Canyon County Center. This recommended funding, and additional information on capital projects, can be found in the Permanent Building Fund in Section 6 of the Legislative Budget Book.					
NIC					
The Permanent Building Fund Advisory Council FY 2027 recommendations for North Idaho College total \$3,208,700 for two alterations and repairs (A&R) projects and 14 maintenance projects. The A&R projects are: \$875,000 for Post Winton restroom and locker room remodeling and \$720,000 for restroom renovations in the Molstead Library. The maintenance projects include \$90,000 for stair and door replacements, \$285,000 for Armory Building roof replacement, \$75,000 for HVAC control boards, \$176,000 for residence hall window replacements, \$85,000 for Hedlund roof and window replacement, \$100,000 for irrigation controllers, \$135,700 for Hedlund flooring replacement, \$120,000 for Hubbard Street asphalt replacement, \$135,000 for resident hall parking lot and curb replacement, \$75,000 for Post Windon siding replacement and repainting, \$80,000 for Landscaping Building weather shell replacement, \$42,000 for Security Building siding replacement and repainting, \$40,000 for Human Resources Building siding replacement, and \$175,000 for Facilities Building shell replacement. This recommended funding, and additional information on capital projects, can be found in the Permanent Building Fund in Section 6 of the Legislative Budget Book.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	0.00	68,715,400	800,000	0	69,515,400
Governor's Recommendation	0.00	67,370,100	800,000	0	68,170,100

Community Colleges

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Agency Request					
Change from Original App	0.00	295,700	0	0	295,700
% Change from Original App		0.4%	0.0%		0.4%
Governor's Recommendation					
Change from Original App	0.00	(1,049,600)	0	0	(1,049,600)
% Change from Original App		(1.5%)	0.0%		(1.5%)

Office of the State Board of Education

Analyst: Campbell

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
OSBE Administration	84,573,400	42,332,700	45,597,700	45,460,100	20,498,000
IT and Data Management	8,930,000	7,524,800	9,390,500	9,445,700	9,371,600
School Safety and Security Program	1,353,400	927,000	1,466,600	1,130,500	1,110,800
Total:	94,856,800	50,784,500	56,454,800	56,036,300	30,980,400
BY FUND CATEGORY					
General	46,175,900	30,907,700	46,941,300	47,375,300	17,575,700
Dedicated	8,729,200	7,062,700	8,742,500	8,661,000	9,404,700
Federal	39,951,700	12,814,100	771,000	0	4,000,000
Total:	94,856,800	50,784,500	56,454,800	56,036,300	30,980,400
Percent Change:	0.0%	(46.5%)	11.2%	(0.7%)	(45.1%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	10,429,900	9,087,000	10,961,200	10,405,200	10,186,900
Operating Expenditures	5,351,900	9,722,300	5,315,600	5,552,100	6,394,900
Capital Outlay	7,068,600	12,005,700	6,224,000	6,125,000	6,125,000
Trustee/Benefit	72,006,400	19,969,500	33,954,000	33,954,000	8,273,600
Total:	94,856,800	50,784,500	56,454,800	56,036,300	30,980,400
Full-Time Positions (FTP)	84.25	84.25	85.25	80.42	80.42

Division Description

The board is composed of eight members, seven of whom are appointed to five-year terms by the Governor and are subject to Senate confirmation. The eighth member is the Superintendent of Public Instruction. The board holds regular meetings each year on the campuses of Idaho's institutions of higher education. The board holds a college and universities fee setting meeting in April, and calls additional special meetings as needed.

The Office of the State Board of Education (OSBE) is comprised of three distinctly budgeted programs including:

- OSBE ADMINISTRATION. The Office of the State Board of Education (OSBE) provides professional staff support to the eight-member State Board of Education in fiscal, academic, legal, policy, and personnel areas.
- IT AND DATA MANAGEMENT. The IT and Data Management Program is responsible for publishing a public inventory and dictionary or index of data elements; developing a detailed data security plan; and developing model policies for school districts and public charter schools that govern data collection, access, security, and use of student data. This budgeted program was relocated from the Department of Education in FY 2021.
- SCHOOL SAFETY AND SECURITY PROGRAM. The Safety and Security Program is established in Idaho Code § 33-5901. Its mission is to foster safer student environments by supporting school communities with assessment, training, and expertise. This budgeted program was relocated from the Division of Building safety in FY 2022.

Office of the State Board of Education

Analyst: Campbell

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	46,414,200	30,907,700	(15,506,500) (33.4%)	46,941,300	47,375,300	17,575,700
Indirect Cost Recovery 12500	121,800	12,200	(109,600) (90.0%)	124,800	124,800	124,800
Firearms Safety Grant 20900	0	0	0 0.0%	0	0	0
Broadband Infrastructure 32100	1,274,000	3,800	(1,270,200) (99.7%)	1,274,000	1,274,000	1,274,000
In-Demand Careers 32300	285,500	38,300	(247,200) (86.6%)	288,400	301,500	294,400
Public Instruction 32500	15,000	0	(15,000) (100.0%)	15,000	15,000	15,000
Miscellaneous Revenue 34900	6,882,000	6,662,700	(219,300) (3.2%)	6,579,100	6,572,400	7,329,600
Miscellaneous Revenue/ School Security Assessment 34936	367,700	345,700	(22,000) (6.0%)	461,200	373,300	366,900
American Rescue Plan 34400	19,565,900	7,776,900	(11,789,000) (60.3%)	0	0	0
Federal COVID-19 Relief 34500	19,618,100	5,037,200	(14,580,900) (74.3%)	0	0	0
Federal Grant 34800	767,700	0	(767,700) (100.0%)	771,000	0	4,000,000
Total:	95,311,900	50,784,500	(44,527,400) (46.7%)	56,454,800	56,036,300	30,980,400

Office of the State Board of Education

Analyst: Campbell

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	85.25	46,941,300	56,454,800	85.25	46,941,300	56,454,800
Prior Year Reappropriation	0.00	0	10,344,400	0.00	0	10,344,400
1. Empowering Parents Rescission	0.00	0	0	0.00	(29,597,600)	(29,597,600)
FY 2026 Total Appropriation	85.25	46,941,300	66,799,200	85.25	17,343,700	37,201,600
Executive Carry Forward	0.00	14,981,800	21,301,800	0.00	14,981,800	21,301,800
Unallocated CEC - S1110	0.00	0	(18,400)	0.00	0	(18,400)
Governor's Holdback	0.00	(393,300)	(393,300)	0.00	(393,300)	(393,300)
FY 2026 Estimated Expenditures	85.25	61,529,800	87,689,300	85.25	31,932,200	58,091,700
Removal of Onetime Expenditures	0.00	(15,024,300)	(31,807,700)	0.00	(15,024,300)	(31,807,700)
Base Adjustments	(0.83)	0	(771,000)	(0.83)	0	(771,000)
Restore Rescissions/Gov Holdback	0.00	393,300	411,700	0.00	393,300	411,700
FY 2027 Base	84.42	46,898,800	55,522,300	84.42	17,301,200	25,924,700
Personnel Benefit Costs	0.00	277,600	300,800	0.00	153,500	166,400
Contract Inflation	0.00	5,500	5,500	0.00	5,500	5,500
Statewide Cost Allocation	0.00	20,900	29,200	0.00	20,900	29,200
Change in Employee Compensation	0.00	84,300	90,300	0.00	0	0
FY 2027 Program Maintenance	84.42	47,287,100	55,948,100	84.42	17,481,100	26,125,800
1. Canvas LMS Renewal	0.00	998,400	998,400	0.00	998,400	998,400
2. Transfer of Risk Managers to Institutions	(4.00)	(516,900)	(516,900)	(4.00)	(510,500)	(510,500)
3. Improvement of Secondary Education Grant	0.00	0	0	0.00	0	4,000,000
4. Career-Ready by Design Grant	0.00	0	0	0.00	0	760,000
Ongoing Rescission	0.00	(393,300)	(393,300)	0.00	(393,300)	(393,300)
FY 2027 Total	80.42	47,375,300	56,036,300	80.42	17,575,700	30,980,400
Change from Original Appropriation	(4.83)	434,000	(418,500)	(4.83)	(29,365,600)	(25,474,400)
% Change from Original Appropriation		0.9%	(0.7%)		(62.6%)	(45.1%)

Office of the State Board of Education

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
For FY 2026, the Legislature made standard maintenance adjustments and included eight enhancements: 1) \$20,000 for the Holistic Credit Mobility Grant to help OSBE enhance credit and transcript mobility in higher education; 2) \$144,200 for a database engineer; 3) \$35,000 for a cybersecurity testing contract; 4) \$10,000 for a software support contract for the See Tell Now tipline; 6) \$12,500 for marketing of the See Tell Now tipline; 7) \$99,000 for three replacement vehicles for the program; and 8) \$40,000 for computers approved by the Office of Information Technology Services.					
	85.25	46,941,300	8,742,500	771,000	56,454,800
Prior Year Reappropriation					
The Office of the State Board of Education was authorized to reappropriate or carryover its unencumbered and unspent appropriation of ARPA funds from FY 2025 into FY 2026. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2027 Base.					
Agency Request	0.00	0	0	10,344,400	10,344,400
Governor's Recommendation	0.00	0	0	10,344,400	10,344,400
1. Empowering Parents Rescission					
					OSBE Administration
Agency Request	0.00	0	0	0	0
<i>The Governor recommends an ongoing rescission for Empowering Parents awards. S1142a from the 2025 Legislative Session provided a sunset date to end the Empowering Parents grant program at the end of FY 2028, with no new awards allowed as of April 14, 2025. Awards made before April 14, 2025 have been encumbered and will be paid via executive carry forward.</i>					
Governor's Recommendation	0.00	(29,597,600)	0	0	(29,597,600)
FY 2026 Total Appropriation					
Agency Request	85.25	46,941,300	8,742,500	11,115,400	66,799,200
Governor's Recommendation	85.25	17,343,700	8,742,500	11,115,400	37,201,600
Executive Carry Forward					
The Office of the State Board of Education was approved by the Division of Financial Management for onetime Executive Carry Forward for open purchase orders and for final awards made to parents under the Empowering Parents program through the completion of the program in 2027. This amount will be removed before calculating the FY 2027 Base.					
Agency Request	0.00	14,981,800	5,300	6,314,700	21,301,800
Governor's Recommendation	0.00	14,981,800	5,300	6,314,700	21,301,800
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amounts.					
Agency Request	0.00	0	(15,100)	(3,300)	(18,400)
Governor's Recommendation	0.00	0	(15,100)	(3,300)	(18,400)
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027.					
Agency Request	0.00	(393,300)	0	0	(393,300)
Governor's Recommendation	0.00	(393,300)	0	0	(393,300)
FY 2026 Estimated Expenditures					
Agency Request	85.25	61,529,800	8,732,700	17,426,800	87,689,300
Governor's Recommendation	85.25	31,932,200	8,732,700	17,426,800	58,091,700

Office of the State Board of Education

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Removal of Onetime Expenditures					
This request removes onetime appropriations approved for FY 2026, including capital projects or outlay, reappropriation, and executive carry forward.					
Agency Request	0.00	(15,024,300)	(124,300)	(16,659,100)	(31,807,700)
Governor's Recommendation	0.00	(15,024,300)	(124,300)	(16,659,100)	(31,807,700)
Base Adjustments					
This request reduces the base appropriation to account for federal grant funds which will be fully spent in FY 2026.					
Agency Request	(0.83)	0	0	(771,000)	(771,000)
Governor's Recommendation	(0.83)	0	0	(771,000)	(771,000)
Restore Rescissions/Gov Holdback					
This adjustment restores a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.					
Agency Request	0.00	393,300	15,100	3,300	411,700
Governor's Recommendation	0.00	393,300	15,100	3,300	411,700
FY 2027 Base					
Agency Request	84.42	46,898,800	8,623,500	0	55,522,300
Governor's Recommendation	84.42	17,301,200	8,623,500	0	25,924,700
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	277,600	23,200	0	300,800
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.</i>					
Governor's Recommendation	0.00	153,500	12,900	0	166,400
Contract Inflation					
The Office of the State Board of Education (OSBE) requests \$5,500 ongoing from the General Fund for inflation in the contract with the Western Interstate Commission for Higher Education (WICHE). Authority for Idaho's participation in this interstate compact can be found in Section 33-3601, Idaho Code.					
Agency Request	0.00	5,500	0	0	5,500
Governor's Recommendation	0.00	5,500	0	0	5,500
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$15,800, risk management costs will increase by \$18,700, State Controller fees will decrease by \$3,800, State Treasurer billings will increase by \$100, and Office of Information Technology Services billings will decrease by \$1,600, for a net increase of \$29,200.					
Agency Request	0.00	20,900	8,300	0	29,200
Governor's Recommendation	0.00	20,900	8,300	0	29,200

Office of the State Board of Education

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	84,300	6,000	0	90,300
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	84.42	47,287,100	8,661,000	0	55,948,100
Governor's Recommendation	84.42	17,481,100	8,644,700	0	26,125,800

1. Canvas LMS Renewal

OSBE Administration

This is a request for \$998,400 for renewal of the Canvas Learning Management System used by all of Idaho's colleges and universities. A learning management system (LMS) provides an online platform to deliver classes and instructional materials, deliver grades and other assessments, and to allow communication between students and instructors. As a cost-savings measure, all of Idaho's colleges and universities use the Canvas LMS under a centralized contract negotiated by the Office of the State Board of Education (OSBE). This centralized contract has provided substantial cost savings to the institutions and to taxpayers. This request is funded by a transfer of appropriations from each of Idaho's colleges and universities to OSBE.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objectives of ensuring the retention, progress, transfer, and degree completion of students across Idaho's post-secondary institution through an efficient, cost-effective software platform.

Agency Request	0.00	998,400	0	0	998,400
Governor's Recommendation	0.00	998,400	0	0	998,400

2. Transfer of Risk Managers to Institutions

OSBE Administration

This request transfers 4.00 FTP to move risk managers (including personnel costs and accompanying operating expenses) from OSBE to Boise State University, Idaho State University, and the University of Idaho. The risk managers will continue providing risk oversight and support, but operational and administrative supervision will occur at the institutional level to better align with local needs. This change ensures risk managers are embedded in daily institutional operations while still supporting the Board's enterprise risk management goals. Under the cost allocation determined by OSBE, Boise State University will receive 1.00 FTP, \$136,400 in personnel costs, and \$4,600 in operating expenditures. Idaho State University will receive 1.00 FTP, \$96,800 in personnel costs, and \$2,600 in operating expenditures. The University of Idaho will receive 2.00 FTP, \$265,500 in personnel costs, and \$11,000 in operating expenditures.

AGENCY SUBMITTED OUTCOMES: This request achieves the following measurable outcomes: 1) Faster resolution of risk issues by employees embedded in and managed through the respective institutions; and 2) Increased efficiency in risk management policies and processes through local administration of the risk management function customized to individual institutional needs.

Agency Request	(4.00)	(516,900)	0	0	(516,900)
<i>Recommended by the Governor with changes for benefits and compensation.</i>					
Governor's Recommendation	(4.00)	(510,500)	0	0	(510,500)

Office of the State Board of Education

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
3. Improvement of Secondary Education Grant			OSBE Administration		
Agency Request	0.00	0	0	0	0
<i>The Governor recommends a onetime appropriation of federal funds for the Fund for the Improvement of Postsecondary Education (FIPSE) Grant.</i>					
<i>The Fund for the Improvement of Postsecondary Education (FIPSE) grant contest was opened unexpectedly in November 2025 with Artificial Intelligence to Improve Student Outcomes as the primary criterion for grant awards. OSBE reports that it is prepared to meet the grants objectives through Accelerate Idaho: An AI Powered Future for Teaching and Learning, a comprehensive statewide initiative that addresses both urgent needs and creates a transformative model. This request will fund subgrants to institutions focused on implementing AI learning strategies at the institution level.</i>					
Governor's Recommendation	0.00	0	0	4,000,000	4,000,000
4. Career-Ready by Design Grant			OSBE Administration		
Agency Request	0.00	0	0	0	0
<i>The Governor recommends a onetime appropriation of Dedicated Funds for a grant awarded by the Education Design Lab.</i>					
<i>OSBE reports that most dual credit projects focus on urban and suburban programs while 32% of Idaho students are in rural schools and 46% of dual credit participants come from rural districts. This grant will allow the State Board of Education to further refine dual-enrollment pathways for rural students.</i>					
Governor's Recommendation	0.00	0	760,000	0	760,000
Ongoing Rescission					
This adjustment reflects a 3% General Fund rescission for FY 2027, including a reduction of \$58,600 in personnel costs and \$334,700 in operating expenditures.					
Agency Request	0.00	(393,300)	0	0	(393,300)
Governor's Recommendation	0.00	(393,300)	0	0	(393,300)
FY 2027 Total					
Agency Request	80.42	47,375,300	8,661,000	0	56,036,300
Governor's Recommendation	80.42	17,575,700	9,404,700	4,000,000	30,980,400
Agency Request					
Change from Original App	(4.83)	434,000	(81,500)	(771,000)	(418,500)
% Change from Original App	(5.7%)	0.9%	(0.9%)	(100.0%)	(0.7%)
Governor's Recommendation					
Change from Original App	(4.83)	(29,365,600)	662,200	3,229,000	(25,474,400)
% Change from Original App	(5.7%)	(62.6%)	7.6%	418.8%	(45.1%)

Health Education Programs

Analyst: Campbell

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Boise Internal Medicine	1,231,000	1,231,000	1,291,000	1,252,300	1,252,300
Eastern Idaho Med Residencies	3,005,000	3,005,000	3,245,000	3,387,600	3,387,600
Family Medicine Residencies	7,510,600	7,450,600	8,170,200	8,515,700	8,454,400
Idaho Dental Education	2,244,400	2,053,400	2,363,100	2,400,400	2,390,900
Psychiatry Residency	837,800	837,800	837,800	812,700	812,700
Univ. of Utah Med. Ed.	2,964,200	2,964,200	3,170,600	3,328,800	3,328,800
WIMU Veterinary Education	2,993,300	2,993,300	2,931,500	2,933,300	2,919,300
WWAMI Medical Education	7,518,400	7,518,400	7,794,800	7,968,700	7,931,000
Total:	28,304,700	28,053,700	29,804,000	30,599,500	30,477,000
BY FUND CATEGORY					
General	27,830,000	27,692,000	29,419,500	30,173,200	30,055,000
Dedicated	474,700	361,700	384,500	426,300	422,000
Total:	28,304,700	28,053,700	29,804,000	30,599,500	30,477,000
Percent Change:	0.0%	(0.9%)	6.2%	2.7%	2.3%
BY OBJECT OF EXPENDITURE					
Personnel Costs	5,842,700	5,559,800	6,203,400	6,302,300	6,179,800
Operating Expenditures	2,893,000	3,000,600	2,898,700	2,708,400	2,708,400
Capital Outlay	5,500	83,000	5,500	5,500	5,500
Trustee/Benefit	19,563,500	19,410,300	20,696,400	21,583,300	21,583,300
Total:	28,304,700	28,053,700	29,804,000	30,599,500	30,477,000
Full-Time Positions (FTP)	46.65	46.65	48.65	50.15	50.15

Division Description

The State Board of Education oversees eight distinct health education programs that provide educational opportunities in the fields of medicine, dentistry, and veterinary medicine. These eight programs include:

1. The WIMU (Washington-Idaho-Montana-Utah) Veterinary Education Program provides access to a veterinary medical education through a cooperative agreement between the University of Idaho and Washington State University.
2. The WWAMI (Washington, Wyoming, Alaska, Montana, Idaho) Medical Education Program provides Idaho students with the opportunity to attend medical school through a cooperative agreement between the University of Idaho and the University of Washington.
3. The IDEP (Idaho Dental Education Program) provides access to dental education for Idaho students through a cooperative agreement between Idaho State University and Creighton University in Nebraska.
4. The University of Utah Medical Education Program provides medical school opportunities for Idaho students and psychiatry residency opportunities pursuant to a cooperative agreement between Idaho State University and the University of Utah.
5. The Family Medicine Residencies are a collection of 8 distinct accredited family medicine residency programs which consist of Full Circle Health (Boise, Nampa, Caldwell, Twin Falls/Jerome), ISU Family Medicine (Pocatello, Rexburg, Burley/Rupert) and Kootenai Family Medicine in Coeur d'Alene.
6. The Boise Internal Medicine (BIM) residency program provides training opportunities for Internal Medicine residents in Boise and other sites throughout the state.
7. The Idaho Psychiatry Residency Program offers training in psychiatry in Idaho. Clinical rotations occur at the Boise VA, St. Alphonsus, and St. Luke's medical centers and at rural rotations around the state.
8. The EIMR (Eastern Idaho Medical Residencies) program provides training in family medicine, internal medicine, and psychiatry at the Eastern Idaho Regional Medical Center in Idaho Falls and at rural and underserved sites in Eastern Idaho.

Health Education Programs

Analyst: Campbell

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	27,830,000	27,692,000	(138,000) (0.5%)	29,419,500	30,173,200	30,055,000
Unrestricted 65000	1,160,600	161,700	(998,900) (86.1%)	284,500	326,300	322,000
Restricted 66000	200,000	200,000	0 0.0%	100,000	100,000	100,000
Total:	29,190,600	28,053,700	(1,136,900) (3.9%)	29,804,000	30,599,500	30,477,000

Health Education Programs

Analyst: Campbell

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	48.65	29,419,500	29,804,000	48.65	29,419,500	29,804,000
Prior Year Reappropriation	0.00	0	999,000	0.00	0	999,000
FY 2026 Total Appropriation	48.65	29,419,500	30,803,000	48.65	29,419,500	30,803,000
Expenditure Adjustments	0.00	0	34,700	0.00	0	34,700
Governor's Holdback	0.00	(817,300)	(817,300)	0.00	(817,300)	(817,300)
Unallocated CEC - S1110	0.00	(65,200)	(71,200)	0.00	(65,200)	(71,200)
FY 2026 Estimated Expenditures	48.65	28,537,000	29,949,200	48.65	28,537,000	29,949,200
Removal of Onetime Expenditures	0.00	0	(999,000)	0.00	0	(999,000)
Restore Rescissions/Gov Holdback	0.00	882,500	888,500	0.00	882,500	888,500
FY 2027 Base	48.65	29,419,500	29,838,700	48.65	29,419,500	29,838,700
Personnel Benefit Costs	0.00	164,800	169,700	0.00	97,300	100,100
Contract Inflation	0.00	520,700	520,700	0.00	520,700	520,700
Change in Employee Compensation	0.00	50,700	52,900	0.00	0	0
FY 2027 Program Maintenance	48.65	30,155,700	30,582,000	48.65	30,037,500	30,459,500
1. Four Psychiatry Residents	0.00	240,000	240,000	0.00	240,000	240,000
2. Additional Burley Resident	1.00	60,000	60,000	1.00	60,000	60,000
3. OB/GYN Fellowship	0.00	60,000	60,000	0.00	60,000	60,000
4. Six Family Medicine Residents	0.00	360,000	360,000	0.00	360,000	360,000
5. Child Psychiatry Residents	0.00	180,000	180,000	0.00	180,000	180,000
6. FTP Adjustment	1.50	0	0	1.50	0	0
Ongoing Rescission	(1.00)	(882,500)	(882,500)	(1.00)	(882,500)	(882,500)
FY 2027 Total	50.15	30,173,200	30,599,500	50.15	30,055,000	30,477,000
Change from Original Appropriation	1.50	753,700	795,500	1.50	635,500	673,000
% Change from Original Appropriation		2.6%	2.7%		2.2%	2.3%

Health Education Programs

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
For FY 2026, the Legislature made regular maintenance adjustments for the Health Education Programs and included seven enhancements: 1) \$60,000 for Boise Internal Medicine for an additional resident; 2) \$240,000 for the Eastern Idaho Medical Residencies for four psychiatry residents; 3) \$420,000 for the Family Medicine Residencies for six new residents and one additional fellowship at Family Medicine Residencies in Nampa; 4) 2.00 FTP and \$120,500 for two additional residents at Family Medicine Residencies in Pocatello, Burley, and Rupert; 5) \$120,000 and 2.00 FTP to the Family Medicine Residencies for new rural family medicine residents in Pocatello and Rupert; 6) \$54,000 for one additional seat in the Idaho Dental Education Program; and 7) \$60,000 for an additional child psychiatry resident in the University of Utah Medical Education Program.					
	48.65	29,419,500	384,500	0	29,804,000
Prior Year Reappropriation					
The Idaho Dental Education Program (IDEP) was authorized to reappropriate or carry over its unencumbered and unspent appropriation of tuition and fees from FY 2025 into FY 2026. Carryover required legislative approval and is removed as a onetime expenditure before calculating the FY 2025 Base.					
Agency Request	0.00	0	999,000	0	999,000
Governor's Recommendation	0.00	0	999,000	0	999,000
FY 2026 Total Appropriation					
Agency Request	48.65	29,419,500	1,383,500	0	30,803,000
Governor's Recommendation	48.65	29,419,500	1,383,500	0	30,803,000
Expenditure Adjustments					
Idaho Dental Education Program					
This is non-cognizable adjustment reflects an increase in tuition and fees revenue within the Idaho Dental Education Program.					
Agency Request	0.00	0	34,700	0	34,700
Governor's Recommendation	0.00	0	34,700	0	34,700
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027.					
By program, holdbacks include \$38,700 from Boise Internal Medicine, \$97,400 from Eastern Idaho Medical Residencies, \$179,900 from Family Medicine Residencies, \$62,400 from the Idaho Dental Education Program, \$25,100 from the Psychiatry Education Program, \$95,100 from the University of Utah Medical Education Program, \$84,900 from the WIMU Veterinary Education Program, and \$233,800 from WWAMI Medical Education Program.					
Agency Request	0.00	(817,300)	0	0	(817,300)
Governor's Recommendation	0.00	(817,300)	0	0	(817,300)
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amounts.					
Agency Request	0.00	(65,200)	(6,000)	0	(71,200)
Governor's Recommendation	0.00	(65,200)	(6,000)	0	(71,200)
FY 2026 Estimated Expenditures					
Agency Request	48.65	28,537,000	1,412,200	0	29,949,200
Governor's Recommendation	48.65	28,537,000	1,412,200	0	29,949,200

Health Education Programs

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Removal of Onetime Expenditures					
This request removes onetime appropriations including the reappropriation of tuition and fees.					
Agency Request	0.00	0	(999,000)	0	(999,000)
Governor's Recommendation	0.00	0	(999,000)	0	(999,000)
Restore Rescissions/Gov Holdback					
This adjustment restores a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.					
Agency Request	0.00	882,500	6,000	0	888,500
Governor's Recommendation	0.00	882,500	6,000	0	888,500
FY 2027 Base					
Agency Request	48.65	29,419,500	419,200	0	29,838,700
Governor's Recommendation	48.65	29,419,500	419,200	0	29,838,700
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	164,800	4,900	0	169,700
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.</i>					
Governor's Recommendation	0.00	97,300	2,800	0	100,100
Contract Inflation					
The Health Education Programs request a net total of \$520,700 for inflation in contracts with other universities as follows:					
The Idaho Dental Education Program (IDEP) requests \$49,300, an increase of 2.8%, for inflation in its contract with Creighton University.					
The University of Utah Medical Education Program requests \$73,300, an increase of 2.3%, for inflation in its contract with the University of Utah School of Medicine.					
WIMU requests \$58,600, an increase of 2.8%, for inflation in its contract with the Washington State University (WSU) College of Veterinary Medicine.					
WWAMI requests \$339,500, an increase of 6.3%, for inflation in its contract with the University of Washington School of Medicine.					
Agency Request	0.00	520,700	0	0	520,700
Governor's Recommendation	0.00	520,700	0	0	520,700
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	50,700	2,200	0	52,900
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	48.65	30,155,700	426,300	0	30,582,000
Governor's Recommendation	48.65	30,037,500	422,000	0	30,459,500

Health Education Programs

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
1. Four Psychiatry Residents				Eastern Idaho Med Residencies	

The Eastern Idaho Medical Residency (EIMR) Program requests \$240,000 ongoing in trustee/benefit payments from the General Fund to support four additional psychiatry residents.

This request is part of the Idaho Graduate Medical Education 10-year strategic plan. This request also supports the 2030 Idaho Healthcare Workforce Initiative, a collaboration between the Office of the State Board of Education, hospitals, and the medical education community, aimed at addressing persistent provider shortages, particularly in rural counties. The program reports that psychiatry is an area of especially acute need. These requested psychiatric residents will spend their time caring for patients under the supervision of experienced physicians at rural and underserved hospitals and medical centers in Eastern Idaho. Funding for this training comes from a combination of state appropriations, the school or organization that administers the residency program, and the institution where the resident is receiving their training. This request will support resident salaries, training costs, liability insurance, and payment to the doctors who oversee the residents' work.

AGENCY SUBMITTED OUTCOMES: If approved, this request will help the Health Education Programs to meet the goal of producing highly skilled psychiatrists who live and practice in Idaho. The program's metric of success for this request is the number of psychiatrists practicing in Idaho.

Agency Request	0.00	240,000	0	0	240,000
Governor's Recommendation	0.00	240,000	0	0	240,000

2. Additional Burley Resident Family Medicine Residencies

The Family Medicine Residencies Program requests 1.00 FTP and \$60,000 ongoing personnel costs from the General Fund for an additional family medicine resident in Burley.

This request is part of the Idaho Graduate Medical Education 10-year strategic plan. This request also supports the 2030 Idaho Healthcare Workforce Initiative, a collaboration between the Office of the State Board of Education, hospitals, and the medical education community, aimed at addressing persistent provider shortages, particularly in rural counties. Family medicine is a special focus of the Idaho Health Education Program. This requested family medicine resident will spend time caring for patients under the supervision of experienced physicians in Burley and at medical centers and clinics throughout southern Idaho. Funding for this training comes from a combination of state appropriations, the school or organization that administers the residency program, and the institution where the resident is receiving their training. This request will support the resident's salary, training costs, liability insurance, and payment to the doctors who oversee the resident's work.

AGENCY SUBMITTED OUTCOMES: If approved, this request will help the Health Education Programs to meet the goal of producing highly skilled family physicians who live and practice in Idaho. The program's metric of success for this request is the number of physicians practicing in Idaho.

Agency Request	1.00	60,000	0	0	60,000
Governor's Recommendation	1.00	60,000	0	0	60,000

Health Education Programs

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

3. OB/GYN Fellowship

Family Medicine Residencies

The Family Medicine Residencies Program requests \$60,000 in trustee/benefit payments for an OB/GYN fellowship. Fellowships offer additional training beyond the initial residency after completion of medical school.

This fellowship is the first step in a long-term effort by the Health Education Programs and the Graduate Medical Education Committee to address the need for OB/GYN care in Idaho. This OB/GYN fellowship will combine training in family medicine with OB/GYN care, a combination of clinical skills that will allow family practitioners in Idaho communities, especially rural communities, to care for the whole family from birth through adulthood. The requested OB/GYN fellow will spend time caring for patients under the supervision of experienced physicians at medical centers in Eastern Idaho. Funding for this training comes from a combination of state appropriations, the school or organization that administers the residency program, and the institution where the resident is receiving their training. This request will support the fellow's salary, training costs, liability insurance, and payment to the doctors who oversee the resident's work. This request also supports the 2030 Idaho Healthcare Workforce Initiative, a collaboration between the Office of the State Board of Education, hospitals, and the medical education community, aimed at addressing persistent provider shortages, particularly in rural counties.

AGENCY SUBMITTED OUTCOMES: If approved, this request will help the Health Education Programs to meet the goal of producing highly skilled OB/GYN physicians who live and practice in Idaho. The program's metric of success for this request is the number of OB/GYN physicians practicing in Idaho.

Agency Request	0.00	60,000	0	0	60,000
Governor's Recommendation	0.00	60,000	0	0	60,000

4. Six Family Medicine Residents

Family Medicine Residencies

The Family Medicine Residencies Program requests \$360,000 ongoing in trustee/benefit payments from the General Fund for six new family medicine residents at the Mountain States Institute of Graduate Medical Education in Nampa.

This request is part of the Idaho Graduate Medical Education 10-year strategic plan. This request also supports the 2030 Idaho Healthcare Workforce Initiative, a collaboration between the Office of the State Board of Education, hospitals, and the medical education community, aimed at addressing persistent provider shortages, particularly in rural counties. Family medicine is a special focus of the Idaho Health Education Program. The requested family medicine residents will spend their time caring for patients under the supervision of experienced physicians at medical centers throughout Idaho. Funding for this training comes from a combination of state appropriation, the school or organization that administers the residency program, and the institution where the resident is receiving their training. This request will support resident salaries, training costs, liability insurance, and payment to the doctors who oversee the residents' work.

AGENCY SUBMITTED OUTCOMES: If approved, this request will help the Health Education Programs to meet the goal of producing highly skilled family physicians who live and practice in Idaho. The program's metric of success for this request is the number of family medicine physicians practicing in Idaho.

Agency Request	0.00	360,000	0	0	360,000
Governor's Recommendation	0.00	360,000	0	0	360,000

Health Education Programs

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

5. Child Psychiatry Residents

University of Utah Medical Education

The University of Utah Medical Education Program requests \$180,000 ongoing in trustee/benefit payments from the General Fund for three new child psychiatry residents in Pocatello in conjunction with Idaho State University.

This request is part of the Idaho Graduate Medical Education 10 year strategic plan. This request also supports the 2030 Idaho Healthcare Workforce Initiative, a collaboration between the Office of the State Board of Education, hospitals, and the medical education community, aimed at addressing persistent provider shortages, particularly in rural counties. The program reports that child psychiatry is an area of especially acute need, especially for Idaho's rural communities. The requested child psychiatric residents will spend their time caring for patients under the supervision of experienced physicians at rural and underserved hospitals and medical centers in Eastern Idaho. Funding for this training comes from a combination of state appropriation, the school or organization that administers the residency program, and the institution where the resident is receiving their training. This request will support resident salaries, training costs, liability insurance, and payment to the doctors who oversee the residents' work.

AGENCY SUBMITTED OUTCOMES: If approved, this request will help the Health Education Programs to meet the goal of producing highly skilled child psychiatrists who live and practice in Idaho. The program's metric of success for this request is the number of child psychiatrists practicing in Idaho.

Agency Request	0.00	180,000	0	0	180,000
Governor's Recommendation	0.00	180,000	0	0	180,000

6. FTP Adjustment

WIMU Veterinary Education

This request increases WIMU's FTP cap by 1.50 to better align with evolving operational demands and convert temporary employees to permanent. The agency will be using existing funds for this request.

Over the past four years, the number of student rotations with Washington State University (WSU) has steadily increased, reflecting a sustained growth in enrollment and instructional responsibilities. This adjustment strategically reallocates existing personnel costs to support permanent salaries ensuring the staffing structure accurately reflects the ongoing needs of the program.

Agency Request	1.50	0	0	0	0
Governor's Recommendation	1.50	0	0	0	0

Ongoing Rescission

This adjustment reflects a 3% General Fund rescission for FY 2027.

The total rescission includes \$38,700 from Boise Internal Medicine, \$97,400 from Eastern Idaho Medical Residencies, \$245,100 from Family Medicine Residencies, \$62,400 from the Idaho Dental Education Program, \$25,100 from the Psychiatry Education Program, \$95,100 from the University of Utah Medical Education Program, \$84,900 from the WIMU Veterinary Education Program, and \$233,800 from WWAMI Medical Education Program.

Agency Request	(1.00)	(882,500)	0	0	(882,500)
Governor's Recommendation	(1.00)	(882,500)	0	0	(882,500)

FY 2027 Total

Agency Request	50.15	30,173,200	426,300	0	30,599,500
Governor's Recommendation	50.15	30,055,000	422,000	0	30,477,000

Agency Request

Change from Original App	1.50	753,700	41,800	0	795,500
% Change from Original App	3.1%	2.6%	10.9%		2.7%

Governor's Recommendation

Change from Original App	1.50	635,500	37,500	0	673,000
% Change from Original App	3.1%	2.2%	9.8%		2.3%

Division of Career Technical Education

Analyst: Campbell

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
CTE Administration	3,131,900	3,742,000	3,045,000	3,015,600	2,967,100
Secondary and General Programs	25,555,300	27,656,100	26,009,900	26,125,400	26,074,100
Postsecondary Programs	57,172,600	58,044,500	71,415,100	71,637,300	70,431,700
Educator Services Program	2,169,700	1,929,100	2,360,800	2,339,500	2,316,600
Related Programs	6,587,000	6,806,100	6,924,500	6,818,300	6,796,400
Total:	94,616,500	98,177,800	109,755,300	109,936,100	108,585,900
BY FUND CATEGORY					
General	79,153,900	79,969,100	91,966,100	92,100,500	90,775,400
Dedicated	5,552,800	5,303,400	5,552,800	5,552,800	5,552,800
Federal	9,909,800	12,905,300	12,236,400	12,282,800	12,257,700
Total:	94,616,500	98,177,800	109,755,300	109,936,100	108,585,900
Percent Change:	0.0%	3.8%	11.8%	0.2%	(1.1%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	55,726,600	54,795,700	58,603,300	59,484,200	58,134,000
Operating Expenditures	7,278,700	8,323,700	7,256,600	7,010,500	7,010,500
Capital Outlay	15,000	217,100	0	0	0
Trustee/Benefit	31,596,200	34,841,300	43,895,400	43,441,400	43,441,400
Total:	94,616,500	98,177,800	109,755,300	109,936,100	108,585,900
Full-Time Positions (FTP)	569.14	569.14	569.14	569.14	569.14

Division Description

The Division of Career Technical Education is authorized by Chapter 33, Section 22, Idaho Code, and consists of five budgeted programs:

1. The CTE Administration Program includes central staff to provide leadership, administrative and technical assistance, oversight, and accountability to a statewide educational system that provides career technical programs at the state's secondary schools (grades 7-12), technical colleges, adult education programs, and workforce training centers. This system prepares Idaho's youth and adults for high-skill, in-demand careers, including one-year and two-year credentials and industry certifications, as well as for further educational attainment and retraining. This budgeted program was previously named State Leadership and Technical Assistance but was renamed in FY 2023 to be more transparent and align with LUMA reorganization efforts.
2. Secondary and General Programs provides secondary students with career and technical programs and provides individuals in the workforce with the skills necessary to maintain and/or advance in their chosen occupation.
3. Postsecondary Programs provide college students with opportunities to obtain the two-year degrees and shorter-term certifications needed for employment in skilled and technical occupations that require less than a baccalaureate degree. The appropriation for this program is intended to fund 100% of the direct costs at Idaho's six technical colleges located within CSI, CWI, ISU, LCSC, NIC, and CEI.
4. The Educator Services Program includes appropriations associated with the increased number of students participating in secondary career technical programs, career technical funding, funding to incentivize quality instruction, and teacher preparation programs.
5. Related Programs administers Adult Education (AE), General Educational Development (GED), Centers for New Directions, Workforce Training Centers at the six technical colleges, and Fire Service Training.

Division of Career Technical Education

Analyst: Campbell

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	81,084,900	79,969,100	(1,115,800) (1.4%)	91,966,100	92,100,500	90,775,400
Displaced Homemaker 21800	170,000	150,000	(20,000) (11.8%)	170,000	170,000	170,000
Hazardous Materials/Waste Enforcement 27400	67,800	43,600	(24,200) (35.7%)	67,800	67,800	67,800
In-Demand Careers 32300	5,091,600	5,091,600	0 0.0%	5,000,000	5,000,000	5,000,000
Miscellaneous Revenue 34900	315,000	18,200	(296,800) (94.2%)	315,000	315,000	315,000
Federal Grant 34800	12,916,300	12,905,300	(11,000) (0.1%)	12,236,400	12,282,800	12,257,700
Total:	99,645,600	98,177,800	(1,467,800) (1.5%)	109,755,300	109,936,100	108,585,900

Division of Career Technical Education

Agency Profile

Analyst: Campbell

Selected Measures

	FY 21	FY 22	FY23	FY 24	FY25	Ann. % Change
Number of Students Enrolled in High School CTE Programs (head count)	117,003	120,829	131,089	133,856	132,419	2.6%
Number of Students Enrolled in Digital CTE Courses through IDLA	1,959	1,538	5,246	7,119	7,182	66.7%
Number of High School CTE programs	900	933	945	1,121	1,103	5.6%
Number of LEAs with CTE Programs	121	123	126	125	153	6.6%
Number of SkillStack® Badges Awarded to Secondary Students	19,192	32,390	34,011	42,157	65,429	60.2%
Number of Students Enrolled in Postsecondary CTE Programs (headcount)	5,363	5,546	5,192	5,690	6,574	5.6%
Number of FTE (full-time equivalent) Students Enrolled in Postsecondary CTE Programs	2,934	3,281	3,188	3,573	4,060	9.6%
Number of Persons Enrolled in Workforce Training	46,458	45,209	50,992	51,100	51,020	2.5%
Number of Persons Enrolled in Fire Service Training*	1,861	2,642	3,287	4,460	5,694	51.5%
Number of Clients Served in the Adult Education Program (head count)	2,939	4,198	4,394	4,434	4,646	14.5%
Number of Clients Served by Centers for New Directions	598	519	547	1,072	1,138	22.6%
Total Degree/Certificates Awarded*	**	**	2,421	2,313	2,360	-1.3%
Number of Students Awarded a Degree or Certificate	1,744	1,886	1,708	1,782	1,908	2.4%
Positive Placement Rate of Postsecondary Completers*	79	78	83	74	87	2.5%

* Data updated from previous years.

** Data not available at time of publication.

Distribution of CTE Funds to Postsecondary Institutions (in millions)

	FY 22	FY 23	FY 24	FY 25	FY26	Ann. % Chg.
Total Appropriation	\$46.92	\$48.22	\$53.15	\$54.50	\$67.05	10.7%
College of Southern Idaho	\$7.29	\$7.48	\$8.25	\$8.50	\$10.51	11.0%
College of Western Idaho	\$9.54	\$9.83	\$10.87	\$11.10	\$13.32	9.9%
North Idaho College	\$5.86	\$5.96	\$6.56	\$6.70	\$8.66	11.9%
College of Eastern Idaho	\$6.66	\$6.80	\$7.49	\$7.70	\$9.66	11.3%
Idaho State University	\$12.61	\$13.02	\$13.70	\$14.80	\$17.19	9.1%
Lewis-Clark State College	\$4.96	\$5.13	\$5.40	\$5.70	\$7.68	13.7%

Division of Career Technical Education

Analyst: Campbell

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	569.14	91,966,100	109,755,300	569.14	91,966,100	109,755,300
Executive Carry Forward	0.00	1,081,900	1,081,900	0.00	1,081,900	1,081,900
Expenditure Adjustments	0.00	0	0	0.00	0	0
Governor's Holdback	0.00	(2,261,200)	(2,261,200)	0.00	(2,261,200)	(2,261,200)
Unallocated CEC - S1110	0.00	0	(9,600)	0.00	0	(9,600)
FY 2026 Estimated Expenditures	569.14	90,786,800	108,566,400	569.14	90,786,800	108,566,400
Removal of Onetime Expenditures	0.00	(1,131,900)	(1,131,900)	0.00	(1,131,900)	(1,131,900)
Base Adjustments	0.00	0	0	0.00	0	0
Restore Rescissions/Gov Holdback	0.00	2,261,200	2,270,800	0.00	2,261,200	2,270,800
FY 2027 Base	569.14	91,916,100	109,705,300	569.14	91,916,100	109,705,300
Personnel Benefit Costs	0.00	2,040,600	2,078,700	0.00	1,124,700	1,146,000
Statewide Cost Allocation	0.00	(4,200)	(4,200)	0.00	(4,200)	(4,200)
Change in Employee Compensation	0.00	409,200	417,500	0.00	0	0
FY 2027 Program Maintenance	569.14	94,361,700	112,197,300	569.14	93,036,600	110,847,100
Ongoing Rescission	0.00	(2,261,200)	(2,261,200)	0.00	(2,261,200)	(2,261,200)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	569.14	92,100,500	109,936,100	569.14	90,775,400	108,585,900
Change from Original Appropriation	0.00	134,400	180,800	0.00	(1,190,700)	(1,169,400)
% Change from Original Appropriation		0.1%	0.2%		(1.3%)	(1.1%)

Division of Career Technical Education

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
For FY 2025, the Legislature made standard maintenance adjustments and included three enhancements: 1) \$10,000,000 ongoing to the Technical Colleges for capacity building; 2) appropriation of federal grants, and 3) \$50,000 onetime for adult education and literacy programs housed at the six technical colleges.					
	569.14	91,966,100	5,552,800	12,236,400	109,755,300
Executive Carry Forward					
The Division of Career Technical Education was approved by the Division of Financial Management for onetime Executive Carry Forward for unfulfilled purchase orders related to the CTE data system. This amount will be removed before calculating the base.					
Agency Request	0.00	1,081,900	0	0	1,081,900
Governor's Recommendation	0.00	1,081,900	0	0	1,081,900
Expenditure Adjustments					
CTE Administration, Secondary and General Programs					
This request reflects a program transfer of \$32,500 in personnel costs from CTE Administration to Secondary Programs for an FTP that was moved in a prior year that did not account for the fully burdened costs.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below, including the reduction of \$1,615,300 for personnel costs, \$241,900 for operating expenditures, and \$404,000 in trustee and benefit payments.					
Agency Request	0.00	(2,261,200)	0	0	(2,261,200)
Governor's Recommendation	0.00	(2,261,200)	0	0	(2,261,200)
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amounts.					
Agency Request	0.00	0	0	(9,600)	(9,600)
Governor's Recommendation	0.00	0	0	(9,600)	(9,600)
FY 2026 Estimated Expenditures					
Agency Request	569.14	90,786,800	5,552,800	12,226,800	108,566,400
Governor's Recommendation	569.14	90,786,800	5,552,800	12,226,800	108,566,400
Removal of Onetime Expenditures					
This decision unit removes onetime Executive Carry Forward approved for FY 2026 and removes a onetime appropriation for adult education and literacy.					
Agency Request	0.00	(1,131,900)	0	0	(1,131,900)
Governor's Recommendation	0.00	(1,131,900)	0	0	(1,131,900)
Base Adjustments					
This decision unit adjusts for the transfer from CTE Administration to Secondary Programs.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

Division of Career Technical Education

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

Restore Rescissions/Gov Holdback

This adjustment restores a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.

Agency Request	0.00	2,261,200	0	9,600	2,270,800
Governor's Recommendation	0.00	2,261,200	0	9,600	2,270,800

FY 2027 Base

Agency Request	569.14	91,916,100	5,552,800	12,236,400	109,705,300
Governor's Recommendation	569.14	91,916,100	5,552,800	12,236,400	109,705,300

Personnel Benefit Costs

Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	2,040,600	0	38,100	2,078,700

The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.

Governor's Recommendation	0.00	1,124,700	0	21,300	1,146,000

Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase by \$2,900, State Controller fees will decrease by \$11,000, State Treasurer billings will decrease by \$100, and Office of Information Technology Services billings will increase by \$4,000 for a net decrease of \$4,200.

Agency Request	0.00	(4,200)	0	0	(4,200)
Governor's Recommendation	0.00	(4,200)	0	0	(4,200)

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	409,200	0	8,300	417,500

While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.

Governor's Recommendation	0.00	0	0	0	0

FY 2027 Program Maintenance

Agency Request	569.14	94,361,700	5,552,800	12,282,800	112,197,300
Governor's Recommendation	569.14	93,036,600	5,552,800	12,257,700	110,847,100

Ongoing Rescission

This adjustment reflects a 3% General Fund rescission for FY 2027, including a reduction of \$1,615,300 for personnel costs, \$241,900 for operating expenditures, and \$404,000 in trustee and benefit payments.

Agency Request	0.00	(2,261,200)	0	0	(2,261,200)

Recommended by the Governor.

Governor's Recommendation	0.00	(2,261,200)	0	0	(2,261,200)

Division of Career Technical Education

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Budget Law Exemptions/Other Adjustments					
The Division of Career Technical Education requests exemption from the provisions of Section 67-3511(1), (2), and (3), Idaho Code, allowing transfers between expenditure account categories and between programs for all moneys appropriated to them for the period July 1, 2026, through June 30, 2027. This authority requires legislative approval.					
Agency Request	0.00	0	0	0	0
<i>The Governor recommends an appropriation that is exempt from Section 67-3511, Idaho Code, which restricts the transfer of appropriation between programs and expense classes. This authority requires legislative approval.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	569.14	92,100,500	5,552,800	12,282,800	109,936,100
Governor's Recommendation	569.14	90,775,400	5,552,800	12,257,700	108,585,900
Agency Request					
Change from Original App	0.00	134,400	0	46,400	180,800
% Change from Original App	0.0%	0.1%	0.0%	0.4%	0.2%
Governor's Recommendation					
Change from Original App	0.00	(1,190,700)	0	21,300	(1,169,400)
% Change from Original App	0.0%	(1.3%)	0.0%	0.2%	(1.1%)

Idaho Public Television

Analyst: McGurkin

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	3,016,600	3,060,800	3,426,600	3,073,800	3,040,600
Dedicated	1,000,500	976,800	1,005,100	1,009,700	1,007,000
Federal	700,000	0	0	0	0
Total:	4,717,100	4,037,600	4,431,700	4,083,500	4,047,600
Percent Change:	0.0%	(14.4%)	9.8%	(7.9%)	(8.7%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	1,750,300	1,648,600	1,886,000	1,933,100	1,897,200
Operating Expenditures	2,274,500	1,774,000	1,861,400	1,835,500	1,835,500
Capital Outlay	692,300	615,000	684,300	314,900	314,900
Total:	4,717,100	4,037,600	4,431,700	4,083,500	4,047,600
Full-Time Positions (FTP)	15.00	15.00	15.00	15.00	15.00

Division Description

Idaho Public Television (IPTV) operates under the State Board of Education and is an integral part of its strategic plan. IPTV has two functional areas: (1) a statewide delivery system; and (2) content creation and acquisition. The General Fund supports the maintenance and administration of the statewide delivery system, which delivers educational, governmental, informational, emergency information, and cultural content via a statewide infrastructure that reaches 98.8% of Idaho households. The delivery system also feeds cable, satellite, and internet-attached devices.

Additionally, IPTV receives support from membership donations, which support the production of local programs and the acquisition of PBS-affiliated and other programming. These funds were approved for continuous appropriation starting in FY 2023.

Under the supervision of the State Board of Education, IPTV provides:

1. Broadcast System Management & Emergency Communications: The statewide broadcast system is maintained by IPTV, in coordination with partners such as the Office of Emergency Management. This work includes providing live broadcast and media pool coverage for disaster-related events, transmitting mandatory national alerts through the Emergency Alert System (EAS), issuing geo-targeted Amber Alerts, and distributing weather and emergency information to all broadcast markets across the state. It also involves delivering backup alert signals for the state's wireless carriers through Wireless Emergency Alerts (WEA).
2. Coordination, promotion, and distribution of educational and instructional television programs and services for all Idaho citizens at school, work, and home;
3. Real-time coverage of the Idaho Legislature, Idaho Supreme Court hearings, and other activities;
4. Production, acquisition, and broadcasting of programming services responsive to the interests of Idaho citizens; and
5. Information technology support as well as facilities and engineering support for communications programs at the University of Idaho and Idaho State University.

[Statutory Authority: Sections 67-5302 & 33-4803 Idaho Code]

Idaho Public Television

Analyst: McGurkin

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	3,062,300	3,060,800	(1,500) 0.0%	3,426,600	3,073,800	3,040,600
Miscellaneous Revenue 34900	0	0	0 0.0%	0	0	0
Idaho Millennium Income 49900	1,000,500	976,800	(23,700) (2.4%)	1,005,100	1,009,700	1,007,000
Federal Grant 34800	700,000	0	(700,000) (100.0%)	0	0	0
Total:	4,762,800	4,037,600	(725,200) (15.2%)	4,431,700	4,083,500	4,047,600

Idaho Public Television

Analyst: McGurkin

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	15.00	3,426,600	4,431,700	15.00	3,426,600	4,431,700
Governor's Holdback	0.00	(92,500)	(92,500)	0.00	(92,500)	(92,500)
Unallocated CEC - S1110	0.00	0	(700)	0.00	0	(700)
FY 2026 Estimated Expenditures	15.00	3,334,100	4,338,500	15.00	3,334,100	4,338,500
Removal of Onetime Expenditures	0.00	(342,400)	(342,400)	0.00	(342,400)	(342,400)
Restore Rescissions/Gov Holdback	0.00	92,500	93,200	0.00	92,500	93,200
FY 2027 Base	15.00	3,084,200	4,089,300	15.00	3,084,200	4,089,300
Personnel Benefit Costs	0.00	42,800	46,300	0.00	23,600	25,500
Contract Inflation	0.00	15,400	15,400	0.00	15,400	15,400
Statewide Cost Allocation	0.00	9,900	9,900	0.00	9,900	9,900
Change in Employee Compensation	0.00	14,000	15,100	0.00	0	0
FY 2027 Program Maintenance	15.00	3,166,300	4,176,000	15.00	3,133,100	4,140,100
Ongoing Rescission	0.00	(92,500)	(92,500)	0.00	(92,500)	(92,500)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	15.00	3,073,800	4,083,500	15.00	3,040,600	4,047,600
Change from Original Appropriation	0.00	(352,800)	(348,200)	0.00	(386,000)	(384,100)
% Change from Original Appropriation		(10.3%)	(7.9%)		(11.3%)	(8.7%)

Idaho Public Television

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included replacement items. Enhancement 1 for \$342,400 was provided to replace a truck in North Idaho and to replace broadcasting & emergency communication equipment at the network operation center.					
	15.00	3,426,600	1,005,100	0	4,431,700
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	0.00	(92,500)	0	0	(92,500)
Governor's Recommendation	0.00	(92,500)	0	0	(92,500)
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.					
Agency Request	0.00	0	(700)	0	(700)
Governor's Recommendation	0.00	0	(700)	0	(700)
FY 2026 Estimated Expenditures					
Agency Request	15.00	3,334,100	1,004,400	0	4,338,500
Governor's Recommendation	15.00	3,334,100	1,004,400	0	4,338,500
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$342,400 for replacement items.					
Agency Request	0.00	(342,400)	0	0	(342,400)
Governor's Recommendation	0.00	(342,400)	0	0	(342,400)
Restore Rescissions/Gov Holdback					
This adjustment restores spending authority for unallocated additional CEC funding reverted according to Senate Bill 1110 of 2025 and the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05.					
Agency Request	0.00	92,500	700	0	93,200
Governor's Recommendation	0.00	92,500	700	0	93,200
FY 2027 Base					
Agency Request	15.00	3,084,200	1,005,100	0	4,089,300
Governor's Recommendation	15.00	3,084,200	1,005,100	0	4,089,300
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	42,800	3,500	0	46,300
The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.					
Governor's Recommendation	0.00	23,600	1,900	0	25,500

Idaho Public Television

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Contract Inflation					
Idaho Public Television requests \$15,400 from the General Fund for inflationary increases across six capital lease contracts. These leases increased by an average of 9.4% when compared to FY 2026.					
Agency Request	0.00	15,400	0	0	15,400
Governor's Recommendation	0.00	15,400	0	0	15,400
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$11,200, risk management costs will increase by \$5,600, State Controller fees will decrease by \$1,100, State Treasurer fees will decrease by \$100, and Office of Information Technology Services billings will decrease by \$5,700, for a net increase of \$9,900.					
Agency Request	0.00	9,900	0	0	9,900
Governor's Recommendation	0.00	9,900	0	0	9,900
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	14,000	1,100	0	15,100
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	15.00	3,166,300	1,009,700	0	4,176,000
Governor's Recommendation	15.00	3,133,100	1,007,000	0	4,140,100
Ongoing Rescission					
This adjustment reflects a 3% General Fund rescission for FY 2027. This rescission includes a reduction of \$14,300 in personnel costs, \$35,800 in operating expenditures, and \$42,400 in capital outlay.					
Reductions in operating expenditures include costs in administrative services, travel, supplies, fuel, insurance, utilities, and miscellaneous expenses. Capital outlay reductions include vehicle replacements and replacing and maintaining translators, microwave links, and television communication systems, that are used for statewide broadcast operations.					
Agency Request	0.00	(92,500)	0	0	(92,500)
Governor's Recommendation	0.00	(92,500)	0	0	(92,500)
Budget Law Exemptions/Other Adjustments					
CONTINUOUS APPROPRIATION: Idaho Public Television requests continuous appropriation authority for funding and positions associated with the private donations from the Miscellaneous Revenue Fund for the period July 1, 2026, through June 30, 2027. This would be the fifth year of the these funds and positions being continuously appropriated.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	15.00	3,073,800	1,009,700	0	4,083,500
Governor's Recommendation	15.00	3,040,600	1,007,000	0	4,047,600

Idaho Public Television

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Agency Request					
Change from Original App	0.00	(352,800)	4,600	0	(348,200)
% Change from Original App	0.0%	(10.3%)	0.5%		(7.9%)
Governor's Recommendation					
Change from Original App	0.00	(386,000)	1,900	0	(384,100)
% Change from Original App	0.0%	(11.3%)	0.2%		(8.7%)

Special Programs

Analyst: Campbell

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Forest Utilization Research	1,652,600	1,652,600	1,739,800	1,730,500	1,697,700
Geological Survey	1,336,100	1,336,100	1,412,400	1,414,600	1,384,700
Museum of Natural History	748,700	748,700	796,200	801,300	783,000
Scholarships and Grants	30,548,700	25,417,100	30,932,300	30,144,100	30,142,000
Small Bus. Development Centers	1,101,600	882,700	1,157,900	1,171,900	1,149,400
TechHelp	443,700	441,200	461,100	462,800	453,700
Total:	35,831,400	30,478,400	36,499,700	35,725,200	35,610,500
BY FUND CATEGORY					
General	30,083,600	29,336,300	31,746,100	30,970,900	30,856,600
Dedicated	1,000,000	0	0	0	0
Federal	4,747,800	1,142,100	4,753,600	4,754,300	4,753,900
Total:	35,831,400	30,478,400	36,499,700	35,725,200	35,610,500
Percent Change:	0.0%	(14.9%)	19.8%	(2.1%)	(2.4%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	5,068,400	4,127,800	5,356,100	5,437,000	5,322,300
Operating Expenditures	345,100	892,300	350,700	285,600	285,600
Capital Outlay	0	130,700	0	0	0
Trustee/Benefit	30,417,900	25,327,600	30,792,900	30,002,600	30,002,600
Total:	35,831,400	30,478,400	36,499,700	35,725,200	35,610,500
Full-Time Positions (FTP)	50.07	50.07	50.34	49.27	49.27

Division Description

Organized under the State Board of Education, this division includes the following budgeted programs:

Forest Utilization Research (FUR), located at the University of Idaho, conducts research and analyzes policy to increase the productivity of Idaho's forests and rangelands.

The Idaho Geological Survey (IGS) collects, analyzes, and disseminates geologic and mineral-based asset data for the state of Idaho. IGS is headquartered at the University of Idaho in Moscow with an office in Boise.

The Scholarships and Grants program manages scholarships and grants available to students attending Idaho's postsecondary educational institutions.

The Idaho Museum of Natural History (IMNH), located at Idaho State University, preserves, expands, and disseminates information about the natural history of Idaho and the Intermountain West.

The Idaho Small Business Development Centers (SBDC) provide counseling, training, research, and technical support services to small businesses and entrepreneurs. SBDC is headquartered at Boise State University with field offices at colleges and universities around the state.

TechHelp provides manufacturing consulting services to small and medium sized companies throughout the state. TechHelp is a partnership of Idaho's three state universities and is an affiliate of the National Institute of Standards and Technology Manufacturing Extension Partnership. It is also Idaho's Economic Development Administration University Center, targeting economically distressed areas of Idaho.

Special Programs

Analyst: Campbell

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	30,083,600	29,336,300	(747,300) (2.5%)	31,746,100	30,970,900	30,856,600
Miscellaneous Revenue 34900	1,000,000	0	(1,000,000) (100.0%)	0	0	0
American Rescue Plan 34400	218,900	0	(218,900) (100.0%)	222,900	222,900	222,900
Federal Grant 34800	0	0	0 0.0%	0	0	0
US Dept of Education Gearup Scholarship 34828	4,528,900	1,142,100	(3,386,800) (74.8%)	4,530,700	4,531,400	4,531,000
Total:	35,831,400	30,478,400	(5,353,000) (14.9%)	36,499,700	35,725,200	35,610,500

Special Programs

Agency Profile

Analyst: Campbell

Scholarship Descriptions

S1027 of 2013 repealed and consolidated two scholarship programs into the Opportunity Scholarship Program. The repealed programs are the Robert R. Lee Promise Scholarship - Categories A and B, and the Minority/At Risk Scholarship. Also, the Grow Your Own scholarship program for teachers was curtailed. The \$4,231,500 from those programs was consolidated into the Opportunity Scholarship Program. The programs and scholarships within Special Programs are as follows:

Opportunity Scholarship: A need-based scholarship designed on a shared responsibility model with state dollars being the last dollars. This means that a student must apply for federal aid and have a self or family contribution element before they are eligible. The award amount is up to \$3,500 per year, renewable up to four years. Students must be Idaho high school graduates attending an eligible Idaho postsecondary institution, must maintain a 2.7 GPA, and must submit the Free Application for Federal Student Aid (FAFSA) every year [Section 33-4303, Idaho Code]. In FY 2019, the Legislature provided that twenty percent of the funds available for the scholarship may be used for awards to adult students who have earned at least twenty four credits towards a postsecondary degree or certificate and return to an eligible Idaho postsecondary educational institution to complete their degree [Section 33-4303(6), Idaho Code, and S1279 of 2019]. In 2024, the Legislature reduced the percentage for adult students to five percent. [Section 33-4303(6), Idaho Code, and H0500 of 2024]

Atwell Parry Work Study Program: An employment program that assists students with financial or academic needs to attend accredited institutions of higher education in Idaho. Institutions provide a 20% match for on-campus jobs, while off-campus employers provide a 50% match [Section 33-4401, Idaho Code, and H916 of 1994].

Armed Forces and Public Safety Officer Scholarship (fee waiver): Provides tuition and fees, on-campus housing and subsistence, and up to \$750 per semester for books to spouses or children of Idaho citizens who were prisoners of war, missing in action, killed or disabled to the point of being unemployable in any armed conflict of which the United States was a party or in a training exercise, or killed or disabled to the point of being unemployable in the line of duty while employed in Idaho as a public safety officer. Awardees must attend an Idaho public college or university [Section 33-4302, Idaho Code].

GEAR UP 3 Idaho Scholarship: Available to students who participated in the early intervention component (7th-10th grade) of the GEAR UP program and graduated/will graduate high school. The monetary value of the GEAR UP 3 Idaho scholarship award to students depends on how many eligible applicants apply. The amount of each scholarship will be determined by taking the total amount of funds and dividing this amount by the number of applicants. The total amount of financial aid from all sources shall not exceed the student's total educational costs.

Special Programs

Analyst: Campbell

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	50.34	31,746,100	36,499,700	50.34	31,746,100	36,499,700
Executive Carry Forward	0.00	28,000	28,000	0.00	28,000	28,000
Expenditure Adjustments	0.00	0	0	0.00	0	0
Governor's Holdback	0.00	(941,200)	(941,200)	0.00	(941,200)	(941,200)
Unallocated CEC - S1110	0.00	(10,000)	(10,800)	0.00	(10,000)	(10,800)
FY 2026 Estimated Expenditures	50.34	30,822,900	35,575,700	50.34	30,822,900	35,575,700
Removal of Onetime Expenditures	(0.27)	(60,300)	(60,300)	(0.27)	(60,300)	(60,300)
Base Adjustments	(0.16)	0	0	(0.16)	0	0
Restore Rescissions/Gov Holdback	0.00	945,600	946,400	0.00	945,600	946,400
FY 2027 Base	49.91	31,708,200	36,461,800	49.91	31,708,200	36,461,800
Personnel Benefit Costs	0.00	169,000	169,600	0.00	99,600	99,900
Change in Employee Compensation	0.00	44,900	45,000	0.00	0	0
FY 2027 Program Maintenance	49.91	31,922,100	36,676,400	49.91	31,807,800	36,561,700
Ongoing Rescission	(0.64)	(951,200)	(951,200)	(0.64)	(951,200)	(951,200)
Cash Transfers & Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	49.27	30,970,900	35,725,200	49.27	30,856,600	35,610,500
Change from Original Appropriation	(1.07)	(775,200)	(774,500)	(1.07)	(889,500)	(889,200)
% Change from Original Appropriation		(2.4%)	(2.1%)		(2.8%)	(2.4%)

Special Programs

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
For FY 2025 the Legislature made standard maintenance adjustments and included five enhancements: 1) \$19,500 in onetime funds for a workforce development manager in Forest Utilization Research; 2) \$12,800 in onetime funds for a database manager in Idaho Geologic Survey; 3) \$5,600 in onetime funds for operating expenses at the Idaho Museum of Natural History; 4) \$1,375,000 in ongoing general funds for the Rural Educator Incentive Program in Scholarships and Grants; and 5) \$1,200 in ongoing general funds to correct an error in CEC funding in Scholarships and Grants.					
	50.34	31,746,100	0	4,753,600	36,499,700
Executive Carry Forward			Scholarships and Grants		
Scholarships and Grants was approved by the Division of Financial Management for onetime Executive Carry Forward for late payments related to the Rural Educator Incentives Program.					
Agency Request	0.00	28,000	0	0	28,000
Governor's Recommendation	0.00	28,000	0	0	28,000
Expenditure Adjustments			Small Business Development Centers		
This adjustment reflects a expenditure category transfer of \$350,000 from personnel costs to operating expenditures for subcontract payments to SBDC's host institutions.					
Agency Request	0.00	0	0	0	0
Recommended by the Governor.					
Governor's Recommendation	0.00	0	0	0	0
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027 below and includes the reduction of \$70,700 in personnel costs, \$80,200 in operating expenditures, and \$790,300 in trustee and benefit payments.					
Agency Request	0.00	(941,200)	0	0	(941,200)
Governor's Recommendation	0.00	(941,200)	0	0	(941,200)
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amounts.					
Agency Request	0.00	(10,000)	0	(800)	(10,800)
Governor's Recommendation	0.00	(10,000)	0	(800)	(10,800)
FY 2026 Estimated Expenditures					
Agency Request	50.34	30,822,900	0	4,752,800	35,575,700
Governor's Recommendation	50.34	30,822,900	0	4,752,800	35,575,700
Removal of Onetime Expenditures					
This request removes onetime appropriations approved for FY 2026, including executive carry forward and funds for a workforce development manager in Forest Utilization Research and funds for a database manager in Idaho Geologic Survey.					
Agency Request	(0.27)	(60,300)	0	0	(60,300)
Governor's Recommendation	(0.27)	(60,300)	0	0	(60,300)
Base Adjustments			Small Business Development Centers		
This adjustment aligns Small Business Development Center's FTP count with their organizational structure.					
Agency Request	(0.16)	0	0	0	0
Governor's Recommendation	(0.16)	0	0	0	0

Special Programs

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Restore Rescissions/Gov Holdback					
This adjustment restores a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.					
Agency Request	0.00	945,600	0	800	946,400
Governor's Recommendation	0.00	945,600	0	800	946,400
FY 2027 Base					
Agency Request	49.91	31,708,200	0	4,753,600	36,461,800
Governor's Recommendation	49.91	31,708,200	0	4,753,600	36,461,800
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	169,000	0	600	169,600
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.</i>					
Governor's Recommendation	0.00	99,600	0	300	99,900
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	44,900	0	100	45,000
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	49.91	31,922,100	0	4,754,300	36,676,400
Governor's Recommendation	49.91	31,807,800	0	4,753,900	36,561,700
Ongoing Rescission					
This adjustment reflects a 3% General Fund rescission for FY 2027 totaling \$951,200.					
The total rescission includes a reduction of \$51,600 for Forest Utilization Research, a reduction of \$42,000 for Idaho Geologic Survey, a reduction of \$23,700 for Idaho Museum of Natural History, a reduction of \$792,000 for Scholarships and Grants, a reduction of \$28,100 for Small Business Development Center, and a reduction of \$13,800 for TechHelp.					
Agency Request	(0.64)	(951,200)	0	0	(951,200)
Governor's Recommendation	(0.64)	(951,200)	0	0	(951,200)
Cash Transfers & Adjustments					
Agency Request	0.00	0	0	0	0
<i>The Governor recommends that the Special Programs budget include the following language to transfer moneys from the Dedicated Fund: "Notwithstanding any other provision of law to the contrary, the Office of the State Controller shall transfer \$3,000,000 from the Opportunity Scholarship Program Fund to the General Fund as soon as practicable, but no later than June 30, 2026."</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	49.27	30,970,900	0	4,754,300	35,725,200
Governor's Recommendation	49.27	30,856,600	0	4,753,900	35,610,500

Special Programs

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Agency Request					
Change from Original App	(1.07)	(775,200)	0	700	(774,500)
% Change from Original App	(2.1%)	(2.4%)		0.0%	(2.1%)
Governor's Recommendation					
Change from Original App	(1.07)	(889,500)	0	300	(889,200)
% Change from Original App	(2.1%)	(2.8%)		0.0%	(2.4%)

Department of Education

Analyst: McGurkin

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Administration	6,615,100	4,878,400	5,741,800	6,165,400	6,069,400
Student Services	100,739,400	56,475,800	42,460,400	42,585,100	42,359,100
Total:	107,354,500	61,354,200	48,202,200	48,750,500	48,428,500
BY FUND CATEGORY					
General	12,530,400	10,817,500	12,052,000	11,999,700	11,859,300
Dedicated	71,978,100	30,794,500	14,622,100	16,216,600	16,163,200
Federal	22,846,000	19,742,200	21,528,100	20,534,200	20,406,000
Total:	107,354,500	61,354,200	48,202,200	48,750,500	48,428,500
Percent Change:	0.0%	(42.8%)	(21.4%)	1.1%	0.5%
BY OBJECT OF EXPENDITURE					
Personnel Costs	14,133,300	12,354,700	14,642,100	15,182,800	14,860,800
Operating Expenditures	23,419,800	20,691,200	21,816,300	20,489,300	20,489,300
Capital Outlay	800,000	224,700	6,000	0	0
Trustee/Benefit	69,001,400	28,083,600	11,737,800	13,078,400	13,078,400
Total:	107,354,500	61,354,200	48,202,200	48,750,500	48,428,500
Full-Time Positions (FTP)	126.50	126.50	127.00	127.00	127.00

Division Description

The State Department of Education is an executive agency of the State Board of Education and is established pursuant to Section 33-125, Idaho Code. The State Superintendent of Public Instruction serves as the executive officer of the department and has the responsibility for carrying out policies, procedures, and duties authorized by law or established by the board for all elementary and secondary school matters.

During the 2020 legislative session, the Legislature established and funded a second program in the department for student services. There are two appropriated programs in the department:

1) Administration Program: Includes staffing support for the Public School Support Program functions of Accounting, Certification and Professional Standards, Communications, Human Resources, and Public School Finance.

2) Student Services: Includes staffing support for the Public School Support Program functions of Assessment and Accountability, Child Nutrition Programs, Federal Programs, Indian Education, Instructional Support for Student-Centered Learning, Safety and Student Engagement, School Choice, Special Education, Student Transportation, and advanced opportunities funding for non-public school students.

Department of Education

Analyst: McGurkin

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	12,530,400	10,817,500	(1,712,900) (13.7%)	12,052,000	11,999,700	11,859,300
Indirect Cost Recovery 12500	2,011,600	717,600	(1,294,000) (64.3%)	2,002,400	2,028,700	2,013,300
Idaho Career Ready Students Program 30900	58,138,500	22,784,800	(35,353,700) (60.8%)	0	0	0
Driver's Training 31900	2,627,600	1,580,800	(1,046,800) (39.8%)	2,636,300	4,413,900	4,410,300
Broadband Infrastructure 32100	0	0	0 0.0%	0	0	0
Public Instruction 32500	1,956,000	1,541,800	(414,200) (21.2%)	2,003,000	2,038,000	2,018,800
Public Charter School Authorizers 32533	0	0	0 0.0%	300,000	0	0
Miscellaneous Revenue 34900	549,800	350,000	(199,800) (36.3%)	569,500	585,100	576,500
Public Schools Other Income 48110	475,800	377,400	(98,400) (20.7%)	481,600	486,300	483,700
Cigarette, Tobacco and Lottery Income Taxes 48154	114,700	114,700	0 0.0%	119,000	123,800	121,100
Idaho Millennium Income 49900	6,070,500	3,295,700	(2,774,800) (45.7%)	6,503,500	6,505,800	6,504,500
School Bus Camera Fund 58100	33,600	31,700	(1,900) (5.7%)	6,800	35,000	35,000
American Rescue Plan 34400	3,438,400	1,115,400	(2,323,000) (67.6%)	264,000	269,600	269,600
Federal COVID-19 Relief 34500	0	0	0 0.0%	0	0	0
Federal Grant 34800	19,407,600	18,626,800	(780,800) (4.0%)	21,264,100	20,264,600	20,136,400
Total:	107,354,500	61,354,200	(46,000,300) (42.8%)	48,202,200	48,750,500	48,428,500

Department of Education

Analyst: McGurkin

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	127.00	12,052,000	48,202,200	127.00	12,052,000	48,202,200
Prior Year Reappropriation	0.00	800,000	38,928,500	0.00	800,000	38,928,500
1. School Bus Camera Fund	0.00	0	28,200	0.00	0	28,200
FY 2026 Total Appropriation	127.00	12,852,000	87,158,900	127.00	12,852,000	87,158,900
Governor's Holdback	0.00	(361,500)	(361,500)	0.00	(361,500)	(361,500)
Unallocated CEC - S1110	0.00	0	(60,600)	0.00	0	(60,600)
FY 2026 Estimated Expenditures	127.00	12,490,500	86,736,800	127.00	12,490,500	86,736,800
Removal of Onetime Expenditures	0.00	(801,500)	(40,971,100)	0.00	(801,500)	(40,971,100)
Base Adjustments	0.00	0	0	0.00	0	0
Restore Rescissions/Gov Holdback	0.00	361,500	422,100	0.00	361,500	422,100
FY 2027 Base	127.00	12,050,500	46,187,800	127.00	12,050,500	46,187,800
Personnel Benefit Costs	0.00	201,600	463,100	0.00	112,600	258,600
Statewide Cost Allocation	0.00	57,700	54,900	0.00	57,700	54,900
Change in Employee Compensation	0.00	51,400	117,500	0.00	0	0
FY 2027 Program Maintenance	127.00	12,361,200	46,823,300	127.00	12,220,800	46,501,300
2. DE Reimbursement and Grant Program	0.00	0	1,770,900	0.00	0	1,770,900
3. School Bus Camera Fund	0.00	0	28,200	0.00	0	28,200
4. Farm to School Federal Grant	0.00	0	269,600	0.00	0	269,600
5. Child Nutrition Tech Innovation Fed Grant	0.00	0	220,000	0.00	0	220,000
Ongoing Rescission	0.00	(361,500)	(361,500)	0.00	(361,500)	(361,500)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	127.00	11,999,700	48,750,500	127.00	11,859,300	48,428,500
Change from Original Appropriation	0.00	(52,300)	548,300	0.00	(192,700)	226,300
% Change from Original Appropriation		(0.4%)	1.1%		(1.6%)	0.5%

Department of Education

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included ten budget enhancements. Enhancement 1 provided funding for a dispute resolution specialist to assist schools and families with special education services. Enhancement 2 provided 1.00 FTP for a special education specialist with a primary purpose of supporting charter schools. Enhancement 3 included onetime funding for student assessment development and procurement of a new assessment contract. Enhancement 4 provided ongoing appropriation for the School Bus Camera Fund. Enhancement 5 provided onetime funding for the third year of the farm to school grant program that teaches students about agriculture and the importance of buying and growing food locally. Enhancement 6 provided onetime funding for the Child Nutrition Technology Grant with funds being used to support school nutrition staff. Enhancement 7 provided ongoing funding for the Idaho Reading Indicator (IRI) contract that was renewed in FY 2025. Enhancement 8 provided onetime funding to address programmatic changes needed for the federally required performance report card. Enhancement 9 provided ongoing support from the Idaho Millennium Income Fund for a second cohort of school resource officers and after-school programs. Enhancement 10 provided ongoing funding for after-school programs.					
	127.00	12,052,000	14,622,100	21,528,100	48,202,200
Prior Year Reappropriation			Administration, Student Services		
The State Department of Education was authorized to reappropriate or carryover its unencumbered and unspent appropriation related to its office remodel project; Millennium Fund Program distributions; and Career Ready Students Program from FY 2025 into FY 2026. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2027 Base.					
Agency Request	0.00	800,000	38,128,500	0	38,928,500
Governor's Recommendation	0.00	800,000	38,128,500	0	38,928,500
1. School Bus Camera Fund			Student Services		
The State Department of Education requests a supplemental appropriation of \$28,200 from additional funding available in the School Bus Camera Fund. Moneys are distributed to Local Education Agencies via \$200-\$3,500 grant allocations that provide stop sign arm cameras and related equipment for school buses. All funds are derived from fees resulting from court ordered infraction payments related to overtaking and passing school buses pursuant to Section 49-1422, Idaho Code, and may only be appropriated for the purpose of school bus stop arm software, equipment, and training.					
AGENCY SUBMITTED OUTCOME: This supports our goal to Prepare Idaho Students for Life – children need to be protected from unsafe drivers while they are on their way to and from school. The majority of car crashes occur within five miles of the home, and we have a duty to ensure that all children can safely commute to school and get home safely every day.					
Agency Request	0.00	0	28,200	0	28,200
Governor's Recommendation	0.00	0	28,200	0	28,200
FY 2026 Total Appropriation					
Agency Request	127.00	12,852,000	52,778,800	21,528,100	87,158,900
Governor's Recommendation	127.00	12,852,000	52,778,800	21,528,100	87,158,900
Governor's Holdback			Administration, Student Services		
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	0.00	(361,500)	0	0	(361,500)
Governor's Recommendation	0.00	(361,500)	0	0	(361,500)

Department of Education

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

Unallocated CEC - S1110

Administration, Student Services

Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.

Agency Request	0.00	0	(20,400)	(40,200)	(60,600)
Governor's Recommendation	0.00	0	(20,400)	(40,200)	(60,600)

FY 2026 Estimated Expenditures

Agency Request	127.00	12,490,500	52,758,400	21,487,900	86,736,800
Governor's Recommendation	127.00	12,490,500	52,758,400	21,487,900	86,736,800

Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$2,014,400 for FY 2026 onetime enhancements, \$38,928,500 for reappropriation, and \$28,200 for requested FY 2026 supplemental appropriations.

Agency Request	0.00	(801,500)	(38,456,700)	(1,712,900)	(40,971,100)
Governor's Recommendation	0.00	(801,500)	(38,456,700)	(1,712,900)	(40,971,100)

Base Adjustments

This decision unit represents a requested FTP fund transfer and program transfer.

The FTP fund transfer is requested to align position allocations with the fund sources that support work performed in the Administration and Student Services Programs. No related appropriation shift is requested. The adjustments result in an increase of 0.80 FTP on federal funds, a reduction of 0.71 FTP on dedicated funds, and a reduction of 0.09 FTP on the General Fund, with no overall change in total FTP.

The requested FTP fund transfers are split between two programs. In the Administration Program, the adjustments result in an increase of 0.83 FTP on the General Fund and a corresponding reduction of 0.83 FTP on dedicated funds. In the Student Services Program, the adjustments result in an increase of 0.80 FTP on federal funds, an increase of 0.12 FTP on dedicated funds, and a reduction of 0.92 FTP on the General Fund.

In addition, this decision unit makes a program transfer of 0.57 FTP and \$192,100 in personnel costs from the General Fund. The FTP and appropriation are requested to be removed from Student Services and placed in the Administration Program. This represents a consolidation of staffing resources related to centralizing procurement work in the Administration Program, with no overall change in appropriation or total FTP.

Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0

Restore Rescissions/Gov Holdback

This adjustment restores spending authority for unallocated additional CEC funding reverted according to Senate Bill 1110 of 2025 and the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05.

Agency Request	0.00	361,500	20,400	40,200	422,100
Governor's Recommendation	0.00	361,500	20,400	40,200	422,100

FY 2027 Base

Agency Request	127.00	12,050,500	14,322,100	19,815,200	46,187,800
Governor's Recommendation	127.00	12,050,500	14,322,100	19,815,200	46,187,800

Department of Education

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	201,600	76,700	184,800	463,100
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.</i>					
Governor's Recommendation	0.00	112,600	42,800	103,200	258,600
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$66,200, risk management costs will increase by \$14,200, State Controller fees will decrease by \$15,800, State Treasurer fees will decrease by \$400, and Office of Information Technology Services billings will decrease by \$9,300, for a net increase of \$54,900.					
Agency Request	0.00	57,700	(800)	(2,000)	54,900
Governor's Recommendation	0.00	57,700	(800)	(2,000)	54,900
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	51,400	19,500	46,600	117,500
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	127.00	12,361,200	14,417,500	20,044,600	46,823,300
Governor's Recommendation	127.00	12,220,800	14,364,100	19,916,400	46,501,300

Department of Education

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
2. DE Reimbursement and Grant Program					Student Services

The State Department of Education (SDE) requests \$1,770,900 ongoing from the Driver Training Account. This increase is for two components: (1) Increasing driver education (DE) reimbursement rates for Local Education Agencies (LEAs) and (2) creating a vehicle grant program.

(1) \$1,270,900 is requested to raise the reimbursement cap to LEAs from \$150 to \$300 per student DE completion, requiring changes to Section 33-1707, Idaho Code. SDE states the average cost per student is \$208, and increasing the cap will help LEAs cover program costs, reduce family fees or use of Advanced Opportunities funds, and potentially increase instructor pay to expand capacity. Programs are reimbursed only for actual costs up to the new cap.

(2) \$500,000 is requested to award 20 grants of \$20,000 to \$27,000 each year to help LEAs purchase or replace driver education vehicles. SDE states this will improve access to DE in rural areas and provide safer vehicles for instruction.

SDE reports a \$1.6 million gap between state reimbursements and the actual cost of DE programs, a 26.3% drop in student completions, and a loss of twenty LEA-run programs over the past five years. Currently, 50% of LEAs (89 total) do not offer driver education. Consistent with previous years, the Driver Training Account ended FY 2025 with revenues exceeding expenditures by \$1,110,300, resulting in an ending cash balance of \$6,656,100.

ANALYST NOTE:

In addition to LEA programs, the Idaho Digital Learning Academy (IDLA) offers a Driver Education Program which covers the 30 classroom learning hours of instruction required by Idaho law but does not provide required on-road driver practice. All IDLA enrollments are funded at \$445 per enrollment. Under H531 (2023), parents or guardians in rural areas or districts without DE programs may provide on-road training themselves.

AGENCY SUBMITTED OUTCOME: Improve access to Driver Education (DE), reduce costs for families, and lessen the amount of discretionary funding LEAs use for DE programs. Strategic Plan – Modernize Education Funding Structure – Goal 1 – C and E: Reduce district dependency on school levies and bonds through increased responsibility of other stakeholders. In order to offer these programs, many LEAs utilize operating funds in excess of the reimbursements provided by the Department.

Agency Request	0.00	0	1,770,900	0	1,770,900
Governor's Recommendation	0.00	0	1,770,900	0	1,770,900

3. School Bus Camera Fund Student Services

The State Department of Education requests an ongoing appropriation of \$28,200 from additional funding expected to be available in the School Bus Camera Fund in FY 2027, based on collected revenues in FY 2026. Moneys from the fund are distributed to Local Education Agencies via \$200-\$3,500 grant allocations that provide stop sign arm cameras and related equipment for school buses. All funds are derived from fees resulting from court ordered infraction payments related to overtaking and passing school buses pursuant to Section 49-1422, Idaho Code.

ANALYST NOTE:

This amount is also requested as a onetime supplemental for FY 2026. Onetime supplementals are removed from the FY 2027 base appropriation, requiring this separate enhancement to be approved for an ongoing appropriation increase.

AGENCY SUBMITTED OUTCOME: This supports our goal to Prepare Idaho Students for Life – children need to be protected from unsafe drivers while they are on their way to and from school. The majority of car crashes occur within five miles of the home, and we have a duty to ensure that all children can safely commute to school and get home safely every day.

Agency Request	0.00	0	28,200	0	28,200
Governor's Recommendation	0.00	0	28,200	0	28,200

Department of Education

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
4. Farm to School Federal Grant					Student Services

The State Department of Education (SDE) requests a onetime appropriation of \$269,600 for the final year of a received four-year ARPA award for the Farm-to-School Grant Program, which will expire three months into FY 2027. As of December 2025, SDE had \$355,500 remaining in the federal ARPA award to expend for the grant program. This request would cover any runover in FY 2027 to ensure the full award is utilized.

Of the total request, \$66,600 is for an existing Farm-to-School coordinator and associated travel. The position includes a salary of \$69,400 and \$33,500 in benefits. Because the grant will conclude partway through the fiscal year, the request includes approximately half of the salary and benefits, totaling \$50,000. In addition, \$16,600 is requested for travel to support school visits across the state. The coordinator provides training, technical assistance, and connections between Idaho schools and local farmers to establish and maintain Farm-to-School programs in compliance with federal USDA regulations. The coordinator also assists schools in developing indoor gardens for student learning during winter months.

An additional \$150,000 would be used to purchase and disburse 75 vertical tower gardens, selected through competitive procurement, to participating schools. The tower gardens are distributed to participating middle schools and high schools, and the currently selected distributor would include lesson plans, seed pod starters, cameras to monitor and record plant growth, delivery, and one year of technical support.

The remaining \$53,000 would be used for passthrough funding to schools for “Crunch Day”. Program funds are used to reimburse schools for the purchase of fresh fruits and vegetables, with reimbursed schools participating in a lesson on fruits and vegetables produced in Idaho.

AGENCY SUBMITTED OUTCOME: Farm-to-school efforts help teach children where their food comes from and how food fuels their bodies. It enhances classroom education through hands-on learning, such as school gardens and other educational activities related to food, health, agriculture, and nutrition. In Idaho, agricultural land accounts for 26% of the state’s total land area. As of the most recent data from the 2024 Census of Agriculture, there are more than 11.5 million acres of farmland in Idaho, with the average farm size being 505 acres. The state has a total of 22,877 farms, and the market value of agricultural products sold totals more than \$10.8 billion. This request supports Goal 4 to prepare Idaho students for life as well as college and career by ensuring that students have a thorough understanding of where their food comes from and how to create nutritional meals in their adult life.

Agency Request	0.00	0	0	269,600	269,600
Governor's Recommendation	0.00	0	0	269,600	269,600

Department of Education

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
5. Child Nutrition Tech Innovation Fed Grant				Student Services	
The State Department of Education requests an ongoing appropriation of \$220,000 for two Technology Innovation Grants (TIG) made available to the Child Nutrition Program (CNP). Appropriation for the same grant program was provided onetime in FY 2026.					
These grants support technology needs related to operating the Child Nutrition Program. The department operates a state platform for auditing and reimbursing nutrition costs called MyIdahoCNP, an online database used by school nutrition staff for program compliance, claims tracking, and reporting on financial expenditures for federal Child Nutrition Program requirements. The grants already awarded in relation to this request will be spent through September 30, 2028. The department anticipates additional annual awards on a ongoing basis from the USDA. The majority of grant funds, \$200,600 in operating expenditures, are for software support contract costs for MyIdahoCNP. Support costs include maintenance of MyIdahoCNP and any updates when required at the federal level. The remaining \$19,400 in personnel costs partially funds the salary and benefits of two financial specialists who, in addition to other duties, provide technical assistance visits to schools in Idaho for CNP-related requirements and reporting.					
AGENCY SUBMITTED OUTCOME: This request supports Goal 2 for Student Achievement as children who are hungry are less able to focus on learning. Idaho has been awarded this funding for technology to free up other money for training, reviews, and technical assistance. With this funding, we can enhance the knowledge of food service professionals in Idaho about USDA updates and provide more touchpoints to schools. This will help schools and other child nutrition program sponsors follow the new, updated regulations.					
Agency Request	0.00	0	0	220,000	220,000
Governor's Recommendation	0.00	0	0	220,000	220,000
Ongoing Rescission				Student Services	
This adjustment reflects a 3% General Fund rescission for FY 2027. This rescission includes a reduction of \$361,500 from the agency's trustee and benefit appropriation.					
The related appropriation is used for Advanced Opportunities payments to nonpublic school students pursuant to Section 33-4603, Idaho Code. Within the FY 2026 base appropriation, this program includes \$96,500 in personnel costs, \$70,000 in operating expenditures, and \$750,000 in trustee and benefit payments. In FY 2025, the department expended a total of \$686,000, including \$482,300 in trustee and benefit payments distributed to 918 students, representing an average payment of approximately \$525 per student.					
This reduction leaves a base appropriation of \$388,500 in trustee and benefit payments for the program. Based on FY 2025 average payment levels, the remaining appropriation could support distributions to approximately 740 students.					
Agency Request	0.00	(361,500)	0	0	(361,500)
Governor's Recommendation	0.00	(361,500)	0	0	(361,500)
Budget Law Exemptions/Other Adjustments				Administration, Student Services	
REAPPROPRIATION: The State Department of Education requests authority to carry over its unencumbered and unspent appropriation balances for Millennium Fund Program distributions and for the Career Ready Students Program from FY 2026 into FY 2027.					
Agency Request	0.00	0	0	0	0
REAPPROPRIATION: The Governor recommends authority to carry over any unencumbered and unspent appropriation balances for Millennium Fund Program distributions and for the Career Ready Students Program from FY 2026 into FY 2027. Reappropriation requires legislative approval.					
The Governor recommends that this budget include the following language: "Notwithstanding any other provision of law to the contrary, all interest earned on the Career Ready Students Program Fund shall be redirected for deposit into the General Fund for the period of FY 2027."					
Governor's Recommendation	0.00	0	0	0	0

Department of Education

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2027 Total					
Agency Request	127.00	11,999,700	16,216,600	20,534,200	48,750,500
Governor's Recommendation	127.00	11,859,300	16,163,200	20,406,000	48,428,500
Agency Request					
Change from Original App	0.00	(52,300)	1,594,500	(993,900)	548,300
% Change from Original App	0.0%	(0.4%)	10.9%	(4.6%)	1.1%
Governor's Recommendation					
Change from Original App	0.00	(192,700)	1,541,100	(1,122,100)	226,300
% Change from Original App	0.0%	(1.6%)	10.5%	(5.2%)	0.5%

Vocational Rehabilitation

Analyst: Dupree

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Vocational Rehabilitation	30,812,800	25,153,500	26,357,100	26,865,100	26,372,400
Deaf & Hard of Hearing Council	567,600	563,800	623,600	585,100	574,300
Total:	31,380,400	25,717,300	26,980,700	27,450,200	26,946,700
BY FUND CATEGORY					
General	9,672,700	7,976,400	5,452,600	5,434,300	5,357,100
Dedicated	2,139,600	825,000	1,419,300	1,419,300	1,419,300
Federal	19,568,100	16,915,900	20,108,800	20,596,600	20,170,300
Total:	31,380,400	25,717,300	26,980,700	27,450,200	26,946,700
Percent Change:	0.0%	(18.0%)	4.9%	1.7%	(0.1%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	12,959,300	11,124,300	13,713,300	14,349,800	13,809,200
Operating Expenditures	2,597,300	3,980,400	2,630,000	2,559,700	2,596,800
Capital Outlay	506,700	434,100	404,600	404,600	404,600
Trustee/Benefit	15,317,100	10,178,500	10,232,800	10,136,100	10,136,100
Total:	31,380,400	25,717,300	26,980,700	27,450,200	26,946,700
Full-Time Positions (FTP)	148.00	148.00	148.00	148.00	144.87

Division Description

The Idaho Division of Vocational Rehabilitation (IDVR) works on behalf of Idahoans with disabilities to improve the quality of the vocational rehabilitation services provided to Idaho residents. IDVR is organized within and reports to the Idaho State Board of Education. Statutory authority for IDVR can be found in Section 33-2301, Idaho Code.

IDVR works in concert with the State Rehabilitation Council. The Council must be composed of at least 15 members appointed by the Idaho State Board of Education. Council members represent various groups with an interest in IDVR's services including disability advocacy groups, workforce development entities, community rehabilitation partners, rehabilitation counselors, and others. The council reviews, analyzes, and advises IDVR regarding the performance, effectiveness, and objectives of the program.

IDVR is divided into two budgeted programs: Vocational Rehabilitation and the Council for the Deaf and Hard of Hearing to whom IDVR provides fiscal support.

Vocational Rehabilitation (VR): VR assists Idahoans with a diverse array of disabilities to prepare for, obtain, advance in, and retain employment based on their unique skills and abilities. The VR program provides services to eligible Idahoans with disabilities to assist them in transitioning from unemployment to gainful employment or to maintain employment. The VR program is a way to self-sufficiency. The VR program serves students with disabilities transitioning from secondary to post-secondary education or to work. Services include work readiness, work-based learning, instruction in self-advocacy, job exploration and counseling on post-secondary education. Lastly, VR serves Idaho businesses by assisting in hiring and retaining qualified employees through the delivery of services tailored to the business's needs.

Council for the Deaf and Hard of Hearing (CDHH): CDHH is an independent agency organized under IDVR. This is a flow-through council for fiscal support purposes only, with no direct programmatic implication for IDVR. CDHH's vision is to ensure that individuals who are deaf, hard of hearing, or hearing impaired have a centralized location to obtain resources and information about services available.

Vocational Rehabilitation

Analyst: Dupree

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	9,672,700	7,976,400	(1,696,300) (17.5%)	5,452,600	5,434,300	5,357,100
Rehabilitation Revenue and Refunds 28800	1,156,100	747,700	(408,400) (35.3%)	1,161,200	1,161,200	1,161,200
Miscellaneous Revenue 34900	983,500	77,300	(906,200) (92.1%)	258,100	258,100	258,100
Federal Grant 34800	29,568,100	16,915,900	(12,652,200) (42.8%)	20,108,800	20,596,600	20,170,300
Total:	41,380,400	25,717,300	(15,663,100) (37.9%)	26,980,700	27,450,200	26,946,700

Vocational Rehabilitation

Analyst: Dupree

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	148.00	5,452,600	26,980,700	148.00	5,452,600	26,980,700
Executive Carry Forward	0.00	1,500,400	1,500,400	0.00	1,500,400	1,500,400
Governor's Holdback	0.00	(163,600)	(163,600)	(2.63)	(163,600)	(163,600)
Unallocated CEC - S1110	0.00	0	(164,500)	0.00	0	(164,500)
FY 2026 Estimated Expenditures	148.00	6,789,400	28,153,000	145.37	6,789,400	28,153,000
Removal of Onetime Expenditures	0.00	(1,500,400)	(1,500,400)	0.00	(1,500,400)	(1,500,400)
Base Adjustments	0.00	0	0	0.00	0	0
Restore Rescissions/Gov Holdback	0.00	163,600	328,100	2.63	163,600	328,100
FY 2027 Base	148.00	5,452,600	26,980,700	148.00	5,452,600	26,980,700
Personnel Benefit Costs	0.00	121,000	544,800	0.00	67,500	304,100
Statewide Cost Allocation	0.00	(1,500)	(24,100)	0.00	(1,500)	(24,100)
Change in Employee Compensation	0.00	23,700	110,300	0.00	0	0
FY 2027 Program Maintenance	148.00	5,595,800	27,611,700	148.00	5,518,600	27,260,700
1. New Lease Increase	0.00	2,100	2,100	0.00	2,100	2,100
2. Program Transfer	0.00	0	0	0.00	0	0
Ongoing Rescission	0.00	(163,600)	(163,600)	(3.13)	(163,600)	(316,100)
FY 2027 Total	148.00	5,434,300	27,450,200	144.87	5,357,100	26,946,700
Change from Original Appropriation	0.00	(18,300)	469,500	(3.13)	(95,500)	(34,000)
% Change from Original Appropriation		(0.3%)	1.7%		(1.8%)	(0.1%)

Vocational Rehabilitation

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included one budget enhancement. Enhancement 1 was for \$35,000 from the General Fund for contracted interpreter services.					
	148.00	5,452,600	1,419,300	20,108,800	26,980,700
Executive Carry Forward			Vocational Rehabilitation		
The Division of Vocational Rehabilitation was approved by the Division of Financial Management for \$1,500,400 from the General Fund in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2027 Base. This funding was encumbered by the agency for future anticipated repayments related to unallowable expenses charged to federal funds.					
Agency Request	0.00	1,500,400	0	0	1,500,400
Governor's Recommendation	0.00	1,500,400	0	0	1,500,400
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. The amount includes \$18,600 from the Council for the Deaf and Hard of Hearing Program and \$145,000 from the Vocational Rehabilitation Program. This reduction is restored as a base adjustment in FY 2027 below.					
Agency Request	0.00	(163,600)	0	0	(163,600)
Recommended by the Governer. Additionally, the Governor recommends the reduction of 2.63 FTP that has been vacant for over six months pursuant to Executive Order No. 2025-05.					
Governor's Recommendation	(2.63)	(163,600)	0	0	(163,600)
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.					
Agency Request	0.00	0	(700)	(163,800)	(164,500)
Governor's Recommendation	0.00	0	(700)	(163,800)	(164,500)
FY 2026 Estimated Expenditures					
Agency Request	148.00	6,789,400	1,418,600	19,945,000	28,153,000
Governor's Recommendation	145.37	6,789,400	1,418,600	19,945,000	28,153,000
Removal of Onetime Expenditures			Vocational Rehabilitation		
Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$1,500,400 for Executive Carry Forward authorized by the Division of Financial Management.					
Agency Request	0.00	(1,500,400)	0	0	(1,500,400)
Governor's Recommendation	0.00	(1,500,400)	0	0	(1,500,400)
Base Adjustments					
The division requests to transfer 2.00 FTP from dedicated funds to the Federal Grant Fund, \$169,100 in personnel costs from dedicated funds to the Federal Grant Fund, and \$169,100 in operating expenditures from the Federal Grant Fund to dedicated funds.					
Agency Request	0.00	0	0	0	0
Recommended by the Governor.					
Governor's Recommendation	0.00	0	0	0	0
Restore Rescissions/Gov Holdback					
This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.					
Agency Request	0.00	163,600	700	163,800	328,100
Governor's Recommendation	2.63	163,600	700	163,800	328,100

Vocational Rehabilitation

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2027 Base					
Agency Request	148.00	5,452,600	1,419,300	20,108,800	26,980,700
Governor's Recommendation	148.00	5,452,600	1,419,300	20,108,800	26,980,700

Personnel Benefit Costs

Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	121,000	0	423,800	544,800

The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.

Governor's Recommendation	0.00	67,500	0	236,600	304,100

Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$1,100, risk management costs will increase by \$10,500, State Controller fees will decrease by \$20,200, State Treasurer fees will decrease by \$1,800, and Office of Information Technology Services billings will decrease by \$13,700, for a net decrease of \$24,100.

Agency Request	0.00	(1,500)	0	(22,600)	(24,100)

Governor's Recommendation	0.00	(1,500)	0	(22,600)	(24,100)

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	23,700	0	86,600	110,300

While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.

Governor's Recommendation	0.00	0	0	0	0

FY 2027 Program Maintenance

Agency Request	148.00	5,595,800	1,419,300	20,596,600	27,611,700

Governor's Recommendation	148.00	5,518,600	1,419,300	20,322,800	27,260,700

1. New Lease Increase

Council for the Deaf and Hard of Hearing

The Council for the Deaf and Hard of Hearing requests \$2,100 ongoing from the General Fund for operating expenditures. This amount is requested following the agency signing a lease at a new location at a higher rate.

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goals within the agency: (1) Enhance access to communication and services, and (2) strengthen statewide coordination and partnerships. These are identified as goals #1 and #3, respectively, in the strategic plan for the Council for the Deaf and Hard of Hearing.

Agency Request	0.00	2,100	0	0	2,100

Governor's Recommendation	0.00	2,100	0	0	2,100

Vocational Rehabilitation

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

2. Program Transfer

The Division of Vocational Rehabilitation requests to transfer 0.40 FTP and \$42,500 from the General Fund from the Council for the Deaf and Hard of Hearing (CDHH) to the Vocational Rehabilitation program. The agency reports that the CDHH requires less fiscal support since the implementation of Luma and this transfer would align the budget with the distribution of work.

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: Document and track utilization of the Enterprise Risk Dashboard across all designated staff and leadership roles. This is identified as performance measure #5.1.1 in the strategic plan for the Idaho Division of Vocational Rehabilitation.

Agency Request	0.00	0	0	0	0

Recommended by the Governor.

Governor's Recommendation	0.00	0	0	0	0

Ongoing Rescission

This adjustment reflects a 3% General Fund reduction for FY 2027. This reduction of \$163,600 from the General Fund consists of a reduction of \$18,600 from personnel costs, \$48,300 from operating expenditures, and \$96,700 from trustee and benefit payments. The Council for the Deaf and Hard of Hearing intends to cut \$18,600 in personnel expenditures through adjusting a position from full-time to part-time. The Vocational Rehabilitation Program intends to reduce expenditures by \$145,000 by reducing square footage on leases in several offices, and reducing payments to clients for vocational related purchases.

Agency Request	0.00	(163,600)	0	0	(163,600)

Recommended by the Governor. Additionally, the Governor recommends the reduction of 3.13 FTP, and the associated funding, that have been vacant for over six months pursuant to Executive Order No. 2025-05.

Governor's Recommendation	(3.13)	(163,600)	0	(152,500)	(316,100)

FY 2027 Total

Agency Request	148.00	5,434,300	1,419,300	20,596,600	27,450,200

Governor's Recommendation	144.87	5,357,100	1,419,300	20,170,300	26,946,700

Agency Request

Change from Original App	0.00	(18,300)	0	487,800	469,500

% Change from Original App	0.0%	(0.3%)	0.0%	2.4%	1.7%

Governor's Recommendation

Change from Original App	(3.13)	(95,500)	0	61,500	(34,000)

% Change from Original App	(2.1%)	(1.8%)	0.0%	0.3%	(0.1%)

Charter School Commission

Analyst: Campbell

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	193,000	188,300	199,900	200,100	196,600
Dedicated	531,900	394,600	542,500	561,400	552,100
Total:	724,900	582,900	742,400	761,500	748,700
Percent Change:	0.0%	(19.6%)	27.4%	2.6%	0.8%
BY OBJECT OF EXPENDITURE					
Personnel Costs	566,200	474,800	591,400	613,400	600,600
Operating Expenditures	158,700	108,100	151,000	148,100	148,100
Total:	724,900	582,900	742,400	761,500	748,700
Full-Time Positions (FTP)	5.00	5.00	5.00	5.00	5.00

Division Description

The Idaho Public Charter School Commission (IPCSC) is Idaho's state-level charter school authorizing entity pursuant to Section 33-5213, Idaho Code. Its membership consists of seven members appointed by the Governor subject to the advice and consent of the Senate. The commissioners appoint a director, whose authority includes the ability to hire necessary staff and enforce applicable statutes.

As charter schools are not managed by a district office, the authorizer's role is to ensure that the operations, financial health, and academic outcomes of a charter school justify the school's use of public funds. As a risk-management team, the IPCSC serves a variety of stakeholders, including students, taxpayers, policy makers, school boards, and school administrators. In 2021, the Legislature passed legislation that removed the Charter School Commission from the Office of the State Board of Education to be a separate budgeted division under the State Board of Education.

Charter School Commission

Analyst: Campbell

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	193,000	188,300	(4,700) (2.4%)	199,900	200,100	196,600
Public Charter School Authorizers 32533	531,900	394,600	(137,300) (25.8%)	542,500	561,400	552,100
Total:	724,900	582,900	(142,000) (19.6%)	742,400	761,500	748,700

Charter School Commission

Analyst: Campbell

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	5.00	199,900	742,400	5.00	199,900	742,400
Governor's Holdback	0.00	(6,000)	(6,000)	0.00	(6,000)	(6,000)
Unallocated CEC - S1110	0.00	0	(4,200)	0.00	0	(4,200)
FY 2026 Estimated Expenditures	5.00	193,900	732,200	5.00	193,900	732,200
Restore Rescissions/Gov Holdback	0.00	6,000	10,200	0.00	6,000	10,200
FY 2027 Base	5.00	199,900	742,400	5.00	199,900	742,400
Personnel Benefit Costs	0.00	4,900	17,800	0.00	2,700	9,800
Statewide Cost Allocation	0.00	0	2,500	0.00	0	2,500
Change in Employee Compensation	0.00	1,300	4,800	0.00	0	0
FY 2027 Program Maintenance	5.00	206,100	767,500	5.00	202,600	754,700
Ongoing Recission	0.00	(6,000)	(6,000)	0.00	(6,000)	(6,000)
FY 2027 Total	5.00	200,100	761,500	5.00	196,600	748,700
Change from Original Appropriation	0.00	200	19,100	0.00	(3,300)	6,300
% Change from Original Appropriation		0.1%	2.6%		(1.7%)	0.8%

Charter School Commission

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
For FY 2026, the Legislature made standard maintenance adjustments.					
	5.00	199,900	542,500	0	742,400

Governor's Holdback

This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below, including the reduction of \$600 for personnel costs and \$5,400 for operating expenditures.

Agency Request	0.00	(6,000)	0	0	(6,000)
Governor's Recommendation	0.00	(6,000)	0	0	(6,000)

Unallocated CEC - S1110

Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amounts.

Agency Request	0.00	0	(4,200)	0	(4,200)
Governor's Recommendation	0.00	0	(4,200)	0	(4,200)

FY 2026 Estimated Expenditures					
Agency Request	5.00	193,900	538,300	0	732,200
Governor's Recommendation	5.00	193,900	538,300	0	732,200

Restore Rescissions/Gov Holdback

This adjustment restores a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.

Agency Request	0.00	6,000	4,200	0	10,200
Governor's Recommendation	0.00	6,000	4,200	0	10,200

FY 2027 Base					
Agency Request	5.00	199,900	542,500	0	742,400
Governor's Recommendation	5.00	199,900	542,500	0	742,400

Personnel Benefit Costs

Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	4,900	12,900	0	17,800

The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefit increases are recommended as requested.

Governor's Recommendation	0.00	2,700	7,100	0	9,800

Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$4,800, Office of Administrative Hearings costs will increase by \$100, Risk Management costs will increase by \$100, State Controller fees will decrease by \$1,600, and Office of Information Technology Services billings will decrease by \$900, for a net increase of \$2,500.

Agency Request	0.00	0	2,500	0	2,500
Governor's Recommendation	0.00	0	2,500	0	2,500

Charter School Commission

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	1,300	3,500	0	4,800
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	5.00	206,100	561,400	0	767,500
Governor's Recommendation	5.00	202,600	552,100	0	754,700
Ongoing Recission					
This adjustment reflects a 3% General Fund rescission for FY 2027 and includes the reduction of \$600 in personnel costs and \$5,400 in operating expenditures.					
Agency Request	0.00	(6,000)	0	0	(6,000)
Governor's Recommendation	0.00	(6,000)	0	0	(6,000)
FY 2027 Total					
Agency Request	5.00	200,100	561,400	0	761,500
Governor's Recommendation	5.00	196,600	552,100	0	748,700
Agency Request					
Change from Original App	0.00	200	18,900	0	19,100
% Change from Original App	0.0%	0.1%	3.5%		2.6%
Governor's Recommendation					
Change from Original App	0.00	(3,300)	9,600	0	6,300
% Change from Original App	0.0%	(1.7%)	1.8%		0.8%

Idaho Legislative Budget Book

Health and Human Services

2026 Legislative Session

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Idaho Legislative Budget Book

Department of Health and Welfare

2026 Legislative Session

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Department of Health and Welfare

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY DIVISION					
Youth Safety & Permanency	127,278,100	115,384,900	136,728,200	124,471,300	123,274,600
Developmentally Disabled Srvc	45,692,200	38,792,500	0	0	0
Early Learning & Development	0	0	118,389,600	119,665,000	119,052,300
Family and Community Partnerships	6,561,000	5,782,400	6,897,100	7,531,700	7,445,100
Welfare, Division of	191,206,500	177,338,400	134,388,800	138,413,100	138,018,500
Medicaid, Division of	5,125,867,500	4,853,750,700	5,249,797,100	5,475,979,700	5,475,824,200
Public Health Services	164,397,400	140,739,000	141,896,700	140,583,300	146,601,900
Indirect Support Services	56,003,700	53,930,200	52,692,500	49,749,800	344,922,500
Licensing and Certification	8,692,400	7,368,800	9,045,400	9,293,300	9,114,700
Substance Abuse	27,698,600	22,119,600	26,561,600	26,742,400	26,713,300
Mental Health Services	57,740,600	54,770,500	51,916,100	50,422,800	50,425,600
Psychiatric Hospitalization	68,471,800	61,438,900	67,666,100	70,027,400	68,856,900
Independent Councils	15,115,700	13,055,000	18,176,900	15,122,900	15,095,300
Total:	5,894,725,500	5,544,470,900	6,014,156,100	6,228,002,700	6,525,344,900
BY FUND CATEGORY					
General	1,154,533,800	1,148,262,100	1,229,416,500	1,303,682,300	1,271,364,800
Dedicated	935,048,100	853,863,800	914,206,900	1,340,744,400	1,372,976,800
Federal	3,805,143,600	3,542,345,000	3,870,532,700	3,583,576,000	3,881,003,300
Total:	5,894,725,500	5,544,470,900	6,014,156,100	6,228,002,700	6,525,344,900
Percent Change:	0.0%	(5.9%)	8.5%	3.6%	8.5%
BY OBJECT OF EXPENDITURE					
Personnel Costs	292,372,900	260,282,700	307,686,400	302,652,500	297,502,100
Operating Expenditures	350,138,000	195,257,500	327,035,800	327,851,300	629,563,000
Capital Outlay	3,667,400	2,853,600	2,976,200	442,600	855,600
Trustee/Benefit	5,248,547,200	5,086,077,100	5,376,457,700	5,597,056,300	5,597,424,200
Total:	5,894,725,500	5,544,470,900	6,014,156,100	6,228,002,700	6,525,344,900
Full-Time Positions (FTP)	3,015.94	3,015.94	3,029.64	2,901.77	2,918.77

Department Description

The Idaho Department of Health and Welfare provides services and regulatory programs in partnership with taxpayers, consumers, and providers to promote economic well-being, support vulnerable children and adults, enhance public health, and encourage self-sufficiency. [Chapter 10, Title 56, Idaho Code]

In FY 2026 the Legislature approved a reorganization of the department's appropriation structure. This change included renaming the Family and Community Services (FACS) Division to Division of Child, Youth and Family Services (CYFS). The budgeted divisions that reside within FACS were also renamed as follows: "Child Welfare" to "Youth Safety & Permanency" (YSP); "Services for the Developmentally Disabled" to "Division of Early Learning & Development" (ELD); "Service Integration" to "Family and Community Partnerships" (FCP).

The changes also placed the Extended Employment Services program, Medicaid Program Integrity Unit, Idaho Behavioral Health Plan, and Community Developmental Disabilities Services Program in the Division of Medicaid. Finally, the request moved the Idaho Child Care Program from the Division of Welfare to a new budgeted program in the Early Learning and Development Division.

Department of Health and Welfare

Comparative Summary

Decision Unit	Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	3,029.64	1,229,416,500	6,014,156,100	3,029.64	1,229,416,500	6,014,156,100
Supplementals						
Division of Medicaid						
2. Medicaid Forecast Adjustment	0.00	87,014,300	12,847,900	0.00	92,592,400	107,244,000
3. Supplemental	0.00	(29,553,600)	(29,553,600)	0.00	(17,216,000)	(61,426,800)
4. Hospital Assessment Fund Align - H345	0.00	0	0	0.00	0	0
Psychiatric Hospitalization						
1. IBHP State Hospital Fund Adjustment	0.00	0	0	0.00	0	0
Multi-Agency Decisions						
Other Appropriation Adjustments	0.00	0	0	0.00	0	0
Making Rural Idaho Healthy Again	0.00	0	0	12.00	0	3,737,600
FY 2026 Total Appropriation	3,029.64	1,286,877,200	5,997,450,400	3,041.64	1,304,792,900	6,063,710,900
Executive Carry Forward	0.00	3,791,600	7,610,000	0.00	3,791,600	7,610,000
Governor's Holdback	(6.88)	(6,854,000)	(6,854,000)	(6.88)	(6,854,000)	(6,854,000)
Unallocated CEC - S1110	(32.28)	0	(5,405,100)	(32.28)	0	(5,405,100)
FY 2026 Estimated Expenditures	2,990.48	1,283,814,800	5,992,801,300	3,002.48	1,301,730,500	6,059,061,800
Removal of Onetime Expenditures	(51.00)	(108,896,200)	(676,513,100)	(63.00)	(112,215,400)	(743,777,900)
Base Adjustments	(30.87)	31,812,500	487,845,000	(30.87)	17,216,000	488,849,300
Restore Rescissions/Gov Holdback	39.16	6,854,000	12,259,100	39.16	6,854,000	12,259,100
FY 2027 Base	2,947.77	1,213,585,100	5,816,392,300	2,947.77	1,213,585,100	5,816,392,300
Personnel Benefit Costs	0.00	4,423,800	10,410,500	0.00	2,443,000	5,741,200
Contract Inflation	0.00	896,600	2,660,500	0.00	896,600	2,660,500
Statewide Cost Allocation	0.00	837,700	1,574,000	0.00	837,700	1,574,000
Change in Employee Compensation	0.00	1,004,900	2,364,100	0.00	0	0
FY 2027 Program Maintenance	2,947.77	1,220,748,100	5,833,401,400	2,947.77	1,217,762,400	5,826,368,000
Enhancements						
Early Learning & Development						
1. Idaho Child Care Program Capacity Year 2	0.00	0	16,000,000	5.00	0	16,000,000
Family and Community Partnerships						
2. Kinship Navigation Services	0.00	0	180,000	0.00	0	180,000
Division of Welfare						
18. SNAP Federal Rate Adjustment	0.00	4,321,200	0	0.00	4,321,200	0
19. Medicaid Expansion Work Requirements	0.00	934,200	1,868,400	0.00	934,200	1,868,400
20. Medicaid Eligibility System Changes	0.00	100,000	1,000,000	0.00	0	1,960,800
Division of Medicaid						
4. MMIS Procurement Year 4	0.00	0	102,721,300	0.00	0	102,721,300
5. Estate Recovery System Contractor	0.00	0	2,496,600	0.00	0	2,496,600
6. Medicaid Program Integrity Contract	0.00	0	935,000	0.00	0	935,000
21. Division of Purchasing - Medicaid Staff	0.00	0	0	0.00	0	198,700
22. Hospital Assessment Fund Align - H345	0.00	0	0	0.00	0	0
Public Health Services						
3. Idaho Home Visiting Program	0.00	0	4,237,200	0.00	0	4,237,200
12. Restoration of Immune Assessmt Fund	0.00	0	21,470,000	0.00	0	28,020,000
13. Disaster Planning and Training	0.00	0	822,100	0.00	0	822,100
14. Fee for Service Laboratory Testing	0.00	0	200,000	0.00	0	200,000
15. ARPA Funded Multi-Year Grants	0.00	0	6,633,700	0.00	0	6,633,700
16. HIV Prevention and Surveillance	0.00	0	478,700	0.00	0	478,700
17. Hepatitis Prevention and Surveillance	0.00	0	299,600	0.00	0	299,600
Indirect Support Services						
11. Background Check Unit Fund Adjust	0.00	0	0	0.00	0	0
Substance Abuse Treatment & Prevention						
10. Kamiah Recovery Ctr - Millennium Fund	0.00	0	150,000	0.00	0	150,000
Mental Health Services						

Department of Health and Welfare

Comparative Summary

Decision Unit	Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
7. Juvenile Corrections Clinical Transfer	0.00	(327,000)	(327,000)	0.00	(327,000)	(327,000)
9. Restoration of Funding and FTP	15.00	3,203,600	6,319,700	15.00	3,193,400	6,295,700
Psychiatric Hospitalization						
8. Benefit and CEC Fund Shift SHS & SHN	0.00	58,800	0	0.00	0	0
23. IBHP State Hospital Fund Adjustment	0.00	0	0	0.00	0	0
Department Wide						
Replacement Items	0.00	0	442,600	0.00	0	832,600
Endowment Fund Adjustments	0.00	0	0	0.00	(212,900)	0
Population Forecast Adjustments	0.00	82,120,100	235,511,300	0.00	98,684,200	387,722,100
Ongoing Rescission	(3.00)	(7,671,500)	(7,362,800)	(3.00)	(7,671,500)	(7,362,800)
OITS Modernization	(58.00)	194,800	524,900	(58.00)	194,800	524,900
Governor Initiatives	0.00	0	0	12.00	(45,514,000)	144,089,300
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	2,901.77	1,303,682,300	6,228,002,700	2,918.77	1,271,364,800	6,525,344,900
Chg from FY 2026 Orig Approp.	(127.87)	74,265,800	213,846,600	(110.87)	41,948,300	511,188,800
% Chg from FY 2026 Orig Approp.	(4.2%)	6.0%	3.6%	(3.7%)	3.4%	8.5%

Youth Safety & Permanency

Analyst: Poloni

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Youth Safety & Permanency	50,325,300	48,017,300	61,754,600	61,919,300	60,722,600
Foster & Assistance Payments	76,952,800	67,367,600	74,973,600	62,552,000	62,552,000
Total:	127,278,100	115,384,900	136,728,200	124,471,300	123,274,600
BY FUND CATEGORY					
General	57,378,500	56,723,600	62,893,000	55,024,500	54,557,300
Dedicated	243,500	19,100	246,500	246,500	246,500
Federal	69,656,100	58,642,200	73,588,700	69,200,300	68,470,800
Total:	127,278,100	115,384,900	136,728,200	124,471,300	123,274,600
Percent Change:	0.0%	(9.3%)	18.5%	(9.0%)	(9.8%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	41,949,600	38,257,500	49,676,900	50,743,700	49,547,000
Operating Expenditures	8,375,700	9,756,200	11,968,600	11,175,600	11,175,600
Capital Outlay	0	3,600	109,100	0	0
Trustee/Benefit	76,952,800	67,367,600	74,973,600	62,552,000	62,552,000
Total:	127,278,100	115,384,900	136,728,200	124,471,300	123,274,600
Full-Time Positions (FTP)	434.80	434.80	523.68	500.53	500.53

Division Description

The Division of Youth Safety and Permanency has two budgeted programs and is responsible for child protection, foster care, and adoptions. The Youth Safety and Permanency Program is responsible for the operating costs of the program including services or items purchased directly for children in the child welfare system. Prior to FY 2026, the Division of Youth Safety and Permanency was titled the Division of Child Welfare.

Youth Safety & Permanency

Analyst: Poloni

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
Cooperative Welfare (General) 22003	57,378,500	56,723,600	(654,900) (1.1%)	62,893,000	55,024,500	54,557,300
Cooperative Welfare (Dedicated) 22005	243,500	19,100	(224,400) (92.2%)	246,500	246,500	246,500
Cooperative Welfare (Federal) 22002	69,656,100	58,642,200	(11,013,900) (15.8%)	73,588,700	69,200,300	68,470,800
Total:	127,278,100	115,384,900	(11,893,200) (9.3%)	136,728,200	124,471,300	123,274,600

Youth Safety & Permanency

Analyst: Poloni

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	523.68	62,893,000	136,728,200	523.68	62,893,000	136,728,200
Other Appropriation Adjustments	0.00	0	0	0.00	0	0
FY 2026 Total Appropriation	523.68	62,893,000	136,728,200	523.68	62,893,000	136,728,200
Executive Carry Forward	0.00	3,100	7,900	0.00	3,100	7,900
Governor's Holdback	0.00	(2,374,700)	(2,374,700)	0.00	(2,374,700)	(2,374,700)
Unallocated CEC - S1110	(12.00)	0	(1,589,800)	(12.00)	0	(1,589,800)
FY 2026 Estimated Expenditures	511.68	60,521,400	132,771,600	511.68	60,521,400	132,771,600
Removal of Onetime Expenditures	0.00	(7,707,300)	(11,919,200)	0.00	(7,707,300)	(11,919,200)
Base Adjustments	(23.15)	(92,000)	(1,882,000)	(23.15)	(92,000)	(1,882,000)
Restore Rescissions/Gov Holdback	12.00	2,374,700	3,964,500	12.00	2,374,700	3,964,500
FY 2027 Base	500.53	55,096,800	122,934,900	500.53	55,096,800	122,934,900
Personnel Benefit Costs	0.00	739,800	1,861,300	0.00	426,400	1,060,100
Contract Inflation	0.00	256,500	472,500	0.00	256,500	472,500
Statewide Cost Allocation	0.00	24,200	53,700	0.00	24,200	53,700
Changes in Employee Compensation	0.00	153,800	395,500	0.00	0	0
FY 2027 Program Maintenance	500.53	56,271,100	125,717,900	500.53	55,803,900	124,521,200
Ongoing Rescission	0.00	(1,246,600)	(1,246,600)	0.00	(1,246,600)	(1,246,600)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	500.53	55,024,500	124,471,300	500.53	54,557,300	123,274,600
Change from Original Appropriation	(23.15)	(7,868,500)	(12,256,900)	(23.15)	(8,335,700)	(13,453,600)
% Change from Original Appropriation		(12.5%)	(9.0%)		(13.3%)	(9.8%)

Youth Safety & Permanency

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

FY 2026 Original Appropriation

The Legislature made standard maintenance adjustments for FY 2026 and included six budget enhancements and a population forecast adjustment. The enhancements provided funding and new Prevention Specialist staff to serve more children safely in their homes by increasing support to both the child and family; provided funding and new Youth Safety and Permanency staff to provide needs assessments to any child who has entered, or is projected to enter, a high level of care such as residential treatment or group homes. Additionally, the enhancements provided funding and additional Foster Program Clinical staff assigned to the Congregate Care Unit, as well as a 24/7 support line for foster parents. They also provided \$500,000 to increase the foster parent reimbursement rates. The enhancements provided funding and additional Foster Program Licensing staff to facilitate the licensing process for both foster families and related kin; funding for the continued leasing and operation of the Payette Assessment and Care Center for foster youth; and funding to address the fiscal impact of H245 (2025), which allows for extended care for youth aging out of the foster care system, not to exceed age 23, under limited circumstances. The total number of new FTP added to Youth Safety and Permanency in FY 2026 is 63.00; the new personnel costs funding provided by this appropriation is \$5,762,200.

A population forecast adjustment of \$11,227,200 was included onetime for the FMAP adjustment and increased congregate care costs

523.68	62,893,000	246,500	73,588,700	136,728,200

Other Appropriation Adjustments

Agency Request	0.00	0	0	0	0

The Governor recommends that the Division of Youth Safety and Permanency (YSP) be exempt from the provisions of Idaho Code 67- 3511(2), allowing unlimited transfers from YSP to the Southwest Idaho Treatment Center (SWITC) for all moneys appropriated to YSP from the period of July 1, 2025 through June 30, 2026.

Governor's Recommendation	0.00	0	0	0	0

FY 2026 Total Appropriation

Agency Request	523.68	62,893,000	246,500	73,588,700	136,728,200

Governor's Recommendation	523.68	62,893,000	246,500	73,588,700	136,728,200

Executive Carry Forward

The Division of Youth Safety and Permanency was approved by the Division of Financial Management for \$7,900 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2027 Base. Funds were encumbered to allow the division to pay an IT contract invoice that could not be processed prior to the end of the fiscal year.

Agency Request	0.00	3,100	0	4,800	7,900

Governor's Recommendation	0.00	3,100	0	4,800	7,900

Governor's Holdback

This adjustment reflects a department-wide 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. The total reduction for the department is \$36,407,600. The impact to this division is a 3.8% reduction from the division's FY 2026 original appropriation. This reduction is restored as a base adjustment in FY 2027, below.

Agency Request	0.00	(2,374,700)	0	0	(2,374,700)

Governor's Recommendation	0.00	(2,374,700)	0	0	(2,374,700)

Unallocated CEC - S1110

Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.

Agency Request	(12.00)	0	0	(1,589,800)	(1,589,800)

Governor's Recommendation	(12.00)	0	0	(1,589,800)	(1,589,800)

Youth Safety & Permanency

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Estimated Expenditures					
Agency Request	511.68	60,521,400	246,500	72,003,700	132,771,600
Governor's Recommendation	511.68	60,521,400	246,500	72,003,700	132,771,600

Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$11,227,200 for population forecast adjustments, \$684,100 for system improvements to the state's child welfare information system and laptops for new staff, and \$7,900 for Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	0.00	(7,707,300)	0	(4,211,900)	(11,919,200)
Governor's Recommendation	0.00	(7,707,300)	0	(4,211,900)	(11,919,200)

Base Adjustments

This decision unit aligns the agency's FTP allocation by fund, resulting in an 11.15 FTP decrease for the Division of Youth Safety and Permanency. This decision unit also makes an account transfer of \$92,000 from the General Fund from trustee and benefit payments to operating expenditures for the Foster and Assistance Payment Program, followed by a program transfer of \$92,000 from the General Fund out of the Foster and Assistance Payment Program to the Family and Community Partnerships Program to align appropriation with anticipated expenditure categories. This decision unit makes a program transfer that results in a \$500,000 reduction for federal funds in personnel costs from Youth Safety and Permanency. This decision unit reduces the base by 12.00 FTP and \$1,290,000 ongoing from federal funds. Additionally, this decision unit makes a program transfer of \$600,000 from the General Fund out of the Foster and Assistance Payment Program to the Youth Safety and Permanency Program. Finally, this decision unit makes an account transfer of \$600,000 from the General Fund for trustee and benefit payments to personnel costs to align appropriation with anticipated expenditure categories.

Agency Request	(23.15)	(92,000)	0	(1,790,000)	(1,882,000)
Governor's Recommendation	(23.15)	(92,000)	0	(1,790,000)	(1,882,000)

Restore Rescissions/Gov Holdback

This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.

Agency Request	12.00	2,374,700	0	1,589,800	3,964,500
Governor's Recommendation	12.00	2,374,700	0	1,589,800	3,964,500

FY 2027 Base

Agency Request	500.53	55,096,800	246,500	67,591,600	122,934,900
Governor's Recommendation	500.53	55,096,800	246,500	67,591,600	122,934,900

Personnel Benefit Costs

Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency. In addition, this decision unit adds an additional \$89,900 that was inadvertently miscalculated when adding health benefit costs for approved new full-time positions during the 2025 Legislative Session; of the total, \$46,800 is from the General Fund and \$43,100 is from federal funds.

Agency Request	0.00	739,800	0	1,121,500	1,861,300

The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.

Governor's Recommendation	0.00	426,400	0	633,700	1,060,100

Youth Safety & Permanency

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Contract Inflation					
The department requests \$472,500 for contract inflation related to insurance cost increases for Sexual Abuse and Molestation (SAM) coverage. SAM insurance is required of contracted individuals who work with minors, patients, or other vulnerable individuals.					
Agency Request	0.00	256,500	0	216,000	472,500
Governor's Recommendation	0.00	256,500	0	216,000	472,500
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase \$53,700.					
Agency Request	0.00	24,200	0	29,500	53,700
Governor's Recommendation	0.00	24,200	0	29,500	53,700
Changes in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	153,800	0	241,700	395,500
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	500.53	56,271,100	246,500	69,200,300	125,717,900
Governor's Recommendation	500.53	55,803,900	246,500	68,470,800	124,521,200
Ongoing Rescission					
This adjustment reflects a department-wide 3% General Fund rescission for FY 2027. The total ongoing reduction for the department is \$37,225,100. This rescission includes an ongoing reduction of \$271,700 in operating expenditures and \$974,900 in trustee and benefit payments. The impact to this division is a 2.0% reduction from the division's FY 2026 Original Appropriation. As a result the division will reduce contracts in independent living services for older and extended foster care youth and reduce targeted recruitment and post adoption training.					
Agency Request	0.00	(1,246,600)	0	0	(1,246,600)
Governor's Recommendation	0.00	(1,246,600)	0	0	(1,246,600)
Budget Law Exemptions/Other Adjustments					
TRANSFER AUTHORITY: The Department of Health and Welfare requests that all department programs may transfer personnel costs and trustee and benefit payments to other expenditure account categories as allowed in Section 67-3511, Idaho Code. By removing the transfer restrictions as laid out in Sections 4 and 8 of S1108 of 2025, the Legislature would allow the department to use available resources to ensure required services and payments are made using existing authority, in accordance with Section 67-3511, Idaho Code. This request does not impact the transfer exemptions existing in Sections 10, 19, and 25 of S1108 of 2025, which allow the following: transfers between the Medicaid programs in excess of 10%; transfers between the Divisions of Mental Health Services and Psychiatric Hospitalization; and unlimited transfers into the Community Hospitalization Program from other programs within the Department of Health and Welfare.					
Agency Request	0.00	0	0	0	0
<i>The Governor recommends that the Division of Youth Safety and Permanency (YSP) be exempt from the provisions of Idaho Code 67- 3511(2), allowing unlimited transfers from YSP to the Southwest Idaho Treatment Center (SWITC) for all moneys appropriated to YSP from the period of July 1, 2025 through June 30, 2026.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	500.53	55,024,500	246,500	69,200,300	124,471,300
Governor's Recommendation	500.53	54,557,300	246,500	68,470,800	123,274,600

Youth Safety & Permanency

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Agency Request					
Change from Original App	(23.15)	(7,868,500)	0	(4,388,400)	(12,256,900)
% Change from Original App	(4.4%)	(12.5%)	0.0%	(6.0%)	(9.0%)
Governor's Recommendation					
Change from Original App	(23.15)	(8,335,700)	0	(5,117,900)	(13,453,600)
% Change from Original App	(4.4%)	(13.3%)	0.0%	(7.0%)	(9.8%)

Services for the Developmentally Disabled

Analyst: Poloni

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Community DD Services	26,994,300	23,732,100	0	0	0
Southwest Idaho Treatment Center	15,171,800	12,315,100	0	0	0
Extended Employment Services	3,526,100	2,745,300	0	0	0
Total:	45,692,200	38,792,500	0	0	0
BY FUND CATEGORY					
General	24,021,200	23,126,100	0	0	0
Dedicated	1,434,100	537,400	0	0	0
Federal	20,236,900	15,129,000	0	0	0
Total:	45,692,200	38,792,500	0	0	0
Percent Change:	0.0%	(15.1%)	(100.0%)	0.0%	0.0%
BY OBJECT OF EXPENDITURE					
Personnel Costs	29,027,700	25,789,800	0	0	0
Operating Expenditures	6,598,500	3,930,900	0	0	0
Capital Outlay	100,000	693,600	0	0	0
Trustee/Benefit	9,966,000	8,378,200	0	0	0
Total:	45,692,200	38,792,500	0	0	0
Full-Time Positions (FTP)	306.71	306.71	0.00	0.00	0.00

Division Description

Services for the Developmentally Disabled was discontinued as a budgeted division beginning in FY 2026, and was replaced by the Division of Early Learning and Development. Prior to that change Services for the Developmentally Disabled had three budgeted programs.

COMMUNITY DEVELOPMENTAL DISABILITY SERVICES: The Idaho Developmental Disabilities Services Act authorizes the Department of Health and Welfare to assume the leadership role for planning and arranging community services for children and adults with developmental disabilities; and persons who are disabled prior to age 22 due to environmental, genetic, or health factors. Identification, screening, and eligibility determinations are key responsibilities of the seven regional adult and child developmental programs. Services such as therapy, housing, employment, service coordination, and respite care are contracted to numerous private providers. The regional programs provide monitoring and quality assurance to determine that the consumer has an opportunity for informed choice and that services are implemented in a safe, cost-effective, and efficient manner. [The services provided in this budgeted program were moved to the Division of Medicaid beginning in FY 2026, to capture the Children's DD services being administered by the Division of Medicaid.]

SOUTHWEST IDAHO TREATMENT CENTER (SWITC): As part of the statewide developmental disabilities service delivery system, SWITC (located in Nampa), is a specialized provider of services to the most severely impaired clients in the state. SWITC serves only those clients who have no other placement option due to severe behavior or medical issues. [SWITC is now housed under the Early Learning and Development division that replaced DDS as a budgeted division.]

EXTENDED EMPLOYMENT SERVICES (EES): A program designed to provide remunerative work and support for adults with developmental disabilities or mental illness who lack the skills and experience to obtain and maintain employment in the competitive labor market. This program was previously named "Community Supported Employment" and was part of the Vocational Rehabilitation budget until FY 2023. [Statutory Authority: Chapter 17, Title 56, Idaho Code] [The budgeted program EES was moved to the Division of Medicaid beginning in FY 2026.]

Services for the Developmentally Disabled

Analyst: Poloni

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
Cooperative Welfare (General) 22003	24,131,200	23,126,100	(1,005,100) (4.2%)	0	0	0
Cooperative Welfare (Dedicated) 22005	1,434,100	537,400	(896,700) (62.5%)	0	0	0
Cooperative Welfare (Federal) 22002	20,236,900	15,129,000	(5,107,900) (25.2%)	0	0	0
Total:	45,802,200	38,792,500	(7,009,700) (15.3%)	0	0	0

Services for the Developmentally Disabled

Analyst: Poloni

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	0.00	0	0	0.00	0	0
FY 2027 Base	0.00	0	0	0.00	0	0
FY 2027 Program Maintenance	0.00	0	0	0.00	0	0
FY 2027 Total	0.00	0	0	0.00	0	0
Change from Original Appropriation	0.00	0	0	0.00	0	0
% Change from Original Appropriation						

Services for the Developmentally Disabled

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation	0.00	0	0	0	0
FY 2027 Base					
Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0
Agency Request					
Change from Original App	0.00	0	0	0	0
% Change from Original App					
Governor's Recommendation					
Change from Original App	0.00	0	0	0	0
% Change from Original App					

Early Learning & Development

Analyst: Poloni

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Early Learning and Development	0	0	25,437,700	25,876,600	25,526,000
Idaho Child Care Program	0	0	77,955,100	80,279,200	80,265,800
Southwest Idaho Treatment Center	0	0	14,996,800	13,509,200	13,260,500
Total:	0	0	118,389,600	119,665,000	119,052,300
BY FUND CATEGORY					
General	0	0	20,818,800	21,880,100	21,519,400
Dedicated	0	0	1,454,400	1,468,900	1,468,900
Federal	0	0	96,116,400	96,316,000	96,064,000
Total:	0	0	118,389,600	119,665,000	119,052,300
Percent Change:	0.0%	0.0%	0.0%	1.1%	0.6%
BY OBJECT OF EXPENDITURE					
Personnel Costs	0	0	27,670,200	26,954,500	26,827,300
Operating Expenditures	0	0	7,996,900	7,385,200	7,403,700
Capital Outlay	0	0	0	20,000	43,000
Trustee/Benefit	0	0	82,722,500	85,305,300	84,778,300
Total:	0	0	118,389,600	119,665,000	119,052,300
Full-Time Positions (FTP)	0.00	0.00	260.83	259.33	264.33

Division Description

The Division of Early Learning and Development has three budgeted programs.

EARLY LEARNING AND DEVELOPMENT: This newly created budgeted program houses the Infant/Toddler Program, Head Start collaboration, crisis prevention, and court services.

IDAHO CHILD CARE PROGRAM (ICCP): The ICCP pays for a portion of childcare costs for Idaho's low income working families, in order to keep parents gainfully employed and working towards self-sufficiency. This program previously resided under the Division of Welfare until it was established as a standalone budgeted program under this division in FY 2026.

SOUTHWEST IDAHO TREATMENT CENTER (SWITC): As part of the statewide developmental disabilities service delivery system, SWITC (located in Nampa) is a specialized provider of services to the most severely impaired clients in the state. SWITC serves only those clients who have no other placement option due to severe behavior or medical issues.

The Idaho Developmental Disabilities Services Act authorizes the Department of Health and Welfare to assume the leadership role for planning and arranging community services for children and adults with developmental disabilities; and persons who are disabled prior to age 22 due to environmental, genetic, or health factors. Identification, screening, and eligibility determinations are key responsibilities of the seven regional adult and child developmental programs. Services such as therapy, housing, employment, service coordination, and respite care are contracted to numerous private providers. The regional programs provide monitoring and quality assurance to determine that the consumer has an opportunity for informed choice and that services are implemented in a safe, cost-effective, and efficient manner.

Early Learning & Development

Analyst: Poloni

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
Cooperative Welfare (General) 22003	0	0	0 0.0%	20,818,800	21,880,100	21,519,400
Cooperative Welfare (Dedicated) 22005	0	0	0 0.0%	1,454,400	1,468,900	1,468,900
Cooperative Welfare (Federal) 22002	0	0	0 0.0%	96,116,400	96,316,000	96,064,000
Total:	0	0	0 0.0%	118,389,600	119,665,000	119,052,300

Early Learning & Development

Analyst: Poloni

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	260.83	20,818,800	118,389,600	260.83	20,818,800	118,389,600
Executive Carry Forward	0.00	124,100	124,100	0.00	124,100	124,100
Governor's Holdback	0.00	(71,500)	(71,500)	0.00	(71,500)	(71,500)
Unallocated CEC - S1110	(6.00)	0	(2,266,500)	(6.00)	0	(2,266,500)
FY 2026 Estimated Expenditures	254.83	20,871,400	116,175,700	254.83	20,871,400	116,175,700
Removal of Onetime Expenditure	0.00	(373,300)	(14,373,300)	0.00	(373,300)	(14,373,300)
Base Adjustments	(1.50)	452,100	(1,915,400)	(1.50)	452,100	(1,915,400)
Restore Rescissions/Gov Holdback	6.00	71,500	2,338,000	6.00	71,500	2,338,000
FY 2027 Base	259.33	21,021,700	102,225,000	259.33	21,021,700	102,225,000
Personnel Benefit Costs	0.00	529,300	897,700	0.00	289,800	491,500
Contract Inflation	0.00	130,200	233,300	0.00	130,200	233,300
Statewide Cost Allocation	0.00	58,800	63,600	0.00	58,800	63,600
Change in Employee Compensation	0.00	121,200	206,500	0.00	0	0
FY 2027 Program Maintenance	259.33	21,861,200	103,626,100	259.33	21,500,500	103,013,400
1. Idaho Child Care Program Capacity Year 2	0.00	0	16,000,000	5.00	0	16,000,000
Replacement Items	0.00	0	20,000	0.00	0	20,000
Population Forecast Adjustment	0.00	600,000	600,000	0.00	600,000	600,000
Ongoing Rescission	0.00	(581,100)	(581,100)	0.00	(581,100)	(581,100)
Budget Law Exemption	0.00	0	0	0.00	0	0
FY 2027 Total	259.33	21,880,100	119,665,000	264.33	21,519,400	119,052,300
Change from Original Appropriation	(1.50)	1,061,300	1,275,400	3.50	700,600	662,700
% Change from Original Appropriation		5.1%	1.1%		3.4%	0.6%

Early Learning & Development

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

FY 2026 Original Appropriation

The Legislature made standard maintenance adjustments for FY 2026 and included two budget enhancements and a population forecast adjustment. The first enhancement provided \$4,227,000 for an Idaho Child Care Program (ICCP) federal block grant increase. The second enhancement provided \$249,200 for year three of the START Certification program, a national certification with the Center for START (Systemic, Therapeutic, Assessment, Resources, and Treatment) for crisis prevention and intervention services.

The population forecast adjustment shifted \$81,800 from federal funds to the General Fund to reflect the changes in the blended Federal Medical Assistance Percentage (FMAP) rate. Additionally, \$14,000,000 was also included for the Governor's Initiative to provide additional federal appropriation to improve childcare capacity and support quality improvement activities within the ICCP.

260.83	20,818,800	1,454,400	96,116,400	118,389,600

Executive Carry Forward

The Division of Early Learning and Development was approved by the Division of Financial Management for \$124,100 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2027 Base. Funds were encumbered to allow the agency to complete contract related to Systemic, Therapeutic, Assessment, Resources, and Treatment (START) certification for crisis prevention and intervention services, as well as to complete contracted maintenance work.

Agency Request	0.00	124,100	0	0	124,100
Governor's Recommendation	0.00	124,100	0	0	124,100

Governor's Holdback

This adjustment reflects a department-wide 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. The total reduction for the department is \$36,407,600. The impact to this division is a 0.3% reduction from the division's FY 2026 original appropriation. This reduction is restored as a base adjustment in FY 2027, below.

Agency Request	0.00	(71,500)	0	0	(71,500)
Governor's Recommendation	0.00	(71,500)	0	0	(71,500)

Unallocated CEC - S1110

Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.

Agency Request	(6.00)	0	0	(2,266,500)	(2,266,500)
Governor's Recommendation	(6.00)	0	0	(2,266,500)	(2,266,500)

FY 2026 Estimated Expenditures

Agency Request	254.83	20,871,400	1,454,400	93,849,900	116,175,700
Governor's Recommendation	254.83	20,871,400	1,454,400	93,849,900	116,175,700

Removal of Onetime Expenditure

Removes onetime appropriations approved for FY 2026. Onetime appropriations included \$14,000,000 for the Governor's Initiative to provide additional federal appropriation to improve childcare capacity and support quality improvement activities within the Idaho Child Care Program (ICCP), \$249,200 for year three of the START Certification program, a national certification with the Center for START (Systemic, Therapeutic, Assessment, Resources, and Treatment) for crisis prevention and intervention services, and \$124,100 for Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	0.00	(373,300)	0	(14,000,000)	(14,373,300)
Governor's Recommendation	0.00	(373,300)	0	(14,000,000)	(14,373,300)

Early Learning & Development

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Base Adjustments					
This decision unit aligns FTP allocation by fund, resulting in a net zero adjustment in Early Learning and Development, a 1.50 FTP increase to the Idaho Child Care Program and a 3.00 FTP increase to the Southwest Idaho Treatment Center. This decision unit also makes a program transfer that results in a \$452,100 increase for General Fund for personnel costs for the Southwest Idaho Treatment Center. Additionally, this decision unit provides a program transfer, resulting in a \$300,000 increase for federal funds for personnel costs for the Idaho Child Care Program. Finally, this decision unit provides an ongoing reduction of 6.00 FTP and \$617,500 for federal funds for Early Learning and Development and \$2,050,000 for federal funds for Southwest Idaho Treatment Center to align appropriation with available cash.					
Agency Request	(1.50)	452,100	0	(2,367,500)	(1,915,400)
Governor's Recommendation	(1.50)	452,100	0	(2,367,500)	(1,915,400)
Restore Rescissions/Gov Holdback					
This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.					
Agency Request	6.00	71,500	0	2,266,500	2,338,000
Governor's Recommendation	6.00	71,500	0	2,266,500	2,338,000
FY 2027 Base					
Agency Request	259.33	21,021,700	1,454,400	79,748,900	102,225,000
Governor's Recommendation	259.33	21,021,700	1,454,400	79,748,900	102,225,000
Personnel Benefit Costs					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	529,300	0	368,400	897,700
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.</i>					
Governor's Recommendation	0.00	289,800	0	201,700	491,500
Contract Inflation					
The Division of Youth Safety and Permanency requests \$233,300 for contract inflation related to insurance cost increases for Sexual Abuse and Molestation (SAM) coverage. SAM insurance is required of contracted individuals who work with minors, patients, or other vulnerable individuals.					
Agency Request	0.00	130,200	0	103,100	233,300
Governor's Recommendation	0.00	130,200	0	103,100	233,300
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase \$63,600.					
Agency Request	0.00	58,800	0	4,800	63,600
Governor's Recommendation	0.00	58,800	0	4,800	63,600
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	121,200	0	85,300	206,500
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	259.33	21,861,200	1,454,400	80,310,500	103,626,100
Governor's Recommendation	259.33	21,500,500	1,454,400	80,058,500	103,013,400

Early Learning & Development

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

1. Idaho Child Care Program Capacity Year 2

The department requests \$16,000,000 in onetime federal appropriation for year two of the FY 2026 Governor's initiative to improve childcare capacity and support quality improvement activities within the Idaho Child Care Program (ICCP).

This second-year installment will be distributed to meet the objectives outlined in S1206 of 2025 as follows: "Executing contracts, programs and grants to expand the availability of licensed and non-licensed home-based childcare, community childcare, and after-school childcare programs." Specifically, to find programs needing short-term investment to help expand long-term availability of childcare without creating a need for ongoing public subsidy. These funds cannot be used for buildings or related infrastructure. The program will allow eligible childcare providers to apply for contracted childcare slots. These slots must represent new capacity at the facility and may not be used to transfer children who are currently receiving ICCP funding.

Each contracted slot will be funded onetime for a 12-month period. As part of the application process, providers will be required to submit a sustainability plan outlining how they intend to maintain operations once the onetime funding concludes. Based on the current level of additional funding, the program anticipates the creation of approximately 600 new childcare slots statewide.

This funding is available due to the underutilization of available grant funds in prior years; the Child Care and Development Block Grant (CCDBG) has approximately \$45,000,000 in onetime funding available over a three-year period. The first installment of \$14,000,000, was approved for FY 2026 and this second installment would continue to aid in building supply through contracted spots, grants, and subgrants, with a specific focus on addressing underserved populations.

AGENCY SUBMITTED OUTCOMES: This request will target grant applications that promote sustainability without reliance on public subsidy. These funds will expand the availability of licensed and non-licensed home-based childcare, community childcare, and after-school childcare programs.

Agency Request	0.00	0	0	16,000,000	16,000,000

The Governor recommends 5.00 FTP, federal appropriation, and onetime operating expenditures for one business analyst position, two program specialist positions, one financial specialist senior position, and one fraud investigator position that will act as program integrity staff within the Department of Health and Welfare (DHW) to provide oversight and accountability over the Idaho Child Care Program (ICCP).

Governor's Recommendation	5.00	0	0	16,000,000	16,000,000

Replacement Items

The department's request for replacement items include \$20,000 for a walker mower for Southwest Idaho Treatment Center.

Agency Request	0.00	0	14,500	5,500	20,000

Governor's Recommendation	0.00	0	14,500	5,500	20,000

Early Learning & Development

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

Population Forecast Adjustment

The department requests \$600,000 ongoing from the General Fund for a population forecast adjustment for court ordered evaluations and treatment.

The department is designated as the developmental disability evaluation committee to complete all court ordered evaluations for persons with intellectual and developmental disabilities (ID/D) pursuant to Sections 66-404, 18-212, and 66-406, Idaho Code. In addition to these court ordered evaluations, the department is also responsible for the treatment and care of the person when they enter the department's custody under these orders. Costs to cover evaluations and treatment for this population have been increasing, resulting in budget impacts. For example, in the area of restoration to competency alone, court orders and costs doubled from FY 2024 to FY 2025.

AGENCY SUBMITTED OUTCOME: This request supports the overall 2026-2029 Strategic Goal of the Department of Health and Welfare improving child welfare outcomes, specifically Objective 2: Promote early intervention initiatives that help prevent involvement of at-risk youth and families in the child welfare system by June 30, 2026, and Objective 3: Ensure a complete continuum of care for children by enhancing inter-agency coordination by June 30, 2026.

Agency Request	0.00	600,000	0	0	600,000
Governor's Recommendation	0.00	600,000	0	0	600,000

Ongoing Rescission

This adjustment reflects a department-wide 3% General Fund rescission for FY 2027. The total ongoing reduction for the department is \$37,225,100. This rescission includes an ongoing reduction of \$185,500 in personnel costs, \$261,100 in operating expenditures and \$134,500 in trustee and benefit payments. The impact to this division is a 2.8% reduction from the division's FY 2026 original appropriation. As a result, the division will reduce service coordination and provider contracts for Crisis Prevention and Court Services Team and reduce personnel costs from the General Fund at Southwest Idaho Treatment Center.

Agency Request	0.00	(581,100)	0	0	(581,100)
Governor's Recommendation	0.00	(581,100)	0	0	(581,100)

Early Learning & Development

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

Budget Law Exemption

DEPARTMENT REORGANIZATION: The department is requesting to move the Idaho Home Visiting Program (IHVP) budgeted program and all associated FY 2027 appropriations from the Division of Public Health to the Division of Early Learning and Development. This would include a transfer of 3.00 FTP, \$442,500 in personnel costs, \$478,600 in operating expenses, and \$3,337,900 in trustee and benefit payments. The purpose of this change is to achieve program efficiencies by housing the IHVP with the Division of Early Learning and Development's Infant and Toddler Program.

TRANSFER AUTHORITY: The Department of Health and Welfare requests that all department programs may transfer personnel costs and trustee and benefit payments to other expenditure account categories as allowed in Section 67-3511, Idaho Code. By removing the transfer restrictions as laid out in Sections 4 and 8 of S1108 of 2025, the Legislature would allow the department to use available resources to ensure required services and payments are made using existing authority, in accordance with Section 67-3511, Idaho Code. This request does not impact the transfer exemptions existing in Sections 10, 19, and 25 of S1108 of 2025, which allow the following: transfers between the Medicaid programs in excess of 10%; transfers between the Divisions of Mental Health Services and Psychiatric Hospitalization; and unlimited transfers into the Community Hospitalization Program from other programs within the Department of Health and Welfare.

REAPPROPRIATION: The Department of Health and Welfare requests authority to carry over its unencumbered and unspent appropriation balances from FY 2026 into FY 2027. Reappropriation requires legislative approval. Department of Health and Welfare's Idaho Child Care Program requests any unexpended and unencumbered balance appropriated or reappropriated to the Department of Health and Welfare for the Idaho Child Care Program in FY 2026, in an amount not to exceed \$14,000,000 in trustee and benefit payments from federal funds to be used for executing contracts, programs and grants to expand the availability of licensed and non-licensed home-based child care, community child care, and after-school child care programs. The director of the Department of Health and Welfare is prohibited from allocating funds for buildings or related infrastructure and is directed to find programs needing short-term investment to help expand long-term availability of childcare without creating a need for ongoing public subsidy for the period July 1, 2026, through June 30, 2027.

PUBLIC WORKS: The Permanent Building Fund Advisory Council FY 2027 recommendations include \$225,000 for one alteration and repair project at Southwest Idaho Treatment Center (SWITC) to connect White Hall to city water, \$965,000 for one building maintenance project at SWITC White Hall, and \$500,000 for four ADA projects at SWITC. For additional information, please refer to the Permanent Building Fund in Section 6 of the Legislative Budget Book.

Agency Request	0.00	0	0	0	0
<i>.Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

FY 2027 Total					
Agency Request	259.33	21,880,100	1,468,900	96,316,000	119,665,000
Governor's Recommendation	264.33	21,519,400	1,468,900	96,064,000	119,052,300
Agency Request					
Change from Original App	(1.50)	1,061,300	14,500	199,600	1,275,400
% Change from Original App	(0.6%)	5.1%	1.0%	0.2%	1.1%
Governor's Recommendation					
Change from Original App	3.50	700,600	14,500	(52,400)	662,700
% Change from Original App	1.3%	3.4%	1.0%	(0.1%)	0.6%

Family and Community Partnerships

Analyst: Poloni

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	732,700	736,700	913,000	1,025,100	1,014,400
Dedicated	69,500	37,200	69,500	69,500	69,500
Federal	5,758,800	5,008,500	5,914,600	6,437,100	6,361,200
Total:	6,561,000	5,782,400	6,897,100	7,531,700	7,445,100
Percent Change:	0.0%	(11.9%)	19.3%	9.2%	7.9%
BY OBJECT OF EXPENDITURE					
Personnel Costs	2,828,500	2,832,900	3,168,100	3,527,900	3,441,300
Operating Expenditures	332,500	380,100	329,000	603,800	603,800
Trustee/Benefit	3,400,000	2,569,400	3,400,000	3,400,000	3,400,000
Total:	6,561,000	5,782,400	6,897,100	7,531,700	7,445,100
Full-Time Positions (FTP)	35.00	35.00	37.00	38.55	38.55

Division Description

The Division of Family and Community Partnerships (FCP) focuses on improving customer service to clients. FCP is responsible for: 1) promoting coordination across programs; 2) delivering emergency assistance services through a consolidated unit; 3) identifying the services clients are accessing across all divisions and coordinating those services to reduce duplication; and 4) coordinating access to cross-divisional staffing for clients at risk of higher cost and/or more complicated service needs.

Prior to FY 2026, the Division of Family and Community Partnerships was titled the Division of Service Integration. Service Integration became a stand-alone budgeted division in FY 2008. Programmatically, the services are performed within the Child, Youth, and Family Services (CYFS) Operational Division.

Family and Community Partnerships

Analyst: Poloni

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
Cooperative Welfare (General) 22003	732,700	736,700	4,000 0.5%	913,000	1,025,100	1,014,400
Cooperative Welfare (Dedicated) 22005	69,500	37,200	(32,300) (46.5%)	69,500	69,500	69,500
Cooperative Welfare (Federal) 22002	5,758,800	5,008,500	(750,300) (13.0%)	5,914,600	6,437,100	6,361,200
Total:	6,561,000	5,782,400	(778,600) (11.9%)	6,897,100	7,531,700	7,445,100

Family and Community Partnerships

Analyst: Poloni

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	37.00	913,000	6,897,100	37.00	913,000	6,897,100
Governor's Holdback	0.00	(10,800)	(10,800)	0.00	(10,800)	(10,800)
FY 2026 Estimated Expenditures	37.00	902,200	6,886,300	37.00	902,200	6,886,300
Base Adjustments	1.55	92,000	292,000	1.55	92,000	292,000
Restore Rescissions/Gov Holdback	0.00	10,800	10,800	0.00	10,800	10,800
FY 2027 Base	38.55	1,005,000	7,189,100	38.55	1,005,000	7,189,100
Personnel Benefit Costs	0.00	16,900	133,300	0.00	9,300	73,200
Statewide Cost Allocation	0.00	100	2,800	0.00	100	2,800
Change in Employee Compensation	0.00	3,100	26,500	0.00	0	0
FY 2027 Program Maintenance	38.55	1,025,100	7,351,700	38.55	1,014,400	7,265,100
2. Kinship Navigation Services	0.00	0	180,000	0.00	0	180,000
Budget Law Exemption	0.00	0	0	0.00	0	0
FY 2027 Total	38.55	1,025,100	7,531,700	38.55	1,014,400	7,445,100
Change from Original Appropriation	1.55	112,100	634,600	1.55	101,400	548,000
% Change from Original Appropriation		12.3%	9.2%		11.1%	7.9%

Family and Community Partnerships

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026.					
	37.00	913,000	69,500	5,914,600	6,897,100

Governor's Holdback

This adjustment reflects a department-wide 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. The total reduction for the department is \$36,407,600. The impact to this division is a 1.2% reduction from the division's FY 2026 original appropriation. This reduction is restored as a base adjustment in FY 2027, below.

Agency Request	0.00	(10,800)	0	0	(10,800)
Governor's Recommendation	0.00	(10,800)	0	0	(10,800)

FY 2026 Estimated Expenditures					
Agency Request	37.00	902,200	69,500	5,914,600	6,886,300
Governor's Recommendation	37.00	902,200	69,500	5,914,600	6,886,300

Base Adjustments

This decision unit aligns the agency FTP allocation by fund, resulting in a 1.55 FTP increase to Family and Community Partnerships. Additionally, this decision unit also makes a program transfer that increases \$200,000 for federal funds for personnel costs and \$92,000 for General Funds for operating expenditures to Family and Community Partnerships to align expenditures across multiple programs.

Agency Request	1.55	92,000	0	200,000	292,000
Governor's Recommendation	1.55	92,000	0	200,000	292,000

Restore Rescissions/Gov Holdback

This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05.

Agency Request	0.00	10,800	0	0	10,800
Governor's Recommendation	0.00	10,800	0	0	10,800

FY 2027 Base					
Agency Request	38.55	1,005,000	69,500	6,114,600	7,189,100
Governor's Recommendation	38.55	1,005,000	69,500	6,114,600	7,189,100

Personnel Benefit Costs

Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	16,900	0	116,400	133,300

The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.

Governor's Recommendation	0.00	9,300	0	63,900	73,200

Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase by \$2,800.

Agency Request	0.00	100	0	2,700	2,800
Governor's Recommendation	0.00	100	0	2,700	2,800

Family and Community Partnerships

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	3,100	0	23,400	26,500
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0

FY 2027 Program Maintenance					
Agency Request	38.55	1,025,100	69,500	6,257,100	7,351,700
Governor's Recommendation	38.55	1,014,400	69,500	6,181,200	7,265,100

2. Kinship Navigation Services

The department requests \$180,000 ongoing from federal funds to align funding available through the Kinship Navigation Grant issued by the United States Department of Health and Human Services. The Kinship Navigation Grant, which has been awarded to the Department of Health and Welfare for seven consecutive funding cycles, supports services for kinship families, relatives and close family friends who step in to care for children, which can prevent entry into foster care and reduce long-term costs to the state.

Until now, the funding has been spent by borrowing unused spending authorities from other programs in the department. Grant activities include outreach, resource navigation, case coordination, and support services for kinship caregivers who typically receive less financial and formal support than licensed foster families, despite providing a safe and familiar environment for children.

AGENCY SUBMITTED OUTCOMES: This request aligns with the DHW Strategic Plan, Goal 1: Improve Child Welfare Outcomes. The funding request will directly advance the department's strategic goals by increasing placement stability and permanency through enhanced support for kinship families. This in turn, helps reduce placement disruptions and facilitates quicker, more lasting permanency outcomes for children. It will also expand and strengthen the resource family network by increasing the number and capacity of kinship caregivers who provide safe and nurturing homes.

Additionally, this investment enhances family-centered support and prevention services, aiming to reduce reliance on institutional or traditional foster care placement whenever possible. By improving access to resources, the funding ensures kinship families receive support comparable to those provided to licensed foster families. Finally, it enables the department to maximize the use of available federal funds to sustain and grow evidence-based programs that contribute to more cost-effective and efficient child welfare solutions. Together, these improvements align with the department's mission to promote child safety, permanency, and well-being through family-focused and community-based approaches.

Agency Request	0.00	0	0	180,000	180,000
Governor's Recommendation	0.00	0	0	180,000	180,000

Budget Law Exemption

TRANSFER AUTHORITY: The Department of Health and Welfare requests that all department programs may transfer personnel costs and trustee and benefit payments to other expenditure account categories as allowed in Section 67-3511, Idaho Code. By removing the transfer restrictions as laid out in Sections 4 and 8 of S1108 of 2025, the Legislature would allow the department to use available resources to ensure required services and payments are made using existing authority, in accordance with Section 67-3511, Idaho Code. This request does not impact the transfer exemptions existing in Sections 10, 19, and 25 of S1108 of 2025, which allow the following: transfers between the Medicaid programs in excess of 10%; transfers between the Divisions of Mental Health Services and Psychiatric Hospitalization; and unlimited transfers into the Community Hospitalization Program from other programs within the Department of Health and Welfare.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

Family and Community Partnerships

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2027 Total					
Agency Request	38.55	1,025,100	69,500	6,437,100	7,531,700
<i>Governor's Recommendation</i>	<i>38.55</i>	<i>1,014,400</i>	<i>69,500</i>	<i>6,361,200</i>	<i>7,445,100</i>
Agency Request					
Change from Original App	1.55	112,100	0	522,500	634,600
% Change from Original App	4.2%	12.3%	0.0%	8.8%	9.2%
<i>Governor's Recommendation</i>					
<i>Change from Original App</i>	<i>1.55</i>	<i>101,400</i>	<i>0</i>	<i>446,600</i>	<i>548,000</i>
<i>% Change from Original App</i>	<i>4.2%</i>	<i>11.1%</i>	<i>0.0%</i>	<i>7.6%</i>	<i>7.9%</i>

Division of Welfare

Analyst: Williamson

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Self-Reliance Operations	89,846,900	78,243,400	80,415,900	85,843,700	85,449,100
Benefit Payments	101,359,600	99,095,000	53,972,900	52,569,400	52,569,400
Total:	191,206,500	177,338,400	134,388,800	138,413,100	138,018,500
BY FUND CATEGORY					
General	46,920,100	37,597,700	46,783,500	51,718,600	51,097,600
Dedicated	4,853,300	2,677,500	4,901,100	4,901,100	4,901,100
Federal	139,433,100	137,063,200	82,704,200	81,793,400	82,019,800
Total:	191,206,500	177,338,400	134,388,800	138,413,100	138,018,500
Percent Change:	0.0%	(7.3%)	(24.2%)	3.0%	2.7%
BY OBJECT OF EXPENDITURE					
Personnel Costs	50,132,200	44,293,100	52,711,600	55,221,600	53,866,200
Operating Expenditures	29,369,000	23,604,600	27,704,300	30,622,100	31,582,900
Trustee/Benefit	111,705,300	109,440,700	53,972,900	52,569,400	52,569,400
Total:	191,206,500	177,338,400	134,388,800	138,413,100	138,018,500
Full-Time Positions (FTP)	613.50	613.50	609.50	609.50	609.50

Division Description

The Division of Welfare, also known as Self-Reliance, provides assistance and support services for eligible families and individuals. Programs administered by the division include: Child Support; Supplemental Nutrition Assistance Program (SNAP or Food Stamps); Temporary Assistance for Families in Idaho (TAFI also known as TANF); and Aid to the Aged, Blind, and Disabled (AABD). Prior to FY 2026, this program also included benefit payments for the Idaho Child Care Program (ICCP), which is now a separate budgeted program within the Division of Early Learning and Development. The division also administers several programs through contracts with local partner organizations that provide food, energy assistance, and weatherization assistance. In addition, the division determines Medicaid and ICCP eligibility for the department. The division is organized into two budgeted programs:

- 1) The Self-Reliance Operations Program is responsible for eligibility determinations and support functions associated with Self-Reliance programs. This includes all personnel and operating funding and functions for the division.
- 2) The Benefit Payments Program consists of the trustee and benefit payments to, and on behalf of, clients. Programs include Temporary Assistance for Families in Idaho (TAFI), Work Services, Community Services, and Aid to the Aged, Blind, and Disabled (AABD).

Division of Welfare

Analyst: Williamson

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
Cooperative Welfare (General) 22003	46,920,100	37,597,700	(9,322,400) (19.9%)	46,783,500	51,718,600	51,097,600
Cooperative Welfare (Dedicated) 22005	4,853,300	2,677,500	(2,175,800) (44.8%)	4,901,100	4,901,100	4,901,100
Cooperative Welfare (Federal) 22002	142,463,600	137,063,200	(5,400,400) (3.8%)	82,704,200	81,793,400	82,019,800
Total:	194,237,000	177,338,400	(16,898,600) (8.7%)	134,388,800	138,413,100	138,018,500

Division of Welfare

Analyst: Williamson

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	609.50	46,783,500	134,388,800	609.50	46,783,500	134,388,800
Executive Carry Forward	0.00	330,200	2,084,100	0.00	330,200	2,084,100
Governor's Holdback	0.00	(1,464,500)	(1,464,500)	0.00	(1,464,500)	(1,464,500)
Unallocated CEC - S1110	0.00	0	(739,700)	0.00	0	(739,700)
FY 2026 Estimated Expenditures	609.50	45,649,200	134,268,700	609.50	45,649,200	134,268,700
Removal of Onetime Expenditures	0.00	(330,200)	(2,084,100)	0.00	(330,200)	(2,084,100)
Restore Rescissions/Gov Holdback	0.00	1,464,500	2,204,200	0.00	1,464,500	2,204,200
FY 2027 Base	609.50	46,783,500	134,388,800	609.50	46,783,500	134,388,800
Personnel Benefit Costs	0.00	808,100	2,101,800	0.00	443,900	1,154,600
Statewide Cost Allocation	0.00	18,300	49,400	0.00	18,300	49,400
Change in Employee Compensation	0.00	156,800	408,200	0.00	0	0
FY 2027 Program Maintenance	609.50	47,766,700	136,948,200	609.50	47,245,700	135,592,800
18. SNAP Administrative Costs	0.00	4,321,200	0	0.00	4,321,200	0
19. Medicaid Expansion Work Requirements	0.00	934,200	1,868,400	0.00	934,200	1,868,400
20. Medicaid Eligibility System Changes	0.00	100,000	1,000,000	0.00	0	1,960,800
Ongoing Rescission	0.00	(1,403,500)	(1,403,500)	0.00	(1,403,500)	(1,403,500)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	609.50	51,718,600	138,413,100	609.50	51,097,600	138,018,500
Change from Original Appropriation	0.00	4,935,100	4,024,300	0.00	4,314,100	3,629,700
% Change from Original Appropriation		10.5%	3.0%		9.2%	2.7%

Division of Welfare

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026.					
	609.50	46,783,500	4,901,100	82,704,200	134,388,800
Executive Carry Forward					
The Department of Health and Welfare was approved by the Division of Financial Management for \$2,084,100 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2027 Base. Of the total, \$1,146,500 was encumbered by the Self-Reliance Operations program for outstanding invoices for various information technology contracts. The remaining \$937,600 was encumbered by the Benefit Payments program for outstanding invoices including payments to various community action agencies.					
Agency Request	0.00	330,200	0	1,753,900	2,084,100
Governor's Recommendation	0.00	330,200	0	1,753,900	2,084,100
Governor's Holdback					
This adjustment reflects a department-wide 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. The total reduction for the department is \$36,407,600. The impact to this division is a 3.1% reduction from the division's FY 2026 original appropriation. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	0.00	(1,464,500)	0	0	(1,464,500)
Governor's Recommendation	0.00	(1,464,500)	0	0	(1,464,500)
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.					
Agency Request	0.00	0	0	(739,700)	(739,700)
Governor's Recommendation	0.00	0	0	(739,700)	(739,700)
FY 2026 Estimated Expenditures					
Agency Request	609.50	45,649,200	4,901,100	83,718,400	134,268,700
Governor's Recommendation	609.50	45,649,200	4,901,100	83,718,400	134,268,700
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$2,084,100 for Executive Carry Forward authorized by the Division of Financial Management.					
Agency Request	0.00	(330,200)	0	(1,753,900)	(2,084,100)
Governor's Recommendation	0.00	(330,200)	0	(1,753,900)	(2,084,100)
Restore Rescissions/Gov Holdback					
This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.					
Agency Request	0.00	1,464,500	0	739,700	2,204,200
Governor's Recommendation	0.00	1,464,500	0	739,700	2,204,200
FY 2027 Base					
Agency Request	609.50	46,783,500	4,901,100	82,704,200	134,388,800
Governor's Recommendation	609.50	46,783,500	4,901,100	82,704,200	134,388,800

Division of Welfare

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

Personnel Benefit Costs

Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	808,100	0	1,293,700	2,101,800

The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.

Governor's Recommendation	0.00	443,900	0	710,700	1,154,600

Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase by \$49,400.

Agency Request	0.00	18,300	0	31,100	49,400

Governor's Recommendation	0.00	18,300	0	31,100	49,400

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	156,800	0	251,400	408,200

While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.

Governor's Recommendation	0.00	0	0	0	0

FY 2027 Program Maintenance

Agency Request	609.50	47,766,700	4,901,100	84,280,400	136,948,200

Governor's Recommendation	609.50	47,245,700	4,901,100	83,446,000	135,592,800

18. SNAP Administrative Costs

Benefit Payments, Self-Reliance Operations

The department requests \$4,321,200 ongoing from the General Fund and an ongoing reduction of \$4,321,200 from federal funds for additional costs for the administration of the Supplemental Nutrition Assistance Program (SNAP). Section 10106 of H.R. 1 (One Big Beautiful Bill Act) changed the state's share of SNAP administrative costs from 50% to 75%, starting October 1, 2026. This request represents three-quarters of the additional cost because of the difference in timing between the state and federal fiscal years. The total state share related to this change is anticipated to be approximately \$5,800,000 in FY 2028 to cover the full 12-month period. Prior to H.R.1, administrative costs were split 50/50 between USDA and the state to operate and administer the eligibility determination and issuance of SNAP benefits, otherwise known as food stamps, to eligible participants.

In FY 2025, SNAP administrative costs were \$23,045,900 and were split approximately 50/50 between the General Fund and federal funds. These figures do not include actual SNAP benefits; SNAP benefit payments are distributed directly from USDA to recipients and are not reflected in the state's budget.

AGENCY SUBMITTED OUTCOMES: This supports the ability to process benefit applications and the quality of those applications as measured in the DHW performance measure report.

Agency Request	0.00	4,321,200	0	(4,321,200)	0

Governor's Recommendation	0.00	4,321,200	0	(4,321,200)	0

Division of Welfare

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

19. Medicaid Expansion Work Requirements

Self-Reliance Operations

The department requests \$934,200 ongoing from the General Fund and \$934,200 from federal funds to support the implementation of work requirements for the Medicaid Expansion population. Section 71119 of H.R. 1 – One Big Beautiful Bill Act (OBBBA) requires states to implement Medicaid community engagement requirements, otherwise known as work requirements, for all applicable populations covered by the Medicaid program by December 31, 2026. OBBBA requires Able Bodied Adults Without Dependents (ABAWDS) aged 19 to 64 in Medicaid Expansion to complete 80 hours a month of work, education, community service, or a combination to retain eligibility for benefits. Idaho must determine work eligibility requirements and monitor ongoing Employment and Training Program participation. The department was also directed through H345 of 2025 to implement similar work requirements for this population.

To support this implementation, the Division of Welfare will need to make changes to the eligibility system to process and track mandatory Medicaid work requirements and exemptions; secure a vendor for work management; and support participants in securing full-time employment, ideally with benefits or at a sufficient wage to allow them to purchase coverage through Your Health Idaho.

In addition to the ongoing appropriation, this implementation will require six self-reliance specialist positions. The program has five funded positions that have been vacant for more than six months, as identified in the Extended Vacant Position report. These five positions, along with another recently vacated position, will allow the department to meet their anticipated staffing need without requesting additional FTP or personnel cost appropriation.

AGENCY SUBMITTED OUTCOMES: This will allow the department to verify the number of Medicaid participants meeting work participation requirements outlined in the OBBBA.

Agency Request	0.00	934,200	0	934,200	1,868,400
Governor's Recommendation	0.00	934,200	0	934,200	1,868,400

20. Medicaid Eligibility System Changes

Self-Reliance Operations

The department requests \$100,000 ongoing from the General Fund and \$900,000 from federal funds to support the implementation of semi-annual eligibility determinations for the Medicaid Expansion population. Section 71107 of H.R. 1 – One Big Beautiful Bill Act (OBBBA) requires states to complete eligibility renewal determinations every six months instead of the current 12 month determination cycle. The department was also directed through H345 of 2025 to remove system automated Medicaid Expansion population renewals, thereby increasing manual staff workload to collect, verify, and process participant information to determine program eligibility. To support these requirements, the division will need to make eligibility system modifications to track and notice the participant change in renewal frequency and increase staffing by 11 positions to support the additional work. The department has identified existing vacant positions and funding to meet these new requirements.

AGENCY SUBMITTED OUTCOMES: This will allow the department to comply with requirements outlined in the OBBBA as well as in H345 (2025).

Agency Request	0.00	100,000	0	900,000	1,000,000

Recommended by the Governor with adjustments for updated federal guidance provided in the Notice of Award (NOA). The updated NOA allows all system-related funding to be 100% federally provided, reducing the anticipated General Fund need. The NOA also provided a larger allocation to Idaho than the department originally anticipated.

Governor's Recommendation	0.00	0	0	1,960,800	1,960,800

Division of Welfare

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Ongoing Rescission					
This adjustment reflects a department-wide 3% General Fund rescission for FY 2027. The total ongoing reduction for the department is \$37,225,100. The impact to this division is a 3.0% reduction from the division's FY 2026 original appropriation. This rescission includes an ongoing reduction of \$1,403,500 for trustee and benefit payments for the Aid for the Aged, Blind, or Disabled (AABD) program. The AABD program has reverted appropriation annually for several years due to lower utilization and does not anticipate any reduction in services. The program will closely monitor claims for benefits and provide information if the benefits claimed approach the reduced appropriation.					
Agency Request	0.00	(1,403,500)	0	0	(1,403,500)
Governor's Recommendation	0.00	(1,403,500)	0	0	(1,403,500)
Budget Law Exemptions/Other Adjustments					
TRANSFER AUTHORITY: The Department of Health and Welfare requests that all department programs may transfer personnel costs and trustee and benefit payments to other expenditure account categories as allowed in Section 67-3511, Idaho Code. By removing the transfer restrictions as laid out in Sections 4 and 8 of S1108 of 2025, the Legislature would allow the department to use available resources to ensure required services and payments are made using existing authority, in accordance with Section 67-3511, Idaho Code. This request does not impact the transfer exemptions existing in Sections 10, 19, and 25 of S1108 of 2025, which allow the following: transfers between the Medicaid programs in excess of 10%; transfers between the Divisions of Mental Health Services and Psychiatric Hospitalization; and unlimited transfers into the Community Hospitalization Program from other programs within the Department of Health and Welfare.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	609.50	51,718,600	4,901,100	81,793,400	138,413,100
Governor's Recommendation	609.50	51,097,600	4,901,100	82,019,800	138,018,500
Agency Request					
Change from Original App	0.00	4,935,100	0	(910,800)	4,024,300
% Change from Original App	0.0%	10.5%	0.0%	(1.1%)	3.0%
<i>Governor's Recommendation</i>					
Change from Original App	0.00	4,314,100	0	(684,400)	3,629,700
% Change from Original App	0.0%	9.2%	0.0%	(0.8%)	2.7%

Division of Medicaid

Analyst: Williamson

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Medicaid Admin & Medical Mgmt	236,653,100	90,333,000	233,319,400	225,119,700	224,572,900
Coordinated Medicaid Plan	945,867,700	1,037,303,300	1,292,203,100	1,325,581,800	1,332,861,500
Enhanced Medicaid Plan	1,572,375,200	1,416,925,500	1,439,582,100	1,502,635,000	1,449,892,700
Basic Medicaid Plan	1,168,573,200	1,151,619,200	937,453,000	1,102,494,100	1,131,400,300
Expansion Medicaid Plan	1,202,398,300	1,157,569,700	1,343,700,400	1,316,653,000	1,333,608,000
Extended Employment Services	0	0	3,539,100	3,496,100	3,488,800
Total:	5,125,867,500	4,853,750,700	5,249,797,100	5,475,979,700	5,475,824,200
BY FUND CATEGORY					
General	920,895,100	928,480,200	994,049,300	1,075,832,200	1,047,056,100
Dedicated	828,721,900	764,267,800	815,495,000	1,232,079,200	1,257,074,500
Federal	3,376,250,500	3,161,002,700	3,440,252,800	3,168,068,300	3,171,693,600
Total:	5,125,867,500	4,853,750,700	5,249,797,100	5,475,979,700	5,475,824,200
Percent Change:	0.0%	(5.3%)	8.2%	4.3%	4.3%
BY OBJECT OF EXPENDITURE					
Personnel Costs	23,760,000	21,174,800	32,162,100	33,648,800	32,896,000
Operating Expenditures	187,925,400	54,938,200	176,195,800	166,659,900	166,858,600
Trustee/Benefit	4,914,182,100	4,777,637,700	5,041,439,200	5,275,671,000	5,276,069,600
Total:	5,125,867,500	4,853,750,700	5,249,797,100	5,475,979,700	5,475,824,200
Full-Time Positions (FTP)	237.50	237.50	305.50	303.50	303.50

Division Description

The Division of Medicaid is responsible for administering plans to finance and deliver health services for people at risk due to low income and other factors, such as youth, old age, pregnancy, or disability. Services are provided pursuant to state and federal Medicaid requirements. The division is organized into six budgeted programs.

MEDICAID ADMINISTRATION and MEDICAL MANAGEMENT: Includes expenditures for administration of a comprehensive program of medical coverage to eligible recipients in Idaho. Coverage is provided through traditional Medicaid (Title XIX), and the Children's Health Insurance Program (CHIP) (Title XXI). Administrative functions include managing provider payments, contracting for medical management, and conducting drug utilization reviews. As of FY 2026, the program includes the following: the Medicaid Program Integrity Unit (formerly part of Indirect Support Services); Idaho Behavioral Health Plan staff (formerly part of Mental Health Services); and children's developmental disability services (formerly the Community Developmental Disability Services Program).

COORDINATED MEDICAID PLAN: Beneficiaries covered in this plan primarily consist of those who are age 65 and older. All individuals dually eligible for Medicaid and Medicare, regardless of age, may elect to receive coverage under this plan.

ENHANCED MEDICAID PLAN: Medicaid-eligible group primarily made up of children and adults (non-elderly) with disabilities, or other individuals with special health needs, such as foster children. Individuals included in this plan may elect to remain in this plan after they turn 65 years old.

BASIC MEDICAID PLAN: Medicaid-eligible group primarily consisting of Pregnant Women and Children (PWC), Family Medicaid and Idaho's Children Health Insurance Program (CHIP). These populations are assumed to be in average health, with average levels of disease.

EXPANSION MEDICAID PLAN: Beneficiaries covered in this plan have an income level of 138% of the federal

Division of Medicaid

Analyst: Williamson

Historical Summary

poverty limit (FPL) or less. These populations are assumed to be in average health, with average levels of disease. Coverage for this population group started on January 1, 2020.

EXTENDED EMPLOYMENT SERVICES (EES): A program designed to provide remunerative work and support for adults with developmental disabilities or mental illness who lack the skills and experience to obtain and maintain employment in the competitive labor market. This program was previously named "Community Supported Employment" and was part of the Vocational Rehabilitation budget until FY 2023. In FY 2026 the EES program moved from Services for the Developmentally Disabled, to the Division of Medicaid.

Division of Medicaid

Analyst: Williamson

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
Cooperative Welfare (General) 22003	920,955,900	928,480,200	7,524,300 0.8%	994,049,300	1,075,832,200	1,047,056,100
Medicaid Budget Stabilization 14800	0	0	0 0.0%	0	0	0
Medicaid Management Information Systems Dedicated 21700	13,237,800	922,700	(12,315,100) (93.0%)	11,802,900	10,355,000	10,355,000
Hospital Assessment 21900	248,085,600	238,655,700	(9,429,900) (3.8%)	248,085,600	601,781,000	601,781,000
Cooperative Welfare (Dedicated) 22005	554,897,800	512,188,700	(42,709,100) (7.7%)	555,355,800	619,692,500	619,687,800
Idaho Millennium Income 49900	12,500,700	12,500,700	0 0.0%	250,700	250,700	25,250,700
Cooperative Welfare (Federal) 22002	3,376,311,300	3,161,002,700	(215,308,600) (6.4%)	3,440,252,800	3,168,068,300	3,171,693,600
Total:	5,125,989,100	4,853,750,700	(272,238,400) (5.3%)	5,249,797,100	5,475,979,700	5,475,824,200

Division of Medicaid

Division Profile

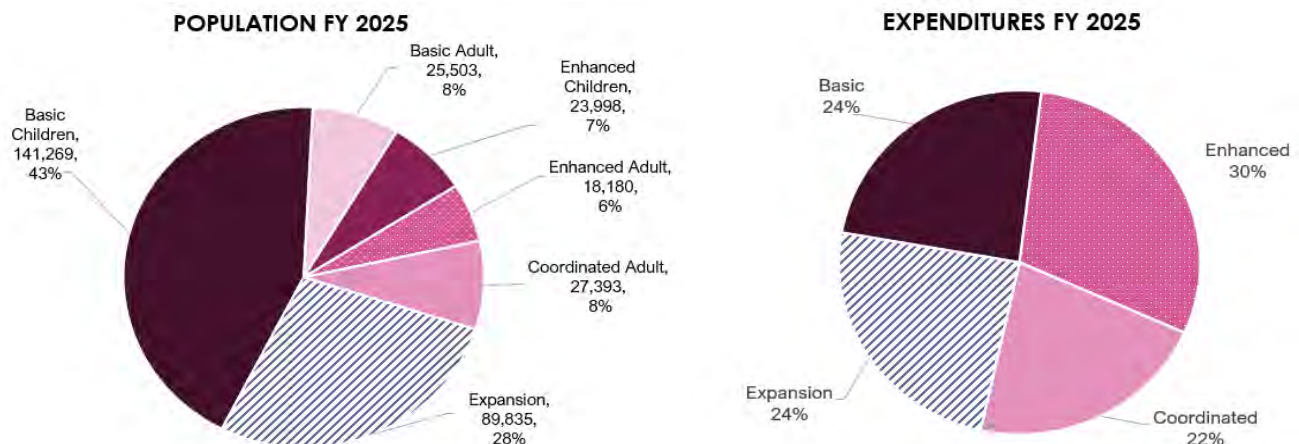
Analyst: Williamson

Medicaid Plans: Caseloads and Trustee and Benefit Payments (All Funds)

	FY 2025 Expenditures		FY 2026 Est. Expenditure		FY 2027 Request	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
Basic Plan						
Caseload	166,737	51.1%	166,749	50.6%	169,156	50.4%
Budget	\$1,151,619,200	24.2%	\$975,408,700	19.5%	\$1,102,494,100	21.0%
PMPM (calc)	\$575.57		\$487.46		\$543.13	
Enhanced Plan						
Caseload	42,242	13.0%	42,568	12.9%	43,358	12.9%
Budget	\$1,416,925,500	29.7%	\$1,468,214,700	29.4%	\$1,502,635,000	28.6%
PMPM (calc)	\$2,795.25		\$2,874.25		\$2,888.04	
Coordinated Plan						
Caseload	27,399	8.4%	27,711	8.4%	28,282	8.4%
Budget	\$1,037,303,300	21.8%	\$1,313,626,300	26.3%	\$1,325,581,800	25.3%
PMPM (calc)	\$3,154.93		\$3,950.38		\$3,905.85	
Expansion Plan						
Caseload	89,784	27.5%	92,245	28.0%	94,857	28.3%
Budget	\$1,157,569,700	24.3%	\$1,236,961,900	24.8%	\$1,316,653,000	25.1%
PMPM (calc)	\$1,074.40		\$1,117.46		\$1,156.70	
Total						
Caseload	326,162	100%	329,273	100%	335,653	100%
Budget	\$4,763,417,700	100%	\$4,994,211,600	100%	\$5,247,363,900	100%
PMPM (calc)	\$1,217.04		\$1,263.95		\$1,302.77	

The table above contains the payments for Disproportionate Share Hospital (DSH), and Upper Payment Limits (UPL), and other non-claims specific contracts. PMPM (calc) means "Per Member Per Month" a metric that calculates the average healthcare cost per member over a specific period of time. It's calculated by dividing the total healthcare costs by the total number of members covered during that time. PMPM is a standardized way to compare costs across different populations. FY 2026 Estimated Expenditures includes the Original Appropriation plus adjustments for supplemental requests and other current year adjustments submitted in the agency budget request. This table does not include trustee and benefit payments expended from the Medicaid Administration and Management program.

Medicaid Populations vs Expenditures



Division of Medicaid

Comparative Summary

Analyst: Williamson

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	305.50	994,049,300	5,249,797,100	305.50	994,049,300	5,249,797,100
2. Medicaid Forecast Adjustment	0.00	87,014,300	12,847,900	0.00	92,592,400	107,244,000
3. Provider Rate Adjustment	0.00	(29,553,600)	(29,553,600)	0.00	(17,216,000)	(61,426,800)
4. Hospital Assessment Fund Align - H345	0.00	0	0	0.00	0	0
FY 2026 Total Appropriation	305.50	1,051,510,000	5,233,091,400	305.50	1,069,425,700	5,295,614,300
Executive Carry Forward	0.00	179,300	358,600	0.00	179,300	358,600
Governor's Holdback	0.00	(267,900)	(267,900)	0.00	(267,900)	(267,900)
Unallocated CEC - S1110	(2.00)	0	(140,200)	(2.00)	0	(140,200)
FY 2026 Estimated Expenditures	303.50	1,051,421,400	5,233,041,900	303.50	1,069,337,100	5,295,564,800
Removal of Onetime Expenditures	0.00	(89,452,500)	(589,536,200)	0.00	(92,771,700)	(653,063,400)
Base Adjustments	(2.00)	32,102,500	488,832,700	(2.00)	17,506,000	489,837,000
Restore Rescissions/Gov Holdback	2.00	267,900	408,100	2.00	267,900	408,100
FY 2027 Base	303.50	994,339,300	5,132,746,500	303.50	994,339,300	5,132,746,500
Personnel Benefit Costs	0.00	459,400	1,069,300	0.00	251,000	584,100
Contract Inflation	0.00	473,900	1,895,300	0.00	473,900	1,895,300
Statewide Cost Allocation	0.00	11,100	22,500	0.00	11,100	22,500
Change in Employee Compensation	0.00	114,100	267,600	0.00	0	0
FY 2027 Program Maintenance	303.50	995,397,800	5,136,001,200	303.50	995,075,300	5,135,248,400
4. MMIS Procurement Year 4	0.00	0	102,721,300	0.00	0	102,721,300
5. Estate Recovery System Contractor	0.00	0	2,496,600	0.00	0	2,496,600
6. Medicaid Program Integrity Contract	0.00	0	935,000	0.00	0	935,000
21. Division of Purchasing - Medicaid Staff	0.00	0	0	0.00	0	198,700
22. Hospital Assessment Fund Align - H345	0.00	0	0	0.00	0	0
Population Forecast Adjustments	0.00	81,520,100	234,911,300	0.00	98,084,200	387,122,100
Ongoing Rescission	0.00	(1,085,700)	(1,085,700)	0.00	(1,085,700)	(1,085,700)
Governor Initiatives	0.00	0	0	0.00	(45,017,700)	(151,812,200)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	303.50	1,075,832,200	5,475,979,700	303.50	1,047,056,100	5,475,824,200
Change from Original Appropriation	(2.00)	81,782,900	226,182,600	(2.00)	53,006,800	226,027,100
% Change from Original Appropriation		8.2%	4.3%		5.3%	4.3%

Division of Medicaid

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included eight budget enhancements. These enhancements included the appropriation of \$190,510,600 ongoing for increased hospital assessments; \$67,600 ongoing for Consumer Assessment of Healthcare Providers and Systems (CAHPS) surveys; \$200,000 ongoing for the adult developmental disability resource allocation model and attorney fees required as part of the KW lawsuit settlement; \$1,100,000 ongoing for actuary services; \$1,350,000 ongoing for Managed Care External Quality Reviews federally required for states that contract with a managed care plan; \$117,200,400 to continue the process of replacing Idaho's Medicaid Management Information System (MMIS); \$3,539,100 to move the Extended Employment Services program from Services for the Developmentally Disabled to the Division of Medicaid; and \$1,500,000 to address the fiscal impact of H345, the Medicaid Reform and Cost Containment Act, which required the department to pursue federal waivers such as work-requirements for the Expansion Plan population. These H345 implementation costs were offset by a reduction of \$17,400,000 in the Expansion Plan appropriation made by the Legislature in anticipation of reduced expenditures for that population as a result of H345. Population forecast adjustments were also included, primarily driven by caseload and utilization changes, as well as accounting for the Federal Medical Assistance Percentage (FMAP) rate changes. The FMAP rate will be reduced from 67.59% for the first quarter of FY 2026 to 66.91% for the last three quarters of FY 2026, resulting in an overall increase of \$45,667,500 on the General Fund, with a corresponding decrease to federal funds. Additionally, the maintenance bill accounted for changes to the department's organizational structure. In the case of the Division of Medicaid, this included adding 20.00 FTP and \$2,560,400 in personnel costs to support the move of the Medicaid Program Integrity Unit from the Indirect Support Services Division. The changes also included adding 14.00 FTP and \$1,440,800 in personnel costs to move the Idaho Behavioral Health Plan staff from the Division of Mental Health Services to the Division of Medicaid. The reorganization adjustments also included moving 28.00 FTP, \$2,603,600 in personnel costs, and \$56,500 in operating expenditures to the Division of Medicaid for the children's developmental disability services which was previously housed within Community Developmental Disability Services.					
	305.50	994,049,300	815,495,000	3,440,252,800	5,249,797,100

Division of Medicaid

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
2. Medicaid Forecast Adjustment		Administration, Basic, Coordinated, Enhanced, Expansion			

The department requests \$87,014,300 onetime from the General Fund, \$15,481,500 onetime from the Cooperative Welfare (Dedicated) Fund, and \$8,507,700 onetime from the Medicaid Budget Stabilization Fund, as well as a onetime decrease of \$98,155,600 from federal funds, for a total increase of \$12,847,900.

This increase is for predicted service payments in FY 2026. The September 2025 Medicaid forecast resulted in a General Fund shortfall of more than \$95 million; however, that amount is partially offset by the implemented provider rate reduction, and \$8,507,700 onetime from the Medicaid Budget Stabilization funds,

Growth in case acuity and utilization of services is driving the capitation rate increase for contracted managed care organizations. These rates are federally required to be actuarially sound based on covered services and population need. Utilization is driven by behavioral health services, particularly services at higher levels of care (e.g. inpatient psychiatric hospital and residential care for youth and adults), as well as for dental services (notably higher-level dental services such as oral surgery) and long-term care in nursing facilities for the dually eligible population. Additionally, growth in developmental disability services continues to increase due to utilization of needed services in addition to per unit cost increases following multiple years of investments made to provider rates.

This request also includes \$69,578,000 related to required reconciliation payments for Federally Qualified Health Centers dating back to 2018. Of the total, \$22,905,300 is from the General Fund and \$46,673,300 is from federal funds. The Department of Health and Welfare (DHW) had assumed these payments were being made through contracted managed care plans (MCOs). DHW has since identified that there is no clear or robust contract language to hold the MCOs to this requirement. While DHW has determined a solution for this going forward, the state is ultimately responsible for these federally required payments.

Also included in the General Fund portion of this request is an amount related to an upload correction in Luma. Had this discrepancy in Luma been identified and addressed in FY 2025, this would have led to \$21,926,500 in held provider payments in FY 2025, which would have ultimately impacted the FY 2026 budget as a supplemental request.

This request also includes \$10,000,000 onetime for a contractually required dental managed care risk mitigation payment. Of that amount, \$3,292,000 is from the General Fund and \$6,708,000 is from federal funds. This payment was triggered when dental service expenditures exceeded the established capitation payment for FY 2025 due to unanticipated increases in dental service utilization and acuity of participants being served.

Included in this request is \$1,535,300 from federal funds for operating expenditures to support federally required updates as part of the Transformed Medicaid Statistical Information System (T-MSIS). This system supports the transfer of state claims data to the Centers for Medicare and Medicaid Services (CMS). Prior versions of the T-MSIS file layout will no longer be supported after the CMS compliance date.

By program, the request is as follows:

Medicaid Administration: \$2,021,300 from federal funds;
 Coordinated Plan: \$25,736,400 from the General Fund and \$851,900 from federal funds;
 Enhanced Plan: \$36,411,200 from the General Fund and \$1,205,200 from federal funds;
 Basic Medicaid Plan: \$19,919,800 from the General Fund, \$8,507,700 from the Medicaid Budget Stabilization Fund, \$15,481,500 from dedicated funds, and \$941,000 from federal funds;
 Expansion Plan: \$4,946,900 from the General Fund and a reduction of \$103,175,000 from federal funds.

AGENCY SUBMITTED OUTCOMES: This supports the DHW mission to be dedicated to strengthening the health, safety, and independence of Idahoans as stated in the Strategic Plan Overview FY 2026-2029.

Agency Request	0.00	87,014,300	23,989,200	(98,155,600)	12,847,900

Division of Medicaid

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

The Governor recommends \$92,592,400 onetime from the General Fund, \$15,165,200 onetime from the Cooperative Welfare (Dedicated) Fund, and \$8,507,700 onetime from the Medicaid Budget Stabilization Fund, as well as a onetime decrease of \$9,021,300 from federal funds. In consultation with the department, this decision unit was adjusted to reflect the department's total projected supplemental need for FY 2026 based on the updated Medicaid forecast for service payments prior to implementing the provider rate reduction. See Supplemental 3 for the impact of the 4% provider rate reduction.

Of the total, the following is requested for each program:

Medicaid Administration: \$2,021,300 from federal funds;
 Coordinated Plan: \$28,468,900 from the General Fund and \$18,049,600 from federal funds;
 Enhanced Plan: \$40,277,100 from the General Fund and \$25,536,000 from federal funds;
 Basic Medicaid Plan: \$22,938,000 from the General Fund, \$8,507,700 from the Medicaid Budget Stabilization Fund, \$15,165,200 from dedicated funds, and \$19,936,800 from federal funds;
 Expansion Plan: \$908,400 from the General Fund and a reduction of \$74,565,000 from federal funds.

In addition to the forecast adjustments outlined above, the Governor recommends the amounts in the department's request attributed to federally required updates to the Transformed Medicaid Statistical Information System (T-MSIS); reconciliation payments to Federally Qualified Health Centers (FQHC); and dental managed care risk mitigation payments based on federally required, actuarially sound capitation rates.

Governor's Recommendation	0.00	92,592,400	23,672,900	(9,021,300)	107,244,000

3. Provider Rate Adjustment Basic, Coordinated, Enhanced, Expansion

The September 2025 forecast for Medicaid growth projected a General Fund shortfall of more than \$95 million in FY 2026. In response to the Governor's 3% General Fund holdback, and to partially offset the projected shortfall, the department implemented a 4% provider rate decrease. The \$29,553,600 General Fund identified in this supplemental is intended to offset the growth identified in Supplemental 2 above. The total impact to Medicaid providers across all fund sources is anticipated to be \$130,071,100 as providers will not receive the federal fund match associated with the reduced General Fund appropriation.

During the federally required review of this provider rate reduction, the department assessed access to care and adjusted the 4% reduction to exempt the following services: pharmacy ingredient cost, school-based services, payments to Tribal providers, final encounter rate payments to Federal Qualified Health Centers and Rural Health Centers, Money Follows the Person/Idaho Home Choice grant-funded services, state-owned facilities, hospice, and home and community-based services, including personal care services and certified family homes. Other than the exempted services outlined above, the 4% rate reduction will be applied across all Medicaid services for youth and adults and all provider types. This includes but is not limited to disability services, behavioral health services, pharmacy, dental, and hospital services. The state's managed care contracts were included in the 4% reduction.

Agency Request	0.00	(29,553,600)	0	0	(29,553,600)

The Governor recommends a \$61,426,800 budget reduction in the Division of Medicaid for FY 2026 to account for the 4% provider rate cut implemented in response to Executive Order 2025-05. Of the total, \$17,216,000 is from the General Fund and \$44,210,800 is from federal funds. After applying this reduction to the forecasted Supplemental 2, the resulting budget request for the Division of Medicaid for FY 2026 is an increase of \$75,376,400 from the General Fund, \$8,507,700 from the Medicaid Budget Stabilization Fund, \$15,165,200 from dedicated funds, and a reduction of \$53,232,100 from federal funds, for a net total increase of \$45,817,200 all funds.

Governor's Recommendation	0.00	(17,216,000)	0	(44,210,800)	(61,426,800)

Division of Medicaid

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

4. Hospital Assessment Fund Align - H345

Basic, Coordinated, Enhanced, Expansion

The department requests to reduce federal funds by \$349,701,600 and increase the dedicated Hospital Assessment Fund by the same amount. This request is related to the implementation of H345 of 2025. This bill established a requirement that the hospital assessment federal matching funds be deposited into and spent out of the Hospital Assessment Fund. This net-zero action will align the division's appropriation with the provision of the statute to ensure compliance. This is an ongoing requirement of H345 of 2025; the ongoing portion of this request can be found in Enhancement 22.

AGENCY SUBMITTED OUTCOMES: This supports Strategic Goal 3 to protect children, youth, and vulnerable adults, and Strategic Goal 5 to strengthen trust and confidence in DHW (DHW Strategic Plan FY 2025-2028).

Agency Request	0.00	0	349,701,600	(349,701,600)	0
Governor's Recommendation	0.00	0	349,701,600	(349,701,600)	0

FY 2026 Total Appropriation

Agency Request	305.50	1,051,510,000	1,189,185,800	2,992,395,600	5,233,091,400
Governor's Recommendation	305.50	1,069,425,700	1,188,869,500	3,037,319,100	5,295,614,300

Executive Carry Forward

Medicaid Administration

The Department of Health and Welfare was approved by the Division of Financial Management for \$358,600 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2027 Base. This funding was encumbered by the agency for outstanding invoices to contracted vendors, including payments to Milliman, that could not be processed prior to the end of the fiscal year.

Agency Request	0.00	179,300	0	179,300	358,600
Governor's Recommendation	0.00	179,300	0	179,300	358,600

Governor's Holdback

This adjustment reflects a department-wide 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below. The total reduction for the department is \$36,407,600, when you account for the provider rate reduction (see Supplemental 3).

Agency Request	0.00	(267,900)	0	0	(267,900)
Governor's Recommendation	0.00	(267,900)	0	0	(267,900)

Unallocated CEC - S1110

Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.

Agency Request	(2.00)	0	0	(140,200)	(140,200)
Governor's Recommendation	(2.00)	0	0	(140,200)	(140,200)

FY 2026 Estimated Expenditures

Agency Request	303.50	1,051,421,400	1,189,185,800	2,992,434,700	5,233,041,900
Governor's Recommendation	303.50	1,069,337,100	1,188,869,500	3,037,358,200	5,295,564,800

Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$117,200,400 to continue the process of replacing Idaho's Medicaid Management Information System (MMIS), \$471,977,200 for FY 2026 supplemental appropriations, and \$358,600 in onetime Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	0.00	(89,452,500)	(389,404,600)	(110,679,100)	(589,536,200)
Recommended by the Governor with adjustments for the updated supplemental forecasts.					
Governor's Recommendation	0.00	(92,771,700)	(389,088,300)	(171,203,400)	(653,063,400)

Division of Medicaid

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

Base Adjustments

This decision unit aligns the agency's FTP allocation by fund, moving 6.17 FTP from dedicated and federal funds to the General Fund where the personnel costs are anticipated to be paid from for the Division of Medicaid. This decision unit also makes a program transfer to Medicaid Administration, resulting in an increase of \$240,000 from the General Fund, as well as a program transfer to Extended Employment Services, resulting in an increase of \$50,000 from the General Fund to align personnel costs across multiple programs. An ongoing base reduction is also included, reducing the Medicaid Administration budget by 2.00 FTP and \$140,200 from federal funds. Finally, this decision unit restores \$31,812,500 from the General Fund, \$3,993,800 from dedicated funds, and \$452,876,600 from federal funds for the ongoing funding removed in Supplemental 3 and 4, restoring the base before further adjustments are made.

Agency Request	(2.00)	32,102,500	3,993,800	452,736,400	488,832,700

Recommended by the Governor with adjustments for the updated supplemental forecasts.

Governor's Recommendation	(2.00)	17,506,000	3,993,800	468,337,200	489,837,000

Restore Rescissions/Gov Holdback

This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.

Agency Request	2.00	267,900	0	140,200	408,100

Governor's Recommendation	2.00	267,900	0	140,200	408,100

FY 2027 Base

Agency Request	303.50	994,339,300	803,775,000	3,334,632,200	5,132,746,500

Governor's Recommendation	303.50	994,339,300	803,775,000	3,334,632,200	5,132,746,500

Personnel Benefit Costs

Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	459,400	7,100	602,800	1,069,300

The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.

Governor's Recommendation	0.00	251,000	3,900	329,200	584,100

Contract Inflation

The division requests \$1,895,300 for contract inflation costs related to the Medicaid Management Information System (MMIS) vendor contracts. Of the total, \$1,667,800 is for Gainwell Technologies (claims and provider enrollment vendor) and \$227,500 is for Prime Therapeutics (pharmacy benefits administrator).

Agency Request	0.00	473,900	0	1,421,400	1,895,300

Governor's Recommendation	0.00	473,900	0	1,421,400	1,895,300

Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase by \$22,400 for Medicaid Administration and \$100 for Extended Employment Services, for a net increase of \$22,500.

Agency Request	0.00	11,100	0	11,400	22,500

Governor's Recommendation	0.00	11,100	0	11,400	22,500

Division of Medicaid

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	114,100	1,500	152,000	267,600
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0

FY 2027 Program Maintenance					
Agency Request	303.50	995,397,800	803,783,600	3,336,819,800	5,136,001,200
Governor's Recommendation	303.50	995,075,300	803,778,900	3,336,394,200	5,135,248,400

4. MMIS Procurement Year 4

Medicaid Administration

The department requests \$102,721,300 onetime to continue the process of replacing Idaho's Medicaid Management Information System (MMIS). Of the total, \$10,272,100 is from the Medicaid Management Information System Dedicated Fund, and \$92,449,200 is from federal funds. The MMIS supports payments of claims to providers, supports state and federal reporting requirements on the use of funds, houses participant and provider data, supports the Medicaid provider enrollment function, and supports the program's pharmacy benefit program. The process of replacing the system, which began at the end of FY 2023, is expected to take five years to fully design, develop, test, and implement the modernized MMIS, with a current projected end year of FY 2028.

To implement this project, the department requires the services of an Enterprise Quality Coordinator (EQC), Project Management Office (PMO), and Systems Integrator (SI) vendor to provide technical guidance and oversight in the planning, implementation, testing and certification of the next generation MMIS. In accordance with federal and state law, the department has developed a strategic procurement plan for the replacement of the MMIS as required by state purchasing laws.

ANALYST NOTE: The 2023 Legislature approved funding for the entirety of the General Fund request for the five-year process and transferred those funds from the General Fund to the MMIS Dedicated Fund. Each year the department will request the federal and dedicated appropriation to act on these available funds. Unused appropriation is reverted at the end of each year and the next year's request reflects the remaining funds available for the remainder of the project.

AGENCY SUBMITTED OUTCOMES: This supports the Idaho Department of Health & Welfare Mission to be dedicated to strengthening the health, safety, and independence of Idahoans as stated in the Strategic Plan Overview FY 2026-2029.

Agency Request	0.00	0	10,272,100	92,449,200	102,721,300
Governor's Recommendation	0.00	0	10,272,100	92,449,200	102,721,300

Division of Medicaid

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
5. Estate Recovery System Contractor				Medicaid Administration	

The department requests \$2,496,600 ongoing, split evenly between dedicated and federal funds, to replace the Idaho Medicaid Estate Recovery case management system and for additional support through the department's current contracted vendor. Medicaid Estate Recovery is the process through which each state recovers the costs of medical services it has paid from the estate of the person who received those services. This is a required federal process applicable to all state Medicaid programs.

The department reports that the Idaho Medicaid Estate Recovery Program has recovered an average of \$20,400,000 each fiscal year since 2021, which is deposited into the Cooperative Welfare (Dedicated) Fund and used to offset General Fund need dollar for dollar. The division reports that they receive an average of 350 new cases per month and are only able to process an average of 74 cases each month with current resources. With a backlog of 20,000 cases and limited staff resources, the division is unable to work through all active cases and pursue recoveries.

With a more efficient case management system and contracted casework support to effectively work to recover funds, the department anticipates increased recoveries and offsets for Medicaid reliance on the General Fund. Replacement of the division's current system is driven by security concerns given aged technology and technology compatibility challenges. The division intends to procure a new system in the next year and work towards improved operations resulting in increased recoveries for the state. The Medicaid Estate Recovery program applies to anyone over age 55 who has received Medicaid coverage and anyone who is permanently institutionalized and has received Medicaid assistance, regardless of age. A future trustee and benefits request for increased receipt authority may be included in future budget requests to accommodate the increase in receipts this contract might generate.

AGENCY SUBMITTED OUTCOMES: This contract will support necessary work to meet cost-containment strategies and achieve goal 5 (DHW Strategic Plan FY 2025-2028) to strengthen trust and confidence in DHW by increasing Medicaid recovered funds and limiting Medicaid spending growth

Agency Request	0.00	0	1,248,300	1,248,300	2,496,600
Governor's Recommendation	0.00	0	1,248,300	1,248,300	2,496,600

Division of Medicaid

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

6. Medicaid Program Integrity Contract

Medicaid Administration

The department requests \$935,000 ongoing, split evenly between dedicated and federal funds, for the Medicaid Program Integrity Unit. The unit works to protect taxpayer dollars through prevention, detection, and the elimination of fraud, waste, and abuse in the Idaho Medicaid Program. This request will support an additional 5,500 hours of contractor resources to assist Medicaid program integrity audits in FY 2027. Currently the Medicaid Program Integrity Unit is staffed by a team of 16, tasked to complete program integrity work across all provider types and services covered by the Idaho Medicaid program. The department has found it difficult to hire and retain staff for this team with the requisite experience to successfully conduct the level and frequency of program integrity work across the program. The department anticipates that engaging with a contractor will significantly enhance the team's efforts to proactively identify and address fraud, waste and abuse. This includes, but is not limited to, audits of Medicaid contracted nursing facilities, hospital billing, pharmacies, and managed care organizations. Current department staff have limited expertise required for these specialized facility, pharmacy and managed care audits. It is anticipated that this contractor will also aid in overall processes and improvements to continue to strengthen oversight efforts as the state navigates towards comprehensive managed care. The funding for these contractor resources is expected to enhance recovery of state and federal funds where inappropriate payments have been made. The recoveries resulting from the investigations and audits conducted by the division (and those referred for fraud to the AG) not only benefit the state but also provide an education to the provider community on proper billing habits resulting in decreased fraud, waste and abuse. Educating the providers will help to reduce the costs of investigating and recovering inappropriate Medicaid payments prospectively.

The Medicaid Program Integrity Unit anticipates an increase in its annual overpayment recoveries and penalty assessments, and increased cost savings from the reduction in improper billings. The department's program integrity unit recovered \$3,120,400 in FY 2025 and anticipates more than doubling recoveries with contracted help.

AGENCY SUBMITTED OUTCOMES: This supports the Idaho Department of Health & Welfare Mission to be dedicated to strengthening the health, safety, and independence of Idahoans as stated in the Strategic Plan Overview FY 2026-2029.

Agency Request	0.00	0	467,500	467,500	935,000
Governor's Recommendation	0.00	0	467,500	467,500	935,000

21. Division of Purchasing - Medicaid Staff

Agency Request	0.00	0	0	0	0

The Governor recommends \$198,700 from federal funds to allow the Department of Health and Welfare (DHW) and the Department of Administration to establish 3.00 FTP within the Division of Purchasing (DOP) that will be dedicated to Medicaid-specific contract and procurement oversight. The DOP will provide 50% of the funding through their dedicated fund, allowing DHW to leverage federal Medicaid funding to cover the remaining 50%. The dedicated fund spending authority for DOP will cover 100% of all related expenses and DOP will bill DHW for the remaining 50% of expenses incurred. See the Department of Administration section of the Legislative Budget Book for the corresponding DOP request.

Governor's Recommendation	0.00	0	0	198,700	198,700

Division of Medicaid

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
22. Hospital Assessment Fund Align - H345			Basic, Coordinated, Enhanced, Expansion		
The department requests an ongoing fund adjustment that decreases the federal fund appropriation by \$349,701,600, decreases the Cooperative Welfare Dedicated fund by \$3,993,800 and increases the dedicated Hospital Assessment fund appropriation by \$353,695,400 to comply with H345 of 2025. This bill established a requirement that the hospital assessment federal matching funds be deposited into and spent out of the Hospital Assessment Fund. This action will align the division's appropriation with the provision of the statute to ensure compliance. See Supplemental 4 for the corresponding onetime request in FY 2026.					
AGENCY SUBMITTED OUTCOMES: This supports Strategic Goal 3 to protect children, youth, and vulnerable adults, and Strategic Goal 5 to strengthen trust and confidence in DHW (DHW Strategic Plan FY 2025-2028).					
Agency Request	0.00	0	349,701,600	(349,701,600)	0
Governor's Recommendation	0.00	0	349,701,600	(349,701,600)	0

Division of Medicaid

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Population Forecast Adjustments	Administration, Basic, Coordinated, Enhanced, Expansion				

The department requests \$234,911,300 for the following population forecast adjustments, in accordance with Sections 56-254 and 56-255, Idaho Code. The factors that impact the population forecast adjustments include the FMAP rate change, the 4% provider rate cut announced in September 2025, caseload, cost-based pricing, mandatory pricing, and utilization. Of the total, the following is requested for each program:

Medicaid Administration: \$486,000 from federal funds;
 Coordinated Plan: \$11,486,600 from the General Fund and \$20,707,200 from federal funds;
 Enhanced Plan: \$22,497,000 from the General Fund and \$40,555,900 from federal funds;
 Basic Medicaid Plan: \$45,610,500 from the General Fund, \$37,087,600 from dedicated funds, and \$82,223,300 from federal funds;
 Expansion Plan: \$1,926,000 from the General Fund, \$29,518,500 from dedicated funds, and a reduction of \$57,187,300 from federal funds.

The department estimates that \$5,294,500 of the total is related specifically to the change in the Federal Medical Assistance Percentage (FMAP) rate that shifts the amount from the General Fund to federal funds. This shift is included throughout the population forecast adjustments. FMAP rate changes are calculated from Idaho's per capita personal income in comparison to other states. The blended FMAP rate will be 66.91% for the first quarter of FY 2027 and will increase to 67.31% for the last three quarters of FY 2027. This request also encompasses the ongoing impact of the 4% provider rate reduction pursued by the department in FY 2026 in response to the Governor's holdback issued through Executive Order No. 2025-05. The financial impact of the 4% provider rate cut reduces the General Fund FY 2027 budget by \$44,200,000 between the four Medicaid plans. Further details on the impact and implementation of the provider rate change can be found in the Ongoing Rescission section.

The FMAP rate change, the ongoing 4% provider rate cut, and other cost factors are included within the following adjustments:

CASELOAD: Increase of \$67,447,500 from the General Fund and \$24,256,900 in federal funds. Caseload is the number of estimated enrolled Idahoans. The increase is based on projected enrollment changes for current Medicaid services.

COST-BASED PRICING: Increase of \$32,418,400 from the General Fund and \$2,348,400 in federal funds. This allows Medicaid to set a reimbursement rate that continues to cover the cost for pharmaceuticals pursuant to Sections 56-265 and 56-209(g), Idaho Code and maintain current pharmaceutical benefits to members. This is based on the forecasted provider payments less the expected use of pharmaceuticals.

MANDATORY PRICING: Increase of \$1,256,900 from the General Fund and \$2,265,800 from federal funds. Many provider reimbursement rates for Idaho Medicaid are aligned with Medicare reimbursement, as directed in Section 56-265, Idaho Code. Annually, the department updates these rates, which are dependent upon updates made to Medicare pricing as determined by the Centers for Medicare and Medicaid Services (CMS) Market Basket. This request does not include any rate changes other than those federally mandated (e.g. Federally Qualified Health Centers or Indian Health Services) or as directed in Idaho Code.

UTILIZATION: Decrease of \$19,602,700 from the General Fund, an increase of \$66,606,100 from dedicated funds, and an increase of \$57,914,000 from federal funds. Utilization is the estimated change for the use of services provided in Medicaid. Utilization is controlled by prior-authorization, concurrent and retrospective reviews, or the pharmacy preferred drug list and rebates programs as appropriate. This increase is based on forecasted utilization of current services.

AGENCY SUBMITTED OUTCOMES: This supports the Idaho Department of Health & Welfare Mission to be dedicated to strengthening the health, safety, and independence of Idahoans as stated in the Strategic Plan Overview FY 2026-2029.

Agency Request	0.00	81,520,100	66,606,100	86,785,100	234,911,300

Division of Medicaid

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<i>The Governor recommends an adjusted Medicaid forecast that includes \$387,122,100 for the following population forecast adjustments. This includes \$98,084,200 from the General Fund, \$66,606,100 from dedicated funds, \$25,000,000 from the Millennium Income Fund, and \$197,431,800 from federal funds. This reflects the population forecast without the 4% provider rate reduction. See the Governor's Initiative section below for the reduction associated with the provider rate adjustment and other recommended reductions.</i>					

Of the total recommended population forecast adjustment, the following is requested for each program:

*Medicaid Administration: \$486,000 from federal funds;
 Coordinated Plan: \$16,914,400 from the General Fund and \$31,522,700 from federal funds;
 Enhanced Plan: \$33,127,700 from the General Fund and \$61,738,400 from federal funds;
 Basic Medicaid Plan: \$42,163,300 from the General Fund, \$37,087,600 from dedicated funds, \$25,000,000 onetime from the Millennium Income Fund, and \$125,168,800 from federal funds;
 Expansion Plan: \$5,878,800 from the General Fund, \$29,518,500 from dedicated funds, and a reduction of \$21,484,100 from federal funds.*

As noted above, the Governor's recommendation includes a onetime appropriation of \$25,000,000 from the Millennium Income Fund to further mitigate impact on the state's General Fund for FY 2027. This recommendation is reflected in the Idaho Millennium Fund program in Section 6 of the Legislative Budget Book.

Governor's Recommendation	0.00	98,084,200	91,606,100	197,431,800	387,122,100

Ongoing Rescission

The department requests an ongoing General Fund reduction in the Division of Medicaid of \$1,085,700. This rescission includes \$979,500 from the Medicaid Administration and Medical Management program and \$106,200 from Extended Employment Services. Impacts to each of these programs include:

Extended Employment Services - The reduction of appropriation is offset by savings found while completing a program review of available funding to actual expenditures. This program has historically had lower than forecasted utilization and has been reverting funding annually for several years.

Medicaid Administration & Medical Mgmt - The reduction is based on the elimination of program, interstate, and federal coordination; the external quality review contract expenditures coming in lower than anticipated on the request for proposal, and trustee and benefits payments reduction based on the last several years of reversions due to expenditures being lower than anticipated. The division notes that in previous years the excess funding in Medicaid Administration was transferred to other programs, typically state hospitals and Medicaid plans to cover unforeseen expenditures and reduce supplemental requests.

ANALYST NOTE: The 3% General Fund rescission for FY 2027 would result in a department-wide ongoing reduction of \$37,225,100 from the General Fund, of which the four Medicaid plans account for approximately \$30 million. To achieve this, the department implemented a 4% provider rate reduction, as outlined previously. The anticipated ongoing savings resulting from the provider rate reduction can be found in the Governor's Initiative section.

Agency Request	0.00	(1,085,700)	0	0	(1,085,700)
Governor's Recommendation	0.00	(1,085,700)	0	0	(1,085,700)

Division of Medicaid

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Governor Initiatives	Basic, Coordinated, Enhanced, Expansion				

Agency Request 0.00 0 0 0 0

The Governor recommends a \$151,812,200 ongoing budget reduction in the Division of Medicaid for FY 2027. Of that total, \$84,812,200 of the reduction is to account for the 4% provider rate cut implemented in response to Executive Order 2025-05. This includes \$23,017,700 from the General Fund and \$61,794,500 from federal funds. After applying this reduction to the population forecast adjustment, the resulting budget request for the Division of Medicaid for FY 2027 is an ongoing increase of \$53,066,500 from the General Fund, \$66,606,100 from dedicated funds, a onetime increase of \$25,000,000 from the Millennium Income Fund and an ongoing reduction of \$90,637,300 from federal funds, for a net total increase of \$235,309,900 for FY 2027.

In addition to the savings from the provider rate reduction, the Governor recommends an ongoing reduction of \$22,000,000 from the General Fund and \$45,000,000 from federal funds within the Division of Medicaid to achieve necessary savings to balance the department's budget in FY 2027. The service reductions needed to reach this amount are beyond the current authority of the department and require legislative action. As such, the department has provided a selection of proposed service reduction options the Legislature could implement in order to sustain projected expenditures for FY 2027, to include:

An additional reduction to hospital rates; an additional reduction to residential habilitation rates; removal of administrative costs for Managed Care contracts; removal of the pharmacy benefit for non-expansion adults on Medicaid; removal of adult dental services; removal of home and community based services; removal of physical, occupational, and speech therapy services; removal of case management support; removal of hospice services; removal of adult prosthetics and orthotics; removal of adult in-home nursing services; removal of adult chiropractic services; removal of adult audiology services; or removal of adult vision services.

Governor's Recommendation 0.00 (45,017,700) 0 (106,794,500) (151,812,200)

Budget Law Exemptions/Other Adjustments

TRANSFER AUTHORITY: The Department of Health and Welfare requests that all department programs may transfer personnel costs and trustee and benefit payments to other expenditure account categories as allowed in Section 67-3511, Idaho Code. By removing the transfer restrictions as laid out in Sections 4 and 8 of S1108 of 2025, the Legislature would allow the department to use available resources to ensure required services and payments are made using existing authority, in accordance with Section 67-3511, Idaho Code. This request does not impact the transfer exemptions existing in Sections 10, 19, and 25 of S1108 of 2025, which allow the following: transfers between the Medicaid programs in excess of 10%; transfers between the Divisions of Mental Health Services and Psychiatric Hospitalization; and unlimited transfers into the Community Hospitalization Program from other programs within the Department of Health and Welfare.

Agency Request 0.00 0 0 0 0

Recommended by the Governor.

Governor's Recommendation 0.00 0 0 0 0

FY 2027 Total

Agency Request	303.50	1,075,832,200	1,232,079,200	3,168,068,300	5,475,979,700
Governor's Recommendation	303.50	1,047,056,100	1,257,074,500	3,171,693,600	5,475,824,200

Agency Request

Change from Original App	(2.00)	81,782,900	416,584,200	(272,184,500)	226,182,600
% Change from Original App	(0.7%)	8.2%	51.1%	(7.9%)	4.3%

Governor's Recommendation

Change from Original App	(2.00)	53,006,800	441,579,500	(268,559,200)	226,027,100
% Change from Original App	(0.7%)	5.3%	54.1%	(7.8%)	4.3%

Public Health Services

Analyst: Poloni

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Physical Health Services	142,121,800	121,813,500	132,889,100	131,132,100	137,257,300
Emergency Medical Services	13,137,800	10,987,800	0	0	0
Laboratory Services	6,002,600	5,263,800	6,048,800	6,457,200	6,363,300
Suicide Prevention and Awareness	2,002,700	1,707,300	2,016,100	2,029,300	2,021,800
Health Care Policy Initiatives	1,132,500	966,600	942,700	964,700	959,500
Total:	164,397,400	140,739,000	141,896,700	140,583,300	146,601,900
BY FUND CATEGORY					
General	12,116,900	10,514,300	11,282,300	10,492,400	10,376,100
Dedicated	53,559,100	47,181,100	49,703,900	50,155,000	56,613,800
Federal	98,721,400	83,043,600	80,910,500	79,935,900	79,612,000
Total:	164,397,400	140,739,000	141,896,700	140,583,300	146,601,900
Percent Change:	0.0%	(14.4%)	0.8%	(0.9%)	3.3%
BY OBJECT OF EXPENDITURE					
Personnel Costs	27,716,400	25,367,400	22,924,600	23,645,200	23,113,800
Operating Expenditures	60,928,200	43,394,800	55,330,700	54,951,800	61,501,800
Capital Outlay	0	245,800	0	0	0
Trustee/Benefit	75,752,800	71,731,000	63,641,400	61,986,300	61,986,300
Total:	164,397,400	140,739,000	141,896,700	140,583,300	146,601,900
Full-Time Positions (FTP)	256.52	256.52	216.22	214.22	214.22

Division Description

The Division of Public Health Services includes four programs.

PHYSICAL HEALTH SERVICES provides services in over 40 different program areas that are primarily delivered through contracts with the local public health districts, healthcare providers, and other community providers. Program areas include immunizations, chronic and communicable disease prevention and intervention, food safety, reduction in health risks from environmental exposures, promotion of maternal and child health, improving access to rural health care, and vital records.

LABORATORY SERVICES is one of several basic support systems administered by the Division of Public Health for a variety of physical health programs, environmental control programs, and other divisions and programs of the department. Laboratories provide testing, inspection, training, and outreach to the local district health departments and other departments of state government, in accordance with written agreements.

SUICIDE PREVENTION AND AWARENESS was established by the Legislature in 2016. The program was created in accordance with the Health Quality Planning Commission (HQP) report of 2015. Funds are used to support activities that advance the Idaho Suicide Prevention Plan including youth programs, support of the suicide hotline, public education, and health care support.

HEALTH CARE POLICY INITIATIVES was moved from a standalone division to a program within Public Health Services in FY 2021. The program was established in 2015 for the administration of the State Healthcare Innovation Plan (SHIP) and other statewide health-policy initiatives.

EMERGENCY MEDICAL SERVICES (EMS) was moved statutorily to the Office of Emergency Management through S1416 in FY 2026.

Public Health Services

Analyst: Poloni

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
Cooperative Welfare (General) 22003	12,145,400	10,514,300	(1,631,100) (13.4%)	11,282,300	10,492,400	10,376,100
Idaho Immunization Dedicated Vaccine 17200	18,970,000	18,968,700	(1,300) 0.0%	21,470,000	21,470,000	28,020,000
Cancer Control 17600	403,900	292,600	(111,300) (27.6%)	363,600	363,600	363,600
Emergency Medical Services 17800	3,468,000	2,796,100	(671,900) (19.4%)	0	0	0
Central Tumor Registry 18100	390,000	360,000	(30,000) (7.7%)	360,000	360,000	360,000
Emergency Medical Services III 19000	1,700,000	1,662,200	(37,800) (2.2%)	0	0	0
TSE Registry 19200	449,400	293,700	(155,700) (34.6%)	0	0	0
Rural Nursing Loan Repayment 21600	625,000	0	(625,000) (100.0%)	875,000	875,000	875,000
Cooperative Welfare (Dedicated) 22005	24,842,000	18,179,500	(6,662,500) (26.8%)	22,129,300	22,580,400	22,489,200
Idaho Millennium Income 49900	4,687,700	4,628,300	(59,400) (1.3%)	4,506,000	4,506,000	4,506,000
Cooperative Welfare (Federal) 22002	97,724,100	82,043,800	(15,680,300) (16.0%)	79,910,500	79,935,900	79,612,000
ARPA State Fiscal Recovery 34430	1,000,000	999,800	(200) 0.0%	1,000,000	0	0
Total:	166,405,500	140,739,000	(25,666,500) (15.4%)	141,896,700	140,583,300	146,601,900

Public Health Services

Analyst: Poloni

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	216.22	11,282,300	141,896,700	216.22	11,282,300	141,896,700
Executive Carry Forward	0.00	0	40,500	0.00	0	40,500
Governor's Holdback	0.00	(212,400)	(212,400)	0.00	(212,400)	(212,400)
Unallocated CEC - S1110	(0.32)	0	0	(0.32)	0	0
FY 2026 Estimated Expenditures	215.90	11,069,900	141,724,800	215.90	11,069,900	141,724,800
Removal of Onetime Expenditures	0.00	0	(34,653,500)	0.00	0	(34,653,500)
Base Adjustments	(2.00)	0	(800,000)	(2.00)	0	(800,000)
Restore Rescissions/Gov Holdback	0.32	212,400	212,400	0.32	212,400	212,400
FY 2027 Base	214.22	11,282,300	106,483,700	214.22	11,282,300	106,483,700
Personnel Benefit Costs	0.00	161,700	753,500	0.00	88,200	411,600
Statewide Cost Allocation	0.00	5,600	15,300	0.00	5,600	15,300
Change in Employee Compensation	0.00	42,800	189,500	0.00	0	0
FY 2027 Program Maintenance	214.22	11,492,400	107,442,000	214.22	11,376,100	106,910,600
3. Idaho Home Visiting Program	0.00	0	4,237,200	0.00	0	4,237,200
12. Restoration of Immune Assessmt Fund	0.00	0	21,470,000	0.00	0	28,020,000
13. Disaster Planning and Training	0.00	0	822,100	0.00	0	822,100
14. Fee for Service Laboratory Testing	0.00	0	200,000	0.00	0	200,000
15. ARPA Funded Multi-Year Grants	0.00	0	6,633,700	0.00	0	6,633,700
16. HIV Prevention and Surveillance	0.00	0	478,700	0.00	0	478,700
17. Hepatitis Prevention and Surveillance	0.00	0	299,600	0.00	0	299,600
Ongoing Rescission	0.00	(1,000,000)	(1,000,000)	0.00	(1,000,000)	(1,000,000)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	214.22	10,492,400	140,583,300	214.22	10,376,100	146,601,900
Change from Original Appropriation	(2.00)	(789,900)	(1,313,400)	(2.00)	(906,200)	4,705,200
% Change from Original Appropriation		(7.0%)	(0.9%)		(8.0%)	3.3%

Public Health Services

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included nine budget enhancements. Enhancements provided the restoration of ongoing funding and FTP to programs including Drug Overdose Prevention; the WIC Food Program; the Alzheimer's and Dementia programs; and Temporary Assistance for Needy Families; the Home Visiting Program. Additional enhancements provided for the continuation of ARPA programs including Public Health Infrastructure Grant A1 Workforce; Medical Education Loan Repayment in Health Professional Shortage Areas; Vital Statistics Data Modernization; Improving Women, Infants, and Children (WIC) Access Through System Modernization Grant; and Data Modernization of Public Health Data Systems and Management. Enhancements also included additional appropriation for the Immunization Assessment Fund; allowed the Vital Records Bureau to use additional revenue generated by the bureau to support the staff providing those services; provided appropriation for years 3-5 of the Rural Nursing Loan Repayment Program; and moved the remaining appropriation for the Preparedness and Response program from the Emergency Medical Services budgeted program to the Physical Health Services budgeted program. In addition to the appropriations made, S1194 of 2025 moved ongoing funding to onetime for two programs, including the Immunization Assessment Fund, for a total change of \$18,970,000 from ongoing funding to onetime funding. Another enhancement, through H427 of 2025, reduced funding to address the fiscal impact of H206 of 2025, which transferred the Emergency Medical Services (EMS) program from the Department of Health and Welfare to the Idaho Military Division. The budget details for EMS can now be found under the Idaho Military Division.					
	216.22	11,282,300	49,703,900	80,910,500	141,896,700
Executive Carry Forward					
The Division of Public Health Services was approved by the Division of Financial Management for \$40,500 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2027 Base. Funds were encumbered to allow for completion of a marketing campaign for Suicide Prevention and Awareness.					
Agency Request	0.00	0	0	40,500	40,500
Governor's Recommendation	0.00	0	0	40,500	40,500
Governor's Holdback					
This adjustment reflects a department-wide 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. The total reduction for the department is \$36,407,600. The impact to this division is a 1.9% reduction from the division's FY 2026 original appropriation. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	0.00	(212,400)	0	0	(212,400)
Governor's Recommendation	0.00	(212,400)	0	0	(212,400)
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.					
Agency Request	(0.32)	0	0	0	0
Governor's Recommendation	(0.32)	0	0	0	0
FY 2026 Estimated Expenditures					
Agency Request	215.90	11,069,900	49,703,900	80,951,000	141,724,800
Governor's Recommendation	215.90	11,069,900	49,703,900	80,951,000	141,724,800

Public Health Services

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations include \$21,470,000 for the Immunization Assessment Fund, \$6,085,700 for the American Rescue Plan Act (ARPA), \$4,237,200 for the Home Visiting Program, \$2,041,800 for the Communicable Disease Prevention Program, \$778,300 in partial onetime funding for the Hepatitis C and HIV Prevention Programs, and \$40,500 in Executive Carry Forward.					
Agency Request	0.00	0	(21,470,000)	(13,183,500)	(34,653,500)
Governor's Recommendation	0.00	0	(21,470,000)	(13,183,500)	(34,653,500)
Base Adjustments					
This decision unit aligns the agency FTP allocation by fund, resulting in a 2.15 FTP reduction to Physical Health Services, a 1.00 FTP increase to Laboratory Services, and a net-zero adjustment for Health Care Policy Initiatives. This decision unit also makes a program transfer that results in an increase of \$50,000 for dedicated funds and an increase of \$200,000 for federal funds for personnel costs for Physical Health Services; a program transfer in Laboratory Services that results in a \$5,000 reduction from the General Fund, \$50,000 increase from dedicated funds, and \$8,000 reduction from federal funds; and a program transfer in Health Care Policy Initiatives that results in a \$5,000 increase from the General Fund and an \$8,000 increase from federal funds. Additionally, this decision unit makes an account transfer of \$500,000 from the General Fund for operating expenditures to trustee and benefit payments for Suicide Prevention and Awareness. Finally, this decision unit includes an ongoing reduction of 0.85 FTP and \$1,000,000 from the ARPA State Fiscal Recovery Fund to align appropriation with available cash in Physical Health Services.					
Agency Request	(2.00)	0	0	(800,000)	(800,000)
Governor's Recommendation	(2.00)	0	0	(800,000)	(800,000)
Restore Rescissions/Gov Holdback					
This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.					
Agency Request	0.32	212,400	0	0	212,400
Governor's Recommendation	0.32	212,400	0	0	212,400
FY 2027 Base					
Agency Request	214.22	11,282,300	28,233,900	66,967,500	106,483,700
Governor's Recommendation	214.22	11,282,300	28,233,900	66,967,500	106,483,700
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	161,700	140,700	451,100	753,500
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.</i>					
Governor's Recommendation	0.00	88,200	77,300	246,100	411,600
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase by \$15,300.					
Agency Request	0.00	5,600	4,200	5,500	15,300
Governor's Recommendation	0.00	5,600	4,200	5,500	15,300

Public Health Services

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	42,800	27,800	118,900	189,500
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0

FY 2027 Program Maintenance					
Agency Request	214.22	11,492,400	28,406,600	67,543,000	107,442,000
Governor's Recommendation	214.22	11,376,100	28,315,400	67,219,100	106,910,600

3. Idaho Home Visiting Program

Physical Health Services

The department requests \$4,237,200 ongoing from federal funds for the Idaho Home Visiting program (IHVP) to support the delivery of voluntary, coordinated, and early childhood home visiting services to qualified families.

The IHVP services support at-risk families, improving maternal and child health, promoting positive parenting, and enhancing school readiness. It serves Idaho families who need help to be successful and keep their children out of foster care. Lack of support increases the risk of child neglect or involvement with child welfare and reduces the likelihood of identifying developmental delays early, potentially altering a child's development and increasing the need for more intensive school-based services later. The department administers the IHVP through trustee and benefit payments to the Public Health Districts.

Historically, the IHVP has been comprised of two fiscal components, \$1,000,000 in ongoing General Fund and \$3,511,300 in ongoing federal appropriation via the Maternal, Infant, and Early Childhood Home Visiting (MIECHV) grant program. In FY 2025 an additional \$725,900 in federal appropriation was approved for a total of \$4,237,200 in MIECHV grant program funding. MIECHV was last reauthorized in 2023 and is guaranteed funding until the 2028 reauthorization.

Also in 2025, the Legislature removed \$4,237,200 from ongoing federal funds and then appropriated these same dollars as onetime for the Division of Public Health Services in FY 2026.

AGENCY SUBMITTED OUTCOMES: This request supports Goal 1 of the 2026-2029 Department of Health and Welfare overall Strategic Goal of improving child welfare outcomes, specifically Objective 2 Plan: Promote early intervention initiatives that help prevent involvement of at-risk youth and families in the child welfare system by June 30, 2026.

ANALYST NOTE: As part of its response to the required 3% ongoing recession, the department proposes to remove \$1,000,000 in General Fund from the IHVP under the Division of Public Health. As a result, if the \$1,000,000 in General Fund is removed, and without a new federal appropriation, the IHVP will end.

Agency Request	0.00	0	0	4,237,200	4,237,200
Governor's Recommendation	0.00	0	0	4,237,200	4,237,200

Public Health Services

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
12. Restoration of Immune Assessmt Fund				Physical Health Services	

The department requests \$21,470,000 ongoing from dedicated funds for the Idaho Immunization Program, which ensures that Idaho children under the age of 19 have access to free or low-cost vaccines. In 2026, funding for the Immunization Assessment Fund was shifted from ongoing to onetime and without restoration will cease operation in FY 2027. The request restores \$21,470,000 in dedicated funds for operating expenditures to support the continued purchase of pediatric vaccines on an ongoing basis.

The Immunization Assessment Fund in the Division of Public Health ensures all children in Idaho have access to vaccines through their healthcare providers. The ability to provide the vaccine for free is in part because the Idaho Immunization Assessment Board provides funding for the purchase of the vaccine. The Department of Insurance collects funds from insurance carriers in Idaho based on an assessment amount determined and approved by the Idaho Immunization Assessment Board in April of each year. The key component in determining the fee is the estimated cost of vaccine for the fiscal year. The Idaho Immunization Program is responsible for the purchase of pediatric vaccines from the Centers for Disease Control and Prevention (CDC) purchasing contract using assessment funds that are transferred from the Department of Insurance to the Division of Public Health. Vaccines that are purchased from the CDC purchasing contract are vaccines included in the current childhood immunization schedule recommended by the Advisory Committee for Immunization Practices (ACIP).

The request will allow the Idaho Immunization Dedicated Vaccine Fund, Section 41-6007, Idaho Code, to continue purchasing pediatric vaccines at a discounted rate. Only vaccines included in the current childhood immunization schedule recommended by the Advisory Committee for Immunization Practices (ACIP) may be purchased with these funds. Per funding requirements, this purchase can only occur through the state’s designated public health agency.

AGENCY SUBMITTED OUTCOMES: The Idaho Immunization Program tracks the number of vaccines purchased and distributed daily. If this request is approved, the program will be able to continue purchasing vaccines as soon as it is ordered by Idaho providers and process those orders timely. For families or guardians who wish to vaccinate their youth, this program supports access across the state to pediatric vaccine supply.

Agency Request	0.00	0	21,470,000	0	21,470,000
<i>The Governor recommends restoring the program's ongoing base appropriation to \$25,399,400 and a onetime dedicated fund appropriation in the amount of \$2,620,600 for a FY 2027 total of 28,020,000.</i>					
Governor's Recommendation	0.00	0	28,020,000	0	28,020,000

Public Health Services

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
13. Disaster Planning and Training				Physical Health Services	
The department requests \$822,100 in onetime federal funds for the H5N1 Disaster and Training Cooperative Agreement. The funding will be used to conduct disaster planning and training exercises to increase the three regional healthcare coalitions' ability to prepare for and respond to emerging threats, such as highly infectious diseases. The three coalitions include core members from hospitals, emergency medical services (EMS) agencies, local public health districts, and emergency management.					
The H5N1 Disaster and Training Cooperative Agreement works in tandem with the existing public health emergency preparedness program to support the state of Idaho's emergency operations plan, which includes responsibilities for: supporting public health surveillance; epidemiological investigations and laboratory testing; addressing medical countermeasures and resource management during an emergency; and addressing chemical, biological, radiological, and nuclear response.					
The Division of Public Health is the coordinating agency for the State of Idaho's emergency operation plan to provide essential support functions related to public health and medical services. Additionally, the division works with three regional healthcare coalitions to strengthen the healthcare delivery system's capability and capacity to provide care during a disaster or emergency, improve patient outcomes, save lives, and protect the healthcare workforce.					
Planning efforts include collaboration and coordination to prepare responses such as transporting a patient from Idaho to the Emerging Special Pathogens Treatment Center at Providence Sacred Heart Medical Center and Children's Hospital in Spokane, WA or a specialty center in Salt Lake City, UT.					
AGENCY SUBMITTED OUTCOMES: As a preparedness best practice, the state will conduct a full-scale exercise in the spring of 2028 to evaluate the success of these planning efforts. Exercise participants include Department of Health and Welfare, healthcare coalition hospitals, EMS agencies, local public health, emergency management, the Administration for Strategic Preparedness and Response, and the Centers for Disease Control and Prevention, and the Regional Emerging Special Pathogens Treatment Center.					
Agency Request	0.00	0	0	822,100	822,100
Governor's Recommendation	0.00	0	0	822,100	822,100

Public Health Services

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
14. Fee for Service Laboratory Testing					Laboratory Services

The department requests \$278,400 ongoing from dedicated funds and an ongoing reduction of \$78,400 from federal funds for the state laboratory services.

The division is anticipating substantial reductions in the Public Health Emergency Preparedness (PHEP) Cooperative Agreement. As a result, the Chemistry Section will need to reduce capacity in the chemical threat laboratory to a level equal to new federal funding awards. The goal is to maintain a scaled down chemical threat testing program that focuses on cost containment and efficiency. The chemical threat laboratory will narrow its scope to agents with the highest potential risk for Idahoans such as toxic metals, cyanide, and volatile organic compounds used in industry.

As workloads are rebalanced, existing chemical threat laboratory staff will transition some of their efforts to support routine fee-for-service testing in other parts of the Chemistry Section for other non-federal Agencies. The request aligns funding appropriation with current revenue sources and will allow the expenditure of revenue collected through fee-for-service testing. The division reports that sufficient revenue is available to support this appropriation request.

AGENCY SUBMITTED OUTCOMES: The anticipated outcome of this request is increased testing volume to better serve other state agencies. The chemistry fee-for-service testing primarily supports Idaho state agencies which have indicated a need for additional state laboratory services. For the last several years, laboratory receipts have exceeded the lab's authority for operating expenses, limiting the amount of new work the lab can take on. The only way the laboratory can increase fee-for-service volume is to request additional receipt authority.

Agency Request	0.00	0	278,400	(78,400)	200,000
Governor's Recommendation	0.00	0	278,400	(78,400)	200,000

Public Health Services

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
15. ARPA Funded Multi-Year Grants				Physical Health Services	

The department requests \$6,633,700 onetime from the American Rescue Plan Act (ARPA) to continue to support of multi-year programs that strengthen the health, safety, and independence of Idahoans. These ARPA grants include five existing grants the division receives. Each grant is listed below:

Public Health Infrastructure Grant - A1 Workforce (ARPA). These funds are used for hiring, retaining, sustaining, and training the public health workforce, including operational infrastructure with the majority of the funding providing support to the local Public Health Districts. This grant will sunset November 30, 2027.

AGENCY SUBMITTED OUTCOMES: The current staff retention rate of the public health workforce in Idaho is 89%. This funding supports sustained or improved staffing retention for the department and local public health districts, ultimately improving service delivery in communities.

Vital Statistics Data Modernization (ARPA). These funds are provided through the existing Epidemiology and Laboratory Capacity (ELC) grant under the title of "Data Modernization 2." Funds are used to automate data applications used to register births and fetal deaths or stillbirths in Idaho and modernization of data exchange between the division and the U.S. Centers for Disease Control and Prevention National Center for Health Statistics (CDC NCHS) where these data are reported. This grant will sunset July 31, 2027.

AGENCY SUBMITTED OUTCOMES: All external partners will have one single source of entry to participate in Idaho Vital Events Registration. Data consistency across all systems will be achieved by sharing a single source platform of information, ensuring data consistency and accuracy. Removal of as many manual, paper-based processes as possible will provide customer service efficiencies resulting in certificates of events being made available to Idaho citizens days faster.

Improving Women, Infants, and Children (WIC) Access Through System Modernization Grant (ARPA). These funds are used to increase recruitment and improve services to WIC participants. This grant will sunset September 30, 2027.

AGENCY SUBMITTED OUTCOMES: Increased participation in the Women, Infants, and Children (WIC) program can be measured by additional individuals participating in the program or by increased percentage of eligible individuals served.

Data Modernization of Public Health Data Systems and Management (ARPA). These funds are provided through two sources: the Epidemiology and Laboratory Capacity (ELC) Supplemental - Accelerating Data Modernization grant and the Public Health Infrastructure, Workforce, and Data Systems Grant – A3 funding. These funds are used to increase efficiencies in the transfer, processing, and use of public health data; as well as increasing transparency of data collected for public health decision making spanning multiple public health programs. These grants will end July 31, 2027, and November 30, 2027, respectively.

AGENCY SUBMITTED OUTCOMES: Ongoing governance and monitoring adherence to the modernization plan will ensure planned outcomes are achieved. This is one year of a multi-year project to improve public health data management.

Agency Request	0.00	0	0	6,633,700	6,633,700
Governor's Recommendation	0.00	0	0	6,633,700	6,633,700

Public Health Services

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
16. HIV Prevention and Surveillance				Physical Health Services	

The department requests the base budget restoration of \$478,700 from federal funds to continue conducting HIV prevention work funded by the "High-Impact HIV Prevention and Surveillance Program for Health Department Grant." This grant supports HIV prevention services throughout Idaho preventing new infections and reducing the spread of infection among people living with HIV.

The HIV Prevention Program supports HIV prevention services throughout Idaho to prevent new HIV infections and to reduce the spread of infection among people living with HIV. The largest source of funding for this prevention work is the High-Impact HIV Prevention and Surveillance Program for Health Department grant awarded to the division by the Centers for Disease Control and Prevention (CDC). Services include expanding access to HIV testing throughout Idaho by developing and supporting testing partnerships with Idaho's public health districts, health systems, health centers, clinics, community-based organizations, and pharmacies.

Other activities supported by this funding include providing links to treatment for those newly diagnosed, increasing access to HIV Pre-Exposure Prophylaxis (PrEP) to help prevent the spread of HIV, and to build capacity for outbreak response. Since 2018, the HIV Prevention Program has leveraged funding to support over 40,000 point-of-care and conventional HIV tests across Idaho, resulting in the identification of 61 new cases and linking over 90% of them to treatment within 30 days. The program has also expanded access to HIV Pre-Exposure Prophylaxis (PrEP) through provider training via the Mountain West AIDS Education and Training Center, Project ECHO (Extension for Community Health Outcomes), and community education initiatives. As a result, PrEP use increased from 1,155 users in 2023 to 1,422 in 2024—a 23% increase according to the Center for AIDS Research.

Idaho residents who are at-risk for HIV transmission will be served by this request. This funding is only available to state health departments and, per the department, is necessary to maintain the ability to respond swiftly to HIV outbreaks and ongoing mitigation of the spread of HIV. If the request is not approved, all HIV prevention activities currently funded in partnership with providers and organizations across the state will be suspended. This includes services such as testing, educational initiatives, and prevention strategies that help reduce the transmission of HIV. The loss of this funding would also impact the organizational capacity of current prevention partners to conduct screening, testing, and other prevention services. Partners include clinics, health systems, health centers, and community-based organizations who provide increased access to these services for Idahoans.

AGENCY SUBMITTED OUTCOMES: Reduction in HIV infections and associated health care costs. According to a 2021 study by the Centers for Disease Control and Prevention (CDC) the average lifetime cost of HIV-related medical care for a single patient in the United States is between \$420,285 and \$1,079,999. The funding supports screening and testing prevention activities to reduce HIV transmission and the associated health care cost burden.

Agency Request	0.00	0	0	478,700	478,700
Governor's Recommendation	0.00	0	0	478,700	478,700

Public Health Services

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
17. Hepatitis Prevention and Surveillance				Physical Health Services	

The department requests the base budget restoration of \$299,600 from federal funds to continue conducting hepatitis prevention work funded by the Integrated Viral Hepatitis Surveillance and Prevention Grant. The funding expands access throughout Idaho to hepatitis C testing and links patients to care and treatment by developing and supporting testing availability.

The Integrated Viral Hepatitis Surveillance and Prevention grant funds hepatitis C prevention services throughout Idaho to prevent new hepatitis C infections in an effort to eliminate hepatitis C statewide. The source of funding for this prevention work is the Integrated Viral Hepatitis Surveillance and Prevention federal grant awarded to the division by the Centers for Disease Control and Prevention (CDC). The program works with 22 statewide organizations (health systems, health centers, clinics, community-based organizations, pharmacies, and public health districts) to increase activities including rapid hepatitis C testing, connections to hepatitis C treatment, and education and outreach regarding testing and prevention. The mission of the program is to prevent further viral hepatitis transmission to reduce disability and mortality as well as to improve the quality of health and wellbeing for Idahoans.

In Idaho, chronic liver disease and cirrhosis are the tenth leading cause of death, and viral hepatitis is a significant contributor to liver disease. Chronic hepatitis C is the most frequent cause of liver transplantation in the United States; this is both a high-risk and costly service that can be avoided with proper prevention and testing. According to a 2021 study by the Centers for Disease Control and Prevention (CDC), annual health care costs for individual patients of chronic hepatitis C are estimated at \$17,178 and \$46,263 for those with end-stage liver disease. This funding supports screening and testing prevention activities to reduce HIV and hepatitis C transmission and the associated health care cost burden.

The department reports that this request serves Idaho residents who are at-risk for developing hepatitis C, especially those in rural or underserved areas. This is the only funding available to support this work and state health departments are the only eligible recipients. If the necessary funding is not secured, all hepatitis prevention activities currently funded in collaboration with 22 statewide partners would cease. These partners play a vital role in delivering prevention, education, and treatment services to communities across Idaho.

Additionally, the department reports that without funding, the programs the statewide partners run may be terminated, leading to a substantial reduction in efforts to combat hepatitis. This means that Idahoans may face significant barriers to getting tested, leading to delayed diagnoses and increased risk of transmission. Additionally, the loss of funding would impact the Idaho State Laboratory's ability to offer testing services at no cost, which could lead to fewer individuals being tested and diagnosed accurately.

AGENCY SUBMITTED OUTCOMES: Reduction in hepatitis infections and associated health care costs. According to a 2021 study by the Centers for Disease Control and Prevention (CDC) annual health care costs for individual patients of chronic hepatitis C are estimated at \$17,178 and \$46,263 for those with end-stage liver disease. This funding supports screening and testing prevention activities to reduce HIV and hepatitis C transmission and the associated health care cost burden.

Agency Request	0.00	0	0	299,600	299,600
Governor's Recommendation	0.00	0	0	299,600	299,600

Ongoing Rescission

This adjustment reflects a department-wide 3% General Fund rescission for FY 2027. The total ongoing reduction for the department is \$37,225,100. This rescission includes an ongoing reduction of \$1,000,000 in trustee and benefit payments. The impact to this division is an 8.9% reduction from the division's FY 2026 original appropriation. As a result, the division will reduce the General Fund portion of the Idaho Home Visiting Program which is distributed to the Public Health Districts.

Agency Request	0.00	(1,000,000)	0	0	(1,000,000)
Governor's Recommendation	0.00	(1,000,000)	0	0	(1,000,000)

Public Health Services

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

Budget Law Exemptions/Other Adjustments

DEPARTMENT REORGANIZATION: The department is requesting to move the Idaho Home Visiting Program (IHVP) budgeted program and all associated FY 2027 appropriations from the Division of Public Health to the Division of Early Learning and Development. This would include a transfer of 3.00 FTP, \$442,500 in personnel costs, \$478,600 in operating expenses, and \$3,337,900 in trustee and benefit payments. The purpose of this change is to achieve program efficiencies by housing the IHVP with the Division of Early Learning and Development's Infant and Toddler Program.

TRANSFER AUTHORITY: The Department of Health and Welfare requests that all department programs may transfer personnel costs and trustee and benefit payments to other expenditure account categories as allowed in Section 67-3511, Idaho Code. By removing the transfer restrictions as laid out in Sections 4 and 8 of S1108 of 2025, the Legislature would allow the department to use available resources to ensure required services and payments are made using existing authority, in accordance with Section 67-3511, Idaho Code. This request does not impact the transfer exemptions existing in Sections 10, 19, and 25 of S1108 of 2025, which allow the following: transfers between the Medicaid programs in excess of 10%; transfers between the Divisions of Mental Health Services and Psychiatric Hospitalization; and unlimited transfers into the Community Hospitalization Program from other programs within the Department of Health and Welfare.

PUBLIC WORKS: The Permanent Building Fund Advisory Council FY 2027 recommendations include \$250,000 for one building maintenance project at Laboratory Services. For additional information, please refer to the Permanent Building Fund in Section 6 of the Legislative Budget Book.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

FY 2027 Total					
Agency Request	214.22	10,492,400	50,155,000	79,935,900	140,583,300
Governor's Recommendation	214.22	10,376,100	56,613,800	79,612,000	146,601,900

Agency Request					
Change from Original App	(2.00)	(789,900)	451,100	(974,600)	(1,313,400)
% Change from Original App	(0.9%)	(7.0%)	0.9%	(1.2%)	(0.9%)
Governor's Recommendation					
Change from Original App	(2.00)	(906,200)	6,909,900	(1,298,500)	4,705,200
% Change from Original App	(0.9%)	(8.0%)	13.9%	(1.6%)	3.3%

Indirect Support Services

Analyst: Williamson

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	23,287,800	24,257,200	22,324,600	21,578,800	21,307,000
Dedicated	3,530,400	3,313,100	3,094,000	3,212,900	3,476,400
Federal	29,185,500	26,359,900	27,273,900	24,958,100	320,139,100
Total:	56,003,700	53,930,200	52,692,500	49,749,800	344,922,500
Percent Change:	0.0%	(3.7%)	(2.3%)	(5.6%)	554.6%
BY OBJECT OF EXPENDITURE					
Personnel Costs	30,279,500	24,495,600	29,614,400	21,714,300	22,513,300
Operating Expenditures	22,371,800	28,108,000	20,211,000	27,995,500	321,979,200
Capital Outlay	3,352,400	1,326,600	2,867,100	40,000	430,000
Total:	56,003,700	53,930,200	52,692,500	49,749,800	344,922,500
Full-Time Positions (FTP)	259.60	259.60	244.60	187.75	199.75

Division Description

Indirect Support Services provides administrative functions for the Department of Health and Welfare:

The Office of the Director provides central policy direction;

The Office of Legal Services provides legal advice, monitoring, and litigation services;

The Office of Human Resources provides human resource functions, which include civil rights, workforce development, recruitment, process and system research, and employee relations;

The Division of Information Systems plans and operates all data processing and IT activities;

Financial Services manages the budget and cash flow, controls the accounting and reporting process, performs internal reviews, and processes all personnel actions;

The Division of Management Services contains two bureaus:

- The Bureau of Compliance provides support to the department's public assistance programs through the following units: Internal Audit; Office of Program Integrity; Welfare Fraud Integrity Unit; Client Civil Rights and Privacy; and Contracts and Procurement Services.

- The Bureau of Operational Services manages physical assets, motor-pool, construction, leases, and the Background Check Unit.

Indirect Support Services

Analyst: Williamson

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
Cooperative Welfare (General) 22003	27,482,800	24,257,200	(3,225,600) (11.7%)	22,324,600	21,578,800	21,307,000
Medicaid Management Information Systems Dedicated 21700	78,000	0	(78,000) (100.0%)	0	0	0
Cooperative Welfare (Dedicated) 22005	3,452,400	3,313,100	(139,300) (4.0%)	3,094,000	143,900	65,000
Miscellaneous Revenue 34900	0	0	0 0.0%	0	3,069,000	3,106,400
State Hospital North Endowment Income 48126	0	0	0 0.0%	0	0	305,000
Cooperative Welfare (Federal) 22002	33,327,800	26,359,900	(6,967,900) (20.9%)	27,273,900	24,958,100	24,733,900
Federal Grant 34800	0	0	0 0.0%	0	0	295,405,200
Total:	64,341,000	53,930,200	(10,410,800) (16.2%)	52,692,500	49,749,800	344,922,500

Indirect Support Services

Analyst: Williamson

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	244.60	22,324,600	52,692,500	244.60	22,324,600	52,692,500
Making Rural Idaho Healthy Again	0.00	0	0	12.00	0	3,737,600
FY 2026 Total Appropriation	244.60	22,324,600	52,692,500	256.60	22,324,600	56,430,100
Executive Carry Forward	0.00	1,272,800	2,650,900	0.00	1,272,800	2,650,900
Governor's Holdback	0.00	(519,500)	(519,500)	0.00	(519,500)	(519,500)
Unallocated CEC - S1110	0.00	0	(168,700)	0.00	0	(168,700)
FY 2026 Estimated Expenditures	244.60	23,077,900	54,655,200	256.60	23,077,900	58,392,800
Removal of Onetime Expenditures	0.00	(2,947,200)	(6,229,200)	(12.00)	(2,947,200)	(9,966,800)
Base Adjustments	1.15	0	(1,887,000)	1.15	0	(1,887,000)
Restore Rescissions/Gov Holdback	0.00	519,500	688,200	0.00	519,500	688,200
FY 2027 Base	245.75	20,650,200	47,227,200	245.75	20,650,200	47,227,200
Personnel Benefit Costs	0.00	368,600	854,200	0.00	200,700	465,500
Statewide Cost Allocation	0.00	691,600	1,300,000	0.00	691,600	1,300,000
Change in Employee Compensation	0.00	103,900	233,800	0.00	0	0
FY 2027 Program Maintenance	245.75	21,814,300	49,615,200	245.75	21,542,500	48,992,700
11. Background Check Unit Fund Adjust	0.00	0	0	0.00	0	0
Replacement Items	0.00	0	40,000	0.00	0	430,000
OITS Modernization	(58.00)	194,800	524,900	(58.00)	194,800	524,900
Ongoing Rescission	0.00	(430,300)	(430,300)	0.00	(430,300)	(430,300)
Governor Initiatives	0.00	0	0	12.00	0	295,405,200
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	187.75	21,578,800	49,749,800	199.75	21,307,000	344,922,500
Change from Original Appropriation	(56.85)	(745,800)	(2,942,700)	(44.85)	(1,017,600)	292,230,000
% Change from Original Appropriation		(3.3%)	(5.6%)		(4.6%)	554.6%

Indirect Support Services

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included a budget enhancement and replacement items. The enhancement provided \$851,600 for upgraded SQL licensing and hardware. \$1,032,800 was included for replacement items and \$1,834,300 for OITS recommended hardware replacements. The replacement items and OITS recommended hardware were funded as requested by the department, with the exception of funding for replacement vehicles, which was not included in the appropriation.					
	244.60	22,324,600	3,094,000	27,273,900	52,692,500

Making Rural Idaho Healthy Again

Agency Request 0.00 0 0 0 0

The Governor recommends 12.00 limited-service FTP and \$3,737,600 onetime from federal funds for the Rural Health Transformation Program (RHTP), authorized under H.R. 1 (One Big Beautiful Bill Act). Of the total, \$264,300 is for personnel costs, \$3,444,500 is for operating expenditures, and \$28,800 is for capital outlay. The Centers for Medicare and Medicaid Services (CMS) announced that the RHTP set aside funding to be allocated to all fifty states over the period of federal FY 2026 through federal FY 2030 to strengthen and modernize health care in rural communities across the country. Idaho will receive an annual federal award of \$185,974,400 over the five year grant period and the Department of Health and Welfare (DHW) will submit an annual request for appropriation in an amount that aligns with the federal funding cycle. This supplemental request allows DHW to draw down available federal funds for the remainder of FY 2026. The FY 2027 request is included in the Governor's Initiative section. In consultation with the department, this decision unit includes 12.00 FTP to align with the Notice of Award provided to the department from CMS.

Per Executive Order 2025-08, the Governor has established a Rural Health Transformation Task Force to oversee program implementation, ensure accountability, and maximize Idaho's use of this limited resource while safeguarding the state from incurring ongoing obligations after the federal funding expires.

Governor's Recommendation 12.00 0 0 3,737,600 3,737,600

FY 2026 Total Appropriation					
Agency Request	244.60	22,324,600	3,094,000	27,273,900	52,692,500
Governor's Recommendation	256.60	22,324,600	3,094,000	31,011,500	56,430,100

Executive Carry Forward

The Department of Health and Welfare was approved by the Division of Financial Management for \$2,650,900 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2027 Base. This funding was encumbered by the agency for contracted vendor invoices, outstanding purchase orders for vehicles and computer equipment, and outstanding intragovernmental billings.

Agency Request 0.00 1,272,800 0 1,378,100 2,650,900
 Governor's Recommendation 0.00 1,272,800 0 1,378,100 2,650,900

Governor's Holdback

This adjustment reflects a department-wide 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. The total reduction for the department is \$36,407,600. The impact to this division is a 2.3% reduction from the division's FY 2026 original appropriation. This reduction is restored as a base adjustment in FY 2027, below.

Agency Request 0.00 (519,500) 0 0 (519,500)
 Governor's Recommendation 0.00 (519,500) 0 0 (519,500)

Unallocated CEC - S1110

Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.

Agency Request 0.00 0 0 (168,700) (168,700)
 Governor's Recommendation 0.00 0 0 (168,700) (168,700)

Indirect Support Services

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Estimated Expenditures					
Agency Request	244.60	23,077,900	3,094,000	28,483,300	54,655,200
Governor's Recommendation	256.60	23,077,900	3,094,000	32,220,900	58,392,800

Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$1,032,800 for replacement items and \$1,834,300 for OITS recommended hardware replacements, \$711,200 for upgraded SQL hardware, and \$2,650,900 for Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	0.00	(2,947,200)	0	(3,282,000)	(6,229,200)
<i>Recommended by the Governor with the additional removal of onetime FTP and appropriation for the Rural Health Transformation Program.</i>					
Governor's Recommendation	(12.00)	(2,947,200)	0	(7,019,600)	(9,966,800)

Base Adjustments

This decision unit aligns the agency's FTP allocation by fund, resulting in a 1.15 FTP increase for the Division of Indirect Support Services. This decision unit also makes a program transfer that reduces \$200,000 from Indirect Support Services to align personnel costs across multiple programs. Additionally, this decision unit makes an ongoing reduction from personnel costs in the amount of \$1,687,000 from federal funds to align appropriation with anticipated available cash.

Agency Request	1.15	0	0	(1,887,000)	(1,887,000)
Governor's Recommendation	1.15	0	0	(1,887,000)	(1,887,000)

Restore Rescissions/Gov Holdback

This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.

Agency Request	0.00	519,500	0	168,700	688,200
Governor's Recommendation	0.00	519,500	0	168,700	688,200

FY 2027 Base

Agency Request	245.75	20,650,200	3,094,000	23,483,000	47,227,200
Governor's Recommendation	245.75	20,650,200	3,094,000	23,483,000	47,227,200

Personnel Benefit Costs

Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	368,600	67,800	417,800	854,200
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.</i>					
Governor's Recommendation	0.00	200,700	37,400	227,400	465,500

Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$362,600, Office of Administrative Hearings billings will increase by \$366,200, risk management costs will increase by \$14,300, State Controller fees will decrease by \$103,800, State Treasurer fees will decrease by \$50,100, and Office of Information Technology Services billings will increase by \$710,800, for a net increase of \$1,300,000.

Agency Request	0.00	691,600	0	608,400	1,300,000
Governor's Recommendation	0.00	691,600	0	608,400	1,300,000

Indirect Support Services

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	103,900	11,100	118,800	233,800
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	245.75	21,814,300	3,172,900	24,628,000	49,615,200
Governor's Recommendation	245.75	21,542,500	3,131,400	24,318,800	48,992,700

11. Background Check Unit Fund Adjust

The department requests an adjustment in dedicated fund appropriation of \$3,069,000. Currently, all background check fees are received into and spent out of the Cooperative Welfare (Dedicated) Fund. The Background Check Unit (BCU) currently has a dedicated fund base appropriation of 15.00 FTP, \$1,591,900 for personnel costs, and \$1,477,100 for operating expenditures. In addition to the dedicated funds in the base, the BCU also has an additional 4.00 FTP, \$168,400 from the General Fund, and \$126,200 from federal funds. While the BCU is typically self-supporting, the General Fund and federal fund appropriation serves to support personnel costs in years where dedicated receipts do not cover 100% of the unit's expenses. In an effort to clearly identify and track revenue received by the BCU, the division requests that the existing \$3,069,000 in dedicated fund appropriation be moved from the Cooperative Welfare (Dedicated) Fund to the Miscellaneous Revenue (Dedicated) Fund.

AGENCY SUBMITTED OUTCOMES: This supports the DHW performance measures listed in Objective 5: Ensure the availability of resources that directly support department foster care services and implement enhanced safety measures for children in department care.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor. In consultation with the department, this decision unit was adjusted to include the entirety of BCU's base appropriation, as a portion of the unit's base budget was inadvertently omitted from the department's initial FY 2027 budget request. The updated amounts being shifted from the Cooperative Welfare (Dedicated) Fund to the Miscellaneous Revenue Fund include: 19.00 FTP, \$1,629,300 for personnel costs, and \$1,477,100 for operating expenditures.</i>					
Governor's Recommendation	0.00	0	0	0	0

Replacement Items

Requested replacement items include \$40,000 from dedicated funds for an irrigation pressure regulation valve on the grounds at State Hospital West. The irrigation system is connected to the water tower; as the pumps kick on, the pressure increase causes damage to the lines resulting in costly repairs to the irrigation system. This request is included in the Indirect Support Services request because Central Facilities Services will be managing the installation.

Agency Request	0.00	0	40,000	0	40,000
<i>Recommended by the Governor with the addition of replacement items originally requested by the state hospitals before Executive Order No. 2025-05 required agencies to zero out General Fund requests. Supported by the Governor, the agency requests to shift these replacement items to dedicated endowment funds and federal funds. Replacement items include \$305,000 from State Hospital North Endowment Income Fund for washing machine boosters and kitchen floor replacements at State Hospital North, and \$85,000 from federal funds for LED upgrades at State Hospital North.</i>					
Governor's Recommendation	0.00	0	345,000	85,000	430,000

Indirect Support Services

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
OITS Modernization					
The Department of Health and Welfare requests a reduction of 58.00 FTP to consolidate existing information technology positions under the Office of Information Technology Services (OITS). This adjustment includes a decrease of \$7,101,100 from personnel costs that would be relocated to OITS. This decrease in personnel costs is offset by an increase of \$7,626,000 in operating expenditures to pay for services provided by OITS, for a net increase of \$524,900.					
Agency Request	(58.00)	194,800	0	330,100	524,900
<i>Recommended by the Governor with adjustments to personnel costs for the recommended health benefit costs.</i>					
Governor's Recommendation	(58.00)	194,800	0	330,100	524,900
Ongoing Rescission					
This adjustment reflects a department-wide 3% General Fund rescission for FY 2027. The total ongoing reduction for the department is \$37,225,100. The impact to this division is a 1.9% reduction from the division's FY 2026 original appropriation. This rescission includes an ongoing reduction of \$430,300 for operating expenditures. The reduction is absorbed by realized savings from the closure of the Human Development Center building in Pocatello and the elimination of security contracts in Payette, Ponderay, and Twin Falls; reduction of the MGT contract for cost allocation and reporting services; reduction of planned network/software upgrades; prioritization of planned upgrades to fit within budget; limiting enterprise network bandwidth expansions; and limiting technical training courses and operational expenses to fit into remaining budgets.					
Agency Request	0.00	(430,300)	0	0	(430,300)
Governor's Recommendation	0.00	(430,300)	0	0	(430,300)
Governor Initiatives					
Agency Request	0.00	0	0	0	0
The Governor recommends 12.00 limited-service FTP and \$295,405,200 from federal funds for the Rural Health Transformation Program (RHTP), authorized under H.R. 1 (One Big Beautiful Bill Act). Of the total, \$1,328,700 is ongoing for personnel costs, and \$294,076,500 is onetime for operating expenditures. The Centers for Medicare and Medicaid Services (CMS) announced that the RHTP set aside funding to be allocated to all fifty states over the period of federal FY 2026 through federal FY 2030 to strengthen and modernize health care in rural communities across the country. Idaho will receive an annual federal award of \$185,974,400 over the five year grant period. The funding will be available for two years before it expires. The Department of Health and Welfare (DHW) will submit an annual request for appropriation in an amount that aligns with the federal funding cycle. The Governor recommended a supplemental to allow DHW to draw down available federal funds for the remainder of FY 2026. This decision unit provides the ongoing appropriation for the 12.00 limited-service positions, as well as onetime appropriation for FY 2027.					
Per Executive Order 2025-08, the Governor has established a Rural Health Transformation Task Force to oversee program implementation, ensure accountability, and maximize Idaho's use of this limited resource while safeguarding the state from incurring ongoing obligations after the federal funding expires.					
Governor's Recommendation	12.00	0	0	295,405,200	295,405,200

Indirect Support Services

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Budget Law Exemptions/Other Adjustments					
TRANSFER AUTHORITY: The Department of Health and Welfare requests that all department programs may transfer personnel costs and trustee and benefit payments to other expenditure account categories as allowed in Section 67-3511, Idaho Code. By removing the transfer restrictions as laid out in Sections 4 and 8 of S1108 of 2025, the Legislature would allow the department to use available resources to ensure required services and payments are made using existing authority, in accordance with Section 67-3511, Idaho Code. This request does not impact the transfer exemptions existing in Sections 10, 19, and 25 of S1108 of 2025, which allow the following: transfers between the Medicaid programs in excess of 10%; transfers between the Divisions of Mental Health Services and Psychiatric Hospitalization; and unlimited transfers into the Community Hospitalization Program from other programs within the Department of Health and Welfare.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	187.75	21,578,800	3,212,900	24,958,100	49,749,800
Governor's Recommendation	199.75	21,307,000	3,476,400	320,139,100	344,922,500
Agency Request					
Change from Original App	(56.85)	(745,800)	118,900	(2,315,800)	(2,942,700)
% Change from Original App	(23.2%)	(3.3%)	3.8%	(8.5%)	(5.6%)
<i>Governor's Recommendation</i>					
Change from Original App	(44.85)	(1,017,600)	382,400	292,865,200	292,230,000
% Change from Original App	(18.3%)	(4.6%)	12.4%	1,073.8%	554.6%

Licensing and Certification

Analyst: Poloni

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	2,334,500	2,495,400	2,420,900	2,437,000	2,387,900
Dedicated	989,000	1,206,300	1,031,800	1,075,200	1,051,100
Federal	5,368,900	3,667,100	5,592,700	5,781,100	5,675,700
Total:	8,692,400	7,368,800	9,045,400	9,293,300	9,114,700
Percent Change:	0.0%	(15.2%)	22.8%	2.7%	0.8%
BY OBJECT OF EXPENDITURE					
Personnel Costs	7,787,500	6,103,500	8,145,600	8,390,100	8,211,500
Operating Expenditures	904,900	1,265,300	899,800	903,200	903,200
Total:	8,692,400	7,368,800	9,045,400	9,293,300	9,114,700
Full-Time Positions (FTP)	71.90	71.90	71.90	73.00	73.00

Division Description

Licensing and Certification surveys, inspects, licenses, and certifies health care facilities that require certification or licensure by either state or federal requirements. The program investigates complaints, conducts on-site surveys, and takes appropriate licensure action to protect the health and safety of vulnerable people receiving health-related services and support.

Licensing and Certification

Analyst: Poloni

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
Cooperative Welfare (General) 22003	2,334,500	2,495,400	160,900 6.9%	2,420,900	2,437,000	2,387,900
Cooperative Welfare (Dedicated) 22005	989,000	1,206,300	217,300 22.0%	1,031,800	1,075,200	1,051,100
Cooperative Welfare (Federal) 22002	5,368,900	3,667,100	(1,701,800) (31.7%)	5,592,700	5,781,100	5,675,700
Total:	8,692,400	7,368,800	(1,323,600) (15.2%)	9,045,400	9,293,300	9,114,700

Licensing and Certification

Analyst: Poloni

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	71.90	2,420,900	9,045,400	71.90	2,420,900	9,045,400
Governor's Holdback	0.00	(97,600)	(97,600)	0.00	(97,600)	(97,600)
Unallocated CEC - S1110	0.00	0	(196,900)	0.00	0	(196,900)
FY 2026 Estimated Expenditures	71.90	2,323,300	8,750,900	71.90	2,323,300	8,750,900
Base Adjustments	1.10	0	0	1.10	0	0
Restore Rescissions/Gov Holdback	0.00	97,600	294,500	0.00	97,600	294,500
FY 2027 Base	73.00	2,420,900	9,045,400	73.00	2,420,900	9,045,400
Personnel Benefit Costs	0.00	69,800	253,700	0.00	38,100	138,500
Statewide Cost Allocation	0.00	1,500	3,400	0.00	1,500	3,400
Change in Employee Compensation	0.00	17,400	63,400	0.00	0	0
FY 2027 Program Maintenance	73.00	2,509,600	9,365,900	73.00	2,460,500	9,187,300
Ongoing Rescission	0.00	(72,600)	(72,600)	0.00	(72,600)	(72,600)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	73.00	2,437,000	9,293,300	73.00	2,387,900	9,114,700
Change from Original Appropriation	1.10	16,100	247,900	1.10	(33,000)	69,300
% Change from Original Appropriation		0.7%	2.7%		(1.4%)	0.8%

Licensing and Certification

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

FY 2026 Original Appropriation

The Legislature made standard maintenance adjustments for FY 2026 and no enhancements were approved. This division received specific legislative authorization in S1207 of 2025 that provided an exemption from the restrictions placed on the Department of Health and Welfare in S1108, which limit the transfer of moneys among personnel costs and trustee and benefit payments.

71.90	2,420,900	1,031,800	5,592,700	9,045,400

Governor's Holdback

This adjustment reflects a department-wide 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. The total reduction for the department is \$36,407,600. The impact to this division is a 4.0% reduction from the division's FY 2026 original appropriation. This reduction is restored as a base adjustment in FY 2027, below.

Agency Request	0.00	(97,600)	0	0	(97,600)
Governor's Recommendation	0.00	(97,600)	0	0	(97,600)

Unallocated CEC - S1110

Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.

Agency Request	0.00	0	0	(196,900)	(196,900)
Governor's Recommendation	0.00	0	0	(196,900)	(196,900)

FY 2026 Estimated Expenditures

Agency Request	71.90	2,323,300	1,031,800	5,395,800	8,750,900
Governor's Recommendation	71.90	2,323,300	1,031,800	5,395,800	8,750,900

Base Adjustments

This decision unit aligns the agency's FTP allocation by fund resulting in a 1.10 FTP increase for the Division of Licensing and Certification.

Agency Request	1.10	0	0	0	0
Governor's Recommendation	1.10	0	0	0	0

Restore Rescissions/Gov Holdback

This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.

Agency Request	0.00	97,600	0	196,900	294,500
Governor's Recommendation	0.00	97,600	0	196,900	294,500

FY 2027 Base

Agency Request	73.00	2,420,900	1,031,800	5,592,700	9,045,400
Governor's Recommendation	73.00	2,420,900	1,031,800	5,592,700	9,045,400

Personnel Benefit Costs

Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	69,800	35,300	148,600	253,700

The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.

Governor's Recommendation	0.00	38,100	19,300	81,100	138,500

Licensing and Certification

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase by \$3,400.					
Agency Request	0.00	1,500	0	1,900	3,400
Governor's Recommendation	0.00	1,500	0	1,900	3,400
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	17,400	8,100	37,900	63,400
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	73.00	2,509,600	1,075,200	5,781,100	9,365,900
Governor's Recommendation	73.00	2,460,500	1,051,100	5,675,700	9,187,300
Ongoing Rescission					
This adjustment reflects a department-wide 3% General Fund rescission for FY 2027. The total ongoing reduction for the department is \$37,225,100. This rescission includes an ongoing reduction of \$72,600 in personnel costs. The impact to this division is a 3.0% reduction from the division's FY 2026 original appropriation. As a result, the division will increase reliance on federal funding to support existing staff.					
Agency Request	0.00	(72,600)	0	0	(72,600)
Governor's Recommendation	0.00	(72,600)	0	0	(72,600)
Budget Law Exemptions/Other Adjustments					
TRANSFER AUTHORITY: The Department of Health and Welfare requests that all department programs may transfer personnel costs and trustee and benefit payments to other expenditure account categories as allowed in Section 67-3511, Idaho Code. By removing the transfer restrictions as laid out in Sections 4 and 8 of S1108 of 2025, the Legislature would allow the department to use available resources to ensure required services and payments are made using existing authority, in accordance with Section 67-3511, Idaho Code. This request does not impact the transfer exemptions existing in Sections 10, 19, and 25 of S1108 of 2025, which allow the following: transfers between the Medicaid programs in excess of 10%; transfers between the Divisions of Mental Health Services and Psychiatric Hospitalization; and unlimited transfers into the Community Hospitalization Program from other programs within the Department of Health and Welfare.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	73.00	2,437,000	1,075,200	5,781,100	9,293,300
Governor's Recommendation	73.00	2,387,900	1,051,100	5,675,700	9,114,700
Agency Request					
Change from Original App	1.10	16,100	43,400	188,400	247,900
% Change from Original App	1.5%	0.7%	4.2%	3.4%	2.7%
Governor's Recommendation					
Change from Original App	1.10	(33,000)	19,300	83,000	69,300
% Change from Original App	1.5%	(1.4%)	1.9%	1.5%	0.8%

Substance Abuse Treatment & Prevention

Analyst: Williamson

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
Dedicated	4,252,100	3,180,200	3,052,100	3,198,400	3,187,700
Federal	23,446,500	18,939,400	23,509,500	23,544,000	23,525,600
Total:	27,698,600	22,119,600	26,561,600	26,742,400	26,713,300
Percent Change:	0.0%	(20.1%)	20.1%	0.7%	0.6%
BY OBJECT OF EXPENDITURE					
Personnel Costs	1,358,900	1,132,300	1,281,900	1,333,700	1,304,600
Operating Expenditures	5,461,300	3,024,000	4,261,300	4,240,300	4,240,300
Trustee/Benefit	20,878,400	17,963,300	21,018,400	21,168,400	21,168,400
Total:	27,698,600	22,119,600	26,561,600	26,742,400	26,713,300
Full-Time Positions (FTP)	16.00	16.00	12.00	12.00	12.00

Division Description

The Substance Abuse Treatment and Prevention Program provides treatment services for children and adults. Until FY 2012, the Department of Health and Welfare also received an appropriation and managed services to the adult criminal justice population, the adolescent non-criminal justice and criminal justice populations, and Idaho Drug and Mental Health Courts. Services to these populations, and the associated funding, were transferred to the Department of Correction, the Department of Juvenile Corrections, and the Judicial Branch beginning in FY 2012.

Substance Abuse Treatment & Prevention

Analyst: Williamson

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
Prevention of Minors' Access to Tobacco 17400	43,800	500	(43,300) (98.9%)	43,800	21,800	21,800
Cooperative Welfare (Dedicated) 22005	438,300	833,400	395,100 90.1%	438,300	456,600	445,900
State-Directed Opioid Settlement 22800	1,200,000	495,800	(704,200) (58.7%)	0	0	0
Liquor Control 41800	650,000	0	(650,000) (100.0%)	650,000	650,000	650,000
Idaho Millennium Income 49900	1,994,800	1,850,500	(144,300) (7.2%)	1,920,000	2,070,000	2,070,000
Cooperative Welfare (Federal) 22002	23,446,500	18,939,400	(4,507,100) (19.2%)	23,509,500	23,544,000	23,525,600
Total:	27,773,400	22,119,600	(5,653,800) (20.4%)	26,561,600	26,742,400	26,713,300

Substance Abuse Treatment & Prevention

Analyst: Williamson

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	12.00	0	26,561,600	12.00	0	26,561,600
Executive Carry Forward	0.00	0	404,500	0.00	0	404,500
FY 2026 Estimated Expenditures	12.00	0	26,966,100	12.00	0	26,966,100
Removal of Onetime Expenditures	0.00	0	(404,500)	0.00	0	(404,500)
Base Adjustments	0.00	0	(22,000)	0.00	0	(22,000)
FY 2027 Base	12.00	0	26,539,600	12.00	0	26,539,600
Personnel Benefit Costs	0.00	0	41,600	0.00	0	22,700
Statewide Cost Allocation	0.00	0	1,000	0.00	0	1,000
Change in Employee Compensation	0.00	0	10,200	0.00	0	0
FY 2027 Program Maintenance	12.00	0	26,592,400	12.00	0	26,563,300
10. Kamiah Recovery Ctr - Millennium Fund	0.00	0	150,000	0.00	0	150,000
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	12.00	0	26,742,400	12.00	0	26,713,300
Change from Original Appropriation	0.00	0	180,800	0.00	0	151,700
% Change from Original Appropriation			0.7%			0.6%

Substance Abuse Treatment & Prevention

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and provided fund source changes to comply with federal guidance related to the amount of federal funds that may be expended for administrative costs. The transfers moved \$533,900 from the Liquor Control Fund from trustee and benefit payments to personnel costs; and moved \$673,900 from federal funds from personnel costs to trustee and benefit payments.					
	12.00	0	3,052,100	23,509,500	26,561,600

Executive Carry Forward

The Department of Health and Welfare was approved by the Division of Financial Management for \$404,500 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2027 Base. This funding was encumbered by the agency for contracts related to Opioid Settlement Funds appropriated for specific projects related to substance use prevention and treatment activities.

Agency Request	0.00	0	404,500	0	404,500
Governor's Recommendation	0.00	0	404,500	0	404,500

FY 2026 Estimated Expenditures					
Agency Request	12.00	0	3,456,600	23,509,500	26,966,100
Governor's Recommendation	12.00	0	3,456,600	23,509,500	26,966,100

Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$404,500 for Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	0.00	0	(404,500)	0	(404,500)
Governor's Recommendation	0.00	0	(404,500)	0	(404,500)

Base Adjustments

This decision unit moves 4.00 FTP from federal funds to dedicated funds. This decision unit also reduces the operating expenditures by \$22,000 from dedicated funds to align appropriation with anticipated available cash.

Agency Request	0.00	0	(22,000)	0	(22,000)
Governor's Recommendation	0.00	0	(22,000)	0	(22,000)

FY 2027 Base					
Agency Request	12.00	0	3,030,100	23,509,500	26,539,600
Governor's Recommendation	12.00	0	3,030,100	23,509,500	26,539,600

Personnel Benefit Costs

Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	0	14,000	27,600	41,600

The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.

Governor's Recommendation	0.00	0	7,600	15,100	22,700

Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase by \$1,000.

Agency Request	0.00	0	0	1,000	1,000
Governor's Recommendation	0.00	0	0	1,000	1,000

Substance Abuse Treatment & Prevention

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	0	4,300	5,900	10,200
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	12.00	0	3,048,400	23,544,000	26,592,400
Governor's Recommendation	12.00	0	3,037,700	23,525,600	26,563,300

10. Kamiah Recovery Ctr - Millennium Fund

The Department of Health and Welfare (DHW) requests \$150,000 ongoing from the Idaho Millennium Income Fund to support the Upriver Youth Leadership Council (UYLC) Recovery Center in Kamiah, Idaho. Section 3 of S1215 of 2025 directs the Department of Health and Welfare to make an official request to the Idaho Legislature in the FY 2027 budget request if there is interest in establishing an additional center. The UYCL is an established recovery center but does not currently receive Idaho Millennium Income funding like the other nine recovery centers around the state. The department reports that the UYCL has demonstrated their ability to carry out all the functions of a successful recovery center. This would be the tenth Recovery Center in Idaho supported with funds from the Idaho Millennium Income Fund.

AGENCY SUBMITTED OUTCOMES: This supports the DHW performance measures listed in Objective 3: Ensure a complete continuum of care for children by enhancing inter-agency coordination by June 30, 2026.

ANALYST NOTE: Section 12 of S1215 of 2025 requires that "any requested funds not already an ongoing appropriation in fiscal year 2026 shall be presented in the Legislative Budget Book as a request for new onetime appropriation in the Idaho Millennium Fund program and not in the respective agency budgets." As a result, this request by DHW is also reflected in the Idaho Millennium Fund program in Section 6 of the Legislative Budget Book.

Agency Request	0.00	0	150,000	0	150,000
Governor's Recommendation	0.00	0	150,000	0	150,000

Budget Law Exemptions/Other Adjustments

TRANSFER AUTHORITY: The Department of Health and Welfare requests that all department programs may transfer personnel costs and trustee and benefit payments to other expenditure account categories as allowed in Section 67-3511, Idaho Code. By removing the transfer restrictions as laid out in Sections 4 and 8 of S1108 of 2025, the Legislature would allow the department to use available resources to ensure required services and payments are made using existing authority, in accordance with Section 67-3511, Idaho Code. This request does not impact the transfer exemptions existing in Sections 10, 19, and 25 of S1108 of 2025, which allow the following: transfers between the Medicaid programs in excess of 10%; transfers between the Divisions of Mental Health Services and Psychiatric Hospitalization; and unlimited transfers into the Community Hospitalization Program from other programs within the Department of Health and Welfare.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

FY 2027 Total					
Agency Request	12.00	0	3,198,400	23,544,000	26,742,400
Governor's Recommendation	12.00	0	3,187,700	23,525,600	26,713,300

Substance Abuse Treatment & Prevention

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Agency Request					
Change from Original App	0.00	0	146,300	34,500	180,800
% Change from Original App	0.0%		4.8%	0.1%	0.7%
Governor's Recommendation					
Change from Original App	0.00	0	135,600	16,100	151,700
% Change from Original App	0.0%		4.4%	0.1%	0.6%

Mental Health Services

Analyst: Williamson

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Children's Mental Health	16,558,900	15,886,900	17,262,200	20,731,800	20,571,900
Adult Mental Health	41,181,700	38,883,600	34,653,900	29,691,000	29,853,700
Total:	57,740,600	54,770,500	51,916,100	50,422,800	50,425,600
BY FUND CATEGORY					
General	38,530,300	37,455,700	38,852,100	37,825,500	36,918,000
Dedicated	582,400	0	587,500	0	992,600
Federal	18,627,900	17,314,800	12,476,500	12,597,300	12,515,000
Total:	57,740,600	54,770,500	51,916,100	50,422,800	50,425,600
Percent Change:	0.0%	(5.1%)	(5.2%)	(2.9%)	(2.9%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	26,575,700	25,261,100	27,267,200	23,570,300	23,076,800
Operating Expenditures	16,270,900	16,284,200	10,511,500	10,112,400	10,112,400
Trustee/Benefit	14,894,000	13,225,200	14,137,400	16,740,100	17,236,400
Total:	57,740,600	54,770,500	51,916,100	50,422,800	50,425,600
Full-Time Positions (FTP)	305.23	305.23	269.23	200.80	200.80

Division Description

CHILDREN'S MENTAL HEALTH: The Children's Mental Health Program provides assessment and evaluation, clinical case management, hospitalization, residential treatment, and therapeutic foster care for children with serious emotional disturbances.

ADULT MENTAL HEALTH: Services in Idaho are community-based, consumer-guided, and organized through a system of care for adult citizens who experience serious and persistent mental illness.

Mental Health Services

Analyst: Williamson

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
Cooperative Welfare (General) 22003	38,530,300	37,455,700	(1,074,600) (2.8%)	38,852,100	37,825,500	36,918,000
Cooperative Welfare (Dedicated) 22005	582,400	0	(582,400) (100.0%)	587,500	0	0
State-Directed Opioid Settlement 22800	0	0	0 0.0%	0	0	992,600
Cooperative Welfare (Federal) 22002	18,627,900	15,846,600	(2,781,300) (14.9%)	12,476,500	12,597,300	12,515,000
ARPA State Fiscal Recovery 34430	5,757,000	1,468,200	(4,288,800) (74.5%)	0	0	0
Total:	63,497,600	54,770,500	(8,727,100) (13.7%)	51,916,100	50,422,800	50,425,600

Mental Health Services

Analyst: Williamson

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	269.23	38,852,100	51,916,100	269.23	38,852,100	51,916,100
Governor's Holdback	(6.88)	(1,555,800)	(1,555,800)	(6.88)	(1,555,800)	(1,555,800)
Unallocated CEC - S1110	(10.96)	0	(218,100)	(10.96)	0	(218,100)
FY 2026 Estimated Expenditures	251.39	37,296,300	50,142,200	251.39	37,296,300	50,142,200
Removal of Onetime Expenditures	(51.00)	(3,203,600)	(6,319,700)	(51.00)	(3,203,600)	(6,319,700)
Base Adjustments	(32.43)	(290,000)	(877,500)	(32.43)	(290,000)	(877,500)
Restore Rescissions/Gov Holdback	17.84	1,555,800	1,773,900	17.84	1,555,800	1,773,900
FY 2027 Base	185.80	35,358,500	44,718,900	185.80	35,358,500	44,718,900
Personnel Benefit Costs	0.00	558,900	654,700	0.00	304,900	357,200
Statewide Cost Allocation	0.00	22,800	22,800	0.00	22,800	22,800
Change in Employee Compensation	0.00	147,000	172,000	0.00	0	0
FY 2027 Program Maintenance	185.80	36,087,200	45,568,400	185.80	35,686,200	45,098,900
7. Juvenile Corrections Clinical Transfer	0.00	(327,000)	(327,000)	0.00	(327,000)	(327,000)
9. Restoration of Funding and FTP	15.00	3,203,600	6,319,700	15.00	3,193,400	6,295,700
Ongoing Rescission	0.00	(1,138,300)	(1,138,300)	0.00	(1,138,300)	(1,138,300)
Governor Initiatives	0.00	0	0	0.00	(496,300)	496,300
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	200.80	37,825,500	50,422,800	200.80	36,918,000	50,425,600
Change from Original Appropriation	(68.43)	(1,026,600)	(1,493,300)	(68.43)	(1,934,100)	(1,490,500)
% Change from Original Appropriation		(2.6%)	(2.9%)		(5.0%)	(2.9%)

Mental Health Services

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included two budget enhancements, which converted 51.00 FTP and \$6,319,700 from ongoing to onetime for the Center of Excellence program. Additionally, 5.00 vacant FTP were removed from the base. The division also received specific legislative authorization in H480 that provided an exemption from the restrictions placed on the Department of Health and Welfare in S1108, which limit the transfer of moneys among personnel costs and trustee and benefit payments.					
	269.23	38,852,100	587,500	12,476,500	51,916,100
Governor's Holdback					
This adjustment reflects a department-wide 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. The total reduction for the department is \$36,407,600. The impact to this division is a 4% reduction from the division's FY 2026 original appropriation. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	(6.88)	(1,555,800)	0	0	(1,555,800)
Governor's Recommendation	(6.88)	(1,555,800)	0	0	(1,555,800)
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.					
Agency Request	(10.96)	0	0	(218,100)	(218,100)
Governor's Recommendation	(10.96)	0	0	(218,100)	(218,100)
FY 2026 Estimated Expenditures					
Agency Request	251.39	37,296,300	587,500	12,258,400	50,142,200
Governor's Recommendation	251.39	37,296,300	587,500	12,258,400	50,142,200
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$6,319,700 and 51.00 FTP for the Center of Excellence program.					
Agency Request	(51.00)	(3,203,600)	0	(3,116,100)	(6,319,700)
Governor's Recommendation	(51.00)	(3,203,600)	0	(3,116,100)	(6,319,700)
Base Adjustments					
This decision unit aligns the agency's FTP allocation by fund, resulting in a 4.85 FTP reduction from Children's Mental Health and a 2.56 FTP reduction from Adult Mental Health. This decision unit also makes a program transfer that reduces \$164,500 from Children's Mental Health and 16.00 FTP and \$713,000 from Adult Mental Health to align personnel costs across multiple programs. Finally, this decision unit reduces 9.02 FTP ongoing from Children's Mental Health.					
Agency Request	(32.43)	(290,000)	(587,500)	0	(877,500)
Governor's Recommendation	(32.43)	(290,000)	(587,500)	0	(877,500)
Restore Rescissions/Gov Holdback					
This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.					
Agency Request	17.84	1,555,800	0	218,100	1,773,900
Governor's Recommendation	17.84	1,555,800	0	218,100	1,773,900
FY 2027 Base					
Agency Request	185.80	35,358,500	0	9,360,400	44,718,900
Governor's Recommendation	185.80	35,358,500	0	9,360,400	44,718,900

Mental Health Services

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	558,900	0	95,800	654,700
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.</i>					
Governor's Recommendation	0.00	304,900	0	52,300	357,200
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase by \$22,800.					
Agency Request	0.00	22,800	0	0	22,800
Governor's Recommendation	0.00	22,800	0	0	22,800
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	147,000	0	25,000	172,000
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	185.80	36,087,200	0	9,481,200	45,568,400
Governor's Recommendation	185.80	35,686,200	0	9,412,700	45,098,900

7. Juvenile Corrections Clinical Transfer

Children's Mental Health

In conjunction with the Idaho Department of Juvenile Corrections (IDJC), the Department of Health and Welfare (DHW) requests a reduction of \$327,000 from the General Fund, while IDJC is requesting an increase of the same amount. Since FY 2009, there is \$327,000 in the DHW base appropriation that is transferred to IDJC to support detention center activities. The funding transfer began as a demonstration of the partnership between IDJC and DHW to distribute funding to county detention centers to support the clinicians that screen each juvenile detention admission to determine any mental health needs. This partnership now having been established, the transfer of funds from DHW to IDJC creates an unnecessary step in the process of distributing funds. To remove this extra step, DHW requests an ongoing reduction of \$327,000 from the General Fund in Children's Mental Health, along with the removal of CLR language requiring the transfer of funds.

AGENCY SUBMITTED OUTCOMES: Program goals and objectives are unchanged, this is purely an administrative action to improve efficiency and reduce administrative burden.

Agency Request	0.00	(327,000)	0	0	(327,000)
Governor's Recommendation	0.00	(327,000)	0	0	(327,000)

Mental Health Services

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

9. Restoration of Funding and FTP

Children's Mental Health

The department requests 15.00 FTP, \$3,203,600 ongoing from the General Fund, and \$3,116,100 ongoing from federal funds to restore appropriations for the programs that the division has deemed necessary to continue providing access to services. This request is in response to actions by the 2025 Legislature that removed 51.00 existing FTP, \$3,203,600 from the General Fund, and \$3,116,100 from federal funds from an ongoing appropriation and then appropriated these same FTP and moneys as onetime for the Division of Behavioral Health's Center of Excellence. Following the onetime change to appropriation during the 2025 legislative session, the department ended the Center of Excellence and condensed existing staff resources into one team for adult and children's mental health services.

The department requests to retain 15.00 of the 51.00 FTP to support Idaho's behavioral health care continuum for children specific to requirements outlined in the Jeff D. Settlement Agreement. These 15.00 FTP are responsible for ensuring specific behavioral health services from the settlement agreement that include provider monitoring, consultation on best practices, technical assistance, as well as mentoring and coaching of providers in the Idaho Behavioral Health Plan. Of the total requested, \$1,854,000 is for personnel costs and \$305,100 is for operating expenditures.

The remaining \$4,160,600 is requested in trustee and benefit payments to allow the division to support an increase in medically necessary behavioral health services rendered by Idaho community providers and reimbursed through the Idaho Behavioral Health Plan (IBHP) operated by Magellan. This trustee and benefit request relates to increased utilization of IBHP services, particularly crisis and residential services, across the state as the provider network developed over the last year. Critical behavioral health services include crisis response through the 988 hotline or onsite response through mobile crisis responders.

AGENCY SUBMITTED OUTCOMES: This supports the DHW performance measures listed in Objective 3: Ensure a complete continuum of care for children by enhancing inter-agency coordination by June 30, 2026.

Agency Request	15.00	3,203,600	0	3,116,100	6,319,700
<i>Recommended by the Governor with adjustments to personnel costs for the recommended health benefit costs.</i>					
Governor's Recommendation	15.00	3,193,400	0	3,102,300	6,295,700

Ongoing Rescission

This adjustment reflects a department-wide 3% General Fund rescission for FY 2027. The total ongoing reduction for the department is \$37,225,100. The impact to this division is a 2.9% reduction from the division's FY 2026 original appropriation. This rescission includes an ongoing reduction of \$94,900 for operating expenditures, and \$1,043,400 for trustee and benefit payments. Impacts include reducing funding to Allumbaugh House by 50%, reducing funding for Behavioral Health Boards, and reducing the Magellan fee schedule by 4%. Funding reductions for non-Medicaid covered behavioral health services will align closely with reductions being made for Medicaid covered behavioral health services.

Agency Request	0.00	(1,138,300)	0	0	(1,138,300)
Governor's Recommendation	0.00	(1,138,300)	0	0	(1,138,300)

Governor Initiatives

Agency Request	0.00	0	0	0	0
<i>In consultation with the department, the Governor recommends a decrease of \$496,300 from the General Fund and an increase of \$992,600 from the State-Directed Opioid Settlement Fund. This would allow the department to shift 100% of the passthrough funding currently allocated to the Allumbaugh House onto dedicated funds. See the Ongoing Rescission section for the reduction of the remaining 50% of funds historically provided to Allumbaugh House by the General Fund.</i>					
Governor's Recommendation	0.00	(496,300)	992,600	0	496,300

Mental Health Services

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

Budget Law Exemptions/Other Adjustments

TRANSFER AUTHORITY: The Department of Health and Welfare requests that all department programs may transfer personnel costs and trustee and benefit payments to other expenditure account categories as allowed in Section 67-3511, Idaho Code. By removing the transfer restrictions as laid out in Sections 4 and 8 of S1108 of 2025, the Legislature would allow the department to use available resources to ensure required services and payments are made using existing authority, in accordance with Section 67-3511, Idaho Code. This request does not impact the transfer exemptions existing in Sections 10, 19, and 25 of S1108 of 2025, which allow the following: transfers between the Medicaid programs in excess of 10%; transfers between the Divisions of Mental Health Services and Psychiatric Hospitalization; and unlimited transfers into the Community Hospitalization Program from other programs within the Department of Health and Welfare.

PROGRAM REORGANIZATION: The Department of Health and Welfare requests that the Adult Mental Health program and the Children's Mental Health program be combined to one budgeted program, to accommodate the way that the Idaho Behavioral Health Plan is administered and paid for. This includes renaming Children's Mental Health to Mental Health Services and transferring FY 2027 approved appropriation from Adult Mental Health to Mental Health Services.

PUBLIC WORKS: The Permanent Building Fund Advisory Council FY 2027 recommendations include \$235,000 for an alteration and repair project at 823 Harrison Street in Twin Falls. For additional information, please refer to the Permanent Building Fund in Section 6 of the Legislative Budget Book.

Agency Request	0.00	0	0	0	0

Recommended by the Governor.

Governor's Recommendation	0.00	0	0	0	0

FY 2027 Total					
Agency Request	200.80	37,825,500	0	12,597,300	50,422,800
Governor's Recommendation	200.80	36,918,000	992,600	12,515,000	50,425,600

Agency Request

Change from Original App	(68.43)	(1,026,600)	(587,500)	120,800	(1,493,300)
% Change from Original App	(25.4%)	(2.6%)	(100.0%)	1.0%	(2.9%)

Governor's Recommendation

Change from Original App	(68.43)	(1,934,100)	405,100	38,500	(1,490,500)
% Change from Original App	(25.4%)	(5.0%)	69.0%	0.3%	(2.9%)

Psychiatric Hospitalization

Analyst: Williamson

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Community Hospitalization	7,627,500	5,908,800	4,964,000	4,884,000	4,884,000
State Hospital North	17,353,900	14,083,900	17,004,100	17,453,200	17,122,800
State Hospital South	35,407,900	35,717,200	37,883,100	39,443,300	38,728,000
State Hospital West	8,082,500	5,729,000	7,814,900	8,246,900	8,122,100
Total:	68,471,800	61,438,900	67,666,100	70,027,400	68,856,900
BY FUND CATEGORY					
General	27,752,000	26,367,800	25,494,100	25,281,400	24,555,200
Dedicated	36,210,500	31,047,100	33,961,700	43,724,600	43,283,700
Federal	4,509,300	4,024,000	8,210,300	1,021,400	1,018,000
Total:	68,471,800	61,438,900	67,666,100	70,027,400	68,856,900
Percent Change:	0.0%	(10.3%)	10.1%	3.5%	1.8%
BY OBJECT OF EXPENDITURE					
Personnel Costs	49,354,000	44,483,300	51,499,700	52,382,300	51,211,800
Operating Expenditures	10,805,800	10,068,700	10,732,900	12,317,500	12,317,500
Capital Outlay	215,000	584,000	0	382,600	382,600
Trustee/Benefit	8,097,000	6,302,900	5,433,500	4,945,000	4,945,000
Total:	68,471,800	61,438,900	67,666,100	70,027,400	68,856,900
Full-Time Positions (FTP)	467.18	467.18	467.18	491.59	491.59

Division Description

Psychiatric Hospitalization is organized into four budgeted programs: Community Hospitalization, State Hospital South (SHS), State Hospital North (SHN), and State Hospital West (SHW).

Community Hospitalization funds are used to pay for patient care once an individual has been committed to state custody, and before a bed is available in one of the state institutions.

State Hospital South in Blackfoot, State Hospital North in Orofino, and State Hospital West in Nampa, provide short- and long-term 24-hour residential care and treatment for persons who are not able to remain safely in the community setting. State Hospital South has 110 adult psychiatric treatment beds on four separate units, and a 42-bed nursing home facility in a separate building on the campus. State Hospital North has a capacity of 60 adult beds. State Hospital West opened in the spring of 2021 as an adolescent unit with a capacity of 16 beds.

Psychiatric Hospitalization

Analyst: Williamson

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
Cooperative Welfare (General) 22003	27,981,600	26,367,800	(1,613,800) (5.8%)	25,494,100	25,281,400	24,555,200
Cooperative Welfare (Dedicated) 22005	26,468,100	21,452,000	(5,016,100) (19.0%)	24,132,100	33,883,500	33,004,500
Mental Hospital Endowment Income 48107	7,851,900	7,742,500	(109,400) (1.4%)	7,899,600	7,899,600	8,115,700
State Hospital North Endowment Income 48126	1,890,500	1,852,600	(37,900) (2.0%)	1,930,000	1,941,500	2,163,500
Cooperative Welfare (Federal) 22002	4,509,300	4,024,000	(485,300) (10.8%)	8,210,300	1,021,400	1,018,000
Total:	68,701,400	61,438,900	(7,262,500) (10.6%)	67,666,100	70,027,400	68,856,900

Psychiatric Hospitalization

Analyst: Williamson

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	467.18	25,494,100	67,666,100	467.18	25,494,100	67,666,100
1. IBHP State Hospital Fund Adjustment	0.00	0	0	0.00	0	0
FY 2026 Total Appropriation	467.18	25,494,100	67,666,100	467.18	25,494,100	67,666,100
Executive Carry Forward	0.00	1,882,100	1,939,400	0.00	1,882,100	1,939,400
Governor's Holdback	0.00	(261,800)	(261,800)	0.00	(261,800)	(261,800)
FY 2026 Estimated Expenditures	467.18	27,114,400	69,343,700	467.18	27,114,400	69,343,700
Removal of Onetime Expenditures	0.00	(1,882,100)	(7,993,400)	0.00	(1,882,100)	(7,993,400)
Base Adjustments	27.41	(452,100)	6,189,400	27.41	(452,100)	6,189,400
Restore Rescissions/Gov Holdback	0.00	261,800	261,800	0.00	261,800	261,800
FY 2027 Base	494.59	25,042,000	67,801,500	494.59	25,042,000	67,801,500
Personnel Benefit Costs	0.00	695,900	1,750,600	0.00	382,300	961,100
Contract Inflation	0.00	36,000	59,400	0.00	36,000	59,400
Statewide Cost Allocation	0.00	3,700	39,500	0.00	3,700	39,500
Change in Employee Compensation	0.00	140,900	381,000	0.00	0	0
FY 2027 Program Maintenance	494.59	25,918,500	70,032,000	494.59	25,464,000	68,861,500
8. Benefit and CEC Fund Shift SHS & SHN	0.00	58,800	0	0.00	0	0
23. IBHP State Hospital Fund Adjustment	0.00	0	0	0.00	0	0
Replacement Items	0.00	0	382,600	0.00	0	382,600
Endowment Fund Adjustments	0.00	0	0	0.00	(212,900)	0
Ongoing Rescission	(3.00)	(695,900)	(387,200)	(3.00)	(695,900)	(387,200)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	491.59	25,281,400	70,027,400	491.59	24,555,200	68,856,900
Change from Original Appropriation	24.41	(212,700)	2,361,300	24.41	(938,900)	1,190,800
% Change from Original Appropriation		(0.8%)	3.5%		(3.7%)	1.8%

Psychiatric Hospitalization

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included population forecast adjustments and a Governor's initiative. Population forecast adjustments included the impacts of the Federal Medical Assistance Percentage (FMAP) rate change for services provided at State Hospital South. The Governor's initiative increased the dedicated fund appropriation by \$2,733,100 and decreased federal funds by \$2,733,100 to align State Hospital West (SHW) appropriation with the ongoing impact of the Idaho Behavioral Health Plan (IBHP) implementation, in which a significant amount of revenue will switch from federal funds to receipt funds as a result of the way managed care organizations are accounted for. The division also received specific legislative authorization in H480 of 2025 that provided an exemption from the restrictions placed on the Department of Health and Welfare in S1108 of 2025.					
	467.18	25,494,100	33,961,700	8,210,300	67,666,100

1. IBHP State Hospital Fund Adjustment

SHN, SHS

State Hospital North (SHN) requests a onetime adjustment that increases dedicated funds by \$1,182,400 and reduces the federal fund appropriation by \$1,182,400. State Hospital South (SHS) requests a onetime adjustment that increases dedicated funds by \$4,871,600 and reduces the federal fund appropriation by \$4,871,600. This request contains two components, first to align appropriation with the available revenue sources and also to align with the accounts where expenditures are realized. This supplemental is a onetime adjustment of total funds for FY 2026. See FY 2027 Enhancement 21 for the corresponding ongoing request.

Component one moves appropriation from federal funds to dedicated funds allowing both hospitals to spend the revenue it receives. With the implementation of the Idaho Behavioral Health Plan (IBHP), patient days at the state hospitals are billed to Magellan, the IBPH contractor. This revenue is recorded as dedicated receipts. Prior to IBHP implementation the state hospitals billed Medicaid directly and recorded revenue as federal receipts. Because revenue is not received directly from the federal source under the new contract and the hospitals do not have a federal reporting requirement these funds no longer meet the definition of federal receipt revenue and must be recorded as dedicated receipt revenue.

Component two aligns appropriation to the expenditure classifications where expenditures are realized. In the case of SHN, the breakout of dedicated fund appropriation requested is \$700,000 in personnel costs, \$436,400 in operating expenditures, and \$46,000 in trustee and benefit payments. Prior to SHN receiving accreditation, the full \$1,182,400 from federal funds was appropriated for personnel costs. SHN has now received accreditation and is billing for all patients stays. SHN is requesting to this adjustment to cover increased expenditures related to operating with a full census.

State hospitals provide psychiatric inpatient treatment and skilled nursing care for Idaho's adult residents with the most serious and persistent mental illnesses. State Hospital South includes 110 psychiatric adult beds and 42 skilled nursing beds. It also maintains a statewide program to restore the competency of criminal justice patients. State Hospital North includes 60 psychiatric adult beds treating individuals committed for restoration of competency to stand trial, as well as individuals civilly committed. These cases often last more than 60 days and as a result, the facility loses Medicaid funding for the entirety of that patient's stay per Medicaid eligibility rules.

AGENCY SUBMITTED OUTCOMES: This supports the DHW performance measures listed in Objective 2: Promote early intervention initiatives that help prevent involvement of at-risk youth and families in the child welfare system by June 30, 2026; and Objective 2.1: Track the number of patients admitted to State Hospital North and State Hospital South with children in foster care for treatment and discharge planning and to identify population needs by June 30, 2026.

Agency Request	0.00	0	6,054,000	(6,054,000)	0
Governor's Recommendation	0.00	0	6,054,000	(6,054,000)	0

FY 2026 Total Appropriation					
Agency Request	467.18	25,494,100	40,015,700	2,156,300	67,666,100
Governor's Recommendation	467.18	25,494,100	40,015,700	2,156,300	67,666,100

Psychiatric Hospitalization

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Executive Carry Forward		Community Hospitalization, SHS			
The Department of Health and Welfare was approved by the Division of Financial Management for \$1,939,400 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2027 Base. Of the total, \$1,882,100 was encumbered by the Community Hospitalization program for outstanding Magellan invoices related to the Idaho Behavioral Health Program. \$57,300 was encumbered by State Hospital South pending the delivery of a vehicle.					
Agency Request	0.00	1,882,100	57,300	0	1,939,400
Governor's Recommendation	0.00	1,882,100	57,300	0	1,939,400
Governor's Holdback					
This adjustment reflects a department-wide 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. The total reduction for the department is \$36,407,600. The impact to this division is a 1% reduction from the division's FY 2026 original appropriation. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	0.00	(261,800)	0	0	(261,800)
Governor's Recommendation	0.00	(261,800)	0	0	(261,800)
FY 2026 Estimated Expenditures					
Agency Request	467.18	27,114,400	40,073,000	2,156,300	69,343,700
Governor's Recommendation	467.18	27,114,400	40,073,000	2,156,300	69,343,700
Removal of Onetime Expenditures					
Onetime appropriations were \$6,054,000 for FY 2026 supplemental appropriations and \$1,939,400 for Executive Carry Forward authorized by the Division of Financial Management.					
Agency Request	0.00	(1,882,100)	(6,111,300)	0	(7,993,400)
Governor's Recommendation	0.00	(1,882,100)	(6,111,300)	0	(7,993,400)
Base Adjustments					
This decision unit aligns the agency's FTP allocation by fund, resulting in a 6.67 FTP increase at State Hospital North, a 16.00 FTP increase at State Hospital South, and a 4.74 FTP increase at State Hospital West. This decision unit also makes an account transfer of \$543,600 from the General Fund from trustee and benefit payments to operating expenditures for the Community Hospitalization program; an account transfer of \$350,000 from trustee and benefit payments to operating expenditures for State Hospital North; as well as an account transfer of \$164,500 from trustee and benefit payments to operating expenditures for State Hospital West, to align appropriation with anticipated expenditure categories. Additionally, this decision unit makes a program transfer that reduces \$452,100 from the General Fund from State Hospital North; a program transfer that increases \$423,000 from dedicated funds for State Hospital North; and a program transfer that increases \$164,500 from dedicated funds for State Hospital West to align personnel costs across multiple programs. Finally, this decision unit restores \$6,054,000 from federal funds for the ongoing funding removed in Supplemental 1, restoring the base before further adjustments are made.					
Agency Request	27.41	(452,100)	587,500	6,054,000	6,189,400
Governor's Recommendation	27.41	(452,100)	587,500	6,054,000	6,189,400
Restore Rescissions/Gov Holdback					
This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05.					
Agency Request	0.00	261,800	0	0	261,800
Governor's Recommendation	0.00	261,800	0	0	261,800
FY 2027 Base					
Agency Request	494.59	25,042,000	34,549,200	8,210,300	67,801,500
Governor's Recommendation	494.59	25,042,000	34,549,200	8,210,300	67,801,500

Psychiatric Hospitalization

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	695,900	1,048,200	6,500	1,750,600
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.</i>					
Governor's Recommendation	0.00	382,300	575,200	3,600	961,100
Contract Inflation					
Contract inflation includes a 5% increase for the document storage system used by the state hospitals, as well as the inclusion of Sexual Abuse and Molestation (SAM) policy insurance adjustments for contracted vendors associated with State Hospital West. The document storage system contract inflation reflects a \$6,100 increase for State Hospital North, \$15,400 increase for State Hospital South, and \$1,900 increase for State Hospital West. The SAM adjustments reflect a \$36,000 increase for State Hospital West. SAM insurance provides financial protection for organizations against claims of sexual abuse, misconduct, or molestation by employees or volunteers.					
Agency Request	0.00	36,000	23,400	0	59,400
Governor's Recommendation	0.00	36,000	23,400	0	59,400
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase by \$39,500.					
Agency Request	0.00	3,700	35,800	0	39,500
Governor's Recommendation	0.00	3,700	35,800	0	39,500
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	140,900	239,600	500	381,000
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	494.59	25,918,500	35,896,200	8,217,300	70,032,000
Governor's Recommendation	494.59	25,464,000	35,183,600	8,213,900	68,861,500
8. Benefit and CEC Fund Shift SHS & SHN					SHN, SHS
State Hospital North (SHN) and State Hospital South (SHS) are requesting to shift all FY 2027 benefit adjustments and change in employee compensation adjustments from the Endowment Fund, which has a fixed distribution, to the General Fund and dedicated funds. For SHN, this request includes a reduction of \$22,000 from the State Hospital North Endowment Fund (dedicated) and an increase of \$22,000 to the Cooperative Welfare (General) Fund. For SHS, this request includes a reduction of \$117,800 from the Mental Health Endowment Fund (dedicated), an increase of \$58,800 to the Cooperative Welfare (General) Fund and \$59,000 to the Cooperative Welfare (Dedicated) Fund.					
Agency Request	0.00	58,800	(58,800)	0	0
<i>The Governor recommends a fund shift of \$43,900 from the Mental Hospital Endowment Income Fund to the Cooperative Welfare Dedicated Fund to cover increases in FY 2027 health benefit costs for existing employees at State Hospital South. The requested shift for State Hospital North is no longer needed based on updated personnel benefit calculations.</i>					
Governor's Recommendation	0.00	0	0	0	0

Psychiatric Hospitalization

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
23. IBHP State Hospital Fund Adjustment					SHN, SHS
The department requests an ongoing fund adjustment for State Hospital South that decreases the federal fund appropriation by \$5,496,600 and increases the dedicated fund appropriation by the same amount to account for the impact of the Idaho Behavioral Health Program (IBHP). A similar ongoing adjustment to account for the impact of the IBHP is requested for State Hospital North, which would decrease the federal fund appropriation by \$1,699,300 and increase the dedicated fund appropriation by the same amount. See supplemental 1 for the corresponding onetime requests in FY 2026.					
AGENCY SUBMITTED OUTCOMES: This supports the DHW performance measures listed in Objective 2: Promote early intervention initiatives that help prevent involvement of at-risk youth and families in the child welfare system by June 30, 2026; and Objective 2.1: Track the number of patients admitted to State Hospital North and State Hospital South with children in foster care for treatment and discharge planning and to identify population needs by June 30, 2026.					
Agency Request	0.00	0	7,195,900	(7,195,900)	0
Governor's Recommendation	0.00	0	7,195,900	(7,195,900)	0
Replacement Items					SHN, SHS
Requested replacement items include the following: \$106,500 for State Hospital North for a riding mower and a skid steer; and \$60,000 for four data center switches and wireless infrastructure at State Hospital North. This request also includes \$216,100 for State Hospital South for medical equipment including a med dispenser machine, vital stats monitors, an EKG machine, an exam table, and patient lifts; and replacement of residential facility items including a deep fryer, mattresses, a soft serve machine, and a mower.					
Agency Request	0.00	0	382,600	0	382,600
Governor's Recommendation	0.00	0	382,600	0	382,600
Endowment Fund Adjustments					
Agency Request	0.00	0	0	0	0
<i>The Governor recommends a fund shift from the General Fund to the State Hospital North Endowment Fund to align appropriation with an anticipated increase in disbursement from the endowment fund at State Hospital North.</i>					
Governor's Recommendation	0.00	(212,900)	212,900	0	0

Psychiatric Hospitalization

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

Ongoing Rescission

This adjustment reflects a department-wide 3% General Fund rescission for FY 2027. The total ongoing reduction for the department is \$37,225,100. The impact to this division is a 2.7% reduction from the division's FY 2026 original appropriation. This rescission includes an ongoing reduction of 3.00 FTP, \$523,500 for personnel costs, \$101,200 for operating expenditures, and \$71,200 for trustee and benefit payments. To offset the General Fund reduction, the department requests a dedicated fund increase of \$216,300 for personnel costs and \$92,400 for operating expenditures. The total General Fund reduction is \$695,900 and the total dedicated fund increase requested is \$308,700, for a total net budget reduction of \$387,200. Impacts to each state hospital include the following:

State Hospital North (SHN): Reducing 3.00 FTP and \$307,200 from personnel costs. Additionally, requesting to move \$26,100 of operating expenditures from the General Fund to dedicated "receipts". This reduces the General Fund impact while allowing the program to cover operating expenditures as revenue is received.

State Hospital South (SHS): Requesting to move \$216,300 of personnel costs from the General Fund to dedicated "receipts" for on-call/temp pool expenditures, allowing the hospital to cover costs using revenue when received.

State Hospital West (SHW): Reducing \$66,300 from the General Fund for operating expenditures. SHW projects having additional receipts to cover 3% for FY 2027 going forward through billing private insurance and Medicaid.

Community Hospitalization: Reducing \$80,000 from the General Fund by reducing the Magellan fee schedule for community hospital reimbursement by 4%.

Agency Request	(3.00)	(695,900)	308,700	0	(387,200)
Governor's Recommendation	(3.00)	(695,900)	308,700	0	(387,200)

Budget Law Exemptions/Other Adjustments

TRANSFER AUTHORITY: The Department of Health and Welfare requests that all department programs may transfer personnel costs and trustee and benefit payments to other expenditure account categories as allowed in Section 67-3511, Idaho Code. By removing the transfer restrictions as laid out in Sections 4 and 8 of S1108 of 2025, the Legislature would allow the department to use available resources to ensure required services and payments are made using existing authority, in accordance with Section 67-3511, Idaho Code. This request does not impact the transfer exemptions existing in Sections 10, 19, and 25 of S1108 of 2025, which allow the following: transfers between the Medicaid programs in excess of 10%; transfers between the Divisions of Mental Health Services and Psychiatric Hospitalization; and unlimited transfers into the Community Hospitalization Program from other programs within the Department of Health and Welfare.

PUBLIC WORKS: The Permanent Building Fund Advisory Council FY 2027 recommendations include \$650,000 for an alteration and repair project in the core dining room at State Hospital South, \$500,000 for a fire system maintenance project at State Hospital North, and \$416,000 for a road/parking lot maintenance project at State Hospital North. For additional information, please refer to the Permanent Building Fund in Section 6 of the Legislative Budget Book.

Agency Request	0.00	0	0	0	0
Recommended by the Governor.					
Governor's Recommendation	0.00	0	0	0	0

FY 2027 Total

Agency Request	491.59	25,281,400	43,724,600	1,021,400	70,027,400
Governor's Recommendation	491.59	24,555,200	43,283,700	1,018,000	68,856,900

Psychiatric Hospitalization

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Agency Request					
Change from Original App	24.41	(212,700)	9,762,900	(7,188,900)	2,361,300
% Change from Original App	5.2%	(0.8%)	28.7%	(87.6%)	3.5%
Governor's Recommendation					
Change from Original App	24.41	(938,900)	9,322,000	(7,192,300)	1,190,800
% Change from Original App	5.2%	(3.7%)	27.4%	(87.6%)	1.8%

Independent Councils

Analyst: Poloni

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Developmental Disab. Council	1,016,100	907,400	1,046,700	1,066,400	1,051,200
Domestic Violence Council	14,099,600	12,147,600	17,130,200	14,056,500	14,044,100
Total:	15,115,700	13,055,000	18,176,900	15,122,900	15,095,300
BY FUND CATEGORY					
General	564,700	507,400	3,584,900	586,700	575,800
Dedicated	602,300	397,000	609,400	613,100	611,000
Federal	13,948,700	12,150,600	13,982,600	13,923,100	13,908,500
Total:	15,115,700	13,055,000	18,176,900	15,122,900	15,095,300
Percent Change:	0.0%	(13.6%)	39.2%	(16.8%)	(17.0%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	1,602,900	1,091,400	1,564,100	1,520,100	1,492,500
Operating Expenditures	794,000	502,500	894,000	884,000	884,000
Trustee/Benefit	12,718,800	11,461,100	15,718,800	12,718,800	12,718,800
Total:	15,115,700	13,055,000	18,176,900	15,122,900	15,095,300
Full-Time Positions (FTP)	12.00	12.00	12.00	11.00	11.00

Division Description

Independent Councils include the Developmental Disabilities Council and the Domestic Violence Council.

DEVELOPMENTAL DISABILITIES COUNCIL: Established to maintain a central point for cooperation and coordination between the public and private sectors, ensuring that those with developmental disabilities receive the services or other assistance necessary to achieve maximum independence, productivity, and integration into the community. The council includes people living with developmental disabilities and family members who are appointed by the Governor, as well as representatives from state agencies and service systems. The council derives its statutory authority from the federal Developmental Disabilities Assistance and Bill of Rights Act and Section 67-6701, Idaho Code.

DOMESTIC VIOLENCE COUNCIL: Established to ensure the availability of assistance for victims of crime, with a focus on programs assisting victims of domestic violence, sexual assault, or child abuse. This program is primarily funded with federal funds in addition to a state-imposed fee of \$15 for each marriage license and a state-imposed fee of \$20 for each divorce action. The council derives its statutory authority from Section 39-5203, Idaho Code.

Independent Councils

Analyst: Poloni

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
Cooperative Welfare (General) 22003	564,700	507,400	(57,300) (10.1%)	3,584,900	586,700	575,800
Domestic Violence Project 17500	547,300	397,000	(150,300) (27.5%)	554,400	558,100	556,000
Cooperative Welfare (Dedicated) 22005	55,000	0	(55,000) (100.0%)	55,000	55,000	55,000
Cooperative Welfare (Federal) 22002	14,346,000	12,150,600	(2,195,400) (15.3%)	13,982,600	13,923,100	13,908,500
ARPA State Fiscal Recovery 34430	0	0	0 0.0%	0	0	0
Total:	15,513,000	13,055,000	(2,458,000) (15.8%)	18,176,900	15,122,900	15,095,300

Independent Councils

Analyst: Poloni

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	12.00	3,584,900	18,176,900	12.00	3,584,900	18,176,900
Governor's Holdback	0.00	(17,500)	(17,500)	0.00	(17,500)	(17,500)
Unallocated CEC - S1110	(1.00)	0	(85,200)	(1.00)	0	(85,200)
FY 2026 Estimated Expenditures	11.00	3,567,400	18,074,200	11.00	3,567,400	18,074,200
Removal of Onetime Expenditures	0.00	(3,000,000)	(3,000,000)	0.00	(3,000,000)	(3,000,000)
Base Adjustments	(1.00)	0	(85,200)	(1.00)	0	(85,200)
Restore Rescissions/Gov Holdback	1.00	17,500	102,700	1.00	17,500	102,700
FY 2027 Base	11.00	584,900	15,091,700	11.00	584,900	15,091,700
Personnel Benefit Costs	0.00	15,400	38,800	0.00	8,400	21,100
Change in Employee Compensation	0.00	3,900	9,900	0.00	0	0
FY 2027 Program Maintenance	11.00	604,200	15,140,400	11.00	593,300	15,112,800
Ongoing Rescission	0.00	(17,500)	(17,500)	0.00	(17,500)	(17,500)
Budget Law Exemptions	0.00	0	0	0.00	0	0
FY 2027 Total	11.00	586,700	15,122,900	11.00	575,800	15,095,300
Change from Original Appropriation	(1.00)	(2,998,200)	(3,054,000)	(1.00)	(3,009,100)	(3,081,600)
% Change from Original Appropriation		(83.6%)	(16.8%)		(83.9%)	(17.0%)

Independent Councils

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included one budget enhancement for the Domestic Violence Council. The enhancement provided \$3,000,000 onetime from the General Fund to support the Children's Advocacy Centers located throughout the state. No enhancements were included for the Developmental Disabilities Council.					
	12.00	3,584,900	609,400	13,982,600	18,176,900
Governor's Holdback					
This adjustment reflects a department-wide 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. The total reduction for the department is \$36,407,600. The impact to this division is a 0.5% reduction from the division's FY 2026 original appropriation. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	0.00	(17,500)	0	0	(17,500)
Governor's Recommendation	0.00	(17,500)	0	0	(17,500)
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.					
Agency Request	(1.00)	0	0	(85,200)	(85,200)
Governor's Recommendation	(1.00)	0	0	(85,200)	(85,200)
FY 2026 Estimated Expenditures					
Agency Request	11.00	3,567,400	609,400	13,897,400	18,074,200
Governor's Recommendation	11.00	3,567,400	609,400	13,897,400	18,074,200
Removal of Onetime Expenditures					
Removes onetime appropriation approved for FY 2026. The onetime appropriation to the Domestic Violence Council provided \$3,000,000 from the General Fund to support the Children's Advocacy Centers located throughout the state.					
Agency Request	0.00	(3,000,000)	0	0	(3,000,000)
Governor's Recommendation	0.00	(3,000,000)	0	0	(3,000,000)
Base Adjustments					
This decision unit aligns the agency's FTP allocation by fund, resulting in net zero adjustment for the Developmental Disabilities Council and the Domestic Violence Council. Additionally, this decision unit provides an ongoing reduction of 1.00 FTP and \$85,200 in personnel costs in federal funds for the Domestic Violence Council to align appropriation with anticipated expenditure categories.					
Agency Request	(1.00)	0	0	(85,200)	(85,200)
Governor's Recommendation	(1.00)	0	0	(85,200)	(85,200)
Restore Rescissions/Gov Holdback					
This adjustment restores spending authority for unallocated additional CEC funding.					
Agency Request	1.00	17,500	0	85,200	102,700
Governor's Recommendation	1.00	17,500	0	85,200	102,700
FY 2027 Base					
Agency Request	11.00	584,900	609,400	13,897,400	15,091,700
Governor's Recommendation	11.00	584,900	609,400	13,897,400	15,091,700

Independent Councils

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	15,400	3,000	20,400	38,800
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.</i>					
Governor's Recommendation	0.00	8,400	1,600	11,100	21,100
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	3,900	700	5,300	9,900
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	11.00	604,200	613,100	13,923,100	15,140,400
Governor's Recommendation	11.00	593,300	611,000	13,908,500	15,112,800
Ongoing Rescission					
This adjustment reflects a department-wide 3% General Fund rescission for FY 2027. The total ongoing reduction for the department is \$37,225,100. This rescission includes an ongoing reduction of \$14,500 in personnel costs and \$3,000 in operating expenses. The impact to this division is a 0.5% reduction from the division's FY 2026 original appropriation. As a result, the division will reallocate funds to federal and state dedicated funding and reduce staff hours.					
Agency Request	0.00	(17,500)	0	0	(17,500)
Governor's Recommendation	0.00	(17,500)	0	0	(17,500)
Budget Law Exemptions					
TRANSFER AUTHORITY: The Department of Health and Welfare requests that all department programs may transfer personnel costs and trustee and benefit payments to other expenditure account categories as allowed in Section 67-3511, Idaho Code. By removing the transfer restrictions as laid out in Sections 4 and 8 of S1108 of 2025, the Legislature would allow the department to use available resources to ensure required services and payments are made using existing authority, in accordance with Section 67-3511, Idaho Code. This request does not impact the transfer exemptions existing in Sections 10, 19, and 25 of S1108 of 2025, which allow the following: transfers between the Medicaid programs in excess of 10%; transfers between the Divisions of Mental Health Services and Psychiatric Hospitalization; and unlimited transfers into the Community Hospitalization Program from other programs within the Department of Health and Welfare.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	11.00	586,700	613,100	13,923,100	15,122,900
Governor's Recommendation	11.00	575,800	611,000	13,908,500	15,095,300

Independent Councils

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Agency Request					
Change from Original App	(1.00)	(2,998,200)	3,700	(59,500)	(3,054,000)
% Change from Original App	(8.3%)	(83.6%)	0.6%	(0.4%)	(16.8%)
Governor's Recommendation					
Change from Original App	(1.00)	(3,009,100)	1,600	(74,100)	(3,081,600)
% Change from Original App	(8.3%)	(83.9%)	0.3%	(0.5%)	(17.0%)

State Independent Living Council

Analyst: Williamson

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	263,600	259,800	294,600	293,800	289,500
Dedicated	401,900	238,900	401,900	412,300	407,000
Total:	665,500	498,700	696,500	706,100	696,500
Percent Change:	0.0%	(25.1%)	39.7%	1.4%	0.0%
BY OBJECT OF EXPENDITURE					
Personnel Costs	459,300	354,500	479,600	495,500	485,900
Operating Expenditures	206,200	144,200	216,900	210,600	210,600
Total:	665,500	498,700	696,500	706,100	696,500
Full-Time Positions (FTP)	4.00	4.00	4.00	4.00	4.00

Department Description

The Idaho State Independent Living Council (SILC) actively engages in providing Idahoans with disabilities a greater voice in obtaining services that are consumer-responsive, cost-effective, and community-based. SILC is a mandatory state agency for Idaho to receive federal financial assistance under Title VII of the Federal Rehabilitation Act. As provided in Section 56-1201, Idaho Code, “[i]t is legislative intent that the Idaho State Independent Living Council operate and be recognized not as a state agency or department, but as a governmental entity whose creation has been authorized by the state, much in the same manner as other single purpose districts.”

The duties of the SILC are directed in Title VII of the Rehabilitation Act of 1973, as amended in 2014 to include: working in cooperation with the Centers for Independent Living (CILs); developing, submitting, monitoring, and evaluating the State Plan for Independent Living (SPIL) for people with disabilities; supporting local services and advocating for independent living services provided through state and federal programming; gathering and disseminating information; conducting training; and pursuing a public policy agenda that results in positive systemic change for people with disabilities.

The council is made up of no fewer than 51% of individuals with disabilities, who do not work for a state agency or a CIL, from across the state. The Idaho SILC was created in response to the federal Rehabilitation Act Amendments of 1992 to carry out the powers and duties set forth in 29 U.S.C. 796(d) and 34 CFR 364.21. The SILC became an autonomous governmental entity in 2004 and is committed to additional duties under Section 56-1204, Idaho Code. These additional duties include: assessing the need for services for Idahoans with disabilities and advocating with decision makers; supervising staff necessary to carry out the council's functions; ensuring open meeting laws are followed; preparing reports; and promulgating rules as may be necessary, in compliance with Chapter 52, Title 67, Idaho Code.

State Independent Living Council

Analyst: Williamson

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	263,600	259,800	(3,800) (1.4%)	294,600	293,800	289,500
State Independent Living Council (Ded) 29102	401,900	238,900	(163,000) (40.6%)	401,900	412,300	407,000
Federal Grant 34800	0	0	0 0.0%	0	0	0
Total:	665,500	498,700	(166,800) (25.1%)	696,500	706,100	696,500

State Independent Living Council

Analyst: Williamson

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	4.00	294,600	696,500	4.00	294,600	696,500
Governor's Holdback	0.00	(8,800)	(8,800)	0.00	(8,800)	(8,800)
FY 2026 Estimated Expenditures	4.00	285,800	687,700	4.00	285,800	687,700
Restore Rescissions/Gov Holdback	0.00	8,800	8,800	0.00	8,800	8,800
FY 2027 Base	4.00	294,600	696,500	4.00	294,600	696,500
Personnel Benefit Costs	0.00	6,300	14,600	0.00	3,500	8,200
Contract Inflation	0.00	400	800	0.00	400	800
Statewide Cost Allocation	0.00	(200)	(200)	0.00	(200)	(200)
Change in Employee Compensation	0.00	1,500	3,200	0.00	0	0
FY 2027 Program Maintenance	4.00	302,600	714,900	4.00	298,300	705,300
Ongoing Rescission	0.00	(8,800)	(8,800)	0.00	(8,800)	(8,800)
FY 2027 Total	4.00	293,800	706,100	4.00	289,500	696,500
Change from Original Appropriation	0.00	(800)	9,600	0.00	(5,100)	0
% Change from Original Appropriation		(0.3%)	1.4%		(1.7%)	0.0%

State Independent Living Council

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and approved two budget enhancements that included ongoing fund shifts between the agency's dedicated fund and General Fund appropriation to cover CEC and health benefit cost increases. Because the agency's dedicated fund grant sources did not increase allocations, these adjustments transferred appropriations to the General Fund to match available funding and allowed the agency to maintain the level of dedicated funds available to serve Idahoans with disabilities.					
	4.00	294,600	401,900	0	696,500

Governor's Holdback

This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.

Agency Request	0.00	(8,800)	0	0	(8,800)
Governor's Recommendation	0.00	(8,800)	0	0	(8,800)

FY 2026 Estimated Expenditures					
Agency Request	4.00	285,800	401,900	0	687,700
Governor's Recommendation	4.00	285,800	401,900	0	687,700

Restore Rescissions/Gov Holdback

This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05.

Agency Request	0.00	8,800	0	0	8,800
Governor's Recommendation	0.00	8,800	0	0	8,800

FY 2027 Base					
Agency Request	4.00	294,600	401,900	0	696,500
Governor's Recommendation	4.00	294,600	401,900	0	696,500

Personnel Benefit Costs

Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	6,300	8,300	0	14,600

The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.

Governor's Recommendation	0.00	3,500	4,700	0	8,200

Contract Inflation

Contract inflation reflects a 3% contractual increase in rent for the main office of SILC. The rent is expected to increase from \$28,272 to \$29,119.

Agency Request	0.00	400	400	0	800
Governor's Recommendation	0.00	400	400	0	800

Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase by \$100, State Controller fees will decrease by \$2,100, and Office of Information Technology Services billings will increase by \$1,800, for a net decrease of \$200.

Agency Request	0.00	(200)	0	0	(200)
Governor's Recommendation	0.00	(200)	0	0	(200)

State Independent Living Council

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	1,500	1,700	0	3,200
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	4.00	302,600	412,300	0	714,900
Governor's Recommendation	4.00	298,300	407,000	0	705,300
Ongoing Rescission					
This adjustment reflects a 3% General Fund rescission for FY 2027. This rescission includes an ongoing reduction of \$1,900 for personnel costs and \$6,900 for operating expenditures.					
Agency Request	0.00	(8,800)	0	0	(8,800)
Governor's Recommendation	0.00	(8,800)	0	0	(8,800)
FY 2027 Total					
Agency Request	4.00	293,800	412,300	0	706,100
Governor's Recommendation	4.00	289,500	407,000	0	696,500
Agency Request					
Change from Original App	0.00	(800)	10,400	0	9,600
% Change from Original App	0.0%	(0.3%)	2.6%		1.4%
Governor's Recommendation					
Change from Original App	0.00	(5,100)	5,100	0	0
% Change from Original App	0.0%	(1.7%)	1.3%		0.0%

Idaho Legislative Budget Book

Public Safety

2026 Legislative Session

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Idaho Legislative Budget Book

Department of Correction

2026 Legislative Session

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Department of Correction

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY DIVISION					
Management Services	28,013,200	31,383,400	31,764,700	32,182,800	32,014,400
State Prisons	182,752,100	181,002,300	193,401,800	195,637,800	192,492,700
County & Out-of-State Placement	37,795,900	39,463,100	36,384,400	54,352,100	61,641,000
Community Corrections	66,132,900	64,127,800	68,893,600	64,118,900	68,959,700
Community-Based SUDS Treatment	3,713,000	3,526,900	3,807,600	3,872,600	3,840,200
Medical Services	69,721,200	73,634,600	66,491,900	70,908,800	72,859,800
Total:	388,128,300	393,138,100	400,744,000	421,073,000	431,807,800
BY FUND CATEGORY					
General	343,014,000	350,227,000	352,591,700	376,696,200	388,145,200
Dedicated	41,501,500	41,689,500	45,521,400	41,866,700	41,167,500
Federal	3,612,800	1,221,600	2,630,900	2,510,100	2,495,100
Total:	388,128,300	393,138,100	400,744,000	421,073,000	431,807,800
Percent Change:	0.0%	1.3%	1.9%	5.1%	7.8%
BY OBJECT OF EXPENDITURE					
Personnel Costs	206,911,500	205,624,000	219,936,100	227,640,200	223,106,800
Operating Expenditures	171,857,900	178,169,900	170,103,700	187,117,500	202,385,700
Capital Outlay	6,112,400	6,497,700	7,457,700	3,068,800	3,068,800
Trustee/Benefit	3,246,500	2,846,500	3,246,500	3,246,500	3,246,500
Total:	388,128,300	393,138,100	400,744,000	421,073,000	431,807,800
Full-Time Positions (FTP)	2,254.85	2,254.85	2,266.85	2,254.35	2,254.35

Department Description

The department performs the functions of the constitutionally created Board of Correction. The Governor appoints the three-member Board of Correction, which in turn appoints the director of the Department of Correction. The director oversees the department's ten state prisons, five community reentry centers, and seven district probation and parole offices.

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	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	357,360,500	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%

Management Services

Analyst: Peterson

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	24,639,900	26,336,200	27,870,800	28,890,700	28,767,300
Dedicated	3,373,300	5,047,200	3,893,900	3,292,100	3,247,100
Total:	28,013,200	31,383,400	31,764,700	32,182,800	32,014,400
Percent Change:	0.0%	12.0%	1.2%	1.3%	0.8%
BY OBJECT OF EXPENDITURE					
Personnel Costs	13,856,100	13,793,500	14,641,900	14,794,700	14,626,300
Operating Expenditures	14,156,600	16,710,200	16,272,800	17,357,200	17,357,200
Capital Outlay	500	879,700	850,000	30,900	30,900
Total:	28,013,200	31,383,400	31,764,700	32,182,800	32,014,400
Full-Time Positions (FTP)	137.00	137.00	137.00	132.00	132.00

Division Description

Management Services has department-wide oversight of information services, construction, financial services, inmate placement, central records, research and quality assurance, human resources, and the director's office.

Management Services

Analyst: Peterson

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	26,003,400	26,336,200	332,800 1.3%	27,870,800	28,890,700	28,767,300
Technology Infrastructure Stabilization 12800	0	0	0 0.0%	0	0	0
Hepatitis-C 23700	2,322,800	2,322,800	0 0.0%	0	0	0
Inmate Labor 28200	392,400	391,700	(700) (0.2%)	1,928,100	997,400	987,900
Parolee Supervision 28400	451,900	448,600	(3,300) (0.7%)	471,400	487,900	478,900
Miscellaneous Revenue 34900	1,841,900	1,884,100	42,200 2.3%	1,494,400	1,806,800	1,780,300
Penitentiary Endowment Income 48105	0	0	0 0.0%	0	0	0
Total:	31,012,400	31,383,400	371,000 1.2%	31,764,700	32,182,800	32,014,400

Management Services

Analyst: Peterson

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	137.00	27,870,800	31,764,700	137.00	27,870,800	31,764,700
3. Hepatitis-C Fund Spending Authority	0.00	0	424,300	0.00	0	424,300
FY 2026 Total Appropriation	137.00	27,870,800	32,189,000	137.00	27,870,800	32,189,000
Executive Carry Forward	0.00	72,900	102,200	0.00	72,900	102,200
Governor's Holdback	(2.00)	(1,108,200)	(1,108,200)	0.00	0	0
Unallocated CEC - S1110	0.00	0	(17,600)	(2.00)	(329,000)	(346,600)
FY 2026 Estimated Expenditures	135.00	26,835,500	31,165,400	135.00	27,614,700	31,944,600
Removal of Onetime Expenditures	0.00	(129,900)	(2,117,900)	0.00	(129,900)	(2,117,900)
Base Adjustments	(3.00)	(56,600)	252,100	(3.00)	(55,000)	255,300
Restore Rescissions/Gov Holdback	2.00	1,108,200	1,125,800	2.00	329,000	346,600
FY 2027 Base	134.00	27,757,200	30,425,400	134.00	27,758,800	30,428,600
Personnel Benefit Costs	0.00	387,700	452,700	0.00	203,900	238,500
Contract Inflation	0.00	77,700	77,700	0.00	77,700	77,700
Statewide Cost Allocation	0.00	891,300	891,300	0.00	891,300	891,300
Change in Employee Compensation	0.00	105,800	122,000	0.00	0	0
FY 2027 Program Maintenance	134.00	29,219,700	31,969,100	134.00	28,931,700	31,636,100
Replacement Items	0.00	0	111,100	0.00	0	111,100
Ongoing Rescission	(2.00)	(329,000)	(329,000)	(2.00)	(164,400)	(164,400)
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	132.00	28,890,700	32,182,800	132.00	28,767,300	32,014,400
Change from Original Appropriation	(5.00)	1,019,900	418,100	(5.00)	896,500	249,700
% Change from Original Appropriation		3.7%	1.3%		3.2%	0.8%

Management Services

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 for the Management Services Division of the Idaho Department of Correction (IDOC) and included several enhancements. These enhancements included \$1,000,000 for Recidiviz Case Management Software; \$668,100 for transparency related software which included Access to Courts (ATC) database, LexisNexis/law books, and GOVQA; \$1,800 for general inflation; \$19,400 for replacement items; \$1,515,000 for IT replacement items recommended by the Office of Information Technology Services; and \$85,000 for a special assistant U.S. attorney for North Idaho.					
	137.00	27,870,800	3,893,900	0	31,764,700

3. Hepatitis-C Fund Spending Authority

The Department of Correction (IDOC) requests a onetime supplemental appropriation of \$424,300 from the Hepatitis-C Fund. Senate Bill 1420 of 2022 transferred \$12,000,000 from the General Fund to the Hepatitis-C Fund as a part of the settlement in Turney v. Atencio. The Hepatitis-C Fund can only be used for the treatment and mitigation of Hepatitis-C as agreed upon in the settlement agreement. IDOC also received a \$12,000,000 appropriation from the Hepatitis-C Fund for FY 2022. The Legislature provided reappropriation authority to the Department of Correction for the Hepatitis-C Fund for FY 2023, FY 2024, and FY 2025. Reappropriation authority was not requested for FY 2026, and is instead requested here as a supplemental. The department is also requesting reappropriation authority for FY 2027, not to exceed the supplemental amount requested.

When the Hepatitis-C Fund has been depleted, IDOC plans to use appropriation from the Medical Services Program to treat Hepatitis-C; \$2,919,600 of the Medical Services Base appropriation is designated for Hepatitis-C treatment.

AGENCY SUBMITTED OUTCOME: This supplemental request directly supports the Idaho Department of Correction's strategic goal 1: "Create safer communities by increasing success for those under IDOC jurisdiction." The strategic plan emphasizes the importance of blending rehabilitative opportunities with accountability to reduce recidivism and promote long-term behavior change. Access to comprehensive healthcare, including treatment for Hepatitis-C, is a critical component of rehabilitation. By addressing this chronic and potentially debilitating condition, IDOC not only improves the health and quality of life for incarcerated individuals but also enhances their ability to engage in programming, education, and reentry preparation. This investment in health outcomes aligns with the department's commitment to increasing the likelihood of successful reintegration into the community, ultimately contributing to a safer Idaho.

Agency Request	0.00	0	424,300	0	424,300
Governor's Recommendation	0.00	0	424,300	0	424,300

FY 2026 Total Appropriation					
Agency Request	137.00	27,870,800	4,318,200	0	32,189,000
Governor's Recommendation	137.00	27,870,800	4,318,200	0	32,189,000

Executive Carry Forward

The Department of Correction was approved by the Division of Financial Management for \$102,200 in onetime Executive Carry Forward for the Management Services Division; this amount will be removed before calculating the FY 2027 Base. This funding was encumbered by the agency for IT services, uniforms, and security equipment.

Agency Request	0.00	72,900	29,300	0	102,200
Governor's Recommendation	0.00	72,900	29,300	0	102,200

Management Services

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below. The department-wide holdback amount is \$10,540,600.					
Agency Request	(2.00)	(1,108,200)	0	0	(1,108,200)
<i>Due to revenue shortfalls in the Inmate Labor Fund and the Probation and Parolee Supervision Fund, the Governor recommends the Department of Correction be exempt from the 3% holdback issued through Executive Order No. 2025-05. In the agency request, this decision unit also reflected unallocated General Fund CEC and positions that have been vacant for more than six months. Reductions for unallocated CEC and extended vacant positions are reflected in the recommended amounts in the following section.</i>					
Governor's Recommendation	0.00	0	0	0	0

Unallocated CEC - S1110

Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.

Agency Request	0.00	0	(17,600)	0	(17,600)
<i>Recommended by the Governor, who also recommends early reversions for unallocated General Fund CEC and vacant positions as included in the agency request. These amounts were originally included as part of the Governor's Holdback.</i>					
Governor's Recommendation	(2.00)	(329,000)	(17,600)	0	(346,600)

FY 2026 Estimated Expenditures

Agency Request	135.00	26,835,500	4,329,900	0	31,165,400
Governor's Recommendation	135.00	27,614,700	4,329,900	0	31,944,600

Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2026, which include Executive Carry Forward authorized by the Division of Financial Management, supplemental appropriation from the Hepatitis-C Fund, onetime software upgrades, and replacement items which included desks and IT replacement items recommended by the Office of Information Technology Services.

Agency Request	0.00	(129,900)	(1,988,000)	0	(2,117,900)
Governor's Recommendation	0.00	(129,900)	(1,988,000)	0	(2,117,900)

Management Services

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Base Adjustments					
The Department of Correction requests three program transfers involving the Management Services Program for FY 2027. The first requested action includes the transfer of the contract prison oversight program from Management Services into the Prisons Administration Program, which is the transfer of 3.00 FTP and \$534,400. Other requested actions include redistribution of operating expenditure and personnel cost appropriations described below.					
The agency also requests the transfer of operating expenditures from other IDOC programs. The requested movement of operating expenditures matches transfers that have been done during past fiscal years and would reallocate operating expenditures between programs. This action would result in a \$490,000 increase in operating expenditures for Management Services, a \$400,000 reduction in operating expenditures from Community Corrections, and a \$90,000 reduction from State Prisons.					
IDOC also requests the transfer of \$296,500 in personnel costs into Management Services (\$170,000 from the General Fund and \$126,500 from the Miscellaneous Revenue Fund). The impact to other divisions includes a \$246,500 personnel costs reduction from State Prisons, and a \$50,000 personnel cost reduction from Community Corrections. The requested movement of personnel costs is to align appropriation with anticipated expenditures.					
Agency Request	(3.00)	(56,600)	308,700	0	252,100
<i>Recommended by the Governor, with an increase to the amount shifted for the contract prison oversight program to account for personnel benefits changes recommended by the Governor.</i>					
Governor's Recommendation	(3.00)	(55,000)	310,300	0	255,300
Restore Rescissions/Gov Holdback					
This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.					
Agency Request	2.00	1,108,200	17,600	0	1,125,800
<i>Rescissions restored as recommended by the Governor.</i>					
Governor's Recommendation	2.00	329,000	17,600	0	346,600
FY 2027 Base					
Agency Request	134.00	27,757,200	2,668,200	0	30,425,400
Governor's Recommendation	134.00	27,758,800	2,669,800	0	30,428,600
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	387,700	65,000	0	452,700
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefits are recommended with corrected amounts.</i>					
Governor's Recommendation	0.00	203,900	34,600	0	238,500
Contract Inflation					
The Department of Correction requests \$77,700 in the Management Services Division for contract inflation. Included is \$62,900 for office leases (4% increase), \$3,400 for utilities (11% increase), and \$11,400 for software (5% increase).					
Agency Request	0.00	77,700	0	0	77,700
Governor's Recommendation	0.00	77,700	0	0	77,700

Management Services

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$209,000, risk management costs will increase by \$7,500, State Controller fees will increase by \$35,200, State Treasurer fees will decrease by \$1,000, and Office of Information Technology Services billings will increase by \$640,600, for a net increase of \$891,300.					
Agency Request	0.00	891,300	0	0	891,300
Governor's Recommendation	0.00	891,300	0	0	891,300
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	105,800	16,200	0	122,000
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	134.00	29,219,700	2,749,400	0	31,969,100
Governor's Recommendation	134.00	28,931,700	2,704,400	0	31,636,100
Replacement Items					
The Department of Correction requests \$111,100 from the Inmate Labor Fund for replacement items in the Management Services Division. The items requested include chairs, laptops, ballistic vests, and desktops.					
Agency Request	0.00	0	111,100	0	111,100
Governor's Recommendation	0.00	0	111,100	0	111,100
Ongoing Rescission					
Pursuant to Executive Order 2025-05 and additional direction provided by the Division of Financial Management, state agencies were directed to reduce General Fund expenditures by 3% on an ongoing basis. To that end, reflected in this decision unit is an ongoing rescission from the General Fund in the amount of \$329,000 and the reduction of 2.00 FTP. These FTP had been vacant for more than 6 months at the time of budget submission and included a board administrative assistant and a program manager. The total ongoing rescission from the General Fund for the Department of Correction is \$10,560,900.					
Agency Request	(2.00)	(329,000)	0	0	(329,000)
<i>To avoid furloughs or layoffs of correctional officers and probation and parole officers and to address revenue shortfalls in the Inmate Labor Fund and the Probation and Parolee Supervision Fund, the Governor recommends a reduced budget reduction from the 3% request. Despite the decrease in the ongoing reduction, IDOC will maintain operational cuts as previously planned. To address these issues further, the Department of Correction requests an exemption to Section 67-3511, Idaho Code, which restricts the transfer of appropriation between programs. The Legislature has historically granted this exemption.</i>					
<i>The Governor also recommends the reduction of positions that have been vacant for more than six months; those reductions remain included as a part of the ongoing rescission.</i>					
Governor's Recommendation	(2.00)	(164,400)	0	0	(164,400)
OITS Hardware					
The Department of Correction requests \$431,600 onetime from the Inmate Labor Fund for IT replacement items recommended by the Office of Information Technology Services.					
Agency Request	0.00	0	431,600	0	431,600
Governor's Recommendation	0.00	0	431,600	0	431,600

Management Services

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Budget Law Exemptions/Other Adjustments					
REAPPROPRIATION: The Department of Correction requests reappropriation authority from the Hepatitis-C Fund for FY 2027, not to exceed \$424,300 for non-recurring expenditures related to Hepatitis-C treatment pursuant to the settlement agreement in Turney v. Atencio.					
TRANSFER EXEMPTION: The Department of Correction requests an appropriation that is exempt from Section 67-3511, Idaho Code, which restricts the transfer of appropriation between programs. This authority requires legislative approval.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	132.00	28,890,700	3,292,100	0	32,182,800
Governor's Recommendation	132.00	28,767,300	3,247,100	0	32,014,400
Agency Request					
Change from Original App	(5.00)	1,019,900	(601,800)	0	418,100
% Change from Original App	(3.6%)	3.7%	(15.5%)		1.3%
<i>Governor's Recommendation</i>					
Change from Original App	(5.00)	896,500	(646,800)	0	249,700
% Change from Original App	(3.6%)	3.2%	(16.6%)		0.8%

State Prisons

Analyst: Peterson

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Prisons Administration	12,092,400	10,370,600	12,892,300	13,121,100	12,954,600
ISCI - Boise	38,428,200	38,049,600	40,782,000	40,733,000	40,057,900
ISCC - Boise	36,749,600	36,559,800	38,260,400	38,948,900	38,318,100
ICI - Orofino	14,950,000	14,939,200	15,918,500	16,103,000	15,862,200
IMSI - Boise	17,089,300	17,750,000	18,314,800	18,749,500	18,422,900
NICI - Cottonwood	8,459,900	8,549,500	9,063,600	8,980,600	8,847,100
SICI - Boise	20,465,900	20,300,800	21,332,400	21,266,100	20,897,600
SAWC	9,694,100	9,349,200	9,897,900	9,851,700	9,673,400
PWCC	10,120,500	10,408,000	10,599,900	11,339,300	11,155,900
SBWCC	5,964,800	6,261,400	6,493,500	6,639,100	6,534,800
Mountain View Transformation Ctr.	8,737,400	8,464,200	9,846,500	9,905,500	9,768,200
Total:	182,752,100	181,002,300	193,401,800	195,637,800	192,492,700
BY FUND CATEGORY					
General	159,758,000	160,279,800	170,141,100	175,555,500	172,705,600
Dedicated	20,465,000	19,593,600	21,718,700	18,567,500	18,287,300
Federal	2,529,100	1,128,900	1,542,000	1,514,800	1,499,800
Total:	182,752,100	181,002,300	193,401,800	195,637,800	192,492,700
Percent Change:	0.0%	(1.0%)	6.9%	1.2%	(0.5%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	145,067,100	144,281,100	153,692,600	159,331,200	156,186,100
Operating Expenditures	33,513,000	33,284,300	34,588,900	34,552,600	34,552,600
Capital Outlay	4,172,000	3,436,900	5,120,300	1,754,000	1,754,000
Total:	182,752,100	181,002,300	193,401,800	195,637,800	192,492,700
Full-Time Positions (FTP)	1,588.50	1,588.50	1,600.50	1,595.50	1,595.50

Division Description

State Prisons includes Prisons Administration and the ten adult correctional institutions in Idaho. The Idaho State Correctional Institution, South Idaho Correctional Institution, Idaho Maximum Security Institution, Idaho State Correctional Center, and the South Boise Women's Correctional Center are located south of Boise and comprise the single largest complex of institutions.

PRISONS ADMINISTRATION: This program ensures compliance with all policies and procedures, and state and federal guidelines.

IDAHO STATE CORRECTIONAL INSTITUTION (ISCI): This is the department's oldest and largest facility. It is the primary facility for long-term male, medium-custody offenders. It also has special-use beds for infirmary, outpatient mental health, and geriatric offenders.

IDAHO STATE CORRECTIONAL CENTER (ISCC): This facility opened in 2000 as the first state-owned, privately operated prison. It was built on state property by the Corrections Corporation of America (CCA) and run by CCA until July 1, 2014, at which time the Department of Correction assumed full management and operation. It houses close-custody, medium- and minimum-custody male offenders.

IDAHO CORRECTIONAL INSTITUTION - OROFINO (ICIO): This facility is located on the grounds of State Hospital North. It is a standard prison designed for male offenders of all custody levels. This facility also houses protective custody offenders. Offender work programs, including correctional industries, are coordinated with schooling, counseling, and recreational opportunities.

State Prisons

Analyst: Peterson

Historical Summary

IDAHO MAXIMUM SECURITY INSTITUTION (IMSI): This facility opened in 1989 to confine Idaho's most violent offenders. The compound is located within a double perimeter fence reinforced with razor wire and an electronic detection system. IMSI has restrictive housing beds dedicated to administrative segregation, disciplinary detention, and death row. The remaining beds are allocated for close-custody, general population offenders. The facility also houses offenders with acute mental health issues and civil commitments.

NORTH IDAHO CORRECTIONAL INSTITUTION (NICI): This facility is a former military radar station north of Cottonwood. This is a program-specific prison designed for male offenders sentenced to a retained jurisdiction commitment by the court. It provides a sentencing alternative for the courts to target those offenders who might, after a period of programming and evaluation, be viable candidates for probation rather than incarceration.

SOUTH IDAHO CORRECTIONAL INSTITUTION (SICI): This is a working facility, which houses male, minimum-custody offenders in a dormitory setting. Every offender is assigned a job and is expected to work, whether inside or outside the facility compound. Road crews for the Idaho Transportation Department and fire fighting crews for the U.S. Forest Service are located here. SICI also operates the final pre-release program for female offenders paroling from the system.

ST. ANTHONY WORK CAMP (SAWC): This work camp, located in St. Anthony, is designed for low-risk, minimum- and community-custody male offenders. The program focus is to provide a work therapy program offering full-time, constructive, paid employment to offenders through contracted work and public service projects with government agencies, non-profit organizations, and private employers. The program helps offenders develop good work habits, a positive work ethic, and marketable work skills while providing a financial resource to meet immediate and future needs.

POCATELLO WOMEN'S CORRECTIONAL CENTER (PWCC): This is the department's first facility designed specifically to meet the unique program needs of female offenders. It opened in 1994 and houses all custody levels. The institution has its own reception and diagnostic center, pre-release program, and work center release.

SOUTH BOISE WOMEN'S CORRECTIONAL CENTER (SBWCC): This facility opened in 2002 at the site of a former community work center. It is a program-specific, minimum-custody facility designed for female offenders sentenced to a retained jurisdiction commitment by the court. It provides a sentencing alternative for the courts to target those offenders who might, after a period of programming and evaluation, be viable candidates for probation rather than incarceration.

MOUNTAIN VIEW TRANSFORMATION CENTER (MVTC) was created under the Division of Prisons starting in FY 2024. MVTC provides intensive residential substance abuse and cognitive programming for offenders. This facility has also been used to provide sanction and intervention capabilities to probation and parole offenders. MVTC was formerly known as the Corrective Alternative Placement (CAPP) facility, and was used for retained jurisdiction (rider) offenders. IDOC assumed operations of the facility on July 1, 2023. Prior to that, the facility was operated by Management Training Corporation (MTC) since its opening on July 1, 2010.

State Prisons

Analyst: Peterson

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	160,062,200	160,279,800	217,600 0.1%	170,141,100	175,555,500	172,705,600
Inmate Labor 28200	11,466,800	11,335,700	(131,100) (1.1%)	11,437,500	11,923,500	11,695,700
Miscellaneous Revenue 34900	5,353,400	4,691,900	(661,500) (12.4%)	5,740,800	5,063,400	5,011,000
Penitentiary Endowment Income 48105	4,225,900	3,566,000	(659,900) (15.6%)	4,540,400	1,580,600	1,580,600
ARPA State Fiscal Recovery 34430	0	0	0 0.0%	0	0	0
Federal Grant 34800	2,588,900	1,128,900	(1,460,000) (56.4%)	1,542,000	1,514,800	1,499,800
Total:	183,697,200	181,002,300	(2,694,900) (1.5%)	193,401,800	195,637,800	192,492,700

State Prisons

Comparative Summary

Analyst: Peterson

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	1,600.50	170,141,100	193,401,800	1,600.50	170,141,100	193,401,800
Executive Carry Forward	0.00	147,700	2,407,400	0.00	147,700	2,407,400
Governor's Holdback	(7.00)	(3,916,400)	(3,916,400)	0.00	0	0
Unallocated CEC - S1110	(1.00)	0	(235,100)	(8.00)	(1,700,100)	(1,935,200)
FY 2026 Estimated Expenditures	1,592.50	166,372,400	191,657,700	1,592.50	168,588,700	193,874,000
Removal of Onetime Expenditures	0.00	(652,700)	(8,629,700)	0.00	(652,700)	(8,629,700)
Base Adjustments	3.00	256,600	197,900	3.00	255,000	194,700
Restore Rescissions/Gov Holdback	8.00	3,916,400	4,151,500	8.00	1,700,100	1,935,200
FY 2027 Base	1,603.50	169,892,700	187,377,400	1,603.50	169,891,100	187,374,200
Personnel Benefit Costs	0.00	5,599,700	6,010,700	0.00	2,745,900	2,947,800
Contract Inflation	0.00	299,100	299,100	0.00	299,100	299,100
Statewide Cost Allocation	0.00	310,500	310,500	0.00	310,500	310,500
Change in Employee Compensation	0.00	1,153,600	1,238,100	0.00	0	0
FY 2027 Program Maintenance	1,603.50	177,255,600	195,235,800	1,603.50	173,246,600	190,931,600
Replacement Items	0.00	0	2,155,100	0.00	0	2,155,100
Ongoing Rescission	(8.00)	(1,700,100)	(1,753,100)	(8.00)	(541,000)	(594,000)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	1,595.50	175,555,500	195,637,800	1,595.50	172,705,600	192,492,700
Change from Original Appropriation	(5.00)	5,414,400	2,236,000	(5.00)	2,564,500	(909,100)
% Change from Original Appropriation		3.2%	1.2%		1.5%	(0.5%)

State Prisons

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included four budget enhancements. The first enhancement provided \$2,397,000 for advanced surveillance technology, which included mail scanning, drone detection, and phone call transcription. The second enhancement provided ongoing funding for the expansion of the transport safety team and included 12.00 FTP. The third enhancement provided funding for year two of a body-worn camera pilot program, which also provided half of the required state match for the program. The fourth enhancement provided \$20,000 in ongoing funding for contracted snow removal at St. Anthony Work Camp. The Legislature also provided \$1,148,600 for general inflation, \$5,712,400 for replacement items, and \$4,900 for IT hardware recommended by the Office of Information Technology Services.					
	1,600.50	170,141,100	21,718,700	1,542,000	193,401,800

Executive Carry Forward

The Department of Correction was approved by the Division of Financial Management for \$2,407,400 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2027 Base. This funding was encumbered by the agency for body cameras, body armor, kitchen appliances, vehicles, electrical maintenance, and other items for which the department is awaiting invoices.

Agency Request	0.00	147,700	1,235,700	1,024,000	2,407,400
Governor's Recommendation	0.00	147,700	1,235,700	1,024,000	2,407,400

Governor's Holdback

This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below. The department-wide holdback amount is \$10,540,600.

Agency Request	(7.00)	(3,916,400)	0	0	(3,916,400)

Due to revenue shortfalls in the Inmate Labor Fund and the Probation and Parolee Supervision Fund, the Governor recommends the Department of Correction be exempt from the 3% holdback issued through Executive Order No. 2025-05. In the agency request, this decision unit also reflected unallocated General Fund CEC and positions that have been vacant for more than six months. Reductions for unallocated CEC and extended vacant positions are reflected in the recommended amounts in the following section.

Governor's Recommendation	0.00	0	0	0	0

Unallocated CEC - S1110

Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.

Agency Request	(1.00)	0	(174,100)	(61,000)	(235,100)

Recommended by the Governor, who also recommends early reversions for unallocated General Fund CEC and extended vacant positions as included in the agency request. These amounts were originally included as part of the Governor's Holdback.

Governor's Recommendation	(8.00)	(1,700,100)	(174,100)	(61,000)	(1,935,200)

FY 2026 Estimated Expenditures

Agency Request	1,592.50	166,372,400	22,780,300	2,505,000	191,657,700
Governor's Recommendation	1,592.50	168,588,700	22,780,300	2,505,000	193,874,000

Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$5,712,400 for replacement items, \$505,000 for year one of a state match for a body-worn camera pilot program, \$4,900 for IT replacement items recommended by the Office of Information Technology Services, and \$2,407,400 for Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	0.00	(652,700)	(6,953,000)	(1,024,000)	(8,629,700)
Governor's Recommendation	0.00	(652,700)	(6,953,000)	(1,024,000)	(8,629,700)

State Prisons

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

Base Adjustments

The Department of Correction requests several programs transfers for FY 2027 for an increase in the State Prisons Division of 3.00 FTP and \$256,600 from the General Fund and a decrease of \$58,700 from dedicated funds, for a total increase of \$197,900. The first requested action includes the transfer of the contract prison oversight program from Management Services into the Prisons Administration Program, which is the transfer of 3.00 FTP and \$534,400. Other requested actions include redistribution of operating expenditure and personnel cost appropriations described below.

Requested changes to operating expenditures are distributed across budgeted programs as follows: For Idaho State Correctional Center (ISCC), a decrease of \$230,000; for Idaho Maximum Security Institution, an increase of \$460,000; for St. Anthony Work Camp (SAWC), a decrease of \$350,000; for Pocatello Women's Correctional Center, an increase of \$255,000; for South Boise Women's Correctional Center (SBWCC), an increase of \$175,000; and for Mountain View Transformation Center (MUTC), a decrease of \$400,000. These actions total to a decrease in operating expenditures of \$90,000 for State Prisons. The requested movement of operating expenditures matches transfers that have been done during past fiscal years, and would reallocate operating expenditures between programs.

Requested changes to personnel costs are distributed across budgeted programs as follows: For the Prisons Administration Program, a decrease of \$15,000; for ISCC, a decrease of \$208,000; for North Idaho Correctional Institution in Cottonwood (NICI), a decrease of \$7,500; for South Idaho Correctional Institution (SICI), a decrease of \$19,000; for PWCC, an increase of \$3,000. These actions total to a decrease of \$246,500 within State Prisons. The requested movement of personnel costs is to align appropriation with anticipated expenditures.

Agency Request	3.00	256,600	(58,700)	0	197,900

Recommended by the Governor, with an increase to the amount shifted for the contract prison oversight program to account for personnel benefits changes recommended by the Governor.

Governor's Recommendation	3.00	255,000	(60,300)	0	194,700

Restore Rescissions/Gov Holdback

This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.

Agency Request	8.00	3,916,400	174,100	61,000	4,151,500

Rescissions restored as recommended by the Governor.

Governor's Recommendation	8.00	1,700,100	174,100	61,000	1,935,200

FY 2027 Base

Agency Request	1,603.50	169,892,700	15,942,700	1,542,000	187,377,400

Governor's Recommendation	1,603.50	169,891,100	15,941,100	1,542,000	187,374,200

Personnel Benefit Costs

Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	5,599,700	390,600	20,400	6,010,700

The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefits are recommended with corrected amounts.

Governor's Recommendation	0.00	2,745,900	191,100	10,800	2,947,800

State Prisons

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Contract Inflation					
The Department of Correction requests \$299,100 from the General Fund for contract inflation. This includes \$50,000 for increased HCM software costs and \$249,100 for increased utility costs at nine of IDOC's prison facilities.					
Agency Request	0.00	299,100	0	0	299,100
Governor's Recommendation	0.00	299,100	0	0	299,100
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase by \$310,500.					
Agency Request	0.00	310,500	0	0	310,500
Governor's Recommendation	0.00	310,500	0	0	310,500
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	1,153,600	79,100	5,400	1,238,100
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	1,603.50	177,255,600	16,412,400	1,567,800	195,235,800
Governor's Recommendation	1,603.50	173,246,600	16,132,200	1,552,800	190,931,600
Replacement Items					
The Department of Correction requests \$2,155,100 from dedicated funds for replacement items in the State Prisons Division. Replacement items include shower remodels, HVAC maintenance, kitchen appliances, locks, uniforms, mattresses, gates, radios, chairs, ballistic vests, and body armor.					
Agency Request	0.00	0	2,155,100	0	2,155,100
Governor's Recommendation	0.00	0	2,155,100	0	2,155,100
Ongoing Rescission					
Pursuant to Executive Order 2025-05 and additional direction provided by the Division of Financial Management, state agencies were directed to reduce General Fund expenditures by 3% on an ongoing basis. To that end, reflected in this decision unit is an ongoing rescission from the General Fund in the amount of \$1,700,100 and the reduction of 8.00 FTP. The total ongoing rescission from the General Fund for the Department of Correction is \$10,560,900.					
Agency Request	(8.00)	(1,700,100)	0	(53,000)	(1,753,100)
<i>To avoid furloughs or layoffs of correctional officers and probation and parole officers and to address revenue shortfalls in the Inmate Labor Fund and the Probation and Parolee Supervision Fund, the Governor recommends a reduced budget reduction from the 3% request. Despite the decrease in the ongoing reduction, IDOC will maintain operational cuts as previously planned. To address these issues further, the Department of Correction requests an exemption to Section 67-3511, Idaho Code, which restricts the transfer of appropriation between programs. The Legislature has historically granted this exemption.</i>					
<i>The Governor also recommends the reduction of positions that have been vacant for more than six months; those reductions remain included as a part of the ongoing rescission.</i>					
Governor's Recommendation	(8.00)	(541,000)	0	(53,000)	(594,000)

State Prisons

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Budget Law Exemptions/Other Adjustments					
PUBLIC WORKS: The Permanent Building Fund Advisory Council FY 2027 recommendations include \$2,000,000 for an alterations and repairs project at Idaho State Correctional Institution (ISCI). For additional information, please refer to the Permanent Building Fund in Section 6 of the Legislative Budget Book.					
Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	1,595.50	175,555,500	18,567,500	1,514,800	195,637,800
Governor's Recommendation	1,595.50	172,705,600	18,287,300	1,499,800	192,492,700
Agency Request					
Change from Original App	(5.00)	5,414,400	(3,151,200)	(27,200)	2,236,000
% Change from Original App	(0.3%)	3.2%	(14.5%)	(1.8%)	1.2%
Governor's Recommendation					
Change from Original App	(5.00)	2,564,500	(3,431,400)	(42,200)	(909,100)
% Change from Original App	(0.3%)	1.5%	(15.8%)	(2.7%)	(0.5%)

County & Out-of-State Placement

Analyst: Peterson

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	37,795,900	39,463,100	36,384,400	54,352,100	61,641,000
Percent Change:	0.0%	4.4%	(7.8%)	49.4%	69.4%
BY OBJECT OF EXPENDITURE					
Operating Expenditures	37,795,900	39,463,100	36,384,400	54,352,100	61,641,000

Division Description

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. In FY 2009, this program was moved from Prison Administration and established as a separate program.

County & Out-of-State Placement

Analyst: Peterson

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	37,795,900	39,463,100	1,667,200 4.4%	36,384,400	54,352,100	61,641,000
Total:	37,795,900	39,463,100	1,667,200 4.4%	36,384,400	54,352,100	61,641,000

County & Out-of-State Placement

Analyst: Peterson

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	0.00	36,384,400	36,384,400	0.00	36,384,400	36,384,400
1. Offender Housing	0.00	13,675,500	13,675,500	0.00	15,241,500	15,241,500
FY 2026 Total Appropriation	0.00	50,059,900	50,059,900	0.00	51,625,900	51,625,900
Executive Carry Forward	0.00	832,800	832,800	0.00	832,800	832,800
Governor's Holdback	0.00	(1,091,500)	(1,091,500)	0.00	(1,091,500)	(1,091,500)
FY 2026 Estimated Expenditures	0.00	49,801,200	49,801,200	0.00	51,367,200	51,367,200
Removal of Onetime Expenditures	0.00	(14,508,300)	(14,508,300)	0.00	(16,074,300)	(16,074,300)
Restore Rescissions/Gov Holdback	0.00	1,091,500	1,091,500	0.00	1,091,500	1,091,500
FY 2027 Base	0.00	36,384,400	36,384,400	0.00	36,384,400	36,384,400
FY 2027 Program Maintenance	0.00	36,384,400	36,384,400	0.00	36,384,400	36,384,400
Population Forecast Adjustments	0.00	17,967,700	17,967,700	0.00	25,256,600	25,256,600
FY 2027 Total	0.00	54,352,100	54,352,100	0.00	61,641,000	61,641,000
Change from Original Appropriation	0.00	17,967,700	17,967,700	0.00	25,256,600	25,256,600
% Change from Original Appropriation		49.4%	49.4%		69.4%	69.4%

County & Out-of-State Placement

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included one budget enhancement, which was an ongoing population adjustment of \$4,527,900.					
	0.00	36,384,400	0	0	36,384,400

1. Offender Housing

The Department of Correction (IDOC) requests a supplemental appropriation of \$13,675,500 for a population forecast adjustment for FY 2026. This request would align the department's FY 2026 County and Out-of State Placement budget with updated offender forecasts and bed utilization estimates. County and out-of state beds are utilized to house offenders when the right bed is unavailable, or if state facilities are too full. This supplemental request represents the difference between population projections produced for the 2025 legislative session (submitted in August of 2024) and the most recently submitted population forecast updated in October of 2025.

IDOC reimburses county jails for housing IDOC residents at a daily rate of \$55.00 per resident per day for days 1 through 7, and \$75.00 per resident per day thereafter. These rates are established in Section 20-237A, Idaho Code. IDOC also pays counties \$2.50 per resident per day for medical costs. Out-of-state placement per diem rates are established via contract. When the original FY 2026 budget request was submitted, IDOC projected to pay an average daily rate of \$84.44 per resident per day to the out-of-state contractor.

According to the original population forecast for FY 2026, the department was projecting to house an average of 675 inmates in county jails per month over the course of FY 2026, and an average of 585 residents per month in out-of-state facilities, for a total County and Out-of-State placement cost of \$36,384,400, which was appropriated by the Legislature. Based on updated population forecasts, IDOC now projects to house an average of 991 residents in county jails per month, and 761 residents in out-of-state facilities per month at a daily rate of \$83.20, for a total cost of \$50,059,900.

Agency Request	0.00	13,675,500	0	0	13,675,500

The Governor recommends a supplemental of \$15,241,500 to house inmates in county and out-of-state facilities. The increase from the agency request reflects an increase in projected population growth relative to agency expectations at budget submission. The Governor's Recommendation is reflective of the updated population forecast with actual population numbers through November 2025. The updated population forecast assumes a population growth rate of 3.15% for the remainder of FY 2026, which is the average annual population growth rate from December 2023 through December 2025.

Governor's Recommendation	0.00	15,241,500	0	0	15,241,500

FY 2026 Total Appropriation					
Agency Request	0.00	50,059,900	0	0	50,059,900
Governor's Recommendation	0.00	51,625,900	0	0	51,625,900

Executive Carry Forward

The Department of Correction was approved by the Division of Financial Management for \$832,800 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2027 Base. This funding was encumbered by the agency for payments to Idaho counties and the out-of-state contractor.

Agency Request	0.00	832,800	0	0	832,800
Governor's Recommendation	0.00	832,800	0	0	832,800

Governor's Holdback

This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.

ANALYST COMMENT: The reduction in this decision unit represents a temporary current year reduction of spending, and does not reflect a permanent spending reduction of that amount. Amounts reduced in this decision unit will be paid in a future fiscal year.

Agency Request	0.00	(1,091,500)	0	0	(1,091,500)
Governor's Recommendation	0.00	(1,091,500)	0	0	(1,091,500)

County & Out-of-State Placement

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Estimated Expenditures					
Agency Request	0.00	49,801,200	0	0	49,801,200
Governor's Recommendation	0.00	51,367,200	0	0	51,367,200

Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$13,675,500 for a supplemental appropriation for FY 2026, and \$832,800 approved for Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	0.00	(14,508,300)	0	0	(14,508,300)

Recommended by the Governor. Updated to account for an increase to the supplemental also recommended by the Governor.

Governor's Recommendation	0.00	(16,074,300)	0	0	(16,074,300)

Restore Rescissions/Gov Holdback

This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05.

Agency Request	0.00	1,091,500	0	0	1,091,500
Governor's Recommendation	0.00	1,091,500	0	0	1,091,500

FY 2027 Base

Agency Request	0.00	36,384,400	0	0	36,384,400
Governor's Recommendation	0.00	36,384,400	0	0	36,384,400

FY 2027 Program Maintenance

Agency Request	0.00	36,384,400	0	0	36,384,400
Governor's Recommendation	0.00	36,384,400	0	0	36,384,400

Population Forecast Adjustments

The Department of Correction (IDOC) requests an ongoing population forecast adjustment for the County and Out-of-State Placement program of \$17,967,700 from the General Fund. This request reflects the difference between what appropriation currently exists in the Base and projected costs for FY 2027. There is currently \$36,384,400 in the Base.

IDOC reimburses county jails for housing IDOC residents at a daily rate of \$55.00 per resident per day for days 1 through 7, and \$75.00 per resident per day thereafter. These rates are established in Section 20-237A, Idaho Code. IDOC also pays counties \$2.50 per resident per day for medical costs. Out-of-state placement per diem rates are established via contract.

According to the population forecast submitted in October 2025, IDOC projects to house an average of 940 residents in county jails per month at the daily rate described in the previous paragraph, and to house an average of 925 residents in out-of-state facilities per month at an average daily rate of \$85.28 per resident over the course of the fiscal year. The out-of-state per diem rate is projected to increase from \$83.20 to \$85.70 beginning in August of 2026. Based on these forecasts, IDOC is projecting to expend \$54,352,100 for county and out-of-state placement during FY 2027.

Agency Request	0.00	17,967,700	0	0	17,967,700

The Governor recommends \$25,256,600 from the General Fund to house inmates in county and out-of-state facilities as forecasted by the department. The increase from the agency request reflects increased population growth relative to agency expectations at budget submission. The population forecast for FY 2027 assumes a population growth rate of 3.15%, which is the average annual population growth rate from December 2023 through December 2025.

Governor's Recommendation	0.00	25,256,600	0	0	25,256,600

FY 2027 Total

Agency Request	0.00	54,352,100	0	0	54,352,100
Governor's Recommendation	0.00	61,641,000	0	0	61,641,000

County & Out-of-State Placement

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Agency Request					
Change from Original App	0.00	17,967,700	0	0	17,967,700
% Change from Original App		49.4%			49.4%
Governor's Recommendation					
Change from Original App	0.00	25,256,600	0	0	25,256,600
% Change from Original App		69.4%			69.4%

Community Corrections

Analyst: Peterson

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Community Supervision	50,797,900	49,517,900	52,915,800	47,915,600	53,024,700
Community Reentry Centers	15,335,000	14,609,900	15,977,800	16,203,300	15,935,000
Total:	66,132,900	64,127,800	68,893,600	64,118,900	68,959,700
BY FUND CATEGORY					
General	47,521,000	47,001,000	48,030,900	43,251,500	48,466,300
Dedicated	17,528,200	17,034,100	19,773,800	19,872,100	19,498,100
Federal	1,083,700	92,700	1,088,900	995,300	995,300
Total:	66,132,900	64,127,800	68,893,600	64,118,900	68,959,700
Percent Change:	0.0%	(3.0%)	7.4%	(6.9%)	0.1%
BY OBJECT OF EXPENDITURE					
Personnel Costs	46,167,900	45,915,100	49,686,600	51,534,300	50,346,800
Operating Expenditures	16,625,100	15,031,600	16,319,600	9,900,700	15,929,000
Capital Outlay	1,939,900	2,181,100	1,487,400	1,283,900	1,283,900
Trustee/Benefit	1,400,000	1,000,000	1,400,000	1,400,000	1,400,000
Total:	66,132,900	64,127,800	68,893,600	64,118,900	68,959,700
Full-Time Positions (FTP)	511.35	511.35	511.35	508.85	508.85

Division Description

Community Corrections includes the supervision of probationers and parolees (Community Supervision Program) and the operation of community reentry centers throughout the state (Community Reentry Centers Program).

Parole and probation officers and presentence investigators work out of regional offices located in each of the seven judicial districts. Officers have the responsibility of supervising all probationers and parolees. Probationers are persons with a court sentence that does not involve confinement but does impose conditions. Parolees are offenders who have served a portion of their sentence in an institution and are selected for release by the Commission of Pardons and Parole while under the continued custody of the state.

Seven Community Intervention Stations (CISs) statewide (one in each judicial district) provide short-term, outpatient services to the supervised population, including individualized case management, cognitive behavioral intervention, substance use disorder treatment, day reporting, random substance use testing, and coordination of supportive services (e.g., housing, employment, transportation, etc.).

Residents of the six community reentry centers (CRCs) in Boise (x2), Nampa, Idaho Falls, Pocatello and Twin Falls are required to maintain employment. The program provides community services, employment counseling, and individual and family counseling. In 2022, the Expanded Community Reentry Center (X-CRC) program was created to permit certain residents to live at home while serving the remainder of their sentence. S1198 of 2019 appropriated \$12.2 million from the Permanent Building Fund for the sixth CRC in Pocatello, which is estimated to begin operation in late 2026.

Community Corrections

Analyst: Peterson

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	47,522,300	47,001,000	(521,300) (1.1%)	48,030,900	43,251,500	48,466,300
State-Directed Opioid Settlement 22800	597,100	236,200	(360,900) (60.4%)	591,000	599,300	594,700
Inmate Labor 28200	7,192,400	6,978,100	(214,300) (3.0%)	9,192,400	7,657,400	7,524,900
Parolee Supervision 28400	8,730,000	8,729,700	(300) 0.0%	9,143,000	9,496,700	9,282,400
Drug and Mental Health Court Supervision 34001	683,600	655,300	(28,300) (4.1%)	408,300	426,900	415,700
Miscellaneous Revenue 34900	430,900	423,500	(7,400) (1.7%)	439,100	1,691,800	1,680,400
Penitentiary Endowment Income 48105	11,500	11,300	(200) (1.7%)	0	0	0
Federal Grant 34800	1,083,700	92,700	(991,000) (91.4%)	1,088,900	995,300	995,300
Total:	66,251,500	64,127,800	(2,123,700) (3.2%)	68,893,600	64,118,900	68,959,700

Community Corrections

Analyst: Peterson

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	511.35	48,030,900	68,893,600	511.35	48,030,900	68,893,600
Executive Carry Forward	0.00	2,200	2,200	0.00	2,200	2,200
Governor's Holdback	(1.50)	(1,916,700)	(1,916,700)	0.00	0	0
Unallocated CEC - S1110	0.00	0	(139,400)	(1.50)	(377,800)	(517,200)
FY 2026 Estimated Expenditures	509.85	46,116,400	66,839,700	509.85	47,655,300	68,378,600
Removal of Onetime Expenditures	0.00	(2,200)	(1,576,200)	0.00	(2,200)	(1,576,200)
Base Adjustments	(1.00)	(200,000)	(543,600)	(1.00)	(200,000)	(543,600)
Restore Rescissions/Gov Holdback	1.50	1,916,700	2,056,100	1.50	377,800	517,200
FY 2027 Base	510.35	47,830,900	66,776,000	510.35	47,830,900	66,776,000
Personnel Benefit Costs	0.00	1,416,900	1,935,800	0.00	685,800	938,200
Contract Inflation	0.00	60,600	60,600	0.00	60,600	60,600
Statewide Cost Allocation	0.00	23,400	23,400	0.00	23,400	23,400
Change in Employee Compensation	0.00	305,500	413,000	0.00	0	0
FY 2027 Program Maintenance	510.35	49,637,300	69,208,800	510.35	48,600,700	67,798,200
Replacement Items	0.00	0	1,295,900	0.00	0	1,295,900
Ongoing Rescission	(1.50)	(6,385,800)	(6,385,800)	(1.50)	(134,400)	(134,400)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	508.85	43,251,500	64,118,900	508.85	48,466,300	68,959,700
Change from Original Appropriation	(2.50)	(4,779,400)	(4,774,700)	(2.50)	435,400	66,100
% Change from Original Appropriation		(10.0%)	(6.9%)		0.9%	0.1%

Community Corrections

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included one budget enhancement for the Community Corrections Division of the Department of Correction. The enhancement provided \$680,700 for the annualization of personnel costs for 17 positions at the Pocatello Community Reentry Center. The Legislature also provided \$212,300 for general inflation and \$1,574,000 for replacement items, which included replacement vehicles and an emergency generator.					
	511.35	48,030,900	19,773,800	1,088,900	68,893,600

Executive Carry Forward

The Department of Correction was approved by the Division of Financial Management for \$2,200 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2027 Base. This funding was encumbered by the agency for firearms and ammunition.

Agency Request	0.00	2,200	0	0	2,200
Governor's Recommendation	0.00	2,200	0	0	2,200

Governor's Holdback

This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.

Agency Request	(1.50)	(1,916,700)	0	0	(1,916,700)

Due to revenue shortfalls in the Inmate Labor Fund and the Probation and Parolee Supervision Fund, the Governor recommends the Department of Correction be exempt from the 3% holdback issued through Executive Order No. 2025-05. In the agency request, this decision unit also reflected unallocated General Fund CEC and positions that have been vacant for more than six months. Reductions for unallocated CEC and extended vacant positions are reflected in the recommended amounts in the following section.

Governor's Recommendation	0.00	0	0	0	0

Unallocated CEC - S1110

Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.

Agency Request	0.00	0	(139,300)	(100)	(139,400)

Recommended by the Governor, who also recommends early reversions for unallocated General Fund CEC and extended vacant positions as included in the agency request. These amounts were originally included as part of the Governor's Holdback.

Governor's Recommendation	(1.50)	(377,800)	(139,300)	(100)	(517,200)

FY 2026 Estimated Expenditures					
Agency Request	509.85	46,116,400	19,634,500	1,088,800	66,839,700
Governor's Recommendation	509.85	47,655,300	19,634,500	1,088,800	68,378,600

Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$1,574,000 for replacement items and \$2,200 for Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	0.00	(2,200)	(1,574,000)	0	(1,576,200)
Governor's Recommendation	0.00	(2,200)	(1,574,000)	0	(1,576,200)

Community Corrections

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Base Adjustments					
Community Supervision, Community Reentry Centers					
The Department of Correction requests two program transfers involving the Community Corrections Division for FY 2027. These actions include a \$200,000 reduction in operating expenditures from both the Community Reentry Centers and Community Supervision programs for a \$400,000 total reduction. This request would reallocate operating expenditures between programs, and would also result in a \$490,000 increase in operating expenditures for Management Services, and a \$90,000 decrease in operating expenditures in State Prisons.					
The department also requests a \$50,000 reduction in personnel costs from the Community Supervision Program. Impact to other divisions includes a \$246,500 personnel costs reduction from State Prisons, and \$296,500 increase in Management Services. The requested movement of personnel costs within IDOC is to align appropriation with anticipated future expenditures. Finally, this decision unit also reflects the reduction of 1.00 FTP and \$93,600 from federal funds for a position that no longer has funding to support it.					
Agency Request	(1.00)	(200,000)	(250,000)	(93,600)	(543,600)
Governor's Recommendation	(1.00)	(200,000)	(250,000)	(93,600)	(543,600)
Restore Rescissions/Gov Holdback					
This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.					
Agency Request	1.50	1,916,700	139,300	100	2,056,100
<i>Rescissions restored as recommended by the Governor.</i>					
Governor's Recommendation	1.50	377,800	139,300	100	517,200
FY 2027 Base					
Agency Request	510.35	47,830,900	17,949,800	995,300	66,776,000
Governor's Recommendation	510.35	47,830,900	17,949,800	995,300	66,776,000
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	1,416,900	518,900	0	1,935,800
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefits are recommended with corrected amounts.</i>					
Governor's Recommendation	0.00	685,800	252,400	0	938,200
Contract Inflation					
The agency requests \$60,600 from the General Fund for contract inflation for FY 2027. Of the total request, \$45,000 is for an 11% increase of the utility contracts at Community Reentry Centers and Probation and Parole Offices, and \$15,600 is for property leases for satellite offices for Probation and Parole around the state.					
Agency Request	0.00	60,600	0	0	60,600
Governor's Recommendation	0.00	60,600	0	0	60,600
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase by \$23,400.					
Agency Request	0.00	23,400	0	0	23,400
Governor's Recommendation	0.00	23,400	0	0	23,400

Community Corrections

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	305,500	107,500	0	413,000
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	510.35	49,637,300	18,576,200	995,300	69,208,800
Governor's Recommendation	510.35	48,600,700	18,202,200	995,300	67,798,200
Replacement Items					
The Department of Correction requests \$1,295,900 from dedicated funds for replacement items for the Community Corrections Division. Replacement items requested include 20 vehicles, mattresses, washers, dryers, HVAC equipment, kitchen appliances, and officer radios.					
Agency Request	0.00	0	1,295,900	0	1,295,900
Governor's Recommendation	0.00	0	1,295,900	0	1,295,900
Ongoing Rescission					
Pursuant to Executive Order 2025-05 and additional direction provided by the Division of Financial Management, state agencies were directed to reduce General Fund expenditures by 3% on an ongoing basis. To that end, reflected in this decision unit is an ongoing rescission from the General Fund in the amount of \$6,385,800 and the reduction of 1.50 FTP. The total ongoing rescission from the General Fund for the Department of Correction is \$10,560,900.					
This reduction reflects the decision by the agency to reduce contracts related to Community Supervision, including community reentry services that the agency is not statutorily obligated to provide.					
Agency Request	(1.50)	(6,385,800)	0	0	(6,385,800)
<i>To avoid furloughs or layoffs of correctional officers and probation and parole officers and to address revenue shortfalls in the Inmate Labor Fund and the Probation and Parolee Supervision Fund, the Governor recommends a reduced budget reduction from the 3% request. Despite the decrease in the ongoing reduction, IDOC will maintain operational cuts as previously planned. To address these issues further, the Department of Correction requests an exemption to Section 67-3511, Idaho Code, which restricts the transfer of appropriation between programs. The Legislature has historically granted this exemption.</i>					
<i>The Governor also recommends the reduction of positions that have been vacant for more than six months; those reductions remain included as a part of the ongoing rescission.</i>					
Governor's Recommendation	(1.50)	(134,400)	0	0	(134,400)
Budget Law Exemptions/Other Adjustments					
PUBLIC WORKS: The Permanent Building Fund Advisory Council FY 2027 recommendations include \$680,000 for an alterations and repairs project at the North Idaho CRC. For additional information, please refer to the Permanent Building Fund in Section 6 of the Legislative Budget Book.					
Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	508.85	43,251,500	19,872,100	995,300	64,118,900
Governor's Recommendation	508.85	48,466,300	19,498,100	995,300	68,959,700

Community Corrections

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Agency Request					
Change from Original App	(2.50)	(4,779,400)	98,300	(93,600)	(4,774,700)
% Change from Original App	(0.5%)	(10.0%)	0.5%	(8.6%)	(6.9%)
Governor's Recommendation					
Change from Original App	(2.50)	435,400	(275,700)	(93,600)	66,100
% Change from Original App	(0.5%)	0.9%	(1.4%)	(8.6%)	0.1%

Community-Based SUDS Treatment

Analyst: Peterson

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	3,713,000	3,526,900	3,807,600	3,872,600	3,840,200
Percent Change:	0.0%	(5.0%)	8.0%	1.7%	0.9%
BY OBJECT OF EXPENDITURE					
Personnel Costs	1,820,400	1,634,300	1,915,000	1,980,000	1,947,600
Operating Expenditures	46,100	46,100	46,100	46,100	46,100
Trustee/Benefit	1,846,500	1,846,500	1,846,500	1,846,500	1,846,500
Total:	3,713,000	3,526,900	3,807,600	3,872,600	3,840,200
Full-Time Positions (FTP)	18.00	18.00	18.00	18.00	18.00

Division Description

It is the policy of the Idaho Department of Correction to provide treatment and education to offenders who fall within its jurisdiction. All offenders are assessed to determine their medical condition, programmatic needs, education level, and mental health. The information from these assessments is used to format a rehabilitation program to address each offender's identified risk and needs. The ultimate goal of correctional programming is to reduce recidivism. Providing opportunities for offenders to live a crime-free and drug-free lifestyle through programming accomplishes this goal and provides for safer communities.

The basis of quality treatment and education is twofold: assessments and case plans. Case plans prioritize offender needs and create a plan for accountability that can lead to successful reintegration into Idaho communities. A continuum of core programs is identified and implemented throughout the correctional system and in the community.

In the community, the department provides coordination and assessment of community-based substance use disorder treatment and recovery support services for felony offenders. It serves felony offenders who benefit from delivery of substance use disorder treatment in the community, rather than through incarceration and service delivery in a state facility. By delivering evidence-based treatment via private community providers, offenders accessing services are at a reduced risk to reoffend with a corresponding cost avoidance to the state in reduced incarceration rates.

This function was historically funded through the Education and Treatment Division, which was composed of two budgeted programs: (a) Offender Programs; and (b) Community-Based Substance Abuse Treatment. For FY 2017, however, the department requested to decentralize Offender Programs. Ultimately, the Legislature reallocated 35.00 FTP and five temporary positions, along with their associated personnel costs and operating expenditures, among other budgeted programs within the department. The department requested this decentralization because a review of its division structure and its positions in headquarters highlighted confusion in lines of communication and reporting, as well as redundancy of effort across divisional lines. Thus, the Education and Treatment Division was renamed as Community-Based Substance Abuse Treatment. It contains one budgeted program, now named Community-Based Substance Use Disorder Treatment.

The division was renamed "Community-Based Substance Use Disorder Treatment" beginning in FY 2026. This is shortened as "Community-Based SUDS Treatment". The division was previously known as "Community-Based Substance Abuse Treatment".

Community-Based SUDS Treatment

Analyst: Peterson

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	3,713,000	3,526,900	(186,100) (5.0%)	3,807,600	3,872,600	3,840,200
Total:	3,713,000	3,526,900	(186,100) (5.0%)	3,807,600	3,872,600	3,840,200

Community-Based SUDS Treatment

Analyst: Peterson

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	18.00	3,807,600	3,807,600	18.00	3,807,600	3,807,600
Governor's Holdback	0.00	(513,000)	(513,000)	0.00	0	0
Unallocated CEC - S1110	0.00	0	0	0.00	(12,300)	(12,300)
FY 2026 Estimated Expenditures	18.00	3,294,600	3,294,600	18.00	3,795,300	3,795,300
Restore Rescissions/Gov Holdback	0.00	513,000	513,000	0.00	12,300	12,300
FY 2027 Base	18.00	3,807,600	3,807,600	18.00	3,807,600	3,807,600
Personnel Benefit Costs	0.00	61,400	61,400	0.00	32,600	32,600
Change in Employee Compensation	0.00	15,900	15,900	0.00	0	0
FY 2027 Program Maintenance	18.00	3,884,900	3,884,900	18.00	3,840,200	3,840,200
Ongoing Rescission	0.00	(12,300)	(12,300)	0.00	0	0
FY 2027 Total	18.00	3,872,600	3,872,600	18.00	3,840,200	3,840,200
Change from Original Appropriation	0.00	65,000	65,000	0.00	32,600	32,600
% Change from Original Appropriation		1.7%	1.7%		0.9%	0.9%

Community-Based SUDS Treatment

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 for the Community-Based SUDS Treatment Division of the Department of Correction.					
	18.00	3,807,600	0	0	3,807,600
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	0.00	(513,000)	0	0	(513,000)
<i>Due to revenue shortfalls in the Inmate Labor Fund and the Probation and Parolee Supervision Fund, the Governor recommends the Department of Correction be exempt from the 3% holdback issued through Executive Order No. 2025-05. In the agency request, this decision unit also reflected unallocated General Fund CEC. Reductions for unallocated CEC are reflected in the recommended amounts in the following section.</i>					
Governor's Recommendation	0.00	0	0	0	0
Unallocated CEC - S1110					
Agency Request	0.00	0	0	0	0
<i>The Governor recommends early reversions for unallocated General Fund CEC. These amounts were originally included as part of the Governor's Holdback.</i>					
Governor's Recommendation	0.00	(12,300)	0	0	(12,300)
FY 2026 Estimated Expenditures					
Agency Request	18.00	3,294,600	0	0	3,294,600
Governor's Recommendation	18.00	3,795,300	0	0	3,795,300
Restore Rescissions/Gov Holdback					
This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05.					
Agency Request	0.00	513,000	0	0	513,000
<i>Rescissions restored as recommended by the Governor.</i>					
Governor's Recommendation	0.00	12,300	0	0	12,300
FY 2027 Base					
Agency Request	18.00	3,807,600	0	0	3,807,600
Governor's Recommendation	18.00	3,807,600	0	0	3,807,600
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	61,400	0	0	61,400
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefits are recommended with corrected amounts.</i>					
Governor's Recommendation	0.00	32,600	0	0	32,600
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	15,900	0	0	15,900
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0

Community-Based SUDS Treatment

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2027 Program Maintenance					
Agency Request	18.00	3,884,900	0	0	3,884,900
Governor's Recommendation	18.00	3,840,200	0	0	3,840,200

Ongoing Rescission

Pursuant to Executive Order 2025-05 and additional direction provided by the Division of Financial Management, state agencies were directed to reduce General Fund expenditures by 3% on an ongoing basis. To that end, reflected in this decision unit is an ongoing rescission from the General Fund in the amount of \$12,300 from the Community-Based SUDS Treatment Division. The total ongoing rescission from the General Fund for the Department of Correction is \$10,560,900.

Agency Request	0.00	(12,300)	0	0	(12,300)

To avoid furloughs or layoffs of correctional officers and probation and parole officers and to address revenue shortfalls in the Inmate Labor Fund and the Probation and Parolee Supervision Fund, the Governor recommends a reduced budget reduction from the 3% request. Despite the decrease in the ongoing reduction, IDOC will maintain operational cuts as previously planned. To address these issues further, the Department of Correction requests an exemption to Section 67-3511, Idaho Code, which restricts the transfer of appropriation between programs. The Legislature has historically granted this exemption.

The Governor also recommends the reduction of positions that have been vacant for more than six months; those reductions remain included as a part of the ongoing rescission.

Governor's Recommendation	0.00	0	0	0	0

FY 2027 Total					
Agency Request	18.00	3,872,600	0	0	3,872,600
Governor's Recommendation	18.00	3,840,200	0	0	3,840,200

Agency Request

Change from Original App	0.00	65,000	0	0	65,000
% Change from Original App	0.0%	1.7%			1.7%

Governor's Recommendation

Change from Original App	0.00	32,600	0	0	32,600
% Change from Original App	0.0%	0.9%			0.9%

Medical Services

Analyst: Peterson

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	69,586,200	73,620,000	66,356,900	70,773,800	72,724,800
Dedicated	135,000	14,600	135,000	135,000	135,000
Total:	69,721,200	73,634,600	66,491,900	70,908,800	72,859,800
Percent Change:	0.0%	5.6%	(9.7%)	6.6%	9.6%
BY OBJECT OF EXPENDITURE					
Operating Expenditures	69,721,200	73,634,600	66,491,900	70,908,800	72,859,800

Division Description

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. Should an offender who is housed in a county jail or in an out-of-state facility develop medical issues, that offender will be transferred to a state facility and receive treatment under the medical services contract. If the offender cannot be transferred to a state facility, the state will then pay the cost of catastrophic medical services.

Medical Services

Analyst: Peterson

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	77,077,600	73,620,000	(3,457,600) (4.5%)	66,356,900	70,773,800	72,724,800
Miscellaneous Revenue 34900	136,000	14,600	(121,400) (89.3%)	135,000	135,000	135,000
Total:	77,213,600	73,634,600	(3,579,000) (4.6%)	66,491,900	70,908,800	72,859,800

Medical Services

Analyst: Peterson

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	0.00	66,356,900	66,491,900	0.00	66,356,900	66,491,900
2. Medical Services Adjustment	0.00	3,171,000	3,171,000	0.00	3,281,300	3,281,300
FY 2026 Total Appropriation	0.00	69,527,900	69,662,900	0.00	69,638,200	69,773,200
Executive Carry Forward	0.00	957,600	978,500	0.00	957,600	978,500
Governor's Holdback	0.00	(1,994,800)	(1,994,800)	0.00	(1,994,800)	(1,994,800)
FY 2026 Estimated Expenditures	0.00	68,490,700	68,646,600	0.00	68,601,000	68,756,900
Removal of Onetime Expenditures	0.00	(4,128,600)	(4,149,500)	0.00	(4,238,900)	(4,259,800)
Restore Rescissions/Gov Holdback	0.00	1,994,800	1,994,800	0.00	1,994,800	1,994,800
FY 2027 Base	0.00	66,356,900	66,491,900	0.00	66,356,900	66,491,900
FY 2027 Program Maintenance	0.00	66,356,900	66,491,900	0.00	66,356,900	66,491,900
Population Forecast Adjustments	0.00	4,416,900	4,416,900	0.00	6,367,900	6,367,900
FY 2027 Total	0.00	70,773,800	70,908,800	0.00	72,724,800	72,859,800
Change from Original Appropriation	0.00	4,416,900	4,416,900	0.00	6,367,900	6,367,900
% Change from Original Appropriation		6.7%	6.6%		9.6%	9.6%

Medical Services

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included one budget enhancement, which was an ongoing population forecast adjustment of \$2,727,900.					
	0.00	66,356,900	135,000	0	66,491,900

2. Medical Services Adjustment

The Department of Correction (IDOC) requests a supplemental appropriation of \$3,171,000 for a population adjustment in the Medical Services Division for FY 2026. This request would align the department's FY 2026 Medical Services budget with updated population forecasts and utilization estimates. IDOC pays a per diem rate to a medical services provider for every resident housed in an IDOC facility. This supplemental request represents the difference between population projections produced for the 2025 legislative session (submitted in August of 2024) and the most recently submitted population forecast updated in October of 2025.

According to the original population forecast for FY 2026, the department expected to house 8,490 individuals in IDOC facilities, with a medical per diem rate of \$25.20 per resident. For residents housed in Community Reentry Centers and St. Anthony Work Camp (1,060 beds), IDOC pays a medical per diem rate of \$15.15; that rate remains unchanged. Based on the population forecast submitted in October of 2025, the department expects to house 8,214 residents in IDOC facilities over the course of FY 2026 at a medical per diem rate of \$24.13 per resident. The population forecast produced by the previous administration listed the maximum capacity of IDOC state prison facilities at 8,500. The new administration reports a maximum operating capacity of IDOC facilities of 8,232, leading to the decrease in IDOC bed utilization projections.

During the COVID-19 pandemic, the medical services provider agreed to pay damages to the department in such cases where it did not provide adequate medical staffing pursuant to the contract agreement between the medical services provider and IDOC. In such a case where insufficient medical staffing was provided, the medical services provider would provide IDOC with a credit that would decrease the overall amount owed by IDOC to the medical services provider. As a result, IDOC projected receipt of a \$9,600,000 credit in accordance with the liquidated damages contract provision related to inadequate staffing in the medical services contract for FY 2026, which it no longer expects to receive. For this reason, IDOC requests a supplemental appropriation, despite a decrease in the medical per diem rate and a decrease in projected IDOC bed utilization.

Agency Request	0.00	3,171,000	0	0	3,171,000

The Governor recommends a supplemental of \$3,281,300 for the medical services contract for FY 2026. The increase from the agency request is reflective of changes to the population forecast produced by the department, which has been updated using actual population data through November 2025. Inmate population in IDOC facilities exceeded maximum operating capacity in October and November 2025, and IDOC now expects to house an average of 8,226 inmates in IDOC facilities over the course of FY 2026. The medical per diem rate remains unchanged for FY 2026.

Governor's Recommendation	0.00	3,281,300	0	0	3,281,300

FY 2026 Total Appropriation					
Agency Request	0.00	69,527,900	135,000	0	69,662,900
Governor's Recommendation	0.00	69,638,200	135,000	0	69,773,200

Executive Carry Forward

The Department of Correction was approved by the Division of Financial Management for \$978,500 in onetime Executive Carry Forward; this amount will be removed before calculating the base. This funding was encumbered by the agency for payments to the medical services provider.

Agency Request	0.00	957,600	20,900	0	978,500
Governor's Recommendation	0.00	957,600	20,900	0	978,500

Medical Services

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.					
ANALYST COMMENT: The reduction in this decision unit represents a temporary current year reduction of spending, and does not reflect a permanent spending reduction of that amount. Amounts reduced in this decision unit will be paid in a future fiscal year.					
Agency Request	0.00	(1,994,800)	0	0	(1,994,800)
Governor's Recommendation	0.00	(1,994,800)	0	0	(1,994,800)
FY 2026 Estimated Expenditures					
Agency Request	0.00	68,490,700	155,900	0	68,646,600
Governor's Recommendation	0.00	68,601,000	155,900	0	68,756,900
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$3,171,000 for FY 2026 supplemental appropriations and \$978,500 for Executive Carry Forward authorized by the Division of Financial Management.					
Agency Request	0.00	(4,128,600)	(20,900)	0	(4,149,500)
<i>Recommended by the Governor. Updated to account for an increase to the supplemental also recommended by the Governor.</i>					
Governor's Recommendation	0.00	(4,238,900)	(20,900)	0	(4,259,800)
Restore Rescissions/Gov Holdback					
This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05.					
Agency Request	0.00	1,994,800	0	0	1,994,800
Governor's Recommendation	0.00	1,994,800	0	0	1,994,800
FY 2027 Base					
Agency Request	0.00	66,356,900	135,000	0	66,491,900
Governor's Recommendation	0.00	66,356,900	135,000	0	66,491,900
FY 2027 Program Maintenance					
Agency Request	0.00	66,356,900	135,000	0	66,491,900
Governor's Recommendation	0.00	66,356,900	135,000	0	66,491,900

Medical Services

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Population Forecast Adjustments					
The Department of Correction (IDOC) requests an ongoing population forecast adjustment of \$4,416,900 for the Medical Services Division. This request represents the difference between appropriation that currently exists in the Base and anticipated expenses based on updated population forecasts. The department is projecting to house an average of 8,265 residents in IDOC facilities over the course of FY 2027. The Pocatello Community Reentry Center (CRC) is expected to open in December 2026 and will increase IDOC facility operating capacity by 100 beds to 8,332. The department is not currently projecting an increase in the per diem rate for CRC and St. Anthony Work Camp beds (\$15.15 per resident per day) or for all other beds (\$24.13 per resident per day). IDOC had previously projected the medical per diem to increase to \$25.20 per resident per day, however, due to a change in circumstances surrounding a planned critical access care center that has been indefinitely postponed, IDOC is projecting medical per diem rates to remain at \$24.13. This decrease in the anticipated per diem rate reduced the ongoing population forecast adjustment requested in this program by \$2,380,700, which is counted towards the 3% ongoing General Fund reduction imposed by the Division of Financial Management.					
Agency Request	0.00	4,416,900	0	0	4,416,900
<i>The Governor recommends \$6,367,900 for the medical contract for FY 2027. Increase from the agency request is due to an anticipated increase in the medical per diem rate from \$24.13 to \$25.20 beginning in October 2026, after the expiration of the current medical contract in September 2026. IDOC is currently in negotiations with the current medical services provider to extend the current contract at a per diem rate of \$25.20 through the end of FY 2027, however an extension has not been finalized as of this writing. IDOC also expects to house an average of 8,275 inmates over the course of FY 2027, an increase of 10 from the agency request.</i>					
Governor's Recommendation	0.00	6,367,900	0	0	6,367,900
FY 2027 Total					
Agency Request	0.00	70,773,800	135,000	0	70,908,800
Governor's Recommendation	0.00	72,724,800	135,000	0	72,859,800
Agency Request					
Change from Original App	0.00	4,416,900	0	0	4,416,900
% Change from Original App		6.7%	0.0%		6.6%
Governor's Recommendation					
Change from Original App	0.00	6,367,900	0	0	6,367,900
% Change from Original App		9.6%	0.0%		9.6%

Idaho Legislative Budget Book

Judicial Branch

2026 Legislative Session

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Judicial Branch

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY DIVISION					
Court Operations	111,531,800	94,668,800	100,519,300	102,609,100	101,270,100
Guardian Ad Litem Program	2,912,300	2,895,600	2,912,300	2,990,300	2,990,200
Judicial Council	163,200	107,400	163,200	163,200	163,200
Total:	114,607,300	97,671,800	103,594,800	105,762,600	104,423,500
BY FUND CATEGORY					
General	72,544,500	71,529,200	77,824,200	79,892,300	78,642,700
Dedicated	23,888,300	16,386,500	23,750,100	23,891,000	23,809,900
Federal	18,174,500	9,756,100	2,020,500	1,979,300	1,970,900
Total:	114,607,300	97,671,800	103,594,800	105,762,600	104,423,500
Percent Change:	0.0%	(14.8%)	6.1%	2.1%	0.8%
BY OBJECT OF EXPENDITURE					
Personnel Costs	66,532,500	61,855,700	72,354,400	74,382,300	73,043,200
Operating Expenditures	33,093,300	22,712,400	19,471,100	19,554,100	19,554,100
Capital Outlay	6,581,500	4,952,700	3,369,300	3,348,300	3,348,300
Trustee/Benefit	8,400,000	8,151,000	8,400,000	8,477,900	8,477,900
Total:	114,607,300	97,671,800	103,594,800	105,762,600	104,423,500
Full-Time Positions (FTP)	413.00	413.00	418.00	411.00	411.00

Department Description

Idaho's Judicial Department is a unified court system in which all state courts are administered and supervised by the Idaho Supreme Court. The Supreme Court establishes statewide rules and policies for the operation of its functions and that of the district courts. It is divided into seven judicial districts, each encompassing four to ten counties. This regional structure is designed to delegate authority to the judicial districts and to ensure their participation in policy decisions while maintaining uniform statewide rules and procedures.

For budgeting purposes, the Judicial Department is composed of three divisions: Court Operations, the Guardian Ad Litem Program, and Judicial Council.

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%

Court Operations

Analyst: Bisharat

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Supreme Court	37,472,300	30,154,900	22,444,200	23,136,700	22,781,600
Court of Appeals	2,479,500	2,450,800	2,659,400	2,859,800	2,809,200
District Courts	38,649,900	30,956,500	39,661,200	40,231,800	39,775,000
Magistrate Division	24,903,100	23,530,600	27,686,700	28,275,100	27,820,300
Water Adjudication	881,900	854,200	912,500	940,800	924,600
Substance Use Treatment	5,963,200	5,449,400	5,973,400	5,983,000	5,977,500
Senior Judges	1,181,900	1,272,400	1,181,900	1,181,900	1,181,900
Total:	111,531,800	94,668,800	100,519,300	102,609,100	101,270,100
BY FUND CATEGORY					
General	69,469,000	68,526,200	74,748,700	76,738,800	75,489,300
Dedicated	23,888,300	16,386,500	23,750,100	23,891,000	23,809,900
Federal	18,174,500	9,756,100	2,020,500	1,979,300	1,970,900
Total:	111,531,800	94,668,800	100,519,300	102,609,100	101,270,100
Percent Change:	0.0%	(15.1%)	6.2%	2.1%	0.7%
BY OBJECT OF EXPENDITURE					
Personnel Costs	66,493,300	61,832,300	72,315,200	74,343,000	73,004,000
Operating Expenditures	32,952,600	22,628,400	19,330,400	19,413,400	19,413,400
Capital Outlay	6,581,500	4,952,700	3,369,300	3,348,300	3,348,300
Trustee/Benefit	5,504,400	5,255,400	5,504,400	5,504,400	5,504,400
Total:	111,531,800	94,668,800	100,519,300	102,609,100	101,270,100
Full-Time Positions (FTP)	413.00	413.00	418.00	411.00	411.00

Division Description

The Court Operations Division is composed of seven budgeted programs as follows:

SUPREME COURT: The Supreme Court hears appeals from final decisions of the district courts, as well as from orders of the Public Utilities Commission (PUC) and the Industrial Commission. The court also has original jurisdiction over actions involving challenges to legislative apportionment.

COURT OF APPEALS: This court is assigned cases from the Idaho Supreme Court. It has jurisdiction to hear and decide all cases assigned to it by the Supreme Court, except cases invoking the Supreme Court's original jurisdiction, appeals from the Industrial Commission, PUC, tax appeals, and death penalty cases.

DISTRICT COURTS: These courts have original jurisdiction over all civil and criminal cases, and over appeals from the magistrate courts, state agencies, and county boards.

MAGISTRATE DIVISION: Magistrate courts have jurisdiction over cases involving child abuse and neglect, domestic violence, domestic relations, guardianship and conservatorship, juvenile cases, probate, civil cases under \$10,000, felony preliminary hearings, criminal misdemeanors, and infractions.

WATER ADJUDICATION: This program manages the process established to inventory all surface and ground water rights in the Snake River Basin (SRBA), the Coeur d'Alene-Spokane River Basin (CSRBA), and the Palouse River Basin (PRBA).

COMMUNITY-BASED SUBSTANCE ABUSE TREATMENT: Through this program, funds are appropriated for distribution to problem-solving courts statewide.

SENIOR JUDGES: This program accounts for senior judge days separate from the agency's other activities.

Court Operations

Analyst: Bisharat

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	69,469,000	68,526,200	(942,800) (1.4%)	74,748,700	76,738,800	75,489,300
Substance Abuse Treatment 18200	4,915,200	4,401,400	(513,800) (10.5%)	4,925,400	4,935,000	4,929,500
State-Directed Opioid Settlement 22800	291,800	0	(291,800) (100.0%)	0	0	0
Court Technology 31400	9,099,600	3,910,300	(5,189,300) (57.0%)	9,099,600	9,099,600	9,099,600
Drug Court, Mental Health Court and Family Court Services 34000	8,288,900	7,476,600	(812,300) (9.8%)	8,420,500	8,540,300	8,471,700
Guardianship Pilot Project 34100	421,800	295,800	(126,000) (29.9%)	433,600	445,100	438,100
Senior Magistrate Judges 34700	600,000	271,600	(328,400) (54.7%)	600,000	600,000	600,000
Miscellaneous Revenue 34900	271,000	30,800	(240,200) (88.6%)	271,000	271,000	271,000
ARPA State Fiscal Recovery 34430	16,222,200	9,233,700	(6,988,500) (43.1%)	54,800	0	0
Federal Grant 34800	1,952,300	522,400	(1,429,900) (73.2%)	1,965,700	1,979,300	1,970,900
Total:	111,531,800	94,668,800	(16,863,000) (15.1%)	100,519,300	102,609,100	101,270,100

Court Operations

Analyst: Bisharat

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	418.00	74,748,700	100,519,300	418.00	74,748,700	100,519,300
Prior Year Reappropriation	0.00	0	6,988,500	0.00	0	6,988,500
FY 2026 Total Appropriation	418.00	74,748,700	107,507,800	418.00	74,748,700	107,507,800
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	72,309,400	105,068,500	418.00	72,309,400	105,068,500
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	74,622,500	100,338,300	411.00	74,622,500	100,338,300
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	226,300	264,300	0.00	0	0
FY 2027 Program Maintenance	411.00	76,314,200	102,184,500	411.00	75,489,300	101,270,100
1. Judicial CEC	0.00	424,600	424,600	0.00	0	0
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	411.00	76,738,800	102,609,100	411.00	75,489,300	101,270,100
Change from Original Appropriation	(7.00)	1,990,100	2,089,800	(7.00)	740,600	750,800
% Change from Original Appropriation		2.7%	2.1%		1.0%	0.7%

Court Operations

Analyst: Bisharat

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026, and provided an ongoing increase totaling \$5,169,300. The enhancements included an increase in judicial compensation, additional judicial resources, two court reporter positions, and additional funding for established IT positions which were hard to fill due to current market rates. Onetime funds in the amount of \$21,000 were provided for computer equipment.					
	418.00	74,748,700	23,750,100	2,020,500	100,519,300

Prior Year Reappropriation

The Judicial Branch was authorized to reappropriate or carryover its unencumbered and unspent appropriation related to the ARPA State Fiscal Recovery Fund from FY 2025 into FY 2026. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2027 Base.

Agency Request	0.00	0	0	6,988,500	6,988,500
Governor's Recommendation	0.00	0	0	6,988,500	6,988,500

FY 2026 Total Appropriation					
Agency Request	418.00	74,748,700	23,750,100	9,009,000	107,507,800
Governor's Recommendation	418.00	74,748,700	23,750,100	9,009,000	107,507,800

Expenditure Adjustments

The Judicial Branch was provided an exemption from the provisions of Section 67-3511, Idaho Code, allowing unlimited transfers between expense classes and between programs for all moneys appropriated to it from the period July 1, 2025, through June 30, 2026. This decision unit reallocates \$158,500 from the District Court Program to the Court Operations Program (\$44,900) and the Court of Appeals Program (\$113,600) to ensure proper funding alignment for personnel positions.

In addition, the Court included the PERSI II rate of 14.65% for magistrate judges into its original budget submission for FY 2026, which was authorized through S1106 and S1185. During the 2025 Legislative Session, the PERSI II employer contribution rate was reduced to 13.98%. The appropriated funding was not adjusted to reflect the reduced rate. This decision unit reverts the additional funds for variable benefits in order to align the budget with the amended PERSI II rate, resulting in a reduction of \$105,200.

Agency Request	0.00	(105,200)	0	0	(105,200)
Governor's Recommendation	0.00	(105,200)	0	0	(105,200)

Governor's Holdback

This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.

Agency Request	0.00	(2,334,100)	0	0	(2,334,100)
Governor's Recommendation	0.00	(2,334,100)	0	0	(2,334,100)

FY 2026 Estimated Expenditures					
Agency Request	418.00	72,309,400	23,750,100	9,009,000	105,068,500
Governor's Recommendation	418.00	72,309,400	23,750,100	9,009,000	105,068,500

Removal of Onetime Expenditures

Removes the onetime appropriation for \$21,000 for computer equipment, as well as the reappropriation of \$6,988,500 from the ARPA State Fiscal Recovery Fund.

Agency Request	0.00	(21,000)	0	(6,988,500)	(7,009,500)
Governor's Recommendation	0.00	(21,000)	0	(6,988,500)	(7,009,500)

Court Operations

Analyst: Bisharat

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Base Adjustments					
This decision unit makes a number of adjustments to the FY 2027 Base. First, this decision unit permanently eliminates 7.00 ARPA-funded FTPs. The IT field technicians previously occupying these FTPs have been reassigned to established vacant positions funded by the General Fund. Second, it applies a base reduction of \$105,200 for additional funds that were appropriated for variable benefits in FY 2026. Finally, it permanently reduces \$54,800 in ARPA State Fiscal Recovery Fund personnel costs that were appropriated as ongoing in FY 2026 and should have been appropriated as onetime.					
Agency Request	(7.00)	(105,200)	0	(54,800)	(160,000)
Governor's Recommendation	(7.00)	(105,200)	0	(54,800)	(160,000)
Restore Rescissions/Gov Holdback					
This adjustment restores the additional \$105,200 that were appropriated for variable benefits in FY 2026 before permanently removing it as a base adjustment. It also restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05.					
Agency Request	0.00	2,439,300	0	0	2,439,300
Governor's Recommendation	0.00	2,439,300	0	0	2,439,300
FY 2027 Base					
Agency Request	411.00	74,622,500	23,750,100	1,965,700	100,338,300
Governor's Recommendation	411.00	74,622,500	23,750,100	1,965,700	100,338,300
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	1,382,400	107,100	9,400	1,498,900
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefit increases are recommended as requested.</i>					
Governor's Recommendation	0.00	783,800	59,800	5,200	848,800
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase by \$48,900, State Controller fees will decrease by \$3,400, State Treasurer fees will decrease by \$300, and Office of Information Technology Services billings will increase by \$37,800, for a net increase of \$83,000.					
Agency Request	0.00	83,000	0	0	83,000
Governor's Recommendation	0.00	83,000	0	0	83,000
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	226,300	33,800	4,200	264,300
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	411.00	76,314,200	23,891,000	1,979,300	102,184,500
Governor's Recommendation	411.00	75,489,300	23,809,900	1,970,900	101,270,100

Court Operations

Analyst: Bisharat

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
1. Judicial CEC	Supreme Court, COA, District Cts, Mag Division				
Commensurate with all other state employees, a 1% CEC for judicial salaries is included in the request for calculation purposes only. For judicial salaries, the Supreme Court requests a CEC percentage equal to that recommended for all other state employees. Separate legislation will be required to increase judicial salaries amending Section 59-502, Idaho Code.					
Agency Request	0.00	424,600	0	0	424,600
At the request of the Judicial Branch, the Governor has included a salary adjustment commensurate with the Governor's statewide recommended change in employee compensation. The Governor has supported the Judicial Branch's efforts to recruit and retain judges in a competitive market; however, the current revenue projections do not provide sufficient funds to recommend a change in compensation in FY 2027.					
Governor's Recommendation	0.00	0	0	0	0
Budget Law Exemptions/Other Adjustments	Supreme Court				
TRANSFER EXEMPTION: The Judicial Branch requests an appropriation that is exempt from Section 67-3511, Idaho Code, which restricts the transfer of appropriation between programs and account categories. This authority requires legislative approval.					
REAPPROPRIATION: The Judicial Branch requests authority to carry over its unencumbered and unspent appropriation balances from the ARPA State Fiscal Recovery Fund from FY 2026 into FY 2027. Reappropriation requires legislative approval.					
Agency Request	0.00	0	0	0	0
The Governor transmits the budget to the Legislature as requested by the Judicial Branch.					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	411.00	76,738,800	23,891,000	1,979,300	102,609,100
Governor's Recommendation	411.00	75,489,300	23,809,900	1,970,900	101,270,100
Agency Request					
Change from Original App	(7.00)	1,990,100	140,900	(41,200)	2,089,800
% Change from Original App	(1.7%)	2.7%	0.6%	(2.0%)	2.1%
Governor's Recommendation					
Change from Original App	(7.00)	740,600	59,800	(49,600)	750,800
% Change from Original App	(1.7%)	1.0%	0.3%	(2.5%)	0.7%

Guardian Ad Litem Program

Analyst: Bisharat

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	2,912,300	2,895,600	2,912,300	2,990,300	2,990,200
Percent Change:	0.0%	(0.6%)	0.6%	2.7%	2.7%
BY OBJECT OF EXPENDITURE					
Personnel Costs	16,700	0	16,700	16,800	16,700
Trustee/Benefit	2,895,600	2,895,600	2,895,600	2,973,500	2,973,500
Total:	2,912,300	2,895,600	2,912,300	2,990,300	2,990,200

Division Description

Guardian Ad Litem grants are awarded to Court Appointed Special Advocate (CASA) programs to recruit, train, and coordinate volunteers to act as court-appointed special advocates for abused, neglected, or abandoned children under the Child Protective Act, Chapter 16, Title 16, Idaho Code.

Guardian Ad Litem Program

Analyst: Bisharat

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	2,912,300	2,895,600	(16,700) (0.6%)	2,912,300	2,990,300	2,990,200
Total:	2,912,300	2,895,600	(16,700) (0.6%)	2,912,300	2,990,300	2,990,200

Guardian Ad Litem Program

Analyst: Bisharat

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	0.00	2,912,300	2,912,300	0.00	2,912,300	2,912,300
FY 2027 Base	0.00	2,912,300	2,912,300	0.00	2,912,300	2,912,300
Change in Employee Compensation	0.00	100	100	0.00	0	0
FY 2027 Program Maintenance	0.00	2,912,400	2,912,400	0.00	2,912,300	2,912,300
2. GAL Staff Position and Program Support	0.00	77,900	77,900	0.00	77,900	77,900
FY 2027 Total	0.00	2,990,300	2,990,300	0.00	2,990,200	2,990,200
Change from Original Appropriation	0.00	78,000	78,000	0.00	77,900	77,900
% Change from Original Appropriation		2.7%	2.7%		2.7%	2.7%

Guardian Ad Litem Program

Analyst: Bisharat

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
This program received no adjustments for FY 2026.					
	0.00	2,912,300	0	0	2,912,300
FY 2027 Base					
Agency Request	0.00	2,912,300	0	0	2,912,300
Governor's Recommendation	0.00	2,912,300	0	0	2,912,300

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	100	0	0	100
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0

FY 2027 Program Maintenance					
Agency Request	0.00	2,912,400	0	0	2,912,400
Governor's Recommendation	0.00	2,912,300	0	0	2,912,300

2. GAL Staff Position and Program Support

Guardian ad Litem Program

The Judicial Branch requests \$77,900 ongoing in trustee and benefit payments from the General Fund.

The Second Judicial District Guardian ad Litem Program reports the funds will be used for a trainer/recruiter/data supervisor staff position and operational expenditures for an annual audit, office rent, and an insurance policy.

The Idaho Supreme Court, by way of Sections 16-1602(22), 16-1638(4) and 16-1639, Idaho Code, is the grant administrator authorized and directed to award and administer grants to the guardian ad litem (GAL) programs. As previously requested by legislators, the Idaho Supreme Court reports appropriation requests as presented by the GAL programs themselves, without limitation or comment. The Court does not take a position on these pass-through requests.

Agency Request	0.00	77,900	0	0	77,900
<i>The Governor transmits the budget to the Legislature as requested by the Judicial Branch.</i>					
Governor's Recommendation	0.00	77,900	0	0	77,900

FY 2027 Total					
Agency Request	0.00	2,990,300	0	0	2,990,300
Governor's Recommendation	0.00	2,990,200	0	0	2,990,200

Agency Request

Change from Original App	0.00	78,000	0	0	78,000
% Change from Original App		2.7%			2.7%

Governor's Recommendation

Change from Original App	0.00	77,900	0	0	77,900
% Change from Original App		2.7%			2.7%

Judicial Council

Analyst: Bisharat

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	163,200	107,400	163,200	163,200	163,200
Percent Change:	0.0%	(34.2%)	52.0%	0.0%	0.0%
BY OBJECT OF EXPENDITURE					
Personnel Costs	22,500	23,400	22,500	22,500	22,500
Operating Expenditures	140,700	84,000	140,700	140,700	140,700
Total:	163,200	107,400	163,200	163,200	163,200

Division Description

The Idaho Judicial Council is empowered by statute to nominate individuals to the Office of the Governor to be confirmed for appointment to vacancies on the Supreme Court, Court of Appeals, and District Courts and make recommendations to the Supreme Court for the removal, discipline, and retirement of judicial officers.

Judicial Council

Analyst: Bisharat

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	163,200	107,400	(55,800) (34.2%)	163,200	163,200	163,200
Total:	163,200	107,400	(55,800) (34.2%)	163,200	163,200	163,200

Judicial Council

Analyst: Bisharat

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	0.00	163,200	163,200	0.00	163,200	163,200
FY 2027 Base	0.00	163,200	163,200	0.00	163,200	163,200
FY 2027 Program Maintenance	0.00	163,200	163,200	0.00	163,200	163,200
FY 2027 Total	0.00	163,200	163,200	0.00	163,200	163,200
Change from Original Appropriation	0.00	0	0	0.00	0	0
% Change from Original Appropriation		0.0%	0.0%		0.0%	0.0%

Judicial Council

Analyst: Bisharat

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
This program received no adjustments for FY 2026.					
	0.00	163,200	0	0	163,200
FY 2027 Base					
Agency Request	0.00	163,200	0	0	163,200
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>163,200</i>	<i>0</i>	<i>0</i>	<i>163,200</i>
FY 2027 Program Maintenance					
Agency Request	0.00	163,200	0	0	163,200
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>163,200</i>	<i>0</i>	<i>0</i>	<i>163,200</i>
FY 2027 Total					
Agency Request	0.00	163,200	0	0	163,200
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>163,200</i>	<i>0</i>	<i>0</i>	<i>163,200</i>
Agency Request					
Change from Original App	0.00	0	0	0	0
% Change from Original App		0.0%			0.0%
<i>Governor's Recommendation</i>					
<i>Change from Original App</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>% Change from Original App</i>		<i>0.0%</i>			<i>0.0%</i>

Department of Juvenile Corrections

Analyst: Peterson

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Administration	4,532,800	4,429,600	4,869,000	4,501,900	4,443,000
COPS	16,596,600	15,200,600	18,204,400	15,228,300	15,180,300
Institutions	38,711,500	36,565,400	40,747,400	43,387,500	42,630,600
Total:	59,840,900	56,195,600	63,820,800	63,117,700	62,253,900
BY FUND CATEGORY					
General	49,175,800	47,125,600	51,766,200	52,663,200	51,805,500
Dedicated	8,479,200	7,618,900	9,858,400	8,248,600	8,248,600
Federal	2,185,900	1,451,100	2,196,200	2,205,900	2,199,800
Total:	59,840,900	56,195,600	63,820,800	63,117,700	62,253,900
Percent Change:	0.0%	(6.1%)	13.6%	(1.1%)	(2.5%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	35,508,800	34,163,100	36,967,800	37,856,600	36,910,500
Operating Expenditures	6,030,800	5,589,400	7,346,600	7,265,700	7,265,700
Capital Outlay	587,400	586,800	283,500	1,754,800	1,754,800
Trustee/Benefit	17,713,900	15,856,300	19,222,900	16,240,600	16,322,900
Total:	59,840,900	56,195,600	63,820,800	63,117,700	62,253,900
Full-Time Positions (FTP)	409.00	409.00	402.00	402.00	402.00

Department Description

Pursuant to Section 20-504(3), Idaho Code, the Department of Juvenile Corrections (IDJC) is responsible for all juvenile offenders committed to it by the Idaho courts and for the establishment of minimum standards for detention, care, and certification of approved detention facilities.

I. **ADMINISTRATION:** This program includes the Director's Office, Quality Improvement Services (QIS), Placement and Transition Services, and the Administrative Services Division. Placement and Transition Services works collaboratively within IDJC and with community partners to ensure appropriate placement and services are provided to juveniles in the custody of IDJC to assist in their rehabilitation. The Director's Office includes Interstate Compact for Juveniles and Legal Services (Section 20-503(2) and Section 20-503(3), Idaho Code). QIS supports processes and activities that promote the growth and development of best practices throughout the department. Additionally, QIS monitors contract programs for compliance with administrative rules, oversees the implementation of Performance-based Standards (PbS) within the three juvenile correctional centers, and is responsible for assuring compliance with the Prison Rape Elimination Act of 2003 (PREA).

II. **Community, Operations, and Program Services (COPS)** addresses the needs of communities, offenders, and families throughout the continuum of care, from prevention through aftercare. The program distributes Juvenile Corrections Act and Cigarette/Tobacco Tax funds to counties. It coordinates POST-certified Probation/Detention and IDJC Academies and supports pre-screening and reintegration services. The Juvenile Justice Commission and Planning and Compliance Unit administer federal and state funded programs. In addition, the Planning and Compliance unit inspects Idaho's juvenile detention centers and reviews Idaho's juvenile probation departments to assess their compliance with state administrative rules and standards.

III. **INSTITUTIONS:** The department operates three facilities for juvenile offenders and contracts with private residential providers for additional juvenile placements. Department programming is based on a balanced approach, and includes components of victim and community restoration, work projects, social skills development, and education. Youth presenting the highest risk to the community are placed in a Juvenile Corrections Center in St. Anthony (130 beds), Nampa (66 beds), or Lewiston (30 beds).

Department of Juvenile Corrections

Analyst: Peterson

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	49,175,800	47,125,600	(2,050,200) (4.2%)	51,766,200	52,663,200	51,805,500
Juvenile Corrections 18800	110,000	107,600	(2,400) (2.2%)	110,000	110,000	110,000
Juvenile Corrections - Cigarette/Tobacco Tax 18801	4,375,000	4,113,900	(261,100) (6.0%)	4,375,000	4,375,000	4,375,000
Miscellaneous Revenue 34900	1,042,000	886,900	(155,100) (14.9%)	1,042,000	715,000	715,000
State Juvenile Corrections Center Endowment Income 48129	1,661,200	1,219,500	(441,700) (26.6%)	1,831,400	3,048,600	3,048,600
Idaho Millennium Income 49900	1,291,000	1,291,000	0 0.0%	2,500,000	0	0
Federal Grant 34800	2,185,900	1,451,100	(734,800) (33.6%)	2,196,200	2,205,900	2,199,800
Total:	59,840,900	56,195,600	(3,645,300) (6.1%)	63,820,800	63,117,700	62,253,900

Department of Juvenile Corrections

Analyst: Peterson

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	402.00	51,766,200	63,820,800	402.00	51,766,200	63,820,800
Governor's Holdback	0.00	(1,553,000)	(1,553,000)	0.00	(1,553,000)	(1,553,000)
FY 2026 Estimated Expenditures	402.00	50,213,200	62,267,800	402.00	50,213,200	62,267,800
Removal of Onetime Expenditures	0.00	0	(3,257,600)	0.00	0	(3,257,600)
Base Adjustments	0.00	0	0	0.00	0	0
Restore Rescissions/Gov Holdback	0.00	1,553,000	1,553,000	0.00	1,553,000	1,553,000
FY 2027 Base	402.00	51,766,200	60,563,200	402.00	51,766,200	60,563,200
Personnel Benefit Costs	0.00	1,379,100	1,386,900	0.00	739,100	742,700
Statewide Cost Allocation	0.00	526,200	526,200	0.00	526,200	526,200
Change in Employee Compensation	0.00	300,000	301,900	0.00	0	0
FY 2027 Program Maintenance	402.00	53,971,500	62,778,200	402.00	53,031,500	61,832,100
1. Med. Services Reimbursement Change	0.00	(82,300)	(82,300)	0.00	0	0
7. Clinician Service Transfer from DHW	0.00	327,000	0	0.00	327,000	0
Replacement Items	0.00	0	939,000	0.00	0	939,000
Ongoing Rescission	0.00	(1,553,000)	(1,553,000)	0.00	(1,553,000)	(1,553,000)
OITS Hardware	0.00	0	1,035,800	0.00	0	1,035,800
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	402.00	52,663,200	63,117,700	402.00	51,805,500	62,253,900
Change from Original Appropriation	0.00	897,000	(703,100)	0.00	39,300	(1,566,900)
% Change from Original Appropriation		1.7%	(1.1%)		0.1%	(2.5%)

Department of Juvenile Corrections

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included three budget enhancements. Enhancement 1 provided \$380,000 onetime to upgrade radio equipment at Idaho Department of Juvenile Corrections (IDJC) facilities in Nampa, Lewiston, and St. Anthony. Enhancement 2 provided \$300,000 ongoing for residential treatment for youth with substance use disorders. Enhancement 3 provided \$2,500,000 onetime from the Millenium Income Fund for youth assessment centers. IDJC was also reduced 7.00 FTP and received a net-zero expenditure account category shift of \$675,100 from personnel costs into operating expenditures to consolidate IT personnel with the Office of Information Technology Services. Finally, the Legislature provided \$145,100 from dedicated funds for replacement items, and \$232,500 from dedicated funds for IT replacement items recommended by the Office of Information Technology Services.					
	402.00	51,766,200	9,858,400	2,196,200	63,820,800
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	0.00	(1,553,000)	0	0	(1,553,000)
Governor's Recommendation	0.00	(1,553,000)	0	0	(1,553,000)
FY 2026 Estimated Expenditures					
Agency Request	402.00	50,213,200	9,858,400	2,196,200	62,267,800
Governor's Recommendation	402.00	50,213,200	9,858,400	2,196,200	62,267,800
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$380,000 for radio replacement at all three IDJC facilities, \$232,500 for IT hardware recommended for replacement by the Office of Information Technology Services, \$145,100 for replacement items in the Institutions Program, and \$2,500,000 for trustee and benefit payments from the Millenium Income Fund for youth assessment centers.					
Agency Request	0.00	0	(3,257,600)	0	(3,257,600)
Governor's Recommendation	0.00	0	(3,257,600)	0	(3,257,600)
Base Adjustments					
This decision unit reflects a request to shift the interstate compact program from the Administration Program into Community, Operations and Program Services (COPS). This action would shift 2.00 FTP and \$266,300 from the General Fund from Administration into COPS. Also reflected in this decision unit is the shift of 4.00 FTP and \$204,800 from the General Fund from the COPS program to the Institutions Program. Those 4.00 FTP were previously utilized for various administrative purposes and will be reclassified as rehab technicians, which are direct care positions.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor with adjustments to the shifted amount to account for personnel benefit changes recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
Restore Rescissions/Gov Holdback					
This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.					
Agency Request	0.00	1,553,000	0	0	1,553,000
Governor's Recommendation	0.00	1,553,000	0	0	1,553,000
FY 2027 Base					
Agency Request	402.00	51,766,200	6,600,800	2,196,200	60,563,200
Governor's Recommendation	402.00	51,766,200	6,600,800	2,196,200	60,563,200

Department of Juvenile Corrections

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

Personnel Benefit Costs

Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	1,379,100	0	7,800	1,386,900

The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefits are recommended with corrected amounts.

Governor's Recommendation	0.00	739,100	0	3,600	742,700

Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$34,200, risk management costs will increase by \$24,000, State Controller fees will increase by \$800, State Treasurer fees will decrease by \$200, and Office of Information Technology Services billings will increase by \$467,400, for a net increase of \$526,200.

Agency Request	0.00	526,200	0	0	526,200

Governor's Recommendation	0.00	526,200	0	0	526,200

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	300,000	0	1,900	301,900

While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.

Governor's Recommendation	0.00	0	0	0	0

FY 2027 Program Maintenance

Agency Request	402.00	53,971,500	6,600,800	2,205,900	62,778,200

Governor's Recommendation	402.00	53,031,500	6,600,800	2,199,800	61,832,100

1. Med. Services Reimbursement Change

Institutions

The Department of Juvenile Corrections (IDJC) requests an ongoing appropriation reduction of \$82,300 from the General Fund for trustee and benefit payments. This decision reflects the fiscal impact of legislation that would align medical rates paid statewide across all medical providers with the interim Medicaid rates. IDJC anticipates this alignment would lower reimbursement rates owed for juveniles who receive medical care while under the jurisdiction of the agency.

AGENCY SUBMITTED OUTCOME: The only impact anticipated is a reduction in cost to provide necessary care to juveniles while in department custody.

Agency Request	0.00	(82,300)	0	0	(82,300)

Not recommended by the Governor. The agency no longer plans to introduce the legislation described above.

Governor's Recommendation	0.00	0	0	0	0

Department of Juvenile Corrections

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

7. Clinician Service Transfer from DHW

Community, Operations, and Program Services

In conjunction with the Department of Health and Welfare (DHW), the Idaho Department of Juvenile Corrections (IDJC) requests \$327,000 from the General Fund, while IDHW is requesting a decrease from the General Fund of the same amount. Since FY 2009, \$327,000 of the DHW base appropriation has been transferred annually to IDJC to support detention center activities. The funding transfer began as a demonstration of the partnership between IDJC and DHW to distribute funding to county detention centers and to support clinicians that screen each juvenile detention admission that determine any mental health needs. This partnership now having been established, the transfer of funds from DHW to IDJC creates an unnecessary step in the process of distributing funds. To remove this extra step, IDJC requests an ongoing increase of \$327,000 from the General Fund.

AGENCY SUBMITTED OUTCOMES: Program goals and objectives are unchanged, this is purely an administrative action to improve efficiency and reduce administrative burden.

Agency Request	0.00	327,000	(327,000)	0	0
Governor's Recommendation	0.00	327,000	(327,000)	0	0

Replacement Items

Administration, Institutions

The Department of Juvenile Corrections requests \$939,000 from the State Juvenile Corrections Center Endowment Income Fund for replacement items. Replacement items requested include 10 vehicles, recreation area improvements at the Nampa facility, new desks and chairs at the Nampa and Lewiston facilities, headquarter lobby remodel for security purposes, and other facility maintenance at the Lewiston and St. Anthony facility.

Agency Request	0.00	0	939,000	0	939,000
Governor's Recommendation	0.00	0	939,000	0	939,000

Ongoing Rescission

Pursuant to Executive Order No. 2025-05 and direction by the Division of Financial Management, this adjustment reflects a 3% ongoing reduction to General Fund appropriation to the Department of Juvenile Corrections (IDJC). This includes an \$88,000 reduction from the Administration program, \$635,700 reduction from the Community, Operations, and Programs Services (COPS) program, and \$829,300 from the Institutions program. The total ongoing reduction from the General Fund for IDJC is \$1,553,000.

Of the total amount, \$800,000 is a reduction from personnel costs, \$353,000 is from operating expenditures, and \$400,000 is from trustee & benefit payments. The personnel costs will be reduced through salary savings from turnover, as well as holding positions vacant for extended periods. The agency is also working to improve efficiencies without impacting delivery of services, such as greater scrutiny of discretionary travel expenses and an elimination of contracts with limited impacts to service. The trustee and benefit payments reduction reflects a reduction in discretionary substance use disorder (SUD) spending.

Agency Request	0.00	(1,553,000)	0	0	(1,553,000)
Governor's Recommendation	0.00	(1,553,000)	0	0	(1,553,000)

OITS Hardware

The Department of Juvenile Corrections requests \$1,035,800 from the State Juvenile Corrections Center Endowment Income Fund for IT replacement items recommended by the Office of Information Technology Services. This includes laptops and desktops that have surpassed the 4-year replacement cycle. This also includes replacement of switches, routers, and other network upgrades that OITS has identified as key infrastructural priorities.

Agency Request	0.00	0	1,035,800	0	1,035,800
Governor's Recommendation	0.00	0	1,035,800	0	1,035,800

Department of Juvenile Corrections

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Budget Law Exemptions/Other Adjustments					
PUBLIC WORKS: The Permanent Building Fund Advisory Council FY 2027 recommendations include \$725,000 for eight alterations and repairs projects at the Lewiston Juvenile Corrections Center. For additional information, please refer to the Permanent Building Fund in Section 6 of the Legislative Budget Book.					
Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	402.00	52,663,200	8,248,600	2,205,900	63,117,700
Governor's Recommendation	402.00	51,805,500	8,248,600	2,199,800	62,253,900
Agency Request					
Change from Original App	0.00	897,000	(1,609,800)	9,700	(703,100)
% Change from Original App	0.0%	1.7%	(16.3%)	0.4%	(1.1%)
Governor's Recommendation					
Change from Original App	0.00	39,300	(1,609,800)	3,600	(1,566,900)
% Change from Original App	0.0%	0.1%	(16.3%)	0.2%	(2.5%)

Idaho Legislative Budget Book

Idaho State Police

2026 Legislative Session

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POST Academy	3 - 93
Racing Commission	3 - 99

Idaho State Police

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY DIVISION					
Brand Inspection	4,028,300	3,846,100	4,334,800	4,503,500	4,405,100
Police, Division of Idaho State	101,170,400	102,210,000	107,343,000	119,580,500	118,117,300
POST Academy	5,729,600	4,976,300	6,060,800	6,139,800	6,071,900
Racing Commission	478,000	334,200	499,800	445,500	443,100
Total:	111,406,300	111,366,600	118,238,400	130,669,300	129,037,400
BY FUND CATEGORY					
General	62,582,300	62,900,100	72,139,200	70,301,000	69,200,900
Dedicated	34,625,200	34,976,700	32,174,700	44,934,600	44,593,800
Federal	14,198,800	13,489,800	13,924,500	15,433,700	15,242,700
Total:	111,406,300	111,366,600	118,238,400	130,669,300	129,037,400
Percent Change:	0.0%	0.0%	6.2%	10.5%	9.1%
BY OBJECT OF EXPENDITURE					
Personnel Costs	77,992,900	70,808,100	82,087,800	97,115,300	95,483,400
Operating Expenditures	22,755,500	24,880,800	24,687,000	26,025,100	26,181,100
Capital Outlay	6,032,000	11,102,500	6,837,700	2,903,000	2,747,000
Trustee/Benefit	4,625,900	4,575,200	4,625,900	4,625,900	4,625,900
Total:	111,406,300	111,366,600	118,238,400	130,669,300	129,037,400
Full-Time Positions (FTP)	658.76	658.76	651.09	646.09	646.09

Department Description

Idaho State Police consists of four separate divisions, all reporting to the director. These divisions are Brand Inspection [Statutory Authority: Section 25-1102, Idaho Code], the Division of Idaho State Police [Statutory Authority: Section 67-2901, Idaho Code], Peace Officers Standards and Training Academy (POST) [Statutory Authority: Section 19-5102, Idaho Code], and the Racing Commission [Statutory Authority: Section 54-2507, Idaho Code].

Idaho State Police

Comparative Summary

Decision Unit	Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	651.09	72,139,200	118,238,400	651.09	72,139,200	118,238,400
Executive Carry Forward	0.00	6,440,800	12,232,900	0.00	6,440,800	12,232,900
Expenditure Adjustments	(3.00)	0	(93,100)	(3.00)	0	(93,100)
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	(268,100)	0.00	0	(316,000)
FY 2026 Estimated Expenditures	647.09	76,588,500	128,118,600	647.09	76,588,500	128,070,700
Removal of Onetime Expenditures	0.00	(12,198,100)	(19,466,700)	0.00	(12,198,100)	(19,466,700)
Base Adjustments	0.00	0	0	0.00	0	0
Restore Rescissions/Gov Holdback	4.00	1,991,500	2,352,700	4.00	1,991,500	2,400,600
FY 2027 Base	651.09	66,381,900	111,004,600	651.09	66,381,900	111,004,600
Personnel Benefit Costs	0.00	1,525,400	2,295,200	0.00	848,600	1,269,500
Statewide Cost Allocation	0.00	278,900	395,700	0.00	278,900	395,700
Change in Employee Compensation	0.00	423,300	606,200	0.00	0	0
FY 2027 Program Maintenance	651.09	68,609,500	114,301,700	651.09	67,509,400	112,669,800
Enhancements						
Division of Idaho State Police						
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 Program	0.00	0	551,500	0.00	0	551,500
Department Wide						
Replacement Items	0.00	2,669,600	3,840,800	0.00	2,669,600	3,840,800
Ongoing Rescission	(5.00)	(978,100)	(1,124,700)	(5.00)	(978,100)	(1,124,700)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	646.09	70,301,000	130,669,300	646.09	69,200,900	129,037,400
Chg from FY 2026 Orig Approp.	(5.00)	(1,838,200)	12,430,900	(5.00)	(2,938,300)	10,799,000
% Chg from FY 2026 Orig Approp.	(0.8%)	(2.5%)	10.5%	(0.8%)	(4.1%)	9.1%

Brand Inspection

Analyst: Peterson

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
Dedicated	4,028,300	3,846,100	4,334,800	4,503,500	4,405,100
Percent Change:	0.0%	(4.5%)	12.7%	3.9%	1.6%
BY OBJECT OF EXPENDITURE					
Personnel Costs	3,318,000	3,101,000	3,535,000	3,679,900	3,581,500
Operating Expenditures	525,500	521,300	517,800	550,600	550,600
Capital Outlay	184,800	223,800	282,000	273,000	273,000
Total:	4,028,300	3,846,100	4,334,800	4,503,500	4,405,100
Full-Time Positions (FTP)	41.42	41.42	41.42	40.42	40.42

Division Description

The Brand Inspection Division provides protection to the livestock industry from losses by theft and illegal slaughter [Statutory Authority: Section 25-1102, Idaho Code].

Brand Inspection

Analyst: Peterson

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	0	0	0 0.0%	0	0	0
State Brand Board 22915	4,028,300	3,846,100	(182,200) (4.5%)	4,334,800	4,503,500	4,405,100
Total:	4,028,300	3,846,100	(182,200) (4.5%)	4,334,800	4,503,500	4,405,100

Brand Inspection

Analyst: Peterson

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	41.42	0	4,334,800	41.42	0	4,334,800
Expenditure Adjustments	(1.00)	0	(33,100)	(1.00)	0	(33,100)
Unallocated CEC - S1110	0.00	0	0	0.00	0	(40,000)
FY 2026 Estimated Expenditures	40.42	0	4,301,700	40.42	0	4,261,700
Removal of Onetime Expenditures	0.00	0	(289,200)	0.00	0	(289,200)
Restore Rescissions/Gov Holdback	1.00	0	33,100	1.00	0	73,100
FY 2027 Base	41.42	0	4,045,600	41.42	0	4,045,600
Personnel Benefit Costs	0.00	0	153,700	0.00	0	79,600
Statewide Cost Allocation	0.00	0	24,900	0.00	0	24,900
Change in Employee Compensation	0.00	0	24,300	0.00	0	0
FY 2027 Program Maintenance	41.42	0	4,248,500	41.42	0	4,150,100
Replacement Items	0.00	0	288,100	0.00	0	288,100
Ongoing Rescission	(1.00)	0	(33,100)	(1.00)	0	(33,100)
FY 2027 Total	40.42	0	4,503,500	40.42	0	4,405,100
Change from Original Appropriation	(1.00)	0	168,700	(1.00)	0	70,300
% Change from Original Appropriation			3.9%			1.6%

Brand Inspection

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included \$289,200 for replacement items for the Brand Inspection Division. This onetime appropriation was for laptops, tablets, and six vehicles.					
	41.42	0	4,334,800	0	4,334,800
Expenditure Adjustments					
Pursuant to Executive Order No. 2025-05, this adjustment reflects a reduction of full-time positions that have been vacant for more than six months. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	(1.00)	0	(33,100)	0	(33,100)
Governor's Recommendation	(1.00)	0	(33,100)	0	(33,100)
Unallocated CEC - S1110					
Agency Request	0.00	0	0	0	0
<i>Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. The agency request did not include an early reversion for unallocated CEC. This decision unit reflects the unallocated and reverted amount and is recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	(40,000)	0	(40,000)
FY 2026 Estimated Expenditures					
Agency Request	40.42	0	4,301,700	0	4,301,700
Governor's Recommendation	40.42	0	4,261,700	0	4,261,700
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$289,200 for replacement items.					
Agency Request	0.00	0	(289,200)	0	(289,200)
Governor's Recommendation	0.00	0	(289,200)	0	(289,200)
Restore Rescissions/Gov Holdback					
This adjustment restores spending authority for vacant positions.					
Agency Request	1.00	0	33,100	0	33,100
<i>Rescissions restored as recommended by the Governor.</i>					
Governor's Recommendation	1.00	0	73,100	0	73,100
FY 2027 Base					
Agency Request	41.42	0	4,045,600	0	4,045,600
Governor's Recommendation	41.42	0	4,045,600	0	4,045,600
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	0	153,700	0	153,700
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefits are recommended with corrected amounts.</i>					
Governor's Recommendation	0.00	0	79,600	0	79,600

Brand Inspection

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase by \$12,100, State Controller fees will increase by \$1,700, State Treasurer fees will decrease by \$100, and Office of Information Technology Services billings will increase by \$11,200, for a net increase of \$24,900.					
Agency Request	0.00	0	24,900	0	24,900
Governor's Recommendation	0.00	0	24,900	0	24,900
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	0	24,300	0	24,300
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	41.42	0	4,248,500	0	4,248,500
Governor's Recommendation	41.42	0	4,150,100	0	4,150,100
Replacement Items					
The Brand Inspection Division requests \$288,100 in onetime appropriation from the State Brand Board Fund for replacement items, which includes \$273,000 for six trucks (all of which have over 190,000 miles), and \$15,100 for tablets and laptops.					
Agency Request	0.00	0	288,100	0	288,100
Governor's Recommendation	0.00	0	288,100	0	288,100
Ongoing Rescission					
Pursuant to Executive Order 2025-05, this decision unit reflects an ongoing appropriation reduction in the Brand Inspection Division of 1.00 FTP and \$33,100 in personnel costs. This position was an administrative assistant that has been vacant for more than six months. A temporary position is currently carrying out the duties of an administrative assistant. The reduction in personnel costs reflect the difference between the cost of retaining a temporary employee for this role and the existing appropriation for the reduced position.					
Agency Request	(1.00)	0	(33,100)	0	(33,100)
Governor's Recommendation	(1.00)	0	(33,100)	0	(33,100)
FY 2027 Total					
Agency Request	40.42	0	4,503,500	0	4,503,500
Governor's Recommendation	40.42	0	4,405,100	0	4,405,100
Agency Request					
Change from Original App	(1.00)	0	168,700	0	168,700
% Change from Original App	(2.4%)		3.9%		3.9%
Governor's Recommendation					
Change from Original App	(1.00)	0	70,300	0	70,300
% Change from Original App	(2.4%)		1.6%		1.6%

Division of Idaho State Police

Analyst: Peterson

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Director's Office	2,940,800	2,578,800	3,594,100	3,599,600	3,540,100
Capitol Protective Services	2,688,700	2,936,500	2,848,300	3,506,300	3,449,900
Investigations	14,135,100	13,400,200	14,758,600	18,436,000	18,214,600
Patrol	56,002,600	59,372,300	58,838,000	66,195,500	65,393,800
Law Enforcement Programs	3,274,700	2,552,500	3,253,300	3,964,100	3,908,900
Support Services	10,804,300	10,936,400	11,830,600	11,811,100	11,708,300
Forensic Services	11,324,200	10,433,300	12,220,100	12,067,900	11,901,700
Total:	101,170,400	102,210,000	107,343,000	119,580,500	118,117,300
BY FUND CATEGORY					
General	62,582,300	62,900,100	72,139,200	70,301,000	69,200,900
Dedicated	24,648,000	25,902,300	21,538,000	34,104,500	33,932,400
Federal	13,940,100	13,407,600	13,665,800	15,175,000	14,984,000
Total:	101,170,400	102,210,000	107,343,000	119,580,500	118,117,300
Percent Change:	0.0%	1.0%	5.0%	11.4%	10.0%
BY OBJECT OF EXPENDITURE					
Personnel Costs	71,345,700	64,818,700	75,023,400	89,949,300	88,486,100
Operating Expenditures	19,567,500	22,113,400	21,527,100	22,853,800	23,009,800
Capital Outlay	5,847,200	10,873,800	6,382,500	2,367,400	2,211,400
Trustee/Benefit	4,410,000	4,404,100	4,410,000	4,410,000	4,410,000
Total:	101,170,400	102,210,000	107,343,000	119,580,500	118,117,300
Full-Time Positions (FTP)	583.67	583.67	575.67	575.00	575.00

Division Description

DIRECTOR'S OFFICE: Provides administrative and policy support to the entire department. Included within this program are the director's office, legal services, human resources, financial services, and procurement [Statutory Authority: Section 67-2901, Idaho Code].

CAPITOL PROTECTIVE SERVICES: Provides protection for Idaho's Governor and First Lady. Currently, four officers are assigned to escort and protect them at all events while they are representing Idaho. It also provides protection to the Legislature during session, Supreme Court security, and officer support for Capitol mall security. The Legislature changed the program name in 2021 from Executive Protection to Capitol Protective Services to more accurately define the program.

INVESTIGATIONS: Provides law enforcement services to the people of Idaho. These services include investigation of complex and major crimes, including drug trafficking, homicide, racketeering, liquor violations, and other criminal cases in communities across Idaho. ISP assists local law enforcement in investigations when needed as defined in Section 67-2901.

PATROL: Responsible for the protection of life and property on Idaho's highways; provision of accident investigations and assistance to the motoring public and all law enforcement agencies in Idaho; fleet management; and training.

LAW ENFORCEMENT PROGRAMS: Includes the Alcohol Beverage Control function which administers the alcohol beverage laws of the state relating to licensing and compliance.

SUPPORT SERVICES: Includes the criminal identification section which provides wanted persons and stolen property information to law enforcement in the field; maintains sex offender and other registries; and supports information systems.

FORENSIC SERVICES: Assists law enforcement agencies through evidence gathering, laboratory examinations, analysis and training; performs DNA analysis; and maintains the Combined DNA Index System (CODIS) database.

Division of Idaho State Police

Analyst: Peterson

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	70,303,800	62,900,100	(7,403,700) (10.5%)	72,139,200	70,301,000	69,200,900
Technology Infrastructure Stabilization 12800	0	0	0 0.0%	0	0	0
State-Directed Opioid Settlement 22800	27,500	100	(27,400) (99.6%)	500,000	0	0
Alcohol Beverage Control 25400	3,835,200	3,070,700	(764,500) (19.9%)	2,589,000	2,743,500	2,697,600
Idaho Law Enforcement 26400	12,699,100	8,036,800	(4,662,300) (36.7%)	739,000	755,800	744,500
Idaho Law Enforcement (Project Choice) 26401	6,199,400	5,550,300	(649,100) (10.5%)	6,698,300	19,499,700	19,384,100
Peace Officers Training 27200	0	0	0 0.0%	0	187,900	187,900
Drug & DWUI Enforcement Donation 27300	1,271,200	580,800	(690,400) (54.3%)	1,209,500	1,214,300	1,214,300
Hazardous Materials/Waste Enforcement 27400	736,400	603,500	(132,900) (18.0%)	1,054,500	795,300	878,800
Idaho Law Enforcement Telecommunications 27500	2,627,500	1,817,300	(810,200) (30.8%)	2,502,400	2,512,100	2,493,500
Miscellaneous Revenue 34900	7,011,800	6,242,800	(769,000) (11.0%)	6,245,300	6,395,900	6,331,700
Idaho Millennium Income 49900	0	0	0 0.0%	0	0	0
Federal COVID-19 Relief 34500	0	0	0 0.0%	0	0	0
Federal Grant 34800	14,490,400	13,407,600	(1,082,800) (7.5%)	13,665,800	15,175,000	14,984,000
Total:	119,202,300	102,210,000	(16,992,300) (14.3%)	107,343,000	119,580,500	118,117,300

Division of Idaho State Police

Analyst: Peterson

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%

Division of Idaho State Police

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 for the Division of Idaho State Police (ISP) and included 12 enhancements for a total increase of 8.00 FTP and \$2,460,700. This included an increase of \$6,482,600 from the General Fund, a decrease of \$3,473,800 from dedicated funds, and \$548,100 decrease from federal funds. Enhancements included the addition of fleet services positions; the creation of a special investigations unit for Idaho Department of Correction (IDOC) facilities; a forensic deputy lab manager; an appropriation shift to account for the Law Enforcement Fund no longer receiving revenue from the Highway Distribution Account (HDA); the addition of sexual assault kit investigators; an Idaho Law Enforcement Telecommunications (ILETS) disaster recovery database; a net-zero shift of digital forensics personnel; a net-zero fund shift from federal funds to the Miscellaneous Revenue Fund; a federal grant for compliance with the Adam Walsh Act; a 6% targeted salary increase for select commissioned officers and forensics personnel; funding for a fentanyl awareness campaign; funding for Millennium Fund programs in schools; \$5,090,700 onetime for replacement items; and \$942,800 onetime for IT replacement items. Lastly, the Division of ISP was reduced 16.00 FTP and received a net increase of \$281,500 to consolidate IT personnel with the Office of Information Technology Services.					
	575.67	72,139,200	21,538,000	13,665,800	107,343,000

Executive Carry Forward

The Division of Idaho State Police was approved by the Division of Financial Management for \$12,222,600 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2027 Base. This funding was encumbered by the agency for patrol vehicles and upfitting equipment, mobile command centers, furniture, radios, firearms, ammunition, outstanding purchase orders related to DNA cold case investigations, software licensing, and consulting services.

Agency Request	0.00	6,440,800	5,517,800	264,000	12,222,600
Governor's Recommendation	0.00	6,440,800	5,517,800	264,000	12,222,600

Governor's Holdback

This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.

Agency Request	(1.00)	(1,991,500)	0	0	(1,991,500)
Governor's Recommendation	(1.00)	(1,991,500)	0	0	(1,991,500)

Unallocated CEC - S1110

Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.

Agency Request	0.00	0	(216,000)	(19,600)	(235,600)
Governor's Recommendation	0.00	0	(216,000)	(19,600)	(235,600)

FY 2026 Estimated Expenditures					
Agency Request	574.67	76,588,500	26,839,800	13,910,200	117,338,500
Governor's Recommendation	574.67	76,588,500	26,839,800	13,910,200	117,338,500

Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2026. Onetime appropriations include replacement items, capital outlay and operating expenditures associated with new FTP, and Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	0.00	(12,198,100)	(6,417,100)	(378,800)	(18,994,000)
Governor's Recommendation	0.00	(12,198,100)	(6,417,100)	(378,800)	(18,994,000)

Division of Idaho State Police

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Base Adjustments					
This decision unit reflects a transfer request to move a program manager from the Support Services Program to the Director's Office. This action includes a transfer of 1.00 FTP and \$102,600 in personnel costs.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
Restore Rescissions/Gov Holdback					
This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.					
Agency Request	1.00	1,991,500	216,000	19,600	2,227,100
Governor's Recommendation	1.00	1,991,500	216,000	19,600	2,227,100
FY 2027 Base					
Agency Request	575.67	66,381,900	20,638,700	13,551,000	100,571,600
Governor's Recommendation	575.67	66,381,900	20,638,700	13,551,000	100,571,600
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	1,525,400	379,400	131,200	2,036,000
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefits are recommended with corrected amounts.</i>					
Governor's Recommendation	0.00	848,600	208,700	73,500	1,130,800
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$40,000, Office of Administrative Hearings billings will increase by \$1,100, risk management costs will increase by \$146,700, State Controller fees will decrease by \$23,100, State Treasurer fees will decrease by \$500, and Office of Information Technology Services billings will increase by \$180,500, for a net increase of \$344,700.					
Agency Request	0.00	278,900	48,900	16,900	344,700
Governor's Recommendation	0.00	278,900	48,900	16,900	344,700
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	423,300	98,400	36,300	558,000
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	575.67	68,609,500	21,165,400	13,735,400	103,510,300
Governor's Recommendation	575.67	67,509,400	20,896,300	13,641,400	102,047,100

Division of Idaho State Police

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
1. Commissioned Pay Plan Legislation					All Programs

The Idaho State Police (ISP) request \$12,600,000 from the Law Enforcement Project Choice Fund to implement a new pay plan for commissioned officers. Section 49-454, Idaho Code, states that "a project choice fee of three dollars shall be collected in addition to each registration fee assessed pursuant to Sections 49-402(1), (2) or (3), 49-411, 49-412 or 49-434(1), Idaho Code," and that such fees shall be deposited into the Idaho Law Enforcement Fund. For the proposed commissioned pay plan to be funded, the project choice fee would be increased by \$9.00 in addition to each assessed registration fee, bringing the total fee to \$12.00. The fund currently receives approximately \$6,500,000 from project choice fees annually, and expects to receive \$24,500,000 from project choice fees if the proposed fee increase is passed by the Legislature. Existing appropriation in the Base from the fund for personnel costs is \$6,514,400, and the cash balance of the fund at the end of FY 2025 was \$6,264,800.

The project choice program was established by the Idaho Legislature during the 2006 legislative session through H602 "for the purpose of creating a career ladder within the Idaho State Police and to provide salaries to encourage the hiring and retention of trained and qualified employees for Idaho State Police positions." Section 40-454(3), Idaho Code, was amended during the 2010 legislative session to limit project choice funds to career ladders for commissioned officers, dispatch personnel, and forensic personnel.

The Idaho State Police plan to introduce legislation in 2026 for the purpose of reducing turnover among commissioned officers. Turnover rate among commissioned officers was 8.5% for FY 2024 and 9.9% for FY 2025. Of the 61 commissioned officers who have left ISP since January 2024, 18 received a pay increase from another law enforcement agency or reported pay as a primary reason for separation. As of December 2025, ISP has a vacancy rate of 11% among commissioned officers, with 38 positions vacant out of 345 commissioned positions for FY 2026.

AGENCY SUBMITTED OUTCOME: "This request will help each goal and priority we have in the strategic plan and performance report. To meet our statutory authority and all associated performance measures we need to be fully staffed and recruit the best public safety officers that we can, to do this we need to be competitive in pay, this request will help us do that. The anticipated measured outcome would be to be fully staffed and keep Idaho safe for all."

Agency Request	0.00	0	12,600,000	0	12,600,000
Governor's Recommendation	0.00	0	12,600,000	0	12,600,000

2. Commercial Vehicle Safety Grant Patrol

The Idaho State Police (ISP) request \$500,000 from federal funds for a grant increase for commercial vehicle safety (CVS) in the Patrol Program. ISP receives a formula grant award from the Federal Motor Carrier Safety Administration Program (MCSAP) to administer the state Commercial Vehicle Safety Plan and to increase commercial motor vehicle related enforcement and safety activities across the state. The formula allocation increased with the signing of the Bipartisan Infrastructure Law which was passed by Congress in 2021. This is the first appropriation increase request for this purpose since additional funding became available. If the Legislature were to approve the appropriation increase, ISP would provide additional training for their commercial vehicle safety team.

AGENCY SUBMITTED OUTCOME: An increase in appropriation for our MCSAP Grant would better support CVS by enhancing training for staff and providing educational resources to the public. This support will enhance CVS's ability to achieve many of our performance measure goals and priorities, including:

- Protecting Lives and Property: Ensuring the safety of Idaho's citizens by reducing commercial vehicle crashes and fatalities through effective enforcement of safety regulations.
- Criminal interdiction and human trafficking: Enhancing efforts to combat human trafficking and drug-related crimes in the commercial vehicle sector through targeted patrols and training.
- Community Engagement and Transparency: enhancing public access to information and increasing interaction with the community to build trust and share safety knowledge.

Agency Request	0.00	0	0	500,000	500,000
Governor's Recommendation	0.00	0	0	500,000	500,000

Division of Idaho State Police

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
3. Mobile Livescan Devices					Support Services

The Idaho State Police request \$551,500 in onetime operating expenditures from federal funds to implement a mobile livescan pilot program. This appropriation would cover the purchase of 55 mobile livescan devices that would allow law enforcement to document biometric information, namely fingerprints, during misdemeanor arrests which the arrested individual is not transported to a jail or detention facility, also known as a "cite and release". A misdemeanor citation is a summons to appear in court on a criminal charge, however, individuals may not be fingerprinted during their court appearance, in which case their biometric information would not be added to the state criminal history repository. The crimes for which an individual may be required to have their fingerprints taken would not be changed as a result of this request. However, this pilot program would create more opportunity for law enforcement agencies to collect fingerprint information from arrested individuals if transportation to a jail is not feasible or necessary. Of the total allotment of livescan devices, 40 would be allocated to ISP troopers, with 15 devices distributed to rural law enforcement agencies. This appropriation would also provide for the associated licensing and data plan costs to run the program for one year.

AGENCY SUBMITTED OUTCOME: "The outcome is to ensure that we reach 100% electronic fingerprint submission from the Idaho law enforcement community. This will ensure the Idaho criminal history database is updated in a timely manner and is as accurate and complete as possible. This aligns with our commitment to the national law enforcement community as well, to ensure data from Idaho is timely, accurate, and complete for all criminal justice purposes."

Agency Request	0.00	0	0	551,500	551,500
Governor's Recommendation	0.00	0	0	551,500	551,500

Replacement Items

The Idaho State Police request \$3,228,600 for replacement items, including \$2,669,600 from the General Fund. Replacement items include 27 patrol vehicles and the associated upfitting expenses, as well as ballistic vests that have reached end-of-life. Other replacement items from dedicated and federal funds include additional vehicles for the commercial vehicle safety program and computer equipment.

Agency Request	0.00	2,669,600	168,800	390,200	3,228,600
<i>Total amount recommended by the Governor as requested. The Governor recommends \$97,000 requested from federal funds be appropriated from the Hazardous Materials/Waste Enforcement Fund.</i>					
Governor's Recommendation	0.00	2,669,600	265,800	293,200	3,228,600

Division of Idaho State Police

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

Ongoing Rescission

This decision unit reflects an ongoing rescission from the General Fund in the amount of \$978,100. The rescission represents a 1.5% reduction in General Fund appropriations. Additionally, there is a \$2,100 reduction in federal funds and an increase of \$170,300 in dedicated funds. The total budget reduction in this decision unit is \$809,900. The Idaho State Police (ISP) were exempt from the full 3% ongoing reduction required by the Division of Financial Management. Specific reductions are outlined below.

The Idaho State Police plan to reduce external contracts that can be accomplished less expensively by hiring personnel. This includes the termination of a maintenance contract and contracts for background checks. ISP plans to utilize two vacant positions for maintenance in lieu of the contract. Of those two positions, 1.33 FTP for maintenance personnel will be from the Division of ISP, and 0.67 FTP will be from the Peace Officer Standards and Training Academy (POST). Operating expenditures will decrease \$322,500, and personnel costs will increase \$222,400, to yield a total savings of approximately \$100,000. Background checks were previously completed by contractors, and will now be completed by personnel in the Investigations Program; this is a \$105,000 reduction from operating expenditures.

The agency also plans to eliminate two forensic scientist positions through attrition by the end of FY 2026. Other ongoing reductions include \$217,800 for unallocated CEC reversions; \$100,000 in anticipated lease savings following the completion of the District 6 headquarters in Pocatello; ending the ILEAD youth leadership academy (\$15,000 reduction); and a \$185,000 reduction from Patrol. ISP has not made a final determination on where cuts in the Patrol Program will be made.

Also included in this decision unit is the transfer of two POST administrative positions to the Director's Office Program. The transfer of these positions is a part of the agency's overall ongoing rescission plan. The requested action includes 2.00 FTP and \$187,900 for personnel costs from the POST dedicated fund that would move from POST to the Director's Office.

Agency Request	(0.67)	(978,100)	170,300	(2,100)	(809,900)
Governor's Recommendation	(0.67)	(978,100)	170,300	(2,100)	(809,900)

Budget Law Exemptions/Other Adjustments

PUBLIC WORKS: The Permanent Building Fund Advisory Council FY 2027 recommendations include \$330,000 for three alterations and repairs projects for the Idaho State Police. This includes projects at the District 5 headquarters in Pocatello, District 3 patrol building, and District 3 headquarters. Both District 3 buildings are in Meridian. For additional information, please refer to the Permanent Building Fund in Section 6 of the Legislative Budget Book.

Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0

FY 2027 Total

Agency Request	575.00	70,301,000	34,104,500	15,175,000	119,580,500
Governor's Recommendation	575.00	69,200,900	33,932,400	14,984,000	118,117,300

Agency Request

Change from Original App	(0.67)	(1,838,200)	12,566,500	1,509,200	12,237,500
% Change from Original App	(0.1%)	(2.5%)	58.3%	11.0%	11.4%

Governor's Recommendation

Change from Original App	(0.67)	(2,938,300)	12,394,400	1,318,200	10,774,300
% Change from Original App	(0.1%)	(4.1%)	57.5%	9.6%	10.0%

POST Academy

Analyst: Peterson

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
Dedicated	5,470,900	4,894,100	5,802,100	5,881,100	5,813,200
Federal	258,700	82,200	258,700	258,700	258,700
Total:	5,729,600	4,976,300	6,060,800	6,139,800	6,071,900
Percent Change:	0.0%	(13.1%)	21.8%	1.3%	0.2%
BY OBJECT OF EXPENDITURE					
Personnel Costs	3,043,400	2,710,800	3,230,600	3,243,000	3,175,100
Operating Expenditures	2,500,300	2,094,400	2,471,100	2,448,300	2,448,300
Capital Outlay	0	1,000	173,200	262,600	262,600
Trustee/Benefit	185,900	170,100	185,900	185,900	185,900
Total:	5,729,600	4,976,300	6,060,800	6,139,800	6,071,900
Full-Time Positions (FTP)	30.67	30.67	31.00	29.67	29.67

Division Description

Peace Officers Standards and Training Academy (POST) delivers training and technical assistance to all levels of law enforcement throughout the state by providing both basic and specialized training programs for all commissioned peace officers, adult and juvenile corrections officers, and dispatchers [Statutory Authority: Section 19-5102, Idaho Code]. POST also upholds certification and training standards for Idaho's law enforcement professionals, as directed by the Idaho POST Council.

POST Academy

Analyst: Peterson

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
Idaho Law Enforcement 26400	0	0	0 0.0%	0	0	0
Idaho Law Enforcement (Project Choice) 26401	33,400	31,400	(2,000) (6.0%)	49,300	50,500	49,900
Peace Officers Training 27200	5,343,700	4,809,300	(534,400) (10.0%)	5,642,300	5,719,500	5,652,500
Misdemeanor Probation Training 27201	80,600	53,400	(27,200) (33.7%)	81,500	82,100	81,800
Miscellaneous Revenue 34900	29,000	0	(29,000) (100.0%)	29,000	29,000	29,000
Federal Grant 34800	258,700	82,200	(176,500) (68.2%)	258,700	258,700	258,700
Total:	5,745,400	4,976,300	(769,100) (13.4%)	6,060,800	6,139,800	6,071,900

POST Academy

Comparative Summary

Analyst: Peterson

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	31.00	0	6,060,800	31.00	0	6,060,800
Executive Carry Forward	0.00	0	10,300	0.00	0	10,300
Unallocated CEC - S1110	0.00	0	(32,500)	0.00	0	(32,500)
FY 2026 Estimated Expenditures	31.00	0	6,038,600	31.00	0	6,038,600
Removal of Onetime Expenditures	0.00	0	(183,500)	0.00	0	(183,500)
Restore Rescissions/Gov Holdback	0.00	0	32,500	0.00	0	32,500
FY 2027 Base	31.00	0	5,887,600	31.00	0	5,887,600
Personnel Benefit Costs	0.00	0	101,900	0.00	0	57,200
Statewide Cost Allocation	0.00	0	24,700	0.00	0	24,700
Change in Employee Compensation	0.00	0	23,200	0.00	0	0
FY 2027 Program Maintenance	31.00	0	6,037,400	31.00	0	5,969,500
Replacement Items	0.00	0	324,100	0.00	0	324,100
Ongoing Rescission	(1.33)	0	(221,700)	(1.33)	0	(221,700)
FY 2027 Total	29.67	0	6,139,800	29.67	0	6,071,900
Change from Original Appropriation	(1.33)	0	79,000	(1.33)	0	11,100
% Change from Original Appropriation			1.3%			0.2%

POST Academy

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included one budget enhancement. That enhancement included 0.33 FTP to convert a part-time technical records specialist to a full-time position. The Legislature also provided \$111,600 for replacement items and \$61,600 for IT replacement items recommended by the Office of Information Technology Services.					
	31.00	0	5,802,100	258,700	6,060,800
Executive Carry Forward					
The Peace Officer Standards and Training Academy (POST) was approved by the Division of Financial Management for \$10,300 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2027 Base. This funding was encumbered by the agency for uniforms and body armor.					
Agency Request	0.00	0	10,300	0	10,300
Governor's Recommendation	0.00	0	10,300	0	10,300
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.					
Agency Request	0.00	0	(32,500)	0	(32,500)
Governor's Recommendation	0.00	0	(32,500)	0	(32,500)
FY 2026 Estimated Expenditures					
Agency Request	31.00	0	5,779,900	258,700	6,038,600
Governor's Recommendation	31.00	0	5,779,900	258,700	6,038,600
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$173,200 for replacement items and \$10,300 for Executive Carry Forward authorized by the Division of Financial Management.					
Agency Request	0.00	0	(183,500)	0	(183,500)
Governor's Recommendation	0.00	0	(183,500)	0	(183,500)
Restore Rescissions/Gov Holdback					
This adjustment restores the spending authority for unallocated additional CEC funding.					
Agency Request	0.00	0	32,500	0	32,500
Governor's Recommendation	0.00	0	32,500	0	32,500
FY 2027 Base					
Agency Request	31.00	0	5,628,900	258,700	5,887,600
Governor's Recommendation	31.00	0	5,628,900	258,700	5,887,600
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	0	101,900	0	101,900
The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefits are recommended with corrected amounts.					
Governor's Recommendation	0.00	0	57,200	0	57,200

POST Academy

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$7,500, risk management costs will increase by \$9,100, State Controller fees will decrease by \$1,200, and Office of Information Technology Services billings will increase by \$9,300, for a net increase \$24,700.					
Agency Request	0.00	0	24,700	0	24,700
Governor's Recommendation	0.00	0	24,700	0	24,700

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	0	23,200	0	23,200
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0

FY 2027 Program Maintenance

Agency Request	31.00	0	5,778,700	258,700	6,037,400
Governor's Recommendation	31.00	0	5,710,800	258,700	5,969,500

Replacement Items

The Peace Officer Standards and Training Academy (POST) requests \$324,100 from the Peace Officers Training Fund for replacement items. These replacement items include five replacement vehicles; the repair of jail cell doors in the training building; computer, monitor, and laptop replacement; desk chairs; and video cameras.

Agency Request	0.00	0	324,100	0	324,100
Governor's Recommendation	0.00	0	324,100	0	324,100

Ongoing Rescission

The increase in dedicated fund appropriation in the Division of ISP is partly due to the transfer of two administrative positions from POST to the Director's Office in the Division of ISP. This action is a part of the agency's ongoing rescission plan and is a reduction of 2.00 FTP and \$187,900 for personnel costs from POST.

POST is also reducing \$109,000 in operating expenditures from the Peace Officers Training Fund for the termination of an external maintenance contract. There is an increase of 0.67 FTP and \$75,200 in personnel costs to cover POST's allocation of the in-house maintenance. The combination of these actions total to a decrease of 1.33 FTP, \$112,700 in personnel costs, and \$109,000 in operating expenditures, for a total reduction of \$221,700 for the POST Academy, all of which are from the Peace Officers Training Fund.

Agency Request	(1.33)	0	(221,700)	0	(221,700)
Governor's Recommendation	(1.33)	0	(221,700)	0	(221,700)

FY 2027 Total

Agency Request	29.67	0	5,881,100	258,700	6,139,800
Governor's Recommendation	29.67	0	5,813,200	258,700	6,071,900

Agency Request

Change from Original App	(1.33)	0	79,000	0	79,000
% Change from Original App	(4.3%)		1.4%	0.0%	1.3%

Governor's Recommendation

Change from Original App	(1.33)	0	11,100	0	11,100
% Change from Original App	(4.3%)		0.2%	0.0%	0.2%

Racing Commission

Analyst: Peterson

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
Dedicated	478,000	334,200	499,800	445,500	443,100
Percent Change:	0.0%	(30.1%)	49.6%	(10.9%)	(11.3%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	285,800	177,600	298,800	243,100	240,700
Operating Expenditures	162,200	151,700	171,000	172,400	172,400
Capital Outlay	0	3,900	0	0	0
Trustee/Benefit	30,000	1,000	30,000	30,000	30,000
Total:	478,000	334,200	499,800	445,500	443,100
Full-Time Positions (FTP)	3.00	3.00	3.00	1.00	1.00

Division Description

The Racing Commission maintains horse racing requirements that protect racing participants and the public from illegal actions surrounding racing operations. The commission appoints a director and a business operations manager to perform the year-round operations as well as state stewards, veterinarians, mutuel inspectors, and licensing clerks during the racing season to ensure the honest operation of the pari-mutuel system and compliance with the Idaho Racing Act [Statutory Authority: Section 54-2507, Idaho Code].

Racing Commission

Analyst: Peterson

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
State Regulatory 22900	448,000	333,200	(114,800) (25.6%)	469,800	415,500	413,100
Pari-Mutuel Distribution 48500	30,000	1,000	(29,000) (96.7%)	30,000	30,000	30,000
Total:	478,000	334,200	(143,800) (30.1%)	499,800	445,500	443,100

Racing Commission

Analyst: Peterson

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	3.00	0	499,800	3.00	0	499,800
Expenditure Adjustments	(2.00)	0	(60,000)	(2.00)	0	(60,000)
Unallocated CEC - S1110	0.00	0	0	0.00	0	(7,900)
FY 2026 Estimated Expenditures	1.00	0	439,800	1.00	0	431,900
Restore Rescissions/Gov Holdback	2.00	0	60,000	2.00	0	67,900
FY 2027 Base	3.00	0	499,800	3.00	0	499,800
Personnel Benefit Costs	0.00	0	3,600	0.00	0	1,900
Statewide Cost Allocation	0.00	0	1,400	0.00	0	1,400
Change in Employee Compensation	0.00	0	700	0.00	0	0
FY 2027 Program Maintenance	3.00	0	505,500	3.00	0	503,100
Ongoing Rescission	(2.00)	0	(60,000)	(2.00)	0	(60,000)
FY 2027 Total	1.00	0	445,500	1.00	0	443,100
Change from Original Appropriation	(2.00)	0	(54,300)	(2.00)	0	(56,700)
% Change from Original Appropriation			(10.9%)			(11.3%)

Racing Commission

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026. There were no enhancements to the Racing Commission budget for FY 2026.					
	3.00	0	499,800	0	499,800
Expenditure Adjustments					
Pursuant to Executive Order No. 2025-05, this adjustment reflects a reduction of full-time positions that have been vacant for more than six months. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	(2.00)	0	(60,000)	0	(60,000)
Governor's Recommendation	(2.00)	0	(60,000)	0	(60,000)
Unallocated CEC - S1110					
Agency Request	0.00	0	0	0	0
<i>Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. The agency request did not include an early reversion for unallocated CEC. This decision unit reflects the unallocated and reverted amount and is recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	(7,900)	0	(7,900)
FY 2026 Estimated Expenditures					
Agency Request	1.00	0	439,800	0	439,800
Governor's Recommendation	1.00	0	431,900	0	431,900
Restore Rescissions/Gov Holdback					
This adjustment restores spending authority for vacant positions.					
Agency Request	2.00	0	60,000	0	60,000
<i>Rescissions restored as recommended by the Governor.</i>					
Governor's Recommendation	2.00	0	67,900	0	67,900
FY 2027 Base					
Agency Request	3.00	0	499,800	0	499,800
Governor's Recommendation	3.00	0	499,800	0	499,800
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	0	3,600	0	3,600
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefits are recommended with corrected amounts.</i>					
Governor's Recommendation	0.00	0	1,900	0	1,900
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will decrease by \$1,400, State Controller fees will increase by \$400, and Office of Information Technology Services billings will increase by \$2,400, for a net increase of \$1,400.					
Agency Request	0.00	0	1,400	0	1,400
Governor's Recommendation	0.00	0	1,400	0	1,400

Racing Commission

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	0	700	0	700
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	3.00	0	505,500	0	505,500
Governor's Recommendation	3.00	0	503,100	0	503,100
Ongoing Rescission					
Pursuant to Executive Order 2025-05, this decision unit reflects an ongoing appropriation reduction for the Racing Commission of 2.00 FTP and \$60,000 from dedicated funds for personnel costs. These FTP represent positions that have been vacant for more than 6 months and were previously utilized for an office specialist and technical records specialist. The reduction in personnel costs reflects the difference between the cost of retaining temporary employees for these roles and the existing appropriation for the reduced positions.					
Agency Request	(2.00)	0	(60,000)	0	(60,000)
Governor's Recommendation	(2.00)	0	(60,000)	0	(60,000)
FY 2027 Total					
Agency Request	1.00	0	445,500	0	445,500
Governor's Recommendation	1.00	0	443,100	0	443,100
Agency Request					
Change from Original App	(2.00)	0	(54,300)	0	(54,300)
% Change from Original App	(66.7%)		(10.9%)		(10.9%)
Governor's Recommendation					
Change from Original App	(2.00)	0	(56,700)	0	(56,700)
% Change from Original App	(66.7%)		(11.3%)		(11.3%)

Idaho Legislative Budget Book

Natural Resources

2026 Legislative Session

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Department of Environmental Quality

Analyst: Jessup

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Administration and Support	14,040,300	10,169,100	13,075,900	13,361,200	13,218,300
Air Quality	12,785,400	8,941,900	13,464,900	12,898,200	12,726,500
Water Quality	153,333,900	93,351,300	162,872,200	42,434,600	41,978,400
CDA Basin Commission	324,700	187,300	314,900	498,600	493,700
Waste Mgmt and Remediation	52,929,700	25,281,800	53,786,900	27,468,500	27,296,700
INL Oversight	2,750,700	2,460,100	2,863,600	2,983,900	2,958,100
Total:	236,164,700	140,391,500	246,378,400	99,645,000	98,671,700
BY FUND CATEGORY					
General	29,032,600	25,781,000	29,361,200	29,620,600	29,158,100
Dedicated	20,001,500	10,679,300	21,250,200	22,176,400	21,997,600
Federal	187,130,600	103,931,200	195,767,000	47,848,000	47,516,000
Total:	236,164,700	140,391,500	246,378,400	99,645,000	98,671,700
Percent Change:	0.0%	(40.6%)	75.5%	(59.6%)	(60.0%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	46,682,300	36,851,500	48,051,200	46,926,600	45,953,300
Operating Expenditures	54,415,400	20,349,100	56,791,200	39,319,500	39,319,500
Capital Outlay	4,766,400	4,312,400	3,188,600	3,324,900	3,324,900
Trustee/Benefit	130,300,600	78,878,500	138,347,400	10,074,000	10,074,000
Total:	236,164,700	140,391,500	246,378,400	99,645,000	98,671,700
Full-Time Positions (FTP)	385.00	385.00	385.00	377.00	377.00

Department Description

The Legislature created the Department of Environmental Quality (DEQ) in the public's interest, "to protect human health and the environment as its sole mission" (Section 39-102A, Idaho Code). The department is organized into six budgetary programs.

- Administration and Support Services develops policies, legislation, and rules for permitting and regulatory programs; promotes public understanding of environmental issues and solicits public input; assesses program effectiveness in improving water and air quality; and services DEQ internal support needs.
- The Air Quality Program addresses compliance with federal and state health-based air quality standards by monitoring air quality and collecting data; developing and issuing permits; and coordinating air quality improvement efforts made by communities, citizen groups, businesses, industries, and governmental agencies.
- The Water Quality Program develops strategies to prevent, protect, and remediate areas from pollution to maintain or improve water quality. The program protects human health and biological integrity through watershed, drinking water, ground water, wastewater permitting, and grant and loan activities.
- The Coeur d'Alene Basin Project Commission (Section 39-8104, Idaho Code) coordinates natural resource restoration to address heavy metal contamination caused from upstream mining operations.
- Waste Management and Remediation is responsible for ensuring that solid wastes are managed and disposed of in a manner protective of human health and the environment. The program responds to existing releases of hazardous substances and works with active mines to ensure that best management practices are followed.
- The primary responsibility of the Idaho National Laboratory (INL) Oversight Program is to independently monitor INL operations and document transportation of radiological materials along transportation corridors. The objective is to protect Idaho's land, air, water, wildlife, and public health from nuclear releases.

Department of Environmental Quality

Analyst: Jessup

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	0	0	0 0.0%	0	0	0
Department of Environmental Quality (General) 22503	29,341,500	25,781,000	(3,560,500) (12.1%)	29,361,200	29,620,600	29,158,100
Hazardous Waste Emergency 18500	0	0	0 0.0%	0	0	0
Air Quality Permitting 18600	1,769,700	888,100	(881,600) (49.8%)	1,866,400	1,931,100	1,898,900
Public Water System Supervision 19100	2,329,500	1,341,400	(988,100) (42.4%)	2,439,200	2,522,100	2,480,900
Water Pollution Control 20000	0	0	0 0.0%	0	0	0
Environmental Remediation (Box) 20101	607,000	146,000	(461,000) (75.9%)	614,200	621,700	617,700
Environmental Remediation (Basin) 20102	866,400	349,700	(516,700) (59.6%)	877,000	887,100	881,400
Environmental Remediation (Triumph Mine) 20104	0	0	0 0.0%	1,030,000	1,230,000	1,230,000
Department of Environmental Quality 22500	0	0	0 0.0%	0	0	0
Department of Environmental Quality (Receipts) 22505	7,441,900	2,912,900	(4,529,000) (60.9%)	7,119,600	7,223,500	7,170,000
Idaho Underground Storage Tank Program 22600	395,400	179,500	(215,900) (54.6%)	412,000	420,900	415,900
IPDES Program 22700	2,106,500	1,519,800	(586,700) (27.9%)	1,970,800	2,416,900	2,380,900
Bunker Hill Trust 51100	4,918,100	3,341,900	(1,576,200) (32.0%)	4,921,000	4,923,100	4,921,900
Bunker Hill Central Treatment Plant 51112	0	0	0 0.0%	0	0	0
Department of Environmental Quality (Federal) 22502	47,915,700	28,751,700	(19,164,000) (40.0%)	48,107,300	47,765,900	47,461,100
American Rescue Plan 34400	35,200	35,200	0 0.0%	0	0	0
ARPA State Fiscal Recovery 34430	139,237,400	75,144,300	(64,093,100) (46.0%)	147,659,700	82,100	54,900

Department of Environmental Quality

Analyst: Jessup

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
Total:	236,964,300	140,391,500	(96,572,800) (40.8%)	246,378,400	99,645,000	98,671,700

Department of Environmental Quality

Analyst: Jessup

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	385.00	29,361,200	246,378,400	385.00	29,361,200	246,378,400
Prior Year Reappropriation	0.00	0	64,093,100	0.00	0	64,093,100
FY 2026 Total Appropriation	385.00	29,361,200	310,471,500	385.00	29,361,200	310,471,500
Executive Carry Forward	0.00	300,100	3,652,600	0.00	300,100	3,652,600
Expenditure Adjustments	(2.00)	0	(776,100)	(2.00)	0	(776,100)
Governor's Holdback	(6.00)	(880,800)	(880,800)	(6.00)	(880,800)	(880,800)
Unallocated CEC - S1110	0.00	0	(243,300)	0.00	0	(243,300)
FY 2026 Estimated Expenditures	377.00	28,780,500	312,223,900	377.00	28,780,500	312,223,900
Removal of Onetime Expenditures	0.00	(300,100)	(216,402,000)	0.00	(300,100)	(216,402,000)
Base Adjustments	(2.00)	0	(776,100)	(2.00)	0	(776,100)
Restore Rescissions/Gov Holdback	8.00	880,800	1,900,200	8.00	880,800	1,900,200
FY 2027 Base	383.00	29,361,200	96,946,000	383.00	29,361,200	96,946,000
Personnel Benefit Costs	0.00	635,500	1,365,800	0.00	348,200	749,700
Contract Inflation	0.00	76,300	136,300	0.00	76,300	136,300
Statewide Cost Allocation	0.00	243,600	280,900	0.00	243,600	280,900
Change in Employee Compensation	0.00	184,800	366,800	0.00	0	0
FY 2027 Program Maintenance	383.00	30,501,400	99,095,800	383.00	30,029,300	98,112,900
1. Triumph Mine Remediation	0.00	0	1,230,000	0.00	0	1,230,000
2. Cash Transfer WPCF to Env Remed	0.00	0	1,500,000	0.00	0	1,500,000
3. IPDES Fund Adjust and Fund Shift	0.00	0	200,000	0.00	0	200,000
Ongoing Rescission	(6.00)	(880,800)	(880,800)	(6.00)	(871,200)	(871,200)
Cash Transfers & Adjustments	0.00	0	(1,500,000)	0.00	0	(1,500,000)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	377.00	29,620,600	99,645,000	377.00	29,158,100	98,671,700
Change from Original Appropriation	(8.00)	259,400	(146,733,400)	(8.00)	(203,100)	(147,706,700)
% Change from Original Appropriation		0.9%	(59.6%)		(0.7%)	(60.0%)

Department of Environmental Quality

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature funded many programmatic enhancements in FY 2026 including \$592,800 for targeted pay to address turnover; \$1,500,000 for the cleanup of the superfund site in the Coeur d'Alene Basin; \$1,030,000 for the remediation of the Triumph Mine site; \$73,813,500 onetime to reimburse infrastructure grantees using the ARPA State Fiscal Recovery Funds; a net zero fund shift for personnel costs; and \$10,000,000 for drinking water and wastewater infrastructure grants.					
	385.00	29,361,200	21,250,200	195,767,000	246,378,400
Prior Year Reappropriation					
The Department of Environmental Quality was authorized to reappropriate or carryover its unencumbered and unspent appropriation related to \$64,093,100 from FY 2025 into FY 2026. This authorization included moneys from the ARPA State Fiscal Recovery Fund for water infrastructure and remediation projects pursuant to H455 of 2025. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2027 Base.					
Agency Request	0.00	0	0	64,093,100	64,093,100
Governor's Recommendation	0.00	0	0	64,093,100	64,093,100
FY 2026 Total Appropriation					
Agency Request	385.00	29,361,200	21,250,200	259,860,100	310,471,500
Governor's Recommendation	385.00	29,361,200	21,250,200	259,860,100	310,471,500
Executive Carry Forward					
The Department of Environmental Quality was approved by the Division of Financial Management for \$3,652,600 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2027 Base. This funding was encumbered by the agency for unfilled purchase orders and procurement service contracts not concluded by the end of the fiscal year.					
Agency Request	0.00	300,100	204,500	3,148,000	3,652,600
Governor's Recommendation	0.00	300,100	204,500	3,148,000	3,652,600
Expenditure Adjustments					
This adjustment reflects anticipated reversions from the department and includes 2.00 FTP and \$776,100 from the Federal Grant Fund as the result of the elimination of the Gem State Air Quality Initiative Program, a grant received by the agency in FY 2025.					
Agency Request	(2.00)	0	0	(776,100)	(776,100)
Governor's Recommendation	(2.00)	0	0	(776,100)	(776,100)
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	(6.00)	(880,800)	0	0	(880,800)
Governor's Recommendation	(6.00)	(880,800)	0	0	(880,800)
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.					
Agency Request	0.00	0	(95,100)	(148,200)	(243,300)
Governor's Recommendation	0.00	0	(95,100)	(148,200)	(243,300)
FY 2026 Estimated Expenditures					
Agency Request	377.00	28,780,500	21,359,600	262,083,800	312,223,900
Governor's Recommendation	377.00	28,780,500	21,359,600	262,083,800	312,223,900

Department of Environmental Quality

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$148,656,300 for onetime FY 2026 enhancements, \$64,093,100 for reappropriation (predominantly related to federally funded infrastructure projects), and \$3,652,600 for Executive Carry Forward authorized by the Division of Financial Management.					
Agency Request	0.00	(300,100)	(1,234,500)	(214,867,400)	(216,402,000)
Governor's Recommendation	0.00	(300,100)	(1,234,500)	(214,867,400)	(216,402,000)
Base Adjustments					
This adjustment reverses the program and account transfers utilized by the department for FY 2026 and realigns operating expenditure and capital outlay for the FY 2027 Base and makes permanent decreases to the FY 2027 Base.					
Agency Request	(2.00)	0	0	(776,100)	(776,100)
Governor's Recommendation	(2.00)	0	0	(776,100)	(776,100)
Restore Rescissions/Gov Holdback					
This adjustment restores spending authority for unallocated additional CEC funding reverted according to Senate Bill 1110 of 2025 and the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05.					
Agency Request	8.00	880,800	95,100	924,300	1,900,200
Governor's Recommendation	8.00	880,800	95,100	924,300	1,900,200
FY 2027 Base					
Agency Request	383.00	29,361,200	20,220,200	47,364,600	96,946,000
Governor's Recommendation	383.00	29,361,200	20,220,200	47,364,600	96,946,000
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	635,500	256,900	473,400	1,365,800
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.</i>					
Governor's Recommendation	0.00	348,200	141,300	260,200	749,700
Contract Inflation					
The department requests \$136,300 for contract inflation for increased rent at various offices statewide. The average increase for rent across the state was 4.9%.					
Agency Request	0.00	76,300	15,100	44,900	136,300
Governor's Recommendation	0.00	76,300	15,100	44,900	136,300
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$195,900, Office of Administrative Hearings fees will increase by \$13,000, risk management costs will increase by \$21,900, State Controller fees will decrease by \$37,100, State Treasurer fees will decrease by \$400, and Office of Information Technology Services billings will increase by \$87,600, for a net increase of \$280,900.					
Agency Request	0.00	243,600	9,300	28,000	280,900
Governor's Recommendation	0.00	243,600	9,300	28,000	280,900

Department of Environmental Quality

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	184,800	63,200	118,800	366,800
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	383.00	30,501,400	20,564,700	48,029,700	99,095,800
Governor's Recommendation	383.00	30,029,300	20,385,900	47,697,700	98,112,900

Department of Environmental Quality

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
1. Triumph Mine Remediation					Waste Management and Remediation

The Department of Environmental Quality requests \$1,230,000 ongoing from the Environmental Remediation (Triumph Mine) Fund for monitoring and maintenance costs at the Triumph Mine north of Hailey in Blaine County. Requested funds would be used to maintain and monitor the above-ground infiltration ponds, barrier maintenance as needed, surge pond maintenance and clean-up, and containment testing.

The Triumph Mine site north of Hailey was operational from the 1800s through the 1950s, producing lead, zinc, and silver, which left high levels of heavy metals that affected surrounding soil and water. Due to the heavy metals and their potential to affect the region, in 1993 the United States Environmental Protection Agency (EPA) identified the site as a potential "Superfund site." This was opposed by the community, and the EPA entered into an agreement with the Idaho Department of Environmental Quality (DEQ) in 1994 to remediate the harm from heavy metals. The agreement was consistent with the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA) as amended, and included monitoring of the mine's drainage, groundwater, and surface water for harmful levels of heavy metals (e.g. arsenic, lead, iron, manganese, sulfates).

From 1998 through 2004, monitoring and remedial actions were performed by the Idaho Department of Lands (IDL) and ASARCO mining with oversight from DEQ. During this time, remedial actions included the removal and capping of contaminated soil and the installation of an engineered concrete plug within the Triumph tunnel to reduce the discharge of contaminated mine water. In 2005, ASARCO mining declared bankruptcy and DEQ became responsible for monitoring contaminated mine water while IDL remained responsible for contaminated soils. Since 2009, state agencies have expended funding for maintenance, monitoring activities, the construction of a second concrete plug within the tunnel, and other actions intended to prevent the release of mine water and debris from the mine.

The Environmental Remediation (Triumph Mine) Fund was established in FY 2020 (see Section 39-3605C and Section 39-3606C, Idaho Code) to support ongoing maintenance and monitoring at the mine site. In FY 2020 and FY 2022, the Legislature appropriated and transferred \$1.5 million from the Water Pollution Control Fund to the Environmental Remediation (Triumph Mine) Fund. Beginning in FY 2022, the Legislature appropriated federal funds from the ARPA State Fiscal Recovery Fund to fund maintenance and monitoring at the mine site and expended approximately \$8 million for that purpose from FY 2022 through FY 2027 (anticipated). However, the use of ARPA State Fiscal Recovery Fund moneys is disallowed after December 31, 2026, and ongoing monitoring and maintenance activities will revert to being expended from the Environmental Remediation (Triumph Mine) Fund. This request provides appropriation for the agency to resume its activities at the Triumph Mine with dedicated funds and includes \$200,000 for personnel costs, \$1,000,000 for operating expenditures, and \$30,000 for trustee and benefit payments.

AGENCY SUBMITTED OUTCOMES: This request will fulfill two of the department's strategic goals of using best practices to make recognizable and measurable environmental improvements. The status of the cleanup efforts are published in five-year review reports and identify progress of the identified actions in the 1998 Record of Decision.

Agency Request	0.00	0	1,230,000	0	1,230,000
Governor's Recommendation	0.00	0	1,230,000	0	1,230,000

Department of Environmental Quality

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

2. Cash Transfer WPCF to Env Remed

Waste Management and Remediation

The department requests a transfer of \$1,500,000 from the Water Pollution Control Fund to the Environmental Remediation (Basin) Fund. The department is currently building a balance in the Environmental Remediation (Basin) Fund to act as the state's 10% match for Superfund cleanup projects in the Coeur d'Alene Basin, and to pay long-term operation and maintenance costs associated with federally funded remedial actions. As of June 30th of 2025, the balance of the Environmental Remediation (Basin) Fund was \$27,185,260. The objective is to transfer a total of \$45.0 million into the fund over a 30-year period ending in FY 2037, which requires an additional \$17.8 million be added to the fund over the next 10 years. The Legislature started to fill this fund in FY 2006 after the Environmental Remediation (Box) Fund federal match requirement was satisfied.

AGENCY SUBMITTED OUTCOMES: This request will fulfill two of the department's strategic goals of using best practices to make recognizable and measurable environmental improvements. The Department of Environmental Quality will continue to track expenditures for DEQ funded remedial projects and personnel that meet the match obligations to meet the ten percent (10%) match requirement for federally funded remedial actions, fulfill obligations as required under the Basin institutional control program established in 2003, and maintain clean barriers for completed remedial actions to prevent impacts to human health from underlying metal contamination.

Agency Request	0.00	0	1,500,000	0	1,500,000
Governor's Recommendation	0.00	0	1,500,000	0	1,500,000

3. IPDES Fund Adjust and Fund Shift

Water Quality

The Department of Environmental Quality requests to shift two positions from federal funding sources to dedicated funding sources with the Idaho Pollutant Discharge Elimination System (IPDES). Specifically, this request would (1) shift 2.00 FTP from federal fund sources to the IPDES Program Fund, a net-zero change; (2) reduce the appropriation for personnel costs from the Federal Grant Fund by \$181,700; and (3) increase the appropriation from the IPDES Program Fund by \$331,700, of which \$181,700 is for personnel costs and the remaining \$200,000 is for operating expenditures. When netted together this request is for no additional FTP and an increase of \$200,000 from dedicated funds.

Pursuant to Section 39-175E, Idaho Code, the IPDES Program Fund receives fees collected from facilities obtaining an IPDES permit to be used for compliance, training, technical, legal and administrative support and proceedings necessary for implementing the IPDES program. Idaho assumed primacy to operate the IPDES program from the United States Environmental Protection Agency in 2014. This request would move one analyst and one technical records specialist to be paid from revenue to the IPDES Program Fund and align their work with the correct funding source within the agency. Moneys requested for operating expenditures will support the IPDES online permitting system that is utilized by permit requestors and the department (hosting, licensing, and system maintenance).

AGENCY SUBMITTED OUTCOMES: This request would fulfill the agency's strategic goal #2 to "ensure clean water for Idaho" and its performance measures related to the percentage of IPDES permits issued/renewed within required timeframes. The agency expects to issue more permits on schedule with fewer delays.

Agency Request	0.00	0	381,700	(181,700)	200,000
Governor's Recommendation	0.00	0	381,700	(181,700)	200,000

Ongoing Rescission

This adjustment reflects a 3% General Fund rescission for FY 2027. This rescission includes a reduction of 6.00 FTP and \$601,800 for personnel costs and \$279,000 for trustee and benefit payments.

Agency Request	(6.00)	(880,800)	0	0	(880,800)
<i>Recommended by the Governor with changes for benefits and compensation.</i>					
Governor's Recommendation	(6.00)	(871,200)	0	0	(871,200)

Department of Environmental Quality

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

Cash Transfers & Adjustments

CASH TRANSFER FOR THE AIR PERMITTING FEES: The Department of Environmental Quality requests the balance of the DEQ Air Permitting Fees Account be transferred to the Idaho Air Quality Permitting Fund on July 1, 2026, or as soon thereafter as practicable for the period of July 1, 2026, through June 30, 2027, to consolidate the two and cease to use the former.

CASH TRANSFER FOR THE DRINKING WATER FEES: The Department of Environmental Quality requests the balance of the DEQ Drinking Water Fees Account be transferred to the Public Water System Supervision Fund on July 1, 2026, or as soon thereafter as practicable for the period of July 1, 2026, through June 30, 2027, to consolidate the two and cease to use the former.

CASH TRANSFER FOR AGRICULTURAL BEST PRACTICES (AgBMP): The Department of Environmental Quality requests the transfer of \$279,000 from the Water Pollution Control Fund to the Agricultural Best Management Practices Fund on July 1, 2026, or as soon thereafter as practicable for the period of July 1, 2026, through June 30, 2027, to be used for voluntary statewide agricultural best management practices.

CASH TRANSFER FOR WASTE REMEDIATION: The Department of Environmental Quality requests the transfer of \$1,500,000 from the Water Pollution Control Fund to the Environmental Remediation (Basin) Fund on July 1, 2026, or as soon thereafter as practicable for the period July 1, 2026, through June 30, 2027, to be used for Superfund cleanup projects in the Coeur d'Alene Basin.

Agency Request	0.00	0	(1,500,000)	0	(1,500,000)

The Governor recommends, for the period of FY 2027, that there be no cash transfer made from the General Fund to the Water Pollution Control Fund.

CASH TRANSFER FROM THE WATER POLLUTION CONTROL FUND - INTEREST: *The Governor recommends that the budget for the Department of Environmental Quality include the following language: "Notwithstanding any other provision of law to the contrary, all interest earned on the Water Pollution Control Fund shall be redirected for deposit into the General Fund for the period of FY 2027."*

CASH TRANSFER FROM THE WATER POLLUTION CONTROL FUND: *The Governor recommends that the budget for the Department of Environmental Quality include the following language: "Notwithstanding any other provision of law to the contrary, the Office of the State Controller is directed to transfer \$15,000,000 from the Water Pollution Control Fund to the General Fund as soon as practicable, but no later than the end of FY 2026."*

Governor's Recommendation	0.00	0	(1,500,000)	0	(1,500,000)

Budget Law Exemptions/Other Adjustments

TRANSFER EXEMPTION: The Department of Environmental Quality requests an appropriation that is exempt from Section 67-3511, Idaho Code, which restricts the transfer of appropriation between programs and expenditure account categories. This authority requires legislative approval.

FEDERAL REAPPROPRIATION: The Department of Environmental Quality requests authority to carry over its unencumbered and unspent appropriation balances from the ARPA State Fiscal Recovery Fund for FY 2026 into FY 2027 to be used for water infrastructure and waste remediation projects. Reappropriation requires legislative approval.

Agency Request	0.00	0	0	0	0

Recommended by the Governor.

Governor's Recommendation	0.00	0	0	0	0

FY 2027 Total					
Agency Request	377.00	29,620,600	22,176,400	47,848,000	99,645,000
Governor's Recommendation	377.00	29,158,100	21,997,600	47,516,000	98,671,700

Department of Environmental Quality

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Agency Request					
Change from Original App	(8.00)	259,400	926,200	(147,919,000)	(146,733,400)
% Change from Original App	(2.1%)	0.9%	4.4%	(75.6%)	(59.6%)
Governor's Recommendation					
Change from Original App	(8.00)	(203,100)	747,400	(148,251,000)	(147,706,700)
% Change from Original App	(2.1%)	(0.7%)	3.5%	(75.7%)	(60.0%)

Department of Fish and Game

Analyst: Jessup

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Administration	30,074,200	23,929,900	33,774,500	30,660,400	30,397,000
Enforcement	16,432,600	16,385,500	16,728,100	17,152,400	16,796,100
Fisheries	67,217,200	56,307,300	59,998,900	72,093,000	71,567,800
Wildlife	46,325,500	40,304,900	46,292,600	49,557,800	49,172,900
Communications	5,765,600	5,032,900	5,836,500	5,509,300	5,425,200
Total:	165,815,100	141,960,500	162,630,600	174,972,900	173,359,000
BY FUND CATEGORY					
Dedicated	102,935,500	83,849,500	93,268,400	100,664,300	99,714,400
Federal	62,879,600	58,111,000	69,362,200	74,308,600	73,644,600
Total:	165,815,100	141,960,500	162,630,600	174,972,900	173,359,000
Percent Change:	0.0%	(14.4%)	14.6%	7.6%	6.6%
BY OBJECT OF EXPENDITURE					
Personnel Costs	69,626,600	64,945,200	72,971,500	77,034,800	75,420,900
Operating Expenditures	83,857,200	58,859,400	75,429,100	88,053,000	88,053,000
Capital Outlay	9,177,700	16,561,700	12,255,200	7,910,300	7,910,300
Trustee/Benefit	3,153,600	1,594,200	1,974,800	1,974,800	1,974,800
Total:	165,815,100	141,960,500	162,630,600	174,972,900	173,359,000
Full-Time Positions (FTP)	550.00	550.00	550.00	550.00	550.00

Department Description

In 1899, the fifth Idaho Legislature established the Fish and Game Department with a state game warden in charge and deputy wardens in each county who were paid half of each fine for which they could get a conviction. The total department budget was \$1,500. In 1938, Idaho's first voter initiative passed which created the Idaho Fish and Game Commission. The seven-member commission appoints a director, holds public hearings, establishes regulations and management controls on fish and wildlife, and approves departmental budgets for submission to the Legislature. The department is organized into seven programs and funded primarily by licenses, fees, and federal fund sources. The following mission, vision, and goals are from the department's strategic plan.

Department's Mission (Section 36-103, Idaho Code): All wildlife, including all wild animals, wild birds and fish, within the state of Idaho, is hereby declared to be the property of the state of Idaho. It shall be preserved, protected, perpetuated, and managed. It shall only be captured or taken at such times or places, under such conditions, or by such means, or in such manner, as will preserve, protect, and perpetuate such wildlife, and provide for the citizens of this state and, as by law permitted to others, continued supplies of such wildlife for hunting, fishing, and trapping.

Department's Vision: The Idaho Department of Fish and Game shall work with the citizens of Idaho in providing abundant, diverse fish and wildlife, and ensuring a rich outdoor heritage for all generations.

Primary Goals: 1) Sustain Idaho's fish and wildlife and the habitats upon which they depend; 2) Meet the demand for fish and wildlife recreation; 3) Improve public understanding of, and involvement in, fish and wildlife management; and 4) Enhance the capability of the department to manage fish and wildlife and serve the public.

HJR2 of 2012 amended the Constitution of the state of Idaho to preserve the rights of the people of Idaho to hunt, fish, and trap.

Department of Fish and Game

Analyst: Jessup

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
Fish and Game 16000	71,105,700	61,569,400	(9,536,300) (13.4%)	67,386,700	66,486,200	65,672,700
Fish and Game (Other) 16050	23,009,400	12,965,500	(10,043,900) (43.7%)	15,295,200	23,635,500	23,530,800
Fish and Game Set-Aside 16100	6,709,800	5,464,000	(1,245,800) (18.6%)	4,840,900	4,876,700	4,866,700
Fish and Game Set-Aside (Other) 16150	1,374,800	1,181,900	(192,900) (14.0%)	1,358,500	2,067,300	2,051,200
Expendable Big Game Depredation 16500	2,981,700	1,462,500	(1,519,200) (51.0%)	1,802,900	1,802,900	1,802,900
Fish and Game Expendable Trust 52400	2,113,900	1,199,500	(914,400) (43.3%)	2,533,600	1,745,100	1,739,500
Fish and Game Nonexpendable Trust 53000	50,600	6,700	(43,900) (86.8%)	50,600	50,600	50,600
Fish and Game (Federal) 16090	64,382,800	58,111,000	(6,271,800) (9.7%)	69,362,200	74,308,600	73,644,600
Total:	171,728,700	141,960,500	(29,768,200) (17.3%)	162,630,600	174,972,900	173,359,000

Department of Fish and Game

Analyst: Jessup

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	550.00	0	162,630,600	550.00	0	162,630,600
Prior Year Reappropriation	0.00	0	4,598,200	0.00	0	4,598,200
FY 2026 Total Appropriation	550.00	0	167,228,800	550.00	0	167,228,800
Executive Carry Forward	0.00	0	6,794,100	0.00	0	6,794,100
Unallocated CEC - S1110	0.00	0	(497,000)	0.00	0	(497,000)
FY 2026 Estimated Expenditures	550.00	0	173,525,900	550.00	0	173,525,900
Removal of Onetime Expenditures	0.00	0	(28,160,700)	0.00	0	(28,160,700)
Base Adjustments	0.00	0	0	0.00	0	0
Restore Rescissions/Gov Holdback	0.00	0	497,000	0.00	0	497,000
FY 2027 Base	550.00	0	145,862,200	550.00	0	145,862,200
Personnel Benefit Costs	0.00	0	2,447,000	0.00	0	1,339,600
Statewide Cost Allocation	0.00	0	257,900	0.00	0	257,900
Change in Employee Compensation	0.00	0	506,500	0.00	0	0
FY 2027 Program Maintenance	550.00	0	149,073,600	550.00	0	147,459,700
1. Fisheries Habitat Projects	0.00	0	8,210,800	0.00	0	8,210,800
2. Good Neighbor Authority Projects	0.00	0	4,050,000	0.00	0	4,050,000
3. Fisheries Inflationary Costs	0.00	0	500,300	0.00	0	500,300
4. Temporary Employee Restoration	0.00	0	1,109,800	0.00	0	1,109,800
5. Wolf Depred Response and Control	0.00	0	200,000	0.00	0	200,000
6. Fisheries Facility Inflation	0.00	0	791,100	0.00	0	791,100
7. Customer Communications Services	0.00	0	64,400	0.00	0	64,400
8. ITS Rec Licenses and Support	0.00	0	278,700	0.00	0	278,700
Replacement Items	0.00	0	10,267,900	0.00	0	10,267,900
OITS Hardware	0.00	0	426,300	0.00	0	426,300
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	550.00	0	174,972,900	550.00	0	173,359,000
Change from Original Appropriation	0.00	0	12,342,300	0.00	0	10,728,400
% Change from Original Appropriation			7.6%			6.6%

Department of Fish and Game

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature funded 17 enhancements in FY 2026, including \$239,000 for a license sales system contract increase; \$2,160,000 for the final year of the Albeni Falls projects; \$273,700 for increased recreational access leases; \$550,000 for phase two of the agency's website overhaul; \$191,700 to support seasonal employees who will work to restore habitat as part of mitigation stewardship; \$216,500 for hatchery fish trailer tanks; \$3,626,700 for renovations to region 7 offices; \$192,200 for support for operational increases at regional offices; \$500,000 for funding a lease at the McCall regional office; \$280,000 for improvements to regional offices in Coeur d'Alene and Jerome; \$750,000 for hatchery improvements; \$140,000 for software licenses; net funding transfer to align the budget with federal grant revenues; \$65,000 for support for remote connectivity; \$800,000 for fire rehabilitation funds pursuant to a settlement with the Idaho Power Company; \$7,357,500 for replacement items; and \$962,700 for IT hardware.					
	550.00	0	93,268,400	69,362,200	162,630,600
Prior Year Reappropriation					
The Department of Fish and Game was authorized to reappropriate or carryover its unencumbered and unspent appropriation related to deferred maintenance projects, the Pocatello office remodel, website overhaul, and the payment of depredation claims from FY 2025 into FY 2026. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2027 Base.					
Agency Request	0.00	0	3,277,000	1,321,200	4,598,200
Governor's Recommendation	0.00	0	3,277,000	1,321,200	4,598,200
FY 2026 Total Appropriation					
Agency Request	550.00	0	96,545,400	70,683,400	167,228,800
Governor's Recommendation	550.00	0	96,545,400	70,683,400	167,228,800
Executive Carry Forward					
The Department of Fish and Game was approved by the Division of Financial Management for \$6,794,100 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2027 Base. This funding was encumbered by the agency to allow for purchase of replacement items and delivery of services.					
Agency Request	0.00	0	5,358,100	1,436,000	6,794,100
Governor's Recommendation	0.00	0	5,358,100	1,436,000	6,794,100
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.					
Agency Request	0.00	0	(294,700)	(202,300)	(497,000)
Governor's Recommendation	0.00	0	(294,700)	(202,300)	(497,000)
FY 2026 Estimated Expenditures					
Agency Request	550.00	0	101,608,800	71,917,100	173,525,900
Governor's Recommendation	550.00	0	101,608,800	71,917,100	173,525,900
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$8,320,200 for replacement items, \$8,448,200 for onetime FY 2026 enhancements, \$4,598,200 for reappropriation, and \$6,794,100 for Executive Carry Forward authorized by the Division of Financial Management.					
Agency Request	0.00	0	(18,762,100)	(9,398,600)	(28,160,700)
Governor's Recommendation	0.00	0	(18,762,100)	(9,398,600)	(28,160,700)

Department of Fish and Game

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Base Adjustments					
These adjustments included a transfer of existing FTP and associated personnel costs from the Administration Program to the Fisheries and Wildlife Programs to align personnel and appropriation with the budgeted program where work is being performed.					
Agency Request	0.00	0	693,400	(693,400)	0
Governor's Recommendation	0.00	0	693,400	(693,400)	0
Restore Rescissions/Gov Holdback					
This adjustment restores spending authority for unallocated additional CEC funding.					
Agency Request	0.00	0	294,700	202,300	497,000
Governor's Recommendation	0.00	0	294,700	202,300	497,000
FY 2027 Base					
Agency Request	550.00	0	83,834,800	62,027,400	145,862,200
Governor's Recommendation	550.00	0	83,834,800	62,027,400	145,862,200
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	0	1,392,500	1,054,500	2,447,000
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.</i>					
Governor's Recommendation	0.00	0	746,400	593,200	1,339,600
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$41,500, risk management costs will increase by \$151,900, State Controller fees will decrease by \$74,500, State Treasurer fees will decrease by \$1,700, and Office of Information Technology Services billings will increase by \$223,700, for a net increase of \$257,900.					
Agency Request	0.00	0	187,800	70,100	257,900
Governor's Recommendation	0.00	0	187,800	70,100	257,900
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	0	303,800	202,700	506,500
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	550.00	0	85,718,900	63,354,700	149,073,600
Governor's Recommendation	550.00	0	84,769,000	62,690,700	147,459,700

Department of Fish and Game

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
1. Fisheries Habitat Projects					Fisheries
The Department of Fish and Game requests \$8,210,800 onetime for fishery habitat projects in Central and North Idaho. Specifically, projects will focus on improving migratory passage for anadromous fish populations, like Chinook salmon and steelhead, and improve conditions for native fish species, like the Bull Trout. The primary projects to be carried out with requested funds include: (1) a culvert to bridge conversion project on State Highway 75 near Clayton on Kinnikinic Creek; (2) a culvert to bridge conversion project on State Highway 93 near Elk Bend on Poison Creek; and (3) a culvert replacement and irrigation infrastructure improvements on Miesen Creek in Benewah County. Where state highways are involved in projects, the department will coordinate with the Idaho Transportation Department. For the project in Benewah County, the Department of Fish and Game will work with the county agencies. Of this request, \$7,210,800 is from the Fish and Game (Other) Fund, which includes moneys allocated to Idaho projects from the Pacific Coast Salmon Recovery Fund, Bonneville Power Administration Accord, and the National Oceanic and Atmospheric Association that are sub-granted to the Department of Fish and Game by the Idaho Office of Species Conservation. The remaining \$1,000,000 from the Federal Grant Fund are funds received directly from the United States Fish and Wildlife Services as part of the Fisheries Restoration and Irrigation Mitigation Act. The agency currently has base appropriations in both effected funds for personnel and operating as habitat restoration projects are a regular and ongoing aspect of the work for the department. However, the department shared that this influx of project funds exceeds their existing appropriation. Oversight of engineering and contracted services will be conducted by existing staff. AGENCY SUBMITTED OUTCOMES: This request would address strategic goals at the Department of Fish and Game including sustaining Idaho's fish and wildlife habitat and meeting the demand for hunting, trapping, and other wildlife recreation. The anticipated outcome of the request is to increase available habitat and enhance fish passage for Endangered Species Act listed species in the three affected tributaries.					
Agency Request	0.00	0	7,210,800	1,000,000	8,210,800
Governor's Recommendation	0.00	0	7,210,800	1,000,000	8,210,800

Department of Fish and Game

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
2. Good Neighbor Authority Projects					Wildlife

The Department of Fish and Game requests \$4,050,000 ongoing for Good Neighbor Authority (GNA) projects in the Clearwater-Nez Perce National Forest, Bureau of Land Management (BLM) lands, and other national forests within the state. The 2014 Farm Bill authorized the United States Forest Services (USFS) and BLM to partner with states for restoration projects on federal lands. In 2020, the Department of Fish and Game entered into its initial agreement with the USFS to complete projects in the Clearwater-Nez Perce National Forest. Projects identified through GNA agreements are typically onetime in nature, but the department requests sufficient ongoing funds to support current and anticipated future projects as they cycle through various stages of completion. Currently, the department has \$625,000 in its FY 2027 Base for GNA projects. GNA projects performed by the Department of Fish and Game focus on habitat restoration, including forest thinning and prescribed fire operations that benefit elk habitat, aspen restoration, noxious weed abatement, expansion of meadow habitat, wildfire restoration, and access for hunters, anglers, and recreators. Of this request, \$300,000 is from the Fish and Game (Other) Fund and \$3,750,000 is from the Federal Grant Fund and includes grants from the United States Forest Service and Bureau of Lands Management.

AGENCY SUBMITTED OUTCOMES: This request would address strategic goals at the Department of Fish and Game including sustaining Idaho's fish and wildlife habitat and meeting the demand for hunting, trapping, and other wildlife recreation. The anticipated outcome of the request is more completed habitat restoration projects.

ANALYST NOTE: During the 2024 Session, the Legislature adopted House Bill 614, allowing the Department of Lands to spend moneys with a continuous appropriation it received for land and timber management grants through the GNA. The Department of Fish and Game intends to pursue similar legislation during the 2026 Legislative Session, allowing it to spend GNA moneys through a continuous appropriation. If approved by the Legislature, the department would rescind its request for additional appropriation.

Agency Request	0.00	0	300,000	3,750,000	4,050,000
Governor's Recommendation	0.00	0	300,000	3,750,000	4,050,000

3. Fisheries Inflationary Costs Fisheries

The Department requests \$500,300 ongoing from the Federal Grant Fund for operating and maintenance costs in its fisheries programming, both at hatchery facilities and in the field. The department recognizes the primary drivers of increased costs to be consumable field supplies, travel to field sites, and contracted field work. Projects affected by this project would include Kootenai River sturgeon evaluation; salmon and steelhead programs in Nampa, Lewiston, McCall, Salmon, and the Lower Granite Dam; and Yellowstone Cutthroat Trout on the Snake River. The entirety of this request is for operating expenditures and includes no additional personnel. The source of the federal funds is from the Bonneville Power Administration (BPA).

AGENCY SUBMITTED OUTCOMES: This request would address strategic goals at the Department of Fish and Game including sustaining Idaho's fish and wildlife habitat and meeting the demand for hunting, trapping, and other wildlife recreation. The anticipated outcome of the request is to enable the department's continued collection of population and migration data for its management of Idaho's fish populations.

Agency Request	0.00	0	0	500,300	500,300
Governor's Recommendation	0.00	0	0	500,300	500,300

Department of Fish and Game

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

4. Temporary Employee Restoration

Fisheries, Wildlife

The Department of Fish and Game requests \$1,109,800 ongoing for personnel costs to hire additional temporary, seasonal employees within its Wildlife and Fisheries Programs. Temporary employees are hired by the department during high-demand periods of the year, including hunting and fishing seasons and spawning season. Temporary employees perform multiple tasks including, but not limited to, fish spawning and stocking, wildlife population surveys, spraying noxious weeds, data collection, and maintaining access for hunters and anglers. Temporary employees are typically hired at the minimum starting salary for their pay grades, which are at the lower end of the state's pay grade scale. In the past three years, the Legislature and the Division of Human Resources have adjusted the pay scale so that those at the lower end of the state's pay grades have increased significantly, in some cases up to \$3 per hour. During this period, the total appropriation available for the compensation of temporary employees remained static, resulting in fewer positions being filled. The requested appropriation would be used to offset the increases adopted in recent years, and positions the department to hire has many temporary employees as it has in previous years. Of this request, \$212,700 is from the Fish and Game (License) Fund, \$157,400 is from the Fish and Game (Other) Fund, and \$739,700 from the Federal Grant Fund.

AGENCY SUBMITTED OUTCOMES: This request would address strategic goals at the Department of Fish and Game including meeting the demand for hunting, trapping, and other wildlife recreation, sustaining fish and wildlife recreation, eliminating the impacts of diseases for wildlife populations, increasing opportunities for wildlife viewing and appreciation, and maintaining public support for hunting and fishing. The anticipated outcome of the request is to support the Department of Fish and Game's mission and provide services to the public.

Agency Request	0.00	0	370,100	739,700	1,109,800
Governor's Recommendation	0.00	0	370,100	739,700	1,109,800

5. Wolf Depred Response and Control

Wildlife

The department requests \$200,000 onetime operating expenditures from the Fish and Game (Other) Fund to contract additional services with the U.S.D.A. Wildlife Services. Annually, the Department of Fish and Game transfers \$300,000 to the Wolf Depredation Control Board (WDCB), which contracts with the U.S.D.A. Wildlife Services to investigate reported wolf depredations and control services. Due to inclement weather, legal injunctions, or other unforeseen circumstances, the full \$300,000 may not be expended and remains in the fund. At the time of this request, a surplus of \$230,000 remained unexpended. The department proposes to use \$200,000 of the existing surplus to contract for additional control activities for FY 2027 to benefit ungulate populations.

AGENCY SUBMITTED OUTCOMES: This request would address strategic goals identified by the Wolf Depredation Control Board including effective management and allocation of funds for wolf depredation control. The anticipated outcome of the request is enhanced wolf control benefitting Idaho's wild ungulate and domestic livestock populations.

Agency Request	0.00	0	200,000	0	200,000
Governor's Recommendation	0.00	0	200,000	0	200,000

Department of Fish and Game

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

6. Fisheries Facility Inflation

Fisheries

The Department of Fish and Game requests \$791,100 ongoing for increased operating and maintenance costs at department operated fish hatcheries and laboratories. The department asserts that fish hatcheries and laboratories have experienced rising costs for operations and maintenance, including fish feed costs, transportation, contracted field and laboratory services for microbiology and genetics, bulk chemicals, utilities, repair of aging hatchery equipment, and general materials. Increased costs can also be attributed to the department assuming operations of the Idaho Power sturgeon hatchery at the Niagara Springs Fish Hatchery, increased annual production at the Sawtooth Fish Hatchery, and transition to a low-phosphorus fish feed at the McCall Fish Hatchery to comply with Idaho Pollutant Discharge Elimination System limitations.

Of this request, \$46,000 is from the Fish and Game (Licenses) Fund that would be used to address costs at the Eagle Fish Health Laboratory; \$275,200 is from the Fish and Game (Other) Fund and would be used to address costs at the Eagle Fish Genetics Laboratory, Eagle Fish Health Laboratory, and Idaho Power Company fish hatcheries operated by the department; and \$469,900 is from the Federal Grant Fund to address increased costs for fish hatchery operations and the Eagle Fish Health Laboratory.

AGENCY SUBMITTED OUTCOMES: This request would address strategic goals of the Department of Fish & Game including sustaining Idaho's fish and wildlife habitat and meeting the demand for hunting, trapping, and other wildlife recreation; ensuring the long-term survival of native fish; eliminating the impact of disease within fish and wildlife populations; and maintaining fish and wildlife recreation on public lands. The anticipated outcome of the request is continuity of operations at Idaho hatcheries and fish laboratories.

Agency Request	0.00	0	321,300	469,800	791,100
Governor's Recommendation	0.00	0	321,300	469,800	791,100

7. Customer Communications Services

Communications

The department requests \$64,400 ongoing for operating expenses from the Fish and Game (License) Fund to enhance its communication capacity. The Department of Fish and Game currently uses a program to manage its mailing lists and communications to hunters, anglers, and other interested parties. This program has a max number of contacts it can process (250K) and the agency has reached its maximum and is limited in its functionality. Additionally, the agency has been asked to increase its communication capabilities to include texting and mobile phone alerts. The agency's base appropriation includes \$19,000 ongoing for operating expenses for its current mass email services. First, this request would enable the department to double the amount of contacts it can include in releases (from 250K to 500K). Second, moneys would be used to add programming interface capabilities so communications can be directly integrated into the license system utilized by the department, hunters, and anglers. Finally, the department could add cell phone and text messaging services as an additional means to communicate with customers.

AGENCY SUBMITTED OUTCOMES: This request would address strategic goals of the Department of Fish and Game including sustaining Idaho's fish and wildlife habitat and meeting the demand for hunting, trapping, and other wildlife recreation; improving public understanding of involvement in fish and wildlife management; increasing the department's capability to serve the public; regulation compliance; and promoting conservation. The anticipated outcome of the request is confirmed delivery of important news and information; enhanced compliance with regulation; improved public engagement; more transparent information sharing; and enhancement reporting.

Agency Request	0.00	0	64,400	0	64,400
Governor's Recommendation	0.00	0	64,400	0	64,400

Department of Fish and Game

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
8. ITS Rec Licenses and Support					Administration
The Department of Fish and Game requests \$278,700 ongoing for operating expenditures for licenses and hardware support as recommended by the Office of Information Technology Services (ITS). Specifically, licenses include: (1) \$15,000 annually to purchase 700 InformaCast Fusion licenses, which is a mass notification system that enables rapid emergency communication for all full-time and seasonal employees; (2) \$70,600 annually for PURE Storage, which sustains the agency's data infrastructure and vendor support; (3) \$152,800 annually to purchase 960 licenses for cloud computing and virtualization used by the agency and vendors; (4) \$20,800 annually to purchase 100 Cisco Meraki licenses for cloud-controlled Wi-Fi, routing, and Wi-Fi security services; and (5) \$19,500 annually to purchase 30 Juniper Maintenance support licenses for Juniper branded equipment including firewalls. This request is listed separately from OITS Hardware recommendations as the purchase of requested licenses would be an ongoing expense to the department. Of this request, \$167,200 is from Fish and Game (License) Fund, a dedicated fund, and \$111,500 is from the Federal Grant Fund. AGENCY SUBMITTED OUTCOMES: This request would address all functions of the Department of Fish and Game's strategic plan by supporting the technological foundation upon which employees, vendors, hunters, anglers, and recreators rely and enhances the department's capability to serve the public. The anticipated outcome of the request is maintained access to critical systems that ensure operational continuity and employee safety; uninterrupted use of the department's data and virtualization platforms; and support a stable, secure, and responsive IT environment.					
Agency Request	0.00	0	167,200	111,500	278,700
Governor's Recommendation	0.00	0	167,200	111,500	278,700
Replacement Items					Admin, Enforcement, Fisheries, Wildlife
The department requests funding for the replacement of equipment, including \$4,872,000 for vehicles including SUVs, trucks, snowmobiles, and light utility vehicles; \$2,250,000 for fish weirs; \$1,832,000 for computer equipment and security cameras; \$1,057,000 for fish screens; \$122,000 for fish pump equipment; \$30,000 for boat motors; \$45,000 for an ultra-cold freezer; \$28,000 for a horse trailer; \$24,000 for a drift boat; and \$7,900 for firearms for enforcement staff. Of this request, \$6,055,800 is from the Fish and Game (License) Fund and \$4,212,100 is from the Federal Grant Fund, for a total request of \$10,267,900.					
Agency Request	0.00	0	6,055,800	4,212,100	10,267,900
Governor's Recommendation	0.00	0	6,055,800	4,212,100	10,267,900
OITS Hardware					
The department's request for replacement items includes \$426,300 for computer and IT equipment as recommended by the Office of Information Technology Services. Of this request, \$255,800 is from the Fish and Game (License) Fund and \$170,500 is from the Federal Grant Fund.					
Agency Request	0.00	0	255,800	170,500	426,300
Governor's Recommendation	0.00	0	255,800	170,500	426,300
Budget Law Exemptions/Other Adjustments					
REAPPROPRIATION: The Department of Fish and Game requests authority to carry over its unencumbered and unspent appropriation balances from FY 2026 into FY 2027 within the Administration, Fisheries, Wildlife, and Communications Programs. Reappropriation requires legislative approval.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	550.00	0	100,664,300	74,308,600	174,972,900
Governor's Recommendation	550.00	0	99,714,400	73,644,600	173,359,000

Department of Fish and Game

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Agency Request					
Change from Original App	0.00	0	7,395,900	4,946,400	12,342,300
% Change from Original App	0.0%		7.9%	7.1%	7.6%
Governor's Recommendation					
Change from Original App	0.00	0	6,446,000	4,282,400	10,728,400
% Change from Original App	0.0%		6.9%	6.2%	6.6%

Idaho Legislative Budget Book

Board of Land Commissioners

2026 Legislative Session

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Board of Land Commissioners

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY DIVISION					
Investment Board, Endow Fund	893,300	850,200	1,009,500	1,037,200	1,023,400
Lands, Department of	96,918,400	62,071,200	82,411,900	79,794,200	78,926,300
Total:	97,811,700	62,921,400	83,421,400	80,831,400	79,949,700
BY FUND CATEGORY					
General	16,939,800	16,038,300	13,372,000	11,604,400	11,414,200
Dedicated	61,513,100	40,685,400	57,737,400	56,873,200	56,205,000
Federal	19,358,800	6,197,700	12,312,000	12,353,800	12,330,500
Total:	97,811,700	62,921,400	83,421,400	80,831,400	79,949,700
Percent Change:	0.0%	(35.7%)	32.6%	(3.1%)	(4.2%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	41,012,000	32,362,700	41,422,400	41,487,200	40,622,100
Operating Expenditures	42,026,500	17,129,500	31,718,900	28,561,900	28,561,900
Capital Outlay	7,375,000	6,370,300	4,199,800	2,185,400	2,185,400
Trustee/Benefit	7,398,200	7,058,900	6,080,300	8,596,900	8,580,300
Total:	97,811,700	62,921,400	83,421,400	80,831,400	79,949,700
Full-Time Positions (FTP)	353.60	353.60	339.60	338.93	338.93

Department Description

Section 58-101, Idaho Code, established the Department of Lands: "The governor, secretary of state, attorney general, state controller, and superintendent of public instruction being constituted a state board of land commissioners by section 7 of article 9, of the constitution of the state, as such board, have the direction, control, and disposition of the public lands of the state. The board shall exercise the said constitutional functions through the instrumentality of a department of lands which is hereby created." Section 67-2402, Idaho Code, lists the Department of Lands as one of the 20 executive branch departments authorized by Section 20 of Article 4 of the state Constitution.

Section 57-718, Idaho Code, places the Endowment Fund Investment Board under the Land Board, effective July 1, 2000: "There is hereby established in the state board of land commissioners an endowment fund investment board."

Endowment Fund Investment Board

Analyst: Jessup

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
Dedicated	893,300	850,200	1,009,500	1,037,200	1,023,400
Percent Change:	0.0%	(4.8%)	18.7%	2.7%	1.4%
BY OBJECT OF EXPENDITURE					
Personnel Costs	691,000	686,300	791,900	814,300	800,500
Operating Expenditures	195,500	162,000	212,700	219,200	219,200
Capital Outlay	6,800	1,900	4,900	3,700	3,700
Total:	893,300	850,200	1,009,500	1,037,200	1,023,400
Full-Time Positions (FTP)	4.00	4.00	4.00	4.00	4.00

Division Description

The Endowment Fund Investment Board (EFIB) is responsible for managing the investments of the land grant endowment funds (Section 57-721, Idaho Code), the State Insurance Fund (Section 72-912, Idaho Code), and other moneys as required by law (Section 57-720, Idaho Code). Other moneys invested as required by law include Ritter Island and Trail of the Coeur d'Alenes for the Idaho Department of Parks and Recreation, three funds for the Kellogg institutional controls program for the Idaho Department of Environmental Quality, two stewardship endowment funds for the Idaho Department of Lands, and five wildlife habitat endowments for the Idaho Department of Fish and Game.

The State Legislature created the Endowment Fund Investment Board in 1969 (Section 57-718, Idaho Code), after the passage of a constitutional amendment in 1968. Before that, the State Treasurer had been responsible for the management of the state's land grant endowment funds. The Department of Finance took over investment responsibilities for two years until the EFIB's first manager was hired and the office opened July 1, 1971.

The 1998 Legislature approved four pieces of legislation (HJM9, HJR6, HJR8, and H643aa) that began the latest round of endowment reform. 1) HJM9 of 1998 requested that Congress allow proceeds from the sale of public school endowment lands to be deposited into a land bank to be used to purchase other lands. Congress later approved the memorial. 2) HJR6 of 1998 proposed amendments to the state constitution to change the word "disposal" to "sale" and to allow a land bank. Voters approved the constitutional amendment but the Supreme Court later invalidated the amendment, ruling that the amendment contained two questions and was not put properly before the people. The land board resubmitted the constitutional amendment regarding the land bank as HJR1 in 2000 and the electorate approved the amendment. 3) HJR8 of 1998 proposed amendments to the state constitution to allow the permanent fund to be invested rather than loaned, to create an earnings reserve, and to allow for payment of administrative costs from the earnings reserve. Voters approved that constitutional amendment in 1998. 4) H643aa of 1998 set up the distribution mechanisms necessary for the permanent funds, the earnings reserve and the income funds. The bill moved the Endowment Fund Investment Board from the Governor's Office to the Land Board effective July 1, 2000. Therefore, actual expenditures before FY 2001 are shown in the Executive Office of the Governor. The legislation also set up a land bank and changed the makeup of the EFIB. The makeup of the nine-member EFIB changed to remove the Superintendent of Public Instruction and the Director of the Department of Finance, and replaced them with two "public members from the citizenry at large who are knowledgeable and experienced in financial matters and the placement or management of investment assets" (Section 57-718, Idaho Code). S1107 of 1999 changed the effective date of certain sections of H643aa to allow investment in equities (stock) effective February 15, 1999.

H690aa of 1998 established the Capitol Commission and the Capitol Endowment from the former Public Building Endowment effective on July 1, 1998. H643aa was to become effective July 1, 2000 creating a potential conflict with H690aa. However, during the 2000 session, the Legislature resolved that conflict by repealing the Public Building Endowment. H181 of 2013 established a Capitol Maintenance Reserve Fund for the Capitol Commission. Starting in FY 2014, most of the distribution from the Capitol Permanent Endowment Fund began flowing to the maintenance reserve instead of the Capitol Commission's operating fund.

Endowment Fund Investment Board

Analyst: Jessup

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
Miscellaneous Revenue 34900	93,700	93,700	0 0.0%	96,000	97,500	96,400
Endowment Earnings Administrative 48270	799,600	756,500	(43,100) (5.4%)	913,500	939,700	927,000
Total:	893,300	850,200	(43,100) (4.8%)	1,009,500	1,037,200	1,023,400

Endowment Fund Investment Board

Analyst: Jessup

Agency Profile

Profile of Key Services Provided

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
End of Year Market Values of Funds Under Management (\$ Millions)						
1. Public School Permanent Endowment	\$1,124.8	\$1,172.5	\$1,292.3	\$1,376.7	\$1,424.5	\$1,540.8
2. Public School Earnings Reserve Fund	340.3	707.8	356.1	405.2	544.2	635.3
3. Other Land Grant Permanent Funds	682.1	736.5	838.1	850.0	907.7	1002.0
4. Other Land Grant Earnings Reserves	249.0	490.9	237.1	314.7	377.5	410.5
5. Subtotal Land Grant Endowments	\$2,396.3	\$3,107.8	\$2,723.6	\$2,946.6	\$3,254.0	\$3,588.7
6. State Insurance Fund	890.5	963.2	897.7	926.5	1,015.0	1,067.00
7. Other Investments *	144.9	185.7	161.8	176.1	193.3	210.3
8. Total Funds under Management	\$3,431.7	\$4,256.8	\$3,783.1	\$4,049.2	\$4,462.3	\$4,865.9

*IDPR Ritter Island \$1.9 M; IDPR Trail of the Coeur d'Alenes \$4.1 M; DEQ Bunker Hill Endowments \$127.9 M; IDL Forest Legacy: \$0.7 M; IDFG Wildlife Stewardship \$34.1 M; IDFG Trust \$5.5 M; IDFG N. Idaho O&M \$10.8 M; IDFG Blackfoot \$0.6 M

Combined Permanent and Earnings Reserve Funds (\$ Millions)

9. Beginning Value July 1	\$2,324.1	\$2,396.3	\$3,107.8	\$2,723.6	\$2,946.6	\$3,254.0
10. Lands Contributions-Permanent Fund	\$3.06	\$34.40	\$53.80	\$6.40	\$2.67	\$13.96
11. Lands Contributions-Earnings Reserve	\$75.91	\$86.47	\$83.91	\$81.28	\$91.71	\$90.74
12. Income (Loss) from Investments	\$114.49	\$716.61	(393.67)	\$276.20	\$355.61	\$374.36
13. Lands Expenses	(28.44)	(26.90)	(27.41)	(28.08)	(30.87)	(29.16)
14. EFIB Expenses	(11.54)	(12.05)	(12.71)	(11.42)	(11.14)	(11.77)
15. Capitol Endowment Distributions	(.33)	(2.45)	(.13)	(1.02)	(.25)	(.25)
16. Distributions to Beneficiaries	(80.92)	(84.52)	(88.08)	(100.32)	(100.32)	(103.22)
17. Ending Combined Perm and ER Funds	\$2,396.3	\$3,107.8	\$2,723.6	\$2,946.6	\$3,254.0	\$3,588.7
18. Gross Investment Return Before Fees	5.2%	29.7%	(13.00%)	10.9%	12.0%	11.7%
19. Expenses to year-end net assets	0.48%	0.39%	0.47%	0.39%	0.34%	0.33%

Distributions to Beneficiaries (\$ Millions)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Estimate	FY 2027 Estimate
20. Public Schools	\$54.7980	\$61.5322	\$61.5322	\$63.0396	\$68.2248	\$72.3660
21. Agricultural College	1.6600	1.9275	1.9275	1.9932	2.1024	2.2224
22. Charitable Institutions	6.1790	7.0080	7.0080	7.1160	7.5024	8.1132
23. Idaho State University 4/15	1.6477	1.8688	1.8688	1.8976	2.0006	2.1635
24. Juvenile Corrections Center 4/15	1.6477	1.8688	1.8688	1.8976	2.0006	2.1635
25. State Hospital North 4/15	1.6477	1.8688	1.8688	1.8976	2.0006	2.1635
26. Veterans Home 5/30	1.0298	1.1680	1.1680	1.1860	1.2504	1.3522
27. School for the Deaf and Blind 1/30	.2060	.2336	.2336	.2372	.2501	.2704
28. Normal School	5.4875	6.5687	6.5687	7.2732	7.7832	8.4948
29. ISU College of Education 1/2	2.7438	3.2844	3.2844	3.6366	3.8916	4.2474
30. Lewis-Clark State College 1/2	2.7438	3.2844	3.2844	3.6366	3.8916	4.2474
31. Penitentiary	2.6895	3.1396	3.1396	3.1548	3.3228	3.5856
32. School of Science	5.7355	6.6727	6.6727	6.7224	7.0848	7.4652
33. SHS Mental Hospital	6.4250	7.5864	7.5864	7.7760	7.7760	7.7760
34. University of Idaho	5.1020	5.8799	5.8799	6.1464	6.5748	7.2552
35. Land Grant Beneficiary Distributions	\$88.0765	\$100.3150	\$100.3150	\$103.2216	\$110.3712	\$117.2784
36. Percent Change in Distributions	4.2%	13.9%	0.0%	2.9%	6.9%	6.3%

For FY 2024, the Board announced that distributions to beneficiaries would remain the same as they had been for FY 2023.

Totals may not add due to rounding.

Endowment Fund Investment Board

Analyst: Jessup

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	4.00	0	1,009,500	4.00	0	1,009,500
Expenditure Adjustments	0.00	0	0	0.00	0	0
Unallocated CEC - S1110	0.00	0	(800)	0.00	0	(800)
FY 2026 Estimated Expenditures	4.00	0	1,008,700	4.00	0	1,008,700
Removal of Onetime Expenditures	0.00	0	(4,900)	0.00	0	(4,900)
Restore Rescissions/Gov Holdback	0.00	0	800	0.00	0	800
FY 2027 Base	4.00	0	1,004,600	4.00	0	1,004,600
Personnel Benefit Costs	0.00	0	15,100	0.00	0	8,600
Contract Inflation	0.00	0	6,300	0.00	0	6,300
Statewide Cost Allocation	0.00	0	200	0.00	0	200
Change in Employee Compensation	0.00	0	7,300	0.00	0	0
FY 2027 Program Maintenance	4.00	0	1,033,500	4.00	0	1,019,700
OITS Hardware	0.00	0	3,700	0.00	0	3,700
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	4.00	0	1,037,200	4.00	0	1,023,400
Change from Original Appropriation	0.00	0	27,700	0.00	0	13,900
% Change from Original Appropriation			2.7%			1.4%

Endowment Fund Investment Board

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature funded three enhancmenets for FY 2026, which provided additional compensation for personnel, general inflation, and replacement items as recommended by the Office of Information Technology Services.					
	4.00	0	1,009,500	0	1,009,500
Expenditure Adjustments					
This adjustment shifts 0.02 FTP from the Endowment Administrative Fund to the Miscellaneous Revenue Fund, repeating a similar adjustment that was made during FY 2025. This request is also made as part of an adjustment to the FY 2027 Base.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount of \$800 from the Endowment Earnings Adminstrative Fund, a dedicated fund.					
Agency Request	0.00	0	(800)	0	(800)
Governor's Recommendation	0.00	0	(800)	0	(800)
FY 2026 Estimated Expenditures					
Agency Request	4.00	0	1,008,700	0	1,008,700
Governor's Recommendation	4.00	0	1,008,700	0	1,008,700
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations were for replacement items including one laptop computer and one desktop computer.					
Agency Request	0.00	0	(4,900)	0	(4,900)
Governor's Recommendation	0.00	0	(4,900)	0	(4,900)
Restore Rescissions/Gov Holdback					
This adjustment restores spending authority for unallocated additional CEC funding.					
Agency Request	0.00	0	800	0	800
Governor's Recommendation	0.00	0	800	0	800
FY 2027 Base					
Agency Request	4.00	0	1,004,600	0	1,004,600
Governor's Recommendation	4.00	0	1,004,600	0	1,004,600
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	0	15,100	0	15,100
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.</i>					
Governor's Recommendation	0.00	0	8,600	0	8,600
Contract Inflation					
The board requests \$1,000 contract inflation related to the leasing of office space at 816 West Bannock in Boise. The board also requests \$5,300 for audit services, an 8% increase from the amount paid in FY 2026.					
Agency Request	0.00	0	6,300	0	6,300
Governor's Recommendation	0.00	0	6,300	0	6,300

Endowment Fund Investment Board

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$100, risk management costs will increase by \$300, State Controller fees will decrease by \$1,300, and Office of Information Technology Services billings will increase by \$1,300, for a net increase of \$200.					
Agency Request	0.00	0	200	0	200
Governor's Recommendation	0.00	0	200	0	200
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	0	7,300	0	7,300
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	4.00	0	1,033,500	0	1,033,500
Governor's Recommendation	4.00	0	1,019,700	0	1,019,700
OITS Hardware					
The board's request for replacement items includes \$3,700 for a high-end laptop computer.					
Agency Request	0.00	0	3,700	0	3,700
Governor's Recommendation	0.00	0	3,700	0	3,700
Budget Law Exemptions/Other Adjustments					
The Endowment Fund Investment Board requests a continuous appropriation for consulting fees, bank custodial fees, and portfolio-related external costs. The variable costs associated with these services depend on the size of the portfolio and the turnover of investments. This uncertainty makes budgeting difficult. The request allows the Legislature to re-evaluate the need for a continuous appropriation on an annual basis and to consider a fixed appropriation should the costs be determined to be more predictable. This request has historically been requested by the board to carry out their core functions.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	4.00	0	1,037,200	0	1,037,200
Governor's Recommendation	4.00	0	1,023,400	0	1,023,400
Agency Request					
Change from Original App	0.00	0	27,700	0	27,700
% Change from Original App	0.0%		2.7%		2.7%
Governor's Recommendation					
Change from Original App	0.00	0	13,900	0	13,900
% Change from Original App	0.0%		1.4%		1.4%

Department of Lands

Analyst: Jessup

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Business Services	9,341,300	7,828,800	10,322,000	9,900,900	9,803,900
Forest Resources Management	22,907,800	8,434,500	12,801,800	15,052,100	14,964,300
Trust Land Management	34,664,700	27,636,300	31,584,700	32,114,200	31,734,500
Forest & Range Fire Protection	18,787,600	15,466,300	20,758,600	18,211,300	17,968,400
Scaling Practices	343,900	277,700	319,300	328,700	323,500
Minerals, Public Trust, Oil & Gas	10,873,100	2,427,600	6,625,500	4,187,000	4,131,700
Total:	96,918,400	62,071,200	82,411,900	79,794,200	78,926,300
BY FUND CATEGORY					
General	16,939,800	16,038,300	13,372,000	11,604,400	11,414,200
Dedicated	60,619,800	39,835,200	56,727,900	55,836,000	55,181,600
Federal	19,358,800	6,197,700	12,312,000	12,353,800	12,330,500
Total:	96,918,400	62,071,200	82,411,900	79,794,200	78,926,300
Percent Change:	0.0%	(36.0%)	32.8%	(3.2%)	(4.2%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	40,321,000	31,676,400	40,630,500	40,672,900	39,821,600
Operating Expenditures	41,831,000	16,967,500	31,506,200	28,342,700	28,342,700
Capital Outlay	7,368,200	6,368,400	4,194,900	2,181,700	2,181,700
Trustee/Benefit	7,398,200	7,058,900	6,080,300	8,596,900	8,580,300
Total:	96,918,400	62,071,200	82,411,900	79,794,200	78,926,300
Full-Time Positions (FTP)	349.60	349.60	335.60	334.93	334.93

Division Description

The Department of Lands has six budgeted programs:

- 1) The Business Services Program provides staff support to the State Board of Land Commissioners, and provides administrative and technical assistance in legal, data processing, personnel, fiscal, and IT services.
- 2) The Forest Resources Management Program has the responsibility to provide technical guidance, develop administrative procedures, and maintain a system of review for all programs relating to the protection, administration, improvement, and utilization of the forest resources on state and private lands within Idaho.
- 3) The Trust Land Management Program maximizes income from cropland, grazing, mineral resources, recreation sites and special surface uses of state-owned land. The program also administers a state land sale and exchange program, which uses the land exchange program to block state ownership for management efficiency while acquiring high value, high revenue producing property.
- 4) The Forest and Range Fire Protection Program provides protection to the timber and grazing resources of the state through prevention, rapid detection, and suppression of wildfire; and provides assistance to rural community fire departments. Funding is passed through to the Clearwater-Potlatch Timber Protective Association and the Southern Idaho Timber Protective Association pursuant to Section 38-111, Idaho Code.
- 5) The Board of Scaling Practices assures that only competent and certified scalers are used by the forest products industry to scale (measure) forest products in a standard, uniform method statewide.
- 6) The Minerals, Public Trust, Oil and Gas Conservation Program is charged with overseeing the petroleum industry pursuant to H301aa and S1099aaH of 2017, which established the program and created a new deputy director to oversee gas and oil exploration in Idaho. It also performs the regulatory functions associated with the Public Trust Program, oil and gas development regulation, Lake Protection Act, Surface Mining Act, and the Dredge and Placer Mining Act.

Department of Lands

Analyst: Jessup

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	16,988,000	16,038,300	(949,700) (5.6%)	13,372,000	11,604,400	11,414,200
Indirect Cost Recovery 12500	666,700	278,700	(388,000) (58.2%)	685,800	695,000	690,100
Department of Lands 16600	21,479,400	9,155,100	(12,324,300) (57.4%)	15,605,000	14,286,200	14,111,400
Oil and Gas Conservation 16614	237,300	124,000	(113,300) (47.7%)	271,600	277,500	274,100
Navigable Waterways 16675	968,500	922,200	(46,300) (4.8%)	1,526,800	1,809,700	1,779,200
Fire Suppression Deficiency 16800	189,700	189,700	0 0.0%	0	0	0
Endowment Earnings Administrative 48270	37,426,900	29,154,900	(8,272,000) (22.1%)	38,598,700	38,727,600	38,286,800
Community Forestry 49500	40,000	10,600	(29,400) (73.5%)	40,000	40,000	40,000
Federal Grant 34800	19,358,800	6,197,700	(13,161,100) (68.0%)	12,312,000	12,353,800	12,330,500
Total:	97,355,300	62,071,200	(35,284,100) (36.2%)	82,411,900	79,794,200	78,926,300

Department of Lands

Analyst: Jessup

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	335.60	13,372,000	82,411,900	335.60	13,372,000	82,411,900
1. Navigable Waterways Fund Shift, OT	0.00	0	0	0.00	0	0
FY 2026 Total Appropriation	335.60	13,372,000	82,411,900	335.60	13,372,000	82,411,900
Executive Carry Forward	0.00	157,700	653,200	0.00	157,700	653,200
Expenditure Adjustments	0.00	0	0	0.00	0	0
Governor's Holdback	0.00	(349,600)	(349,600)	0.00	(349,600)	(349,600)
Unallocated CEC - S1110	(0.67)	0	(312,100)	(0.67)	0	(312,100)
FY 2026 Estimated Expenditures	334.93	13,180,100	82,403,400	334.93	13,180,100	82,403,400
Removal of Onetime Expenditures	0.00	(1,811,600)	(6,563,100)	0.00	(1,811,600)	(6,563,100)
Base Adjustments	0.00	0	160,000	0.00	0	160,000
Restore Rescissions/Gov Holdback	0.67	284,600	596,700	0.67	284,600	596,700
FY 2027 Base	335.60	11,653,100	76,597,000	335.60	11,653,100	76,597,000
Personnel Benefit Costs	0.00	255,500	1,243,900	0.00	139,900	684,600
Contract Inflation	0.00	4,900	37,000	0.00	4,900	37,000
Statewide Cost Allocation	0.00	(34,100)	(119,900)	0.00	(34,100)	(119,900)
Change in Employee Compensation	0.00	58,000	293,300	0.00	0	0
FY 2027 Program Maintenance	335.60	11,937,400	78,051,300	335.60	11,763,800	77,198,700
1. Fire Radio Equipment	0.00	0	225,000	0.00	0	225,000
2. Navigable Waterways Fund Shift	0.00	0	0	0.00	0	0
3. Covered Storage for Vehicles	0.00	0	195,000	0.00	0	195,000
4. UTV in North Idaho	0.00	0	24,200	0.00	0	24,200
5. Fund Shift for Legal Counsel	0.00	0	0	0.00	0	0
6. TPA Adjustments, CEC & Inflation	0.00	16,600	16,600	0.00	0	0
Replacement Items	0.00	0	930,800	0.00	0	930,800
Ongoing Rescission	(0.67)	(349,600)	(405,400)	(0.67)	(349,600)	(404,100)
OITS Hardware	0.00	0	756,700	0.00	0	756,700
FY 2027 Total	334.93	11,604,400	79,794,200	334.93	11,414,200	78,926,300
Change from Original Appropriation	(0.67)	(1,767,600)	(2,617,700)	(0.67)	(1,957,800)	(3,485,600)
% Change from Original Appropriation		(13.2%)	(3.2%)		(14.6%)	(4.2%)

Department of Lands

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature funded 17 distinct enhancements for the Department of Lands including 1.00 FTP and \$184,400 to hire a fire emergency support program manager, 1.00 FTP and \$196,100 to hire a fire aviation section manager, 1.00 FTP and \$196,600 to hire a statewide forest assessment program manager, \$458,000 for fire detection cameras, \$729,800 for fire equipment, \$120,000 to replace the burn permit system, \$500,000 for statewide security upgrades, \$62,000 for GIS programming enhancements, \$80,000 onetime to purchase a boat and trailer, \$54,200 onetime to purchase a vehicle, \$83,500 to increase the assessment passthrough for the timber protective associations (TPAs), \$66,800 for a CEC increase for the timber protective associations (TPAs), a program shift of FTP and salary within the agency, \$150,000 onetime for satellite fire detection and mapping, \$1,250,000 onetime for firefighter bonuses, \$2,070,200 onetime for standard replacement items, and \$604,400 onetime to replace computer and IT equipment.					
	335.60	13,372,000	56,727,900	12,312,000	82,411,900

1. Navigable Waterways Fund Shift, OT

Minerals, Public Trust, Oil and Gas

The Department requests a reduction of 1.25 FTP and \$160,000 from the Abandoned Mined Lands (AML) Fund and corresponding increase of 1.25 FTP and \$160,000 to the Navigable Waterways Fund, both dedicated funds, to align expenditures with statutorily allowed uses. House Bill 226 was passed during the 2025 Session, making changes to Section 47-1703, Idaho Code, directing that at least 90% of all reclamation funds expended annually from the AML Fund be used for expenses directly incurred for eligible mine site engineering and restoration. As a result, the department identified personnel that could no longer be paid from the Abandoned Mined Lands (AML) Fund. The department reassigned 1.25 FTP to work that can be reimbursed through the Navigable Waterways Fund pursuant to Section 58-104(9)(b), Idaho Code. This request is made as a onetime supplemental action to align the budget with House Bill 226, which took affect July 1st of 2025. An enhancement is requested for FY 2027 to ensure the change is made an ongoing part of department's budget.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the department's mission to provide professional assistance to the citizens of Idaho to use, protect, and sustain their natural resources. The Department of Lands anticipates this will help ensure that department staff are paid from dedicated funds commensurate with the work being performed and statutory requirements.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

FY 2026 Total Appropriation					
Agency Request	335.60	13,372,000	56,727,900	12,312,000	82,411,900
Governor's Recommendation	335.60	13,372,000	56,727,900	12,312,000	82,411,900

Executive Carry Forward

The Department of Lands was approved by the Division of Financial Management for \$653,200 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2027 Base. This funding was encumbered by the agency for the purchase of equipment.

Agency Request	0.00	157,700	495,500	0	653,200
Governor's Recommendation	0.00	157,700	495,500	0	653,200

Department of Lands

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

Expenditure Adjustments

The department accounted for a number of adjustments to the FY 2026 appropriation to align moneys with their anticipated use within the agency. First, the department shifted FTP to be aligned accurately within budgeted programs and to correspond with the funds from which staff are being paid. This action included a reduction of 0.30 FTP from the Department of Lands Fund, a reduction of 0.07 FTP from the Endowment Earnings Administrative Fund, and an increase of 0.37 FTP to the Oil and Conservation Fund, all of which net to zero. Secondly, the department transferred appropriation between budgeted programs as allowed under Section 64-3511(2), Idaho Code. These transfers include a net increase of \$135,000 for the Business Services Program, a net reduction of \$110,000 for the Forest Resources Management Program, a reduction of \$70,000 for the Trust Land Management Program and an increase of \$45,000 for the Minerals, Public Trust, Oil and Gas Program, all of which net to zero. Finally, the department transferred appropriation between expenditure categories as allowed under Section 64-3511. This shift included a reduction of \$250,000 from personnel costs on the General Fund in the Forest and Range Fire Protection Program and a mirror increase of the same for trustee and benefit payments.

Agency Request	0.00	0	0	0	0

Recommended by the Governor.

Governor's Recommendation	0.00	0	0	0	0

Governor's Holdback

This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below. This action impacts five of the Department of Lands' six budgeted programs that include appropriations from the General Fund. The Scaling Practices Program does not receive a General Fund appropriation.

Agency Request	0.00	(349,600)	0	0	(349,600)

Governor's Recommendation	0.00	(349,600)	0	0	(349,600)

Unallocated CEC - S1110

Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.

Agency Request	(0.67)	0	(310,500)	(1,600)	(312,100)

Governor's Recommendation	(0.67)	0	(310,500)	(1,600)	(312,100)

FY 2026 Estimated Expenditures

Agency Request	334.93	13,180,100	56,912,900	12,310,400	82,403,400

Governor's Recommendation	334.93	13,180,100	56,912,900	12,310,400	82,403,400

Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$2,674,600 for replacement items, \$3,235,300 for onetime costs related to enhancements, and \$653,200 for Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	0.00	(1,811,600)	(4,751,500)	0	(6,563,100)

Governor's Recommendation	0.00	(1,811,600)	(4,751,500)	0	(6,563,100)

Base Adjustments

This adjustment restores moneys that were reduced on a onetime basis pursuant to the department's FY 2026 supplemental request. This restoration of ongoing moneys net against the onetime reduction of funds also accounted for in this section. The department also requests those adjustments to the budget performed in FY 2026 be made permanent changes in the department's FY 2027 Base.

Agency Request	0.00	0	160,000	0	160,000

Governor's Recommendation	0.00	0	160,000	0	160,000

Department of Lands

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

Restore Rescissions/Gov Holdback

This adjustment restores a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.

Agency Request	0.67	284,600	310,500	1,600	596,700
Governor's Recommendation	0.67	284,600	310,500	1,600	596,700

FY 2027 Base

Agency Request	335.60	11,653,100	52,631,900	12,312,000	76,597,000
Governor's Recommendation	335.60	11,653,100	52,631,900	12,312,000	76,597,000

Personnel Benefit Costs

Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	255,500	955,000	33,400	1,243,900

The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.

Governor's Recommendation	0.00	139,900	526,200	18,500	684,600

Contract Inflation

The department requests \$37,000 for contract inflation for the rent and parking at the agency's Boise offices and ArcGIS Enterprise Contract for web-based mapping services. This is a 4.5% increase over the estimated lease expenditure in FY 2025.

Agency Request	0.00	4,900	32,100	0	37,000
Governor's Recommendation	0.00	4,900	32,100	0	37,000

Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$205,600, Office of Administrative Hearings fees will increase by \$23,500, risk management costs will increase by \$94,000, State Controller fees will decrease by \$81,400, State Treasurer fees will decrease by \$100, and Office of Information Technology Services billings will increase by \$49,700, for a net decrease of \$119,900.

Agency Request	0.00	(34,100)	(85,800)	0	(119,900)
Governor's Recommendation	0.00	(34,100)	(85,800)	0	(119,900)

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	58,000	226,900	8,400	293,300

While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.

Governor's Recommendation	0.00	0	0	0	0

FY 2027 Program Maintenance

Agency Request	335.60	11,937,400	53,760,100	12,353,800	78,051,300
Governor's Recommendation	335.60	11,763,800	53,104,400	12,330,500	77,198,700

Department of Lands

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

1. Fire Radio Equipment

Forest and Range Fire Protection

The Department of Lands (IDL) requests \$225,000 onetime to replace and upgrade radio communication equipment. Funding would be used to upgrade and replace portable radios, upgrade base radio systems in department offices, and upgrade radio systems installed in department vehicles. Older radios currently in use are not supported by advancing technologies and replacement with new radios would interact with all other department communication systems. Additionally, requested radios would be used to communicate with other fire fighting agencies that may be operating on different radio systems. Radios are used by the department most heavily during fire season to communicate and coordinate in the field.

AGENCY SUBMITTED OUTCOMES: This request is in alignment with the department's goal to safely suppress fires as quickly as possible. The measurable outcomes of this request would be that the department's radios are current models, all IDL offices with current model base stations, and IDL has all equipment needed to communicate with nearby fire departments.

Agency Request	0.00	0	225,000	0	225,000
Governor's Recommendation	0.00	0	225,000	0	225,000

2. Navigable Waterways Fund Shift

Minerals, Public Trust, Oil and Gas

The department requests a reduction of 1.25 FTP and \$160,000 from the Abandoned Mined Lands (AML) Fund and corresponding increase of 1.25 FTP and \$160,000 to the Navigable Waterways Fund, both dedicated funds, to align expenditures with statutorily allowed uses. House Bill 226 was passed during the 2025 Session, making changes to Section 47-1703, Idaho Code, directing that at least 90% of all reclamation funds expended annually from the AML Fund be used for expenses directly incurred for eligible mine site engineering and restoration. As a result, the department identified personnel that could no longer be paid from the Abandoned Mined Lands (AML) Fund. The department reassigned 1.25 FTP to work that can be reimbursed through the Navigable Waterways Fund pursuant to Section 58-104(9)(b), Idaho Code. This enhancement request would align the FTP and personnel costs with the appropriate fund, and nets to zero.

This request was made as a onetime supplemental action to align the budget with House Bill 226 of 2025, which took affect July 1st of 2025. This requested enhancement ensures the change is made an ongoing part of department's budget.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the department's mission to provide professional assistance to the citizens of Idaho to use, protect, and sustain their natural resources. The Department of Lands anticipates this will help ensure department staff are paid from dedicated funds commensurate with the work being performed and statutory requirements.

Agency Request	0.00	0	0	0	0
Recommended by the Governor.					
Governor's Recommendation	0.00	0	0	0	0

Department of Lands

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
3. Covered Storage for Vehicles			Trust Land Management		
The Department of Lands requests \$195,000 to construct a vehicle storage facility near Priest Lake to store equipment. The proposed facility would be 30'x100'x12' and include an enclosed, insulated bay with a concrete floor. Covered storage would ensure that vehicle and equipment would be centralized, secured, and protected from weather-related damage. Contractor quotes for the construction of the facility included \$35 per square foot, \$8,000 for an insulated garage door, engineering/management, and a 15% contingency reserve. Currently, equipment and specialized vehicles parked in Priest Lake Supervisory Area parking lot. The Priest Lake area receives an average of 74 inches of snow annually. Department staff annually spends approximately 55 hours moving vehicles so that snow plows can clear the parking lot. Relocating the equipment to the covered structure would also free space in the office's lot for customer parking.					
AGENCY SUBMITTED OUTCOMES: This request will fulfill the department's strategic plan to ensure responsible stewardship of state resources and enhance customer service. The Department of Lands anticipates measured outcomes to include reduction in vehicle maintenance costs, less staff time spent relocating vehicles, and improved parking access for members of the public.					
Agency Request	0.00	0	195,000	0	195,000
Governor's Recommendation	0.00	0	195,000	0	195,000
4. UTV in North Idaho			Trust Land Management		
The Department of Lands requests \$24,200 onetime capital outlay to purchase a utility vehicle (UTV) with 3-passenger capability in the Mica Supervisory Area. The UTV would be used by Mica timber program staff to access work locations where a pickup truck cannot be used. The request includes funding for tracks that could be added so the UTV could be used in snowy conditions.					
AGENCY SUBMITTED OUTCOMES: This request will fulfill the department's strategic plan to support timber programs. The Department of Lands anticipates measured outcomes to include work efficiencies and enhance small group work opportunities.					
Agency Request	0.00	0	24,200	0	24,200
Governor's Recommendation	0.00	0	24,200	0	24,200
5. Fund Shift for Legal Counsel			Business Services		
The Department of Lands requests a net-zero change to its existing appropriation to align personnel costs with anticipated fund sources. This shift includes a reduction of 1.00 FTP and \$147,200 from the Endowment Earnings Administrative Fund and increase of the same amount to the Navigable Waterways Fund. The combine actions of this request net to zero. Every year, legal counsel for the Department of Lands works on various tasks that can be billed to specific dedicated funds. The department identified that its legal counsel is anticipated to perform work within the Public Trust program in FY 2027 that should be billed to the Navigable Waterways Fund. This requested enhancement changes the appropriation to ensure that the funds from which legal counsel will be paid in FY 2027 will be commensurate with work being done in the Public Trust Program.					
AGENCY SUBMITTED OUTCOMES: This request will fulfill the department's mission to provide professional assistance to the citizens of Idaho to use, protect, and sustain their natural resources. The Department of Lands anticipates this will help ensure legal staff will be paid from dedicated funds commensurate with the work being performed.					
Agency Request	0.00	0	0	0	0
Recommended by the Governor.					
Governor's Recommendation	0.00	0	0	0	0

Department of Lands

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
6. TPA Adjustments, CEC & Inflation		Forest and Range Fire Protection			
The department requests \$16,600 for increases related to change in employee compensation and inflation at the Timber Protective Associations (TPAs). The Department of Lands collaborates with two TPAs, Clearwater Potlatch Timber Protective Association (CPTPA) in North Idaho and the Southern Idaho Timber Protective Association (SITPA) near McCall. While TPAs are not state agencies and their employees are not state employees, they perform similar work. If not for the TPAs, Department of Lands would be responsible for preparedness and suppression services within the protective district boundaries. The FY 2027 Base appropriation for the Department of Lands includes \$1,652,800 for CPTPA and SITPA. This request includes an additional \$9,600 for CPTPA and an additional \$7,000 for SITPA.					
AGENCY SUBMITTED OUTCOMES: This request is in alignment with the department's strategic plan to hire, develop, and retain the right people in the right positions most effectively. The outcomes of this request would aid the following key services provided: fire safety burn permits issued; logging jobs inspected for compliance with fire hazard management rules; and keeping fires controlled at 10 acres or less.					
Agency Request	0.00	16,600	0	0	16,600
The Governor values the hard work and contributions made by the Timber Protective Association employees and has consistently recommended a change in employee compensation (CEC) to ensure pay is competitive in the job market. CEC remains a priority for the Governor; however, the current revenue projections do not provide sufficient funds to recommend a change in compensation in FY 2027. Should revenue improve, the Governor will prioritize employee pay changes for all state employees. General inflation increases are also not recommended at this time.					
Governor's Recommendation	0.00	0	0	0	0
Replacement Items					
The agency requests \$930,800 for replacement items, including \$235,400 for UTV/ATV vehicles, \$612,800 for nine vehicles, \$20,000 for a seedling transport cooler, \$10,000 for two lawn tractors, \$8,400 for three trailers, and \$44,200 for computer equipment.					
Agency Request	0.00	0	930,800	0	930,800
Governor's Recommendation	0.00	0	930,800	0	930,800
Ongoing Rescission					
This adjustment reflects a 3% General Fund rescission for FY 2027. This rescission includes a General Fund reduction of \$189,000 for personnel costs and \$160,600 for operating expenditures. The adjustment also reflects an ongoing rescission from the Endowment Earnings Administrative Fund including a reduction of 0.67 FTP and \$55,800 for personnel costs.					
Agency Request	(0.67)	(349,600)	(55,800)	0	(405,400)
Recommended by the Governor with changes for benefits and compensation.					
Governor's Recommendation	(0.67)	(349,600)	(54,500)	0	(404,100)
OITS Hardware					
The department's request for replacement items includes \$756,700 for computer and IT equipment. The request includes funding to replace laptop computers, docking stations, routers, servers, switches, wireless access points, and a firewall.					
Agency Request	0.00	0	756,700	0	756,700
Governor's Recommendation	0.00	0	756,700	0	756,700
FY 2027 Total					
Agency Request	334.93	11,604,400	55,836,000	12,353,800	79,794,200
Governor's Recommendation	334.93	11,414,200	55,181,600	12,330,500	78,926,300
Agency Request					
Change from Original App	(0.67)	(1,767,600)	(891,900)	41,800	(2,617,700)
% Change from Original App	(0.2%)	(13.2%)	(1.6%)	0.3%	(3.2%)
Governor's Recommendation					
Change from Original App	(0.67)	(1,957,800)	(1,546,300)	18,500	(3,485,600)
% Change from Original App	(0.2%)	(14.6%)	(2.7%)	0.2%	(4.2%)
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Department of Parks and Recreation

Analyst: Jessup

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Management Services	22,639,100	18,170,900	0	0	0
Park Operations	28,365,300	27,381,400	52,863,500	56,485,800	55,868,700
Capital Development	160,066,500	52,059,300	4,400,000	12,863,500	12,863,500
Total:	211,070,900	97,611,600	57,263,500	69,349,300	68,732,200
BY FUND CATEGORY					
General	4,935,400	4,935,400	4,255,800	4,330,000	4,248,200
Dedicated	143,025,400	55,059,300	44,103,800	54,575,200	54,068,000
Federal	63,110,100	37,616,900	8,903,900	10,444,100	10,416,000
Total:	211,070,900	97,611,600	57,263,500	69,349,300	68,732,200
Percent Change:	0.0%	(53.8%)	(41.3%)	21.1%	20.0%
BY OBJECT OF EXPENDITURE					
Personnel Costs	18,919,600	17,588,400	20,748,900	22,011,500	21,394,400
Operating Expenditures	11,364,500	9,524,700	11,544,800	11,726,500	11,726,500
Capital Outlay	162,817,500	56,357,200	7,000,500	15,764,500	15,764,500
Trustee/Benefit	17,969,300	14,141,300	17,969,300	19,846,800	19,846,800
Total:	211,070,900	97,611,600	57,263,500	69,349,300	68,732,200
Full-Time Positions (FTP)	190.80	190.80	195.80	200.75	198.75

Department Description

The Department of Parks and Recreation was created by H138 of 1965. For the purposes of budgeting, the department is organized into three programs: 1) Management Services includes fiscal support, passthrough grants for recreational programs, planning and development, information technology, registrations, and reservations; 2) Park Operations manages the 30 state parks and trails throughout six regions, and also manages recreational boating, motorized and nonmotorized trails programs, and interpretive programs; and 3) Capital Development includes only the capital outlay appropriated for facility maintenance, repair, and construction. In FY 2026, the Legislature consolidated of the Management Services and Park Operations Programs.

Section 67-4401, Idaho Code places the Lava Hot Springs Foundation into the Department of Parks and Recreation for organizational purposes. Beginning in FY 2022, the foundation received a continuous appropriation and no longer receives an annual appropriation bill through the Legislature.

Department of Parks and Recreation

Analyst: Jessup

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	4,935,400	4,935,400	0 0.0%	4,255,800	4,330,000	4,248,200
Indirect Cost Recovery 12500	501,900	460,800	(41,100) (8.2%)	519,300	533,500	525,300
Parks and Recreation 24300	109,448,300	32,096,200	(77,352,100) (70.7%)	19,054,600	20,268,900	19,836,400
Recreational Fuels 24700	11,814,900	6,954,700	(4,860,200) (41.1%)	7,887,900	6,001,900	5,986,600
Parks and Recreation Registration 25000	23,049,400	12,771,200	(10,278,200) (44.6%)	13,202,000	22,793,300	22,763,400
Miscellaneous Revenue 34900	1,912,300	140,200	(1,772,100) (92.7%)	111,700	1,611,700	1,611,700
Public Recreation Enterprise 41001	2,355,700	2,011,700	(344,000) (14.6%)	2,319,900	2,337,600	2,327,700
Parks and Recreation Expendable Trust 49600	1,666,500	624,500	(1,042,000) (62.5%)	1,008,400	1,028,300	1,016,900
American Rescue Plan 34400	2,925,000	109,800	(2,815,200) (96.2%)	0	0	0
ARPA State Fiscal Recovery 34430	51,338,200	30,784,700	(20,553,500) (40.0%)	0	0	0
Federal Grant 34800	13,567,700	6,722,400	(6,845,300) (50.5%)	8,903,900	10,444,100	10,416,000
Total:	223,515,300	97,611,600	(125,903,700) (56.3%)	57,263,500	69,349,300	68,732,200

Department of Parks and Recreation

Analyst: Jessup

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	195.80	4,255,800	57,263,500	195.80	4,255,800	57,263,500
Prior Year Reappropriation	0.00	0	109,377,200	0.00	0	109,377,200
1. Budget Exemption for Grant Funding	0.00	0	0	0.00	0	0
FY 2026 Total Appropriation	195.80	4,255,800	166,640,700	195.80	4,255,800	166,640,700
Executive Carry Forward	0.00	0	10,326,600	0.00	0	10,326,600
Expenditure Adjustments	0.00	0	0	0.00	0	0
Governor's Holdback	0.00	(127,700)	(127,700)	0.00	(127,700)	(127,700)
Unallocated CEC - S1110	0.00	0	(134,300)	0.00	0	(134,300)
FY 2026 Estimated Expenditures	195.80	4,128,100	176,705,300	195.80	4,128,100	176,705,300
Removal of Onetime Expenditures	0.00	0	(126,704,300)	0.00	0	(126,704,300)
Base Adjustments	0.00	0	0	0.00	0	0
Restore Rescissions/Gov Holdback	0.00	127,700	262,000	0.00	127,700	262,000
FY 2027 Base	195.80	4,255,800	50,263,000	195.80	4,255,800	50,263,000
Personnel Benefit Costs	0.00	115,900	653,600	0.00	59,700	338,400
Statewide Cost Allocation	0.00	60,400	128,600	0.00	60,400	128,600
Change in Employee Compensation	0.00	25,600	136,800	0.00	0	0
FY 2027 Program Maintenance	195.80	4,457,700	51,182,000	195.80	4,375,900	50,730,000
1. Full-time Administrative Support	0.95	0	48,900	0.95	0	48,900
2. Additional Park Personnel	4.00	0	524,100	2.00	0	359,000
3. Trail Maint Staff and Equipment	0.00	0	180,000	0.00	0	180,000
4. Excavator for Trail Maintenance	0.00	0	120,000	0.00	0	120,000
5. Land and Water Community Grant	0.00	0	1,877,500	0.00	0	1,877,500
6. Lake Cascade, Staff Housing	0.00	0	1,113,500	0.00	0	1,113,500
7. Billingsley Creek Campground	0.00	0	750,000	0.00	0	750,000
8. Farragut State Park Roundabout	0.00	0	1,500,000	0.00	0	1,500,000
9. RV Camping	0.00	0	9,500,000	0.00	0	9,500,000
Replacement Items	0.00	0	2,581,000	0.00	0	2,581,000
Ongoing Rescission	0.00	(127,700)	(127,700)	0.00	(127,700)	(127,700)
OITS Hardware	0.00	0	100,000	0.00	0	100,000
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	200.75	4,330,000	69,349,300	198.75	4,248,200	68,732,200
Change from Original Appropriation	4.95	74,200	12,085,800	2.95	(7,600)	11,468,700
% Change from Original Appropriation		1.7%	21.1%		(0.2%)	20.0%

Department of Parks and Recreation

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature funded enhancements for FY 2026 including \$2,460,500 for replacement items; 5.00 FTP and \$321,100 for additional staff at parks statewide; \$210,000 to increase seasonal employee pay; \$195,000 to increase park operations including utility and fuels costs; \$309,100 for pay increases for targeted positions; \$140,000 onetime for a compact wheel loader; \$100,000 to support a responsible OHV media campaign; \$4,000,000 for improvements at Bear Lake State Park; and \$400,000 for improvements at Lake Cascade State Park. The Legislature approved a net zero transfer to consolidate the Management Services Program into the Park Operations Program.					
	195.80	4,255,800	44,103,800	8,903,900	57,263,500

Prior Year Reappropriation

The Department of Parks and Recreation was authorized to reappropriate or carryover its unencumbered and unspent appropriation related to the Capital Development Program from FY 2025 into FY 2026. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2027 Base.

Agency Request	0.00	0	83,554,900	25,822,300	109,377,200
Governor's Recommendation	0.00	0	83,554,900	25,822,300	109,377,200

1. Budget Exemption for Grant Funding

Park Operations

Agency Request	0.00	0	0	0	0
<i>The Governor recommends a budget law exemption from program transfers as outlined in Section 67-3511(2), Idaho Code, which restricts the transfer of appropriation between programs and requires legislative approval. This request would allow a technical adjustment to complete the consolidation of the Management Services Program into the Park Operations Program that was approved in the 2025 Legislative Session.</i>					
Governor's Recommendation	0.00	0	0	0	0

FY 2026 Total Appropriation

Agency Request	195.80	4,255,800	127,658,700	34,726,200	166,640,700
Governor's Recommendation	195.80	4,255,800	127,658,700	34,726,200	166,640,700

Executive Carry Forward

The Department of Parks and Recreation was approved by the Division of Financial Management for \$10,326,600 in onetime Executive Carry Forward; this amount will be removed before calculating the base. This funding was encumbered by the agency for replacement equipment.

Agency Request	0.00	0	7,249,200	3,077,400	10,326,600
Governor's Recommendation	0.00	0	7,249,200	3,077,400	10,326,600

Expenditure Adjustments

Management Services, Park Operations

Agency Request	0.00	0	0	0	0
<i>This adjustment includes a reduction of \$9,881,300 from the Management Services Program and a mirrored increase of \$9,881,300 in the Park Operations Program pursuant to the recommended supplemental exemption from Section 67-3511(2), Idaho Code. This adjustment enables the agency to reflect the expenditure trustee and benefit payments to grant recipients.</i>					
Governor's Recommendation	0.00	0	0	0	0

Governor's Holdback

This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.

Agency Request	0.00	(127,700)	0	0	(127,700)
Governor's Recommendation	0.00	(127,700)	0	0	(127,700)

Department of Parks and Recreation

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

Unallocated CEC - S1110

Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.

Agency Request	0.00	0	(113,000)	(21,300)	(134,300)
Governor's Recommendation	0.00	0	(113,000)	(21,300)	(134,300)

FY 2026 Estimated Expenditures

Agency Request	195.80	4,128,100	134,794,900	37,782,300	176,705,300
Governor's Recommendation	195.80	4,128,100	134,794,900	37,782,300	176,705,300

Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$2,460,500 for replacement items, \$4,540,000 for enhancements related to the purchase of equipment and capital improvements at Bear Lake and Cascade State Parks, \$109,377,200 for reappropriation, and \$10,326,600 for Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	0.00	0	(95,079,600)	(31,624,700)	(126,704,300)
Governor's Recommendation	0.00	0	(95,079,600)	(31,624,700)	(126,704,300)

Base Adjustments

The agency requests adjustments within the Park Operations budgeted program to align allocated FTP with dedicated fund sources. Specifically, adjustments include an increase of 0.10 FTP on the Indirect Cost Recovery Fund, an increase of 0.65 FTP on the Parks and Recreation Fund, a reduction of 0.55 FTP on the Recreational Fuels Fund, and a reduction of 0.20 FTP on the Parks and Recreation Registration Fund. These adjustments result in a net-zero change to the agency's base FTP allocation.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

Restore Rescissions/Gov Holdback

This adjustment restores a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.

Agency Request	0.00	127,700	113,000	21,300	262,000
Governor's Recommendation	0.00	127,700	113,000	21,300	262,000

FY 2027 Base

Agency Request	195.80	4,255,800	39,828,300	6,178,900	50,263,000
Governor's Recommendation	195.80	4,255,800	39,828,300	6,178,900	50,263,000

Personnel Benefit Costs

Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	115,900	496,900	40,800	653,600

The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.

Governor's Recommendation	0.00	59,700	257,600	21,100	338,400

Department of Parks and Recreation

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$32,000, risk management costs will increase by \$71,200, State Controller fees will increase by \$1,000, State Treasurer fees will decrease by \$400, and Office of Information Technology Services billings will increase by \$24,800, for a net increase of \$128,600.

Agency Request	0.00	60,400	68,200	0	128,600
Governor's Recommendation	0.00	60,400	68,200	0	128,600

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	25,600	102,800	8,400	136,800

While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.

Governor's Recommendation	0.00	0	0	0	0

FY 2027 Program Maintenance

Agency Request	195.80	4,457,700	40,496,200	6,228,100	51,182,000
Governor's Recommendation	195.80	4,375,900	40,154,100	6,200,000	50,730,000

1. Full-time Administrative Support

Park Operations

The Department of Parks and Recreation requests 0.95 FTP and \$48,900 ongoing for personnel costs from the Parks and Recreation Fund to increase two existing fractional FTPs to full-time positions. Specifically, this would increase 0.55 FTP to 1.00 FTP for an office specialist who serves a customer service roll in the North Region Administrative Office; and would increase 0.50 FTP to 1.00 FTP for an administrative assistant who serves in the East Region Administrative Office. The department reports the fractional positions are a residual effect of budget constraints spanning from FY 2011-2019 and believes customers would be better served by reinstating the positions as full-time.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic goal to recruit and retain employees for providing exceptional customer service. The anticipated outcomes of this request would be a reduction in employee turnover.

Agency Request	0.95	0	48,900	0	48,900
Governor's Recommendation	0.95	0	48,900	0	48,900

Department of Parks and Recreation

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
2. Additional Park Personnel					Park Operations
The department requests 4.00 FTP and \$524,100 ongoing from the Parks and Recreation Fund for additional park personnel for its newly acquired property in Salmon and statewide positions. In FY 2026, the Park and Recreation Board acquired approximately 678 acres of private lands in Lemhi County to create a new state park. The property includes a guest lodge, individual cabins, and access to trails. For FY 2026, the department has used park staff temporarily reassigned from other parks but requests two additional personnel to support park operations in FY 2027. The duties and responsibilities for the requested park positions include public relations, interpretation and education, natural resource management, rule compliance and enforcement, maintenance, emergency response, cleaning, maintenance and repair, and overseeing seasonal staff and volunteers. Specifically, staff would include one new park ranger (\$24.08 per hour at pay grade J, 85% of policy) and one housekeeper (\$16.93 per hour at pay grade G, 85% of policy) at the newly acquired park property in Salmon. Additionally, the department requests 1.00 FTP and funding for a Parks and Recreation safety training coordinator (\$27.11 per hour at pay grade K, 85% of policy) to assist in compliance, certifications, statewide trail maintenance, and equipment handling. Finally, the department requests an administrative assistant (\$21.55 per hour at pay grade I, 85% of policy) who would be responsible for bookkeeping, scheduling, and invoice payments at the Boise headquarters. The Parks and Recreation fund receives revenue from day use fees, campground fees, leases, concessions, and the Idaho state parks Passport Program. The department anticipates revenue from visitors to the new park in Lemhi County to offset staff costs. Of the request, \$404,100 is for personnel costs and \$120,000 is for operating expenditures. AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic goal creating experiences that renew the human spirit and develop or add an additional 300 overnight accommodation sites in the state. The anticipated outcomes of this request would be an increase in the number of overnight accommodations.					
Agency Request	4.00	0	524,100	0	524,100
<i>The Governor recommends 2.00 FTP and dedicated funds to support the newly acquired State Park in Salmon. This includes funding for one park ranger position, one housekeeper position, 6,500 hours of seasonal work, and requested operating expenditures.</i>					
Governor's Recommendation	2.00	0	359,000	0	359,000
3. Trail Maint Staff and Equipment					Park Operations
The Department of Parks and Recreation requests \$180,000 to hire two additional seasonal staff members and purchase equipment to enhance trail clearing and maintenance efforts. Specifically, the request proposes to hire two new seasonal employees (5 months), operating costs, and moneys to purchase a truck, trailer, and two all-terrain vehicles that would be used by the seasonal employees to perform trail clearing and maintenance in rural areas. The department currently employs 5.00 FTP, seasonal employees, and utilizes \$1,406,000 to operate its statewide trail maintenance program. This request would employ and outfit a new "crew" based in North Idaho to clear trails and increase access to recreators, especially off-highway vehicle users (OHV). The Department of Parks and Recreation reports that since the Legislature required non-residents to register their summer OHVs for use in Idaho in 2019, the department has seen a 20% increase in registration fund revenue. This request would seek to utilize fees for purposes provided in Section 67-7127, Idaho Code. Of this request, \$50,000 is ongoing for personnel costs to compensate two additional seasonal staff; \$30,000 is ongoing for operating expenditures for the trail maintenance program; and \$100,000 is onetime to purchase equipment to outfit an additional seasonal trail maintenance crew. Funding for this request includes \$140,000 from the Recreational Fuels Fund and \$40,000 from the Parks and Recreation Registration Fund, both of which are dedicated funds unique to the department. AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic goal of maintaining and creating new opportunities for adventure. The anticipated outcomes of this request would be an increase in the number of trails obtained.					
Agency Request	0.00	0	180,000	0	180,000
Governor's Recommendation	0.00	0	180,000	0	180,000

Department of Parks and Recreation

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
4. Excavator for Trail Maintenance					Park Operations
The Department of Parks and Recreation requests \$120,000 onetime for capital outlay from the Recreational Fuels Fund to purchase a small excavator for trail maintenance. The request also includes a brushing attachment that would enable the equipment to be used in different circumstances. The department currently employs 5.00 FTP, seasonal employees, and utilizes \$1,406,000 to operate its statewide trail maintenance program. The excavator would be used within this program to groom trails and maintain access for recreators, including off-highway vehicles (OHV) users. The Off-Highway Motor Vehicle Fund, an account within the Recreational Fuels Fund, is paid by OHV users and required by Section 57-1901, Idaho Code, to be used to acquire, maintain, and equip OHV sites and facilities. AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic goal of maintaining and creating new opportunities for adventure. The anticipated outcomes of this request would be an increase in the number of trails obtained.					
Agency Request	0.00	0	120,000	0	120,000
Governor's Recommendation	0.00	0	120,000	0	120,000
5. Land and Water Community Grant					Park Operations
The Department of Parks and Recreation requests \$1,877,500 onetime for trustee and benefit payments from the Federal Grant Fund to pass through grant moneys to Idaho communities. The Land and Water Conservation Fund (LWCF), established by Congress in 1964 and housed in the United States Department of the Interior - National Park Service, provides grants to communities to acquire and develop public parks and other outdoor recreation sites. For 2025, grant recipients City of Post Falls received \$1,250,000 and the City of Boise received \$627,500. While the department has some appropriation in their base to facilitate the passthrough of grant moneys, this amount exceeds available appropriation. LWCF grants are on a reimbursement basis, meaning the department will reimburse the Cities of Post Falls and Boise as they complete their projects and bill the National Park Service. AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objective to support grant programs that facilitate and service a wide variety of recreationists and local governments organizations. The anticipated outcomes of this request would be additional local park capacity.					
Agency Request	0.00	0	0	1,877,500	1,877,500
Governor's Recommendation	0.00	0	0	1,877,500	1,877,500
6. Lake Cascade, Staff Housing					Capital Development
The department requests \$1,113,500 onetime capital outlay from the Federal Grant Fund to construct staff housing at Lake Cascade State Park. The source of funds for this request is the Bureau of Reclamation, and the department will match the grant with moneys from the Parks and Recreation Fund, a dedicated fund. In calendar year 2024, Lake Cascade State Park hosted approximately 646,400 visitors who utilize the park's amenities, a 10.2% increase from the previous calendar year. The department has identified housing as an urgent need and that the rural location of the park in Valley County creates significant challenges to recruit and retain qualified staff. Requested funding would build one structure to serve 12-16 seasonal and full-time staff members. The department believes staff shortages would directly affect visitor experiences including recreational and hygienic facilities. AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objectives to provide competitive wages and employee housing needs. The anticipated outcomes of this request would be the development of employee housing in critical areas.					
Agency Request	0.00	0	0	1,113,500	1,113,500
Governor's Recommendation	0.00	0	0	1,113,500	1,113,500

Department of Parks and Recreation

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
7. Billingsley Creek Campground					Capital Development
The department requests \$750,000 onetime for capital outlay from the Federal Grant Fund to design and construct interpretive displays at the Thousand Springs State Park Visitor Center. The department has entered into a cooperative management agreement with the National Park Service and jointly manages the visitor center that serves visitors to the Fossil beds National Monument and Thousand Springs State Park. The source of funds for this request is the National Park Service and no matching funds are required. In calendar year 2024, Thousand Springs State Park hosted approximately 536,200 visitors who utilize the park's amenities. This is a 15.4% increase from the previous calendar year, and more visitors are anticipated as the Billingsley Creek campsites are completed.					
AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objectives to create experiences that renew the human spirit. The anticipated outcomes of this request would be the construction of unique interpretive exhibits for campers and day-use visitors at Thousand Springs State Park.					
Agency Request	0.00	0	0	750,000	750,000
Governor's Recommendation	0.00	0	0	750,000	750,000
8. Farragut State Park Roundabout					Capital Development
The department requests \$1,500,000 in onetime capital outlay for the construction of a new entrance roundabout at Farragut State Park. The new roundabout is part of the department's effort to establish a central entrance to the park, which includes campgrounds on both sides of the state highway. The park's new central entrance is where campers will check into the park, and is conveniently located near the Brig Museum, and will aide in more cohesive oversight by park staff. In FY 2025, the department received \$1,800,000 for engineering and preliminary construction. Requested funding is for additional construction costs. The funding source for this request is the Idaho Transportation Department (ITD) and will cover the costs associated with construction on the roadway.					
AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objective to create experiences that renew the human spirit. The anticipated outcomes of this request being easier access and better customer service for Idaho's busiest state parks.					
Agency Request	0.00	0	1,500,000	0	1,500,000
Governor's Recommendation	0.00	0	1,500,000	0	1,500,000
9. RV Camping					Capital Development
The department requests \$9,500,000 in onetime capital outlay for the acquisition, development, and maintenance of new and existing RV campsites statewide. The department maintains 1,732 RV sites across the state at 19 parks and the sites are highly utilized. The source of funds for this request is revenue from the Recreational Vehicle Fund collected pursuant to Section 49-448, Idaho Code. The fund receives revenue from recreational vehicle registration fees. The balance for the Recreational Vehicle Fund has grown over the past years due to increased RV sales, increased value of RVs being sold, and a decline in the number of applications for the RV grant program. From FY 2015 - 2025, the number of RV licenses has increased 15% from 107,837 licenses to 124,512 licenses. The department proposes to use a portion of the available balance to build and maintain new and existing RV sites across the state, increasing opportunities for RV use at state parks.					
AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objectives to create experiences that renew the human spirit and provide a greater number of, and options for, overnight camping opportunities. The anticipated outcomes of this request would be an increase in the number of overnight camping opportunities.					
Agency Request	0.00	0	9,500,000	0	9,500,000
Governor's Recommendation	0.00	0	9,500,000	0	9,500,000

Department of Parks and Recreation

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Replacement Items					
The department requests \$2,581,000 for the replacement of equipment, including: \$1,111,000 for two snowmobile trail groomers and related equipment; \$740,000 for 19 vehicles (motorbikes, trucks, utility terrain vehicles); \$470,000 for a trail dozer, skidsteer, dump trucks, and tractor; \$150,000 for a boat and trailer; \$75,000 for a towable air compressor; \$21,000 for two trailers; \$7,500 for dock anchor cables; and \$6,500 for handheld radios. Of this request, \$1,000,000 is from the Parks and Recreation Fund, \$1,106,000 is from the Recreational Fuels Fund, and \$475,000 is from the Federal Grant Fund.					
Agency Request	0.00	0	2,106,000	475,000	2,581,000
Governor's Recommendation	0.00	0	2,106,000	475,000	2,581,000
Ongoing Rescission					
This adjustment reflects a 3% General Fund rescission for FY 2027. This rescission includes a reduction of \$30,800 for personnel costs and \$96,900 for operating expenditures.					
Agency Request	0.00	(127,700)	0	0	(127,700)
Governor's Recommendation	0.00	(127,700)	0	0	(127,700)
OITS Hardware					
The department's request for replacement items includes \$100,000 for computer equipment and IT equipment.					
Agency Request	0.00	0	100,000	0	100,000
Governor's Recommendation	0.00	0	100,000	0	100,000
Budget Law Exemptions/Other Adjustments					
The agency requests authority to carryover any unexpended and unencumbered balances appropriated or reappropriated to the Department of Parks and Recreation for the Park Operations Program for FY 2026 to be used for nonrecurring expenditures in the Park Operations Program for the period July 1, 2026, through June 30, 2027. The department requests reappropriation authority to distribute funds for grants that bridge state and federal fiscal years, and projects for which the size and scope may prevent award and completion within a single fiscal year.					
The agency requests authority to carryover any unexpended and unencumbered balances appropriated or reappropriated to the Department of Parks and Recreation for the Capital Development Program for FY 2026 to be used for nonrecurring expenditures in the Capital Development Program for the period July 1, 2026, through June 30, 2027.					
The agency also requests an appropriation that is exempt from Section 67-3511(2), Idaho Code, which restricts the transfer of appropriation between programs which requires legislative approval. This request would enable the agency to transfer trustee and benefit payments appropriated for grants in the Park Operations Program to capital outlay in the Capital Development Program to reflect grants awarded to the Department of Parks and Recreation for the period July 1, 2026, through June 30, 2027.					
The Permanent Building Fund Advisory Council FY 2027 recommendations for the Department of Parks and Recreation include alterations and repairs (A&R) projects and two ADA projects. A&R project funding includes \$400,000 to remodel a shower house at Hells Gate State Park. The ADA projects include \$180,000 for projects at Massacre Rocks, Priest Lake, and Three Island State Parks. This recommended funding can be found in the Permanent Building Fund in Section 6 of the Legislative Budget Book.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	200.75	4,330,000	54,575,200	10,444,100	69,349,300
Governor's Recommendation	198.75	4,248,200	54,068,000	10,416,000	68,732,200

Department of Parks and Recreation

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Agency Request					
Change from Original App	4.95	74,200	10,471,400	1,540,200	12,085,800
% Change from Original App	2.5%	1.7%	23.7%	17.3%	21.1%
Governor's Recommendation					
Change from Original App	2.95	(7,600)	9,964,200	1,512,100	11,468,700
% Change from Original App	1.5%	(0.2%)	22.6%	17.0%	20.0%

Department of Water Resources

Analyst: Jessup

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Management & Support Services	2,485,100	2,289,000	2,855,700	2,473,000	2,447,800
Planning and Technical Services	124,746,600	51,695,900	94,956,200	95,086,300	94,962,600
Water Management	13,163,900	11,070,100	14,037,100	14,170,500	13,922,600
Northern Idaho Adjudication	614,100	581,200	623,000	634,900	625,300
Bear River Basin Adjudication	852,000	902,000	881,100	901,400	882,700
Total:	141,861,700	66,538,200	113,353,100	113,266,100	112,841,000
BY FUND CATEGORY					
General	24,212,200	24,182,500	55,499,700	55,200,300	54,882,600
Dedicated	5,740,600	2,853,600	5,971,600	6,162,800	6,067,200
Federal	111,908,900	39,502,100	51,881,800	51,903,000	51,891,200
Total:	141,861,700	66,538,200	113,353,100	113,266,100	112,841,000
Percent Change:	0.0%	(53.1%)	70.4%	(0.1%)	(0.5%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	17,219,700	14,967,400	18,681,600	19,025,000	18,599,900
Operating Expenditures	10,434,900	6,017,700	37,242,100	37,332,700	37,332,700
Capital Outlay	206,500	314,300	492,900	0	0
Trustee/Benefit	114,000,600	45,238,800	56,936,500	56,908,400	56,908,400
Total:	141,861,700	66,538,200	113,353,100	113,266,100	112,841,000
Full-Time Positions (FTP)	170.00	170.00	174.00	171.00	171.00

Department Description

The Office of the State Engineer was created in 1895 to administer provisions of the Carey Act. Over the years, additional laws expanded the agency's duties, particularly with the increasing value, development, and use of Idaho's limited water resources. As the agency saw its responsibilities grow, it also saw its name change several times. The agency became the Department of Reclamation in 1919; the State Reclamation Engineer in 1943; and the Department of Water Administration in 1970. Meanwhile, through amendment of the state constitution in 1964, the Water Resource Board was created to prepare the state water plan for optimum development of water resources in the public interest. The current name was the result of combining the Department of Water Administration with the Idaho Water Resource Board in 1974. The primary authority for the Department of Water Resources and its programs rests in Title 42, Idaho Code.

The department is divided into five programs for budgeting purposes.

- 1) The Management and Support Services Program provides administrative, legal, and information system support for the department.
- 2) The Planning and Technical Services Program provides staff support for the Water Resource Board and provides planning and project management for water sustainability and aquifer stabilization, technical analysis, and ground water monitoring.
- 3) The Water Management Program provides water resource protection through inspection and regulatory programs and provides water allocation services through permits and water distribution programs. The remaining responsibilities of the Snake River Basin Adjudication Program were also rolled into the Water Management Program in 2008. The Snake River Adjudication Program was responsible for completing a fair and accurate determination of the nature, extent, and priority of Snake River Basin water rights.
- 4) The Northern Idaho Adjudication Program is responsible for completing a fair and accurate determination of the nature, extent, and priority of the water rights north of the Snake River Basin.
- 5) The Bear River Basin Adjudication Program was created pursuant to H382 of 2020, which authorized a general water rights adjudication of the Bear River Basin. The Legislature authorized funding in FY 2022 to begin the adjudication of the Bear River Basin.

Department of Water Resources

Analyst: Jessup

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	24,263,200	24,182,500	(80,700) (0.3%)	55,499,700	55,200,300	54,882,600
Indirect Cost Recovery 12500	512,000	333,000	(179,000) (35.0%)	512,700	534,900	530,100
Aquifer Planning and Management 12900	1,615,700	771,800	(843,900) (52.2%)	1,690,300	1,736,400	1,709,800
Water Administration 22921	1,869,500	762,900	(1,106,600) (59.2%)	1,967,400	2,046,400	2,003,400
Northern Idaho Adjudication 33701	38,700	7,900	(30,800) (79.6%)	38,700	38,700	38,700
Miscellaneous Revenue 34900	1,704,700	978,000	(726,700) (42.6%)	1,762,500	1,806,400	1,785,200
Revolving Development 49001	0	0	0 0.0%	0	0	0
ARPA State Fiscal Recovery 34430	110,061,700	38,498,800	(71,562,900) (65.0%)	50,000,000	50,000,000	50,000,000
Federal Grant 34800	1,847,200	1,003,300	(843,900) (45.7%)	1,881,800	1,903,000	1,891,200
Total:	141,912,700	66,538,200	(75,374,500) (53.1%)	113,353,100	113,266,100	112,841,000

Department of Water Resources

Analyst: Jessup

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	174.00	55,499,700	113,353,100	174.00	55,499,700	113,353,100
Prior Year Reappropriation	0.00	0	71,544,500	0.00	0	71,544,500
FY 2026 Total Appropriation	174.00	55,499,700	184,897,600	174.00	55,499,700	184,897,600
Executive Carry Forward	0.00	82,500	82,500	0.00	82,500	82,500
Governor's Holdback	(3.00)	(568,300)	(568,300)	(3.00)	(568,300)	(568,300)
Unallocated CEC - S1110	0.00	0	(65,300)	0.00	0	(65,300)
FY 2026 Estimated Expenditures	171.00	55,013,900	184,346,500	171.00	55,013,900	184,346,500
Removal of Onetime Expenditures	0.00	(640,400)	(72,184,900)	0.00	(640,400)	(72,184,900)
Restore Rescissions/Gov Holdback	3.00	568,300	633,600	3.00	568,300	633,600
FY 2027 Base	174.00	54,941,800	112,795,200	174.00	54,941,800	112,795,200
Personnel Benefit Costs	0.00	447,500	601,600	0.00	246,300	331,200
Contract Inflation	0.00	43,800	50,000	0.00	43,800	50,000
Statewide Cost Allocation	0.00	219,000	232,900	0.00	219,000	232,900
Change in Employee Compensation	0.00	116,500	154,700	0.00	0	0
FY 2027 Program Maintenance	174.00	55,768,600	113,834,400	174.00	55,450,900	113,409,300
1. Aquifer Monitoring & Measuring	0.00	0	716,000	0.00	0	716,000
Ongoing Rescission	(3.00)	(568,300)	(568,300)	(3.00)	(568,300)	(568,300)
Cash Transfers & Adjustments	0.00	0	(716,000)	0.00	0	(716,000)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	171.00	55,200,300	113,266,100	171.00	54,882,600	112,841,000
Change from Original Appropriation	(3.00)	(299,400)	(87,000)	(3.00)	(617,100)	(512,100)
% Change from Original Appropriation		(0.5%)	(0.1%)		(1.1%)	(0.5%)

Department of Water Resources

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature funded enhancements for FY 2026 including \$457,900 for replacement items; \$716,000 for aquifer monitoring and measuring; 4.00 FTP and \$516,100 for new positions within the water administration bureau; \$58,700 for ESRI maintenance costs; \$65,000 to support Laserfiche conversion; and \$30,000,000 ongoing for water infrastructure projects. Moneys appropriated for aquifer monitoring and water infrastructure projects were transferred to the Water Management Fund for expenditure, and the Legislature included language directing the use of the funds to support the 2024 Stipulated Mitigation Plan for the Eastern Snake Plain.					
	174.00	55,499,700	5,971,600	51,881,800	113,353,100

Prior Year Reappropriation

The Department of Water Resources was authorized to reappropriate or carryover its unencumbered and unspent appropriation related to infrastructure projects supported by the ARPA State Fiscal Recovery Fund from FY 2025 into FY 2026. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2027 Base.

Agency Request	0.00	0	0	71,544,500	71,544,500
Governor's Recommendation	0.00	0	0	71,544,500	71,544,500

FY 2026 Total Appropriation					
Agency Request	174.00	55,499,700	5,971,600	123,426,300	184,897,600
Governor's Recommendation	174.00	55,499,700	5,971,600	123,426,300	184,897,600

Executive Carry Forward

The Department of Water Resources was approved by the Division of Financial Management for \$82,500 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2027 Base.

Agency Request	0.00	82,500	0	0	82,500
Governor's Recommendation	0.00	82,500	0	0	82,500

Governor's Holdback

This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below, including the reduction of \$412,900 for personnel costs, \$127,300 for operating expenditures, and \$28,100 for capital outlay.

Agency Request	(3.00)	(568,300)	0	0	(568,300)
Governor's Recommendation	(3.00)	(568,300)	0	0	(568,300)

Unallocated CEC - S1110

Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee.

Agency Request	0.00	0	(50,400)	(14,900)	(65,300)
Governor's Recommendation	0.00	0	(50,400)	(14,900)	(65,300)

FY 2026 Estimated Expenditures					
Agency Request	171.00	55,013,900	5,921,200	123,411,400	184,346,500
Governor's Recommendation	171.00	55,013,900	5,921,200	123,411,400	184,346,500

Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$557,900 for replacement items, \$100,000 for FY 2026 enhancements, \$71,544,500 for reappropriation, and \$82,500 for Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	0.00	(640,400)	0	(71,544,500)	(72,184,900)
Governor's Recommendation	0.00	(640,400)	0	(71,544,500)	(72,184,900)

Department of Water Resources

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Restore Rescissions/Gov Holdback					
This adjustment restores a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.					
Agency Request	3.00	568,300	50,400	14,900	633,600
Governor's Recommendation	3.00	568,300	50,400	14,900	633,600
FY 2027 Base					
Agency Request	174.00	54,941,800	5,971,600	51,881,800	112,795,200
Governor's Recommendation	174.00	54,941,800	5,971,600	51,881,800	112,795,200
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	447,500	137,100	17,000	601,600
The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.					
Governor's Recommendation	0.00	246,300	75,500	9,400	331,200
Contract Inflation					
The department requests \$50,000 for contract inflation for increased rent at various offices statewide, a 1.7% increase across all leases from FY 2026. This includes a 2.5% increase at the western regional office, a 3.9% increase at the northern regional office, a 3.1% increase at the southern regional office, a 2.1% increase at the Preston area office, a 1.5% increase at the eastern regional office, a 5.1% increase at the Salmon field office, and a 1.6% increase at the Idaho Water Center in Boise.					
Agency Request	0.00	43,800	6,200	0	50,000
Governor's Recommendation	0.00	43,800	6,200	0	50,000
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$164,100, risk management costs will increase by \$21,900, State Controller fees will decrease by \$11,400, State Treasurer fees will decrease by \$300, and Office of Information Technology Services billings will increase by \$58,600, for a net increase of \$232,900.					
Agency Request	0.00	219,000	13,900	0	232,900
Governor's Recommendation	0.00	219,000	13,900	0	232,900
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	116,500	34,000	4,200	154,700
While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	174.00	55,768,600	6,162,800	51,903,000	113,834,400
Governor's Recommendation	174.00	55,450,900	6,067,200	51,891,200	113,409,300

Department of Water Resources

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

1. Aquifer Monitoring & Measuring

Planning and Technical Services

The department requests \$716,000 be transferred from the Revolving Development Fund to the Aquifer Planning and Management Fund for personnel costs associated with aquifer monitoring, measurement, and modeling. The Department of Water Resources maintains a hydrologic monitoring network to measure ground water levels and spring discharges in the various aquifers, including the Eastern Snake Plain Aquifer, Wood River Valley, Treasure Valley, Rathdrum Prairie, Palouse, Lewiston, and others. The Aquifer Planning and Management Fund is a continuously appropriated fund that can be used for technical studies, hydrological monitoring, measurement and comprehensive plan development, and costs associated with the same pursuant to Section 42-1780(1), Idaho Code.

Requested funds would be used to maintain and enhance the Eastern Snake Plain Aquifer ground water model and the Rathdrum Prairie Aquifer ground water model and to continue the development of the Wood River Valley and Treasure Valley ground water models. Within the department's base, there are 13.00 FTP that work on aquifer monitoring and modeling in the state, of which, 11.00 FTP are paid through the transfer. Funds included in this request are the fourteenth year of loan repayments from groundwater users for purchase of the water rights at Pristine Springs, near the city of Twin Falls (original appropriation from the General Fund was \$10 million in S1511 of 2008). The original \$10 million, ten-year, 4% loan was refinanced in January of 2012 in the amount of \$7.5 million for 15 years at 4.876%, with the final loan payment in January 2027.

AGENCY SUBMITTED OUTCOME: This request will fulfill the department's strategic objectives to (1) develop, implement, and revise tools to administer and manage groundwater resources, (2) analyze water level monitoring data for technical reporting to summarize aquifer conditions for priority water resources, and (3) support and grow an ongoing managed recharge program for the ESPA to stabilize and recover the aquifer.

Agency Request	0.00	0	716,000	0	716,000
Governor's Recommendation	0.00	0	716,000	0	716,000

Ongoing Rescission

This adjustment reflects an ongoing 3% General Fund rescission for FY 2027. This rescission includes a reduction of 3.00 FTP, \$412,900 for personnel costs, \$127,300 for operating expenditures, and \$28,100 for trustee and benefit payments. Reductions affect all budgeted programs within the Department of Water Resources.

Agency Request	(3.00)	(568,300)	0	0	(568,300)
Governor's Recommendation	(3.00)	(568,300)	0	0	(568,300)

Department of Water Resources

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

Cash Transfers & Adjustments

DEDICATED FUND CASH TRANSFER. The department requests \$716,000 be transferred from the continuously appropriated Revolving Development Fund to the Aquifer Planning and Management Fund (which is subject to appropriation) to allow for loan payments for the purchase of the Pristine Springs water rights to be used for aquifer monitoring, measurement, and modeling. Projects to stabilize the Eastern Snake Plain Aquifer, for instance, are monitored for effectiveness through the modeling that is maintained using these funds.

GENERAL FUND CASH TRANSFER. The department requests that \$1,000,000 of the General Fund trustee and benefit payments appropriation in the base budget for the Planning and Technical Services Program be transferred to the continuously appropriated Water Management Fund to be used for hydrologic data collection, monitoring and modeling, flood-damaged stream channel repair, stream channel improvement, flood risk reduction, or flood prevention projects.

GENERAL FUND CASH TRANSFER. The department requests that \$5,000,000 of the General Fund trustee and benefit payments appropriation in the base budget for the Planning and Technical Services Program be transferred to the continuously appropriated Secondary Aquifer Planning, Management and Implementation Fund to be used for aquifer stabilization and recharge projects across the state.

GENERAL FUND CASH TRANSFER. The department requests that \$30,000,000 of the General Fund trustee and benefit payments appropriation in the base budget for the Planning and Technical Services Program be transferred to the continuously appropriated Water Management Fund to be used for infrastructure projects.

Agency Request	0.00	0	(716,000)	0	(716,000)
Governor's Recommendation	0.00	0	(716,000)	0	(716,000)

Budget Law Exemptions/Other Adjustments

REAPPROPRIATION: The Department of Water Resources requests authority to carry over its unencumbered and unspent appropriation balances from the ARPA State Fiscal Recovery Fund from FY 2026 into FY 2027 to be used for water infrastructure projects. Reappropriation requires legislative approval.

USE OF FUNDS FOR WATER RIGHT CLAIMS. The department requests language directing the use of funds for water right claims for FY 2027 including: "Notwithstanding the provisions of Section 42-1414(1)(c), Idaho Code, it is the intent of the Legislature that moneys appropriated to the Department of Water Resources for Idaho's general stream adjudications from the General Fund count toward the filing fees required under Section 42-1414(1)(a) and (b), Idaho Code, for water right claims filed in Idaho's general stream adjudications by the Idaho Water Resource Board and the Governor based on instream flow, public lake level maintenance, or recreation. If the General Fund appropriation exceeds the amount required for the Idaho Water Resource Board's and the Governor's filing fees in the current fiscal year, the excess shall be counted toward future filing fees required for those same purposes. If the General Fund appropriation does not meet or exceed the fee required for claims of the Idaho Water Resource Board or the Governor, the Director of the Department of Water Resources shall grant an extension of time to the Idaho Water Resource Board or the Governor to file the claim, and the General Fund appropriation for the following fiscal year shall be counted toward the balance of the filing fee."

Agency Request	0.00	0	0	0	0
Recommended by the Governor.					
Governor's Recommendation	0.00	0	0	0	0

FY 2027 Total					
Agency Request	171.00	55,200,300	6,162,800	51,903,000	113,266,100
Governor's Recommendation	171.00	54,882,600	6,067,200	51,891,200	112,841,000

Department of Water Resources

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Agency Request					
Change from Original App	(3.00)	(299,400)	191,200	21,200	(87,000)
% Change from Original App	(1.7%)	(0.5%)	3.2%	0.0%	(0.1%)
Governor's Recommendation					
Change from Original App	(3.00)	(617,100)	95,600	9,400	(512,100)
% Change from Original App	(1.7%)	(1.1%)	1.6%	0.0%	(0.5%)

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Economic Development

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Idaho Legislative Budget Book

Department of Agriculture

2026 Legislative Session

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Department of Agriculture

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY DIVISION					
Agriculture, Dept of	67,172,400	49,540,200	56,003,600	56,756,000	55,783,600
Soil and Water Conservation	6,732,200	5,575,500	5,180,200	4,208,900	4,165,500
Total:	73,904,600	55,115,700	61,183,800	60,964,900	59,949,100
BY FUND CATEGORY					
General	21,319,600	20,518,200	20,349,000	19,194,300	18,981,800
Dedicated	38,878,200	27,412,100	33,184,100	34,059,600	33,288,700
Federal	13,706,800	7,185,400	7,650,700	7,711,000	7,678,600
Total:	73,904,600	55,115,700	61,183,800	60,964,900	59,949,100
Percent Change:	0.0%	(25.4%)	11.0%	(0.4%)	(2.0%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	34,297,800	29,291,500	36,307,700	37,402,900	36,387,100
Operating Expenditures	15,201,500	11,087,200	14,138,400	14,173,900	14,173,900
Capital Outlay	7,640,000	4,656,800	1,293,000	972,000	972,000
Trustee/Benefit	16,765,300	10,080,200	9,444,700	8,416,100	8,416,100
Total:	73,904,600	55,115,700	61,183,800	60,964,900	59,949,100
Full-Time Positions (FTP)	248.75	248.75	248.75	247.75	247.75

Department Description

The Department of Agriculture contains the budget for nine programs. Eight of these programs are appropriated together in one division: Administration, Animal Industries, Agricultural Resources, Plant Industries, Agricultural Inspections, Market Development, Animal Damage Control, and the Sheep and Goat Health Board. The Soil and Water Conservation Commission's budget is developed and submitted by the commission's seven-member board and is appropriated as a separate division. The primary authority for the department and its programs rests in Title 22, Idaho Code, with additional authority provided by executive order.

Department of Agriculture

Analyst: Poloni

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Administration	3,180,900	2,823,500	3,247,900	3,388,700	3,342,500
Animal Industries	8,285,700	6,709,200	8,712,300	8,772,700	8,627,400
Agricultural Resources	4,431,500	3,375,900	4,617,400	4,345,000	4,278,000
Plant Industries	25,494,400	19,161,300	19,306,000	19,575,300	19,400,500
Agricultural Inspections	14,282,800	11,855,000	14,741,900	15,268,000	14,753,000
Market Development	10,867,600	5,078,800	4,743,500	4,774,200	4,752,400
Animal Damage Control	428,100	389,700	428,100	425,000	425,000
Sheep and Goat Health Board	201,400	146,800	206,500	207,100	204,800
Total:	67,172,400	49,540,200	56,003,600	56,756,000	55,783,600
BY FUND CATEGORY					
General	15,011,800	15,067,300	15,611,500	15,525,100	15,351,100
Dedicated	38,453,800	27,287,500	32,741,400	33,519,900	32,753,900
Federal	13,706,800	7,185,400	7,650,700	7,711,000	7,678,600
Total:	67,172,400	49,540,200	56,003,600	56,756,000	55,783,600
Percent Change:	0.0%	(26.2%)	13.0%	1.3%	(0.4%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	32,590,000	27,691,300	34,504,300	35,569,400	34,597,000
Operating Expenditures	14,746,300	10,849,600	13,655,700	13,676,400	13,676,400
Capital Outlay	7,634,200	4,644,200	1,246,700	966,400	966,400
Trustee/Benefit	12,201,900	6,355,100	6,596,900	6,543,800	6,543,800
Total:	67,172,400	49,540,200	56,003,600	56,756,000	55,783,600
Full-Time Positions (FTP)	231.00	231.00	231.00	230.00	230.00

Division Description

The mission of the Idaho State Department of Agriculture is to guarantee that Idaho agricultural products are of high quality, disease-free, and meet federal and state laws, rules, and regulations. The department protects consumers and producers from fraud and provides marketing assistance to the industry. There are eight budgeted programs:

- 1) The Administration Program coordinates the accounting, payroll, legal, and personnel functions;
- 2) Animal Industries is responsible for veterinary services, range management, dairy laboratory and dairy inspection, animal laboratory, livestock inspection, egg inspection, and animal waste management (Title 25, Idaho Code);
- 3) Agricultural Resources protects the public health, environment, livestock, and wildlife of the state from possible adverse effects resulting from the improper use of pesticides and fertilizers (Title 22, Idaho Code);
- 4) Plant Industries includes the plant, fertilizer, and seed laboratories and programs, noxious weeds, the Honey Commission, and the Invasive Species Program (Titles 22 and 25, Idaho Code);
- 5) Agricultural Inspections includes the Bureau of Shipping Point Inspections, Bureau of Warehouse Control, Retail Potato Program, Hops Program, Organic Foods Program, and Bureau of Weights and Measures (Titles 37, 69, and 71, Idaho Code);
- 6) The Marketing and Development Program assists Idaho food producers to increase their profitability by enhancing the marketing opportunities for their products (Chapter 29, Title 49, Idaho Code, and Chapter 14, Title 57, Idaho Code);
- 7) The United States Department of Agriculture's Animal and Plant Health Inspection Service, Wildlife Services Program operates in Idaho under a memorandum of understanding with the Idaho State Animal Damage Control Board (Titles 22, and 25, Idaho Code);
- 8) The Sheep and Goat Health Board provides a comprehensive program involving disease and predator control, and enables the sheep and goat industries to maintain high production standards and economic returns (Title 25, Idaho Code).

Department of Agriculture

Analyst: Poloni

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	15,101,300	15,067,300	(34,000) (0.2%)	15,611,500	15,525,100	15,351,100
Administration and Accounting Services 12501	1,055,300	920,000	(135,300) (12.8%)	1,067,000	1,118,900	1,097,400
Facilities Maintenance 12502	362,500	140,700	(221,800) (61.2%)	372,800	381,100	376,800
Animal Damage Control 16200	100,000	100,000	0 0.0%	100,000	100,000	100,000
Agricultural Inspection 33000	2,243,700	1,752,300	(491,400) (21.9%)	2,286,300	2,337,900	2,306,300
Weights and Measures Inspection 33012	1,026,400	596,800	(429,600) (41.9%)	786,400	836,900	824,100
Invasive Species 33013	9,027,300	4,676,600	(4,350,700) (48.2%)	2,491,500	2,614,700	2,592,000
Agricultural Fees - Sheep and Goat Health 33203	279,700	169,700	(110,000) (39.3%)	278,200	278,200	278,200
Agricultural Fees - Commercial Feed and Fertilizer 33204	2,224,600	2,069,400	(155,200) (7.0%)	2,310,500	2,374,400	2,334,400
Agricultural Fees - Pesticides 33205	3,635,400	2,628,500	(1,006,900) (27.7%)	3,811,100	3,812,300	3,747,800
Agricultural Fees - Livestock Disease Control 33206	1,650,500	1,146,700	(503,800) (30.5%)	1,711,000	1,731,900	1,707,200
Agricultural Fees - Dairy Inspection 33207	2,881,400	2,471,300	(410,100) (14.2%)	2,984,600	2,960,800	2,907,100
Agricultural Fees - Honey Advertising 33208	22,400	22,000	(400) (1.8%)	22,400	22,400	22,400
Agricultural Fees - Egg Inspection 33209	253,000	62,200	(190,800) (75.4%)	259,400	199,700	199,200
Agricultural Fees - Organic Food Products 33210	789,200	749,400	(39,800) (5.0%)	847,100	883,500	867,100
Agricultural Fees - Commercial Fisheries 33211	9,900	200	(9,700) (98.0%)	9,900	9,900	9,900
Agricultural Fees - Poultry Inspection 33212	53,500	300	(53,200) (99.4%)	53,500	53,500	53,500
Agricultural Fees – Hemp 33213	162,200	500	(161,700) (99.7%)	164,500	178,700	177,400
Depredation of Livestock and Prevention Fund 33214	225,000	0	(225,000) (100.0%)	225,000	225,000	225,000

Department of Agriculture

Analyst: Poloni

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
Seminars and Publications 40101	303,900	115,600	(188,300) (62.0%)	303,900	303,900	303,900
Quality Assurance Laboratory Services 40200	586,400	314,500	(271,900) (46.4%)	585,600	609,900	601,200
Rural Economic Development Integrated Freight Transportation 40303	170,200	10,100	(160,100) (94.1%)	170,500	170,800	170,500
Agricultural Fees - Fresh Fruit and Vegetable Inspection 48600	11,453,300	9,340,700	(2,112,600) (18.4%)	11,872,600	12,287,900	11,824,900
Revolving Loans 49000	27,600	0	(27,600) (100.0%)	27,600	27,600	27,600
Federal Grant 34800	13,855,100	7,185,400	(6,669,700) (48.1%)	7,650,700	7,711,000	7,678,600
Total:	67,499,800	49,540,200	(17,959,600) (26.6%)	56,003,600	56,756,000	55,783,600

Department of Agriculture

Analyst: Poloni

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	231.00	15,611,500	56,003,600	231.00	15,611,500	56,003,600
1. Quagga Mussel Treatment	0.00	0	0	0.00	0	3,393,000
Deficiency Warrants	0.00	1,298,600	1,298,600	0.00	1,298,600	1,298,600
Other Appropriation Adjustments	0.00	(1,298,600)	(1,298,600)	0.00	(1,298,600)	(1,298,600)
FY 2026 Total Appropriation	231.00	15,611,500	56,003,600	231.00	15,611,500	59,396,600
Executive Carry Forward	0.00	0	5,155,200	0.00	0	5,155,200
Governor's Holdback	0.00	(468,300)	(468,300)	0.00	(468,300)	(468,300)
Unallocated CEC - S1110	(1.00)	0	(276,400)	(1.00)	0	(276,400)
FY 2026 Estimated Expenditures	230.00	15,143,200	60,414,100	230.00	15,143,200	63,807,100
Removal of Onetime Expenditures	0.00	0	(6,260,900)	0.00	0	(9,653,900)
Base Adjustments	0.00	0	0	0.00	0	0
Restore Rescissions/Gov Holdback	1.00	468,300	744,700	1.00	468,300	744,700
FY 2027 Base	231.00	15,611,500	54,897,900	231.00	15,611,500	54,897,900
Personnel Benefit Costs	0.00	243,500	804,400	0.00	133,100	440,800
Statewide Cost Allocation	0.00	74,800	148,400	0.00	74,800	148,400
Change in Employee Compensation	0.00	63,600	184,500	0.00	0	0
FY 2027 Program Maintenance	231.00	15,993,400	56,035,200	231.00	15,819,400	55,487,100
1. Fruit and Veg Inspector CEC	0.00	0	425,900	0.00	0	0
Replacement Items	0.00	0	621,100	0.00	0	621,100
Ongoing Rescission	(1.00)	(468,300)	(535,000)	(1.00)	(468,300)	(533,400)
OITS Hardware	0.00	0	208,800	0.00	0	208,800
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	230.00	15,525,100	56,756,000	230.00	15,351,100	55,783,600
Change from Original Appropriation	(1.00)	(86,400)	752,400	(1.00)	(260,400)	(220,000)
% Change from Original Appropriation		(0.6%)	1.3%		(1.7%)	(0.4%)

Department of Agriculture

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included three budget enhancements. Enhancements included funding for replacement IT hardware and software; replacement vehicles and accessories; office furniture; lab equipment; and funding to implement a pay structure for the department's agricultural investigators to retain experienced staff.					
	231.00	15,611,500	32,741,400	7,650,700	56,003,600
1. Quagga Mussel Treatment					
Agency Request	0.00	0	0	0	0
<i>The Governor recommends onetime dedicated fund appropriation for expenses incurred due to the treatment of quagga mussels in September and October 2025.</i>					
Governor's Recommendation	0.00	0	3,393,000	0	3,393,000
Deficiency Warrants					
The department requests \$1,298,600 onetime from the General Fund to reimburse actual expenditures incurred in FY 2025 for monitoring and control of exotic species including Japanese beetles, Mormon crickets, and other exotic pests. The existence of exotic or invasive pests in the state and the lack of information about the distribution of those pests can cause economic losses by the direct effects of the pests, and the placement of quarantines and import restrictions by other states and countries. These programs are carried out under the deficiency warrant authority provided in Chapters 19 and 20, Title 22, Idaho Code. FY 2025 costs included \$40,100 for exotic pest monitoring, \$987,300 for Mormon cricket treatment and monitoring, \$263,400 for Japanese beetle treatment, \$7,600 for Karnal bunt, and \$200 for Gypsy moth detection. This amount does not include the costs of quagga mussel abatement on the Snake River.					
Agency Request	0.00	1,298,600	0	0	1,298,600
Governor's Recommendation	0.00	1,298,600	0	0	1,298,600
Other Appropriation Adjustments					
This adjustment transfers General Fund cash to the Pest Deficiency Warrant Fund where actual costs were incurred.					
Agency Request	0.00	(1,298,600)	0	0	(1,298,600)
Governor's Recommendation	0.00	(1,298,600)	0	0	(1,298,600)
FY 2026 Total Appropriation					
Agency Request	231.00	15,611,500	32,741,400	7,650,700	56,003,600
Governor's Recommendation	231.00	15,611,500	36,134,400	7,650,700	59,396,600
Executive Carry Forward					
The Department of Agriculture was approved by the Division of Financial Management for \$5,155,200 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2027 Base. A total of \$4,003,297 was encumbered by the agency to meet contractual obligations to provide federal grant funding to Idaho food businesses. The remaining balance of \$1,151,903 was encumbered by the agency for office furniture, equipment, and vehicles.					
Agency Request	0.00	0	1,151,900	4,003,300	5,155,200
Governor's Recommendation	0.00	0	1,151,900	4,003,300	5,155,200
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	0.00	(468,300)	0	0	(468,300)
Governor's Recommendation	0.00	(468,300)	0	0	(468,300)

Department of Agriculture

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

Unallocated CEC - S1110

Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.

Agency Request	(1.00)	0	(256,800)	(19,600)	(276,400)
Governor's Recommendation	(1.00)	0	(256,800)	(19,600)	(276,400)

FY 2026 Estimated Expenditures

Agency Request	230.00	15,143,200	33,636,500	11,634,400	60,414,100
Governor's Recommendation	230.00	15,143,200	37,029,500	11,634,400	63,807,100

Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$1,105,700 for replacement items and \$5,155,200 for Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	0.00	0	(2,194,600)	(4,066,300)	(6,260,900)

Removes \$3,393,000 in one-time dedicated fund spending authority recommended by the Governor for expenses incurred for the treatment of quagga mussels in September and October 2025.

Governor's Recommendation	0.00	0	(5,587,600)	(4,066,300)	(9,653,900)

Base Adjustments

Agricultural Resources

This adjustment is a shift of 1.00 FTP from the General Fund to the Dedicated Fund - Agricultural Fees Pesticide Fund to align the agency's FTP allocation.

Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0

Restore Rescissions/Gov Holdback

This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.

Agency Request	1.00	468,300	256,800	19,600	744,700
Governor's Recommendation	1.00	468,300	256,800	19,600	744,700

FY 2027 Base

Agency Request	231.00	15,611,500	31,698,700	7,587,700	54,897,900
Governor's Recommendation	231.00	15,611,500	31,698,700	7,587,700	54,897,900

Personnel Benefit Costs

Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	243,500	512,200	48,700	804,400

The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefit increases are recommended as requested.

Governor's Recommendation	0.00	133,100	281,000	26,700	440,800

Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$134,000, risk management costs will increase by \$48,300, State Controller fees will decrease by \$32,600, State Treasurer fees will decrease by \$300, and Office of Information Technology Services billings decrease by \$1,000, for a net increase of \$148,400.

Agency Request	0.00	74,800	73,600	0	148,400
Governor's Recommendation	0.00	74,800	73,600	0	148,400

Department of Agriculture

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	63,600	110,500	10,400	184,500

While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.

Governor's Recommendation	0.00	0	0	0	0

FY 2027 Program Maintenance

Agency Request	231.00	15,993,400	32,395,000	7,646,800	56,035,200

Governor's Recommendation	231.00	15,819,400	32,053,300	7,614,400	55,487,100

1. Fruit and Veg Inspector CEC

Agricultural Inspections

The division requests \$425,900 in personnel costs for a 1% pay increase of \$43,700, and the associated increase in variable benefits, \$382,200, from the Fresh Fruit & Vegetable Inspection Fund. The Agriculture Inspection – Fresh Fruit and Vegetable Inspection staff consists of 14.00 full time positions, 105.00 non-classified non-full-time positions, and temporary non-benefited staff that vary from 20-300 during harvest and planting seasons. The 105.00 non-classified benefited full-time employees are not included in the agency's FTP count but work year around and are full-benefit employees. The positions are authorized as non-classified positions per 67-5303(o), Idaho Code. These employees are not included in the CEC and benefit calculations for regular FTP. As such, this line item provides a placeholder for any salary and benefit changes for these positions.

The department's fresh fruit and vegetable inspection service allows onion and potato packers to meet inspection requirements of federal marketing orders, thus allowing packers to ship their product out of Idaho. Fruit inspection in Idaho is voluntary, however it is often requested to meet the requirements of the state or country where the product will be shipped.

AGENCY SUBMITTED OUTCOME: This request will allow the department to retain full-time staff and provide an increase consistent with all state full-time employees. The department anticipates a measured outcome of timely, high-quality inspections if the request is funded.

Agency Request	0.00	0	425,900	0	425,900

While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.

Governor's Recommendation	0.00	0	0	0	0

Replacement Items

The department requests \$621,100 for replacement items across budgeted programs. This includes \$157,000 for vehicles and accessories; \$306,700 for laboratory equipment; \$50,000 for office furnishings; \$39,800 for field equipment; and \$67,600 for message boards to direct boaters to go through the inspection stations. By program, \$4,800 is for Administration, \$109,500 is for Animal Industries, \$342,600 is for Plant Industries, and \$164,200 is for Agricultural Inspections.

From dedicated funds, the request includes \$4,800 from the Administration and Accounting Services Fund, \$65,500 from the Dairy Inspection Fund, \$17,500 from the Livestock Disease Control Fund, \$31,000 from the Agricultural Inspection Fund, \$182,000 from the Invasive Species Fund, \$91,000 from the Commercial Feed and Fertilizer Fund, \$7,500 from the Quality Assurance Laboratory Fund, \$14,200 from the Weights and Measures Inspection Fund, \$7,000 from the Hemp Fund, and \$100,000 from the Fresh Fruit and Vegetable Inspection Fund.

Agency Request	0.00	0	570,600	50,500	621,100

Governor's Recommendation	0.00	0	570,600	50,500	621,100

Department of Agriculture

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Ongoing Rescission					
This adjustment reflects a 3% General Fund rescission for FY 2027. This rescission includes an ongoing reduction of 1.00 FTP, \$349,700 in personnel costs, \$132,200 in operating expenditures, and \$53,100 in trustee and benefit payments. Impacts from this reduction include shifting select staffing costs to dedicated funding and reducing pass through funding for county and cooperative noxious weed projects.					
Agency Request	(1.00)	(468,300)	(66,700)	0	(535,000)
<i>Recommended by the Governor, with changes for benefits and compensation.</i>					
Governor's Recommendation	(1.00)	(468,300)	(65,100)	0	(533,400)

OITS Hardware

The department requests \$208,800 for IT hardware and software. This includes \$197,500 for computers, tablets, and monitors, and \$16,600 for annual software updates for network equipment. By program, \$41,600 is for Administration, \$33,300 is for Animal Industries, \$15,200 is for Agricultural Resources, \$77,700 is for Plant Industries, \$34,700 is for Agricultural Inspections, and \$6,300 is for Market Development.

From dedicated funds, the request includes \$41,600 from the Administration and Accounting Services Fund, \$12,500 from the Dairy Inspection Fund, \$15,500 from the Livestock Disease Control Fund, \$10,300 from the Agricultural Inspection Fund, \$56,300 from the Invasive Species Fund, \$2,000 from the Commercial Feed and Fertilizer fund, \$2,000 from the Quality Assurance Laboratory Fund, \$16,900 from the Weights and Measures Inspection Fund, \$5,000 from the Hemp Fund, \$5,300 from the Organic Food Products Fund, and \$12,600 from the Fresh Fruit and Vegetable Inspection Fund, and \$15,200 from the Pesticides Fund.

Agency Request	0.00	0	195,100	13,700	208,800
Governor's Recommendation	0.00	0	195,100	13,700	208,800

Budget Law Exemptions/Other Adjustments

REAPPROPRIATION: The department requests authority to carry over its unencumbered and unspent appropriation balances from FY 2026 into FY 2027. Reappropriation requires legislative approval.

Idaho was allocated \$6,184,920 in federal funds for projects to expand capacity for aggregation, processing, manufacturing, storing, transporting, wholesaling, and distribution of Idaho food products. Most of the funding will be pass-through grants to eligible entities including producers and processors to expand processing and distribution capacity to improve markets for producers and to improve resiliency across the food supply chain. Food and agriculture are a critical part of Idaho's economy. Idaho producers need financial assistance to expand capacity and modernize manufacturing, distribution, and transportation processes to strengthen Idaho's food system. This request is for reappropriation for outstanding grant contracts through the end of FY 2027.

PUBLIC WORKS: The Permanent Building Fund Advisory Council FY 2027 recommendations include \$161,400 for alteration and repair projects at the Food Quality Assurance Laboratory for flooring. For additional information, please refer to the Permanent Building Fund in Section 6 of the Legislative Budget Book.

Agency Request	0.00	0	0	0	0
<i>The Governor recommends reappropriation authority for any unencumbered and unexpended balance for pass through grants associated with the Resilient Food Systems Infrastructure Program.</i>					
Governor's Recommendation	0.00	0	0	0	0

FY 2027 Total

Agency Request	230.00	15,525,100	33,519,900	7,711,000	56,756,000
Governor's Recommendation	230.00	15,351,100	32,753,900	7,678,600	55,783,600

Department of Agriculture

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Agency Request					
Change from Original App	(1.00)	(86,400)	778,500	60,300	752,400
% Change from Original App	(0.4%)	(0.6%)	2.4%	0.8%	1.3%
Governor's Recommendation					
Change from Original App	(1.00)	(260,400)	12,500	27,900	(220,000)
% Change from Original App	(0.4%)	(1.7%)	0.0%	0.4%	(0.4%)

Soil and Water Conservation Commission

Analyst: Jessup

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	6,307,800	5,450,900	4,737,500	3,669,200	3,630,700
Dedicated	424,400	124,600	442,700	539,700	534,800
Total:	6,732,200	5,575,500	5,180,200	4,208,900	4,165,500
Percent Change:	0.0%	(17.2%)	(7.1%)	(18.8%)	(19.6%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	1,707,800	1,600,200	1,803,400	1,833,500	1,790,100
Operating Expenditures	455,200	237,600	482,700	497,500	497,500
Capital Outlay	5,800	12,600	46,300	5,600	5,600
Trustee/Benefit	4,563,400	3,725,100	2,847,800	1,872,300	1,872,300
Total:	6,732,200	5,575,500	5,180,200	4,208,900	4,165,500
Full-Time Positions (FTP)	17.75	17.75	17.75	17.75	17.75

Division Description

The Legislature transferred the Soil and Water Conservation Commission from the Department of Lands to the Department of Agriculture effective July 1, 1997. The commission's seven members are appointed to staggered five-year terms by the Governor to assist the 50 Soil and Water Conservation Districts (SWCDs) in accordance with Section 22-2718, Idaho Code. The commission's mission is to facilitate non-regulatory, voluntary, and locally-led conservation by federal, state, and local governments including Idaho's conservation districts and other partners, in order to conserve, sustain, improve, and enhance soil, water, air, plant and animal resources.

The responsibilities of the commission are to:

1. Provide technical assistance to owners and operators of private lands for the planning, implementation, and evaluation of agricultural Best Management Practices (BMPs).
2. Support local districts in the wise use and enhancement of soil, water, and related resources; assist districts in the coordination of public outreach activities; and offer technical and financial resources.
3. Offer assistance to districts in carrying out their powers and programs, and allocate state funds to districts to assist with conservation projects.
4. Inform district supervisors of actions and priorities of other districts to facilitate sharing of information and promote cooperation.
5. Develop the agricultural component of Total Maximum Daily Load (TMDL) water quality watershed implementation plans in consultation with districts and watershed advisory groups.
6. Provide technical and administrative assistance to districts and watershed advisory groups for TMDL planning and implementation.
7. Coordinate the periodic review and update of the Idaho Agricultural Pollution Plan (Ag Plan) in consultation with the Ag Plan advisory committee. Implement the Ag Plan on private and state agricultural lands.
8. Administer the Resource Conservation and Rangeland Development Program providing low interest loans for conservation projects on private lands.
9. Administer and promote implementation of the Water Quality Program for Agriculture (WQPA) to provide financial assistance for conservation projects to maintain and enhance surface and ground water quality across Idaho.
10. Lead state efforts on the Conservation Reserve Enhancement Program (CREP), which offers financial incentives to landowners to reduce ground water consumption by taking farm ground out of production.

Soil and Water Conservation Commission

Analyst: Jessup

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	6,307,800	5,450,900	(856,900) (13.6%)	4,737,500	3,669,200	3,630,700
Miscellaneous Revenue 34900	0	0	0 0.0%	0	87,100	87,100
Administration and Accounting Services 45000	30,000	0	(30,000) (100.0%)	30,000	30,000	30,000
Resource Conservation and Rangeland Development 52200	364,400	124,600	(239,800) (65.8%)	382,700	392,600	387,700
Clean Water Revolving Loan (SCC) 52916	30,000	0	(30,000) (100.0%)	30,000	30,000	30,000
Federal Grant 34800	0	0	0 0.0%	0	0	0
Total:	6,732,200	5,575,500	(1,156,700) (17.2%)	5,180,200	4,208,900	4,165,500

Soil and Water Conservation Commission

Analyst: Jessup

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	17.75	4,737,500	5,180,200	17.75	4,737,500	5,180,200
Prior Year Reappropriation	0.00	831,900	831,900	0.00	831,900	831,900
1. CREP Funding	0.00	0	12,900	0.00	0	12,900
FY 2026 Total Appropriation	17.75	5,569,400	6,025,000	17.75	5,569,400	6,025,000
Governor's Holdback	0.00	(98,100)	(98,100)	0.00	(98,100)	(98,100)
Unallocated CEC - S1110	0.00	0	(1,300)	0.00	0	(1,300)
FY 2026 Estimated Expenditures	17.75	5,471,300	5,925,600	17.75	5,471,300	5,925,600
Removal of Onetime Expenditures	0.00	(1,872,400)	(1,885,300)	0.00	(1,872,400)	(1,885,300)
Restore Rescissions/Gov Holdback	0.00	98,100	99,400	0.00	98,100	99,400
FY 2027 Base	17.75	3,697,000	4,139,700	17.75	3,697,000	4,139,700
Personnel Benefit Costs	0.00	56,100	63,100	0.00	30,500	34,300
Contract Inflation	0.00	3,700	6,000	0.00	3,700	6,000
Statewide Cost Allocation	0.00	(2,400)	(3,500)	0.00	(2,400)	(3,500)
Change in Employee Compensation	0.00	12,900	14,600	0.00	0	0
FY 2027 Program Maintenance	17.75	3,767,300	4,219,900	17.75	3,728,800	4,176,500
1. CREP Funding	0.00	0	87,100	0.00	0	87,100
Ongoing Rescission	0.00	(98,100)	(98,100)	0.00	(98,100)	(98,100)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	17.75	3,669,200	4,208,900	17.75	3,630,700	4,165,500
Change from Original Appropriation	0.00	(1,068,300)	(971,300)	0.00	(1,106,800)	(1,014,700)
% Change from Original Appropriation		(22.5%)	(18.8%)		(23.4%)	(19.6%)

Soil and Water Conservation Commission

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature funded two enhancements for FY 2026 which included \$40,500 onetime from the General Fund to replace a light-duty truck and \$1,000,000 onetime for grants through the Water Quality Program for Agriculture (WQPA). The Legislature also funded additional employee compensation.					
	17.75	4,737,500	442,700	0	5,180,200

Prior Year Reappropriation

The Soil and Water Conservation Commission was authorized to reappropriate or carryover its unencumbered and unspent appropriation related to the Conservation Reserve Enhancement Program and the Water Quality Program for Agriculture from FY 2025 into FY 2026. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2027 Base.

Agency Request	0.00	831,900	0	0	831,900
Governor's Recommendation	0.00	831,900	0	0	831,900

1. CREP Funding

The Soil and Water Conservation Commission (SWCC) requests \$12,900 onetime from the Miscellaneous Revenue Fund to supplement its existing payments for the Conservation Reserve Enhancement Program (CREP). CREP is a federal program, carried out in cooperation with the Farm Service Agency (FSA), that encourages farmers and landowners to enter into long-term conservation contracts that remove land from production. Since 2006, Idaho has used CREP as a means to address water demands on the Eastern Snake Plain Aquifer and currently has 127 active CREP contracts in 11 counties. Through the program, the landowner receives a rent payment to use towards conservation efforts based on the value of an irrigated acre of land. The SWCC uses \$264,000 ongoing trustee and benefit payments from the General Fund in its Base to provide a rent equivalent 13% of the annual rent while federal funds are used to supplement the remaining amount.

As lands values in the state have increased, the SWCC became unable to meet its 13% match requirement. The Idaho Water Resources Board approved a grant of \$100,000 to the SWCC to subsidize CREP payments to be deposited in the agency's Miscellaneous Revenue Fund. The requested supplemental is the amount that the SWCC anticipates it will need to make CREP rental payments in fiscal year 2026. The agency has also requested an enhancement for fiscal year 2027 to meet future CREP rental payment shortfalls.

AGENCY SUBMITTED OUTCOME: This request would fulfill the agency's strategic goals related to provide technical leadership and guidance to private landowners in coordination with Federal, State, and other partners to reduce ground water consumption on cropland within the Eastern Snake Plain Aquifer.

Agency Request	0.00	0	12,900	0	12,900
Governor's Recommendation	0.00	0	12,900	0	12,900

FY 2026 Total Appropriation					
Agency Request	17.75	5,569,400	455,600	0	6,025,000
Governor's Recommendation	17.75	5,569,400	455,600	0	6,025,000

Governor's Holdback

This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.

Agency Request	0.00	(98,100)	0	0	(98,100)
Governor's Recommendation	0.00	(98,100)	0	0	(98,100)

Unallocated CEC - S1110

Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.

Agency Request	0.00	0	(1,300)	0	(1,300)
Governor's Recommendation	0.00	0	(1,300)	0	(1,300)

Soil and Water Conservation Commission

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Estimated Expenditures					
Agency Request	17.75	5,471,300	454,300	0	5,925,600
Governor's Recommendation	17.75	5,471,300	454,300	0	5,925,600

Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$40,500 to replace a truck, \$1,000,000 for onetime for grants through the Water Quality Program for Agriculture (WQPA), \$831,900 for reappropriation, and \$12,900 for FY 2026 supplemental appropriations.

Agency Request	0.00	(1,872,400)	(12,900)	0	(1,885,300)
Governor's Recommendation	0.00	(1,872,400)	(12,900)	0	(1,885,300)

Restore Rescissions/Gov Holdback

This adjustment restores a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.

Agency Request	0.00	98,100	1,300	0	99,400
Governor's Recommendation	0.00	98,100	1,300	0	99,400

FY 2027 Base

Agency Request	17.75	3,697,000	442,700	0	4,139,700
Governor's Recommendation	17.75	3,697,000	442,700	0	4,139,700

Personnel Benefit Costs

Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	56,100	7,000	0	63,100
Governor's Recommendation	0.00	30,500	3,800	0	34,300

Contract Inflation

The Commission requests \$6,000 in ongoing operating expenditures for increases related to two distinct contracts. First, the agency requests an increase of \$600 for rent at the Water Center in Boise, with annual contractual costs increasing by 1%. Second, the agency is requesting an increase of \$5,400 for contracted services for media and public information services, an increase of 18% from its FY 2026 estimated expenditures. These costs are requested as split between the General Fund and Resource Conservation and Rangeland Development Fund, a dedicated fund.

Agency Request	0.00	3,700	2,300	0	6,000
Governor's Recommendation	0.00	3,700	2,300	0	6,000

Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$800, risk management costs will increase by \$2,100, State Controller fees will decrease by \$4,200, State Treasurer fees will decrease by \$100, and Office of Information Technology Services billings will decrease by \$500, for a net decrease of \$3,500.

Agency Request	0.00	(2,400)	(1,100)	0	(3,500)
Governor's Recommendation	0.00	(2,400)	(1,100)	0	(3,500)

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	12,900	1,700	0	14,600

While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.

Governor's Recommendation	0.00	0	0	0	0

Soil and Water Conservation Commission

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2027 Program Maintenance					
Agency Request	17.75	3,767,300	452,600	0	4,219,900
Governor's Recommendation	17.75	3,728,800	447,700	0	4,176,500

1. CREP Funding

The Soil and Water Conservation Commission (SWCC) requests \$87,100 onetime from the Miscellaneous Revenue Fund to supplement its existing payments for the Conservation Reserve Enhancement Program (CREP). CREP is a federal program, carried out in cooperation with the Farm Service Agency (FSA), that encourages farmers and landowners to enter into long-term conservation contracts that remove land from production. Since 2006, Idaho has used CREP as a means to address water demands on the Eastern Snake Plain Aquifer and currently has 127 active CREP contracts in 11 counties. Through the program, the landowner receives a rent payment to use towards conservation efforts based on the value of an irrigated acre of land. The SWCC uses \$264,000 ongoing trustee and benefit payments from the General Fund in its Base to provide a rent equivalent 13% of the annual rent while federal funds are used to supplement the remaining amount.

As lands values in the state have increased, the SWCC became unable to meet its 13% match requirement. The Idaho Water Resources Board approved a grant of \$100,000 to the SWCC to subsidize CREP payments to be deposited in the agency's Miscellaneous Revenue Fund. The requested enhancement would ensure that funding is available if needed to meet CREP rental payments in FY 2026. Any moneys not utilized for this purpose for FY 2027 would revert to the fund and be available for expenditure in future years.

AGENCY SUBMITTED OUTCOME: This request would fulfill the agency's strategic goals to provide technical leadership and guidance to private landowners in coordination with Federal, State, and other partners to reduce ground water consumption on cropland within the Eastern Snake Plain Aquifer.

Agency Request	0.00	0	87,100	0	87,100
Governor's Recommendation	0.00	0	87,100	0	87,100

Ongoing Rescission

This adjustment reflects a 3% General Fund rescission for FY 2027. This rescission includes a reduction of \$47,600 for personnel costs, \$7,700 for operating expenditures, \$200 for capital outlay, and \$42,600 for trustee and benefit payments. Trustee and benefit payments are paid to Soil and Water Conservation Districts.

Agency Request	0.00	(98,100)	0	0	(98,100)
Governor's Recommendation	0.00	(98,100)	0	0	(98,100)

Budget Law Exemptions/Other Adjustments

The commission requests authority to carry over its unencumbered and unspent appropriation balance for the Conservation Reserve Enhancement Program (CREP) and Water Quality Program for Agriculture (WQPA) Programs from FY 2026 into FY 2027. Reappropriation requires legislative approval and is removed as a onetime expenditure before calculating the FY 2028 Base.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

FY 2027 Total					
Agency Request	17.75	3,669,200	539,700	0	4,208,900
Governor's Recommendation	17.75	3,630,700	534,800	0	4,165,500
Agency Request					
Change from Original App	0.00	(1,068,300)	97,000	0	(971,300)
% Change from Original App	0.0%	(22.5%)	21.9%		(18.8%)
Governor's Recommendation					
Change from Original App	0.00	(1,106,800)	92,100	0	(1,014,700)
% Change from Original App	0.0%	(23.4%)	20.8%		(19.6%)

Department of Commerce

Analyst: Dupree

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Commerce	53,470,100	35,861,100	53,399,600	53,182,600	53,085,700
Broadband Office	442,285,000	21,402,700	150,720,600	150,739,200	150,722,200
Total:	495,755,100	57,263,800	204,120,200	203,921,800	203,807,900
BY FUND CATEGORY					
General	5,901,600	5,276,800	6,068,100	5,802,500	5,736,500
Dedicated	66,153,100	21,207,700	31,400,600	31,453,000	31,421,200
Federal	423,700,400	30,779,300	166,651,500	166,666,300	166,650,200
Total:	495,755,100	57,263,800	204,120,200	203,921,800	203,807,900
Percent Change:	0.0%	(88.4%)	256.5%	(0.1%)	(0.2%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	5,862,400	4,052,000	5,653,900	5,432,100	5,318,200
Operating Expenditures	23,352,100	10,516,500	18,306,900	18,330,300	18,330,300
Capital Outlay	0	25,900	0	0	0
Trustee/Benefit	466,540,600	42,669,400	180,159,400	180,159,400	180,159,400
Total:	495,755,100	57,263,800	204,120,200	203,921,800	203,807,900
Full-Time Positions (FTP)	48.00	48.00	48.00	41.00	41.00

Department Description

Authorized in Chapter 47, Title 67, Idaho Code, the Idaho Department of Commerce fosters a business-friendly environment to aid in quality job creation, support existing companies, strengthen communities, promote innovation and market Idaho domestically and internationally by offering economic development programs and resources to both new and existing businesses in Idaho. Commerce also implements the Tax Reimbursement Incentive Act which provides a refundable tax credit for qualifying Idaho businesses.

The department provides support to two advisory councils and one board. The Economic Advisory Council advises the Governor on goals and objectives that further economic development in Idaho. The Idaho Travel and Convention Industry Council distributes regional travel and convention grants to nonprofit, incorporated organizations with a primary focus on tourism marketing within the state's seven travel regions and provides advice concerning the promotion and marketing of Idaho tourism. The Idaho Broadband Advisory Board administers the implementation of the statewide broadband plan and awards grants from the Idaho Broadband Fund.

Department of Commerce

Analyst: Dupree

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	7,657,200	5,276,800	(2,380,400) (31.1%)	6,068,100	5,802,500	5,736,500
Idaho Opportunity 12003	3,000,000	325,000	(2,675,000) (89.2%)	3,000,000	3,000,000	3,000,000
Tourism and Promotion 21200	27,791,400	18,860,500	(8,930,900) (32.1%)	27,864,700	27,917,100	27,885,300
Idaho Broadband 32200	34,825,800	1,758,900	(33,066,900) (94.9%)	0	0	0
Miscellaneous Revenue 34900	157,500	0	(157,500) (100.0%)	157,500	157,500	157,500
Seminars and Publications 40100	378,400	263,300	(115,100) (30.4%)	378,400	378,400	378,400
American Rescue Plan 34400	171,800	31,300	(140,500) (81.8%)	0	0	0
ARPA Capital Projects 34440	107,217,300	18,206,200	(89,011,100) (83.0%)	316,200	318,200	313,700
Federal Grant 34800	316,311,300	12,541,800	(303,769,500) (96.0%)	166,335,300	166,348,100	166,336,500
Total:	497,510,700	57,263,800	(440,246,900) (88.5%)	204,120,200	203,921,800	203,807,900

Department of Commerce

Analyst: Dupree

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	48.00	6,068,100	204,120,200	48.00	6,068,100	204,120,200
Prior Year Reappropriation	0.00	0	272,078,000	0.00	0	272,078,000
FY 2026 Total Appropriation	48.00	6,068,100	476,198,200	48.00	6,068,100	476,198,200
Executive Carry Forward	0.00	1,802,800	1,802,800	0.00	1,802,800	1,802,800
Expenditure Adjustments	(3.00)	0	(235,200)	(3.00)	0	(235,200)
Governor's Holdback	(4.00)	(422,900)	(422,900)	(4.00)	(422,900)	(422,900)
Unallocated CEC - S1110	0.00	0	(27,200)	0.00	0	(27,200)
FY 2026 Estimated Expenditures	41.00	7,448,000	477,315,700	41.00	7,448,000	477,315,700
Removal of Onetime Expenditures	0.00	(1,802,800)	(273,880,800)	0.00	(1,802,800)	(273,880,800)
Restore Rescissions/Gov Holdback	7.00	422,900	685,300	7.00	422,900	685,300
FY 2027 Base	48.00	6,068,100	204,120,200	48.00	6,068,100	204,120,200
Personnel Benefit Costs	0.00	103,600	174,000	0.00	57,800	97,200
Statewide Cost Allocation	0.00	16,300	23,400	0.00	16,300	23,400
Change in Employee Compensation	0.00	26,600	43,500	0.00	0	0
FY 2027 Program Maintenance	48.00	6,214,600	204,361,100	48.00	6,142,200	204,240,800
Ongoing Rescission	(7.00)	(412,100)	(439,300)	(7.00)	(405,700)	(432,900)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	41.00	5,802,500	203,921,800	41.00	5,736,500	203,807,900
Change from Original Appropriation	(7.00)	(265,600)	(198,400)	(7.00)	(331,600)	(312,300)
% Change from Original Appropriation		(4.4%)	(0.1%)		(5.5%)	(0.2%)

Department of Commerce

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included one budget enhancement. One FTP and the associated personnel costs were transferred from the Commerce Program to the Broadband Program.					
	48.00	6,068,100	31,400,600	166,651,500	204,120,200
Prior Year Reappropriation			Broadband Office		
The Department of Commerce was authorized to reappropriate or carryover its unencumbered and unspent appropriation related to broadband grants from FY 2025 into FY 2026. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2027 Base.					
Agency Request	0.00	0	33,066,900	239,011,100	272,078,000
Governor's Recommendation	0.00	0	33,066,900	239,011,100	272,078,000
FY 2026 Total Appropriation					
Agency Request	48.00	6,068,100	64,467,500	405,662,600	476,198,200
Governor's Recommendation	48.00	6,068,100	64,467,500	405,662,600	476,198,200
Executive Carry Forward			Commerce		
The Department of Commerce was approved by the Division of Financial Management for \$1,802,800 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2027 Base. This funding was encumbered by the agency for GEM grants and rural community development grants for multi-year projects.					
Agency Request	0.00	1,802,800	0	0	1,802,800
Governor's Recommendation	0.00	1,802,800	0	0	1,802,800
Expenditure Adjustments			Broadband Office		
This adjustment reflects a reduction of full-time positions that have been vacant for more than six months, per Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	(3.00)	0	0	(235,200)	(235,200)
Governor's Recommendation	(3.00)	0	0	(235,200)	(235,200)
Governor's Holdback			Commerce, Broadband Office		
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	(4.00)	(422,900)	0	0	(422,900)
Governor's Recommendation	(4.00)	(422,900)	0	0	(422,900)
Unallocated CEC - S1110			Commerce, Broadband Office		
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.					
Agency Request	0.00	0	(12,200)	(15,000)	(27,200)
Governor's Recommendation	0.00	0	(12,200)	(15,000)	(27,200)
FY 2026 Estimated Expenditures					
Agency Request	41.00	7,448,000	64,455,300	405,412,400	477,315,700
Governor's Recommendation	41.00	7,448,000	64,455,300	405,412,400	477,315,700
Removal of Onetime Expenditures			Commerce, Broadband Office		
Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$272,078,000 for reappropriation, and \$1,802,800 for Executive Carry Forward authorized by the Division of Financial Management.					
Agency Request	0.00	(1,802,800)	(33,066,900)	(239,011,100)	(273,880,800)
Governor's Recommendation	0.00	(1,802,800)	(33,066,900)	(239,011,100)	(273,880,800)

Department of Commerce

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

Restore Rescissions/Gov Holdback

This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.

Agency Request	7.00	422,900	12,200	250,200	685,300
Governor's Recommendation	7.00	422,900	12,200	250,200	685,300

FY 2027 Base

Agency Request	48.00	6,068,100	31,400,600	166,651,500	204,120,200
Governor's Recommendation	48.00	6,068,100	31,400,600	166,651,500	204,120,200

Personnel Benefit Costs

Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	103,600	46,000	24,400	174,000

The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.

Governor's Recommendation	0.00	57,800	25,700	13,700	97,200

Statewide Cost Allocation

Commerce, Broadband Office

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$10,100, risk management costs will increase by \$4,200, State Controller fees will decrease by \$9,200, State Treasurer fees will decrease by \$200, and Office of Information Technology Services billings will increase by \$18,500, for a net increase of \$23,400.

Agency Request	0.00	16,300	7,100	0	23,400
Governor's Recommendation	0.00	16,300	7,100	0	23,400

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	26,600	11,500	5,400	43,500

While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.

Governor's Recommendation	0.00	0	0	0	0

FY 2027 Program Maintenance

Agency Request	48.00	6,214,600	31,465,200	166,681,300	204,361,100
Governor's Recommendation	48.00	6,142,200	31,433,400	166,665,200	204,240,800

Ongoing Rescission

This adjustment reflects a 6.7% General Fund reduction from the FY 2026 original appropriation. This reduction is more than 3% due to extended vacancies that are eliminated in this adjustment. This includes a reduction of \$412,100 for personnel costs and 4.00 FTP from the General Fund, \$15,000 in personnel costs and 3.00 FTP from federal funds, and \$12,200 in personnel costs from dedicated funds.

Agency Request	(7.00)	(412,100)	(12,200)	(15,000)	(439,300)

Recommended by the Governor with changes for benefits.

Governor's Recommendation	(7.00)	(405,700)	(12,200)	(15,000)	(432,900)

Department of Commerce

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Budget Law Exemptions/Other Adjustments				Broadband Office	
REAPPROPRIATION: The Department of Commerce requests authority to carry over its unencumbered and unspent appropriation balances from the Idaho Broadband Fund, the ARPA Capital Projects Fund and the Federal Grant Fund from FY 2026 into FY 2027. Reappropriation requires legislative approval.					
Agency Request	0.00	0	0	0	0
Recommended by the Governor.					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	41.00	5,802,500	31,453,000	166,666,300	203,921,800
Governor's Recommendation	41.00	5,736,500	31,421,200	166,650,200	203,807,900
Agency Request					
Change from Original App	(7.00)	(265,600)	52,400	14,800	(198,400)
% Change from Original App	(14.6%)	(4.4%)	0.2%	0.0%	(0.1%)
Governor's Recommendation					
Change from Original App	(7.00)	(331,600)	20,600	(1,300)	(312,300)
% Change from Original App	(14.6%)	(5.5%)	0.1%	0.0%	(0.2%)

Department of Finance

Analyst: Peterson

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
Dedicated	11,036,300	10,657,800	11,875,400	12,085,100	11,880,300
Percent Change:	0.0%	(3.4%)	11.4%	1.8%	0.0%
BY OBJECT OF EXPENDITURE					
Personnel Costs	8,587,800	8,403,200	9,547,200	9,772,300	9,567,500
Operating Expenditures	2,353,100	2,159,700	2,261,400	2,312,800	2,312,800
Capital Outlay	95,400	94,900	66,800	0	0
Total:	11,036,300	10,657,800	11,875,400	12,085,100	11,880,300
Full-Time Positions (FTP)	72.00	72.00	76.00	74.00	74.00

Department Description

Originally created by the State Legislature in 1905, the Department of Finance is a regulatory agency charged with the supervision and oversight of state-chartered financial institutions, regulated lenders, securities issuers, broker-dealers and stockbrokers, residential mortgage brokers and lenders, investment advisers and sales personnel, collection agencies, endowed care cemeteries, and others.

The mission of the department is to aggressively promote access to vigorous, healthy, and comprehensive financial services for Idaho citizens. This is accomplished through prudent and efficient oversight of financial institutions, investment opportunities, and credit transactions. Through administration of laws enacted by the Idaho Legislature, legitimate financial transactions are encouraged, while fraud, unsafe practices, and unlawful conduct are detected and appropriate enforcement action is taken. The department administers and enforces 21 regulatory statutes and is funded entirely by fees levied by law on the industries subject to its supervision.

[Statutory Authority: Section 67-2701 et seq., Idaho Code]

Department of Finance

Analyst: Peterson

Analysis of Funds

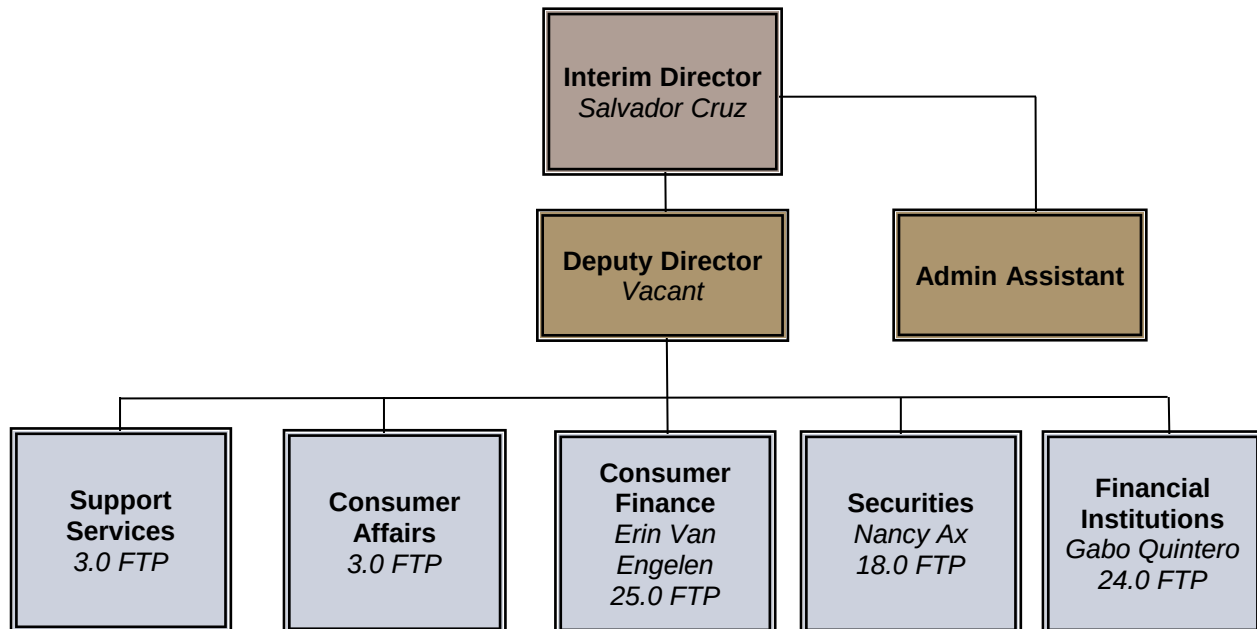
	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
State Regulatory 22900	10,936,300	10,597,500	(338,800) (3.1%)	11,775,400	11,985,100	11,780,300
Mortgage Recovery 22926	50,000	41,000	(9,000) (18.0%)	50,000	50,000	50,000
Securities Investor Training 32527	50,000	19,300	(30,700) (61.4%)	50,000	50,000	50,000
Total:	11,036,300	10,657,800	(378,500) (3.4%)	11,875,400	12,085,100	11,880,300

Department of Finance

Agency Profile

Analyst: Peterson

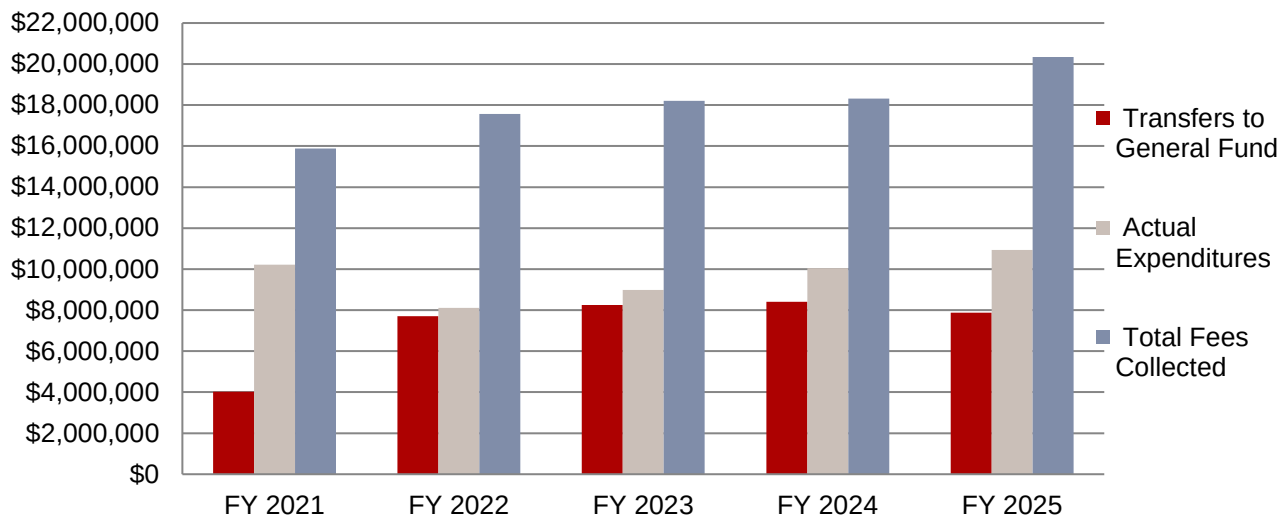
Organizational Chart and General Fund Transfers



GENERAL FUND TRANSFERS

At the beginning of each fiscal year, those moneys in the Finance Administration Account which exceed the current year's appropriation ... by twenty-five percent (25%) or more, shall be transferred to the General Fund at the beginning of the following fiscal year. [Statutory Authority: Section 67-2702(f), Idaho Code]

Transfers to General Fund



Department of Finance

Analyst: Peterson

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	76.00	0	11,875,400	76.00	0	11,875,400
Unallocated CEC - S1110	0.00	0	(52,600)	0.00	0	(52,600)
FY 2026 Estimated Expenditures	76.00	0	11,822,800	76.00	0	11,822,800
Removal of Onetime Expenditures	0.00	0	(66,800)	0.00	0	(66,800)
Restore Rescissions/Gov Holdback	0.00	0	52,600	0.00	0	52,600
FY 2027 Base	76.00	0	11,808,600	76.00	0	11,808,600
Personnel Benefit Costs	0.00	0	276,400	0.00	0	154,800
Statewide Cost Allocation	0.00	0	51,400	0.00	0	51,400
Change in Employee Compensation	0.00	0	83,200	0.00	0	0
FY 2027 Program Maintenance	76.00	0	12,219,600	76.00	0	12,014,800
Ongoing Rescission	(2.00)	0	(134,500)	(2.00)	0	(134,500)
FY 2027 Total	74.00	0	12,085,100	74.00	0	11,880,300
Change from Original Appropriation	(2.00)	0	209,700	(2.00)	0	4,900
% Change from Original Appropriation			1.8%			0.0%

Department of Finance

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included four budget enhancements. The first enhancement provided 1.00 FTP and funding for an IT examiner for the financial institutions bureau. The second enhancement provided 1.00 FTP and funding for a second financial examiner for the financial institutions bureau; this position does not have an IT focus. The third enhancement provided 1.00 FTP and funding for a financial examiner investigator 3 for the securities bureau to focus on cybersecurity investigations. The fourth enhancement provided 1.00 FTP and funding for a financial examiner with a forensic accounting specialty for the securities bureau. Also included was \$52,600 for IT replacement items recommended by the Office of Information Technology Services.					
	76.00	0	11,875,400	0	11,875,400
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.					
Agency Request	0.00	0	(52,600)	0	(52,600)
Governor's Recommendation	0.00	0	(52,600)	0	(52,600)
FY 2026 Estimated Expenditures					
Agency Request	76.00	0	11,822,800	0	11,822,800
Governor's Recommendation	76.00	0	11,822,800	0	11,822,800
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$52,600 for IT replacement items recommended by the Office of Information Technology Services and onetime costs associated with the added 4.00 FTP for office equipment.					
Agency Request	0.00	0	(66,800)	0	(66,800)
Governor's Recommendation	0.00	0	(66,800)	0	(66,800)
Restore Rescissions/Gov Holdback					
This adjustment restores spending authority for unallocated additional CEC funding.					
Agency Request	0.00	0	52,600	0	52,600
Governor's Recommendation	0.00	0	52,600	0	52,600
FY 2027 Base					
Agency Request	76.00	0	11,808,600	0	11,808,600
Governor's Recommendation	76.00	0	11,808,600	0	11,808,600
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	0	276,400	0	276,400
The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefit increases are recommended as requested.					
Governor's Recommendation	0.00	0	154,800	0	154,800
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$22,300, Office of Administrative Hearings billings will increase by \$6,100, risk management costs will increase by \$3,200, and Office of Information Technology Services billings will increase by \$19,800, for a net increase \$51,400.					
Agency Request	0.00	0	51,400	0	51,400
Governor's Recommendation	0.00	0	51,400	0	51,400

Department of Finance

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	0	83,200	0	83,200
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	76.00	0	12,219,600	0	12,219,600
Governor's Recommendation	76.00	0	12,014,800	0	12,014,800
Ongoing Rescission					
Pursuant to Executive Order No. 2025-05, the Department of Finance has elected to reduce its appropriation by 2.00 FTP and \$134,500. The department reports responsibilities of these positions can be absorbed through redistribution of duties among existing staff.					
Agency Request	(2.00)	0	(134,500)	0	(134,500)
Governor's Recommendation	(2.00)	0	(134,500)	0	(134,500)
FY 2027 Total					
Agency Request	74.00	0	12,085,100	0	12,085,100
Governor's Recommendation	74.00	0	11,880,300	0	11,880,300
Agency Request					
Change from Original App	(2.00)	0	209,700	0	209,700
% Change from Original App	(2.6%)		1.8%		1.8%
Governor's Recommendation					
Change from Original App	(2.00)	0	4,900	0	4,900
% Change from Original App	(2.6%)		0.0%		0.0%

Industrial Commission

Analyst: Peterson

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Compensation	13,341,700	10,681,800	10,862,500	11,325,800	11,159,700
Rehabilitation	5,098,000	4,751,000	5,588,800	5,861,000	5,749,900
Crime Victims Compensation	5,681,200	4,110,400	5,361,400	5,426,400	5,397,500
Total:	24,120,900	19,543,200	21,812,700	22,613,200	22,307,100
BY FUND CATEGORY					
General	294,000	261,200	294,000	285,200	285,200
Dedicated	22,187,900	18,157,700	19,879,700	20,689,000	20,382,900
Federal	1,639,000	1,124,300	1,639,000	1,639,000	1,639,000
Total:	24,120,900	19,543,200	21,812,700	22,613,200	22,307,100
Percent Change:	0.0%	(19.0%)	11.6%	3.7%	2.3%
BY OBJECT OF EXPENDITURE					
Personnel Costs	11,474,000	10,659,400	12,310,700	12,860,400	12,554,300
Operating Expenditures	6,962,000	4,755,300	3,979,300	4,184,300	4,184,300
Capital Outlay	240,200	351,300	78,000	63,700	63,700
Trustee/Benefit	5,444,700	3,777,200	5,444,700	5,504,800	5,504,800
Total:	24,120,900	19,543,200	21,812,700	22,613,200	22,307,100
Full-Time Positions (FTP)	130.25	130.25	130.25	129.00	129.00

Department Description

The Industrial Commission was established in 1918 to ensure the Idaho's Workers' Compensation Law is impartially and efficiently administered. The commission encourages safe working environments, prompt and accurate benefit payments, timely dispute resolution, and vocational rehabilitation services.

The COMPENSATION PROGRAM includes employer compliance, benefits administration, management services, and adjudication. The program evaluates insurers applying to write workers' compensation insurance and employers requesting to become self-insured; ensures that adequate securities are held in the state treasury to pay outstanding workers' compensation liabilities in case of insolvency; enforces the requirements of the workers' compensation law to ensure timely, accurate payment to injured workers; ensures that employers are providing statutory coverage to all eligible workers; and resolves disputes between claimants, insurers, and employers on non-litigated claims. [Statutory Authority: Chapter 5, Title 72, Idaho Code]

The REHABILITATION PROGRAM was created in 1978 by the Legislature to reduce the duration of temporary disability resulting from an industrial injury. To the extent possible, this program strives to help injured workers obtain employment at a wage that is comparable to their pre-injury status. Consultants serve injured workers from ten field offices across the state. [Statutory Authority: Section 72-501A, Idaho Code]

The CRIME VICTIMS COMPENSATION PROGRAM was established in 1986 to provide financial assistance to innocent victims of crime. Benefits are paid for costs such as medical and mental health care, examinations, funeral expenses, and lost wages that result from a crime, up to a maximum of \$25,000 per victim, per crime. Benefits are not payable for property damage. Funding comes from fines and penalties assessed on criminal convictions, as well as a federal grant. The program also receives a General Fund appropriation which is utilized for payment for adult sexual assault examinations. Certain restitution and prison payment programs are also directed to the fund. [Statutory Authority: Chapter 10, Title 72, Idaho Code]

Industrial Commission

Analyst: Peterson

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	294,000	261,200	(32,800) (11.2%)	294,000	285,200	285,200
Industrial Administration 30000	18,169,000	15,177,300	(2,991,700) (16.5%)	16,227,600	16,859,000	16,581,900
Peace Officer and Detention Officer Temporary Disability 31200	215,700	201,200	(14,500) (6.7%)	168,700	237,800	237,700
Crime Victims Compensation 31300	3,748,200	2,724,900	(1,023,300) (27.3%)	3,428,400	3,502,200	3,473,300
Miscellaneous Revenue 34900	55,000	54,300	(700) (1.3%)	55,000	90,000	90,000
Federal Grant 34800	1,639,000	1,124,300	(514,700) (31.4%)	1,639,000	1,639,000	1,639,000
Total:	24,120,900	19,543,200	(4,577,700) (19.0%)	21,812,700	22,613,200	22,307,100

Industrial Commission

Analyst: Peterson

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	130.25	294,000	21,812,700	130.25	294,000	21,812,700
Executive Carry Forward	0.00	0	1,167,700	0.00	0	1,167,700
Governor's Holdback	0.00	(8,800)	(8,800)	0.00	(8,800)	(8,800)
Unallocated CEC - S1110	(1.25)	0	(121,800)	(1.25)	0	(121,800)
FY 2026 Estimated Expenditures	129.00	285,200	22,849,800	129.00	285,200	22,849,800
Removal of Onetime Expenditures	0.00	0	(1,559,900)	0.00	0	(1,559,900)
Restore Rescissions/Gov Holdback	1.25	8,800	130,600	1.25	8,800	130,600
FY 2027 Base	130.25	294,000	21,420,500	130.25	294,000	21,420,500
Personnel Benefit Costs	0.00	0	466,200	0.00	0	259,800
Statewide Cost Allocation	0.00	0	196,200	0.00	0	196,200
Change in Employee Compensation	0.00	0	101,300	0.00	0	0
FY 2027 Program Maintenance	130.25	294,000	22,184,200	130.25	294,000	21,876,500
1. IRIS Maintenance Contract	0.00	0	288,000	0.00	0	288,000
2. Annual Seminar & CIWCS	0.00	0	35,000	0.00	0	35,000
3. Peace/Detention Officer Disability Fund	0.00	0	68,900	0.00	0	68,900
Ongoing Rescission	(1.25)	(8,800)	(26,600)	(1.25)	(8,800)	(25,000)
OITS Hardware	0.00	0	63,700	0.00	0	63,700
FY 2027 Total	129.00	285,200	22,613,200	129.00	285,200	22,307,100
Change from Original Appropriation	(1.25)	(8,800)	800,500	(1.25)	(8,800)	494,400
% Change from Original Appropriation		(3.0%)	3.7%		(3.0%)	2.3%

Industrial Commission

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included \$477,900 for seven budget enhancements. Enhancement 1 addressed the fiscal impact of S1148, which amended Section 72-503, Idaho Code, to increase commissioner salaries to \$126,350. Enhancement 2 provided funding for a maintenance contract for the Industrial Commission's redesigned information system (IRIS). Enhancements 3 and 5 provided funding for a financial technician and referee. Enhancements 4, 6, and 7 were approved without additional appropriation for a rehabilitation field consultant, adjudication associate, and technical records specialist. The Legislature also provided \$104,200 for IT replacement items recommended by the Office of Information Technology Services.					
	130.25	294,000	19,879,700	1,639,000	21,812,700
Executive Carry Forward					
The Industrial Commission was approved by the Division of Financial Management for \$1,167,700 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2027 Base. This funding was encumbered by the agency for contracts related to the Industrial Commission's redesigned information system (IRIS).					
Agency Request	0.00	0	1,167,700	0	1,167,700
Governor's Recommendation	0.00	0	1,167,700	0	1,167,700
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	0.00	(8,800)	0	0	(8,800)
Governor's Recommendation	0.00	(8,800)	0	0	(8,800)
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.					
Agency Request	(1.25)	0	(121,800)	0	(121,800)
Governor's Recommendation	(1.25)	0	(121,800)	0	(121,800)
FY 2026 Estimated Expenditures					
Agency Request	129.00	285,200	20,925,600	1,639,000	22,849,800
Governor's Recommendation	129.00	285,200	20,925,600	1,639,000	22,849,800
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations included IT replacement items, funding for an IRIS maintenance contract, and Executive Carry Forward authorized by the Division of Financial Management.					
Agency Request	0.00	0	(1,559,900)	0	(1,559,900)
Governor's Recommendation	0.00	0	(1,559,900)	0	(1,559,900)
Restore Rescissions/Gov Holdback					
This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.					
Agency Request	1.25	8,800	121,800	0	130,600
Governor's Recommendation	1.25	8,800	121,800	0	130,600
FY 2027 Base					
Agency Request	130.25	294,000	19,487,500	1,639,000	21,420,500
Governor's Recommendation	130.25	294,000	19,487,500	1,639,000	21,420,500

Industrial Commission

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	0	466,200	0	466,200
The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefit increases are recommended as requested.					
Governor's Recommendation	0.00	0	259,800	0	259,800
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$8,900, risk management costs will increase by \$7,600, State Controller fees will increase by \$1,700, State Treasurer fees will increase by \$200, and Office of Information Technology Services billings will increase by \$177,800, for a net increase of \$196,200.					
Agency Request	0.00	0	196,200	0	196,200
Governor's Recommendation	0.00	0	196,200	0	196,200
Change in Employee Compensation					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.					
Agency Request	0.00	0	101,300	0	101,300
While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	130.25	294,000	20,251,200	1,639,000	22,184,200
Governor's Recommendation	130.25	294,000	19,943,500	1,639,000	21,876,500
1. IRIS Maintenance Contract			Compensation, Crime Victims Compensation		
The Industrial Commission requests ongoing appropriation of \$288,000 from the Industrial Administration Fund for operating expenditures to provide long-term technical support for the agency's technology modernization project, also known as IRIS. The agency had previously anticipated this role would be filled by the Office of Informational Technology Services (OITS). OITS has indicated they are not able to provide the support at this time. The Industrial Commission requests this funding be ongoing, as they have reported OITS is at least 3 years away from providing the necessary technical support. The Legislature has previously provided funding for this purpose on a onetime basis.					
AGENCY SUBMITTED OUTCOME: This request will support the IRIS Modernization Project goal as found in IIC's Strategic Plan, in that it will support the new digital solutions platform, emphasizing customer service and creating data management and workflow efficiencies. The maintenance contract for IRIS is the only technical support the commission has to keep the system running and efficient. ITS is unable to provide maintenance support at this time. Any disruptions in customer service or workflow functions are to be resolved with minimal impact to customers or staff, in a time period as specified in the contract.					
Agency Request	0.00	0	288,000	0	288,000
Governor's Recommendation	0.00	0	288,000	0	288,000

Industrial Commission

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

2. Annual Seminar & CIWCS

Compensation

The Industrial Commission requests \$35,000 ongoing from the commission's Miscellaneous Revenue Fund for their certified Idaho workers' compensation specialist course (CIWCS) and annual seminar on worker's compensation. The Industrial Commission received an audit finding from the Audit Division of the Legislative Services Office for the period July 1, 2020, through June 30, 2023, published August 19, 2024. The audit found that the Miscellaneous Revenue Fund cash balance exceeded the reserve necessary for normal operating cash needs, and recommended the commission continue evaluating operations to develop a solution for reducing the cash balance to an appropriate level through either increased services or a reduction of fees. The Miscellaneous Revenue Fund is primarily funded by tuition paid for the CIWCS course and registration fees for the annual seminar.

The Industrial Commission is planning to resume offering its in-person CIWCS classes in field offices around the state as a way of expanding client offerings, which was practice before the COVID-19 pandemic. The commission is also exploring offsite venue options in the Boise area to better align with stakeholder expectations for the commission's annual seminar and CIWCS courses.

AGENCY SUBMITTED OUTCOME: The measured outcome of this request is resolution of the audit finding, in addition to addressing attendee requests and meeting expectations without reducing CIWCS expenditures to fund higher annual seminar venue costs.

Agency Request	0.00	0	35,000	0	35,000
Governor's Recommendation	0.00	0	35,000	0	35,000

3. Peace/Detention Officer Disability Fund

Compensation

The Industrial Commission requests an appropriation increase of \$68,900 from the Peace and Detention Officer Temporary Disability Fund for trustee and benefit payments. The Industrial Commission is the administrator of the fund, and is responsible for reimbursing employers in excess of the workers' compensation received, to provide a full rate of salary for any peace officer or detention officer who is injured while engaged in those activities as provided in Section 72-1104, Idaho Code, and is thereby temporarily incapacitated from performing his or her duties. At the end of FY 2025, a reimbursement claim of \$16,000 was delayed until FY 2026 due to a lack of appropriation. This request would increase the trustee and benefit appropriation from the Peace and Detention Officer Temporary Disability Fund to \$225,000. During FY 2025, the fund received \$222,600 in revenue and had an ending unobligated cash balance of \$2,198,200.

AGENCY SUBMITTED OUTCOME: In the commission's strategic plan, one of the fiscal department's performance measures is to ensure proper administration and allocation of dedicated funds and timely processing of applications for benefits for the Peace Office and Detention Officer Disability Fund, with a benchmark goal to process completed applications for benefits in less than 30 days. Holding issuance of reimbursement benefits due to reaching the maximum spending limit does not allow the commission to meet this benchmark goal. The commission anticipates that reimbursements will continue to be issued within the benchmark 30 days, and that claims will not exceed appropriations for the foreseeable future.

Agency Request	0.00	0	68,900	0	68,900
Governor's Recommendation	0.00	0	68,900	0	68,900

Ongoing Rescission

Pursuant to Executive Order 2025-05 and additional direction provided by the Division of Financial Management, state agencies were directed to reduce General Fund expenditures by 3% on an ongoing basis. To that end, reflected in this decision unit is an ongoing rescission from the General Fund in the amount of \$8,800 for trustee and benefit payments in the Crime Victims Compensation Program. This decision unit also reflects a reduction of 1.25 FTP and \$17,800 for positions that have been vacant for six months or greater. The Industrial Commission utilized personnel savings from the reduced positions to partially fund positions which the Legislature approved without additional appropriation for FY 2026.

Agency Request	(1.25)	(8,800)	(17,800)	0	(26,600)

Recommended by the Governor, with rescission amount reduced to align with health insurance cost changes also recommended by the Governor.

Governor's Recommendation	(1.25)	(8,800)	(16,200)	0	(25,000)

Industrial Commission

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
OITS Hardware			Compensation, Rehabilitation		
The Industrial Commission requests \$63,700 onetime from the Industrial Administration Fund for IT replacement items at the recommendation of the Office of Information Technology Services. The request is for routers and laptops.					
Agency Request	0.00	0	63,700	0	63,700
Governor's Recommendation	0.00	0	63,700	0	63,700
FY 2027 Total					
Agency Request	129.00	285,200	20,689,000	1,639,000	22,613,200
Governor's Recommendation	129.00	285,200	20,382,900	1,639,000	22,307,100
Agency Request					
Change from Original App	(1.25)	(8,800)	809,300	0	800,500
% Change from Original App	(1.0%)	(3.0%)	4.1%	0.0%	3.7%
Governor's Recommendation					
Change from Original App	(1.25)	(8,800)	503,200	0	494,400
% Change from Original App	(1.0%)	(3.0%)	2.5%	0.0%	2.3%

Department of Insurance

Analyst: Williamson

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Insurance Regulation	9,718,400	7,989,200	10,210,300	10,642,700	10,480,800
State Fire Marshal	1,936,900	1,573,200	1,882,800	1,779,800	1,745,300
Total:	11,655,300	9,562,400	12,093,100	12,422,500	12,226,100
BY FUND CATEGORY					
Dedicated	10,920,100	9,045,000	11,339,900	11,654,300	11,465,800
Federal	735,200	517,400	753,200	768,200	760,300
Total:	11,655,300	9,562,400	12,093,100	12,422,500	12,226,100
Percent Change:	0.0%	(18.0%)	26.5%	2.7%	1.1%
BY OBJECT OF EXPENDITURE					
Personnel Costs	7,304,900	6,381,600	8,059,500	8,415,500	8,219,100
Operating Expenditures	3,950,400	2,769,900	3,801,400	3,937,000	3,937,000
Capital Outlay	400,000	410,900	232,200	70,000	70,000
Total:	11,655,300	9,562,400	12,093,100	12,422,500	12,226,100
Full-Time Positions (FTP)	75.50	75.50	77.50	77.50	77.50

Department Description

Authorized in Chapter 4, Title 41, Idaho Code, the mission of the Department of Insurance is to serve and protect Idahoans by equitably, effectively, and efficiently administering the Idaho Insurance Code and the International Fire Code. The department has two budgeted programs: the Insurance Regulation Division and the State Fire Marshal's Office. The Insurance Regulation Division consists of three bureaus overseen by a deputy director. Support services are provided by an administrative group reporting to the director, which also has the responsibility of collecting and auditing insurance premium tax returns. The responsibilities can be summarized as follows:

The Insurance Regulation Division, Company Activities Bureau monitors the financial condition of all insurance entities domiciled in the state of Idaho to assure that each complies with Idaho law, and that the financial obligations of the company to its policyholders will be met. The bureau also reviews and issues certificates of authority or eligibility to qualified insurers or self-funded healthcare plans; and licenses producers, adjusters and third party administrators.

The Insurance Regulation Division, Consumer Services Bureau researches consumer and industry complaints, and provides assistance to consumers and the insurance industry on matters involving insurance contracts and potential violations of the insurance code. This bureau investigates criminal and civil violations of insurance laws, and refers cases involving criminal or administrative violations to the Attorney General or appropriate county prosecutor. Also within this bureau is Idaho's Senior Health Insurance Benefits Advisors (SHIBA) program which provides free, unbiased information, counseling and assistance on Medicare coverage issues to Idaho's senior citizens, through a network of over 150 volunteers/partners and a help line staffed to service all Idahoans.

The Insurance Regulation Division, Market Oversight Bureau reviews filed rates and forms. The bureau meets the effective rate review standards for the individual and small group health insurance markets, retaining state-level regulatory authority. The bureau reviews and certifies that health plans meet standards as required by law, regulates title agencies, and performs market analyses and examinations of insurers and self-funded plans domiciled in Idaho.

The State Fire Marshal Division participates in and coordinates an integrated statewide system designed to protect human life from fire and explosions through fire prevention, investigation and public education activities. The program involves fire prevention activities, fire/arson investigations, code enforcement, and the operation of various statistical systems, and provides assistance to local fire agencies throughout the state.

Department of Insurance

Analyst: Williamson

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
Insurance Administrative 22910	9,013,500	7,471,800	(1,541,700) (17.1%)	9,457,100	9,874,500	9,720,500
Arson, Fire and Fraud Prevention 22911	2,000,600	1,573,200	(427,400) (21.4%)	1,882,800	1,779,800	1,745,300
Federal Grant 34800	735,200	517,400	(217,800) (29.6%)	753,200	768,200	760,300
Total:	11,749,300	9,562,400	(2,186,900) (18.6%)	12,093,100	12,422,500	12,226,100

Department of Insurance

Agency Profile

Analyst: Williamson

PREMIUM TAX DISTRIBUTION

The Department of Insurance is responsible for administering and collecting a tax assessed on all insurance premiums. This tax collected from authorized insurers is in lieu of all other state and local taxes with the exception of real property tax (Section 41-405, Idaho Code).

Revenue from the premium tax is distributed to the following funds:

Insurance Refund: Used to reimburse insurers for overpayment of taxes, fines, penalties, etc. The amount shown is actual refunds paid.

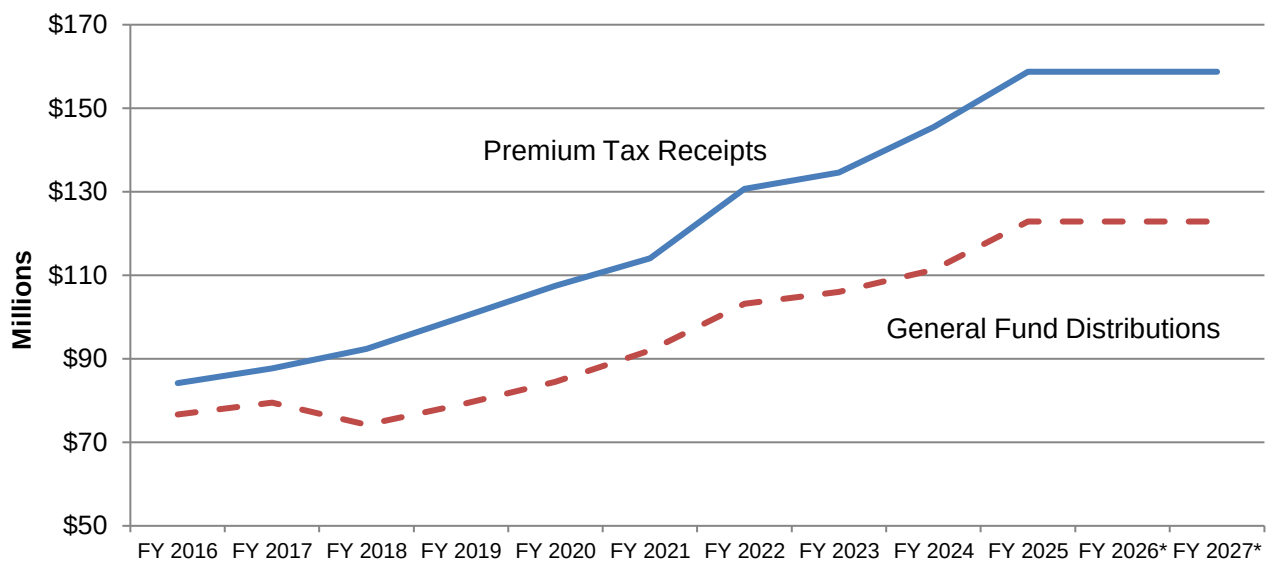
PERSI: Section 59-1394, Idaho Code, provides that at least 50% of the gross tax on fire insurance premiums is used to partially fund the firefighter retirement system. Currently, 50% of the gross tax on fire insurance is used for this purpose.

High Risk Reinsurance Pool: If premium tax revenue exceeds \$45 million after all other deductions, 25% of the excess goes into the High Risk Individual Reinsurance Pool to pay the costs associated with providing health insurance coverage to high risk individuals regardless of health status or claims experience.

General Fund: The balance of the premium tax, fines, and penalties, after refunds, are distributed to the General Fund.

DISTRIBUTION OF PREMIUM TAX REVENUES FY 2024 - FY 2027

	FY 2024	FY 2025	FY 2026*	FY 2027*
General Fund	\$111,283,100	\$122,887,200	\$122,887,200	\$122,887,200
Insurance Refund	\$9,147,900	\$8,162,400	\$8,162,400	\$8,162,400
Firemen's PERSI	\$3,888,200	\$4,544,100	\$4,544,100	\$4,544,100
High Risk Reinsurance Pool	\$21,113,200	\$23,185,700	\$23,185,700	\$23,185,700
Total (Premium Tax Receipts)	\$145,432,400	\$158,779,400	\$158,779,400	\$158,779,400



**Estimate based on projected revenues and expenses*

Department of Insurance

Analyst: Williamson

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	77.50	0	12,093,100	77.50	0	12,093,100
Executive Carry Forward	0.00	0	6,900	0.00	0	6,900
Unallocated CEC - S1110	0.00	0	(75,900)	0.00	0	(75,900)
FY 2026 Estimated Expenditures	77.50	0	12,024,100	77.50	0	12,024,100
Removal of Onetime Expenditures	0.00	0	(175,100)	0.00	0	(175,100)
Restore Rescissions/Gov Holdback	0.00	0	75,900	0.00	0	75,900
FY 2027 Base	77.50	0	11,924,900	77.50	0	11,924,900
Personnel Benefit Costs	0.00	0	288,600	0.00	0	159,600
Statewide Cost Allocation	0.00	0	141,600	0.00	0	141,600
Change in Employee Compensation	0.00	0	67,400	0.00	0	0
FY 2027 Program Maintenance	77.50	0	12,422,500	77.50	0	12,226,100
FY 2027 Total	77.50	0	12,422,500	77.50	0	12,226,100
Change from Original Appropriation	0.00	0	329,400	0.00	0	133,000
% Change from Original Appropriation			2.7%			1.1%

Department of Insurance

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included three budget enhancements. Enhancement 1 provided funding and 1.00 FTP for a staff actuary for the market oversight bureau. Enhancement 2 provided funding and 1.00 FTP for a regulatory compliance specialist, which will report directly to the director, serve as an internal legal resource for the agency, and provide additional procedural support. Enhancement 3 provided for a compensation increase for all State Fire Marshal staff. Finally, \$162,600 was provided for replacement items which included fire turnouts, cameras, and two medium-duty pickup trucks.					
	77.50	0	11,339,900	753,200	12,093,100

Executive Carry Forward

The Department of Insurance was approved by the Division of Financial Management for \$6,900 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2027 Base. This funding was encumbered by the agency for office furniture.

Agency Request	0.00	0	6,900	0	6,900
Governor's Recommendation	0.00	0	6,900	0	6,900

Unallocated CEC - S1110

Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.

Agency Request	0.00	0	(71,300)	(4,600)	(75,900)
Governor's Recommendation	0.00	0	(71,300)	(4,600)	(75,900)

FY 2026 Estimated Expenditures

Agency Request	77.50	0	11,275,500	748,600	12,024,100
Governor's Recommendation	77.50	0	11,275,500	748,600	12,024,100

Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$162,200 for replacement items, \$6,000 for office equipment for new employees, and \$6,900 for Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	0.00	0	(175,100)	0	(175,100)
Governor's Recommendation	0.00	0	(175,100)	0	(175,100)

Restore Rescissions/Gov Holdback

This adjustment restores spending authority for unallocated additional CEC funding.

Agency Request	0.00	0	71,300	4,600	75,900
Governor's Recommendation	0.00	0	71,300	4,600	75,900

FY 2027 Base

Agency Request	77.50	0	11,171,700	753,200	11,924,900
Governor's Recommendation	77.50	0	11,171,700	753,200	11,924,900

Personnel Benefit Costs

Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	0	275,900	12,700	288,600

The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.

Governor's Recommendation	0.00	0	152,500	7,100	159,600

Department of Insurance

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$94,100, risk management costs will increase by \$6,200, State Controller fees will decrease by \$2,500, and Office of Information Technology Services billings will increase by \$43,800, for a net increase of \$141,600.					
Agency Request	0.00	0	141,600	0	141,600
Governor's Recommendation	0.00	0	141,600	0	141,600
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	0	65,100	2,300	67,400
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	77.50	0	11,654,300	768,200	12,422,500
Governor's Recommendation	77.50	0	11,465,800	760,300	12,226,100
FY 2027 Total					
Agency Request	77.50	0	11,654,300	768,200	12,422,500
Governor's Recommendation	77.50	0	11,465,800	760,300	12,226,100
Agency Request					
Change from Original App	0.00	0	314,400	15,000	329,400
% Change from Original App	0.0%		2.8%	2.0%	2.7%
Governor's Recommendation					
Change from Original App	0.00	0	125,900	7,100	133,000
% Change from Original App	0.0%		1.1%	0.9%	1.1%

Department of Labor

Analyst: Lehosit

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Administrative Services	17,780,700	16,295,300	25,287,000	25,935,600	25,705,500
Determinations	48,681,500	27,150,900	47,615,400	48,877,200	48,190,800
Workforce and Commissions	35,533,100	26,727,700	32,035,900	32,678,800	32,335,500
Total:	101,995,300	70,173,900	104,938,300	107,491,600	106,231,800
BY FUND CATEGORY					
General	607,200	607,200	637,300	647,200	632,900
Dedicated	17,962,000	10,605,800	23,300,100	23,956,700	23,655,900
Federal	83,426,100	58,960,900	81,000,900	82,887,700	81,943,000
Total:	101,995,300	70,173,900	104,938,300	107,491,600	106,231,800
Percent Change:	0.0%	(31.2%)	49.5%	2.4%	1.2%
BY OBJECT OF EXPENDITURE					
Personnel Costs	59,996,400	41,524,800	63,370,400	65,701,200	64,441,400
Operating Expenditures	26,979,000	13,169,200	26,548,000	26,770,500	26,770,500
Capital Outlay	1,045,400	2,222,000	1,045,400	1,045,400	1,045,400
Trustee/Benefit	13,974,500	13,257,900	13,974,500	13,974,500	13,974,500
Total:	101,995,300	70,173,900	104,938,300	107,491,600	106,231,800
Full-Time Positions (FTP)	659.58	659.58	644.00	644.00	644.00

Department Description

Authorized in Chapter 13, Title 72, Idaho Code, the Idaho Department of Labor connects job seekers with employment opportunities, supports workers through career and life transitions, and administers state labor laws. The department is organized into three appropriated programs: Determinations, Workforce and Commissions, and Administrative Services.

Determinations includes Unemployment Insurance (UI) services, Appeals, Disability Determination Services, and Wage and Hour. UI programs for eligible workers are administered through federal and state cooperation, and include unemployment compensation for federal employees or ex-service members, disaster unemployment assistance, and Trade Adjustment Assistance. Disability Determination Services adjudicates disability claims for Social Security Disability Insurance and Supplemental Security Income for the citizens of the state of Idaho. The Wage and Hour section provides redress to citizens for wage and hour law violations and provides information and assistance to employers on wage and hour law provisions.

Workforce and Commissions consists of local office operations, labor exchange activities, employment and training programs, the Idaho Human Rights Commission, and Serve Idaho. Local labor offices deliver a broad range of workforce development services to help connect and prepare workers for Idaho jobs in demand. The Idaho Human Rights Commission administers the policies outlined in the federal fair employment practice acts banning discrimination based on race, color, religion, sex, national origin, age, disability, or genetic information. Through the Serve Idaho program, the Governor's Commission on Service and Volunteerism promotes collaborative efforts among the public and private sectors to advance community service programs and activities throughout the state.

Administrative Services provides support to other programs and fulfills department needs in accounting, information technology, facilities, communications, and research.

Department of Labor

Analyst: Lehosit

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	607,200	607,200	0 0.0%	637,300	647,200	632,900
Unemployment Penalty and Interest 30200	6,756,000	4,142,000	(2,614,000) (38.7%)	6,883,700	7,088,400	6,999,000
Employment Security Special Administration 30300	5,731,800	5,145,000	(586,800) (10.2%)	10,897,000	11,314,900	11,117,500
Miscellaneous Revenue 34900	5,474,200	1,318,800	(4,155,400) (75.9%)	5,519,400	5,553,400	5,539,400
Unemployment Trust 51402	0	0	0 0.0%	0	0	0
Employment Security Reserve 51403	0	0	0 0.0%	0	0	0
Federal Grant 34800	83,426,100	58,960,900	(24,465,200) (29.3%)	81,000,900	82,887,700	81,943,000
Total:	101,995,300	70,173,900	(31,821,400) (31.2%)	104,938,300	107,491,600	106,231,800

Department of Labor

Comparative Summary

Analyst: Lehosit

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	644.00	637,300	104,938,300	644.00	637,300	104,938,300
Governor's Holdback	0.00	(19,100)	(19,100)	0.00	(19,100)	(19,100)
Unallocated CEC - S1110	0.00	0	(1,096,600)	0.00	0	(1,096,600)
FY 2026 Estimated Expenditures	644.00	618,200	103,822,600	644.00	618,200	103,822,600
Removal of Onetime Expenditures	0.00	0	(161,000)	0.00	0	(161,000)
Base Adjustments	0.00	0	0	0.00	0	0
Restore Rescissions/Gov Holdback	0.00	19,100	1,115,700	0.00	19,100	1,115,700
FY 2027 Base	644.00	637,300	104,777,300	644.00	637,300	104,777,300
Personnel Benefit Costs	0.00	21,800	1,918,700	0.00	12,200	1,071,000
Statewide Cost Allocation	0.00	2,500	402,600	0.00	2,500	402,600
Change in Employee Compensation	0.00	4,700	412,100	0.00	0	0
FY 2027 Program Maintenance	644.00	666,300	107,510,700	644.00	652,000	106,250,900
Ongoing Rescission	0.00	(19,100)	(19,100)	0.00	(19,100)	(19,100)
FY 2027 Total	644.00	647,200	107,491,600	644.00	632,900	106,231,800
Change from Original Appropriation	0.00	9,900	2,553,300	0.00	(4,400)	1,293,500
% Change from Original Appropriation		1.6%	2.4%		(0.7%)	1.2%

Department of Labor

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included three budget enhancements. Enhancements included a cash transfer from the Employment Security Administration and Reimbursement Fund to correct an accounting error, a decrease in FTP, a transfer for unemployment insurance operations, and IT replacement items.					
	644.00	637,300	23,300,100	81,000,900	104,938,300
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	0.00	(19,100)	0	0	(19,100)
Governor's Recommendation	0.00	(19,100)	0	0	(19,100)
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.					
Agency Request	0.00	0	(268,500)	(828,100)	(1,096,600)
Governor's Recommendation	0.00	0	(268,500)	(828,100)	(1,096,600)
FY 2026 Estimated Expenditures					
Agency Request	644.00	618,200	23,031,600	80,172,800	103,822,600
Governor's Recommendation	644.00	618,200	23,031,600	80,172,800	103,822,600
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$161,000 for OITS hardware replacement items.					
Agency Request	0.00	0	0	(161,000)	(161,000)
Governor's Recommendation	0.00	0	0	(161,000)	(161,000)
Base Adjustments					
This decision unit reflects a current year shift of 11.00 FTP from federal funds to dedicated funds to align personnel cost allocations.					
Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0
Restore Rescissions/Gov Holdback					
This adjustment restores spending authority for unallocated additional CEC funding reverted according to Senate Bill 1110 of 2025 and the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05.					
Agency Request	0.00	19,100	268,500	828,100	1,115,700
Governor's Recommendation	0.00	19,100	268,500	828,100	1,115,700
FY 2027 Base					
Agency Request	644.00	637,300	23,300,100	80,839,900	104,777,300
Governor's Recommendation	644.00	637,300	23,300,100	80,839,900	104,777,300

Department of Labor

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	21,800	457,000	1,439,900	1,918,700
The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefit increases are recommended as requested.					
Governor's Recommendation	0.00	12,200	255,100	803,700	1,071,000
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$72,600, risk management costs will increase by \$23,700, State Controller fees will decrease by \$80,400, State Treasurer fees will decrease by \$2,000, and Office of Information Technology Services billings will increase by \$388,700, for a net increase of \$402,600.					
Agency Request	0.00	2,500	100,700	299,400	402,600
Governor's Recommendation	0.00	2,500	100,700	299,400	402,600
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	4,700	98,900	308,500	412,100
While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	644.00	666,300	23,956,700	82,887,700	107,510,700
Governor's Recommendation	644.00	652,000	23,655,900	81,943,000	106,250,900
Ongoing Rescission			Administrative Services, Determinations		
This adjustment reflects a 3% General Fund rescission for FY 2027. This rescission includes a reduction of \$19,100 for operating expenditures from the Administrative Services and Determinations programs.					
Agency Request	0.00	(19,100)	0	0	(19,100)
Governor's Recommendation	0.00	(19,100)	0	0	(19,100)
FY 2027 Total					
Agency Request	644.00	647,200	23,956,700	82,887,700	107,491,600
Governor's Recommendation	644.00	632,900	23,655,900	81,943,000	106,231,800
Agency Request					
Change from Original App	0.00	9,900	656,600	1,886,800	2,553,300
% Change from Original App	0.0%	1.6%	2.8%	2.3%	2.4%
Governor's Recommendation					
Change from Original App	0.00	(4,400)	355,800	942,100	1,293,500
% Change from Original App	0.0%	(0.7%)	1.5%	1.2%	1.2%

Public Utilities Commission

Analyst: Peterson

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
Dedicated	7,118,300	5,987,700	7,389,200	7,455,400	7,331,700
Federal	375,100	320,700	382,200	390,400	385,800
Total:	7,493,400	6,308,400	7,771,400	7,845,800	7,717,500
Percent Change:	0.0%	(15.8%)	23.2%	1.0%	(0.7%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	5,251,100	4,666,400	5,687,800	5,796,300	5,668,000
Operating Expenditures	2,181,500	1,615,900	1,970,800	2,014,100	2,014,100
Capital Outlay	60,800	26,100	112,800	35,400	35,400
Total:	7,493,400	6,308,400	7,771,400	7,845,800	7,717,500
Full-Time Positions (FTP)	48.00	48.00	50.00	49.00	49.00

Department Description

The Idaho Public Utilities Commission (PUC) was established by the 12th Session of the Idaho Legislature and was organized on May 8, 1913. The commission oversees the intrastate operation of investor-owned electric, gas, water, and telecommunications utilities, as well as pipelines and railroads. The commission does not regulate publicly-owned, municipal, or cooperative utilities. The commission serves the citizens and utilities of Idaho by determining fair, just, and reasonable rates for utility commodities and services to be delivered safely, reliably, and efficiently. After the Legislature removed the motor carrier function from the commission in 1999, the Administration, Utilities, and Regulated Carriers Programs were combined into one program for budgeting purposes. The PUC is divided internally into Administration and Utilities.

Administration has management, fiscal, personnel, public affairs, pipeline safety, and railroad safety responsibilities. It provides support services for the agency (Section 61-301 through 337, Idaho Code). The pipeline safety section oversees the safe operation of interstate oil and natural gas pipelines in Idaho. The rail section oversees the safe operations of railroads that move freight through Idaho and enforces state and federal regulations safeguarding the transportation of hazardous materials by rail. The PUC is federally preempted from regulating railroad rates, charges, routes, and service, but it can regulate non-economic railroad operations such as abandonment proceedings, enforcing safety regulations, establishing clearance safety rules, and deciding grade crossing disputes. The commission has also entered into a joint state-federal program with the Federal Railroad Administration to promote and enforce federal safety regulations related to the transportation of hazardous materials by rail in Idaho.

Utilities has audit, engineering, telecommunications, technical analysis, and consumer assistance responsibilities. The audit section advises the commission on auditing, accounting, financing, income tax, and security issues. It participates in all rate cases to determine proper income, expenses, rate bases, and revenue requirements. The engineering, telecommunications, and technical analysis sections are primarily responsible for economic and engineering analysis of rates, rate design, and cost-of-service and technical evaluations of company proposals. The consumer assistance section is responsible for handling customer complaints and specialized information requests.

Programs are funded by the Public Utilities Commission (PUC) Fund which consists of fees collected from the regulated utilities (telecommunications, power, natural gas, and water corporations) in an amount not more than 0.3% of their intrastate revenues (Section 61-1004, Idaho Code) and from railroad corporations, not more than 1% of the gross operating revenues derived from the intrastate business. The pipeline safety program is also partially funded with a federal grant from the U.S. Department of Transportation. Prior to FY 2001, General Fund expenditures for the salaries and benefits of the commissioners (Section 61-1009, Idaho Code) were reimbursed to the General Fund at year-end from the PUC Fund. However, the law was changed and commissioners' salaries are now paid from the PUC Fund.

Public Utilities Commission

Analyst: Peterson

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
Indirect Cost Recovery 12500	219,300	6,000	(213,300) (97.3%)	219,300	219,300	219,300
Public Utilities Commission 22920	6,912,000	5,981,700	(930,300) (13.5%)	7,169,900	7,236,100	7,112,400
Federal Grant 34800	375,100	320,700	(54,400) (14.5%)	382,200	390,400	385,800
Total:	7,506,400	6,308,400	(1,198,000) (16.0%)	7,771,400	7,845,800	7,717,500

Public Utilities Commission

Analyst: Peterson

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	50.00	0	7,771,400	50.00	0	7,771,400
Unallocated CEC - S1110	(1.00)	0	(97,300)	(1.00)	0	(97,300)
FY 2026 Estimated Expenditures	49.00	0	7,674,100	49.00	0	7,674,100
Removal of Onetime Expenditures	0.00	0	(118,700)	0.00	0	(118,700)
Restore Rescissions/Gov Holdback	1.00	0	97,300	1.00	0	97,300
FY 2027 Base	50.00	0	7,652,700	50.00	0	7,652,700
Personnel Benefit Costs	0.00	0	174,700	0.00	0	96,600
Statewide Cost Allocation	0.00	0	49,200	0.00	0	49,200
Change in Employee Compensation	0.00	0	46,300	0.00	0	0
FY 2027 Program Maintenance	50.00	0	7,922,900	50.00	0	7,798,500
1. Commissioner CEC Placeholder	0.00	0	3,900	0.00	0	0
Ongoing Rescission	(1.00)	0	(116,400)	(1.00)	0	(116,400)
OITS Hardware	0.00	0	35,400	0.00	0	35,400
FY 2027 Total	49.00	0	7,845,800	49.00	0	7,717,500
Change from Original Appropriation	(1.00)	0	74,400	(1.00)	0	(53,900)
% Change from Original Appropriation			1.0%			(0.7%)

Public Utilities Commission

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
For FY 2026, the Legislature made standard maintenance adjustments and included three budget enhancements for the Public Utilities Commission. The first enhancement provided \$11,800 for a pay increase for commissioner salaries consistent with statewide CEC. The Legislature also included \$40,500 for replacement items and \$73,600 for IT hardware recommended for replacement by the Office of Information Technology Services. Finally, the Legislature included 2.00 FTP and \$187,000 for the fiscal impact of S1183, which charged the Public Utilities Commission with the regulatory duty of setting standards of care for electric utility wildfire mitigation plans.					
	50.00	0	7,389,200	382,200	7,771,400
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.					
Agency Request	(1.00)	0	(97,300)	0	(97,300)
Governor's Recommendation	(1.00)	0	(97,300)	0	(97,300)
FY 2026 Estimated Expenditures					
Agency Request	49.00	0	7,291,900	382,200	7,674,100
Governor's Recommendation	49.00	0	7,291,900	382,200	7,674,100
Removal of Onetime Expenditures					
Removes onetime appropriation for FY 2026. This includes onetime moneys for equipment associated with the two added FTP, replacement items, and IT equipment recommended by the Office of Information Technology Services.					
Agency Request	0.00	0	(118,700)	0	(118,700)
Governor's Recommendation	0.00	0	(118,700)	0	(118,700)
Restore Rescissions/Gov Holdback					
This adjustment restores the spending authority for unallocated additional CEC funding.					
Agency Request	1.00	0	97,300	0	97,300
Governor's Recommendation	1.00	0	97,300	0	97,300
FY 2027 Base					
Agency Request	50.00	0	7,270,500	382,200	7,652,700
Governor's Recommendation	50.00	0	7,270,500	382,200	7,652,700
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	0	168,200	6,500	174,700
The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefit increases are recommended as requested.					
Governor's Recommendation	0.00	0	93,000	3,600	96,600
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$42,400, risk management costs will increase by \$7,300, State Controller fees will decrease by \$1,100, and Office of Information Technology Services billings will increase by \$600, for a net increase of \$49,200.					
Agency Request	0.00	0	49,200	0	49,200
Governor's Recommendation	0.00	0	49,200	0	49,200

Public Utilities Commission

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	0	44,600	1,700	46,300

While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.

Governor's Recommendation	0.00	0	0	0	0

FY 2027 Program Maintenance

Agency Request	50.00	0	7,532,500	390,400	7,922,900

Governor's Recommendation	50.00	0	7,412,700	385,800	7,798,500

1. Commissioner CEC Placeholder

The agency requests to use dedicated funds for a pay raise for commissioners, using a one percent increase as a placeholder. Salaries for commissioners of the Public Utilities Commission are established in Section 61-125, Idaho Code, and require a statutory change if the Legislature approves an increase.

Agency Request	0.00	0	3,900	0	3,900

Not recommended by the Governor.

Governor's Recommendation	0.00	0	0	0	0

Ongoing Rescission

The Public Utilities Commission requests a reduction of 1.00 FTP and \$116,400 in personnel costs. This FTP was previously utilized as a policy strategist and has been vacant since June 2023. The agency has maintained salary savings since the position became vacant and has been able to maintain operations with two other policy strategists on staff.

Agency Request	(1.00)	0	(116,400)	0	(116,400)

Governor's Recommendation	(1.00)	0	(116,400)	0	(116,400)

OITS Hardware

The PUC requests \$35,400 from the Public Utilities Commission Fund for 19 replacement laptops at the recommendation of the Office of Information Technology Services.

Agency Request	0.00	0	35,400	0	35,400

Governor's Recommendation	0.00	0	35,400	0	35,400

FY 2027 Total

Agency Request	49.00	0	7,455,400	390,400	7,845,800

Governor's Recommendation	49.00	0	7,331,700	385,800	7,717,500

Agency Request

Change from Original App	(1.00)	0	66,200	8,200	74,400

% Change from Original App	(2.0%)		0.9%	2.1%	1.0%

Governor's Recommendation

Change from Original App	(1.00)	0	(57,500)	3,600	(53,900)

% Change from Original App	(2.0%)		(0.8%)	0.9%	(0.7%)

Idaho Legislative Budget Book

Self-Governing Agencies

2026 Legislative Session

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Self-Governing Agencies

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY DIVISION					
Hispanic Affairs, Commission on	507,600	408,800	546,400	548,200	541,200
Historical Society	11,298,800	9,138,600	11,410,400	11,457,600	11,316,600
Libraries, Commission for	10,781,800	7,633,900	8,204,000	6,961,900	6,879,600
Lottery, State	8,324,200	6,805,500	8,716,500	8,808,900	8,686,600
State Appellate Public Defender	5,380,400	3,762,800	4,349,300	4,356,600	4,281,300
Veterans Services, Division of	174,045,400	55,037,900	65,470,400	67,513,600	66,501,100
Office of the State Public Defender	58,705,400	42,598,600	83,194,200	83,988,400	83,101,000
Occupational & Professional Lcns	42,536,100	38,919,100	37,208,100	38,013,900	37,374,100
Office of Administrative Hearings	1,589,000	1,511,300	1,627,000	1,623,600	1,598,900
Health & Social Svcs Ombudsman Of	470,000	333,700	465,100	467,900	460,200
Commission of Pardons & Parole	4,224,100	3,867,000	4,420,100	4,485,900	4,391,700
Total:	317,862,800	170,017,200	225,611,500	228,226,500	225,132,300
BY FUND CATEGORY					
General	44,479,800	39,967,800	67,935,900	66,870,400	66,312,700
Dedicated	123,031,500	97,487,200	120,444,400	124,338,700	122,286,500
Federal	150,351,500	32,562,200	37,231,200	37,017,400	36,533,100
Total:	317,862,800	170,017,200	225,611,500	228,226,500	225,132,300
Percent Change:	0.0%	(46.5%)	32.7%	1.2%	(0.2%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	124,246,900	100,997,700	139,087,500	144,224,800	141,129,500
Operating Expenditures	188,053,400	64,289,300	83,492,000	81,175,900	81,177,000
Capital Outlay	1,673,400	1,950,700	1,866,400	1,670,200	1,670,200
Trustee/Benefit	3,889,100	2,779,500	1,165,600	1,155,600	1,155,600
Total:	317,862,800	170,017,200	225,611,500	228,226,500	225,132,300
Full-Time Positions (FTP)	1,246.20	1,246.20	1,260.16	1,261.01	1,261.01

Department Description

The Department of Self-Governing Agencies includes: Idaho Commission on Hispanic Affairs, Idaho State Historical Society, Idaho Commission for Libraries, Idaho State Lottery, State Appellate Public Defender, Division of Veterans Services, Office of the State Public Defender, Division of Occupational and Professional Licenses, Office of Administrative Hearings, Office of Health and Human Services Ombudsman, and Commission of Pardons & Parole.

In FY 2022, the Division of Building Safety, Medical Boards, and Regulatory Boards were reorganized under the Division of Occupational and Professional Licenses.

In FY 2024, the Office of the State Public Defender was created and the Public Defense Commission was dissolved.

In FY 2025, the Commission of Pardons & Parole was moved from the Department of Correction to the Department of Self-Governing Agencies.

Commission on Hispanic Affairs

Analyst: McGurkin

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	275,000	236,600	288,200	288,500	283,700
Dedicated	232,600	172,200	258,200	259,700	257,500
Total:	507,600	408,800	546,400	548,200	541,200
Percent Change:	0.0%	(19.5%)	33.7%	0.3%	(1.0%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	262,900	231,300	278,200	285,900	278,900
Operating Expenditures	244,700	177,500	268,200	262,300	262,300
Total:	507,600	408,800	546,400	548,200	541,200
Full-Time Positions (FTP)	3.00	3.00	3.00	3.00	3.00

Division Description

The Idaho Commission on Hispanic Affairs was established by the Legislature in 1987. Statutory authority is found in Chapter 72, Title 67, Idaho Code. The commission provides various services to the Hispanic community and serves as a liaison between the community and government entities. Working toward economic, educational, and social equality, the commission addresses issues facing Idaho's Hispanic community. The commission also provides recommendations to the Governor, Legislature, state agencies, and other organizations on issues of interest or concern to the Hispanic community.

The community resource development specialist acts as a liaison between the commission, school districts, and the community, and seeks to develop culturally relevant programs for schools, families, and communities. This position also provides technical assistance and other resources to public schools and the State Board of Education to target substance abuse among Hispanic youth. The commission is also staffed by an executive director and an administrative assistant, who help promote growth in opportunity for the Hispanic community.

Commission on Hispanic Affairs

Analyst: McGurkin

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	275,000	236,600	(38,400) (14.0%)	288,200	288,500	283,700
Miscellaneous Revenue 34900	232,600	172,200	(60,400) (26.0%)	258,200	259,700	257,500
Total:	507,600	408,800	(98,800) (19.5%)	546,400	548,200	541,200

Commission on Hispanic Affairs

Analyst: McGurkin

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	3.00	288,200	546,400	3.00	288,200	546,400
Governor's Holdback	0.00	(8,600)	(8,600)	0.00	(8,600)	(8,600)
Unallocated CEC - S1110	0.00	0	(700)	0.00	0	(700)
FY 2026 Estimated Expenditures	3.00	279,600	537,100	3.00	279,600	537,100
Restore Rescissions/Gov Holdback	0.00	8,600	9,300	0.00	8,600	9,300
FY 2027 Base	3.00	288,200	546,400	3.00	288,200	546,400
Personnel Benefit Costs	0.00	7,200	10,900	0.00	4,100	6,200
Statewide Cost Allocation	0.00	0	(2,800)	0.00	0	(2,800)
Change in Employee Compensation	0.00	1,700	2,300	0.00	0	0
FY 2027 Program Maintenance	3.00	297,100	556,800	3.00	292,300	549,800
Ongoing Rescission	0.00	(8,600)	(8,600)	0.00	(8,600)	(8,600)
FY 2027 Total	3.00	288,500	548,200	3.00	283,700	541,200
Change from Original Appropriation	0.00	300	1,800	0.00	(4,500)	(5,200)
% Change from Original Appropriation		0.1%	0.3%		(1.6%)	(1.0%)

Commission on Hispanic Affairs

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026.					
	3.00	288,200	258,200	0	546,400
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	0.00	(8,600)	0	0	(8,600)
Governor's Recommendation	0.00	(8,600)	0	0	(8,600)
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.					
Agency Request	0.00	0	(700)	0	(700)
Governor's Recommendation	0.00	0	(700)	0	(700)
FY 2026 Estimated Expenditures					
Agency Request	3.00	279,600	257,500	0	537,100
Governor's Recommendation	3.00	279,600	257,500	0	537,100
Restore Rescissions/Gov Holdback					
This adjustment restores spending authority for unallocated additional CEC funding reverted according to Senate Bill 1110 of 2025 and the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issues through Executive Order No. 2025-05.					
Agency Request	0.00	8,600	700	0	9,300
Governor's Recommendation	0.00	8,600	700	0	9,300
FY 2027 Base					
Agency Request	3.00	288,200	258,200	0	546,400
Governor's Recommendation	3.00	288,200	258,200	0	546,400
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	7,200	3,700	0	10,900
The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.					
Governor's Recommendation	0.00	4,100	2,100	0	6,200
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase by \$100, State Controller fees will decrease by \$2,900 for a net decrease of \$2,800.					
Agency Request	0.00	0	(2,800)	0	(2,800)
Governor's Recommendation	0.00	0	(2,800)	0	(2,800)

Commission on Hispanic Affairs

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	1,700	600	0	2,300
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	3.00	297,100	259,700	0	556,800
Governor's Recommendation	3.00	292,300	257,500	0	549,800
Ongoing Rescission					
This adjustment reflects a 3% General Fund rescission for FY 2027. This rescission includes a reduction of \$5,500 in personnel costs, and \$3,100 in operating expenditures.					
Reductions to personnel costs are expected to be realized through the rescission of the FY 2026 CEC and partial salary amount related to the Executive Director position. Operating expenditure reductions are expected to be absorbed through a reduced lease agreement, reduced printing costs, and a renewed MOU with the Department of Administration for various administrative services.					
Agency Request	0.00	(8,600)	0	0	(8,600)
Governor's Recommendation	0.00	(8,600)	0	0	(8,600)
FY 2027 Total					
Agency Request	3.00	288,500	259,700	0	548,200
Governor's Recommendation	3.00	283,700	257,500	0	541,200
Agency Request					
Change from Original App	0.00	300	1,500	0	1,800
% Change from Original App	0.0%	0.1%	0.6%		0.3%
Governor's Recommendation					
Change from Original App	0.00	(4,500)	(700)	0	(5,200)
% Change from Original App	0.0%	(1.6%)	(0.3%)		(1.0%)

Idaho State Historical Society

Analyst: Dupree

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	5,457,700	5,418,400	5,333,300	4,924,100	4,839,300
Dedicated	3,529,700	2,598,700	3,652,800	4,133,600	4,097,200
Federal	2,311,400	1,121,500	2,424,300	2,399,900	2,380,100
Total:	11,298,800	9,138,600	11,410,400	11,457,600	11,316,600
Percent Change:	0.0%	(19.1%)	24.9%	0.4%	(0.8%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	5,708,700	4,866,400	6,111,800	6,313,200	6,172,200
Operating Expenditures	5,194,700	3,085,500	4,921,400	4,753,300	4,753,300
Capital Outlay	233,800	248,900	215,600	229,500	229,500
Trustee/Benefit	161,600	937,800	161,600	161,600	161,600
Total:	11,298,800	9,138,600	11,410,400	11,457,600	11,316,600
Full-Time Positions (FTP)	59.00	59.00	62.00	61.00	61.00

Division Description

The Idaho State Historical Society is a system of cultural and historic resources that include the Idaho State Museum, Idaho State Archives, State Historic Preservation Office, and Historic Sites Program. The agency was established by statute in 1907 and is organized within the Department of Self-Governing Agencies. The agency's core functions, pursuant to Chapter 41, Title 67, Idaho Code, are that the agency's trustees shall:

- 1) Identify, preserve, and protect sites, monuments, and points of interest in Idaho of historic merit (Section 67-4114, Idaho Code);
- 2) Protect archaeological and vertebrate paleontological sites and resources on public land (Section 67-4119, Idaho Code);
- 3) Govern the agency and administer the powers and duties required to preserve and protect any historical record of the history and culture of Idaho (Section 67-4123, Idaho Code);
- 4) Encourage and promote interest in the state of Idaho and collect, preserve, and exhibit artifacts/information illustrative of Idaho history, culture, and society (Section 67-4126, Idaho Code);
- 5) Facilitate the use of records for official reference and historical research (Section 67-4126(6), Idaho Code);
- 6) Be responsible for records management services for state government and accept archival material from local governments (Section 67-4126(7), Idaho Code);
- 7) Serve as the Geographic Names Board of the state (Section 67-4126(15), Idaho Code);
- 8) Carry out the preservation and protection of the state's historic, archeological, architectural, and cultural heritage resources (Chapter 46, Title 67, Idaho Code);
- 9) Provide for the creation of an Idaho Archeological Survey (Section 33-3901, Idaho Code);
- 10) Be responsible for consolation, determination of appropriate actions, and providing for reinternment of human remains that have been disturbed (Chapter 5, Title 27, Idaho Code); and
- 11) Administer the National Historic Preservation Act that assigns responsibility to the state historic preservation officer for administration of the national historic preservation program at the state level (54 U.S.C. 300101).

Idaho State Historical Society

Analyst: Dupree

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	5,457,700	5,418,400	(39,300) (0.7%)	5,333,300	4,924,100	4,839,300
Miscellaneous Revenue 34900	3,015,800	2,155,000	(860,800) (28.5%)	3,123,700	3,565,500	3,537,300
Records Management Service 45075	370,100	309,400	(60,700) (16.4%)	380,200	414,900	409,000
Capitol Commission Operating 48109	143,800	134,300	(9,500) (6.6%)	148,900	153,200	150,900
Federal Grant 34800	2,311,400	1,121,500	(1,189,900) (51.5%)	2,424,300	2,399,900	2,380,100
Total:	11,298,800	9,138,600	(2,160,200) (19.1%)	11,410,400	11,457,600	11,316,600

Idaho State Historical Society

Analyst: Dupree

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	62.00	5,333,300	11,410,400	62.00	5,333,300	11,410,400
Expenditure Adjustments	(1.00)	0	(70,000)	(1.00)	0	(70,000)
Governor's Holdback	0.00	(146,500)	(146,500)	0.00	(146,500)	(146,500)
Unallocated CEC - S1110	0.00	0	(8,900)	0.00	0	(8,900)
FY 2026 Estimated Expenditures	61.00	5,186,800	11,185,000	61.00	5,186,800	11,185,000
Removal of Onetime Expenditures	0.00	(450,000)	(548,000)	0.00	(450,000)	(548,000)
Restore Rescissions/Gov Holdback	1.00	146,500	225,400	1.00	146,500	225,400
FY 2027 Base	62.00	4,883,300	10,862,400	62.00	4,883,300	10,862,400
Personnel Benefit Costs	0.00	128,700	217,200	0.00	71,800	121,200
Contract Inflation	0.00	0	27,000	0.00	0	27,000
Statewide Cost Allocation	0.00	30,700	27,000	0.00	30,700	27,000
Change in Employee Compensation	0.00	27,900	45,000	0.00	0	0
FY 2027 Program Maintenance	62.00	5,070,600	11,178,600	62.00	4,985,800	11,037,600
1. State Collections and Archival Moving	0.00	0	450,000	0.00	0	450,000
Ongoing Rescission	(1.00)	(146,500)	(207,300)	(1.00)	(146,500)	(207,300)
OITS Hardware	0.00	0	36,300	0.00	0	36,300
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	61.00	4,924,100	11,457,600	61.00	4,839,300	11,316,600
Change from Original Appropriation	(1.00)	(409,200)	47,200	(1.00)	(494,000)	(93,800)
% Change from Original Appropriation		(7.7%)	0.4%		(9.3%)	(0.8%)

Idaho State Historical Society

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included four budget enhancements. These included 3.00 FTP and the associated personnel costs, funding for moving state collections and archival materials, and IT replacement items.					
	62.00	5,333,300	3,652,800	2,424,300	11,410,400
Expenditure Adjustments					
This adjustment reflects a reduction of full-time positions that have been vacant for more than six months, per Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	(1.00)	0	0	(70,000)	(70,000)
Governor's Recommendation	(1.00)	0	0	(70,000)	(70,000)
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	0.00	(146,500)	0	0	(146,500)
Governor's Recommendation	0.00	(146,500)	0	0	(146,500)
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.					
Agency Request	0.00	0	(8,900)	0	(8,900)
Governor's Recommendation	0.00	0	(8,900)	0	(8,900)
FY 2026 Estimated Expenditures					
Agency Request	61.00	5,186,800	3,643,900	2,354,300	11,185,000
Governor's Recommendation	61.00	5,186,800	3,643,900	2,354,300	11,185,000
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$90,200 for replacement items, \$450,000 for state archive moving costs, and \$7,800 for onetime capital outlay associated with new positions.					
Agency Request	0.00	(450,000)	(98,000)	0	(548,000)
Governor's Recommendation	0.00	(450,000)	(98,000)	0	(548,000)
Restore Rescissions/Gov Holdback					
This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.					
Agency Request	1.00	146,500	8,900	70,000	225,400
Governor's Recommendation	1.00	146,500	8,900	70,000	225,400
FY 2027 Base					
Agency Request	62.00	4,883,300	3,554,800	2,424,300	10,862,400
Governor's Recommendation	62.00	4,883,300	3,554,800	2,424,300	10,862,400

Idaho State Historical Society

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

Personnel Benefit Costs

Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	128,700	58,700	29,800	217,200

The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.

Governor's Recommendation	0.00	71,800	32,800	16,600	121,200

Contract Inflation

The Idaho State Historical Society requests \$27,000 from the Records Management Service Fund for contract inflation related to the Idaho State Records Center lease.

Agency Request	0.00	0	27,000	0	27,000

Governor's Recommendation	0.00	0	27,000	0	27,000

Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$13,600, risk management costs will increase by \$13,300, State Controller fees will decrease by \$5,000, State Treasurer fees will decrease by \$200, and Office of Information Technology Services billings will increase by \$5,300, for a net increase of \$27,000.

Agency Request	0.00	30,700	(3,700)	0	27,000

Governor's Recommendation	0.00	30,700	(3,700)	0	27,000

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	27,900	10,500	6,600	45,000

While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.

Governor's Recommendation	0.00	0	0	0	0

FY 2027 Program Maintenance

Agency Request	62.00	5,070,600	3,647,300	2,460,700	11,178,600

Governor's Recommendation	62.00	4,985,800	3,610,900	2,440,900	11,037,600

1. State Collections and Archival Moving

The Historical Society requests \$450,000 onetime from the Miscellaneous Revenue Fund to move state collections from offsite warehouses to the Idaho State Archives (ISA). Funds will be used for contracting with a moving agency to complete the move of over 150,000 linear feet of materials. This will centralize all collections in one building with security and environmental controls. This request is part two of a two-year estimated timeline for project completion. Part one was funded in FY 2026 with \$450,000 from the General Fund.

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: Responsible Government: Earn and maintain the public's trust and support by consistently demonstrating transparency, integrity, excellent customer service, and efficiency in agency operations to ensure services, resources, and decisions are accountable, equitable, and responsive to the evolving needs of Idahoans. This is identified as goal #3 in the strategic plan for the Idaho State Historical Society. The expected measurable outcome is to complete the move of collections safely within the specified timeframe.

Agency Request	0.00	0	450,000	0	450,000

Governor's Recommendation	0.00	0	450,000	0	450,000

Idaho State Historical Society

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Ongoing Rescission					
This adjustment reflects a 3% General Fund reduction for FY 2027. This includes a reduction of \$146,500 for operating expenditures from the General Fund. The agency intends to cut expenditures with reductions to contracted marketing and grant writing services, employee development costs (traveling to conferences), buying fewer supplies, etc. The reduction also includes \$60,800 in personnel costs and 1.00 FTP from the Federal Grant Fund related to an extended vacancy.					
Agency Request	(1.00)	(146,500)	0	(60,800)	(207,300)
Governor's Recommendation	(1.00)	(146,500)	0	(60,800)	(207,300)
OITS Hardware					
The Historical Society requests \$36,300 onetime from the Miscellaneous Revenue Fund for replacement computer equipment per the recommendation of the Office of Information Technology Services. Replacement items include desktops, laptops, and a printer.					
Agency Request	0.00	0	36,300	0	36,300
Governor's Recommendation	0.00	0	36,300	0	36,300
Budget Law Exemptions/Other Adjustments					
REAPPROPRIATION: The Idaho State Historical Society requests authority to carry over its unencumbered and unspent appropriation balances related to moving costs from FY 2026 into FY 2027. Reappropriation requires legislative approval.					
The Permanent Building Fund Advisory Council FY 2027 recommendations include \$750,000 for one alterations and repairs project at the Old Idaho Penitentiary, \$1,079,000 for four building maintenance projects at the Bureau of Reclamation Building, the Old Idaho Penitentiary, the Idaho History Center and the Idaho State Museum, and \$225,000 for two ADA projects at the Old Idaho Penitentiary. For additional information, please refer to the Permanent Building Fund in Section 6 of the Legislative Budget Book.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	61.00	4,924,100	4,133,600	2,399,900	11,457,600
Governor's Recommendation	61.00	4,839,300	4,097,200	2,380,100	11,316,600
Agency Request					
Change from Original App	(1.00)	(409,200)	480,800	(24,400)	47,200
% Change from Original App	(1.6%)	(7.7%)	13.2%	(1.0%)	0.4%
Governor's Recommendation					
Change from Original App	(1.00)	(494,000)	444,400	(44,200)	(93,800)
% Change from Original App	(1.6%)	(9.3%)	12.2%	(1.8%)	(0.8%)

Idaho Commission for Libraries

Analyst: Dupree

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	4,764,100	4,764,100	4,971,600	4,916,700	4,857,900
Dedicated	70,000	23,500	70,000	70,000	70,000
Federal	5,947,700	2,846,300	3,162,400	1,975,200	1,951,700
Total:	10,781,800	7,633,900	8,204,000	6,961,900	6,879,600
Percent Change:	0.0%	(29.2%)	7.5%	(15.1%)	(16.1%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	3,307,600	3,036,200	3,336,100	3,487,400	3,405,100
Operating Expenditures	4,360,700	2,812,600	4,127,900	2,734,500	2,734,500
Capital Outlay	30,000	0	30,000	30,000	30,000
Trustee/Benefit	3,083,500	1,785,100	710,000	710,000	710,000
Total:	10,781,800	7,633,900	8,204,000	6,961,900	6,879,600
Full-Time Positions (FTP)	35.50	35.50	35.50	33.75	33.75

Division Description

The Idaho Commission for Libraries (ICfL) assists in statewide library development, and provides continuing education and consultant services to the library community. Idaho's library community consists of 147 public library buildings that are open year-round, evenings, and weekends as well as school and academic libraries. ICfL also coordinates various statewide programs, administers grants, advocates for library services, and facilitates planning for library development. ICfL's statutory authority is found beginning in Section 33-2501, Idaho Code.

The ICfL is governed by the Board of Library Commissioners and organized within the Department of Self-Governing Agencies. Prior to July 1, 2009, ICfL was organized within the State Board of Education. The state librarian is appointed by the Board of Library Commissioners and serves as ICfL's chief executive officer. The state librarian is charged with implementing the board's policies and rules, and with managing the operations of the commission. The commission office is located in Boise.

Idaho Commission for Libraries

Analyst: Dupree

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	4,764,100	4,764,100	0 0.0%	4,971,600	4,916,700	4,857,900
Miscellaneous Revenue 34900	70,000	23,500	(46,500) (66.4%)	70,000	70,000	70,000
ARPA Capital Projects 34440	1,703,600	1,159,500	(544,100) (31.9%)	0	0	0
Federal Grant 34800	4,244,100	1,686,800	(2,557,300) (60.3%)	3,162,400	1,975,200	1,951,700
Total:	10,781,800	7,633,900	(3,147,900) (29.2%)	8,204,000	6,961,900	6,879,600

Idaho Commission for Libraries

Analyst: Dupree

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	35.50	4,971,600	8,204,000	35.50	4,971,600	8,204,000
Prior Year Reappropriation	0.00	0	544,100	0.00	0	544,100
FY 2026 Total Appropriation	35.50	4,971,600	8,748,100	35.50	4,971,600	8,748,100
Expenditure Adjustments	(1.75)	0	0	(1.75)	0	0
Governor's Holdback	0.00	(149,100)	(149,100)	0.00	(149,100)	(149,100)
FY 2026 Estimated Expenditures	33.75	4,822,500	8,599,000	33.75	4,822,500	8,599,000
Removal of Onetime Expenditures	0.00	0	(1,775,100)	0.00	0	(1,775,100)
Restore Rescissions/Gov Holdback	0.00	149,100	149,100	0.00	149,100	149,100
FY 2027 Base	33.75	4,971,600	6,973,000	33.75	4,971,600	6,973,000
Personnel Benefit Costs	0.00	87,100	123,400	0.00	48,700	69,000
Statewide Cost Allocation	0.00	(13,300)	(13,300)	0.00	(13,300)	(13,300)
Change in Employee Compensation	0.00	20,400	27,900	0.00	0	0
FY 2027 Program Maintenance	33.75	5,065,800	7,111,000	33.75	5,007,000	7,028,700
Ongoing Rescission	0.00	(149,100)	(149,100)	0.00	(149,100)	(149,100)
FY 2027 Total	33.75	4,916,700	6,961,900	33.75	4,857,900	6,879,600
Change from Original Appropriation	(1.75)	(54,900)	(1,242,100)	(1.75)	(113,700)	(1,324,400)
% Change from Original Appropriation		(1.1%)	(15.1%)		(2.3%)	(16.1%)

Idaho Commission for Libraries

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included two budget enhancements. Funding was provided for broadband reimbursement to libraries, as well as \$1,231,000 in onetime funding for the Digital Access for All Idahoans Plan.					
	35.50	4,971,600	70,000	3,162,400	8,204,000
Prior Year Reappropriation					
The Idaho Commission for Libraries was authorized to reappropriate or carryover its unencumbered and unspent appropriation related to capital projects from the ARPA Capital Projects Fund from FY 2025 into FY 2026. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2027 Base.					
Agency Request	0.00	0	0	544,100	544,100
Governor's Recommendation	0.00	0	0	544,100	544,100
FY 2026 Total Appropriation					
Agency Request	35.50	4,971,600	70,000	3,706,500	8,748,100
Governor's Recommendation	35.50	4,971,600	70,000	3,706,500	8,748,100
Expenditure Adjustments					
This adjustment reflects a reduction of full-time positions that have been vacant for more than six months, per Executive Order No. 2025-05.					
Agency Request	(1.75)	0	0	0	0
Governor's Recommendation	(1.75)	0	0	0	0
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	0.00	(149,100)	0	0	(149,100)
Governor's Recommendation	0.00	(149,100)	0	0	(149,100)
FY 2026 Estimated Expenditures					
Agency Request	33.75	4,822,500	70,000	3,706,500	8,599,000
Governor's Recommendation	33.75	4,822,500	70,000	3,706,500	8,599,000
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$1,231,000 for the Digital Access for All Idahoans plan, and \$544,100 for reappropriation.					
Agency Request	0.00	0	0	(1,775,100)	(1,775,100)
Governor's Recommendation	0.00	0	0	(1,775,100)	(1,775,100)
Restore Rescissions/Gov Holdback					
This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.					
Agency Request	0.00	149,100	0	0	149,100
Governor's Recommendation	0.00	149,100	0	0	149,100
FY 2027 Base					
Agency Request	33.75	4,971,600	70,000	1,931,400	6,973,000
Governor's Recommendation	33.75	4,971,600	70,000	1,931,400	6,973,000

Idaho Commission for Libraries

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	87,100	0	36,300	123,400
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefit increases are recommended as requested.</i>					
Governor's Recommendation	0.00	48,700	0	20,300	69,000
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$2,000, risk management costs will increase by \$900, State Controller fees will decrease by \$7,800, State Treasurer fees will decrease by \$100, and Office of Information Technology Services billings will decrease by \$4,300, for a net decrease of \$13,300.					
Agency Request	0.00	(13,300)	0	0	(13,300)
Governor's Recommendation	0.00	(13,300)	0	0	(13,300)
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	20,400	0	7,500	27,900
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	33.75	5,065,800	70,000	1,975,200	7,111,000
Governor's Recommendation	33.75	5,007,000	70,000	1,951,700	7,028,700
Ongoing Rescission					
This adjustment reflects a 3% General Fund reduction for FY 2027. This includes a reduction of \$149,100 for operating expenditures. The agency intends to cut expenditures by shifting in-person professional development to alternative formats.					
Agency Request	0.00	(149,100)	0	0	(149,100)
Governor's Recommendation	0.00	(149,100)	0	0	(149,100)
FY 2027 Total					
Agency Request	33.75	4,916,700	70,000	1,975,200	6,961,900
Governor's Recommendation	33.75	4,857,900	70,000	1,951,700	6,879,600
Agency Request					
Change from Original App	(1.75)	(54,900)	0	(1,187,200)	(1,242,100)
% Change from Original App	(4.9%)	(1.1%)	0.0%	(37.5%)	(15.1%)
Governor's Recommendation					
Change from Original App	(1.75)	(113,700)	0	(1,210,700)	(1,324,400)
% Change from Original App	(4.9%)	(2.3%)	0.0%	(38.3%)	(16.1%)

State Lottery

Analyst: Lippitt

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
Dedicated	8,324,200	6,805,500	8,716,500	8,808,900	8,686,600
Percent Change:	0.0%	(18.2%)	28.1%	1.1%	(0.3%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	4,660,000	4,249,600	4,940,500	5,164,900	5,042,600
Operating Expenditures	3,542,000	2,455,800	3,545,900	3,564,800	3,564,800
Capital Outlay	122,200	100,100	230,100	79,200	79,200
Total:	8,324,200	6,805,500	8,716,500	8,808,900	8,686,600
Full-Time Positions (FTP)	51.00	51.00	51.00	51.00	51.00

Division Description

Voters approved the creation of a state lottery in November 1988, and the Idaho Lottery was established in 1989. The mission of the Idaho Lottery is to maximize net income and the resulting annual dividend payment for Idaho public buildings and schools. The Idaho Lottery's net income was originally split equally between the Permanent Building Fund and the School District Building Fund.

In 2009, H275 provided that beginning on July 1, 2009, so long as transfers to the Permanent Building Fund and the School District Building Fund reach FY 2008 levels or \$17,000,000 for each fund, transfers of net income to the Permanent Building Fund and School District Building Fund shall decrease to three-eighths each, and the remaining one-fourth of net lottery income shall transfer to the Bond Levy Equalization Fund. The legislation was originally set to expire September 30, 2014, but H478 of 2014 extended the sunset date to July 1, 2019, and S1206 of 2017 made the distribution ongoing.

In 2024, H521 removed the Bond Levy Equalization Fund distribution. Dividend payments are currently split with the Permanent Building Fund receiving three-eighths and the School District Building Fund receiving five-eighths.

Since its inception in 1989, the lottery has distributed over \$1 billion in dividends to the state. The Idaho Lottery Commission is a five-member board appointed by the Governor. Appointees serve five-year terms. The commission adopts rules for the agency, approves contracts, and monitors Idaho Lottery operations.

[Statutory Authority: Chapter 74, Title 67, Idaho Code]

State Lottery

Analyst: Lippitt

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
State Lottery 41900	8,594,700	6,805,500	(1,789,200) (20.8%)	8,716,500	8,808,900	8,686,600
Total:	8,594,700	6,805,500	(1,789,200) (20.8%)	8,716,500	8,808,900	8,686,600

State Lottery

Agency Profile

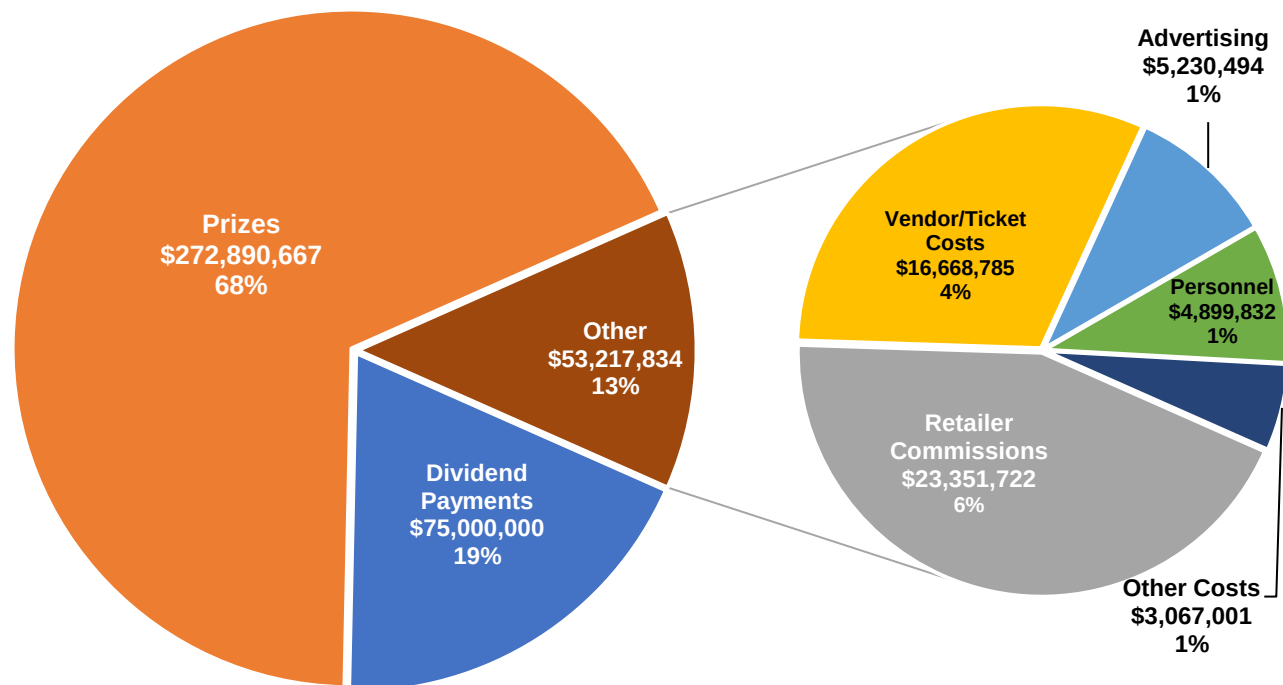
Analyst: Lippitt

LOTTERY REVENUE DISTRIBUTION

Statutory Requirements for Expenditures:

1. Prize payout shall be no less than 45% of lottery revenues (Section 67-7433, Idaho Code).
2. Administrative costs shall not exceed 15% of lottery revenue during any fiscal year (Section 67-7449, Idaho Code).
3. Advertising and promotional costs shall not exceed 3.5% of lottery revenue during any fiscal year (Section 67-7449, Idaho Code).

FY 2025 REVENUE COLLECTIONS: \$401,108,501



EXPENDITURES	FY 2023	FY 2024	FY 2025
Dividend Payments	\$82,000,000	\$84,000,000	\$75,000,000
Prizes	\$285,891,994	\$286,162,988	\$272,890,667
Retailer Commissions	\$24,967,916	\$24,709,815	\$23,351,722
Vendor/Ticket Costs	\$17,164,692	\$17,324,132	\$16,668,785
Advertising	\$4,628,884	\$5,013,593	\$5,230,494
Personnel	\$4,038,469	\$4,480,309	\$4,899,832
Other Costs	\$2,861,470	\$2,448,864	\$3,067,001
Total	\$421,553,425	\$424,139,701	\$401,108,501

State Lottery Agency Profile

Analyst: Lippitt

DIVIDEND PAYMENTS

Statutory Requirements: Section 67-7434, Idaho Code.

After reserving sufficient moneys to ensure the continuation of the lottery, as determined by the director and commission:

Lottery dividends shall be split two ways.

- a. Three-eighths (3/8) shall be transferred to the Permanent Building Fund.
- b. Five-eighths (5/8) shall be transferred to the School District Facilities Fund.

In the 2024 Legislative Session, House Bill 521 amended Section 67-7434, Idaho Code, replacing the previous distribution formula, which allocated three-eighths of lottery proceeds to the School District Building Fund and Permanent Building Fund, and one-fourth to the Bond Levy Equalization Fund, with the current dividend distribution formula shown above.

Revenues are distributed in the fiscal year following the year in which they are collected.

Fiscal Year Distributed	Permanent Building Fund	School District Building Fund	Bond Levy Equalization Fund	School District Facilities Fund	Total Dividend Payment
2008	\$17,000,000	\$17,000,000			\$34,000,000
2009	\$17,000,000	\$17,000,000	\$750,000		\$34,750,000
2010	\$17,000,000	\$17,000,000	\$1,000,000		\$35,000,000
2011	\$17,000,000	\$17,000,000	\$2,500,000		\$36,500,000
2012	\$17,000,000	\$17,000,000	\$3,000,000		\$37,000,000
2013	\$17,000,000	\$17,000,000	\$7,500,000		\$41,500,000
2014	\$17,150,000	\$17,150,000	\$12,050,000		\$46,350,000
2015	\$18,375,000	\$18,375,000	\$12,250,000		\$49,000,000
2016	\$17,000,000	\$17,000,000	\$11,000,000		\$45,000,000
2017	\$18,562,500	\$18,562,500	\$12,375,000		\$49,500,000
2018	\$18,187,500	\$18,187,500	\$12,125,000		\$48,500,000
2019	\$20,062,500	\$20,062,500	\$13,375,000		\$53,500,000
2020	\$22,500,000	\$22,500,000	\$15,000,000		\$60,000,000
2021	\$20,812,500	\$20,812,500	\$13,875,000		\$55,500,000
2022	\$27,187,500	\$27,187,500	\$18,125,000		\$72,500,000
2023	\$27,375,000	\$27,375,000	\$18,250,000		\$73,000,000
2024	\$30,750,000	\$30,750,000	\$20,500,000		\$82,000,000
2025	\$31,500,000			\$52,500,000	\$84,000,000
2026	\$28,125,000			\$46,875,000	\$75,000,000

*Bond Levy Equalization distributions were 1/4th of dividends from FY 2009 to FY 2024, less deductions made to ensure Permanent Building Fund and School District Building Fund distributions did not drop below 2008 levels.

*Distributions to the School District Building Fund and Bond Levy Equalization Fund are not equal to amounts appropriated in the Public Schools budget because distributions were calculated the following fiscal year.

State Lottery

Comparative Summary

Analyst: Lippitt

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	51.00	0	8,716,500	51.00	0	8,716,500
Executive Carry Forward	0.00	0	195,000	0.00	0	195,000
Expenditure Adjustments	0.00	0	(30,600)	0.00	0	(30,600)
FY 2026 Estimated Expenditures	51.00	0	8,880,900	51.00	0	8,880,900
Removal of Onetime Expenditures	0.00	0	(371,700)	0.00	0	(371,700)
Restore Rescissions/Gov Holdback	0.00	0	30,600	0.00	0	30,600
FY 2027 Base	51.00	0	8,539,800	51.00	0	8,539,800
Personnel Benefit Costs	0.00	0	183,700	0.00	0	102,100
Statewide Cost Allocation	0.00	0	18,900	0.00	0	18,900
Change in Employee Compensation	0.00	0	40,700	0.00	0	0
FY 2027 Program Maintenance	51.00	0	8,783,100	51.00	0	8,660,800
Replacement Items	0.00	0	25,800	0.00	0	25,800
FY 2027 Total	51.00	0	8,808,900	51.00	0	8,686,600
Change from Original Appropriation	0.00	0	92,400	0.00	0	(29,900)
% Change from Original Appropriation			1.1%			(0.3%)

State Lottery

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments and included IT replacement items recommended by the Office of Information Technology Services.					
	51.00	0	8,716,500	0	8,716,500
Executive Carry Forward					
The Idaho State Lottery Division was approved by the Division of Financial Management for \$195,000 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2027 Base. This funding was encumbered by the agency for its 2008 Class III Gaming Compact with the Nez Perce Tribe to reimburse 10% of net sales from their region.					
Agency Request	0.00	0	195,000	0	195,000
Governor's Recommendation	0.00	0	195,000	0	195,000
Expenditure Adjustments					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.					
Agency Request	0.00	0	(30,600)	0	(30,600)
Governor's Recommendation	0.00	0	(30,600)	0	(30,600)
FY 2026 Estimated Expenditures					
Agency Request	51.00	0	8,880,900	0	8,880,900
Governor's Recommendation	51.00	0	8,880,900	0	8,880,900
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$176,700 for replacement items and \$195,000 for Executive Carry Forward approved by the Division of Financial Management.					
Agency Request	0.00	0	(371,700)	0	(371,700)
Governor's Recommendation	0.00	0	(371,700)	0	(371,700)
Restore Rescissions/Gov Holdback					
This adjustment restores spending authority for unallocated additional CEC funding.					
Agency Request	0.00	0	30,600	0	30,600
Governor's Recommendation	0.00	0	30,600	0	30,600
FY 2027 Base					
Agency Request	51.00	0	8,539,800	0	8,539,800
Governor's Recommendation	51.00	0	8,539,800	0	8,539,800
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	0	183,700	0	183,700
The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefit increases are recommended as requested.					
Governor's Recommendation	0.00	0	102,100	0	102,100

State Lottery

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$11,000, risk management costs will increase by \$6,800, State Controller fees will decrease by \$3,400, State Treasurer fees will decrease by \$1,800, and Office of Information Technology Services billings will increase by \$6,300, for a net increase of \$18,900.					
Agency Request	0.00	0	18,900	0	18,900
Governor's Recommendation	0.00	0	18,900	0	18,900
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	0	40,700	0	40,700
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	51.00	0	8,783,100	0	8,783,100
Governor's Recommendation	51.00	0	8,660,800	0	8,660,800
Replacement Items					
The agency requests \$25,800 in onetime capital outlay to replace computers. This includes eight desktop computers, five laptops, two MacBooks, and two iMac workstations.					
Agency Request	0.00	0	25,800	0	25,800
Governor's Recommendation	0.00	0	25,800	0	25,800
FY 2027 Total					
Agency Request	51.00	0	8,808,900	0	8,808,900
Governor's Recommendation	51.00	0	8,686,600	0	8,686,600
Agency Request					
Change from Original App	0.00	0	92,400	0	92,400
% Change from Original App	0.0%		1.1%		1.1%
Governor's Recommendation					
Change from Original App	0.00	0	(29,900)	0	(29,900)
% Change from Original App	0.0%		(0.3%)		(0.3%)

State Appellate Public Defender

Analyst: Bisharat

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
State Appellate Public Defender	3,779,300	3,536,800	4,046,900	4,164,500	4,089,200
Capital and Conflict Representation	1,601,100	226,000	302,400	192,100	192,100
Total:	5,380,400	3,762,800	4,349,300	4,356,600	4,281,300
BY FUND CATEGORY					
General	5,380,400	3,762,800	4,349,300	4,356,600	4,281,300
Percent Change:	0.0%	(30.1%)	15.6%	0.2%	(1.6%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	3,398,000	3,177,100	3,658,700	3,788,600	3,713,300
Operating Expenditures	1,982,400	565,800	688,500	568,000	568,000
Capital Outlay	0	19,900	2,100	0	0
Total:	5,380,400	3,762,800	4,349,300	4,356,600	4,281,300
Full-Time Positions (FTP)	26.00	26.00	27.00	27.00	27.00

Division Description

Pursuant to Section 19-5905, Idaho Code, the State Appellate Public Defender provides legal representation to indigent persons in the following areas:

- 1) Appeals from convictions or post-judgment orders in district court;
- 2) Interlocutory criminal appeals from the district court;
- 3) Appeals from the district court in misdemeanor cases;
- 4) Appeals from the district court of orders or final judgments affecting juvenile offenders under the Juvenile Corrections Act;
- 5) Appeals from the district court in post-conviction relief proceedings brought pursuant to the Uniform Post-Conviction Procedure Act;
- 6) Appeals from the district court in habeas corpus proceedings; and
- 7) Post-conviction relief proceedings in the district court in capital cases.

There are two budgeted programs within this division:

The Office of the State Appellate Public Defender Program accounts for the general operating, personnel, and capital outlay costs of the office.

The Capital and Conflict Representation Program accounts solely for (a) the cost of outside counsel for noncapital appeals in which a conflict of interest is identified; and (b) extraordinary litigation costs directly related to the provision of representation in capital cases including, but not limited to, consultation with experts; travel, lodging, and per diem for expert and lay witnesses; depositions; investigation; employee travel associated with witness interviews; court reporting and transcription services; expert witness fees; outside counsel in the event of a conflict of interest; and preparation of trial exhibits. Any remaining unexpended and unencumbered amounts not used in this program revert to the General Fund.

State Appellate Public Defender

Analyst: Bisharat

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	5,380,400	3,762,800	(1,617,600) (30.1%)	4,349,300	4,356,600	4,281,300
Total:	5,380,400	3,762,800	(1,617,600) (30.1%)	4,349,300	4,356,600	4,281,300

State Appellate Public Defender

Analyst: Bisharat

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	27.00	4,349,300	4,349,300	27.00	4,349,300	4,349,300
Prior Year Reappropriation	0.00	1,222,200	1,222,200	0.00	1,222,200	1,222,200
FY 2026 Total Appropriation	27.00	5,571,500	5,571,500	27.00	5,571,500	5,571,500
Governor's Holdback	0.00	(130,300)	(130,300)	0.00	(130,300)	(130,300)
FY 2026 Estimated Expenditures	27.00	5,441,200	5,441,200	27.00	5,441,200	5,441,200
Removal of Onetime Expenditures	0.00	(1,228,000)	(1,228,000)	0.00	(1,228,000)	(1,228,000)
Restore Rescissions/Gov Holdback	0.00	130,300	130,300	0.00	130,300	130,300
FY 2027 Base	27.00	4,343,500	4,343,500	27.00	4,343,500	4,343,500
Personnel Benefit Costs	0.00	98,300	98,300	0.00	54,600	54,600
Contract Inflation	0.00	3,700	3,700	0.00	3,700	3,700
Statewide Cost Allocation	0.00	9,800	9,800	0.00	9,800	9,800
Change in Employee Compensation	0.00	31,600	31,600	0.00	0	0
FY 2027 Program Maintenance	27.00	4,486,900	4,486,900	27.00	4,411,600	4,411,600
Ongoing Reduction	0.00	(130,300)	(130,300)	0.00	(130,300)	(130,300)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	27.00	4,356,600	4,356,600	27.00	4,281,300	4,281,300
Change from Original Appropriation	0.00	7,300	7,300	0.00	(68,000)	(68,000)
% Change from Original Appropriation		0.2%	0.2%		(1.6%)	(1.6%)

State Appellate Public Defender

Analyst: Bisharat

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026. The agency received one enhancement, which consisted of adding 1.00 FTP and the associated funding for a new deputy state appellate public defender position. Onetime funding was also included for onboarding costs, including State Bar licensing dues, research software licensing, and court rule books.					
	27.00	4,349,300	0	0	4,349,300
Prior Year Reappropriation					
The State Appellate Public Defender was authorized to reappropriate or carryover its unencumbered and unspent appropriation related to capital cases and evidentiary hearings from FY 2025 into FY 2026. Carryover required legislative approval and is removed as a onetime expenditure before calculating the FY 2027 Base.					
Agency Request	0.00	1,222,200	0	0	1,222,200
Governor's Recommendation	0.00	1,222,200	0	0	1,222,200
FY 2026 Total Appropriation					
Agency Request	27.00	5,571,500	0	0	5,571,500
Governor's Recommendation	27.00	5,571,500	0	0	5,571,500
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	0.00	(130,300)	0	0	(130,300)
Governor's Recommendation	0.00	(130,300)	0	0	(130,300)
FY 2026 Estimated Expenditures					
Agency Request	27.00	5,441,200	0	0	5,441,200
Governor's Recommendation	27.00	5,441,200	0	0	5,441,200
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$5,800 operating expenditures and capital outlay for computer equipment and onboarding costs associated with the deputy state appellate public defender staff attorney position. Also removes onetime \$1,222,200 reappropriation for Capital and Conflict Representation.					
Agency Request	0.00	(1,228,000)	0	0	(1,228,000)
Governor's Recommendation	0.00	(1,228,000)	0	0	(1,228,000)
Restore Rescissions/Gov Holdback					
This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.					
Agency Request	0.00	130,300	0	0	130,300
Governor's Recommendation	0.00	130,300	0	0	130,300
FY 2027 Base					
Agency Request	27.00	4,343,500	0	0	4,343,500
Governor's Recommendation	27.00	4,343,500	0	0	4,343,500

State Appellate Public Defender

Analyst: Bisharat

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	98,300	0	0	98,300
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefit increases are recommended as requested.</i>					
Governor's Recommendation	0.00	54,600	0	0	54,600
Contract Inflation					
The State Appellate Public Defender requests an ongoing increase from the General Fund for contract inflation. Of the request, \$1,700 is for the increased costs associated with the Idaho Water Center lease agreement and \$2,000 is for WestLaw legal research database access.					
Agency Request	0.00	3,700	0	0	3,700
Governor's Recommendation	0.00	3,700	0	0	3,700
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase by \$700, State Controller fees will increase by \$400, and Office of Information Technology Services billings will increase by \$8,700, for a net increase of \$9,800.					
Agency Request	0.00	9,800	0	0	9,800
Governor's Recommendation	0.00	9,800	0	0	9,800
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	31,600	0	0	31,600
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	27.00	4,486,900	0	0	4,486,900
Governor's Recommendation	27.00	4,411,600	0	0	4,411,600
Ongoing Reduction					
Office of SAPD, Capital and Conflict Representation					
This adjustment reflects a 3% permanent reduction in General Fund spending authority for FY 2027.					
Agency Request	0.00	(130,300)	0	0	(130,300)
Governor's Recommendation	0.00	(130,300)	0	0	(130,300)
Budget Law Exemptions/Other Adjustments					
Capital and Conflict Representation					
REAPPROPRIATION: The State Appellate Public Defender requests authority to carry over its unencumbered and unspent appropriation balances for capital cases and outside counsel for noncapital appeals from FY 2026 into FY 2027. Reappropriation requires legislative approval.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	27.00	4,356,600	0	0	4,356,600
Governor's Recommendation	27.00	4,281,300	0	0	4,281,300

State Appellate Public Defender

Analyst: Bisharat

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Agency Request					
Change from Original App	0.00	7,300	0	0	7,300
% Change from Original App	0.0%	0.2%			0.2%
Governor's Recommendation					
Change from Original App	0.00	(68,000)	0	0	(68,000)
% Change from Original App	0.0%	(1.6%)			(1.6%)

Division of Veterans Services

Analyst: Lippitt

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	1,714,800	1,714,700	1,807,100	1,811,600	1,777,100
Dedicated	30,445,000	24,807,000	32,233,300	33,278,000	32,738,900
Federal	141,885,600	28,516,200	31,430,000	32,424,000	31,985,100
Total:	174,045,400	55,037,900	65,470,400	67,513,600	66,501,100
Percent Change:	0.0%	(68.4%)	19.0%	3.1%	1.6%
BY OBJECT OF EXPENDITURE					
Personnel Costs	38,099,300	33,721,200	41,522,000	43,190,400	42,177,900
Operating Expenditures	135,609,400	21,114,800	23,221,400	23,255,500	23,255,500
Capital Outlay	97,800	173,700	488,100	838,800	838,800
Trustee/Benefit	238,900	28,200	238,900	228,900	228,900
Total:	174,045,400	55,037,900	65,470,400	67,513,600	66,501,100
Full-Time Positions (FTP)	439.50	439.50	431.50	429.10	429.10

Division Description

The Idaho Division of Veterans Services assists veterans and their families by operating the veterans homes in Boise, Lewiston, Post Falls, and Pocatello; managing the state veterans cemeteries; providing medical and assisted-living care to veterans; extending financial relief and assistance to disabled or destitute wartime veterans and their dependents; administering programs offered by the United States Department of Veterans Affairs; and providing training and other educational assistance to veterans. The division also assists veterans and their families in navigating federal processes to obtain non-state benefits to which they are entitled.

The Idaho state veterans cemeteries have the mission to provide respectful interment services for eligible veterans and their families, appropriately mark and record gravesites, and maintain the cemeteries as places of honor for veterans as well as places of remembrance and reflection for the citizens of Idaho.

Division of Veterans Services

Analyst: Lippitt

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	1,714,800	1,714,700	(100) 0.0%	1,807,100	1,811,600	1,777,100
Veterans Recognition Income 12301	1,195,000	1,195,000	0 0.0%	1,195,000	1,195,000	1,195,000
Miscellaneous Revenue 34900	28,173,100	22,659,400	(5,513,700) (19.6%)	29,540,800	30,415,600	29,883,100
Veterans Home Endowment Income 48124	1,173,300	952,600	(220,700) (18.8%)	1,497,500	1,667,400	1,660,800
Federal COVID-19 Relief 34500	0	0	0 0.0%	0	0	0
Federal Grant 34800	141,885,600	28,516,200	(113,369,400) (79.9%)	31,430,000	32,424,000	31,985,100
Total:	174,141,800	55,037,900	(119,103,900) (68.4%)	65,470,400	67,513,600	66,501,100

Division of Veterans Services

Analyst: Lippitt

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	431.50	1,807,100	65,470,400	431.50	1,807,100	65,470,400
Prior Year Reappropriation	0.00	0	111,488,600	0.00	0	111,488,600
FY 2026 Total Appropriation	431.50	1,807,100	176,959,000	431.50	1,807,100	176,959,000
Executive Carry Forward	0.00	0	10,700	0.00	0	10,700
Governor's Holdback	0.00	(54,200)	(54,200)	0.00	(54,200)	(54,200)
Unallocated CEC - S1110	(2.40)	0	(525,000)	(2.40)	0	(525,000)
FY 2026 Estimated Expenditures	429.10	1,752,900	176,390,500	429.10	1,752,900	176,390,500
Removal of Onetime Expenditures	0.00	0	(112,087,700)	0.00	0	(112,087,700)
Restore Rescissions/Gov Holdback	2.40	54,200	579,200	2.40	54,200	579,200
FY 2027 Base	431.50	1,807,100	64,882,000	431.50	1,807,100	64,882,000
Personnel Benefit Costs	0.00	46,200	1,478,200	0.00	24,200	784,500
Statewide Cost Allocation	0.00	0	96,300	0.00	0	96,300
Change in Employee Compensation	0.00	12,500	318,800	0.00	0	0
FY 2027 Program Maintenance	431.50	1,865,800	66,775,300	431.50	1,831,300	65,762,800
1. New Equipment	0.00	0	40,900	0.00	0	40,900
2. Software-as-a-Service Fees	0.00	0	(51,000)	0.00	0	(51,000)
Replacement Items	0.00	0	702,700	0.00	0	702,700
Ongoing Rescission	(2.40)	(54,200)	(174,300)	(2.40)	(54,200)	(174,300)
OITS Hardware	0.00	0	220,000	0.00	0	220,000
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	429.10	1,811,600	67,513,600	429.10	1,777,100	66,501,100
Change from Original Appropriation	(2.40)	4,500	2,043,200	(2.40)	(30,000)	1,030,700
% Change from Original Appropriation		0.2%	3.1%		(1.7%)	1.6%

Division of Veterans Services

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature provided standard maintenance adjustments and funded three budget enhancements, which included a \$1,200,000 transfer from operating expenditures to personnel costs to establish a pool of temporary skilled nursing state employees, IT maintenance and software licensing costs, equipment and a shed for the Post Falls veterans home, and a dump truck for the Boise veterans cemetery. Onetime funding for replacement items and IT hardware was also provided.					
	431.50	1,807,100	32,233,300	31,430,000	65,470,400

Prior Year Reappropriation

The Division of Veterans Services was authorized to reappropriate or carryover its unencumbered and unspent appropriation related to construction of the Boise State Veterans Home and renovation of the Lewiston State Veterans Home from FY 2025 into FY 2026. Carryover required legislative approval and is removed as a onetime expenditure before calculating the FY 2027 Base.

Agency Request	0.00	0	0	111,488,600	111,488,600
Governor's Recommendation	0.00	0	0	111,488,600	111,488,600

FY 2026 Total Appropriation					
Agency Request	431.50	1,807,100	32,233,300	142,918,600	176,959,000
Governor's Recommendation	431.50	1,807,100	32,233,300	142,918,600	176,959,000

Executive Carry Forward

The Division of Veterans Services was approved by the Division of Financial Management for \$10,700 in onetime Executive Carry Forward; this amount will be removed before calculating the base. This funding was encumbered by the agency for two patient beds for the Pocatello veterans home.

Agency Request	0.00	0	10,700	0	10,700
Governor's Recommendation	0.00	0	10,700	0	10,700

Governor's Holdback

This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.

Agency Request	0.00	(54,200)	0	0	(54,200)
Governor's Recommendation	0.00	(54,200)	0	0	(54,200)

Unallocated CEC - S1110

Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.

Agency Request	(2.40)	0	(395,800)	(129,200)	(525,000)
Governor's Recommendation	(2.40)	0	(395,800)	(129,200)	(525,000)

FY 2026 Estimated Expenditures					
Agency Request	429.10	1,752,900	31,848,200	142,789,400	176,390,500
Governor's Recommendation	429.10	1,752,900	31,848,200	142,789,400	176,390,500

Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$111,488,600 for reappropriation of federal funds, \$133,400 for new capital outlay for the veterans homes, \$354,700 for replacement items, \$100,300 for IT replacement items, and \$10,700 for executive carry forward approved by the Division of Financial Management.

Agency Request	0.00	0	(599,100)	(111,488,600)	(112,087,700)
Governor's Recommendation	0.00	0	(599,100)	(111,488,600)	(112,087,700)

Division of Veterans Services

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

Restore Rescissions/Gov Holdback

This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated CEC funding.

Agency Request	2.40	54,200	395,800	129,200	579,200
Governor's Recommendation	2.40	54,200	395,800	129,200	579,200

FY 2027 Base

Agency Request	431.50	1,807,100	31,644,900	31,430,000	64,882,000
Governor's Recommendation	431.50	1,807,100	31,644,900	31,430,000	64,882,000

Personnel Benefit Costs

Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	46,200	794,800	637,200	1,478,200

The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefit increases are recommended as requested.

Governor's Recommendation	0.00	24,200	422,400	337,900	784,500

Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$28,100, risk management costs will increase by \$25,900, State Controller fees will increase by \$5,500, State Treasurer fees will decrease by \$300, and Office of Information Technology Services billings will increase by \$37,100, for a net increase of \$96,300.

Agency Request	0.00	0	48,100	48,200	96,300
Governor's Recommendation	0.00	0	48,100	48,200	96,300

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	12,500	166,700	139,600	318,800

While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.

Governor's Recommendation	0.00	0	0	0	0

FY 2027 Program Maintenance

Agency Request	431.50	1,865,800	32,654,500	32,255,000	66,775,300
Governor's Recommendation	431.50	1,831,300	32,115,400	31,816,100	65,762,800

1. New Equipment

The agency requests \$40,900 onetime from the Veterans Home Endowment Income Fund to purchase new equipment for the Post Falls and Pocatello veterans homes. This includes \$14,400 for radios and earpieces for caregivers and \$16,500 for a commercial grade washing machine for the Post Falls home, and \$10,000 for a front loader for a tractor for snow removal at the Pocatello home.

AGENCY SUBMITTED OUTCOME: This request would increase resident safety and enhance residents' quality of life through improved staff communication, more efficient laundry services, and safe ingress and egress during winter months.

Agency Request	0.00	0	40,900	0	40,900
Governor's Recommendation	0.00	0	40,900	0	40,900

Division of Veterans Services

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

2. Software-as-a-Service Fees

The agency requests an ongoing reduction of \$51,000 in operating expenditures from the Federal Grant Fund for software-as-a-service fee adjustments recommended by the Office of Information Technology Services. This adjustment adds \$56,000 for data line charges, removes \$94,900 in personal computer software fees, and removes \$12,100 in networking hardware maintenance fees.

AGENCY SUBMITTED OUTCOME: This reduction would align the division's IT budget with actual needs.

Agency Request	0.00	0	0	(51,000)	(51,000)
Governor's Recommendation	0.00	0	0	(51,000)	(51,000)

Replacement Items

The agency requests \$702,700 onetime from the Veterans Home Endowment Income Fund for replacement items including vehicles, equipment for the veterans homes and Boise cemetery, and computers. Of the request, \$179,500 in capital outlay would provide for four vehicles and accessories. This includes \$54,000 for a heavy duty truck, \$6,000 for a snow plow attachment, \$79,500 for a full size transport van with a wheelchair lift, and \$40,000 for a utility terrain vehicle for maintenance of the Boise cemetery. The request includes \$110,400 in operating expenditures to replace computers and shelving in a walk-in cooler. The agency requests the remaining \$412,800 in capital outlay, which would replace various equipment at the veterans homes including computerized medication carts, treatment carts, commercial washers and dryers, a tractor, electric beds, a shower lift chair, and stair step machine.

AGENCY SUBMITTED OUTCOME: This request would reduce costs for repairs of aging equipment, increase resident safety and enhance residents' quality of life, and provide reliable transportation and equipment for staff to fulfill caregiving responsibilities.

Agency Request	0.00	0	702,700	0	702,700
Governor's Recommendation	0.00	0	702,700	0	702,700

Ongoing Rescission

This adjustment reflects a 3% General Fund rescission for FY 2027 and a reduction of 2.40 FTP and associated dedicated funding. The rescission includes a reduction of \$8,500 for personnel costs, \$35,700 for operating expenditures, and \$10,000 for trustee and benefit payments. Trustee and benefit payments are paid to veterans.

Dedicated personnel costs are reduced by \$120,100 to remove 2.40 positions that have remained vacant over six months. At the time of budget submission, the agency had 24 long-term vacant full-time positions that it managed through contract labor. The agency requests to retain the majority of these as they are hard-to-fill, high turnover healthcare positions.

Agency Request	(2.40)	(54,200)	(120,100)	0	(174,300)
Governor's Recommendation	(2.40)	(54,200)	(120,100)	0	(174,300)

OITS Hardware

The agency requests \$220,000 in onetime capital outlay from the Federal Grant Fund for networking hardware recommended by the Office of Information Technology Services.

AGENCY SUBMITTED OUTCOME: Funding this request would maintain a secure and usable network to allow staff and volunteers to provide superior long-term care for veterans home residents.

Agency Request	0.00	0	0	220,000	220,000
Governor's Recommendation	0.00	0	0	220,000	220,000

Division of Veterans Services

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Budget Law Exemptions/Other Adjustments					
REAPPROPRIATION: The Division of Veterans Services requests authority to carry over its unencumbered and unspent appropriation balances from the Federal Grant Fund for the construction of the Boise State Veterans Home and renovation of the Lewiston State Veterans Home from FY 2026 into FY 2027. Reappropriation requires legislative approval.					
PUBLIC WORKS: The Permanent Building Fund Advisory Council FY 2027 recommendation includes \$330,000 for three alterations and repairs projects at the Blackfoot Cemetery and Post Falls and Pocatello veterans homes and \$950,600 for six building maintenance projects at the Boise Cemetery and Lewiston and Pocatello veterans homes. For additional information, please refer to the Permanent Building Fund in Section 6 of the Legislative Budget Book.					
Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	429.10	1,811,600	33,278,000	32,424,000	67,513,600
Governor's Recommendation	429.10	1,777,100	32,738,900	31,985,100	66,501,100
Agency Request					
Change from Original App	(2.40)	4,500	1,044,700	994,000	2,043,200
% Change from Original App	(0.6%)	0.2%	3.2%	3.2%	3.1%
Governor's Recommendation					
Change from Original App	(2.40)	(30,000)	505,600	555,100	1,030,700
% Change from Original App	(0.6%)	(1.7%)	1.6%	1.8%	1.6%

Office of the State Public Defender

Analyst: Bisharat

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	20,675,400	18,367,700	44,744,900	44,113,500	43,940,600
Dedicated	38,030,000	24,230,900	38,449,300	39,874,900	39,160,400
Total:	58,705,400	42,598,600	83,194,200	83,988,400	83,101,000
Percent Change:	0.0%	(27.4%)	95.3%	1.0%	(0.1%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	39,641,100	24,361,800	48,216,200	49,651,500	48,764,100
Operating Expenditures	19,014,300	18,187,500	34,978,000	34,215,200	34,215,200
Capital Outlay	50,000	49,300	0	121,700	121,700
Total:	58,705,400	42,598,600	83,194,200	83,988,400	83,101,000
Full-Time Positions (FTP)	316.00	316.00	333.96	339.96	339.96

Division Description

The Office of the State Public Defender (SPD) ensures that qualified defending attorneys, experts, investigators, mitigation specialists, stenographers, paralegals, or other support staff and assistants are employed or contracted as necessary to provide legal representation to indigent defendants at all stages of criminal and commitment proceedings pursuant to the Sixth Amendment to the United States Constitution; Section 13, Article I, of the Constitution of the State of Idaho; and Chapter 60, Title 19, Idaho Code.

The SPD was created in 2023 (Section 19-6003, Idaho Code) and began operating on October 1, 2024. The Public Defense Commission was dissolved. Information for FY 2024 and prior can be found under the Public Defense Commission.

Office of the State Public Defender

Analyst: Bisharat

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	20,675,400	18,367,700	(2,307,700) (11.2%)	44,744,900	44,113,500	43,940,600
Public Defense Fund 50900	38,030,000	24,230,900	(13,799,100) (36.3%)	38,449,300	39,874,900	39,160,400
Total:	58,705,400	42,598,600	(16,106,800) (27.4%)	83,194,200	83,988,400	83,101,000

Office of the State Public Defender

Analyst: Bisharat

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	333.96	44,744,900	83,194,200	333.96	44,744,900	83,194,200
Governor's Holdback	0.00	(1,341,100)	(1,341,100)	0.00	(1,341,100)	(1,341,100)
Unallocated CEC - S1110	0.00	0	(382,100)	0.00	0	(382,100)
FY 2026 Estimated Expenditures	333.96	43,403,800	81,471,000	333.96	43,403,800	81,471,000
Removal of Onetime Expenditures	0.00	(41,700)	(41,700)	0.00	(41,700)	(41,700)
Base Adjustments	0.00	0	0	0.00	0	0
Restore Rescissions/Gov Holdback	0.00	1,341,100	1,723,200	0.00	1,341,100	1,723,200
FY 2027 Base	333.96	44,703,200	83,152,500	333.96	44,703,200	83,152,500
Personnel Benefit Costs	0.00	209,200	1,077,300	0.00	110,500	567,400
Statewide Cost Allocation	0.00	468,000	468,000	0.00	468,000	468,000
Change in Employee Compensation	0.00	74,200	377,500	0.00	0	0
FY 2027 Program Maintenance	333.96	45,454,600	85,075,300	333.96	45,281,700	84,187,900
1. Additional Trial Attorneys	6.00	0	0	6.00	0	0
2. Data Migration and Storage	0.00	0	250,500	0.00	0	250,500
Ongoing Rescission	0.00	(1,341,100)	(1,341,100)	0.00	(1,341,100)	(1,341,100)
ITS Replacement Items	0.00	0	3,700	0.00	0	3,700
FY 2027 Total	339.96	44,113,500	83,988,400	339.96	43,940,600	83,101,000
Change from Original Appropriation	6.00	(631,400)	794,200	6.00	(804,300)	(93,200)
% Change from Original Appropriation		(1.4%)	1.0%		(1.8%)	(0.1%)

Office of the State Public Defender

Analyst: Bisharat

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026, and provided an additional \$32,382,100 in enhancements. Of that amount, \$2,500,000 was for Child Protective Act appropriation alignment; \$16,380,800 was for the public defense operating budget; \$226,700 was for new offices in Benewah, Elmore, Jerome, and Shoshone counties; \$1,290,200 was for additional transcription costs; \$6,467,300 was for additional personnel costs; and \$5,517,100 was for additional contract costs. The Legislature also authorized a \$1,200,000 fund shift from the Public Defense Fund to the General Fund for CEC costs.					
	333.96	44,744,900	38,449,300	0	83,194,200
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	0.00	(1,341,100)	0	0	(1,341,100)
Governor's Recommendation	0.00	(1,341,100)	0	0	(1,341,100)
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.					
Agency Request	0.00	0	(382,100)	0	(382,100)
Governor's Recommendation	0.00	0	(382,100)	0	(382,100)
FY 2026 Estimated Expenditures					
Agency Request	333.96	43,403,800	38,067,200	0	81,471,000
Governor's Recommendation	333.96	43,403,800	38,067,200	0	81,471,000
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$41,700 in operating expenditures from the General Fund for computer supplies and onboarding costs in Benewah, Elmore, Jerome, and Shoshone counties.					
Agency Request	0.00	(41,700)	0	0	(41,700)
Governor's Recommendation	0.00	(41,700)	0	0	(41,700)
Base Adjustments					
This decision unit moves 42.00 FTP from the Public Defense Fund to the General Fund. The State Public Defender received an increase in General Fund monies for FY 2026, some of which was used to provide salary increases for a number of positions that were funded through the Public Defense Fund. Rather than split funding for the 42.00 FTP across two funds, the positions were moved from the Public Defense Fund to the General Fund.					
Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0
Restore Rescissions/Gov Holdback					
This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.					
Agency Request	0.00	1,341,100	382,100	0	1,723,200
Governor's Recommendation	0.00	1,341,100	382,100	0	1,723,200
FY 2027 Base					
Agency Request	333.96	44,703,200	38,449,300	0	83,152,500
Governor's Recommendation	333.96	44,703,200	38,449,300	0	83,152,500

Office of the State Public Defender

Analyst: Bisharat

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	209,200	868,100	0	1,077,300
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefit increases are recommended as requested.</i>					
Governor's Recommendation	0.00	110,500	456,900	0	567,400
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase by \$37,000, State Controller fees will increase by \$85,300, State Treasurer fees will increase by \$1,300, and Office of Information Technology Services billings will increase by \$344,400, for a net increase of \$468,000.					
Agency Request	0.00	468,000	0	0	468,000
Governor's Recommendation	0.00	468,000	0	0	468,000
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	74,200	303,300	0	377,500
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	333.96	45,454,600	39,620,700	0	85,075,300
Governor's Recommendation	333.96	45,281,700	38,906,200	0	84,187,900
1. Additional Trial Attorneys					
The State Public Defender (SPD) requests six new mid-level trial attorney positions to be assigned across Ada, Bannock, Bonneville, Jerome, Kootenai, and Twin Falls counties. There are currently 186.48 attorney positions statewide, of which 30.00 FTP are paid from the General Fund (\$5,824,200) and 156.48 FTP are paid from the Public Defense Fund (\$23,195,400). The personnel cost for six mid-level trial attorney positions is \$849,700. If authorized by the Legislature, the number of attorney positions paid from the Public Defense Fund would increase to 162.48 FTP for a total personnel cost of \$24,045,100.					
The agency utilizes a weighted workload model to determine staffing levels. Under the model, attorney workloads are not to exceed the equivalent of 210 felony cases annually. This request is for FTP only. Funding for personnel costs would come from the Public Defense Fund, which receives an annual statutory transfer of \$39,000,000 from the Tax Relief Fund, as well as additional revenue for court ordered reimbursements and interest earnings. In FY 2025, the fund received \$40,992,159 in revenue.					
AGENCY SUBMITTED OUTCOMES: Public defenders will be assigned to cases based on a weighted public defense workload.					
Agency Request	6.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	6.00	0	0	0	0

Office of the State Public Defender

Analyst: Bisharat

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
2. Data Migration and Storage					
The State Public Defender (SPD) requests \$118,000 onetime in operating expenses from the Public Defense Fund to provide for data migration for 11 offices. In addition, the SPD requests \$132,500 ongoing in operating expenses from the Public Defense Fund to provide secure hosted storage, annual unlimited support, and administrator training for employees in 12 offices. The Office of Information Technology Services has reviewed the request and determined it meets statewide technology policies and standards for potential purchase and use by the SPD.					
ANALYST NOTE: The Canyon County office data migration was funded using FY 2025 moneys, which is why the one-time request covers only 11 offices, while the ongoing request covers 12 offices.					
AGENCY SUBMITTED OUTCOME: The SPD will be able to retain essential case files from the counties prior to transitioning to state office.					
Agency Request	0.00	0	250,500	0	250,500
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	250,500	0	250,500
Ongoing Rescission					
This adjustment reflects a 3% permanent reduction in General Fund spending authority for FY 2027.					
Agency Request	0.00	(1,341,100)	0	0	(1,341,100)
Governor's Recommendation	0.00	(1,341,100)	0	0	(1,341,100)
ITS Replacement Items					
The State Public Defender requests \$3,700 onetime for capital outlay from the Public Defense Fund to replace two laptops.					
Agency Request	0.00	0	3,700	0	3,700
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	3,700	0	3,700
FY 2027 Total					
Agency Request	339.96	44,113,500	39,874,900	0	83,988,400
Governor's Recommendation	339.96	43,940,600	39,160,400	0	83,101,000
<i>Agency Request</i>					
Change from Original App	6.00	(631,400)	1,425,600	0	794,200
% Change from Original App	1.8%	(1.4%)	3.7%		1.0%
<i>Governor's Recommendation</i>					
Change from Original App	6.00	(804,300)	711,100	0	(93,200)
% Change from Original App	1.8%	(1.8%)	1.8%		(0.1%)

Division of Occupational and Professional Licenses

Analyst: Lippitt

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Administration	6,104,000	28,500	50,000	50,000	50,000
Building Construction & Real Estate	22,518,800	24,981,200	23,165,900	23,577,000	23,154,600
Occupational Licenses	5,001,300	4,856,700	5,207,800	5,312,800	5,222,400
Health Professions	8,912,000	9,052,700	8,784,400	9,074,100	8,947,100
Total:	42,536,100	38,919,100	37,208,100	38,013,900	37,374,100
BY FUND CATEGORY					
Dedicated	42,329,300	38,840,900	36,993,600	37,795,600	37,157,900
Federal	206,800	78,200	214,500	218,300	216,200
Total:	42,536,100	38,919,100	37,208,100	38,013,900	37,374,100
Percent Change:	0.0%	(8.5%)	(4.4%)	2.2%	0.4%
BY OBJECT OF EXPENDITURE					
Personnel Costs	24,257,600	22,939,000	25,856,100	27,018,500	26,378,700
Operating Expenditures	16,779,400	14,788,400	10,396,400	10,569,300	10,569,300
Capital Outlay	1,094,000	1,163,300	900,500	371,000	371,000
Trustee/Benefit	405,100	28,400	55,100	55,100	55,100
Total:	42,536,100	38,919,100	37,208,100	38,013,900	37,374,100
Full-Time Positions (FTP)	267.20	267.20	267.20	267.20	267.20

Division Description

The Division of Occupational and Professional Licenses (DOPL) was created with the passage of H318 of 2020. Pursuant to Section 67-2601(2)(h), Idaho Code, the Division of Occupational and Professional Licenses exists within the Department of Self-Governing Agencies. On June 3, 2020, the Governor issued Executive Order 2020-10 reorganizing 11 agencies into one division with four bureaus that oversee 48 boards and commissions:

The Building, Construction, and Real Estate Bureau includes: the Building Code Board, Factory Built Structures Advisory Board, Board of Architects and Landscape Architects, Electrical Board, Idaho Board of Professional Engineers and Professional Land Surveyors, Public Works Contractor Licensing Board, Idaho Real Estate Commission, State Board of Drinking Water & Wastewater Professionals, Idaho Plumbing Board, Board of Registration for Professional Geologists, Real Estate Appraiser Board, Idaho Heating, Ventilation & Air Conditioning Board, Idaho Contractors Board, Liquified Petroleum Gas Safety Board, and Damage Prevention Board.

The Occupational Licenses Bureau includes: the Idaho Outfitters and Guides Licensing Board, Board of Accountancy, Athletic Commission, State Board of Chiropractic Physicians, Board of Morticians, Board of Examiners of Nursing Home Administrators, Certified Shorthand Reporters Board, State Board of Social Work Examiners, ID State Licensing Board Of Professional Counselors, Marriage & Family Therapists, Board of Massage Therapy, Board of Examiners of Residential Care Facility Administrators, Board of Acupuncture, Driving Business Licensure Board, Board of Midwifery, Genetic Counselors Licensing Board, and the Barber and Cosmetology Services Licensing Board.

The Health Professions Bureau includes: the State Board of Podiatry, State Board of Dentistry, Board of Nursing, State Board of Optometry, State Board of Pharmacy, State Board of Medicine, Board of Veterinary Medicine, Physical Therapy Licensure Board, Board of Psychologist Examiners, Speech, Hearing and Communication Services Licensure Board, State Board of Dentistry, Dietetic Licensure Board, Occupational Therapy Licensure Board of Idaho, Board of Athletic Trainers, Respiratory Care Practice Act Licensure Board, Naturopathic Medical Board, and the Board of Naturopathic Health Care.

The Administration Bureau provides legal and IT services, and financial support to the other bureaus.

Division of Occupational and Professional Licenses

Analyst: Lippitt

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
State-Directed Opioid Settlement 22800	350,000	28,400	(321,600) (91.9%)	0	0	0
State Regulatory 22900	40,483,800	37,826,600	(2,657,200) (6.6%)	35,403,100	36,155,800	35,545,400
Miscellaneous Revenue/ Industrial Safety 34910	896,700	516,800	(379,900) (42.4%)	962,800	994,600	977,000
Miscellaneous Revenue/ Logging 34911	598,800	469,100	(129,700) (21.7%)	627,700	645,200	635,500
Federal Grant 34800	206,800	78,200	(128,600) (62.2%)	214,500	218,300	216,200
Total:	42,536,100	38,919,100	(3,617,000) (8.5%)	37,208,100	38,013,900	37,374,100

Division of Occupational and Professional Licenses

Analyst: Lippitt

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	267.20	0	37,208,100	267.20	0	37,208,100
Executive Carry Forward	0.00	0	913,600	0.00	0	913,600
Unallocated CEC - S1110	0.00	0	(237,500)	0.00	0	(237,500)
FY 2026 Estimated Expenditures	267.20	0	37,884,200	267.20	0	37,884,200
Removal of Onetime Expenditures	0.00	0	(1,960,500)	0.00	0	(1,960,500)
Restore Rescissions/Gov Holdback	0.00	0	237,500	0.00	0	237,500
FY 2027 Base	267.20	0	36,161,200	267.20	0	36,161,200
Personnel Benefit Costs	0.00	0	950,000	0.00	0	522,600
Statewide Cost Allocation	0.00	0	156,600	0.00	0	156,600
Change in Employee Compensation	0.00	0	212,400	0.00	0	0
FY 2027 Program Maintenance	267.20	0	37,480,200	267.20	0	36,840,400
Replacement Items	0.00	0	371,000	0.00	0	371,000
OITS Hardware	0.00	0	162,700	0.00	0	162,700
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	267.20	0	38,013,900	267.20	0	37,374,100
Change from Original Appropriation	0.00	0	805,800	0.00	0	166,000
% Change from Original Appropriation			2.2%			0.4%

Division of Occupational and Professional Licenses

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included one budget enhancement that provided inspector pay increases. Onetime funding for replacement items was also included for vehicles and IT equipment.					
	267.20	0	36,993,600	214,500	37,208,100
Executive Carry Forward					
The Division of Occupational and Professional Licenses was approved by the Division of Financial Management for \$913,600 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2027 Base. This funding was encumbered by the agency as follows: \$668,000 in software maintenance fees for Health Professions, \$134,400 for four pick-up trucks for Building Construction and Real Estate, and \$111,200 in software development fees divisionwide.					
Agency Request	0.00	0	913,600	0	913,600
Governor's Recommendation	0.00	0	913,600	0	913,600
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.					
Agency Request	0.00	0	(235,500)	(2,000)	(237,500)
Governor's Recommendation	0.00	0	(235,500)	(2,000)	(237,500)
FY 2026 Estimated Expenditures					
Agency Request	267.20	0	37,671,700	212,500	37,884,200
Governor's Recommendation	267.20	0	37,671,700	212,500	37,884,200
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$1,046,900 in replacement items and \$913,600 in Executive Carry Forward.					
Agency Request	0.00	0	(1,960,500)	0	(1,960,500)
Governor's Recommendation	0.00	0	(1,960,500)	0	(1,960,500)
Restore Rescissions/Gov Holdback					
This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated CEC funding.					
Agency Request	0.00	0	235,500	2,000	237,500
Governor's Recommendation	0.00	0	235,500	2,000	237,500
FY 2027 Base					
Agency Request	267.20	0	35,946,700	214,500	36,161,200
Governor's Recommendation	267.20	0	35,946,700	214,500	36,161,200
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	0	946,800	3,200	950,000
The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefit increases are recommended as requested.					
Governor's Recommendation	0.00	0	520,900	1,700	522,600

Division of Occupational and Professional Licenses

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$17,100, Office of Administrative Hearings costs will increase by \$13,300, risk management costs will increase by \$14,600, State Controller fees will increase by \$88,200, State Treasurer fees will decrease by \$100, and Office of Information Technology Services billings will increase by \$23,500, for a net increase of \$156,600.					
Agency Request	0.00	0	156,600	0	156,600
Governor's Recommendation	0.00	0	156,600	0	156,600
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	0	211,800	600	212,400
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	267.20	0	37,261,900	218,300	37,480,200
Governor's Recommendation	267.20	0	36,624,200	216,200	36,840,400
Replacement Items					
The Division of Occupational and Professional Licenses requests \$371,000 in onetime capital outlay from dedicated funds to replace nine vehicles for inspectors in Building Construction and Real Estate. Vehicles for replacement include seven Dodge Ram 1500s and two Ford Escapes, with current mileage ranging from 99,442 to 162,431.					
Agency Request	0.00	0	371,000	0	371,000
Governor's Recommendation	0.00	0	371,000	0	371,000
OITS Hardware					
The division requests \$162,700 in onetime operating expenditures from dedicated funds for IT hardware upgrades recommended by the Office of Information Technology Services. This includes two switches, six wireless access points, and 75 laptops. By program, the division requests \$99,500 for Building Construction and Real Estate, \$47,900 for Health Professions, and \$15,300 for Occupations.					
Agency Request	0.00	0	162,700	0	162,700
Governor's Recommendation	0.00	0	162,700	0	162,700
Budget Law Exemptions/Other Adjustments					
TRANSFER EXEMPTION: The Division of Occupational and Professional Licenses requests an appropriation that is exempt from Section 67-3511, Idaho Code, which restricts the transfer of appropriation between programs and account categories. This authority requires legislative approval. This exemption would remove the 10% transfer limitation between the agency's budgeted programs. It has been included in the agency's budget since its creation in FY 2021.					
Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	267.20	0	37,795,600	218,300	38,013,900
Governor's Recommendation	267.20	0	37,157,900	216,200	37,374,100
Agency Request					
Change from Original App	0.00	0	802,000	3,800	805,800
% Change from Original App	0.0%		2.2%	1.8%	2.2%
Governor's Recommendation					
Change from Original App	0.00	0	164,300	1,700	166,000
% Change from Original App	0.0%		0.4%	0.8%	0.4%

Office of Administrative Hearings

Analyst: Bisharat

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	1,589,000	1,511,300	1,627,000	1,623,600	1,598,900
Percent Change:	0.0%	(4.9%)	7.7%	(0.2%)	(1.7%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	1,214,400	1,170,200	1,259,800	1,303,800	1,278,000
Operating Expenditures	349,000	316,500	367,200	319,800	320,900
Capital Outlay	25,600	24,600	0	0	0
Total:	1,589,000	1,511,300	1,627,000	1,623,600	1,598,900
Full-Time Positions (FTP)	9.00	9.00	9.00	9.00	9.00

Division Description

The Office of Administrative Hearings was created by statute in H629 (2022) and is administered by the Chief Administrative Hearing Officer, pursuant to Section 67-5282, Idaho Code.

Pursuant to Section 67-5280, Idaho Code, the Office of Administrative Hearings shall:

- Unless otherwise specified by law, conduct all contested case proceedings that arise from an appeal of an agency order;
- Conduct such adjudicatory hearings, mediations, and arbitrations not required by Chapter 52, Title 67, Idaho Code, that are requested by agencies and agreed to by the Office of Administrative Hearings at such monetary rates as established by the Office of Administrative Hearings; and
- Promulgate rules consistent with state and federal law to implement provisions relating to its duties and actions authorized by Chapter 52, Title 67, Idaho Code.

The Office of Administrative Hearings shall not hear or have authority over or oversight of any action by the Department of Water Resources or the Water Resource Board.

Office of Administrative Hearings

Analyst: Bisharat

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	1,589,000	1,511,300	(77,700) (4.9%)	1,627,000	1,623,600	1,598,900
Total:	1,589,000	1,511,300	(77,700) (4.9%)	1,627,000	1,623,600	1,598,900

Office of Administrative Hearings

Analyst: Bisharat

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	9.00	1,627,000	1,627,000	9.00	1,627,000	1,627,000
Governor's Holdback	0.00	(48,800)	(48,800)	0.00	(48,800)	(48,800)
FY 2026 Estimated Expenditures	9.00	1,578,200	1,578,200	9.00	1,578,200	1,578,200
Restore Rescissions/Gov Holdback	0.00	48,800	48,800	0.00	48,800	48,800
FY 2027 Base	9.00	1,627,000	1,627,000	9.00	1,627,000	1,627,000
Personnel Benefit Costs	0.00	32,800	32,800	0.00	18,200	18,200
Contract Inflation	0.00	800	800	0.00	1,900	1,900
Statewide Cost Allocation	0.00	600	600	0.00	600	600
Change in Employee Compensation	0.00	11,200	11,200	0.00	0	0
FY 2027 Program Maintenance	9.00	1,672,400	1,672,400	9.00	1,647,700	1,647,700
Ongoing Reduction	0.00	(48,800)	(48,800)	0.00	(48,800)	(48,800)
FY 2027 Total	9.00	1,623,600	1,623,600	9.00	1,598,900	1,598,900
Change from Original Appropriation	0.00	(3,400)	(3,400)	0.00	(28,100)	(28,100)
% Change from Original Appropriation		(0.2%)	(0.2%)		(1.7%)	(1.7%)

Office of Administrative Hearings

Analyst: Bisharat

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026. There were no budget enhancements to the program for FY 2026.					
S1116 repealed and replaced Sections 67-5285 and 67-3531, Idaho Code to authorize the Office of Administrative Hearings to utilize the Statewide Cost Allocation Program (SWCAP) billing model and offset costs to the General Fund, as well as allow the Division of Financial Management to prepare annual cost estimates for services provided by this agency beginning in FY 2027.					
	9.00	1,627,000	0	0	1,627,000

Governor's Holdback

This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.

Agency Request	0.00	(48,800)	0	0	(48,800)
Governor's Recommendation	0.00	(48,800)	0	0	(48,800)

FY 2026 Estimated Expenditures					
Agency Request	9.00	1,578,200	0	0	1,578,200
Governor's Recommendation	9.00	1,578,200	0	0	1,578,200

Restore Rescissions/Gov Holdback

This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.

Agency Request	0.00	48,800	0	0	48,800
Governor's Recommendation	0.00	48,800	0	0	48,800

FY 2027 Base					
Agency Request	9.00	1,627,000	0	0	1,627,000
Governor's Recommendation	9.00	1,627,000	0	0	1,627,000

Personnel Benefit Costs

Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	32,800	0	0	32,800

The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefit increases are recommended as requested.

Governor's Recommendation	0.00	18,200	0	0	18,200

Contract Inflation

The Office of Administrative Hearings requests an \$800 ongoing increase from the General Fund for contract inflation. Of the request, \$600 is for annual Idaho State Bar Association dues, \$100 is for increased costs associated with the building lease, and \$100 for WestLaw access.

Agency Request	0.00	800	0	0	800

The Governor recommends General Fund for contractual increases in professional services and the office lease agreement. The Governor does not recommend a \$600 increase for annual bar license fees as that increase is not contractually based. The Governor recommends a \$1,700 increase from the agency's original request for the office lease agreement to reflect a correction to the calculated contractual increase.

Governor's Recommendation	0.00	1,900	0	0	1,900

Office of Administrative Hearings

Analyst: Bisharat

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase by \$400, State Controller fees will increase by \$1,300, and Office of Information Technology Services billings will decrease by \$1,100, for a net increase of \$600.					
Agency Request	0.00	600	0	0	600
Governor's Recommendation	0.00	600	0	0	600
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	11,200	0	0	11,200
While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	9.00	1,672,400	0	0	1,672,400
Governor's Recommendation	9.00	1,647,700	0	0	1,647,700
Ongoing Reduction			Office of Administrative Hearings		
This adjustment reflects a 3% permanent reduction in General Fund spending authority for FY 2027.					
Agency Request	0.00	(48,800)	0	0	(48,800)
Governor's Recommendation	0.00	(48,800)	0	0	(48,800)
FY 2027 Total					
Agency Request	9.00	1,623,600	0	0	1,623,600
Governor's Recommendation	9.00	1,598,900	0	0	1,598,900
Agency Request					
Change from Original App	0.00	(3,400)	0	0	(3,400)
% Change from Original App	0.0%	(0.2%)			(0.2%)
Governor's Recommendation					
Change from Original App	0.00	(28,100)	0	0	(28,100)
% Change from Original App	0.0%	(1.7%)			(1.7%)

Office of Health and Social Services Ombudsman

Analyst: Poloni

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	470,000	333,700	465,100	467,900	460,200
Percent Change:	0.0%	(29.0%)	39.4%	0.6%	(1.1%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	325,000	130,100	340,100	346,900	339,200
Operating Expenditures	125,000	73,600	125,000	121,000	121,000
Capital Outlay	20,000	130,000	0	0	0
Total:	470,000	333,700	465,100	467,900	460,200
Full-Time Positions (FTP)	3.00	3.00	3.00	3.00	3.00

Division Description

Senate Bill 1380 of 2024 established the Office of Health and Social Services Ombudsman within the Department of Self-Governing Agencies in Section 67-2601(2)(j), Idaho Code. The Ombudsman is charged with monitoring and evaluating the compliance of public agencies and private entities in the provision of health and social services policy for children under the care of the state. [Statutory Authority: Chapter 19, Title 56, Idaho Code]

Office of Health and Social Services Ombudsman

Analyst: Poloni

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	470,000	333,700	(136,300) (29.0%)	465,100	467,900	460,200
Total:	470,000	333,700	(136,300) (29.0%)	465,100	467,900	460,200

Office of Health and Social Services Ombudsman

Analyst: Poloni

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	3.00	465,100	465,100	3.00	465,100	465,100
Governor's Holdback	0.00	(14,000)	(14,000)	0.00	(14,000)	(14,000)
FY 2026 Estimated Expenditures	3.00	451,100	451,100	3.00	451,100	451,100
Restore Rescissions/Gov Holdback	0.00	14,000	14,000	0.00	14,000	14,000
FY 2027 Base	3.00	465,100	465,100	3.00	465,100	465,100
Personnel Benefit Cost	0.00	10,900	10,900	0.00	6,100	6,100
Statewide Cost Allocation	0.00	3,000	3,000	0.00	3,000	3,000
Change in Employee Compensation	0.00	2,900	2,900	0.00	0	0
FY 2027 Program Maintenance	3.00	481,900	481,900	3.00	474,200	474,200
Ongoing Rescission	0.00	(14,000)	(14,000)	0.00	(14,000)	(14,000)
FY 2027 Total	3.00	467,900	467,900	3.00	460,200	460,200
Change from Original Appropriation	0.00	2,800	2,800	0.00	(4,900)	(4,900)
% Change from Original Appropriation		0.6%	0.6%		(1.1%)	(1.1%)

Office of Health and Social Services Ombudsman

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and did not include any budget enhancements for this fiscal year.					
	3.00	465,100	0	0	465,100
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	0.00	(14,000)	0	0	(14,000)
Governor's Recommendation	0.00	(14,000)	0	0	(14,000)
FY 2026 Estimated Expenditures					
Agency Request	3.00	451,100	0	0	451,100
Governor's Recommendation	3.00	451,100	0	0	451,100
Restore Rescissions/Gov Holdback					
This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05.					
Agency Request	0.00	14,000	0	0	14,000
Governor's Recommendation	0.00	14,000	0	0	14,000
FY 2027 Base					
Agency Request	3.00	465,100	0	0	465,100
Governor's Recommendation	3.00	465,100	0	0	465,100
Personnel Benefit Cost					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	10,900	0	0	10,900
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefit increases are recommended as requested.</i>					
Governor's Recommendation	0.00	6,100	0	0	6,100
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase by \$300, State Controller fees will increase by \$600, and Office of Information Technology Services billings will increase by \$2,100, for a net increase of \$3,000.					
Agency Request	0.00	3,000	0	0	3,000
Governor's Recommendation	0.00	3,000	0	0	3,000
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	2,900	0	0	2,900
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	3.00	481,900	0	0	481,900
Governor's Recommendation	3.00	474,200	0	0	474,200

Office of Health and Social Services Ombudsman

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Ongoing Rescission					
This adjustment reflects a 3% General Fund rescission for FY 2027. This rescission includes an ongoing reduction of \$7,000 in personnel costs and \$7,000 in operating expenses. Impacts from this reduction include employees taking 2.50 mandatory furlough hours per pay cycle, a reduction in travel to assess cases, and a reduction in education and outreach materials.					
Agency Request	0.00	(14,000)	0	0	(14,000)
Governor's Recommendation	0.00	(14,000)	0	0	(14,000)
FY 2027 Total					
Agency Request	3.00	467,900	0	0	467,900
Governor's Recommendation	3.00	460,200	0	0	460,200
Agency Request					
Change from Original App	0.00	2,800	0	0	2,800
% Change from Original App	0.0%	0.6%			0.6%
Governor's Recommendation					
Change from Original App	0.00	(4,900)	0	0	(4,900)
% Change from Original App	0.0%	(1.1%)			(1.1%)

Commission of Pardons & Parole

Analyst: Peterson

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	4,153,400	3,858,500	4,349,400	4,367,900	4,273,700
Dedicated	70,700	8,500	70,700	118,000	118,000
Total:	4,224,100	3,867,000	4,420,100	4,485,900	4,391,700
Percent Change:	0.0%	(8.5%)	14.3%	1.5%	(0.6%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	3,372,300	3,114,800	3,568,000	3,673,700	3,579,500
Operating Expenditures	851,800	711,300	852,100	812,200	812,200
Capital Outlay	0	40,900	0	0	0
Total:	4,224,100	3,867,000	4,420,100	4,485,900	4,391,700
Full-Time Positions (FTP)	37.00	37.00	37.00	37.00	37.00

Division Description

The Idaho Commission of Pardons & Parole is charged with the responsibility for parole (inmates selected for release by the commission after serving at least the minimum portion of their sentence), commutation (modification of an offender's sentence), and pardon (forgiveness of a sentence). The commission's goal is to provide the highest degree of protection to the community while providing offenders the opportunity to become responsible members of society. The seven commission members are appointed by the Governor to three-year terms and are subject to confirmation by the Idaho Senate.

H462 of 2024 amended Section 20-201, Idaho Code, to move the Commission of Pardons and Parole from the Department of Correction to the Department of Self-Governing Agencies. This transition was for the purpose of organizational separation from the Department of Correction. This transition took effect for FY 2025.

Commission of Pardons & Parole

Analyst: Peterson

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	4,262,000	3,858,500	(403,500) (9.5%)	4,349,400	4,367,900	4,273,700
Miscellaneous Revenue 34900	70,700	8,500	(62,200) (88.0%)	70,700	118,000	118,000
Total:	4,332,700	3,867,000	(465,700) (10.7%)	4,420,100	4,485,900	4,391,700

Commission of Pardons & Parole

Analyst: Peterson

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	37.00	4,349,400	4,420,100	37.00	4,349,400	4,420,100
Executive Carry Forward	0.00	50,500	50,500	0.00	50,500	50,500
Governor's Holdback	0.00	(130,100)	(130,100)	0.00	(130,100)	(130,100)
FY 2026 Estimated Expenditures	37.00	4,269,800	4,340,500	37.00	4,269,800	4,340,500
Removal of Onetime Expenditures	0.00	(63,100)	(63,100)	0.00	(63,100)	(63,100)
Restore Rescissions/Gov Holdback	0.00	130,100	130,100	0.00	130,100	130,100
FY 2027 Base	37.00	4,336,800	4,407,500	37.00	4,336,800	4,407,500
Personnel Benefit Costs	0.00	139,000	139,000	0.00	72,000	72,000
Statewide Cost Allocation	0.00	(5,000)	(5,000)	0.00	(5,000)	(5,000)
Change in Employee Compensation	0.00	27,200	27,200	0.00	0	0
FY 2027 Program Maintenance	37.00	4,498,000	4,568,700	37.00	4,403,800	4,474,500
Ongoing Rescission	0.00	(130,100)	(130,100)	0.00	(130,100)	(130,100)
OITS Hardware	0.00	0	47,300	0.00	0	47,300
FY 2027 Total	37.00	4,367,900	4,485,900	37.00	4,273,700	4,391,700
Change from Original Appropriation	0.00	18,500	65,800	0.00	(75,700)	(28,400)
% Change from Original Appropriation		0.4%	1.5%		(1.7%)	(0.6%)

Commission of Pardons & Parole

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included one budget enhancement. The Commission of Pardons and Parole received \$12,600 onetime for IT replacement items recommended by the Office of Information Technology Services.					
	37.00	4,349,400	70,700	0	4,420,100
Executive Carry Forward					
The Commission of Pardons and Parole was approved by the Division of Financial Management for \$50,500 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2027 Base. This funding was encumbered by the agency for a vehicle, laptops, and office equipment.					
Agency Request	0.00	50,500	0	0	50,500
Governor's Recommendation	0.00	50,500	0	0	50,500
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	0.00	(130,100)	0	0	(130,100)
Governor's Recommendation	0.00	(130,100)	0	0	(130,100)
FY 2026 Estimated Expenditures					
Agency Request	37.00	4,269,800	70,700	0	4,340,500
Governor's Recommendation	37.00	4,269,800	70,700	0	4,340,500
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$12,600 for IT replacement items, and \$50,500 for Executive Carry Forward authorized by the Division of Financial Management.					
Agency Request	0.00	(63,100)	0	0	(63,100)
Governor's Recommendation	0.00	(63,100)	0	0	(63,100)
Restore Rescissions/Gov Holdback					
This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.					
Agency Request	0.00	130,100	0	0	130,100
Governor's Recommendation	0.00	130,100	0	0	130,100
FY 2027 Base					
Agency Request	37.00	4,336,800	70,700	0	4,407,500
Governor's Recommendation	37.00	4,336,800	70,700	0	4,407,500
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	139,000	0	0	139,000
The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefits are recommended with corrected amounts.					
Governor's Recommendation	0.00	72,000	0	0	72,000

Commission of Pardons & Parole

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase by \$6,700, State Controller fees will decrease by \$600, and Office of Information Technology Services billings will decrease by \$11,100, for a net decrease of \$5,000.					
Agency Request	0.00	(5,000)	0	0	(5,000)
Governor's Recommendation	0.00	(5,000)	0	0	(5,000)
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	27,200	0	0	27,200
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	37.00	4,498,000	70,700	0	4,568,700
Governor's Recommendation	37.00	4,403,800	70,700	0	4,474,500
Ongoing Rescission					
Pursuant to Executive Order 2025-05 and additional direction provided by the Division of Financial Management, state agencies were directed to reduce General Fund expenditures by 3% on an ongoing basis. To that end, reflected in this decision unit is an ongoing rescission from the General Fund in the amount of \$130,100. This includes a \$60,500 reduction from personnel costs and a \$69,600 reduction from operating expenditures.					
Agency Request	0.00	(130,100)	0	0	(130,100)
Governor's Recommendation	0.00	(130,100)	0	0	(130,100)
OITS Hardware					
The Commission of Pardons and Parole requests \$47,300 onetime from the Miscellaneous Revenue Fund for switches recommended for replacement by the Office of Information Technology Services.					
Agency Request	0.00	0	47,300	0	47,300
Governor's Recommendation	0.00	0	47,300	0	47,300
FY 2027 Total					
Agency Request	37.00	4,367,900	118,000	0	4,485,900
Governor's Recommendation	37.00	4,273,700	118,000	0	4,391,700
Agency Request					
Change from Original App	0.00	18,500	47,300	0	65,800
% Change from Original App	0.0%	0.4%	66.9%		1.5%
Governor's Recommendation					
Change from Original App	0.00	(75,700)	47,300	0	(28,400)
% Change from Original App	0.0%	(1.7%)	66.9%		(0.6%)

Idaho Legislative Budget Book

Idaho Transportation Department

2026 Legislative Session

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Idaho Transportation Department

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY DIVISION					
Transportation Services	150,935,300	73,356,600	84,982,100	66,098,600	65,681,800
Motor Vehicles	42,345,100	31,579,100	40,571,800	40,802,200	40,261,700
Highway Operations	290,054,300	260,642,300	317,832,900	321,180,800	317,734,100
Contract Const & Right-of-Way	1,256,104,000	695,224,600	608,992,000	608,992,000	608,992,000
Total:	1,739,438,700	1,060,802,600	1,052,378,800	1,037,073,600	1,032,669,600
BY FUND CATEGORY					
Dedicated	1,228,102,800	611,302,200	549,481,600	544,672,900	540,550,600
Federal	511,335,900	449,500,400	502,897,200	492,400,700	492,119,000
Total:	1,739,438,700	1,060,802,600	1,052,378,800	1,037,073,600	1,032,669,600
Percent Change:	0.0%	(39.0%)	(0.8%)	(1.5%)	(1.9%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	158,014,900	143,052,500	171,249,700	177,939,600	174,002,400
Operating Expenditures	164,403,900	108,479,300	140,483,800	132,465,600	132,465,600
Capital Outlay	1,142,001,200	716,087,400	697,964,700	694,052,800	693,586,000
Trustee/Benefit	275,018,700	93,183,400	42,680,600	32,615,600	32,615,600
Total:	1,739,438,700	1,060,802,600	1,052,378,800	1,037,073,600	1,032,669,600
Full-Time Positions (FTP)	1,645.00	1,645.00	1,645.00	1,645.00	1,645.00

Department Description

The Idaho Transportation Department (ITD) has four divisions and six budgeted programs: 1) Transportation Services, which consists of Administration, Capital Facilities, and Aeronautics; 2) Motor Vehicles; 3) Highway Operations; and 4) Contract Construction and Right-of-Way Acquisition.

1) The Administration Program develops long-range budgetary plans; develops legislation; operates information systems; provides employee services, financial services, and facilities management; and coordinates research activities. 2) The Capital Facilities Program administers the design, building, and maintenance of department facilities. 3) The Aeronautics Program assists Idaho municipalities in developing their airports and operates Idaho's statewide air fleet. 4) The Motor Vehicles Program manages driver's licenses, vehicle registrations, license plates, and vehicle titles. 5) The Highway Operations Program directs statewide highway maintenance functions and directs highway improvements; administers federal-aid safety improvement projects and safety tasks; protects highways from oversize, overweight, and dangerous usage; manages federal transit grant programs and encourages coordinated transportation services; develops projects to improve state and local highway systems to save lives; and coordinates transportation research efforts. 6) The Contract Construction and Right-of-Way Acquisition Program accounts for the funds necessary for highway construction projects that maintain and improve the state's highway system.

Idaho Transportation Department

Comparative Summary

Decision Unit	Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	1,645.00	0	1,052,378,800	1,645.00	0	1,052,378,800
Prior Year Reappropriation	0.00	0	314,758,100	0.00	0	314,758,100
FY 2026 Total Appropriation	1,645.00	0	1,367,136,900	1,645.00	0	1,367,136,900
Executive Carry Forward	0.00	0	79,971,100	0.00	0	79,971,100
Unallocated CEC - S1110	0.00	0	(1,416,200)	0.00	0	(1,416,200)
FY 2026 Estimated Expenditures	1,645.00	0	1,445,691,800	1,645.00	0	1,445,691,800
Removal of Onetime Expenditures	0.00	0	(513,326,100)	0.00	0	(513,326,100)
Base Adjustments	0.00	0	0	0.00	0	0
Restore Rescissions/Gov Holdback	0.00	0	1,416,200	0.00	0	1,416,200
FY 2027 Base	1,645.00	0	933,781,900	1,645.00	0	933,781,900
Personnel Benefit Costs	0.00	0	5,344,100	0.00	0	2,752,700
Contract Inflation	0.00	0	109,600	0.00	0	109,600
Statewide Cost Allocation	0.00	0	1,716,000	0.00	0	1,716,000
Change in Employee Compensation	0.00	0	1,345,800	0.00	0	0
FY 2027 Program Maintenance Enhancements	1,645.00	0	942,297,400	1,645.00	0	938,360,200
Transportation Services						
1. Deferred Maintenance Projects	0.00	0	15,500,000	0.00	0	15,500,000
5. New Equipment	0.00	0	6,000	0.00	0	0
6. Airfield Improvements	0.00	0	350,000	0.00	0	350,000
7. Aeronautics Facilities Maintenance	0.00	0	43,000	0.00	0	43,000
Highway Operations						
2. SH-16 Operations and Maintenance	0.00	0	2,562,400	0.00	0	2,553,400
3. Roadside Safety - Tree Removal	0.00	0	4,975,000	0.00	0	4,975,000
4. New Equipment	0.00	0	4,708,900	0.00	0	4,699,900
Contract Construction & Right-of-Way Acqui						
8. Safety and Capacity	0.00	87,912,800	87,912,800	0.00	0	0
9. Road and Bridge Maintenance	0.00	187,087,200	187,087,200	0.00	0	0
Department Wide						
Replacement Items	0.00	0	63,947,500	0.00	0	63,504,700
OITS Hardware	0.00	0	2,683,400	0.00	0	2,683,400
Cash Transfers & Adjustments	0.00	(275,000,000)	(275,000,000)	0.00	0	0
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	1,645.00	0	1,037,073,600	1,645.00	0	1,032,669,600
Chg from FY 2026 Orig Approp.	0.00	0	(15,305,200)	0.00	0	(19,709,200)
% Chg from FY 2026 Orig Approp.	0.0%		(1.5%)	0.0%		(1.9%)

Transportation Services

Analyst: Dupree

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Administration	35,143,100	30,652,600	38,336,900	38,547,000	38,170,500
Capital Facilities	74,439,500	29,790,000	32,265,000	22,708,000	22,708,000
Aeronautics	41,352,700	12,914,000	14,380,200	4,843,600	4,803,300
Total:	150,935,300	73,356,600	84,982,100	66,098,600	65,681,800
BY FUND CATEGORY					
Dedicated	148,834,600	73,171,700	83,383,100	64,525,700	64,110,400
Federal	2,100,700	184,900	1,599,000	1,572,900	1,571,400
Total:	150,935,300	73,356,600	84,982,100	66,098,600	65,681,800
Percent Change:	0.0%	(51.4%)	15.8%	(22.2%)	(22.7%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	17,246,000	15,903,500	18,247,800	18,921,900	18,511,100
Operating Expenditures	52,962,200	16,090,200	30,632,600	21,998,600	21,998,600
Capital Outlay	44,739,000	30,904,000	34,551,700	23,628,100	23,622,100
Trustee/Benefit	35,988,100	10,458,900	1,550,000	1,550,000	1,550,000
Total:	150,935,300	73,356,600	84,982,100	66,098,600	65,681,800
Full-Time Positions (FTP)	161.00	161.00	161.00	161.00	161.00

Division Description

The Transportation Services Division includes the following three programs:

- 1) Administration develops long-range budgetary plans; develops legislation; operates information systems; provides employee services, financial services, and facilities management; and coordinates research activities.
- 2) Capital Facilities administers the design, building, and maintenance of department facilities.
- 3) Aeronautics assists Idaho municipalities in developing their airports and operates the state's air fleet.

Transportation Services

Analyst: Dupree

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
State Aeronautics (Dedicated) 22102	40,593,400	12,564,800	(28,028,600) (69.0%)	13,788,300	4,324,800	4,286,000
State Aeronautics (Billing) 22104	268,700	268,700	0 0.0%	0	0	0
State Highway 26000	0	0	0 0.0%	0	0	0
State Highway (Dedicated) 26002	110,866,800	60,338,200	(50,528,600) (45.6%)	69,594,800	60,200,900	59,824,400
State Highway (Local) 26005	0	0	0 0.0%	0	0	0
State Aeronautics (Federal) 22103	715,500	65,900	(649,600) (90.8%)	687,900	661,800	660,300
State Highway (Federal) 26003	1,417,700	119,000	(1,298,700) (91.6%)	911,100	911,100	911,100
Total:	153,862,100	73,356,600	(80,505,500) (52.3%)	84,982,100	66,098,600	65,681,800

Transportation Services

Analyst: Dupree

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	161.00	0	84,982,100	161.00	0	84,982,100
Prior Year Reappropriation	0.00	0	73,232,900	0.00	0	73,232,900
FY 2026 Total Appropriation	161.00	0	158,215,000	161.00	0	158,215,000
Executive Carry Forward	0.00	0	4,075,800	0.00	0	4,075,800
Unallocated CEC - S1110	0.00	0	(121,900)	0.00	0	(121,900)
FY 2026 Estimated Expenditures	161.00	0	162,168,900	161.00	0	162,168,900
Removal of Onetime Expenditures	0.00	0	(115,356,200)	0.00	0	(115,356,200)
Base Adjustments	0.00	0	0	0.00	0	0
Restore Rescissions/Gov Holdback	0.00	0	121,900	0.00	0	121,900
FY 2027 Base	161.00	0	46,934,600	161.00	0	46,934,600
Personnel Benefit Costs	0.00	0	519,300	0.00	0	263,300
Contract Inflation	0.00	0	109,600	0.00	0	109,600
Statewide Cost Allocation	0.00	0	856,000	0.00	0	856,000
Change in Employee Compensation	0.00	0	154,800	0.00	0	0
FY 2027 Program Maintenance	161.00	0	48,574,300	161.00	0	48,163,500
1. Deferred Maintenance Projects	0.00	0	15,500,000	0.00	0	15,500,000
5. New Equipment	0.00	0	6,000	0.00	0	0
6. Airfield Improvements	0.00	0	350,000	0.00	0	350,000
7. Aeronautics Facilities Maintenance	0.00	0	43,000	0.00	0	43,000
Replacement Items	0.00	0	80,500	0.00	0	80,500
OITS Hardware	0.00	0	1,544,800	0.00	0	1,544,800
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	161.00	0	66,098,600	161.00	0	65,681,800
Change from Original Appropriation	0.00	0	(18,883,500)	0.00	0	(19,300,300)
% Change from Original Appropriation			(22.2%)			(22.7%)

Transportation Services

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included eight budget enhancements. Enhancements included \$43,100 for targeted CEC for financial staff, a fund correction, \$10,600 for replacement items, \$2,916,900 for IT equipment, \$15,500,000 for deferred maintenance projects, \$20,000 for new equipment, \$9,600,000 for State Street Headquarters renovations, and \$10,000,000 for grants and equipment.					
	161.00	0	83,383,100	1,599,000	84,982,100
Prior Year Reappropriation		Capital Facilities, Aeronautics			
The Idaho Transportation Department was authorized to reappropriate or carryover its unencumbered and unspent appropriation from the State Aeronautics (Dedicated) Fund and the State Highway (Dedicated) Fund from FY 2025 into FY 2026. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2027 Base.					
Agency Request	0.00	0	73,232,900	0	73,232,900
Governor's Recommendation	0.00	0	73,232,900	0	73,232,900
FY 2026 Total Appropriation					
Agency Request	161.00	0	156,616,000	1,599,000	158,215,000
Governor's Recommendation	161.00	0	156,616,000	1,599,000	158,215,000
Executive Carry Forward		Administration, Aeronautics			
The Division of Transportation Services was approved by the Division of Financial Management for \$4,075,800 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2027 Base. This funding was encumbered by the agency for computer software, application development and administration services support, computer hardware, facilities maintenance, continuous airport improvement planning, backcountry air maintenance, and a backcountry airport facility rebuild.					
Agency Request	0.00	0	3,941,800	134,000	4,075,800
Governor's Recommendation	0.00	0	3,941,800	134,000	4,075,800
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.					
Agency Request	0.00	0	(121,700)	(200)	(121,900)
Governor's Recommendation	0.00	0	(121,700)	(200)	(121,900)
FY 2026 Estimated Expenditures					
Agency Request	161.00	0	160,436,100	1,732,800	162,168,900
Governor's Recommendation	161.00	0	160,436,100	1,732,800	162,168,900
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$10,600 for replacement items, \$2,916,900 for IT equipment, \$15,500,000 for deferred maintenance projects, \$20,000 for new equipment, \$9,600,000 for State Street Headquarters renovations, \$10,000,000 for grants and equipment, \$73,232,900 for reappropriation, and \$4,075,800 for Executive Carry Forward authorized by the Division of Financial Management.					
Agency Request	0.00	0	(115,222,200)	(134,000)	(115,356,200)
Governor's Recommendation	0.00	0	(115,222,200)	(134,000)	(115,356,200)
Base Adjustments		Aeronautics			
The agency requests a reduction of 0.25 FTP and \$29,200 from federal funds and an increase of 0.25 FTP and \$29,200 to dedicated funds.					
Agency Request	0.00	0	29,200	(29,200)	0
Recommended by the Governor with changes for benefits.					
Governor's Recommendation	0.00	0	28,800	(28,800)	0

Transportation Services

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Restore Rescissions/Gov Holdback					
This adjustment restores spending authority for unallocated additional CEC funding.					
Agency Request	0.00	0	121,700	200	121,900
Governor's Recommendation	0.00	0	121,700	200	121,900
FY 2027 Base					
Agency Request	161.00	0	45,364,800	1,569,800	46,934,600
Governor's Recommendation	161.00	0	45,364,400	1,570,200	46,934,600
Personnel Benefit Costs					
Administration, Aeronautics					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	0	516,900	2,400	519,300
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.</i>					
Governor's Recommendation	0.00	0	262,100	1,200	263,300
Contract Inflation					
Administration					
The Transportation Department requests \$109,600 ongoing from the State Highway (Dedicated) Fund for increased costs of CGI Advantage, a financial management software.					
Agency Request	0.00	0	109,600	0	109,600
Governor's Recommendation	0.00	0	109,600	0	109,600
Statewide Cost Allocation					
Administration, Aeronautics					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$165,900, Office of Administrative Hearings costs will increase by \$42,600, risk management costs will increase by \$34,800, State Controller fees will decrease by \$47,500, State Treasurer fees will decrease by \$4,500, and Office of Information Technology Services billings will increase by \$664,700, for a net increase of \$856,000.					
Agency Request	0.00	0	856,000	0	856,000
Governor's Recommendation	0.00	0	856,000	0	856,000
Change in Employee Compensation					
Administration, Aeronautics					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	0	154,100	700	154,800
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	161.00	0	47,001,400	1,572,900	48,574,300
Governor's Recommendation	161.00	0	46,592,100	1,571,400	48,163,500

Transportation Services

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
1. Deferred Maintenance Projects			Capital Facilities		
The Transportation Department requests \$15,500,000 onetime from the State Highway (Dedicated) Fund in capital outlay for deferred maintenance of agency facilities. The department maintains over 750 buildings throughout the state. These funds would increase the amount available to address statewide facility needs, preventative maintenance, and deferred maintenance projects for agency facilities including but not limited to upgrades to HVAC systems, windows, roofs, accessibility issues, flooring, plumbing, and electrical.					
AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: committed to provide a mobility-focused transportation system that drives economic opportunity. This is identified as goal #2 in the performance measure report for the Transportation Department.					
Agency Request	0.00	0	15,500,000	0	15,500,000
Governor's Recommendation	0.00	0	15,500,000	0	15,500,000
5. New Equipment			Aeronautics		
The Aeronautics Program requests \$6,000 onetime from dedicated funds to purchase a new GPS mapping system to control a truck-mounted herbicide sprayer. Herbicide sprayers are used for weed control at backcountry airstrips, to control overgrowth and mitigate wildfire danger.					
AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: committed to provide the safest transportation system and work environment. This is identified as goal #1 in the performance measure report for the Transportation Department.					
Agency Request	0.00	0	6,000	0	6,000
Not recommended by the Governor.					
Governor's Recommendation	0.00	0	0	0	0
6. Airfield Improvements			Aeronautics		
The Transportation Department requests \$350,000 in operating expenditures from the State Aeronautics (Dedicated) Fund for paving work at the Stanley airport. The total project includes asphalt, pavement markings, and items such as grass seed and fertilizer to repair construction-damaged areas.					
AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: committed to provide the safest transportation system and work environment. This is identified as goal #1 in the performance measure report for the Transportation Department.					
Agency Request	0.00	0	350,000	0	350,000
Governor's Recommendation	0.00	0	350,000	0	350,000
7. Aeronautics Facilities Maintenance			Capital Facilities		
The Transportation Department requests \$43,000 in onetime capital outlay for repair and maintenance of aeronautics facilities. This enhancement would increase appropriation with anticipated available revenue in the State Aeronautics (Dedicated) Fund.					
AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: committed to provide the safest transportation system and work environment. This is identified as goal #1 in the performance measure report for the Transportation Department.					
Agency Request	0.00	0	43,000	0	43,000
Governor's Recommendation	0.00	0	43,000	0	43,000
Replacement Items			Administration, Aeronautics		
The Transportation Department requests \$80,500 onetime from dedicated funds for replacement items in the Transportation Services Division. This includes \$14,600 from the State Highway (Dedicated) Fund in the Administration Program for docking stations and cameras and \$65,900 from the State Aeronautics (Dedicated) Fund in the Aeronautics Program for computer equipment, road equipment and shop equipment.					
Agency Request	0.00	0	80,500	0	80,500
Governor's Recommendation	0.00	0	80,500	0	80,500

Transportation Services

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
OITS Hardware		Administration, Aeronautics			
The Transportation Department requests \$1,544,800 onetime from dedicated funds to purchase replacement computer equipment per the recommendation of the Office of Information Technology Services. This includes \$1,528,200 from the State Highway (Dedicated) Fund in the Administration Program for laptops and routers, and \$16,600 from the State Aeronautics (Dedicated) Fund in the Aeronautics Program for laptops.					
Agency Request	0.00	0	1,544,800	0	1,544,800
Governor's Recommendation	0.00	0	1,544,800	0	1,544,800
Budget Law Exemptions/Other Adjustments		Aeronautics, Capital Facilities			
The Transportation Department requests the following language be included in the department's appropriation bill.					
REAPPROPRIATION AUTHORITY. There is hereby reappropriated to the Idaho Transportation Department any unexpended and unencumbered balances appropriated or reappropriated to the Idaho Transportation Department from the State Aeronautics (Dedicated) Fund, and the State Highway (Dedicated) from FY 2026 into FY 2027. Reappropriation requires legislative approval.					
Agency Request	0.00	0	0	0	0
Recommended by the Governor.					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	161.00	0	64,525,700	1,572,900	66,098,600
Governor's Recommendation	161.00	0	64,110,400	1,571,400	65,681,800
Agency Request					
Change from Original App	0.00	0	(18,857,400)	(26,100)	(18,883,500)
% Change from Original App	0.0%		(22.6%)	(1.6%)	(22.2%)
Governor's Recommendation					
Change from Original App	0.00	0	(19,272,700)	(27,600)	(19,300,300)
% Change from Original App	0.0%		(23.1%)	(1.7%)	(22.7%)

Motor Vehicles

Analyst: Dupree

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
Dedicated	38,745,100	31,011,200	36,971,800	37,202,200	36,661,700
Federal	3,600,000	567,900	3,600,000	3,600,000	3,600,000
Total:	42,345,100	31,579,100	40,571,800	40,802,200	40,261,700
Percent Change:	0.0%	(25.4%)	28.5%	0.6%	(0.8%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	19,161,300	16,930,400	20,371,900	21,339,400	20,798,900
Operating Expenditures	21,358,400	12,938,000	19,096,100	18,679,100	18,679,100
Capital Outlay	1,825,400	1,710,700	1,103,800	783,700	783,700
Total:	42,345,100	31,579,100	40,571,800	40,802,200	40,261,700
Full-Time Positions (FTP)	240.00	240.00	240.00	240.00	240.00

Division Description

The Division of Motor Vehicles (DMV) manages driver's licenses, vehicle registrations, license plates, and vehicle titles. This division is responsible to meet the needs and expectations of motor vehicle customers, the county sheriffs, and assessors who work as the department's agents.

Motor Vehicles

Analyst: Dupree

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
State Highway 26000	0	0	0 0.0%	0	0	0
State Highway (Dedicated) 26002	40,274,700	31,011,200	(9,263,500) (23.0%)	36,971,800	37,202,200	36,661,700
State Highway (Federal) 26003	3,673,200	567,900	(3,105,300) (84.5%)	3,600,000	3,600,000	3,600,000
Total:	43,947,900	31,579,100	(12,368,800) (28.1%)	40,571,800	40,802,200	40,261,700

Motor Vehicles

Analyst: Dupree

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	240.00	0	40,571,800	240.00	0	40,571,800
Executive Carry Forward	0.00	0	2,000,200	0.00	0	2,000,200
Unallocated CEC - S1110	0.00	0	(240,300)	0.00	0	(240,300)
FY 2026 Estimated Expenditures	240.00	0	42,331,700	240.00	0	42,331,700
Removal of Onetime Expenditures	0.00	0	(3,590,000)	0.00	0	(3,590,000)
Restore Rescissions/Gov Holdback	0.00	0	240,300	0.00	0	240,300
FY 2027 Base	240.00	0	38,982,000	240.00	0	38,982,000
Personnel Benefit Costs	0.00	0	812,000	0.00	0	427,000
Statewide Cost Allocation	0.00	0	52,300	0.00	0	52,300
Change in Employee Compensation	0.00	0	155,500	0.00	0	0
FY 2027 Program Maintenance	240.00	0	40,001,800	240.00	0	39,461,300
Replacement Items	0.00	0	378,400	0.00	0	378,400
OITS Hardware	0.00	0	422,000	0.00	0	422,000
FY 2027 Total	240.00	0	40,802,200	240.00	0	40,261,700
Change from Original Appropriation	0.00	0	230,400	0.00	0	(310,100)
% Change from Original Appropriation			0.6%			(0.8%)

Motor Vehicles

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included three budget enhancements. Enhancements included a fund correction, replacement items, and IT equipment.					
	240.00	0	36,971,800	3,600,000	40,571,800
Executive Carry Forward					
The Division of Motor Vehicles was approved by the Division of Financial Management for \$2,000,200 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2027 Base. This funding was encumbered by the agency for county office program offices support, Port of Entry services and support, computer software and hardware for DMV services, supplies, repairs, and maintenance.					
Agency Request	0.00	0	1,821,600	178,600	2,000,200
Governor's Recommendation	0.00	0	1,821,600	178,600	2,000,200
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.					
Agency Request	0.00	0	(240,300)	0	(240,300)
Governor's Recommendation	0.00	0	(240,300)	0	(240,300)
FY 2026 Estimated Expenditures					
Agency Request	240.00	0	38,553,100	3,778,600	42,331,700
Governor's Recommendation	240.00	0	38,553,100	3,778,600	42,331,700
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$608,200 for replacement items, \$981,600 for IT equipment, and \$2,000,200 for Executive Carry Forward authorized by the Division of Financial Management.					
Agency Request	0.00	0	(3,411,400)	(178,600)	(3,590,000)
Governor's Recommendation	0.00	0	(3,411,400)	(178,600)	(3,590,000)
Restore Rescissions/Gov Holdback					
This adjustment restores spending authority for unallocated additional CEC funding.					
Agency Request	0.00	0	240,300	0	240,300
Governor's Recommendation	0.00	0	240,300	0	240,300
FY 2027 Base					
Agency Request	240.00	0	35,382,000	3,600,000	38,982,000
Governor's Recommendation	240.00	0	35,382,000	3,600,000	38,982,000
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	0	812,000	0	812,000
The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.					
Governor's Recommendation	0.00	0	427,000	0	427,000

Motor Vehicles

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$36,400, and risk management costs will increase by \$15,900, for a net increase of \$52,300.					
Agency Request	0.00	0	52,300	0	52,300
Governor's Recommendation	0.00	0	52,300	0	52,300
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	0	155,500	0	155,500
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	240.00	0	36,401,800	3,600,000	40,001,800
Governor's Recommendation	240.00	0	35,861,300	3,600,000	39,461,300
Replacement Items					
The Division of Motor Vehicles requests \$378,400 onetime from the State Highway (Dedicated) Fund to purchase replacement items. Replacement items include 220 document scanners, 220 signature pads, and 174 cameras.					
Agency Request	0.00	0	378,400	0	378,400
Governor's Recommendation	0.00	0	378,400	0	378,400
OITS Hardware					
The Division of Motor Vehicles requests \$422,000 onetime from the State Highway (Dedicated) Fund to purchase replacement computer equipment per the recommendation of the Office of Information Technology Services. Replacement items include computers and desktops.					
Agency Request	0.00	0	422,000	0	422,000
Governor's Recommendation	0.00	0	422,000	0	422,000
FY 2027 Total					
Agency Request	240.00	0	37,202,200	3,600,000	40,802,200
Governor's Recommendation	240.00	0	36,661,700	3,600,000	40,261,700
Agency Request					
Change from Original App	0.00	0	230,400	0	230,400
% Change from Original App	0.0%		0.6%	0.0%	0.6%
Governor's Recommendation					
Change from Original App	0.00	0	(310,100)	0	(310,100)
% Change from Original App	0.0%		(0.8%)	0.0%	(0.8%)

Highway Operations

Analyst: Dupree

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
Dedicated	227,507,000	212,106,400	256,882,300	270,700,600	267,534,100
Federal	62,547,300	48,535,900	60,950,600	50,480,200	50,200,000
Total:	290,054,300	260,642,300	317,832,900	321,180,800	317,734,100
Percent Change:	0.0%	(10.1%)	21.9%	1.1%	0.0%
BY OBJECT OF EXPENDITURE					
Personnel Costs	121,607,600	110,218,600	132,630,000	137,678,300	134,692,400
Operating Expenditures	78,458,100	72,321,300	80,155,100	81,687,900	81,687,900
Capital Outlay	53,058,000	46,968,400	66,017,200	73,349,000	72,888,200
Trustee/Benefit	36,930,600	31,134,000	39,030,600	28,465,600	28,465,600
Total:	290,054,300	260,642,300	317,832,900	321,180,800	317,734,100
Full-Time Positions (FTP)	1,244.00	1,244.00	1,244.00	1,244.00	1,244.00

Division Description

The Highway Operations Division performs statewide highway maintenance functions and directs highway improvements; administers federal-aid safety improvement projects and safety tasks; protects highways from oversize, overweight, and dangerous usage; manages federal transit grant programs and encourages coordinated transportation services; develops projects to improve state and local highway systems to improve safety; and coordinates transportation research efforts.

Highway Operations

Analyst: Dupree

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
State Highway 26000	0	0	0 0.0%	0	0	0
State Highway (Dedicated) 26002	286,587,300	212,011,900	(74,575,400) (26.0%)	256,501,000	270,306,900	267,147,800
State Highway (Local) 26005	358,200	94,500	(263,700) (73.6%)	381,300	393,700	386,300
State Highway (Federal) 26003	62,164,500	43,682,300	(18,482,200) (29.7%)	60,385,600	50,480,200	50,200,000
Federal COVID-19 Relief 34500	8,501,800	4,853,600	(3,648,200) (42.9%)	565,000	0	0
Total:	357,611,800	260,642,300	(96,969,500) (27.1%)	317,832,900	321,180,800	317,734,100

Highway Operations

Analyst: Dupree

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	1,244.00	0	317,832,900	1,244.00	0	317,832,900
Executive Carry Forward	0.00	0	73,895,100	0.00	0	73,895,100
Unallocated CEC - S1110	0.00	0	(1,054,000)	0.00	0	(1,054,000)
FY 2026 Estimated Expenditures	1,244.00	0	390,674,000	1,244.00	0	390,674,000
Removal of Onetime Expenditures	0.00	0	(152,854,700)	0.00	0	(152,854,700)
Base Adjustments	0.00	0	0	0.00	0	0
Restore Rescissions/Gov Holdback	0.00	0	1,054,000	0.00	0	1,054,000
FY 2027 Base	1,244.00	0	238,873,300	1,244.00	0	238,873,300
Personnel Benefit Costs	0.00	0	4,012,800	0.00	0	2,062,400
Statewide Cost Allocation	0.00	0	807,700	0.00	0	807,700
Change in Employee Compensation	0.00	0	1,035,500	0.00	0	0
FY 2027 Program Maintenance	1,244.00	0	244,729,300	1,244.00	0	241,743,400
2. SH-16 Operations and Maintenance	0.00	0	2,562,400	0.00	0	2,553,400
3. Roadside Safety - Tree Removal	0.00	0	4,975,000	0.00	0	4,975,000
4. New Equipment	0.00	0	4,708,900	0.00	0	4,699,900
Replacement Items	0.00	0	63,488,600	0.00	0	63,045,800
OITS Hardware	0.00	0	716,600	0.00	0	716,600
FY 2027 Total	1,244.00	0	321,180,800	1,244.00	0	317,734,100
Change from Original Appropriation	0.00	0	3,347,900	0.00	0	(98,800)
% Change from Original Appropriation			1.1%			0.0%

Highway Operations

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included 11 budget enhancements. Enhancements included targeted CEC for highway operations crew employees, new equipment, automated materials software for construction administration, public transit jurisdiction reimbursements, highway safety campaigns, metropolitan planning organization reimbursements, historical highway markers, statewide public transit, a dedicated fund correction, replacement items and IT hardware.					
	1,244.00	0	256,882,300	60,950,600	317,832,900
Executive Carry Forward					
The Idaho Transportation Department was approved by the Division of Financial Management for \$73,895,200 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2027 Base. This funding was encumbered by the agency for road equipment, planning services, maintenance and repair materials for bridges, canals, drainage, and guardrails; operation buildings and facility equipment, winter operation materials, striping and pavement markings, and rest area maintenance.					
Agency Request	0.00	0	63,341,000	10,554,100	73,895,100
Governor's Recommendation	0.00	0	63,341,000	10,554,100	73,895,100
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.					
Agency Request	0.00	0	(788,800)	(265,200)	(1,054,000)
Governor's Recommendation	0.00	0	(788,800)	(265,200)	(1,054,000)
FY 2026 Estimated Expenditures					
Agency Request	1,244.00	0	319,434,500	71,239,500	390,674,000
Governor's Recommendation	1,244.00	0	319,434,500	71,239,500	390,674,000
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$10,208,900 for new equipment, \$1,360,000 for an automated materials software, \$10,000,000 for public transit, \$347,000 for historical highway markers, \$565,000 for CARES funding for public transit, \$55,613,000 for replacement items, \$865,700 for IT equipment, and \$73,895,100 for Executive Carry Forward authorized by the Division of Financial Management.					
Agency Request	0.00	0	(131,388,600)	(21,466,100)	(152,854,700)
Governor's Recommendation	0.00	0	(131,388,600)	(21,466,100)	(152,854,700)
Base Adjustments					
The agency requests a transfer of 66.50 FTP from the State Highway (Federal) Fund and 1.50 FTP from the State Highway (Local) Fund for a total of 68.00 FTP to the State Highway (Dedicated) Fund. This adjustment would align FTP to the funds they are paid from.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
Restore Rescissions/Gov Holdback					
This adjustment restores spending authority for unallocated additional CEC funding.					
Agency Request	0.00	0	788,800	265,200	1,054,000
Governor's Recommendation	0.00	0	788,800	265,200	1,054,000
FY 2027 Base					
Agency Request	1,244.00	0	188,834,700	50,038,600	238,873,300
Governor's Recommendation	1,244.00	0	188,834,700	50,038,600	238,873,300

Highway Operations

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	0	3,687,400	325,400	4,012,800
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.</i>					
Governor's Recommendation	0.00	0	1,901,000	161,400	2,062,400
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$226,100, and risk management costs will increase by \$581,600, for a net increase of \$807,700.					
Agency Request	0.00	0	807,700	0	807,700
Governor's Recommendation	0.00	0	807,700	0	807,700
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	0	919,300	116,200	1,035,500
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	1,244.00	0	194,249,100	50,480,200	244,729,300
Governor's Recommendation	1,244.00	0	191,543,400	50,200,000	241,743,400

2. SH-16 Operations and Maintenance

The Transportation Department requests \$2,092,200 onetime and \$470,000 ongoing from the State Highway (Dedicated) Fund for maintenance and operations of the extension of State Highway 16 from State Highway 44 to I-84 that is scheduled to open in 2027.

Onetime funds would include: \$1,938,000 for motorized equipment and vehicles, including two snowplows, a mechanical street sweeper, a attenuator truck, a crew cab dump truck, and a tractor/.5 cubic yard loader with roadside mower; \$118,900 for non-motorized equipment for roadway maintenance, including mechanics' tools sets, post drivers, concrete saw and a concrete barrier lifter; and \$35,300 for small tools and equipment, including communication radios, chainsaws, fleet chargers, and smaller tool sets.

Ongoing costs are requested in operating expenditures for roadway materials such as salt, deicer, sign and traffic signal materials, paint for striping; fuel and parts for equipment and vehicles; and contractor services.

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: committed to provide a mobility-focused transportation system that drives economic opportunity. This is identified as goal #2 in the performance measure report for the Transportation Department.

Agency Request	0.00	0	2,562,400	0	2,562,400
<i>Recommended by the Governor with updated cost estimates for equipment.</i>					
Governor's Recommendation	0.00	0	2,553,400	0	2,553,400

Highway Operations

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

3. Roadside Safety - Tree Removal

The Transportation Department requests \$4,975,000 from the State Highway (Dedicated) Fund. Of that amount, \$2,015,000 is requested in ongoing operating expenditures for contracts to perform tree-felling and flagging, training for hazard tree identification and felling, and vegetation management for safety and fire suppression. The remaining \$2,960,000 is requested in onetime capital outlay to purchase equipment and vehicles for tree assessment and removal. This includes four excavators, two boom trucks, and other miscellaneous equipment.

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: committed to provide the safest transportation system and work environment. This is identified as goal #1 in the performance measure report for the Transportation Department.

Agency Request	0.00	0	4,975,000	0	4,975,000
Governor's Recommendation	0.00	0	4,975,000	0	4,975,000

4. New Equipment

The Transportation Department requests a onetime appropriation of \$4,708,900 from the State Highway (Dedicated) Fund for equipment purchases in all districts, and at headquarters. This includes road equipment, computer equipment, laboratory equipment, office equipment, shop equipment, road equipment, and other miscellaneous equipment.

The totals by district are:

District 1: \$686,000

District 2: \$144,200

District 3: \$117,000

District 4: \$ 67,800

District 5: \$167,400

District 6: \$171,800

HQ Highways Administration: \$7,300

HQ Mobility Services: \$3,347,400

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: committed to provide a mobility-focused transportation system that drives economic opportunity. This is identified as goal #2 in the performance measure report for the Transportation Department.

Agency Request	0.00	0	4,708,900	0	4,708,900
<i>Recommended by the Governor with updated cost estimates for equipment.</i>					
Governor's Recommendation	0.00	0	4,699,900	0	4,699,900

Replacement Items

The Transportation Department requests \$63,488,600 onetime from the State Highway (Dedicated) Fund for replacement items.

This request includes \$60,807,200 for road equipment. Some of the heavy equipment includes four crash trucks, two utility trucks, two aerial trucks, a digger derrick truck, a snowplow, 44 dump trucks, a tractor truck, 13 backhoes, 52 loaders, nine motorgraders, four hot patchers, one crack filler, three forklifts, six lawn tractors, 46 sanders, 12 excavators, two mechanical street sweepers, and two semi-tankers.

Of this request, 79 pieces of heavy equipment worth \$21,040,900 are eligible for the buy back program.

The remainder of the request includes road equipment, office equipment, shop equipment, communications equipment, and laboratory equipment.

Agency Request	0.00	0	63,488,600	0	63,488,600
<i>Recommended by the Governor with updated cost estimates for equipment.</i>					
Governor's Recommendation	0.00	0	63,045,800	0	63,045,800

Highway Operations

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
OITS Hardware					
The Transportation Department requests \$716,600 onetime from dedicated funds to purchase replacement computer equipment per the recommendation of the Office of Information Technology Services.					
Replacement items include laptops, desktops, and docking stations.					
Agency Request	0.00	0	716,600	0	716,600
Governor's Recommendation	0.00	0	716,600	0	716,600
FY 2027 Total					
Agency Request	1,244.00	0	270,700,600	50,480,200	321,180,800
Governor's Recommendation	1,244.00	0	267,534,100	50,200,000	317,734,100
Agency Request					
Change from Original App	0.00	0	13,818,300	(10,470,400)	3,347,900
% Change from Original App	0.0%		5.4%	(17.2%)	1.1%
Governor's Recommendation					
Change from Original App	0.00	0	10,651,800	(10,750,600)	(98,800)
% Change from Original App	0.0%		4.1%	(17.6%)	0.0%

Contract Construction & Right-of-Way Acquisition

Analyst: Dupree

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
Dedicated	813,016,100	295,012,900	172,244,400	172,244,400	172,244,400
Federal	443,087,900	400,211,700	436,747,600	436,747,600	436,747,600
Total:	1,256,104,000	695,224,600	608,992,000	608,992,000	608,992,000
Percent Change:	0.0%	(44.7%)	(12.4%)	0.0%	0.0%
BY OBJECT OF EXPENDITURE					
Operating Expenditures	11,625,200	7,129,800	10,600,000	10,100,000	10,100,000
Capital Outlay	1,042,378,800	636,504,300	596,292,000	596,292,000	596,292,000
Trustee/Benefit	202,100,000	51,590,500	2,100,000	2,600,000	2,600,000
Total:	1,256,104,000	695,224,600	608,992,000	608,992,000	608,992,000

Division Description

The Contract Construction and Right-of-Way Acquisition Division accounts for the funds appropriated for highway construction projects that maintain and improve the state's highway system.

In 2006, the Legislature approved H854 which provided bonding authority for the issuance of Grant Anticipation Revenue Vehicle (GARVEE) bonds. H547 of 2014 revised the distribution of cigarette tax revenues to provide up to \$4.7 million annually, for five years, to the GARVEE Debt Service Fund to pay the state's share of the annual bond payment. Additionally, there was a distribution of cigarette tax revenues to the State Highway Account to pay for highway maintenance which is variable and contingent upon the amount of revenues generated.

H312 of 2015 raised the gas tax by seven cents to its current rate of 32¢ per gallon, and increased the registration fee by \$21 for personal vehicles and \$25 for commercial vehicles. The ongoing increase in registration and motor fuels is being split 60% - 40% between the State Highway Account and local units of government. Furthermore, the bill provided that any funds from an unrecognized General Fund revenue surplus be split equally and deposited into the Budget Stabilization Fund and the Strategic Initiative Program Fund at the end of FY 2015 and FY 2016, after which time the surplus eliminator language would sunset. When the FY 2015 books closed in July 2015, each fund received \$54.2 million. The FY 2016 transfer was approximately \$11 million each to the Budget Stabilization Fund and the Strategic Initiative Program Fund. The FY 2017 transfer was \$27.5 million split 60/40 between Idaho Transportation Department (ITD) and the local units of government. The FY 2018 transfer was approximately \$60.3 million, which was also split 60/40 between ITD and the local units of government.

S1206 of 2017 authorized an additional \$300 million in GARVEE bonding authority, extended the surplus eliminator for two years while adding a 60/40 split between ITD and the local units of government for the Strategic Initiative Program portion, and created the Transportation Expansion and Congestion Mitigation (TECM) Fund. The TECM Fund was funded through 1% of sales tax revenue, as well as a distribution from the cigarette tax.

S1065 of 2019 provided a financing mechanism through the Idaho Housing and Finance Association to allow for bonding from the TECM funds. Revenue for TECM revenue is from 1% of sales tax but not less than \$15 million and a distribution from the cigarette tax.

H362 of 2021 increased the sales tax distribution to the TECM Fund from 1% to 4.5%. The bill guarantees \$80 million to the Idaho Transportation Department annually and any remainder to be distributed to the local units of government as defined in Section 40-709 (1-3), Idaho Code.

H25 of 2025 increased the sales tax distribution to the TECM Fund to \$100,000,000 in FY 2026, \$120,000,000 in FY 2027, and \$140,000,000 in FY 2028 and beyond and \$45,000,000 each year to be distributed to the local units of government as defined in Section 40-709 (1-3), Idaho Code.

Contract Construction & Right-of-Way Acquisition

Analyst: Dupree

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	0	0	0 0.0%	0	0	0
Local Bridge Inspection 25903	0	0	0 0.0%	0	0	0
Railroad Grade Crossing Protection 25904	0	0	0 0.0%	0	0	0
State Highway (Dedicated) 26002	175,277,000	117,486,700	(57,790,300) (33.0%)	118,447,700	118,447,700	118,447,700
State Highway (Local) 26005	17,723,200	15,304,800	(2,418,400) (13.6%)	11,522,900	11,522,900	11,522,900
Transportation Expansion and Congestion Mitigation 26902	165,856,000	27,415,700	(138,440,300) (83.5%)	42,273,800	42,273,800	42,273,800
Strategic Initiatives Program 27002	254,159,900	84,805,700	(169,354,200) (66.6%)	0	0	0
Strategic Initiatives Program - Local 27005	200,000,000	50,000,000	(150,000,000) (75.0%)	0	0	0
Strategic Initiatives Grant Program 27006	0	0	0 0.0%	0	0	0
State Highway (Federal) 26003	443,087,900	400,211,700	(42,876,200) (9.7%)	436,747,600	436,747,600	436,747,600
Total:	1,256,104,000	695,224,600	(560,879,400) (44.7%)	608,992,000	608,992,000	608,992,000

Contract Construction & Right-of-Way Acquisition

Analyst: Dupree

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	0.00	0	608,992,000	0.00	0	608,992,000
Prior Year Reappropriation	0.00	0	241,525,200	0.00	0	241,525,200
FY 2026 Total Appropriation	0.00	0	850,517,200	0.00	0	850,517,200
Removal of Onetime Expenditures	0.00	0	(241,525,200)	0.00	0	(241,525,200)
Base Adjustments	0.00	0	0	0.00	0	0
FY 2027 Base	0.00	0	608,992,000	0.00	0	608,992,000
FY 2027 Program Maintenance	0.00	0	608,992,000	0.00	0	608,992,000
8. Safety and Capacity	0.00	87,912,800	87,912,800	0.00	0	0
9. Road and Bridge Maintenance	0.00	187,087,200	187,087,200	0.00	0	0
Cash Transfers & Adjustments	0.00	(275,000,000)	(275,000,000)	0.00	0	0
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	0.00	0	608,992,000	0.00	0	608,992,000
Change from Original Appropriation	0.00	0	0	0.00	0	0
% Change from Original Appropriation			0.0%			0.0%

Contract Construction & Right-of-Way Acquisition

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included five budget enhancements. Enhancements included appropriation for construction projects based on anticipated federal funding, appropriation for construction projects that was previously reverted, safety and capacity projects, road and bridge maintenance, and \$20,000,000 to address the fiscal impact of H25 which increased the sales tax distribution to the Transportation Expansion and Congestion Mitigation Fund.					
	0.00	0	172,244,400	436,747,600	608,992,000

Prior Year Reappropriation

The Idaho Transportation Department was authorized to reappropriate or carryover its unencumbered and unspent appropriation not to exceed \$300,000,000 from FY 2025 into FY 2026. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2027 Base.

Agency Request	0.00	0	198,649,000	42,876,200	241,525,200
Governor's Recommendation	0.00	0	198,649,000	42,876,200	241,525,200

FY 2026 Total Appropriation					
Agency Request	0.00	0	370,893,400	479,623,800	850,517,200
Governor's Recommendation	0.00	0	370,893,400	479,623,800	850,517,200

Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$241,525,100 for reappropriation.

Agency Request	0.00	0	(198,649,000)	(42,876,200)	(241,525,200)
Governor's Recommendation	0.00	0	(198,649,000)	(42,876,200)	(241,525,200)

Base Adjustments

The Idaho Transportation Department requests an expenditure category adjustment of \$500,000 from operating expenditures to trustee and benefit payments for grants through the Federal Highway Safety Improvement Program.

Agency Request	0.00	0	0	0	0
Recommended by the Governor.					
Governor's Recommendation	0.00	0	0	0	0

FY 2027 Base					
Agency Request	0.00	0	172,244,400	436,747,600	608,992,000
Governor's Recommendation	0.00	0	172,244,400	436,747,600	608,992,000

FY 2027 Program Maintenance					
Agency Request	0.00	0	172,244,400	436,747,600	608,992,000
Governor's Recommendation	0.00	0	172,244,400	436,747,600	608,992,000

8. Safety and Capacity

The Transportation Department requests a onetime cash transfer of \$87,912,800 from the General Fund to the Strategic Initiatives Program Fund and the Local Highway Distribution Fund. This request reflects onetime General Fund investments in safety and capacity. Of the total amount, \$52,747,700 would go to ITD and \$35,165,100 would go to local units of government through the Local Highway Distribution Fund. The funds would be dedicated to state projects approved by the Idaho Transportation Department Board.

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: committed to provide the safest transportation system and work environment. This is identified as goal #1 in the performance measure report for the Transportation Department.

Agency Request	0.00	87,912,800	0	0	87,912,800
Not recommended by the Governor.					
Governor's Recommendation	0.00	0	0	0	0

Contract Construction & Right-of-Way Acquisition

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

9. Road and Bridge Maintenance

The Transportation Department requests a onetime cash transfer of \$187,087,200 from the General Fund to the Strategic Initiatives Program Fund and the Local Highway Distribution Fund. This request reflects a onetime General Fund investment in road and bridge maintenance. Of the total amount, \$112,252,300 would go to ITD and \$74,834,900 would go to local units of government through the Local Highway Distribution Fund, Section 40-709, Idaho Code. The funds would be dedicated to state projects approved by the Idaho Transportation Department Board.

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: committed to provide the safest transportation system and work environment. This is identified as goal #1 in the performance measure report for the Transportation Department.

Agency Request	0.00	187,087,200	0	0	187,087,200

Not recommended by the Governor.

Governor's Recommendation	0.00	0	0	0	0

Cash Transfers & Adjustments

The Transportation Department requests a cash transfer of \$165,000,000 from the General Fund to the Strategic Initiative Fund and a cash transfer of \$110,000,000 from the General Fund to the Local Highway Distribution Fund.

Agency Request	0.00	(275,000,000)	0	0	(275,000,000)

Not recommended by the Governor.

Governor's Recommendation	0.00	0	0	0	0

Contract Construction & Right-of-Way Acquisition

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

Budget Law Exemptions/Other Adjustments

The Idaho Transportation Department requests the following language be included in its FY 2027 appropriation bill:

CONTINUOUSLY APPROPRIATED MONEYS. All moneys transferred to the Local Bridge Inspection Fund and to the Railroad Grade Crossing Protection Fund, as provided in Section 63-2412, Idaho Code, are hereby continuously appropriated to the Idaho Transportation Department for the stated purpose of those funds.

REAPPROPRIATION AUTHORITY. There is hereby reappropriated to the Idaho Transportation Department any unexpended and unencumbered balances appropriated or reappropriated to the Idaho Transportation Department from the State Highway Fund and the Transportation Expansion and Congestion Mitigation Fund for the Contract Construction and Right-of-Way Acquisition Division for fiscal year 2026, in a total amount not to exceed \$300,000,000 to be used for nonrecurring expenditures for the Contract Construction and Right-of Way Acquisition Division for the period July 1, 2025, through June 30, 2026.

CONTINUOUSLY APPROPRIATED MONEYS. It is the intent of the Legislature that all dedicated moneys transferred to the Strategic Initiatives Program Fund (SIPF) are hereby continuously appropriated to the Idaho Transportation Department for the stated purpose of those funds.

LEGISLATIVE AUTHORIZATION FOR PRIOR PERIOD ADJUSTMENT. Pursuant to Section 67-3604, Idaho Code, the Idaho Transportation Department is hereby authorized, and the Office of the State Controller shall make, the necessary prior period adjustments not to exceed \$303,900 from the State Highway (Dedicated) Fund and GARVEE Capital Project Fund for transactions incorrectly recorded in fiscal years 2020, 2021, and 2022.

The Idaho Transportation Department requests that any remaining cash in the State Highway Fund (26000) be obligated for construction projects in the Contract Construction and Right-of-Way Acquisition appropriation unit. Repurposing of the remaining cash balances for this purpose shall be subject to Legislative appropriation. The purpose of this request is to ensure that any remaining state dedicated cash balances are fully realized in FY 2027 for use on construction projects. As a general practice, the Idaho Transportation Department leaves a cash balance to accommodate additional initiatives or unknown costs including, but not limited to, changes in employee compensation, statewide cost allocation plan, etc. The department requests that the Legislature increase appropriation in the Contract Construction and Right-of-Way Acquisition Program directly proportionate to the remaining cash balances in the State Highway Fund after all remaining unknown costs have been identified.

Agency Request	0.00	0	0	0	0

The Governor recommends the following language be included in the Idaho Transportation Department FY 2027 appropriation bill:

CASH TRANSFER: Notwithstanding any other provision of law to the contrary, the Office of the State Controller shall transfer all interest earned in FY 2026 on the Strategic Initiatives Program Fund (Dedicated) and the Strategic Initiatives Program Fund (Local-LHTAC 40%) into the General Fund for the period of FY 2027.

CASH TRANSFER: Notwithstanding any other provision of law to the contrary, of the \$165,000,000 in General Fund appropriated and transferred to the Strategic Initiatives Program Fund (Dedicated) by the Office of the State Controller in FY 2026, pursuant to SB 1218, Section 6, of the 2025 Legislative session, the Office of the State Controller shall transfer back \$45,000,000 to the General Fund from the Strategic Initiatives Program Fund (Dedicated) as soon as practicable, but no later than June 30, 2026. Further, the Office of the State Controller shall transfer any unobligated cash balance in the Strategic Initiatives Grant Program Fund (Dedicated) into the General Fund for the period of FY 2027.

Governor's Recommendation	0.00	0	0	0	0

Contract Construction & Right-of-Way Acquisition

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2027 Total					
Agency Request	0.00	0	172,244,400	436,747,600	608,992,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>172,244,400</i>	<i>436,747,600</i>	<i>608,992,000</i>
Agency Request					
Change from Original App	0.00	0	0	0	0
% Change from Original App			0.0%	0.0%	0.0%
<i>Governor's Recommendation</i>					
<i>Change from Original App</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>% Change from Original App</i>			<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>

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Idaho Legislative Budget Book

Department of Administration

2026 Legislative Session

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Department of Administration

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY DIVISION					
Administration, Dept of	31,491,200	27,869,600	31,184,400	32,363,100	32,435,600
Capitol Commission	6,927,600	606,900	2,342,000	2,342,000	2,342,000
Permanent Building Fund	174,908,300	2,583,400	122,861,900	72,507,300	72,507,300
Total:	213,327,100	31,059,900	156,388,300	107,212,400	107,284,900
BY FUND CATEGORY					
General	2,709,700	2,665,500	2,943,700	2,513,200	2,486,300
Dedicated	209,563,200	27,340,200	153,444,600	104,699,200	104,798,600
Federal	1,054,200	1,054,200	0	0	0
Total:	213,327,100	31,059,900	156,388,300	107,212,400	107,284,900
Percent Change:	0.0%	(85.4%)	403.5%	(31.4%)	(31.4%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	12,477,700	11,172,100	13,377,200	13,885,100	13,918,300
Operating Expenditures	17,697,700	15,504,900	17,798,500	18,288,500	18,320,600
Capital Outlay	183,151,700	4,382,900	125,152,000	74,978,200	74,985,400
Trustee/Benefit	0	0	60,600	60,600	60,600
Total:	213,327,100	31,059,900	156,388,300	107,212,400	107,284,900
Full-Time Positions (FTP)	134.00	134.00	137.00	136.00	139.00

Department Description

The Department of Administration provides a wide variety of centralized services to state government, including: public works; purchasing; life, health, and disability insurance for state employees; and property and casualty insurance for state agencies.

The Capitol Commission was initially responsible for the renovation of Idaho's State Capitol and grounds, and is now charged with overseeing its use and historic preservation.

The Bond Payments Division consolidated payment of the state's bonded indebtedness for the construction of buildings. S1387 of 2022 provided a supplemental appropriation of \$175,754,000 from the General Fund. In combination with FY 2023 final debt service payments, that amount paid off the state funded portion of the state's bond portfolio.

The Permanent Building Fund is used for the maintenance and construction of state buildings, including those at the college and universities.

Department of Administration

Comparative Summary

Decision Unit	Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	137.00	2,943,700	156,388,300	137.00	2,943,700	156,388,300
Prior Year Reappropriation	0.00	0	2,342,000	0.00	0	2,342,000
FY 2026 Total Appropriation	137.00	2,943,700	158,730,300	137.00	2,943,700	158,730,300
Executive Carry Forward	0.00	0	605,300	0.00	0	605,300
Governor's Holdback	0.00	(91,200)	(91,200)	0.00	(91,200)	(91,200)
Unallocated CEC - S1110	0.00	0	(127,000)	0.00	0	(127,000)
FY 2026 Estimated Expenditures	137.00	2,852,500	159,117,400	137.00	2,852,500	159,117,400
Removal of Onetime Expenditures	0.00	0	(125,984,900)	0.00	0	(125,984,900)
Restore Rescissions/Gov Holdback	0.00	91,200	218,200	0.00	91,200	218,200
FY 2027 Base	137.00	2,943,700	33,350,700	137.00	2,943,700	33,350,700
Personnel Benefit Costs	0.00	45,300	473,600	0.00	24,700	254,500
Statewide Cost Allocation	0.00	(27,500)	244,200	0.00	(27,500)	244,200
Change in Employee Compensation	0.00	7,900	107,300	0.00	0	0
FY 2027 Program Maintenance	137.00	2,969,400	34,175,800	137.00	2,940,900	33,849,400
Enhancements						
Department of Administration						
1. Align Utilities Costs to Rent Revenue	0.00	(365,000)	0	0.00	(365,000)	0
2. FTP for Medicaid Procurement Staff	0.00	0	0	3.00	0	397,300
3. Agencywide Training Position	0.00	0	0	0.00	0	0
4. Agencywide Training Position	0.00	0	0	0.00	0	0
Permanent Building Fund						
1. Bonneville Readiness Center Design	0.00	0	890,100	0.00	0	890,100
Department Wide						
General Inflation	0.00	0	276,100	0.00	0	276,100
Replacement Items	0.00	0	71,617,200	0.00	0	71,617,200
Ongoing Rescission	(1.00)	(91,200)	(91,200)	(1.00)	(89,600)	(89,600)
OITS Hardware	0.00	0	344,400	0.00	0	344,400
Cash Transfers & Adjustments	0.00	0	0	0.00	0	0
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	136.00	2,513,200	107,212,400	139.00	2,486,300	107,284,900
Chg from FY 2026 Orig Approp.	(1.00)	(430,500)	(49,175,900)	2.00	(457,400)	(49,103,400)
% Chg from FY 2026 Orig Approp.	(0.7%)	(14.6%)	(31.4%)	1.5%	(15.5%)	(31.4%)

Department of Administration

Analyst: Lippitt

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Management Services	1,155,600	1,127,000	1,721,700	1,965,100	1,928,800
Public Works	21,755,800	19,154,800	21,710,400	22,661,300	22,499,300
Purchasing	3,058,200	2,439,400	2,989,100	2,990,600	3,338,800
Insurance Management	2,608,300	2,340,000	2,769,000	2,871,200	2,824,700
Document Services	2,913,300	2,808,400	1,994,200	1,874,900	1,844,000
Total:	31,491,200	27,869,600	31,184,400	32,363,100	32,435,600
BY FUND CATEGORY					
General	2,709,700	2,665,500	2,943,700	2,513,200	2,486,300
Dedicated	27,727,300	24,149,900	28,240,700	29,849,900	29,949,300
Federal	1,054,200	1,054,200	0	0	0
Total:	31,491,200	27,869,600	31,184,400	32,363,100	32,435,600
Percent Change:	0.0%	(11.5%)	11.9%	3.8%	4.0%
BY OBJECT OF EXPENDITURE					
Personnel Costs	12,477,700	11,172,100	13,377,200	13,885,100	13,918,300
Operating Expenditures	17,315,800	15,500,700	17,656,500	18,146,500	18,178,600
Capital Outlay	1,697,700	1,196,800	90,100	270,900	278,100
Trustee/Benefit	0	0	60,600	60,600	60,600
Total:	31,491,200	27,869,600	31,184,400	32,363,100	32,435,600
Full-Time Positions (FTP)	134.00	134.00	137.00	136.00	139.00

Division Description

1) MANAGEMENT SERVICES: Provides administrative, fiscal, legal, and human resource services to the department.

2) PUBLIC WORKS: Develops and oversees construction and renovation projects for state buildings, and manages leases for all state-leased office, retail, and warehouse space. Manages facilities at the Capitol Mall, Chinden Campus, and State Office Buildings in Idaho Falls and Lewiston.

3) PURCHASING: Acquires property for all state agencies through the competitive bidding process, assists in the donation of surplus federal property to state and local governments and eligible non-profits, and provides mail and copy center services to most state agencies.

4) INSURANCE MANAGEMENT: Negotiates and administers medical, dental, life, and disability insurance programs for state employees, and provides property and casualty insurance services to state government via insurance and self-insurance.

5) DOCUMENT SERVICES: Provides printing and binding services to state agencies and offers interagency billing. The Central Postal System provides United States Postal Service (USPS), FedEx, and UPS delivery services for agencies in the Capitol Mall, at the Chinden Campus, and in the Boise/Meridian area.

Department of Administration

Analyst: Lippitt

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	2,709,700	2,665,500	(44,200) (1.6%)	2,943,700	2,513,200	2,486,300
Permanent Building 36500	4,353,100	3,845,100	(508,000) (11.7%)	4,670,300	4,812,400	4,729,100
Administration and Accounting Services 45000	19,973,600	17,319,200	(2,654,400) (13.3%)	19,962,100	21,308,700	21,548,300
Federal Surplus Property Revolving 45600	667,600	521,300	(146,300) (21.9%)	688,800	697,800	690,600
Employee Group Insurance 46100	1,308,000	1,209,700	(98,300) (7.5%)	1,352,000	1,408,800	1,385,300
Retained Risk 46200	1,082,300	1,006,100	(76,200) (7.0%)	1,209,000	1,256,200	1,233,700
Industrial Special Indemnity 51900	350,300	248,500	(101,800) (29.1%)	358,500	366,000	362,300
ARPA State Fiscal Recovery 34430	1,054,200	1,054,200	0 0.0%	0	0	0
Total:	31,498,800	27,869,600	(3,629,200) (11.5%)	31,184,400	32,363,100	32,435,600

Department of Administration

Analyst: Lippitt

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	137.00	2,943,700	31,184,400	137.00	2,943,700	31,184,400
Executive Carry Forward	0.00	0	605,300	0.00	0	605,300
Governor's Holdback	0.00	(91,200)	(91,200)	0.00	(91,200)	(91,200)
Unallocated CEC - S1110	0.00	0	(127,000)	0.00	0	(127,000)
FY 2026 Estimated Expenditures	137.00	2,852,500	31,571,500	137.00	2,852,500	31,571,500
Removal of Onetime Expenditures	0.00	0	(781,000)	0.00	0	(781,000)
Restore Rescissions/Gov Holdback	0.00	91,200	218,200	0.00	91,200	218,200
FY 2027 Base	137.00	2,943,700	31,008,700	137.00	2,943,700	31,008,700
Personnel Benefit Costs	0.00	45,300	473,600	0.00	24,700	254,500
Statewide Cost Allocation	0.00	(27,500)	244,200	0.00	(27,500)	244,200
Change in Employee Compensation	0.00	7,900	107,300	0.00	0	0
FY 2027 Program Maintenance	137.00	2,969,400	31,833,800	137.00	2,940,900	31,507,400
1. Align Utilities Costs to Rent Revenue	0.00	(365,000)	0	0.00	(365,000)	0
2. FTP for Medicaid Procurement Staff	0.00	0	0	3.00	0	397,300
3. Agencywide Training Position	0.00	0	0	0.00	0	0
4. Administrative Assistant	0.00	0	0	0.00	0	0
General Inflation	0.00	0	276,100	0.00	0	276,100
Ongoing Rescission	(1.00)	(91,200)	(91,200)	(1.00)	(89,600)	(89,600)
OITS Hardware	0.00	0	344,400	0.00	0	344,400
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	136.00	2,513,200	32,363,100	139.00	2,486,300	32,435,600
Change from Original Appropriation	(1.00)	(430,500)	1,178,700	2.00	(457,400)	1,251,200
% Change from Original Appropriation		(14.6%)	3.8%		(15.5%)	4.0%

Department of Administration

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included six budget enhancements. Enhancements 1 through 3 provided 1.00 FTP each and funding for a personnel technician for the Office of Group Insurance, a property values analyst for Risk Management, and a financial analyst. Enhancement 4 provided funding for a trailer for security services at the Capitol Mall. Enhancement 5 provided funding for the Governor's housing stipend from the Permanent Building Fund, and enhancement 6 provided an account transfer from capital outlay to operating expenditures in the Division of Public Works to align a prior year line item appropriation with its intended use. Onetime funding for replacement items and IT hardware was also included.					
	137.00	2,943,700	28,240,700	0	31,184,400
Executive Carry Forward					
The Department of Administration was approved by the Division of Financial Management for \$605,300 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2027 Base. This funding was encumbered by the agency for a chiller, air conditioning units, and office equipment.					
Agency Request	0.00	0	605,300	0	605,300
Governor's Recommendation	0.00	0	605,300	0	605,300
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	0.00	(91,200)	0	0	(91,200)
Governor's Recommendation	0.00	(91,200)	0	0	(91,200)
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee.					
Agency Request	0.00	0	(127,000)	0	(127,000)
Governor's Recommendation	0.00	0	(127,000)	0	(127,000)
FY 2026 Estimated Expenditures					
Agency Request	137.00	2,852,500	28,719,000	0	31,571,500
Governor's Recommendation	137.00	2,852,500	28,719,000	0	31,571,500
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$160,600 for replacement items, \$6,600 for office equipment for three new positions funded as enhancements, \$8,500 for a trailer funded as an enhancement, and \$605,300 for Executive Carry Forward authorized by the Division of Financial Management.					
Agency Request	0.00	0	(781,000)	0	(781,000)
Governor's Recommendation	0.00	0	(781,000)	0	(781,000)
Restore Rescissions/Gov Holdback					
This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated CEC funding.					
Agency Request	0.00	91,200	127,000	0	218,200
Governor's Recommendation	0.00	91,200	127,000	0	218,200
FY 2027 Base					
Agency Request	137.00	2,943,700	28,065,000	0	31,008,700
Governor's Recommendation	137.00	2,943,700	28,065,000	0	31,008,700

Department of Administration

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

Personnel Benefit Costs

Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	45,300	428,300	0	473,600

The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefit increases are recommended as requested.

Governor's Recommendation	0.00	24,700	229,800	0	254,500

Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Office of Administrative Hearings costs will increase by \$1,200, risk management costs will increase by \$221,500, State Controller fees will decrease by \$26,700, State Treasurer fees will decrease by \$800, and Office of Information Technology Services billings will increase by \$49,000, for a net increase of \$244,200.

Agency Request	0.00	(27,500)	271,700	0	244,200

Governor's Recommendation	0.00	(27,500)	271,700	0	244,200

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	7,900	99,400	0	107,300

While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.

Governor's Recommendation	0.00	0	0	0	0

FY 2027 Program Maintenance

Agency Request	137.00	2,969,400	28,864,400	0	31,833,800

Governor's Recommendation	137.00	2,940,900	28,566,500	0	31,507,400

1. Align Utilities Costs to Rent Revenue

Public Works

The agency requests a \$365,000 reduction to its General Fund appropriation and a corresponding increase to its appropriation from the Administration and Accounting Services Fund to fully align utilities costs for the Capitol Mall and Chinden Campus to rent revenue. Since FY 2021, the Division of Public Works' annual utilities costs paid from the General Fund ranged from \$337,000 to \$539,000.

AGENCY SUBMITTED OUTCOME: This adjustment would reduce dependence on the General Fund.

Agency Request	0.00	(365,000)	365,000	0	0

Recommended by the Governor.

Governor's Recommendation	0.00	(365,000)	365,000	0	0

Department of Administration

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
2. FTP for Medicaid Procurement Staff					Purchasing

Agency Request	0.00	0	0	0	0

The Department of Administration's Division of Purchasing requests 3.00 FTP and \$397,300 from dedicated funds for one bureau chief position and two management analyst senior positions dedicated to Medicaid-related procurement services and contract management. These positions will report to the Division of Purchasing (DOP) and will be dedicated to the Department of Health and Welfare's Division of Medicaid contracts and procurement. The Division of Purchasing will bill the Division of Medicaid for a 50% federal match for these positions and their related expenditures.

The request includes \$358,000 in personnel costs, \$32,100 in ongoing operating expenditures for staff training and travel, and \$7,200 in onetime capital outlay for computer equipment. Personnel costs include \$251,600 for the new positions' base pay and \$106,400 for health and variable benefits. The bureau chief is budgeted at pay grade P with annual pay of \$105,851, and the management analyst senior positions are budgeted at pay grade M with annual pay of \$72,862.

Procurement and contract management for the Division of Medicaid is among the most complex in the state and requires a specific knowledgebase beyond the standard contract/procurement requirements. These staff must be able to understand, implement, and oversee a changing federal and state legal landscape related to Medicaid to ensure accuracy, efficiency, oversight, and must ensure proper requirements and protocols are built into each contract. With the state's transition to a comprehensive managed care model under House Bill 345 (2025), the value and complexity will increase beyond the capacity of current staffing.

The department reviewed other states' Medicaid procurement and contract oversight processes. States including Nevada, Texas, and Utah are using various iterations of dedicated Medicaid procurement staff either within the Medicaid program or within the state Purchasing agency. These states have found success with utilizing these dedicated staffing models.

AGENCY SUBMITTED OUTCOME: The state will transition from 6% of Medicaid participants having most of their services administered through managed care contracts to nearly 100% over the next three years. The complexity of Medicaid contracts requires specialized skill sets and knowledge that grants/contracts officers do not typically encounter as part of their routine duties. This request would allow DOP to hire staff with the requisite skill set to become subject matter experts and provide the requisite support for these critical contracts through procurement and ongoing oversight.

Governor's Recommendation	3.00	0	397,300	0	397,300

3. Agencywide Training Position					Mgmt Srvs, Purchasing

The department requests a transfer of 1.00 FTP and the associated appropriation from the Purchasing Program to the Management Services Program to hire an agencywide training position. The Purchasing Program's appropriation will be decreased by 1.00 FTP, \$110,600 in personnel costs, and \$5,000 in operating expenditures, and the Management Services Program's appropriation will be increased by the same amounts.

AGENCY SUBMITTED OUTCOME: This transfer will align the department's appropriation with its staffing needs and improve cross training and skill development across the agency.

Agency Request	0.00	0	0	0	0

Recommended by the Governor.

Governor's Recommendation	0.00	0	0	0	0

Department of Administration

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
4. Administrative Assistant					Mgmt Srvs, Doc Srvs
The department requests a transfer of 1.00 FTP and the associated appropriation from the Document Services Program to the Management Services Program to hire an administrative assistant. The Document Services Program's appropriation will decrease by 1.00 FTP, \$79,200 in personnel costs, and \$5,000 in operating expenditures, and the Management Services Program's appropriation will increase by the same amounts.					
AGENCY SUBMITTED OUTCOME: This transfer will align the department's appropriation with its staffing needs and improve administrative support for Management Services Program.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
General Inflation					Public Works
This is an adjustment for general inflation due to utilities rate increases. An 8.2% rate increase has been requested by Idaho Power to begin no earlier than January 2026 and an 11.3% rate increase for Intermountain Gas became effective October 1, 2025. Both increases are requested from the Administration and Accounting Services Fund.					
Agency Request	0.00	0	276,100	0	276,100
Governor's Recommendation	0.00	0	276,100	0	276,100
Ongoing Rescission					Mgmt Srvs, Pub Wrks, Doc Srvs
This adjustment reflects a 3% General Fund rescission for FY 2027. The rescission includes a reduction of 1.00 FTP, \$73,000 in personnel costs, and \$18,000 in operating expenditures. By program, reductions are \$3,400 from Management Services, \$15,000 from Public Works, and 1.00 FTP and \$72,800 from Document Services.					
Agency Request	(1.00)	(91,200)	0	0	(91,200)
Governor's Recommendation	(1.00)	(89,600)	0	0	(89,600)
OITS Hardware					Pub Wrks, Mgmt Srvs, Ins Mgmt
The agency requests \$344,400 onetime from dedicated funds for replacement IT equipment recommended by the Office of Information Technology Services. This includes \$270,900 in capital outlay for switches, firewalls, and transceivers for network updates at the Capitol Mall and \$73,500 in operating expenditures for replacement laptops and desktops. By program, \$9,300 is for Management Services, \$329,400 is for Public Works, and \$5,700 is for Insurance Management. Of the total, the agency requests \$291,400 from the Administration and Accounting Services Fund, \$43,500 from the Permanent Building Fund, \$3,800 from the Employee Group Insurance Fund, \$3,800 from the Retained Risk Fund, and \$1,900 from the Industrial Special Indemnity Fund.					
Agency Request	0.00	0	344,400	0	344,400
Governor's Recommendation	0.00	0	344,400	0	344,400
Budget Law Exemptions/Other Adjustments					
PUBLIC WORKS: The Permanent Building Fund Advisory Council FY 2027 recommendation includes \$5,070,000 for nine alterations and repairs projects. This includes six projects at the Capitol Mall office buildings to modernize elevators and restrooms, among other updates; one project at the Chinden Campus to upgrade exhaust fans in Building 4; and security camera installation at the Lewiston and Idaho Falls state office buildings. Also included is \$475,000 for building maintenance at the Chinden Campus to replace fire suppression devices and the Lewiston state office building to replace a boiler. The recommendation includes \$275,000 for one ADA project to update restrooms at the Borah Building. For additional information, please refer to the Permanent Building Fund in Section 6 of the Legislative Budget Book.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

Department of Administration

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2027 Total					
Agency Request	136.00	2,513,200	29,849,900	0	32,363,100
Governor's Recommendation	139.00	2,486,300	29,949,300	0	32,435,600
Agency Request					
Change from Original App	(1.00)	(430,500)	1,609,200	0	1,178,700
% Change from Original App	(0.7%)	(14.6%)	5.7%		3.8%
Governor's Recommendation					
Change from Original App	2.00	(457,400)	1,708,600	0	1,251,200
% Change from Original App	1.5%	(15.5%)	6.1%		4.0%

Capitol Commission

Analyst: Lippitt

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
Dedicated	6,927,600	606,900	2,342,000	2,342,000	2,342,000
Percent Change:	0.0%	(91.2%)	285.9%	0.0%	0.0%
BY OBJECT OF EXPENDITURE					
Operating Expenditures	381,900	4,200	142,000	142,000	142,000
Capital Outlay	6,545,700	602,700	2,200,000	2,200,000	2,200,000
Total:	6,927,600	606,900	2,342,000	2,342,000	2,342,000

Division Description

The nine-member Idaho State Capitol Commission was created by the Legislature during the 1998 session and was charged with, among other things, developing a master plan for the restoration and refurbishment of the Capitol. On January 9, 2010, the newly restored Capitol Building was rededicated.

As of Fall 2025, commission appointees include Andrew Erstad, who serves as commission chairman, Senator Kelly Anthon, Representative Dustin Manwaring, Nancy Sue Wallace, and David Turnbull.

Ex-officio voting members include the Director of the Legislative Services Office (Terri Kondeff), the Director of the Idaho State Historical Society (Janet Gallimore), and the Director of the Department of Administration (Steven Bailey), who also serves as commission secretary. Statute requires the commission to meet at least twice per year.

The 2005 Legislature funded the Capitol restoration and expansion project with H386, which made permanent a cigarette tax increase to 57 cents per pack and distributed funds to the Permanent Building Fund for the repair, remodel, and restoration of the Capitol, and related Capitol Mall improvements.

In 2006, the Legislature approved HCR47 which authorized financing for the Capitol restoration and expansion, including the construction of two-story atrium wings at the east and west ends of the Capitol, of approximately 50,000 square feet each. In the fall of that same year, \$130 million in bonds were issued (pursuant to HCR 47) through the Idaho State Building Authority.

Work on the project commenced in the fall of 2006 and continued until a stop-work order was issued by Governor Otter on January 12, 2007. Negotiations on the overall scope of the project ensued between the Legislature and the Governor. In the final compromise, which was codified in H218 of 2007, the Capitol Master Plan was modified to include the restoration of the Capitol, the construction of single-story atrium wings (25,000 square feet each, scaled back from the original two-story 50,000 square foot wings) at the east and west ends of the Capitol, and a reconfiguration of space in the Capitol that assigned control of the first floor to the Legislature. After two and a half years of construction, the Capitol was re-opened. The following reflects how the total cost was apportioned: Capitol restoration for \$82,500,000; Capitol expansion (underground wings) for \$37,100,000; and furnishings and equipment for \$3,400,000; for a total of \$123,000,000.

The debt service scheduled on the bonds called for seven years of annual payments of approximately \$20.1 million, paid from cigarette tax revenues. Of the cigarette tax revenue deposited in the Permanent Building Fund, a portion was statutorily earmarked for Capitol restoration and related efforts. The bond for the renovation was paid off in FY 2015.

The commission's charge now is to oversee the preservation and use of the Capitol. Ongoing funding for maintenance of the Capitol is provided from endowment land funds and investments.

Capitol Commission

Analyst: Lippitt

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
Capitol Commission Operating 48109	381,900	4,200	(377,700) (98.9%)	142,000	142,000	142,000
Capitol Maintenance Reserve 48269	6,545,700	602,700	(5,943,000) (90.8%)	2,200,000	2,200,000	2,200,000
Capitol Maintenance Reserve 48279	0	0	0 0.0%	0	0	0
Total:	6,927,600	606,900	(6,320,700) (91.2%)	2,342,000	2,342,000	2,342,000

Capitol Commission

Agency Profile

Analyst: Lippitt

Primary Source of Funds				Est. Beginning Balance (FY 2026)
1. Capitol Endowment Income Fund (Permanent Endowment) 52610				\$62,817,674
Ongoing funding and maintenance for the State Capitol Building and its grounds is paid from Capitol endowment lands and investments that are deposited into a permanent fund called the Capitol Permanent Endowment Income Fund (permanent endowment). The Capitol Endowment Income Fund is managed by the Endowment Fund Investment Board (EFIB). In addition to investment earnings, this fund receives income from 7,283 acres of endowment lands within the state as proceeds and interest from the sale of timber, sale of land, mineral royalties, and land rentals, all of which are collected and deposited to this fund by the Department of Lands (Sections 67-1610A and 67-1611, Idaho Code). Each year, the EFIB distributes earnings from the permanent endowment to the Capitol Maintenance Reserve Fund per Capitol Commission guidance, but generally at an annual rate of 5% of the three-year average value of the permanent endowment, as recommended by the EFIB.				
Appropriated Funds	FY 2025 Expenditures	FY 2026 Appropriation	FY 2027 Budget Request	Est. Total Cash Avail. for FY 2027
2. Capitol Maintenance Reserve Fund 48269	\$602,739	\$2,200,000	\$2,200,000	\$2,127,457
Distributions from the Capitol Permanent Fund to the Capitol Maintenance Reserve Fund totaled \$1.95 million, \$1.87 million, and \$1.83 million in fiscal years 2025, 2024 and 2023, respectively. The Capitol Maintenance Reserve Fund also receives a portion of the additional fees charged for the Idaho Capitol license plate (Section 49-420A, Idaho Code). In fiscal years 2025 and 2024, this revenue totaled \$332,380 and \$292,100. All moneys in this fund shall be used exclusively by the Capitol Commission to address repairs, maintenance, and construction needs approved by the commission to benefit the Capitol and its grounds; provided that moneys from the fund shall also be used to pay for administrative costs incurred managing the assets of the capitol permanent endowment including, but not limited to, real property and monetary assets. All expenditures from this fund are subject to appropriation by the Legislature (Section 67-1610A, Idaho Code).				
3. Commission Operating Fund 48109	\$4,139	\$142,000	\$142,000	\$557,720
Distributions from the Capital Maintenance Reserve Fund to the Capitol Commission were \$250,000, \$250,000, and \$1,021,819 in fiscal years 2025, 2024 and 2023, respectively. The Capitol Commission Operating Fund receives moneys from: 1) transfers from the Capitol Maintenance Reserve Fund based on the Capitol Commission's approval, 2) all interest earned on the Capitol Commission Operating Fund, and 3) all other proceeds either public or private, as approved by the Legislature. All moneys shall be appropriated exclusively for the purposes of supporting the operation, activities, and projects of the Capitol Commission, retained for future appropriation, or transferred to the Capitol Permanent Endowment Fund by legislative appropriation (Section 67-1611, Idaho Code). Funds are used to pay the general operating expenses of the Capitol Commission, including administrative support that is provided by the Department of Administration. All expenditures from this fund are subject to appropriation by the Legislature.				
Grand Total	\$606,878	\$2,342,000	\$2,342,000	\$2,685,177

Capitol Commission

Analyst: Lippitt

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	0.00	0	2,342,000	0.00	0	2,342,000
Prior Year Reappropriation	0.00	0	2,342,000	0.00	0	2,342,000
FY 2026 Total Appropriation	0.00	0	4,684,000	0.00	0	4,684,000
Removal of Onetime Expenditures	0.00	0	(2,342,000)	0.00	0	(2,342,000)
FY 2027 Base	0.00	0	2,342,000	0.00	0	2,342,000
FY 2027 Program Maintenance	0.00	0	2,342,000	0.00	0	2,342,000
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	0.00	0	2,342,000	0.00	0	2,342,000
Change from Original Appropriation	0.00	0	0	0.00	0	0
% Change from Original Appropriation			0.0%			0.0%

Capitol Commission

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature funded no enhancements in FY 2026.					
	0.00	0	2,342,000	0	2,342,000
Prior Year Reappropriation					
The Capitol Commission was authorized to reappropriate or carryover its unencumbered and unspent appropriation from the Capitol Commission Operating Fund and the Capitol Maintenance Reserve Fund from FY 2025 into FY 2026. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2027 Base.					
Agency Request	0.00	0	2,342,000	0	2,342,000
Governor's Recommendation	0.00	0	2,342,000	0	2,342,000
FY 2026 Total Appropriation					
Agency Request	0.00	0	4,684,000	0	4,684,000
Governor's Recommendation	0.00	0	4,684,000	0	4,684,000
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026, which included reappropriation.					
Agency Request	0.00	0	(2,342,000)	0	(2,342,000)
Governor's Recommendation	0.00	0	(2,342,000)	0	(2,342,000)
FY 2027 Base					
Agency Request	0.00	0	2,342,000	0	2,342,000
Governor's Recommendation	0.00	0	2,342,000	0	2,342,000
FY 2027 Program Maintenance					
Agency Request	0.00	0	2,342,000	0	2,342,000
Governor's Recommendation	0.00	0	2,342,000	0	2,342,000
Budget Law Exemptions/Other Adjustments					
REAPPROPRIATION: The Capitol Commission requests authority to carry over its unencumbered and unspent appropriation balances from FY 2026 into FY 2027. Reappropriation requires legislative approval.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	0.00	0	2,342,000	0	2,342,000
Governor's Recommendation	0.00	0	2,342,000	0	2,342,000
Agency Request					
Change from Original App	0.00	0	0	0	0
% Change from Original App			0.0%		0.0%
<i>Governor's Recommendation</i>					
Change from Original App	0.00	0	0	0	0
% Change from Original App			0.0%		0.0%

Permanent Building Fund

Analyst: Lippitt

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
Dedicated	174,908,300	2,583,400	122,861,900	72,507,300	72,507,300
Percent Change:	0.0%	(98.5%)	4,655.8%	(41.0%)	(41.0%)
BY OBJECT OF EXPENDITURE					
Capital Outlay	174,908,300	2,583,400	122,861,900	72,507,300	72,507,300

Division Description

The Permanent Building Fund budget includes construction and maintenance costs for state buildings, including those at the college, universities, and community colleges, funded from the Permanent Building Fund. The Permanent Building Fund Advisory Council (PBFAC) directs the fund's capital and maintenance project investments. Its members are appointed by, and serve at the pleasure of the Governor. The council is composed of a member from the Senate, a member from the House of Representatives, a contractor, a banker, and a person from the business community. Throughout the year, the council reviews and approves all planning, design, and construction of state public works projects.

Seven statutory sources of revenue are dedicated to the Permanent Building Fund:

- 1) Every person and corporation required to file a tax return pays a tax of ten dollars (Section 63-3082, Idaho Code), which is credited to the Permanent Building Fund (Section 57-1110, Idaho Code).
- 2) \$5,000,000 per year is continuously appropriated and set aside from the Sales Tax Fund to the Permanent Building Fund (Section 63-3638, Idaho Code).
- 3) \$5,000,000 per year of cigarette tax revenue (Section 63-2520, Idaho Code).
- 4) Proceeds from the beer tax collected under Section 23-1008, Idaho Code. Beer is taxed at \$4.65 per barrel of 31 gallons, and a like rate for any other quantity or fraction thereof, is levied and imposed upon each and every barrel of beer sold for use within Idaho. 33% of the proceeds are deposited to the Permanent Building Fund.
- 5) Three-eighths of state lottery earnings are distributed to the Permanent Building Fund (Section 67-7434, Idaho Code). The Lottery's net income has historically been split equally between the Permanent Building Fund and the School District Building Fund. In 2009, H275 provided that, beginning on July 1, 2009, so long as transfers to the Permanent Building Fund and the School District Building Fund reach FY 2008 levels or \$17,000,000 for each fund, transfers of net income to the Permanent Building Fund and School District Building Fund shall decrease to three-eighths each, and the remaining one-fourth of net lottery income shall transfer to the Bond Levy Equalization Fund. H478 of 2014 extended the sunset of the original legislation to July 1, 2019 (the legislation was originally set to expire September 30, 2014), and S1206 of 2017 made the distribution permanent. H521 of 2024 altered the lottery's earnings distribution to three-eighths to the Permanent Building Fund and five-eighths to the School District Facilities Fund, which the State Department of Education annually allocates to school districts to prioritize for payment of existing facilities bonds and levies, before funding maintenance or new construction.
- 6) Interest earnings are retained by the fund and invested by the State Treasurer (Section 57-1108, Idaho Code).
- 7) Interest earnings from the Budget Stabilization Fund are credited to the Permanent Building Fund (Section 57-814(1), Idaho Code).

Permanent Building Fund

Analyst: Lippitt

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
Permanent Building 36500	174,908,300	2,583,400	(172,324,900) (98.5%)	122,861,900	72,507,300	72,507,300
Total:	174,908,300	2,583,400	(172,324,900) (98.5%)	122,861,900	72,507,300	72,507,300

Permanent Building Fund

Agency Profile

Analyst: Lippitt

FY 2027 Permanent Building Fund (PBF) Comparison		
FY 2027 REVENUE ESTIMATES:	PBFAC Rec	Gov's Rec
<i>FY 2026 Actions</i>		
Unrealized Capital Projects (H425)	\$15,399,000	\$15,399,000
Other Cancelled Project Balances	-	\$18,346,600
Transfer Cancelled Project Balances to the General Fund	-	(\$33,745,600)
FY 2027 Beginning Balance	\$19,989,100	\$19,989,100
Income Tax Filing Fee (\$10 per filing)	\$9,939,700	\$9,939,700
Cigarette Tax (fixed amount)	\$5,000,000	\$5,000,000
Beer Tax (33% of net collections)	\$1,589,400	\$1,589,400
Sales Tax (fixed amount)	\$5,000,000	\$5,000,000
Lottery Dividends	\$30,743,000	\$30,743,000
Facilities Revenue	\$1,700,000	\$1,700,000
Interest Earnings (PBF and BSF)*	\$48,570,900	\$48,570,900
Expired Maintenance Project Balances (H425)	\$1,390,000	\$1,390,000
<i>FY 2027 Actions</i>		
Transfer Interest Earned and Accrued to the General Fund		(\$48,570,900)
Liquidation of Diversified Bond Funding	-	\$3,900,000
Constitutional Officers' Capitol Mall Facilities Transfer	(\$1,737,500)	(\$1,737,500)
Governor's Housing Transfer	(\$60,600)	(\$60,600)
TOTAL FUNDS AVAILABLE FOR FY 2027	\$137,523,000	\$77,453,100
APPROPRIATIONS:	PBFAC Rec	Gov's Rec
Dept of Administration Operating Budget:		
Public Works Operating Budget	\$4,568,600	\$4,488,700
Management Services Program Costs	\$243,800	\$240,400
Subtotal Admin Operating Budget	\$4,812,400	\$4,729,100
Alteration, Maintenance, and Repair Projects & Capital Projects:		
Statewide Alteration and Repair	\$31,422,500	\$31,422,500
Statewide Maintenance	\$34,028,700	\$34,028,700
Statewide ADA Compliance	\$4,666,000	\$4,666,000
Capitol Mall and Chinden Campus Maintenance	\$1,500,000	\$1,700,000
1. Bonneville Readiness Center Design	\$890,100	\$890,100
Subtotal Funding Requests	\$72,507,300	\$72,707,300
ESTIMATED ENDING BALANCE	\$60,203,300	\$16,700

All projects are reviewed and approved by the Permanent Building Fund Advisory Council (PBFAC).

	Agency Requests	PBFAC Recommended
Alteration, Maintenance and Repair Projects	\$232,681,400	\$70,117,200
Capital Projects	\$229,406,700	\$890,100

Permanent Building Fund

Analyst: Lippitt

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	0.00	0	122,861,900	0.00	0	122,861,900
Removal of Onetime Expenditures	0.00	0	(122,861,900)	0.00	0	(122,861,900)
FY 2027 Base	0.00	0	0	0.00	0	0
FY 2027 Program Maintenance	0.00	0	0	0.00	0	0
1. Bonneville Readiness Center Design	0.00	0	890,100	0.00	0	890,100
Replacement Items	0.00	0	71,617,200	0.00	0	71,617,200
Cash Transfers & Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	0.00	0	72,507,300	0.00	0	72,507,300
Change from Original Appropriation	0.00	0	(50,354,600)	0.00	0	(50,354,600)
% Change from Original Appropriation			(41.0%)			(41.0%)

Permanent Building Fund

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature appropriated a total of \$122,861,900 for public works projects for FY 2026. Of that amount, the appropriation provided \$54,653,100 for capital construction through seven enhancements. Enhancement 1 provided \$6,500,000 to expand the Department of Lands Ponderosa office, enhancement 2 provided \$5,560,000 for utilities site work for the Bonneville County Readiness Center, enhancement 3 provided \$5,525,000 to purchase property for a District 2 facility in Lewiston for the Idaho State Police, enhancement 4 provided \$2,500,000 to complete buildout of labs within the Micron Center at Boise State University, enhancement 5 provided \$14,000,000 for a Life Sciences Complex at Idaho State University, and enhancement 6 provided \$8,000,000 for a Joint Military Science and Veterans Assistance Center at the University of Idaho. Enhancement 7, pursuant to H768 of 2024, restored \$12,568,100 in appropriation to statewide deferred maintenance. The Legislature also provided \$68,208,800 for program maintenance. This included \$25,156,000 for alteration and repair projects, \$37,803,000 for building maintenance projects, \$3,249,800 for statewide Americans with Disabilities Act compliance, and \$2,000,000 for facilities maintenance for the Chinden Campus and the Capitol Mall.					
	0.00	0	122,861,900	0	122,861,900

Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$122,861,900 for public works projects.

Agency Request	0.00	0	(122,861,900)	0	(122,861,900)
Governor's Recommendation	0.00	0	(122,861,900)	0	(122,861,900)

FY 2027 Base					
Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0

1. Bonneville Readiness Center Design

Military Division

The Permanent Building Fund Advisory Council recommends providing the state's 25% match of \$890,000 for the design of the Bonneville County Readiness Center for the Idaho National Guard. In FY 2026, the Legislature appropriated \$5,560,000 for the initial utilities sitework for this project. The total cost estimate for design of the facility is \$3,562,200, and the remaining \$2,672,200 will be provided through federal funds. The Idaho Army National Guard has less than 50% of its required space for readiness centers. Congress appropriated a total of \$31,000,000 for design and construction of this 60,000 sq ft facility.

Congress appropriated \$29,000,000 for the construction of this readiness center for federal fiscal year 2029. The project requires designs to be completed two years prior to construction. State matched funds will also be required for construction; the current estimated state match request for FY 2029 is \$11,333,000.

AGENCY SUBMITTED OUTCOME: Funding this request would ensure the Idaho Army National Guard has access to the federal funding available to build a modern readiness center to support three hundred soldiers.

Agency Request	0.00	0	890,100	0	890,100
Governor's Recommendation	0.00	0	890,100	0	890,100

Replacement Items

The Permanent Building Fund Advisory Council recommends providing \$31,422,500 for alteration and repair projects, \$34,028,700 for building maintenance projects, \$4,666,000 for statewide Americans with Disabilities Act compliance, and \$1,500,000 for facilities maintenance at the Capitol Mall and Chinden Campus. Individual projects are identified in the associated agency or institution's budget.

Agency Request	0.00	0	71,617,200	0	71,617,200
Governor's Recommendation	0.00	0	71,617,200	0	71,617,200

Permanent Building Fund

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Cash Transfers & Adjustments					
Agency Request	0.00	0	0	0	0
<i>The Governor recommends that the appropriation bill include the following sections of language:</i>					
<i>"Notwithstanding any other provision of law to the contrary, the Office of the State Treasurer shall redirect all interest earnings accrued or credited to the Permanent Building Fund into the General Fund for the period of FY 2027."</i>					
<i>"Notwithstanding any other provision of law to the contrary, the Office of the State Controller shall transfer \$33,745,527 from the Permanent Building Fund to the General Fund as soon as practicable, but no later than June 30, 2026."</i>					
<i>The amount recommended for transfer consists of cash remaining from the following cancelled projects: Carnegie library purchase and renovation (\$2,296,800), Carnegie library renovation (\$2,200,000), Idaho State University pedestrian crossing over railway (\$2,912,707), Department of Juvenile Corrections facility additions (\$6,171,573), the Idaho State Police Lewiston facility (\$9,975,000), and the Department of Correction Lewiston Reentry facility (\$10,189,447)."</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	0.00	0	72,507,300	0	72,507,300
Governor's Recommendation	0.00	0	72,507,300	0	72,507,300
Agency Request					
Change from Original App	0.00	0	(50,354,600)	0	(50,354,600)
% Change from Original App			(41.0%)		(41.0%)
Governor's Recommendation					
Change from Original App	0.00	0	(50,354,600)	0	(50,354,600)
% Change from Original App			(41.0%)		(41.0%)

Attorney General

Analyst: Bisharat

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
State Legal Services	29,842,000	29,398,900	30,819,000	31,842,700	31,235,500
Internet Crimes Against Children	3,403,900	3,290,700	3,484,200	3,556,600	3,511,500
Special Litigation	740,700	740,700	740,700	740,700	740,700
Total:	33,986,600	33,430,300	35,043,900	36,140,000	35,487,700
BY FUND CATEGORY					
General	31,334,200	31,170,400	32,299,000	33,316,300	32,711,300
Dedicated	1,109,600	935,400	1,157,800	1,194,900	1,173,200
Federal	1,542,800	1,324,500	1,587,100	1,628,800	1,603,200
Total:	33,986,600	33,430,300	35,043,900	36,140,000	35,487,700
Percent Change:	0.0%	(1.6%)	4.8%	3.1%	1.3%
BY OBJECT OF EXPENDITURE					
Personnel Costs	29,869,700	28,613,400	31,057,800	32,147,800	31,495,500
Operating Expenditures	3,038,300	3,138,700	2,962,800	2,968,900	2,968,900
Capital Outlay	55,300	498,600	0	0	0
Trustee/Benefit	1,023,300	1,179,600	1,023,300	1,023,300	1,023,300
Total:	33,986,600	33,430,300	35,043,900	36,140,000	35,487,700
Full-Time Positions (FTP)	227.40	227.40	227.40	227.40	227.40

Department Description

Idaho Code, Sections 67-1401 - 67-1409, define the role of the Attorney General. All deputy attorneys general report to the Attorney General (AG) and contracts for outside legal services are assigned and overseen by the AG. His constitutional and statutory duties are executed by eight divisions, budgeted across three programs:

Special Litigation: To represent the State, its governmental entities, and counties when litigation costs arise that cannot be accurately anticipated or budgeted for in advance.

Internet Crimes Against Children (ICAC): Partnering with local law enforcement entities, ICAC investigates and prosecutes offenders who use the internet, online systems, computer technology, phones, or mobile devices to sexually exploit children.

State Legal Services: All of the office's employees, aside from ICAC, are funded in the following divisions.

1. **Civil Litigation and Constitutional Defense:** Provides legal representation in significant cases for the State's constitutional officers and any state agency or department. The Division represents the State in class actions, civil rights and other constitutional claims, statutory matters, tort claims, and contract actions.
2. **Consumer Protection:** Enforces over 15 consumer-related laws, including Idaho's Consumer Protection Act, Competition Act, Telephone Solicitation Act, and Charitable Solicitation Act.
3. **State General Counsel:** Provides legal representation to state constitutional officers, state agencies, and numerous regulatory boards and commodity commissions. The Division also manages outside legal services contracts on behalf of the State, including the Risk Management Program.
4. **Criminal Law:** Executes the statutory duties of the Attorney General related to criminal law and provides legal representation to state legislators and state agencies on matters related to criminal law.
5. **Energy and Natural Resources:** Provides legal representation on environmental law matters.
6. **Health and Human Services:** Provides legal representation to the Department of Health and Welfare, including the Director, the Board of Health and Welfare, and the Department's ten divisions.
7. **Administration and Budget:** Provides overall support services to the office, including human resources, payroll and accounting, and IT.
8. **Office of the Solicitor General:** Supervises all appellate litigation for the State and ensures consistency in legal positions. The Solicitor General also oversees Idaho's litigation against the federal government.

Attorney General

Analyst: Bisharat

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	31,334,200	31,170,400	(163,800) (0.5%)	32,299,000	33,316,300	32,711,300
Miscellaneous Revenue 34900	374,900	279,500	(95,400) (25.4%)	389,100	400,100	393,000
Consumer Protection 34904	472,700	419,400	(53,300) (11.3%)	496,600	512,000	503,500
Idaho Millennium Income 49900	262,000	236,500	(25,500) (9.7%)	272,100	282,800	276,700
Federal Grant 34800	1,542,800	1,324,500	(218,300) (14.1%)	1,587,100	1,628,800	1,603,200
Total:	33,986,600	33,430,300	(556,300) (1.6%)	35,043,900	36,140,000	35,487,700

Attorney General

Comparative Summary

Analyst: Bisharat

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	227.40	32,299,000	35,043,900	227.40	32,299,000	35,043,900
Unallocated CEC - S1110	0.00	(46,900)	(50,800)	0.00	(46,900)	(50,800)
FY 2026 Estimated Expenditures	227.40	32,252,100	34,993,100	227.40	32,252,100	34,993,100
Base Adjustments	0.00	0	0	0.00	0	0
Restore Rescissions/Gov Holdback	0.00	46,900	50,800	0.00	46,900	50,800
FY 2027 Base	227.40	32,299,000	35,043,900	227.40	32,299,000	35,043,900
Personnel Benefit Costs	0.00	753,600	814,900	0.00	406,200	437,700
Statewide Cost Allocation	0.00	6,100	6,100	0.00	6,100	6,100
Change in Employee Compensation	0.00	257,600	275,100	0.00	0	0
FY 2027 Program Maintenance	227.40	33,316,300	36,140,000	227.40	32,711,300	35,487,700
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	227.40	33,316,300	36,140,000	227.40	32,711,300	35,487,700
Change from Original Appropriation	0.00	1,017,300	1,096,100	0.00	412,300	443,800
% Change from Original Appropriation		3.1%	3.1%		1.3%	1.3%

Attorney General

Analyst: Bisharat

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026.					
	227.40	32,299,000	1,157,800	1,587,100	35,043,900

Unallocated CEC - S1110

Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.

Agency Request	0.00	(46,900)	(3,900)	0	(50,800)
Governor's Recommendation	0.00	(46,900)	(3,900)	0	(50,800)

FY 2026 Estimated Expenditures					
Agency Request	227.40	32,252,100	1,153,900	1,587,100	34,993,100
Governor's Recommendation	227.40	32,252,100	1,153,900	1,587,100	34,993,100

Base Adjustments

This decision unit aligns the office's personnel cost allocations by fund, with an increase of 1.65 FTP from the General Fund, a 1.00 FTP decrease from the Miscellaneous Revenue Fund (for work relating to the Criminal Disability Investigations Unit), a 1.00 FTP decrease from the Consumer Protection Fund, and a 0.35 FTP increase from the Idaho Millennium Income Fund. The impact is a net zero adjustment.

Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0

Restore Rescissions/Gov Holdback

This adjustment restores spending authority for unallocated additional CEC funding.

Agency Request	0.00	46,900	3,900	0	50,800
Governor's Recommendation	0.00	46,900	3,900	0	50,800

FY 2027 Base					
Agency Request	227.40	32,299,000	1,157,800	1,587,100	35,043,900
Governor's Recommendation	227.40	32,299,000	1,157,800	1,587,100	35,043,900

Personnel Benefit Costs

Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	753,600	29,400	31,900	814,900

The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefit increases are recommended as requested.

Governor's Recommendation	0.00	406,200	15,400	16,100	437,700

Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase by \$12,700, State Controller fees will decrease by \$1,300, and Office of Information Technology Services billings will decrease by \$5,300, for a net increase of \$6,100.

Agency Request	0.00	6,100	0	0	6,100
Governor's Recommendation	0.00	6,100	0	0	6,100

Attorney General

Analyst: Bisharat

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	257,600	7,700	9,800	275,100
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	227.40	33,316,300	1,194,900	1,628,800	36,140,000
Governor's Recommendation	227.40	32,711,300	1,173,200	1,603,200	35,487,700
Budget Law Exemptions/Other Adjustments					
TRANSFER EXEMPTION: The Office of the Attorney General requests an appropriation that is exempt from Section 67-3511, Idaho Code, which restricts the transfer of appropriation between programs and account categories. This authority requires legislative approval.					
Agency Request	0.00	0	0	0	0
<i>The Governor transmits this request as submitted.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	227.40	33,316,300	1,194,900	1,628,800	36,140,000
Governor's Recommendation	227.40	32,711,300	1,173,200	1,603,200	35,487,700
Agency Request					
Change from Original App	0.00	1,017,300	37,100	41,700	1,096,100
% Change from Original App	0.0%	3.1%	3.2%	2.6%	3.1%
Governor's Recommendation					
Change from Original App	0.00	412,300	15,400	16,100	443,800
% Change from Original App	0.0%	1.3%	1.3%	1.0%	1.3%

State Controller

Analyst: Lippitt

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Administration	7,117,700	3,185,200	5,077,400	4,974,400	4,945,400
Statewide Accounting	1,655,600	1,602,900	2,290,800	2,291,500	2,252,100
Computer Center	10,521,700	9,042,100	14,477,300	14,757,900	14,629,700
Enterprise Business Operations	9,127,600	8,973,700	18,625,400	18,350,800	18,225,400
Total:	28,422,600	22,803,900	40,470,900	40,374,600	40,052,600
BY FUND CATEGORY					
General	16,166,200	13,710,200	24,324,400	23,999,100	23,805,300
Dedicated	10,531,700	9,042,100	14,487,300	14,767,900	14,639,700
Federal	1,724,700	51,600	1,659,200	1,607,600	1,607,600
Total:	28,422,600	22,803,900	40,470,900	40,374,600	40,052,600
Percent Change:	0.0%	(19.8%)	77.5%	(0.2%)	(1.0%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	11,773,500	10,285,300	15,056,500	15,588,700	15,266,700
Operating Expenditures	16,416,500	11,842,800	25,414,400	24,723,100	24,723,100
Capital Outlay	232,600	675,800	0	62,800	62,800
Total:	28,422,600	22,803,900	40,470,900	40,374,600	40,052,600
Full-Time Positions (FTP)	115.00	115.00	125.00	125.00	125.00

Department Description

The State Controller is one of seven constitutional officers in Idaho. The office is organized into four programs: Administration, Statewide Accounting, the Computer Service Center, and Enterprise Business Operations [Statutory Authority: Section 67-1001, Idaho Code]. Administration includes central support employees and administrative staff. Administration is also responsible for administering Transparent Idaho, Insights, an MOU Program, and the state's Section 218 Agreement with the federal Social Security Administration, pursuant to Section 59-1101A, Idaho Code.

Statewide Accounting prepares statewide and agency-specific financial reports. Statewide Accounting is funded by the General Fund with moneys recovered through the Statewide Cost Allocation Plan. The Computer Service Center maintains one of the State of Idaho's primary data centers and provides computing technologies and environments as well as other technology services including housing, disaster recovery, security, environmental controls, and programming for the Administration, Statewide Accounting, and Enterprise Business Operations divisions, as well as many other state agencies. The division is funded via dedicated fund appropriation and bills the State Controller's divisions and other agency customers directly for rendered IT services. Enterprise Business Operations (EBO) houses the sustainment team that maintains and facilitates the State's accounting system of record, which resides within Luma. This division processes vendor payments on behalf of state agencies. EBO also runs the State's payroll solution and is responsible for garnishment processing, tax reporting, and electronic fund transfers with major vendors associated with the payroll system, as well as human resources, purchasing, and budget modules. Enterprise Business Operations is currently funded by the General Fund with moneys recovered through the Statewide Cost Allocation Plan.

The State Controller serves as secretary for the Board of Examiners, which consists of the Governor, Attorney General, and the Secretary of State, performing all administrative support for claims against the state. The claims are recorded by the Controller and audited by the Legislature. The board examines these audited claims and performs other duties as prescribed by law. The State Controller is also a member of the State Board of Land Commissioners, the Idaho Technology Authority (ITA), and the Deferred Compensation and College Savings Boards.

State Controller

Analyst: Lippitt

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	16,166,200	13,710,200	(2,456,000) (15.2%)	24,324,400	23,999,100	23,805,300
Business Information Infrastructure 12600	0	0	0 0.0%	0	0	0
Miscellaneous Revenue 34900	10,000	0	(10,000) (100.0%)	10,000	10,000	10,000
Data Processing Services 48000	10,521,700	9,042,100	(1,479,600) (14.1%)	14,477,300	14,757,900	14,629,700
Federal COVID-19 Relief 34500	1,724,700	51,600	(1,673,100) (97.0%)	1,659,200	1,607,600	1,607,600
Total:	28,422,600	22,803,900	(5,618,700) (19.8%)	40,470,900	40,374,600	40,052,600

State Controller

Comparative Summary

Analyst: Lippitt

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	125.00	24,324,400	40,470,900	125.00	24,324,400	40,470,900
Prior Year Reappropriation	0.00	1,848,000	3,327,600	0.00	1,848,000	3,327,600
FY 2026 Total Appropriation	125.00	26,172,400	43,798,500	125.00	26,172,400	43,798,500
Governor's Holdback	0.00	(729,700)	(729,700)	0.00	(729,700)	(729,700)
Unallocated CEC - S1110	0.00	0	(28,500)	0.00	0	(28,500)
FY 2026 Estimated Expenditures	125.00	25,442,700	43,040,300	125.00	25,442,700	43,040,300
Removal of Onetime Expenditures	0.00	(1,848,000)	(3,327,600)	0.00	(1,848,000)	(3,327,600)
Base Adjustments	0.00	0	(51,600)	0.00	0	(51,600)
Restore Rescissions/Gov Holdback	0.00	729,700	758,200	0.00	729,700	758,200
FY 2027 Base	125.00	24,324,400	40,419,300	125.00	24,324,400	40,419,300
Personnel Benefit Costs	0.00	276,200	453,000	0.00	154,200	252,900
Contract Inflation	0.00	62,800	125,600	0.00	62,800	125,600
Statewide Cost Allocation	0.00	(6,400)	(15,500)	0.00	(6,400)	(15,500)
Change in Employee Compensation	0.00	71,800	121,900	0.00	0	0
FY 2027 Program Maintenance	125.00	24,728,800	41,104,300	125.00	24,535,000	40,782,300
Ongoing Rescission	0.00	(729,700)	(729,700)	0.00	(729,700)	(729,700)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	125.00	23,999,100	40,374,600	125.00	23,805,300	40,052,600
Change from Original Appropriation	0.00	(325,300)	(96,300)	0.00	(519,100)	(418,300)
% Change from Original Appropriation		(1.3%)	(0.2%)		(2.1%)	(1.0%)

State Controller

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included six budget enhancements. Five enhancements brought the costs of the state's enterprise resource platform Luma on budget. The Legislature provided continuous appropriation for Luma development and sustainment that sunsetted in FY 2025. These enhancements included 7.00 FTP and personnel costs for 13 full-time positions for Enterprise Business Operations, operating costs for Luma for the Computer Center, funding for Enterprise Business Operations to pay the Computer Center's billed costs, 2.00 FTP and funding for financial specialists to provide day-to-day assistance with Luma Finance to state agency staff, and a reallocation of the administrative team's funding sources. Enhancements also included 1.00 FTP and funding for a communications manager to manage the office's various public facing web portals for government transparency.					
	125.00	24,324,400	14,487,300	1,659,200	40,470,900
Prior Year Reappropriation					
The State Controller was authorized to reappropriate or carryover its unencumbered and unspent appropriation from the Data Processing Services Fund from FY 2025 into FY 2026. Reappropriation also included unencumbered and unspent appropriation related to Insight, a behavioral health data sharing platform, from FY 2025 into FY 2026. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2027 Base.					
Agency Request	0.00	1,848,000	1,479,600	0	3,327,600
Governor's Recommendation	0.00	1,848,000	1,479,600	0	3,327,600
FY 2026 Total Appropriation					
Agency Request	125.00	26,172,400	15,966,900	1,659,200	43,798,500
Governor's Recommendation	125.00	26,172,400	15,966,900	1,659,200	43,798,500
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	0.00	(729,700)	0	0	(729,700)
Governor's Recommendation	0.00	(729,700)	0	0	(729,700)
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.					
Agency Request	0.00	0	(28,500)	0	(28,500)
Governor's Recommendation	0.00	0	(28,500)	0	(28,500)
FY 2026 Estimated Expenditures					
Agency Request	125.00	25,442,700	15,938,400	1,659,200	43,040,300
Governor's Recommendation	125.00	25,442,700	15,938,400	1,659,200	43,040,300
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$3,327,600 for reappropriation.					
Agency Request	0.00	(1,848,000)	(1,479,600)	0	(3,327,600)
Governor's Recommendation	0.00	(1,848,000)	(1,479,600)	0	(3,327,600)
Base Adjustments					
This reduces funds appropriated for CARES Act reporting by the amount expended for this purpose in FY 2025.					
Agency Request	0.00	0	0	(51,600)	(51,600)
Governor's Recommendation	0.00	0	0	(51,600)	(51,600)

State Controller

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Restore Rescissions/Gov Holdback					
This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated CEC funding.					
Agency Request	0.00	729,700	28,500	0	758,200
Governor's Recommendation	0.00	729,700	28,500	0	758,200
FY 2027 Base					
Agency Request	125.00	24,324,400	14,487,300	1,607,600	40,419,300
Governor's Recommendation	125.00	24,324,400	14,487,300	1,607,600	40,419,300
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	276,200	176,800	0	453,000
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefit increases are recommended as requested.</i>					
Governor's Recommendation	0.00	154,200	98,700	0	252,900
Contract Inflation					
The State Controller requests an increase for contract inflation related to software-as-a-service contracts associated with Luma, including a 2.63% increase in costs for Infor CloudSuite, the enterprise resource platform application, and a 4.99% increase in costs for LeaseQuery, a lease management application. This comprises an additional \$62,800 in software service fees that will be incurred by the Computer Center and billed to Enterprise Resource Operations.					
Agency Request	0.00	62,800	62,800	0	125,600
Governor's Recommendation	0.00	62,800	62,800	0	125,600
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase by \$4,200, State Controller fees will decrease by \$6,100, State Treasurer fees will decrease by \$100, and Office of Information Technology Services billings will decrease by \$13,500, for a net decrease of \$15,500.					
Agency Request	0.00	(6,400)	(9,100)	0	(15,500)
Governor's Recommendation	0.00	(6,400)	(9,100)	0	(15,500)
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	71,800	50,100	0	121,900
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	125.00	24,728,800	14,767,900	1,607,600	41,104,300
Governor's Recommendation	125.00	24,535,000	14,639,700	1,607,600	40,782,300

State Controller

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Ongoing Rescission					
This adjustment reflects a 3% General Fund rescission for FY 2027. The rescission includes a reduction of \$42,700 in personnel costs and \$687,000 in operating expenditures. By program, reductions are \$3,400 in personnel costs and \$99,100 in operating expenditures from Administration, \$68,600 in operating expenditures from Statewide Accounting, and \$39,000 in personnel costs and \$519,300 in operating expenditures from Enterprise Business Operations.					
Agency Request	0.00	(729,700)	0	0	(729,700)
Governor's Recommendation	0.00	(729,700)	0	0	(729,700)
Budget Law Exemptions/Other Adjustments					
REAPPROPRIATION: The State Controller requests authority to carry over its unencumbered and unspent appropriation balances from the General Fund for the behavioral health reporting platform Insight and any unencumbered and unspent appropriation balances from the Data Processing Services Fund from FY 2026 into FY 2027. Reappropriation requires legislative approval.					
Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	125.00	23,999,100	14,767,900	1,607,600	40,374,600
Governor's Recommendation	125.00	23,805,300	14,639,700	1,607,600	40,052,600
Agency Request					
Change from Original App	0.00	(325,300)	280,600	(51,600)	(96,300)
% Change from Original App	0.0%	(1.3%)	1.9%	(3.1%)	(0.2%)
Governor's Recommendation					
Change from Original App	0.00	(519,100)	152,400	(51,600)	(418,300)
% Change from Original App	0.0%	(2.1%)	1.1%	(3.1%)	(1.0%)

Idaho Legislative Budget Book

Office of the Governor

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Office of the Governor

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY DIVISION					
Aging, Commission on	18,519,700	16,595,800	17,487,700	16,881,900	16,844,400
Arts, Commission on the	2,253,100	1,913,300	2,316,700	2,320,600	2,300,600
Blind, Commission for the	7,092,100	6,120,700	6,302,100	6,534,700	6,437,100
Drug Policy, Office of	5,766,400	3,527,700	4,953,300	4,964,900	4,953,100
Energy & Mineral Resources, Office of	23,308,200	1,737,500	12,757,600	37,535,200	12,888,200
Financial Management, Div of	44,842,100	30,396,900	44,988,700	44,948,400	44,891,100
Governor, Exec. Office	4,881,300	2,381,400	5,054,000	4,772,400	4,728,200
Human Resources, Division of	18,298,500	17,238,100	19,209,600	20,037,000	19,620,900
Information Technology Services, Offi	34,742,300	33,316,700	46,003,500	52,543,500	51,805,800
Liquor Division, State	30,357,400	28,476,800	31,800,800	33,878,500	33,290,400
Military Division	106,376,300	97,399,500	123,844,100	118,049,300	117,013,200
Pub Emp Retirement System	13,909,100	13,006,600	14,645,000	13,870,900	13,675,700
Species Conservation, Office of	19,891,000	12,214,000	20,017,100	23,039,400	23,002,700
STEM Action Center	6,209,100	4,484,200	6,277,000	0	0
Wolf Depredation Control Board	392,000	150,600	392,000	380,200	380,200
Workforce Development Council	146,883,800	51,331,000	84,527,700	87,644,200	87,593,400
Total:	483,722,400	320,290,800	440,576,900	467,401,100	439,425,000
BY FUND CATEGORY					
General	33,074,100	30,405,900	40,977,300	36,117,100	35,766,400
Dedicated	216,952,700	132,180,600	216,554,400	218,180,900	215,972,600
Federal	233,695,600	157,704,300	183,045,200	213,103,100	187,686,000
Total:	483,722,400	320,290,800	440,576,900	467,401,100	439,425,000
Percent Change:	0.0%	(33.8%)	37.6%	6.1%	(0.3%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	136,082,100	118,127,000	149,376,800	163,569,800	159,670,700
Operating Expenditures	88,180,300	61,717,900	83,340,200	87,753,850	83,731,850
Capital Outlay	10,509,800	29,211,000	14,776,500	11,086,500	11,086,500
Trustee/Benefit	248,950,200	111,234,900	193,083,400	204,990,950	184,935,950
Total:	483,722,400	320,290,800	440,576,900	467,401,100	439,425,000
Full-Time Positions (FTP)	1,327.17	1,327.17	1,377.01	1,423.51	1,419.51

Department Description

Pursuant to Section 20, Article IV, Idaho Constitution, all executive and administrative offices, agencies, and instrumentalities of the executive department of the state, except for those assigned to the elected constitutional officers, are allocated within not more than twenty departments. The agencies in this section have been assigned to the Office of the Governor, in compliance with the Idaho Constitution and Section 67-2402, Idaho Code.

Commission on Aging

Analyst: Williamson

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	6,285,200	5,682,300	6,495,800	6,337,300	6,319,700
Federal	12,234,500	10,913,500	10,991,900	10,544,600	10,524,700
Total:	18,519,700	16,595,800	17,487,700	16,881,900	16,844,400
Percent Change:	0.0%	(10.4%)	5.4%	(3.5%)	(3.7%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	1,712,400	1,410,000	1,714,700	1,754,100	1,716,600
Operating Expenditures	891,200	612,000	850,100	844,500	844,500
Capital Outlay	71,100	64,300	72,900	74,700	74,700
Trustee/Benefit	15,845,000	14,509,500	14,850,000	14,208,600	14,208,600
Total:	18,519,700	16,595,800	17,487,700	16,881,900	16,844,400
Full-Time Positions (FTP)	15.00	15.00	15.00	15.00	15.00

Division Description

The Idaho Commission on Aging (ICOA) was designated by the Governor in 1968 and implements the federal Older American Act and the Idaho Senior Services Act. Statutory authority can be found in Section 67-5001, Idaho Code. The Governor appoints a seven member commission on aging which oversee the duties, powers, and authorities of ICOA. ICOA plans, coordinates, and promotes a statewide network to support aging Idahoans live healthy and dignified lives in the communities of their choice. Services are targeted to those most in need and at risk of early institutionalization and include meals, transportation, homemaker and caregiver support, and respite. ICOA also leads the effort to keep aging Idahoans safe through the Adult Protective Services, Ombudsman, and Senior Legal Assistance Program. Direct services are provided through the six Area Agencies on Aging (AAA) and are guided by local area plans specifically developed to address the needs in each Planning and Service Areas (PSA). Each area plan is developed through research, analysis, strategic identification, stakeholder, and public participation and advances the goals and objectives developed in the ICOA's four-year Senior Services State Plan. ICOA's duties include: advocating for elderly Idahoans within state government and throughout communities; assisting communities plan, develop, and implement in-home and community-based services; and planning, coordinating, funding, and monitoring various statewide service programs.

Mission: Transform the aging experience by leading planning, policies, partnerships, and programs, that honor choices and increase well-being for Idahoans as we age.

Vision: Idahoans make informed choices to age well and live well.

Roles and Responsibilities:

1. To serve as an advocate within state government and the community for older Idahoans;
2. Serve as an advisory body regarding state legislative issues affecting older Idahoans;
3. Promulgate, adopt, amend, and rescind rules related to programs and services administered by ICOA;
4. Enter into funding agreements for grants and contracts within the limits of appropriated funds to carry out programs and services for older Idahoans;
5. Conduct public hearings and evaluations to determine the health and social needs of older Idahoans, and determine the public and private resources available to meet those needs;
6. Designate PSA and AAA in accordance with the Older Americans Act and federal regulations promulgated thereunder. ICOA shall review the boundaries of the PSA periodically and shall change them as necessary;
7. On or before the first day of December, submit a report to the Governor and the Legislature of its accomplishments and recommendations for the improvement of programs and services for older Idahoans; and
8. Administer and perform any other related functions or activities assigned to ICOA by the Governor.

Commission on Aging

Analyst: Williamson

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	6,597,400	5,682,300	(915,100) (13.9%)	6,495,800	6,337,300	6,319,700
American Rescue Plan 34400	1,800,000	1,151,100	(648,900) (36.1%)	500,000	0	0
Federal COVID-19 Relief 34500	0	0	0 0.0%	0	0	0
Federal Grant 34800	10,434,500	9,762,400	(672,100) (6.4%)	10,491,900	10,544,600	10,524,700
Total:	18,831,900	16,595,800	(2,236,100) (11.9%)	17,487,700	16,881,900	16,844,400

Commission on Aging

Comparative Summary

Analyst: Williamson

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	15.00	6,495,800	17,487,700	15.00	6,495,800	17,487,700
Executive Carry Forward	0.00	700,600	857,600	0.00	700,600	857,600
Governor's Holdback	0.00	(194,900)	(194,900)	0.00	(194,900)	(194,900)
Unallocated CEC - S1110	0.00	0	(3,600)	0.00	0	(3,600)
FY 2026 Estimated Expenditures	15.00	7,001,500	18,146,800	15.00	7,001,500	18,146,800
Removal of Onetime Expenditures	0.00	(704,500)	(1,361,500)	0.00	(704,500)	(1,361,500)
Restore Rescissions/Gov Holdback	0.00	194,900	198,500	0.00	194,900	198,500
FY 2027 Base	15.00	6,491,900	16,983,800	15.00	6,491,900	16,983,800
Personnel Benefit Costs	0.00	25,200	54,400	0.00	14,100	30,400
Contract Inflation	0.00	0	1,800	0.00	0	1,800
Statewide Cost Allocation	0.00	8,600	23,300	0.00	8,600	23,300
Change in Employee Compensation	0.00	6,500	13,500	0.00	0	0
FY 2027 Program Maintenance	15.00	6,532,200	17,076,800	15.00	6,514,600	17,039,300
Ongoing Rescission	0.00	(194,900)	(194,900)	0.00	(194,900)	(194,900)
FY 2027 Total	15.00	6,337,300	16,881,900	15.00	6,319,700	16,844,400
Change from Original Appropriation	0.00	(158,500)	(605,800)	0.00	(176,100)	(643,300)
% Change from Original Appropriation		(2.4%)	(3.5%)		(2.7%)	(3.7%)

Commission on Aging

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and approved a budget enhancement of \$500,000 for the agency to distribute remaining American Rescue Plan Act awards to local Area Agencies on Aging (AAA). Additionally, \$162,600 was provided for general inflation, which included a 2% increase to the commission's operating expenses, and a 3% increase in distributions provided to local AAAs (intended to cover rising expenses related to labor, insurance, fuel, and specific services in each agency's Planning and Service Areas). Lastly, \$3,900 was provided for IT replacement items recommended by the Office of Information Technology Services, which included two standard laptops and two docking stations.					
	15.00	6,495,800	0	10,991,900	17,487,700
Executive Carry Forward					
The Commission on Aging was approved by the Division of Financial Management for \$857,600 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2027 Base. Of the total, \$260,000 was encumbered by the agency for a Request for Proposal (RFP) #802 Area Agency on Aging consolidation; \$440,600 was encumbered for Area Agency on Aging contracted delivery of Adult Protective Services and Community Care; and \$157,000 was encumbered for contracted delivery of Older Americans Act services.					
Agency Request	0.00	700,600	0	157,000	857,600
Governor's Recommendation	0.00	700,600	0	157,000	857,600
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	0.00	(194,900)	0	0	(194,900)
Governor's Recommendation	0.00	(194,900)	0	0	(194,900)
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.					
Agency Request	0.00	0	0	(3,600)	(3,600)
Governor's Recommendation	0.00	0	0	(3,600)	(3,600)
FY 2026 Estimated Expenditures					
Agency Request	15.00	7,001,500	0	11,145,300	18,146,800
Governor's Recommendation	15.00	7,001,500	0	11,145,300	18,146,800
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$3,900 for replacement items, \$500,000 for the remaining American Rescue Plan Act awards distributed to local Area Agencies on Aging, and \$857,600 for Executive Carry Forward authorized by the Division of Financial Management.					
Agency Request	0.00	(704,500)	0	(657,000)	(1,361,500)
Governor's Recommendation	0.00	(704,500)	0	(657,000)	(1,361,500)
Restore Rescissions/Gov Holdback					
This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.					
Agency Request	0.00	194,900	0	3,600	198,500
Governor's Recommendation	0.00	194,900	0	3,600	198,500

Commission on Aging

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2027 Base					
Agency Request	15.00	6,491,900	0	10,491,900	16,983,800
Governor's Recommendation	15.00	6,491,900	0	10,491,900	16,983,800

Personnel Benefit Costs

Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	25,200	0	29,200	54,400

The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.

Governor's Recommendation	0.00	14,100	0	16,300	30,400

Contract Inflation

Contract inflation reflects a 2.5% increase in its building lease contract.

Agency Request	0.00	0	0	1,800	1,800

Governor's Recommendation	0.00	0	0	1,800	1,800

Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$3,500, risk management costs will increase by \$4,600, State Controller fees will decrease by \$4,600, and Office of Information Technology Services billings will increase by \$19,800, for a net increase of \$23,300.

Agency Request	0.00	8,600	0	14,700	23,300

Governor's Recommendation	0.00	8,600	0	14,700	23,300

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	6,500	0	7,000	13,500

While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.

Governor's Recommendation	0.00	0	0	0	0

FY 2027 Program Maintenance

Agency Request	15.00	6,532,200	0	10,544,600	17,076,800

Governor's Recommendation	15.00	6,514,600	0	10,524,700	17,039,300

Ongoing Rescission

This adjustment reflects a 3% General Fund rescission for FY 2027. This rescission includes an ongoing reduction of \$3,500 for personnel costs and \$191,400 for trustee and benefit payments.

Agency Request	0.00	(194,900)	0	0	(194,900)

Governor's Recommendation	0.00	(194,900)	0	0	(194,900)

FY 2027 Total

Agency Request	15.00	6,337,300	0	10,544,600	16,881,900

Governor's Recommendation	15.00	6,319,700	0	10,524,700	16,844,400

Agency Request

Change from Original App	0.00	(158,500)	0	(447,300)	(605,800)

% Change from Original App	0.0%	(2.4%)		(4.1%)	(3.5%)

Governor's Recommendation

Change from Original App	0.00	(176,100)	0	(467,200)	(643,300)

% Change from Original App	0.0%	(2.7%)		(4.3%)	(3.7%)

Commission on the Arts

Analyst: Poloni

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	933,400	933,400	970,400	955,500	945,500
Dedicated	106,300	76,200	106,300	106,300	106,300
Federal	1,213,400	903,700	1,240,000	1,258,800	1,248,800
Total:	2,253,100	1,913,300	2,316,700	2,320,600	2,300,600
Percent Change:	0.0%	(15.1%)	21.1%	0.2%	(0.7%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	918,700	665,700	968,000	1,004,200	984,200
Operating Expenditures	394,300	324,300	408,600	389,650	389,650
Capital Outlay	48,700	48,700	48,700	49,900	49,900
Trustee/Benefit	891,400	874,600	891,400	876,850	876,850
Total:	2,253,100	1,913,300	2,316,700	2,320,600	2,300,600
Full-Time Positions (FTP)	10.00	10.00	10.00	8.00	8.00

Division Description

The Commission on the Arts seeks to stimulate and encourage the study and presentation of the arts, and public interest and participation therein, and to encourage and assist freedom of artistic expression. Current statutory authority can be found in Section 67-5601, Idaho Code. Areas of emphasis include music, theatre, dance, creative writing, painting, sculpture, architecture, and the folk and traditional arts. In fulfillment of these objectives, the commission engages in the following activities:

1. Grants for arts organizations to assist in the support of public programs in the arts for residents of, and visitors to, Idaho;
2. Fellowships in recognition of artistic excellence by individual Idaho artists;
3. Traditional arts apprenticeships and master clinics for folk and traditional artists and their apprentices, to perpetuate Idaho traditions;
4. Arts education programs, including the ArtsPowered Schools Institute, Poetry Out Loud, National Poetry Recitation Contest, and arts education project grants;
5. Technical assistance services for arts organizations and professional development opportunities for artists and arts administrators;
6. Idaho's Writer-in-Residence literature program, serving Idaho libraries in rural regions with literary readings; and
7. Honorifics, including the biennial Idaho Governor's Awards in the Arts.

The Governor appoints the 13-member Commission on the Arts, which in turn hires an executive director to plan, manage, and evaluate the activities listed above.

Commission on the Arts

Analyst: Poloni

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	933,400	933,400	0 0.0%	970,400	955,500	945,500
Miscellaneous Revenue 34900	106,300	76,200	(30,100) (28.3%)	106,300	106,300	106,300
Federal Grant 34800	1,213,400	903,700	(309,700) (25.5%)	1,240,000	1,258,800	1,248,800
Total:	2,253,100	1,913,300	(339,800) (15.1%)	2,316,700	2,320,600	2,300,600

Commission on the Arts

Analyst: Poloni

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	10.00	970,400	2,316,700	10.00	970,400	2,316,700
Governor's Holdback	(1.00)	(29,100)	(29,100)	(1.00)	(29,100)	(29,100)
Budgeted Early Reversion	(1.00)	0	(10,300)	(1.00)	0	(10,300)
FY 2026 Estimated Expenditures	8.00	941,300	2,277,300	8.00	941,300	2,277,300
Restore Rescissions/Gov Holdback	2.00	29,100	39,400	2.00	29,100	39,400
FY 2027 Base	10.00	970,400	2,316,700	10.00	970,400	2,316,700
Personnel Benefit Costs	0.00	14,500	29,000	0.00	8,100	16,200
Contract Inflation	0.00	500	1,200	0.00	500	1,200
Statewide Cost Allocation	0.00	(4,400)	(4,400)	0.00	(4,400)	(4,400)
Change in Employee Compensation	0.00	3,600	7,200	0.00	0	0
FY 2027 Program Maintenance	10.00	984,600	2,349,700	10.00	974,600	2,329,700
Ongoing Rescission	(2.00)	(29,100)	(29,100)	(2.00)	(29,100)	(29,100)
FY 2027 Total	8.00	955,500	2,320,600	8.00	945,500	2,300,600
Change from Original Appropriation	(2.00)	(14,900)	3,900	(2.00)	(24,900)	(16,100)
% Change from Original Appropriation		(1.5%)	0.2%		(2.6%)	(0.7%)

Commission on the Arts

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and did not include any budget enhancements.					
	10.00	970,400	106,300	1,240,000	2,316,700

Governor's Holdback

This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.

Agency Request	(1.00)	(29,100)	0	0	(29,100)
Governor's Recommendation	(1.00)	(29,100)	0	0	(29,100)

Budgeted Early Reversion

Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.

Agency Request	(1.00)	0	0	(10,300)	(10,300)
Governor's Recommendation	(1.00)	0	0	(10,300)	(10,300)

FY 2026 Estimated Expenditures					
Agency Request	8.00	941,300	106,300	1,229,700	2,277,300
Governor's Recommendation	8.00	941,300	106,300	1,229,700	2,277,300

Restore Rescissions/Gov Holdback

This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.

Agency Request	2.00	29,100	0	10,300	39,400
Governor's Recommendation	2.00	29,100	0	10,300	39,400

FY 2027 Base					
Agency Request	10.00	970,400	106,300	1,240,000	2,316,700
Governor's Recommendation	10.00	970,400	106,300	1,240,000	2,316,700

Personnel Benefit Costs

Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	14,500	0	14,500	29,000

The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefit increases are recommended as requested.

Governor's Recommendation	0.00	8,100	0	8,100	16,200

Contract Inflation

The Idaho Commission on the Arts requests \$1,200 for a 3% increase of it's annual contractual lease for its Boise office.

Agency Request	0.00	500	0	700	1,200
Governor's Recommendation	0.00	500	0	700	1,200

Commission on the Arts

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$2,200, risk management costs will increase by \$100, State Controller fees will decrease by \$3,400, State Treasurer fees will decrease by \$100, and Office of Information Technology Services billings will decrease by \$3,200, for a net decrease of \$4,400.					
Agency Request	0.00	(4,400)	0	0	(4,400)
Governor's Recommendation	0.00	(4,400)	0	0	(4,400)
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	3,600	0	3,600	7,200
While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	10.00	984,600	106,300	1,258,800	2,349,700
Governor's Recommendation	10.00	974,600	106,300	1,248,800	2,329,700
Ongoing Rescission					
This adjustment reflects a 3% General Fund rescission for FY 2027. This rescission includes an ongoing reduction of \$14,500 for operating expenditures and \$14,500 for trustee and benefit payments. Impacts from this reduction include reducing 2.00 FTPs and reducing grants to local Idaho communities, and limiting staff travel.					
Agency Request	(2.00)	(29,100)	0	0	(29,100)
Governor's Recommendation	(2.00)	(29,100)	0	0	(29,100)
FY 2027 Total					
Agency Request	8.00	955,500	106,300	1,258,800	2,320,600
Governor's Recommendation	8.00	945,500	106,300	1,248,800	2,300,600
Agency Request					
Change from Original App	(2.00)	(14,900)	0	18,800	3,900
% Change from Original App	(20.0%)	(1.5%)	0.0%	1.5%	0.2%
Governor's Recommendation					
Change from Original App	(2.00)	(24,900)	0	8,800	(16,100)
% Change from Original App	(20.0%)	(2.6%)	0.0%	0.7%	(0.7%)

Commission for the Blind and Visually Impaired

Analyst: Dupree

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	1,964,900	1,985,000	1,832,900	1,800,100	1,773,500
Dedicated	348,000	209,200	350,000	479,500	478,600
Federal	4,779,200	3,926,500	4,119,200	4,255,100	4,185,000
Total:	7,092,100	6,120,700	6,302,100	6,534,700	6,437,100
Percent Change:	0.0%	(13.7%)	3.0%	3.7%	2.1%
BY OBJECT OF EXPENDITURE					
Personnel Costs	3,793,000	3,679,000	4,011,700	4,195,800	4,098,200
Operating Expenditures	2,060,000	1,307,400	1,022,400	1,060,500	1,060,500
Capital Outlay	200	74,900	29,100	65,200	65,200
Trustee/Benefit	1,238,900	1,059,400	1,238,900	1,213,200	1,213,200
Total:	7,092,100	6,120,700	6,302,100	6,534,700	6,437,100
Full-Time Positions (FTP)	43.12	43.12	43.12	43.12	43.12

Division Description

The Idaho Commission for the Blind and Visually Impaired (ICBVI) was established in 1967. Statutory authority can be found in Section 67-5401, Idaho Code. ICBVI assists individuals who are blind or visually impaired achieve social and economic independence. The commission is organized under the Office of the Governor and consists of five appointed members who serve three-year terms. At least three of the commissioners must be blind or visually impaired. ICBVI's duties consist of the following:

- Assist individuals who are blind or visually impaired achieve independence by providing them services and engaging in other activities that ameliorate the condition of blindness;
- Provide programs of skills training to build confidence and self-sufficiency, education, counseling, and guidance; vocational rehabilitation and job placement services; and physical sight restoration;
- Implement and oversee the Business Enterprise Program (BEP), which allows individuals who are blind or visually impaired the opportunity to become food service or vending operators; and
- Administer federal vocational rehabilitation programs for individuals who are blind or visually impaired.

In addition, the Assessment and Training Center (ATC) in Boise provides intensive instruction in skills needed for a blind or visually impaired person to participate fully in mainstream society. ATC's goal is to provide training that will allow the individual to perform any task, on the job or at home, as well as sighted peers. Instruction is available in the following areas: activities of daily living, braille and communications, industrial arts, keyboard and computer, and orientation and mobility (cane travel).

Commission for the Blind and Visually Impaired

Analyst: Dupree

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	2,060,000	1,985,000	(75,000) (3.6%)	1,832,900	1,800,100	1,773,500
Randolph Sheppard 21000	127,700	75,800	(51,900) (40.6%)	127,700	127,700	127,700
Rehabilitation Revenue and Refunds 28800	47,300	18,800	(28,500) (60.3%)	47,300	110,000	110,000
Miscellaneous Revenue 34900	84,400	28,500	(55,900) (66.2%)	84,400	84,400	84,400
Adaptive Aids and Appliances 42600	88,600	86,100	(2,500) (2.8%)	90,600	157,400	156,500
Federal Grant 34800	4,824,200	3,926,500	(897,700) (18.6%)	4,119,200	4,255,100	4,185,000
Total:	7,232,200	6,120,700	(1,111,500) (15.4%)	6,302,100	6,534,700	6,437,100

Commission for the Blind and Visually Impaired

Analyst: Dupree

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	43.12	1,832,900	6,302,100	43.12	1,832,900	6,302,100
Executive Carry Forward	0.00	3,700	819,200	0.00	3,700	819,200
Governor's Holdback	0.00	(54,100)	(54,100)	0.00	(54,100)	(54,100)
Unallocated CEC - S1110	0.00	0	(14,700)	0.00	0	(14,700)
FY 2026 Estimated Expenditures	43.12	1,782,500	7,052,500	43.12	1,782,500	7,052,500
Removal of Onetime Expenditures	0.00	(32,600)	(848,100)	0.00	(32,600)	(848,100)
Restore Rescissions/Gov Holdback	0.00	54,100	68,800	0.00	54,100	68,800
FY 2027 Base	43.12	1,804,000	6,273,200	43.12	1,804,000	6,273,200
Personnel Benefit Costs	0.00	40,800	151,500	0.00	22,800	86,500
Statewide Cost Allocation	0.00	800	3,800	0.00	800	3,800
Change in Employee Compensation	0.00	8,600	32,600	0.00	0	0
FY 2027 Program Maintenance	43.12	1,854,200	6,461,100	43.12	1,827,600	6,363,500
1. Client Service Increase	0.00	0	62,700	0.00	0	62,700
Replacement Items	0.00	0	65,000	0.00	0	65,000
Ongoing Rescission	0.00	(54,100)	(54,100)	0.00	(54,100)	(54,100)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	43.12	1,800,100	6,534,700	43.12	1,773,500	6,437,100
Change from Original Appropriation	0.00	(32,800)	232,600	0.00	(59,400)	135,000
% Change from Original Appropriation		(1.8%)	3.7%		(3.2%)	2.1%

Commission for the Blind and Visually Impaired

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and funded IT replacement items.					
	43.12	1,832,900	350,000	4,119,200	6,302,100
Executive Carry Forward					
The Commission for the Blind and Visually Impaired was approved by the Division of Financial Management for \$819,200 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2027 Base. This funding was encumbered by the agency for authorizations made to vendors for client services, and a contract with a software vendor.					
Agency Request	0.00	3,700	0	815,500	819,200
Governor's Recommendation	0.00	3,700	0	815,500	819,200
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	0.00	(54,100)	0	0	(54,100)
Governor's Recommendation	0.00	(54,100)	0	0	(54,100)
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.					
Agency Request	0.00	0	(100)	(14,600)	(14,700)
Governor's Recommendation	0.00	0	(100)	(14,600)	(14,700)
FY 2026 Estimated Expenditures					
Agency Request	43.12	1,782,500	349,900	4,920,100	7,052,500
Governor's Recommendation	43.12	1,782,500	349,900	4,920,100	7,052,500
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$28,900 for replacement IT equipment, and \$819,200 for Executive Carry Forward authorized by the Division of Financial Management.					
Agency Request	0.00	(32,600)	0	(815,500)	(848,100)
Governor's Recommendation	0.00	(32,600)	0	(815,500)	(848,100)
Restore Rescissions/Gov Holdback					
This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.					
Agency Request	0.00	54,100	100	14,600	68,800
Governor's Recommendation	0.00	54,100	100	14,600	68,800
FY 2027 Base					
Agency Request	43.12	1,804,000	350,000	4,119,200	6,273,200
Governor's Recommendation	43.12	1,804,000	350,000	4,119,200	6,273,200

Commission for the Blind and Visually Impaired

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

Personnel Benefit Costs

Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	40,800	1,600	109,100	151,500

The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.

Governor's Recommendation	0.00	22,800	900	62,800	86,500

Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$5,500, risk management costs will increase by \$3,400, State Controller fees will decrease by \$7,600, State Treasurer fees will decrease by \$100, and Office of Information Technology Services billings will increase by \$2,600, for a net increase of \$3,800.

Agency Request	0.00	800	0	3,000	3,800

Governor's Recommendation	0.00	800	0	3,000	3,800

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	8,600	200	23,800	32,600

While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.

Governor's Recommendation	0.00	0	0	0	0

FY 2027 Program Maintenance

Agency Request	43.12	1,854,200	351,800	4,255,100	6,461,100

Governor's Recommendation	43.12	1,827,600	350,900	4,185,000	6,363,500

1. Client Service Increase

The Commission for the Blind and Visually Impaired requests an appropriation of \$62,700 from the Rehabilitation Revenues and Refunds Fund. This fund receives reimbursements from the Social Security Administration (SSA) for the vocational rehabilitation of clients who are Social Security recipients. The agency estimates that in FY 2027 the earned reimbursements may exceed their current appropriation. Additional appropriation would allow the agency to utilize all funding provided by SSA.

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: (1) Increase independence and employment outcomes through quality rehabilitation services.

Agency Request	0.00	0	62,700	0	62,700

Governor's Recommendation	0.00	0	62,700	0	62,700

Replacement Items

The Commission for the Blind and Visually Impaired requests \$65,000 onetime from the Adaptive Aids and Appliances Fund for replacement vehicles, which includes a full-size sedan for \$30,000 and a small SUV for \$35,000. Vehicles are used by staff to meet clients in their homes for services such as independent living activities and vocational exploration services.

Agency Request	0.00	0	65,000	0	65,000

Governor's Recommendation	0.00	0	65,000	0	65,000

Commission for the Blind and Visually Impaired

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Ongoing Rescission					
This adjustment reflects a 3% General Fund reduction for FY 2027. This includes a reduction of \$54,100 for trustee and benefit payments. The agency intends to cut expenditures through reducing client services. Client services include medical services (such as assessment, treatment, eye surgery, corrective glasses/contacts, etc.) and vocational services (transportation, work-based learning, job search assistance, college books and tuition, braille equipment, occupational tools, equipment and licenses, miscellaneous training, etc.).					
Agency Request	0.00	(54,100)	0	0	(54,100)
Governor's Recommendation	0.00	(54,100)	0	0	(54,100)
Budget Law Exemptions/Other Adjustments					
The Permanent Building Fund Advisory Council FY 2027 recommendations include \$200,349 for one alterations and repairs project at the main office in Boise, and \$1,500,000 for one building maintenance project at the main office in Boise.					
Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	43.12	1,800,100	479,500	4,255,100	6,534,700
Governor's Recommendation	43.12	1,773,500	478,600	4,185,000	6,437,100
Agency Request					
Change from Original App	0.00	(32,800)	129,500	135,900	232,600
% Change from Original App	0.0%	(1.8%)	37.0%	3.3%	3.7%
Governor's Recommendation					
Change from Original App	0.00	(59,400)	128,600	65,800	135,000
% Change from Original App	0.0%	(3.2%)	36.7%	1.6%	2.1%

Office of Drug Policy

Analyst: Bisharat

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	376,200	289,700	398,000	395,200	390,700
Dedicated	124,500	98,400	24,500	24,500	24,500
Federal	5,265,700	3,139,600	4,530,800	4,545,200	4,537,900
Total:	5,766,400	3,527,700	4,953,300	4,964,900	4,953,100
Percent Change:	0.0%	(38.8%)	40.4%	0.2%	0.0%
BY OBJECT OF EXPENDITURE					
Personnel Costs	671,900	529,800	664,700	686,600	674,800
Operating Expenditures	1,605,200	398,900	1,078,800	1,068,500	1,068,500
Capital Outlay	0	1,300	0	0	0
Trustee/Benefit	3,489,300	2,597,700	3,209,800	3,209,800	3,209,800
Total:	5,766,400	3,527,700	4,953,300	4,964,900	4,953,100
Full-Time Positions (FTP)	6.00	6.00	6.00	6.00	6.00

Division Description

The Office of Drug Policy (ODP) was created during the 2007 legislative session and placed under the Office of the Governor to address Idaho's substance use and misuse policy and prevention efforts. This is accomplished by developing and implementing strategic action plans and collaborative partnerships to reduce drug use and related consequences. Statutory authority can be found in Section 67-821, Idaho Code.

Statutory responsibilities consist of the following:

- Consult with counties, cities, and local law enforcement on programs, policies, and issues to address the state's illegal drug and substance abuse problems;
- Serve as a repository of agreements, contracts, and plans concerning programs to address illegal drug and substance abuse. These documents come from community organizations and other local, state, and federal agencies;
- Facilitate the exchange of information and data with relevant interstate and intrastate entities;
- Provide input on community, tribal and federal plans, agreements, and policies relating to illegal drug and substance abuse; and
- Coordinate with public and private entities to develop, create, and promote statewide campaigns to reduce or eliminate substance abuse.

Office of Drug Policy

Analyst: Bisharat

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	376,200	289,700	(86,500) (23.0%)	398,000	395,200	390,700
State-Directed Opioid Settlement 22800	100,000	98,400	(1,600) (1.6%)	0	0	0
Miscellaneous Revenue 34900	24,500	0	(24,500) (100.0%)	24,500	24,500	24,500
American Rescue Plan 34400	765,700	490,200	(275,500) (36.0%)	0	0	0
Federal COVID-19 Relief 34500	0	0	0 0.0%	0	0	0
Federal Grant 34800	4,500,000	2,649,400	(1,850,600) (41.1%)	4,530,800	4,545,200	4,537,900
Total:	5,766,400	3,527,700	(2,238,700) (38.8%)	4,953,300	4,964,900	4,953,100

Office of Drug Policy

Comparative Summary

Analyst: Bisharat

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	6.00	398,000	4,953,300	6.00	398,000	4,953,300
Prior Year Reappropriation	0.00	0	275,500	0.00	0	275,500
FY 2026 Total Appropriation	6.00	398,000	5,228,800	6.00	398,000	5,228,800
Governor's Holdback	0.00	(11,900)	(11,900)	0.00	(11,900)	(11,900)
Unallocated CEC - S1110	0.00	0	(1,200)	0.00	0	(1,200)
FY 2026 Estimated Expenditures	6.00	386,100	5,215,700	6.00	386,100	5,215,700
Removal of Onetime Expenditures	0.00	0	(275,500)	0.00	0	(275,500)
Restore Rescissions/Gov Holdback	0.00	11,900	13,100	0.00	11,900	13,100
FY 2027 Base	6.00	398,000	4,953,300	6.00	398,000	4,953,300
Personnel Benefit Costs	0.00	7,300	18,200	0.00	4,000	10,100
Statewide Cost Allocation	0.00	600	1,600	0.00	600	1,600
Change in Employee Compensation	0.00	1,200	3,700	0.00	0	0
FY 2027 Program Maintenance	6.00	407,100	4,976,800	6.00	402,600	4,965,000
Ongoing Rescission	0.00	(11,900)	(11,900)	0.00	(11,900)	(11,900)
FY 2027 Total	6.00	395,200	4,964,900	6.00	390,700	4,953,100
Change from Original Appropriation	0.00	(2,800)	11,600	0.00	(7,300)	(200)
% Change from Original Appropriation		(0.7%)	0.2%		(1.8%)	0.0%

Office of Drug Policy

Analyst: Bisharat

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature provided standard maintenance adjustments for FY 2026.					
	6.00	398,000	24,500	4,530,800	4,953,300
Prior Year Reappropriation					
The Office of Drug Policy was authorized to reappropriate or carry over its unencumbered and unspent appropriation related to the American Rescue Plan (ARPA) from FY 2025 into FY 2026. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2027 Base.					
Agency Request	0.00	0	0	275,500	275,500
Governor's Recommendation	0.00	0	0	275,500	275,500
FY 2026 Total Appropriation					
Agency Request	6.00	398,000	24,500	4,806,300	5,228,800
Governor's Recommendation	6.00	398,000	24,500	4,806,300	5,228,800
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	0.00	(11,900)	0	0	(11,900)
Governor's Recommendation	0.00	(11,900)	0	0	(11,900)
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.					
Agency Request	0.00	0	0	(1,200)	(1,200)
Governor's Recommendation	0.00	0	0	(1,200)	(1,200)
FY 2026 Estimated Expenditures					
Agency Request	6.00	386,100	24,500	4,805,100	5,215,700
Governor's Recommendation	6.00	386,100	24,500	4,805,100	5,215,700
Removal of Onetime Expenditures					
Removes onetime reappropriation authority approved for FY 2026.					
Agency Request	0.00	0	0	(275,500)	(275,500)
Governor's Recommendation	0.00	0	0	(275,500)	(275,500)
Restore Rescissions/Gov Holdback					
This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.					
Agency Request	0.00	11,900	0	1,200	13,100
Governor's Recommendation	0.00	11,900	0	1,200	13,100
FY 2027 Base					
Agency Request	6.00	398,000	24,500	4,530,800	4,953,300
Governor's Recommendation	6.00	398,000	24,500	4,530,800	4,953,300

Office of Drug Policy

Analyst: Bisharat

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	7,300	0	10,900	18,200
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefit increases are recommended as requested.</i>					
Governor's Recommendation	0.00	4,000	0	6,100	10,100
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$2,600, Risk Management costs will increase by \$100, State Controller fees will decrease by \$1,900, and Office of Information Technology Services billings will increase by \$800, for a net increase of \$1,600.					
Agency Request	0.00	600	0	1,000	1,600
Governor's Recommendation	0.00	600	0	1,000	1,600
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	1,200	0	2,500	3,700
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	6.00	407,100	24,500	4,545,200	4,976,800
Governor's Recommendation	6.00	402,600	24,500	4,537,900	4,965,000
Ongoing Rescission					
This adjustment reflects a 3% permanent reduction in General Fund spending authority for FY 2027.					
Agency Request	0.00	(11,900)	0	0	(11,900)
Governor's Recommendation	0.00	(11,900)	0	0	(11,900)
FY 2027 Total					
Agency Request	6.00	395,200	24,500	4,545,200	4,964,900
Governor's Recommendation	6.00	390,700	24,500	4,537,900	4,953,100
Agency Request					
Change from Original App	0.00	(2,800)	0	14,400	11,600
% Change from Original App	0.0%	(0.7%)	0.0%	0.3%	0.2%
Governor's Recommendation					
Change from Original App	0.00	(7,300)	0	7,100	(200)
% Change from Original App	0.0%	(1.8%)	0.0%	0.2%	0.0%

Office of Energy and Mineral Resources

Analyst: Peterson

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
Dedicated	11,720,700	594,200	1,129,700	1,338,400	1,245,700
Federal	11,587,500	1,143,300	11,627,900	36,196,800	11,642,500
Total:	23,308,200	1,737,500	12,757,600	37,535,200	12,888,200
Percent Change:	0.0%	(92.5%)	634.3%	194.2%	1.0%
BY OBJECT OF EXPENDITURE					
Personnel Costs	1,463,600	1,153,900	1,523,900	2,195,900	1,625,900
Operating Expenditures	730,100	188,000	760,900	4,811,500	789,500
Capital Outlay	15,900	0	15,900	15,900	15,900
Trustee/Benefit	21,098,600	395,600	10,456,900	30,511,900	10,456,900
Total:	23,308,200	1,737,500	12,757,600	37,535,200	12,888,200
Full-Time Positions (FTP)	11.00	11.00	11.00	15.00	11.00

Division Description

The Office of Energy and Mineral Resources has existed on and off through executive order since 1975. Pursuant to Section 67-802, Idaho Code, executive orders cannot exist more than four years unless reauthorized. In its current authorization, Executive Order 2024-09, the office's duties, powers and authorities include:

1. Serve as Idaho's clearinghouse and first point of contact for energy and mineral information, including addressing policy inquiries and providing information regarding issues.
2. Coordinate the state's energy and mineral planning efforts.
3. Advise the Governor, the Legislature, and other public officials on the state's energy requirements, supply, transmission, management, conservation, efficiency efforts, permitting processes, and policy development.
4. Coordinate with federal agencies, state agencies, local governments, and stakeholders on issues concerning the state's energy requirements, supply, transmission, management, conservation, and efficiency efforts, permitting processes, and policy development.
5. Advise the Governor, the Legislature, and other public officials on mineral exploration, production, planning, permitting processes, and policy development.
6. Coordinate with federal agencies, state agencies, local governments, and stakeholders on issues concerning mineral exploration, production, planning, permitting processes, and policy development in the state.
7. Serve as a cooperating agency for energy and mineral projects subject to the National Environmental Policy Act, at the discretion of the Administrator.
8. Lead coordination of state comments on documents and processes involving energy and mineral projects and regulation, including Federal Energy Regulatory Commission licensing of hydropower projects.
9. Coordinate, support, and oversee the Idaho Strategic Energy Alliance.
10. Staff and support the Leadership in Nuclear Energy Commission, which enhances the long term viability and mission of the Idaho National Laboratory (INL) and other nuclear industries.
11. Assist state agencies, local governments, and stakeholders to secure funding where available for energy and mineral projects and opportunities.
12. Apply for, accept, and administer energy loan programs, grants, and other forms of financial assistance for eligible projects.
13. Enter into other agreements or contracts necessary or appropriate to carry out the provisions of this Executive Order, including without limitation, voluntary agreements with public and private parties to fund or reimburse staff and consultant costs to support Idaho executive branch agencies in the discharge of their respective duties, as provided by statute and administrative rule, on energy or mineral-related licensing or permitting matters, provided that moneys received through these agreements shall be expended pursuant to appropriation.
14. Perform other duties as may be directed by the Governor.
15. May accept contributions from any source, and moneys shall be expended solely for the purposes provided in the executive order and accounted for as provided by law.

Office of Energy and Mineral Resources

Analyst: Peterson

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	0	0	0 0.0%	0	0	0
Indirect Cost Recovery 12500	272,900	250,300	(22,600) (8.3%)	332,000	401,400	315,300
Renewable Energy Resources 19900	274,800	34,100	(240,700) (87.6%)	246,700	251,300	250,200
Miscellaneous Revenue 34900	10,661,900	52,200	(10,609,700) (99.5%)	31,800	161,400	161,300
Petroleum Price Violation 49400	511,100	257,600	(253,500) (49.6%)	519,200	524,300	518,900
Federal Grant 34800	11,587,500	1,143,300	(10,444,200) (90.1%)	11,627,900	36,196,800	11,642,500
Total:	23,308,200	1,737,500	(21,570,700) (92.5%)	12,757,600	37,535,200	12,888,200

Office of Energy and Mineral Resources

Analyst: Peterson

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	11.00	0	12,757,600	11.00	0	12,757,600
Prior Year Reappropriation	0.00	0	10,609,700	0.00	0	10,609,700
FY 2026 Total Appropriation	11.00	0	23,367,300	11.00	0	23,367,300
Unallocated CEC - S1110	0.00	0	(12,500)	0.00	0	(12,500)
FY 2026 Estimated Expenditures	11.00	0	23,354,800	11.00	0	23,354,800
Removal of Onetime Expenditures	0.00	0	(10,609,700)	0.00	0	(10,609,700)
Restore Rescissions/Gov Holdback	0.00	0	12,500	0.00	0	12,500
FY 2027 Base	11.00	0	12,757,600	11.00	0	12,757,600
Personnel Benefit Costs	0.00	0	39,900	0.00	0	22,300
Statewide Cost Allocation	0.00	0	1,400	0.00	0	1,400
Change in Employee Compensation	0.00	0	10,900	0.00	0	0
FY 2027 Program Maintenance	11.00	0	12,809,800	11.00	0	12,781,300
1. FTP/Fund Realignment	0.00	0	0	0.00	0	0
2. Idaho Orchestrating Nuclear (ION)	0.00	0	106,900	0.00	0	106,900
3. Home Energy Rebates	4.00	0	24,618,500	0.00	0	0
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	15.00	0	37,535,200	11.00	0	12,888,200
Change from Original Appropriation	4.00	0	24,777,600	0.00	0	130,600
% Change from Original Appropriation			194.2%			1.0%

Office of Energy and Mineral Resources

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included one budget enhancement, which provided for a net-zero shift in the allocation of existing dedicated fund appropriations to align personnel costs to the fund where work was expected to be billed.					
	11.00	0	1,129,700	11,627,900	12,757,600
Prior Year Reappropriation					
The Office of Energy and Mineral Resources was authorized to reappropriate or carryover its unencumbered and unspent appropriation related to the Energy Resiliency Grant Program from FY 2025 into FY 2026. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2027 Base.					
Agency Request	0.00	0	10,609,700	0	10,609,700
Governor's Recommendation	0.00	0	10,609,700	0	10,609,700
FY 2026 Total Appropriation					
Agency Request	11.00	0	11,739,400	11,627,900	23,367,300
Governor's Recommendation	11.00	0	11,739,400	11,627,900	23,367,300
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.					
Agency Request	0.00	0	(6,600)	(5,900)	(12,500)
Governor's Recommendation	0.00	0	(6,600)	(5,900)	(12,500)
FY 2026 Estimated Expenditures					
Agency Request	11.00	0	11,732,800	11,622,000	23,354,800
Governor's Recommendation	11.00	0	11,732,800	11,622,000	23,354,800
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026, including \$10,609,700 for reappropriation.					
Agency Request	0.00	0	(10,609,700)	0	(10,609,700)
Governor's Recommendation	0.00	0	(10,609,700)	0	(10,609,700)
Restore Rescissions/Gov Holdback					
This adjustment restores spending authority for unallocated additional CEC funding.					
Agency Request	0.00	0	6,600	5,900	12,500
Governor's Recommendation	0.00	0	6,600	5,900	12,500
FY 2027 Base					
Agency Request	11.00	0	1,129,700	11,627,900	12,757,600
Governor's Recommendation	11.00	0	1,129,700	11,627,900	12,757,600
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	0	13,800	26,100	39,900
The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.					
Governor's Recommendation	0.00	0	7,700	14,600	22,300

Office of Energy and Mineral Resources

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase by \$300, State Controller fees will decrease by \$4,500, and Office of Information Technology Services billings will increase by \$5,600, for a net increase of \$1,400.					
Agency Request	0.00	0	1,400	0	1,400
Governor's Recommendation	0.00	0	1,400	0	1,400

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	0	4,800	6,100	10,900
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0

FY 2027 Program Maintenance

Agency Request	11.00	0	1,149,700	11,660,100	12,809,800
Governor's Recommendation	11.00	0	1,138,800	11,642,500	12,781,300

1. FTP/Fund Realignment

The Office of Energy and Mineral Resources (OEMR) requests a shift of FTP and personnel cost appropriation between dedicated funds to align with the work being performed. This adjustment includes a reduction of \$21,400 and 0.43 FTP from the Indirect Cost Recovery Fund, and an increase of \$800 and 0.26 FTP from the Renewable Energy Resources Fund and \$20,600 and 0.17 FTP from the Miscellaneous Revenue Fund. This request nets to zero within the agency.

AGENCY SUBMITTED OUTCOMES: This request realigns the funding sources with the work being performed, putting OEMR in compliance with cost accounting principles.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

Office of Energy and Mineral Resources

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

2. Idaho Orchestrating Nuclear (ION)

The Office of Energy and Mineral Resources requests \$106,900 in personnel costs from the Miscellaneous Revenue Fund to support Idaho Orchestrating Nuclear (ION). OEMR's goal for ION is to contribute greater resources to nuclear energy projects and policy, and to support the Idaho Advanced Nuclear Energy Task Force created through Executive Order 2025-06, as well as coordination with other state stakeholders who may play a future role in nuclear energy in Idaho, such as the Department of Commerce and the Public Utilities Commission. The personnel hours at OEMR spent on nuclear related projects is disproportional to other OEMR funding sources; OEMR requests to align allowable sources of funding with the work being performed. They plan to use existing staff to administer this program in various capacities, including a Policy Analyst, Program Manager, and Management Assistant. These positions are primarily paid from federal grants tied to specific deliverables unrelated to nuclear policy. The increase in appropriation from the Miscellaneous Revenue Fund would allow OEMR to spend more personnel hours on nuclear related projects.

AGENCY SUBMITTED OUTCOME: This request will enable staff to dedicate greater capacity to advancing nuclear energy policy in Idaho. This includes expanded support for the Advanced Nuclear Task Force, development of new initiatives that promote nuclear innovation and infrastructure, alignment with recent federal executive orders prioritizing nuclear energy, activities that support nuclear education, and statewide coordination to attract and reduce regulatory barriers for nuclear development. The reallocation will strengthen Idaho's leadership in the nuclear sector and position the state to capitalize on emerging opportunities in advanced reactors, workforce development, and federal investment.

Agency Request	0.00	0	106,900	0	106,900
Governor's Recommendation	0.00	0	106,900	0	106,900

Office of Energy and Mineral Resources

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

3. Home Energy Rebates

The Office of Energy and Mineral Resources requests 4.00 FTP and \$24,618,500 ongoing, including \$24,536,700 from federal funds and \$81,800 from the Indirect Cost Recovery Fund to administer federal programs from the Department of Energy: Home Efficiency Rebates (HER), and Home Electrification and Appliance Rebates (HEAR), jointly called the "Home Energy Rebates" program. Funding from the Inflation Reduction Act (IRA) for the Home Energy Rebates program is given to state energy offices to provide rebates to eligible households for energy projects and appliance upgrades that increase efficiency and reduce energy bills. These rebate programs were funded through Sections 50121 and 50122 of the Inflation Reduction Act passed by Congress in 2022. Idaho's total formula allocation is \$80,890,291. Of that amount, \$40,522,381 is for HER, which provides low-income households with rebates for home retrofits that exhibit a reduction in energy cost and usage such as home insulation, HVAC replacement, ground source heat pump installation, and upgrades to electrical systems, with rebates for 100% of the project up to \$18,000. The remaining \$40,367,910 is for HEAR, which supports specific appliance categories such as heat pump water heaters, HVAC heat pumps, efficient clothes dryers, ranges, insulation, and wiring. HEAR rebates range from \$840 to \$8,000 per appliance/project and are capped at \$14,000 per household. If the Legislature elected to not fund this request, Idaho's allocation would be redistributed to other states and not returned to the United States Treasury.

Of the total request, \$20,055,000 would be for trustee and benefit payments to provide rebates to Idahoans for these projects and upgrades, and \$4,022,200 would be used for operating expenditures for grant implementation. The grant provides for a 20% administrative cap to cover implementation costs. OEMR anticipates using less than the allowable 20% cap and to make all unspent administrative funds available for additional rebates. OEMR plans to issue a Request for Proposal (RFP) for a third-party contractor that would be responsible for direct contact with end consumers, including the day-to-day administration of rebates, income and project eligibility verification, fund distribution, and software management. The remaining \$541,500 would be used for personnel costs. Added positions would include a project manager, a financial specialist principal, and two program coordinators. The project manager would receive a salary of \$110,000, which is 100% of Department of Human Resources (DHR) policy for paygrade O, and the remaining positions would receive a salary of \$85,700, which is 100% of DHR policy for paygrade M. The positions would be filled for limited service aligned with the duration of program funding and would finalize program design, oversee program management, engage with stakeholders, monitor the third-party implementer, and fulfill federal reporting and compliance requirements.

AGENCY SUBMITTED OUTCOME: Additional HEAR funding outside of what is required to put towards low-income, must be limited to Idaho households with total household income less than 150% AMI. Over 70% of Idaho households fall under 150% AMI and eligible for these appliance rebates. Based on the amount of funding requested, interest, and utilization by recipients, this program could provide cost savings to anywhere from 2,500 to 38,000 households through HEAR and 4,000 to 16,000 households through HER.

OEMR has engaged an Advisory Group consisting of representatives from: contractor and trade associations; AARP; labor and workforce advocates; fixed-income and senior services organizations; utilities (electric and gas); retailers; and legislators. Additionally, OEMR is working in close coordination with the Idaho Department of Health and Welfare's Weatherization Assistance Program staff. OEMR has and will continue to engage these stakeholders to ensure fixed and low-income, veteran, and elderly populations benefit from HER and HEAR.

Agency Request	4.00	0	81,800	24,536,700	24,618,500
<i>Not recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

Office of Energy and Mineral Resources

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Budget Law Exemptions/Other Adjustments					
REAPPROPRIATION AUTHORITY: The Office of Energy and Mineral Resources requests authority to carry over its unencumbered and unspent appropriation balances from the Miscellaneous Revenue Fund for non-recurring expenditures under the Energy Resiliency Grant Program from FY 2026 into FY 2027. Carryover requires legislative approval.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	15.00	0	1,338,400	36,196,800	37,535,200
Governor's Recommendation	11.00	0	1,245,700	11,642,500	12,888,200
Agency Request					
Change from Original App	4.00	0	208,700	24,568,900	24,777,600
% Change from Original App	36.4%		18.5%	211.3%	194.2%
<i>Governor's Recommendation</i>					
Change from Original App	0.00	0	116,000	14,600	130,600
% Change from Original App	0.0%		10.3%	0.1%	1.0%

Division of Financial Management

Analyst: Bisharat

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	2,228,200	2,178,300	2,329,500	2,345,000	2,302,600
Dedicated	936,800	776,300	977,100	1,013,700	998,800
Federal	41,677,100	27,442,300	41,682,100	41,589,700	41,589,700
Total:	44,842,100	30,396,900	44,988,700	44,948,400	44,891,100
Percent Change:	0.0%	(32.2%)	48.0%	(0.1%)	(0.2%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	2,772,700	2,555,800	2,884,200	2,871,900	2,814,600
Operating Expenditures	1,479,700	1,281,000	1,493,700	1,486,800	1,486,800
Capital Outlay	0	24,400	21,100	0	0
Trustee/Benefit	40,589,700	26,535,700	40,589,700	40,589,700	40,589,700
Total:	44,842,100	30,396,900	44,988,700	44,948,400	44,891,100
Full-Time Positions (FTP)	22.00	22.00	22.00	20.00	20.00

Division Description

The mission of the Division of Financial Management (DFM) is to support the Governor's vision of short- and long-term policies through effective resource allocation. DFM seeks to improve agency service delivery at the point of citizen impact by developing, monitoring, and publicizing performance outcomes, facilitating the development of the executive budget recommendation, and providing a proactive policy resource for the Governor to shape Idaho's future. The division consists of four main administrative units: Budget, Economic Analysis, Management Services, and Regulatory and Legislative Affairs, which includes the Office of the Administrative Rules Coordinator. [Statutory Authority: Sections 67-1910 through 1918, Idaho Code, and Section 67-5202, Idaho Code.]

Division of Financial Management

Analyst: Bisharat

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	2,228,200	2,178,300	(49,900) (2.2%)	2,329,500	2,345,000	2,302,600
Indirect Cost Recovery 12500	119,600	108,700	(10,900) (9.1%)	125,900	130,300	127,900
Miscellaneous Revenue 34900	187,400	71,000	(116,400) (62.1%)	197,300	191,500	189,300
Administrative Code 47505	629,800	596,600	(33,200) (5.3%)	653,900	691,900	681,600
American Rescue Plan 34400	20,589,700	18,535,700	(2,054,000) (10.0%)	20,589,700	20,589,700	20,589,700
ARPA Homeowner Assistance 34410	20,000,000	8,000,000	(12,000,000) (60.0%)	20,000,000	20,000,000	20,000,000
ARPA State Fiscal Recovery 34430	1,087,400	906,600	(180,800) (16.6%)	1,092,400	1,000,000	1,000,000
Total:	44,842,100	30,396,900	(14,445,200) (32.2%)	44,988,700	44,948,400	44,891,100

Division of Financial Management

Analyst: Bisharat

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	22.00	2,329,500	44,988,700	22.00	2,329,500	44,988,700
Governor's Holdback	0.00	(69,300)	(69,300)	0.00	(69,300)	(69,300)
Unallocated CEC - S1110	0.00	0	(97,700)	0.00	0	(97,700)
FY 2026 Estimated Expenditures	22.00	2,260,200	44,821,700	22.00	2,260,200	44,821,700
Removal of Onetime Expenditures	0.00	(21,100)	(21,100)	0.00	(21,100)	(21,100)
Base Adjustments	(1.00)	8,900	(83,500)	(1.00)	8,900	(83,500)
Restore Rescissions/Gov Holdback	0.00	69,300	167,000	0.00	69,300	167,000
FY 2027 Base	21.00	2,317,300	44,884,100	21.00	2,317,300	44,884,100
Personnel Benefit Costs	0.00	55,200	76,400	0.00	31,000	42,800
Statewide Cost Allocation	0.00	23,600	33,500	0.00	23,600	33,500
Change in Employee Compensation	0.00	18,200	23,700	0.00	0	0
FY 2027 Program Maintenance	21.00	2,414,300	45,017,700	21.00	2,371,900	44,960,400
Ongoing Reduction	(1.00)	(69,300)	(69,300)	(1.00)	(69,300)	(69,300)
FY 2027 Total	20.00	2,345,000	44,948,400	20.00	2,302,600	44,891,100
Change from Original Appropriation	(2.00)	15,500	(40,300)	(2.00)	(26,900)	(97,600)
% Change from Original Appropriation		0.7%	(0.1%)		(1.2%)	(0.2%)

Division of Financial Management

Analyst: Bisharat

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026. The Division of Financial Management's appropriation was reduced by \$8,900 for enforcement of the 3% General Fund cap. The agency received one enhancement in the amount of \$21,100 for IT replacement items, which consisted of four network switches as recommended by the Office of Information Technology Services.					
	22.00	2,329,500	977,100	41,682,100	44,988,700
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	0.00	(69,300)	0	0	(69,300)
Governor's Recommendation	0.00	(69,300)	0	0	(69,300)
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.					
Agency Request	0.00	0	(5,300)	(92,400)	(97,700)
Governor's Recommendation	0.00	0	(5,300)	(92,400)	(97,700)
FY 2026 Estimated Expenditures					
Agency Request	22.00	2,260,200	971,800	41,589,700	44,821,700
Governor's Recommendation	22.00	2,260,200	971,800	41,589,700	44,821,700
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$21,100 for capital outlay to replace IT equipment at the recommendation of the Office of Information Technology Services, including four network switches.					
Agency Request	0.00	(21,100)	0	0	(21,100)
Governor's Recommendation	0.00	(21,100)	0	0	(21,100)
Base Adjustments					
This decision unit reflects several adjustments. First, it aligns the agency's FTP allocation by fund by moving 0.25 FTP from the Indirect Cost Recovery Fund and 0.75 FTP from the Miscellaneous Fund to the General Fund. Second, it reflects a 1.00 FTP base reduction to the ARPA State Fiscal Recovery Fund with \$92,400 in associated personnel costs. Third, it aligns FTP allocations and associated personnel costs to actual workload by shifting \$12,000 from the Miscellaneous Revenue Fund to the Administrative Code Fund. Finally, it restores \$8,900 in operating expenditures that was removed from the FY 2026 budget for enforcement of the 3% General Fund cap.					
Agency Request	(1.00)	8,900	0	(92,400)	(83,500)
Governor's Recommendation	(1.00)	8,900	0	(92,400)	(83,500)
Restore Rescissions/Gov Holdback					
This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.					
Agency Request	0.00	69,300	5,300	92,400	167,000
Governor's Recommendation	0.00	69,300	5,300	92,400	167,000
FY 2027 Base					
Agency Request	21.00	2,317,300	977,100	41,589,700	44,884,100
Governor's Recommendation	21.00	2,317,300	977,100	41,589,700	44,884,100

Division of Financial Management

Analyst: Bisharat

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	55,200	21,200	0	76,400
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefit increases are recommended as requested.</i>					
Governor's Recommendation	0.00	31,000	11,800	0	42,800
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase by \$300, State Controller fees will decrease by \$3,900, and Office of Information Technology Services billings will increase by \$37,100, for a net increase of \$33,500.					
Agency Request	0.00	23,600	9,900	0	33,500
Governor's Recommendation	0.00	23,600	9,900	0	33,500
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	18,200	5,500	0	23,700
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	21.00	2,414,300	1,013,700	41,589,700	45,017,700
Governor's Recommendation	21.00	2,371,900	998,800	41,589,700	44,960,400
Ongoing Reduction					
Division of Financial Management					
This adjustment reflects a 3% permanent reduction in General Fund spending authority for FY 2027.					
Agency Request	(1.00)	(69,300)	0	0	(69,300)
Governor's Recommendation	(1.00)	(69,300)	0	0	(69,300)
FY 2027 Total					
Agency Request	20.00	2,345,000	1,013,700	41,589,700	44,948,400
Governor's Recommendation	20.00	2,302,600	998,800	41,589,700	44,891,100
Agency Request					
Change from Original App	(2.00)	15,500	36,600	(92,400)	(40,300)
% Change from Original App	(9.1%)	0.7%	3.7%	(0.2%)	(0.1%)
Governor's Recommendation					
Change from Original App	(2.00)	(26,900)	21,700	(92,400)	(97,600)
% Change from Original App	(9.1%)	(1.2%)	2.2%	(0.2%)	(0.2%)

Executive Office of the Governor

Analyst: Bisharat

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Administration	2,858,600	2,378,200	3,031,300	2,749,700	2,705,500
Acting Governor Pay	17,800	0	17,800	17,800	17,800
Expense Allowance	4,900	3,200	4,900	4,900	4,900
Governor's Emergency	2,000,000	0	2,000,000	2,000,000	2,000,000
Total:	4,881,300	2,381,400	5,054,000	4,772,400	4,728,200
BY FUND CATEGORY					
General	2,881,300	2,381,400	3,054,000	2,772,400	2,728,200
Dedicated	2,000,000	0	2,000,000	2,000,000	2,000,000
Total:	4,881,300	2,381,400	5,054,000	4,772,400	4,728,200
Percent Change:	0.0%	(51.2%)	112.2%	(5.6%)	(6.4%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	2,346,500	1,900,000	2,445,500	2,439,800	2,395,600
Operating Expenditures	2,319,800	471,900	2,313,500	2,332,600	2,332,600
Capital Outlay	215,000	9,500	45,000	0	0
Trustee/Benefit	0	0	250,000	0	0
Total:	4,881,300	2,381,400	5,054,000	4,772,400	4,728,200
Full-Time Positions (FTP)	21.00	21.00	21.00	17.00	17.00

Division Description

ADMINISTRATION: Exercise the powers and discharge the duties of the chief executive of the state of Idaho as delegated by the state constitution and state laws.

ACTING GOVERNOR PAY: The official acting as Governor is entitled to additional compensation calculated as the difference between the Governor's salary and the salary of the Lieutenant Governor. Section 67-809(2), Idaho Code.

EXPENSE ALLOWANCE: State law authorizes \$10,000 per biennium to be used by the Governor at his discretion to assist in defraying expenses relating to or resulting from the discharge of his official duties. Section 67-808d, Idaho Code.

GOVERNOR'S EMERGENCY: This program is used for funding to be expended by the Governor for emergencies that were not foreseeable by the Legislature and associated needs which might arise in carrying out the essential functions of state government and in protecting the interests of the state. Section 57-1601, Idaho Code.

GOVERNOR-ELECT TRANSITION: The Governor-elect is to be provided with funds to cover certain staff salaries, travel expenses and office space to facilitate the transition of the new Governor into office. Funding is provided during general election years only. Section 67-815, Idaho Code.

Executive Office of the Governor

Analyst: Bisharat

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	2,881,300	2,381,400	(499,900) (17.3%)	3,054,000	2,772,400	2,728,200
Governor's Emergency 23000	2,000,000	0	(2,000,000) (100.0%)	2,000,000	2,000,000	2,000,000
Total:	4,881,300	2,381,400	(2,499,900) (51.2%)	5,054,000	4,772,400	4,728,200

Executive Office of the Governor

Analyst: Bisharat

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	21.00	3,054,000	5,054,000	21.00	3,054,000	5,054,000
Executive Carry Forward	0.00	215,000	215,000	0.00	215,000	215,000
Governor's Holdback	(4.00)	(82,800)	(82,800)	(4.00)	(82,800)	(82,800)
FY 2026 Estimated Expenditures	17.00	3,186,200	5,186,200	17.00	3,186,200	5,186,200
Removal of Onetime Expenditures	0.00	(510,000)	(510,000)	0.00	(510,000)	(510,000)
Restore Rescissions/Gov Holdback	4.00	82,800	82,800	4.00	82,800	82,800
FY 2027 Base	21.00	2,759,000	4,759,000	21.00	2,759,000	4,759,000
Personnel Benefit Costs	0.00	58,500	58,500	0.00	32,900	32,900
Statewide Cost Allocation	0.00	19,100	19,100	0.00	19,100	19,100
Change in Employee Compensation	0.00	18,600	18,600	0.00	0	0
FY 2027 Program Maintenance	21.00	2,855,200	4,855,200	21.00	2,811,000	4,811,000
Ongoing Reduction	(4.00)	(82,800)	(82,800)	(4.00)	(82,800)	(82,800)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	17.00	2,772,400	4,772,400	17.00	2,728,200	4,728,200
Change from Original Appropriation	(4.00)	(281,600)	(281,600)	(4.00)	(325,800)	(325,800)
% Change from Original Appropriation		(9.2%)	(5.6%)		(10.7%)	(6.4%)

Executive Office of the Governor

Analyst: Bisharat

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature provided standard maintenance adjustments for FY 2026. Enhancements totaled \$295,000, including \$45,000 for IT replacement items and \$250,000 for America250 to celebrate the United States' Semiquincentennial in 2026.					
	21.00	3,054,000	2,000,000	0	5,054,000

Executive Carry Forward

The Executive Office of the Governor was approved by the Division of Financial Management for \$215,000 in onetime Executive Carry Forward. This amount will be removed before calculating the FY 2027 Base. Funding was encumbered by the agency for implementation of a Salesforce constituent services management system.

Agency Request	0.00	215,000	0	0	215,000
Governor's Recommendation	0.00	215,000	0	0	215,000

Governor's Holdback

This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.

Agency Request	(4.00)	(82,800)	0	0	(82,800)
Governor's Recommendation	(4.00)	(82,800)	0	0	(82,800)

FY 2026 Estimated Expenditures

Agency Request	17.00	3,186,200	2,000,000	0	5,186,200
Governor's Recommendation	17.00	3,186,200	2,000,000	0	5,186,200

Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2026, which included \$45,000 for IT replacement items and \$250,000 for America250 to celebrate the United States' Semiquincentennial in 2026. This decision unit also removes \$215,000 in onetime Executive Carry Forward authorized by the Division of Financial Management. Funding was encumbered by the agency for implementation of a Salesforce constituent services management system.

Agency Request	0.00	(510,000)	0	0	(510,000)
Governor's Recommendation	0.00	(510,000)	0	0	(510,000)

Restore Rescissions/Gov Holdback

This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05.

Agency Request	4.00	82,800	0	0	82,800
Governor's Recommendation	4.00	82,800	0	0	82,800

FY 2027 Base

Agency Request	21.00	2,759,000	2,000,000	0	4,759,000
Governor's Recommendation	21.00	2,759,000	2,000,000	0	4,759,000

Personnel Benefit Costs

Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	58,500	0	0	58,500

The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefit increases are recommended as requested.

Governor's Recommendation	0.00	32,900	0	0	32,900

Executive Office of the Governor

Analyst: Bisharat

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase by \$400, State Controller fees will decrease by \$3,400, and Office of Information Technology Services billings will increase by \$22,100, for a net increase of \$19,100.					
Agency Request	0.00	19,100	0	0	19,100
Governor's Recommendation	0.00	19,100	0	0	19,100
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	18,600	0	0	18,600
While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	21.00	2,855,200	2,000,000	0	4,855,200
Governor's Recommendation	21.00	2,811,000	2,000,000	0	4,811,000
Ongoing Reduction			Administration - Governor's Office		
This adjustment reflects a 3% ongoing reduction in General Fund spending authority for FY 2027.					
Agency Request	(4.00)	(82,800)	0	0	(82,800)
Governor's Recommendation	(4.00)	(82,800)	0	0	(82,800)
Budget Law Exemptions/Other Adjustments			Administration - Governor's Office		
TRANSFER EXEMPTION: The Executive Office of the Governor requests an appropriation that is exempt from Section 67-3511, Idaho Code, which restricts the transfer of appropriation between programs and account categories. This authority requires legislative approval.					
Agency Request	0.00	0	0	0	0
Recommended by the Governor.					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	17.00	2,772,400	2,000,000	0	4,772,400
Governor's Recommendation	17.00	2,728,200	2,000,000	0	4,728,200
Agency Request					
Change from Original App	(4.00)	(281,600)	0	0	(281,600)
% Change from Original App	(19.0%)	(9.2%)	0.0%		(5.6%)
Governor's Recommendation					
Change from Original App	(4.00)	(325,800)	0	0	(325,800)
% Change from Original App	(19.0%)	(10.7%)	0.0%		(6.4%)

Division of Human Resources

Analyst: Lippitt

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
Dedicated	18,298,500	17,238,100	19,209,600	20,037,000	19,620,900
Percent Change:	0.0%	(5.8%)	11.4%	4.3%	2.1%
BY OBJECT OF EXPENDITURE					
Personnel Costs	16,980,100	16,005,100	17,837,000	18,586,400	18,170,300
Operating Expenditures	1,318,400	1,233,000	1,372,600	1,450,600	1,450,600
Total:	18,298,500	17,238,100	19,209,600	20,037,000	19,620,900
Full-Time Positions (FTP)	166.00	166.00	166.00	166.00	166.00

Division Description

The Division of Human Resources (DHR) is organized within the Office of the Governor. The division is responsible for employee recruitment, job classification, employee assessment and selection processes, compensation issues, workforce planning and development, employee relations, and providing human resource policy to comply with applicable laws and regulations.

The administrator of the division is appointed by and reports to the Governor. The Personnel Commission hears appeals of dismissals, demotions, or suspensions by agency directors, or rulings made by the administrator. The commission is financially and administratively supported by the Division of Human Resources. Most of the former powers and duties of the Personnel Commission were statutorily transferred to the administrator of the Division of Human Resources in FY 2000. [Statutory Authority: Chapter 53, Title 67, Idaho Code]

With the exception of the Legislative Branch, the Judicial Branch, and statewide elected officials, all state agencies provide funding for this budget through fees equivalent to a portion of each position's gross salary. In FY 2024 the Legislature authorized DHR consolidation, which transferred all HR positions to the Division of Human Resources, while maintaining positions' existing agency worksites. At that time, the fee was increased to 2% for classified positions, 1% for non-classified positions, and .065% for universities and the Military Division.

Historical rates were equivalent to a portion of each classified position's gross salary and were 0.5535% for agencies with non-delegated authority (where DHR is that agency's primary human resources authority) and 0.306% for agencies with delegated authority (where that agency manages its own human resource issues). Agencies did not contribute for non-classified positions.

Division of Human Resources

Analyst: Lippitt

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
Division of Human Resources 47512	18,298,500	17,238,100	(1,060,400) (5.8%)	19,209,600	20,037,000	19,620,900
Total:	18,298,500	17,238,100	(1,060,400) (5.8%)	19,209,600	20,037,000	19,620,900

Division of Human Resources

Analyst: Lippitt

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	166.00	0	19,209,600	166.00	0	19,209,600
Unallocated CEC - S1110	0.00	0	(159,000)	0.00	0	(159,000)
FY 2026 Estimated Expenditures	166.00	0	19,050,600	166.00	0	19,050,600
Restore Rescissions/Gov Holdback	0.00	0	159,000	0.00	0	159,000
FY 2027 Base	166.00	0	19,209,600	166.00	0	19,209,600
Personnel Benefit Costs	0.00	0	598,600	0.00	0	333,300
Statewide Cost Allocation	0.00	0	78,000	0.00	0	78,000
Change in Employee Compensation	0.00	0	150,800	0.00	0	0
FY 2027 Program Maintenance	166.00	0	20,037,000	166.00	0	19,620,900
FY 2027 Total	166.00	0	20,037,000	166.00	0	19,620,900
Change from Original Appropriation	0.00	0	827,400	0.00	0	411,300
% Change from Original Appropriation			4.3%			2.1%

Division of Human Resources

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026.					
	166.00	0	19,209,600	0	19,209,600
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.					
Agency Request	0.00	0	(159,000)	0	(159,000)
Governor's Recommendation	0.00	0	(159,000)	0	(159,000)
FY 2026 Estimated Expenditures					
Agency Request	166.00	0	19,050,600	0	19,050,600
Governor's Recommendation	166.00	0	19,050,600	0	19,050,600
Restore Rescissions/Gov Holdback					
This adjustment restores the spending authority for unallocated CEC funding.					
Agency Request	0.00	0	159,000	0	159,000
Governor's Recommendation	0.00	0	159,000	0	159,000
FY 2027 Base					
Agency Request	166.00	0	19,209,600	0	19,209,600
Governor's Recommendation	166.00	0	19,209,600	0	19,209,600
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	0	598,600	0	598,600
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefit increases are recommended as requested.</i>					
Governor's Recommendation	0.00	0	333,300	0	333,300
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$40,000, Office of Administrative Hearings costs will increase by \$25,000, risk management costs will increase by \$3,000, State Controller fees will increase by \$2,200, and Office of Information Technology Services billings will increase by \$7,800, for a net increase of \$78,000.					
Agency Request	0.00	0	78,000	0	78,000
Governor's Recommendation	0.00	0	78,000	0	78,000
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	0	150,800	0	150,800
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	166.00	0	20,037,000	0	20,037,000
Governor's Recommendation	166.00	0	19,620,900	0	19,620,900

Division of Human Resources

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2027 Total					
Agency Request	166.00	0	20,037,000	0	20,037,000
Governor's Recommendation	166.00	0	19,620,900	0	19,620,900
Agency Request					
Change from Original App	0.00	0	827,400	0	827,400
% Change from Original App	0.0%		4.3%		4.3%
Governor's Recommendation					
Change from Original App	0.00	0	411,300	0	411,300
% Change from Original App	0.0%		2.1%		2.1%

Information Technology Services, Office of

Analyst: Lehosit

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	2,587,700	2,545,800	10,787,000	6,471,000	6,429,300
Dedicated	32,154,600	30,770,900	35,216,500	45,616,300	44,922,100
Federal	0	0	0	456,200	454,400
Total:	34,742,300	33,316,700	46,003,500	52,543,500	51,805,800
Percent Change:	0.0%	(4.1%)	38.1%	14.2%	12.6%
BY OBJECT OF EXPENDITURE					
Personnel Costs	24,963,400	23,037,700	29,444,700	37,892,500	37,154,800
Operating Expenditures	8,049,600	8,743,500	11,021,500	12,776,800	12,776,800
Capital Outlay	1,729,300	1,535,500	5,537,300	1,874,200	1,874,200
Total:	34,742,300	33,316,700	46,003,500	52,543,500	51,805,800
Full-Time Positions (FTP)	221.00	221.00	243.00	302.50	302.50

Division Description

The Office of Information Technology Services (OITS) was created July 1, 2018, when the information technology program was eliminated at the Department of Administration and moved to OITS. OITS coordinates statewide information technology policies, programs, telecommunications and cybersecurity (Section 67-827, Idaho Code).

OITS is authorized to charge and receive payment for actual and necessary expenses incurred in providing services to any unit of state government under provisions of Section 67-828, Idaho Code. OITS bills for services under a cost-recovery plan that complies with Idaho's statewide cost allocation plan (SWCAP). Major service categories of billings include IT support, architecture, enterprise security, and telecommunications.

The Idaho Technology Authority (ITA) was established to facilitate a centralized approach to the acquisition and evaluation of necessary technical information and the informed development of a statewide strategic plan to ensure a coordinated approach to the design, procurement and implementation of information technology and telecommunications systems for both state government and the public (Section 67-830, Idaho Code).

Information Technology Services, Office of

Analyst: Lehosit

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	2,587,700	2,545,800	(41,900) (1.6%)	10,787,000	6,471,000	6,429,300
Administration and Accounting Services 45000	32,154,600	30,770,900	(1,383,700) (4.3%)	35,216,500	45,616,300	44,922,100
Federal Grant 34800	0	0	0 0.0%	0	456,200	454,400
Total:	34,742,300	33,316,700	(1,425,600) (4.1%)	46,003,500	52,543,500	51,805,800

Office of Information Technology Services

Department of Health and Welfare Consolidation

Analyst: Lehosit

Job	Job Description	Type	FLSA	Pay Grade	Hourly Rate	Policy Rate	Comp Ratio
DU 12.71 - Department of Health and Welfare FTP Transfer							
388	IT Manager III	Classified	I	12	52.87	56.26	94.0%
385	IT Manager II	Classified	I	11	45.81	51.79	88.5%
322	IT Ops and Support Analyst II	Classified	C	9	31.88	39.63	80.4%
322	IT Ops and Support Analyst II	Classified	C	9	31.92	39.63	80.5%
322	IT Ops and Support Analyst II	Classified	C	9	31.67	39.63	79.9%
322	IT Ops and Support Analyst II	Classified	C	9	37.33	39.63	94.2%
319	IT Ops and Support Analyst I	Classified	C	8	28.29	35.11	80.6%
319	IT Ops and Support Analyst I	Classified	C	8	27.69	35.11	78.9%
319	IT Ops and Support Analyst I	Classified	C	8	27.44	35.11	78.2%
385	IT Manager II	Classified	I	11	48.10	51.79	92.9%
326	IT Ops and Support Analyst III	Classified	I	10	36.84	45.20	81.5%
322	IT Ops and Support Analyst II	Classified	C	9	31.61	39.63	79.8%
322	IT Ops and Support Analyst II	Classified	C	9	33.50	39.63	84.5%
322	IT Ops and Support Analyst II	Classified	C	9	31.81	39.63	80.3%
322	IT Ops and Support Analyst II	Classified	C	9	29.06	39.63	73.3%
366	IT Info Sys and Infr Eng III	Classified	I	10	41.40	45.20	91.6%
322	IT Ops and Support Analyst II	Classified	C	9	35.33	39.63	89.1%
322	IT Ops and Support Analyst II	Classified	C	9	35.12	39.63	88.6%
322	IT Ops and Support Analyst II	Classified	C	9	35.12	39.63	88.6%
326	IT Ops and Support Analyst III	Classified	I	10	37.88	45.20	83.8%
322	IT Ops and Support Analyst II	Classified	C	9	32.15	39.63	81.1%
322	IT Ops and Support Analyst II	Classified	C	9	33.85	39.63	85.4%
322	IT Ops and Support Analyst II	Classified	C	9	31.67	39.63	79.9%
326	IT Ops and Support Analyst III	Classified	I	10	35.53	45.20	78.6%
322	IT Ops and Support Analyst II	Classified	C	9	31.67	39.63	79.9%
322	IT Ops and Support Analyst II	Classified	C	9	31.76	39.63	80.1%
322	IT Ops and Support Analyst II	Classified	C	9	35.87	39.63	90.5%
381	IT Architect IV	Classified	O	13	56.42	61.74	91.4%
379	IT Architect II	Classified	O	11	44.24	51.79	85.4%
379	IT Architect II	Classified	O	11	49.84	51.79	96.2%
392	IT Manager V	Classified	O	15	65.75	78.47	83.8%
388	IT Manager III	Classified	I	12	52.38	56.26	93.1%
369	IT Info Sys and Infr Eng IV	Classified	I	11	49.13	51.79	94.9%
369	IT Info Sys and Infr Eng IV	Classified	I	11	45.71	51.79	88.3%
366	IT Info Sys and Infr Eng III	Classified	I	10	36.11	45.20	79.9%
366	IT Info Sys and Infr Eng III	Classified	I	10	36.11	45.20	79.9%
366	IT Info Sys and Infr Eng III	Classified	I	10	41.41	45.20	91.6%
308	IT Network Engineer IV	Classified	I	12	51.66	56.26	91.8%
307	IT Network Engineer III	Classified	O	11	44.25	51.79	85.4%
307	IT Network Engineer III	Classified	O	11	48.16	51.79	93.0%

Office of Information Technology Services

Department of Health and Welfare Consolidation

Analyst: Lehosit

307	IT Network Engineer III	Classified	0	11	40.98	51.79	79.1%
377	IT Info Security Engineer IV	Classified	I	12	53.03	56.26	94.3%
375	IT Info Security Engineer III	Classified	I	11	47.33	51.79	91.4%
373	IT Info Security Engineer II	Classified	I	10	37.58	45.20	83.1%
375	IT Info Security Engineer III	Classified	I	11	46.19	51.79	89.2%
375	IT Info Security Engineer III	Classified	I	11	47.87	51.79	92.4%
375	IT Info Security Engineer III	Classified	I	11	42.75	51.79	82.5%
375	IT Info Security Engineer III	Classified	I	11	46.64	51.79	90.1%
377	IT Info Security Engineer IV	Classified	I	12	57.46	56.26	102.1%
375	IT Info Security Engineer III	Classified	I	11	43.61	51.79	84.2%
375	IT Info Security Engineer III	Classified	I	11	43.61	51.79	84.2%
308	IT Network Engineer IV	Classified	I	12	50.39	56.26	89.6%
307	IT Network Engineer III	Classified	0	11	42.46	51.79	82.0%
306	IT Network Engineer II	Classified	0	10	36.64	45.20	81.1%
366	IT Info Sys and Infr Eng III	Classified	I	10	43.63	45.20	96.5%
366	IT Info Sys and Infr Eng III	Classified	I	10	45.80	45.20	101.3%
509	Project Coordinator	Classified	A	9	38.76	39.63	97.8%
902	Business Analyst	Classified	A	10	41.86	45.20	92.6%

Information Technology Services, Office of

Comparative Summary

Analyst: Lehosit

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	243.00	10,787,000	46,003,500	243.00	10,787,000	46,003,500
1. Chinden Campus Building Furnishings	0.00	200,000	200,000	0.00	200,000	200,000
2. E-CORE Federal Grant	0.50	0	56,200	0.50	0	56,200
FY 2026 Total Appropriation	243.50	10,987,000	46,259,700	243.50	10,987,000	46,259,700
Governor's Holdback	0.00	(131,100)	(131,100)	0.00	(131,100)	(131,100)
Unallocated CEC - S1110	0.00	0	(91,300)	0.00	0	(91,300)
FY 2026 Estimated Expenditures	243.50	10,855,900	46,037,300	243.50	10,855,900	46,037,300
Removal of Onetime Expenditures	(0.50)	(6,615,700)	(6,708,800)	(0.50)	(6,615,700)	(6,708,800)
Base Adjustments	0.00	(1,750,600)	0	0.00	(1,750,600)	0
Restore Rescissions/Gov Holdback	0.00	131,100	222,400	0.00	131,100	222,400
FY 2027 Base	243.00	2,620,700	39,550,900	243.00	2,620,700	39,550,900
Personnel Benefit Costs	0.00	59,100	880,600	0.00	33,100	491,800
Statewide Cost Allocation	0.00	1,213,200	1,213,200	0.00	1,213,200	1,213,200
Change in Employee Compensation	0.00	15,700	254,300	0.00	0	0
FY 2027 Program Maintenance	243.00	3,908,700	41,899,000	243.00	3,867,000	41,255,900
1. Personnel Costs Cash Transfer	0.00	1,058,200	1,058,200	0.00	458,700	458,700
2. Enterprise Security	0.00	2,693,400	2,693,400	0.00	2,693,400	2,693,400
3. E-CORE Federal Grant	1.50	0	456,200	1.50	0	454,400
OITS Modernization	58.00	0	7,626,000	58.00	0	7,533,200
Ongoing Rescission	0.00	(131,100)	(131,100)	0.00	(131,100)	(131,100)
Cash Transfers & Adjustments	0.00	(1,058,200)	(1,058,200)	0.00	(458,700)	(458,700)
FY 2027 Total	302.50	6,471,000	52,543,500	302.50	6,429,300	51,805,800
Change from Original Appropriation	59.50	(4,316,000)	6,540,000	59.50	(4,357,700)	5,802,300
% Change from Original Appropriation		(40.0%)	14.2%		(40.4%)	12.6%

Information Technology Services, Office of

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included nine budget enhancements. Enhancements included funding for additional office equipment, additional office space leasing, enterprise security improvements, emergency connectivity network equipment and services, IT infrastructure improvements, a ServiceNow project management tool, IT consolidation of Idaho State Police and Idaho Department for Juvenile Corrections, and IT replacement items.					
	243.00	10,787,000	35,216,500	0	46,003,500

1. Chinden Campus Building Furnishings

OITS requests a supplemental appropriation of \$200,000 onetime in operating expenditures from the General Fund to purchase office equipment. As part of the FY 2027 budget request, OITS will onboard 58 employees from the Department of Health and Welfare. This supplemental would be used for the acquisition and installation of cubicles, chairs, and the setup of temporary spaces prior to those employees starting at the start of the upcoming fiscal year.

AGENCY SUBMITTED OUTCOMES: This supports the ITS strategic plan for fiscal years 2024-2027, goal 1: Complete Governor's IT Modernization Initiative for goals 1-3. This is part of those performance measures for fiscal years 2026 and 2027.

Agency Request	0.00	200,000	0	0	200,000
Governor's Recommendation	0.00	200,000	0	0	200,000

2. E-CORE Federal Grant

OITS requests a supplemental appropriation of \$56,200 onetime from federal funds and an additional 0.50 FTP to participate as a sub-recipient in a federal grant application made by Boise State University for the collaborative development of a statewide data and research ecosystem. The agency reports the ecosystem would support advanced analytics, policy evaluation, and AI-driven innovation across Idaho. If authorized, the agency would request appropriation each year to continue the project over four years for a total grant award of \$2,070,000.

AGENCY SUBMITTED OUTCOMES: This supports the ITS strategic plan for fiscal years 2026-2029, goal 8: Implement Enterprise Data Strategy for goals 2-5. This is part of those performance measures for FY 2027.

Agency Request	0.50	0	0	56,200	56,200
Governor's Recommendation	0.50	0	0	56,200	56,200

FY 2026 Total Appropriation					
Agency Request	243.50	10,987,000	35,216,500	56,200	46,259,700
Governor's Recommendation	243.50	10,987,000	35,216,500	56,200	46,259,700

Governor's Holdback

This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.

Agency Request	0.00	(131,100)	0	0	(131,100)
Governor's Recommendation	0.00	(131,100)	0	0	(131,100)

Unallocated CEC - S1110

Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.

Agency Request	0.00	0	(91,300)	0	(91,300)
Governor's Recommendation	0.00	0	(91,300)	0	(91,300)

FY 2026 Estimated Expenditures					
Agency Request	243.50	10,855,900	35,125,200	56,200	46,037,300
Governor's Recommendation	243.50	10,855,900	35,125,200	56,200	46,037,300

Information Technology Services, Office of

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$1,877,800 for office space equipment, \$338,200 for enterprise security equipment, \$38,000 for emergency connectivity network equipment, \$2,826,600 for IT infrastructure equipment, \$36,900 for computer equipment for new employees, \$1,335,100 for IT replacement items, and \$256,200 for requested FY 2026 supplemental appropriations.					
Agency Request	(0.50)	(6,615,700)	(36,900)	(56,200)	(6,708,800)
Governor's Recommendation	(0.50)	(6,615,700)	(36,900)	(56,200)	(6,708,800)
Base Adjustments					
This decision unit reflects a transfer of \$1,750,600 from the General Fund to the Administrative and Accounting Services fund to allow the agency to recoup costs using the statewide cost allocation program (SWCAP) in future years. In FY 2026, this amount was authorized for General Fund expenditures to assist with cash flow issues in the agency's dedicated funds.					
Agency Request	0.00	(1,750,600)	1,750,600	0	0
Governor's Recommendation	0.00	(1,750,600)	1,750,600	0	0
Restore Rescissions/Gov Holdback					
This adjustment restores spending authority for unallocated additional CEC funding reverted according to Senate Bill 1110 of 2025 and the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05.					
Agency Request	0.00	131,100	91,300	0	222,400
Governor's Recommendation	0.00	131,100	91,300	0	222,400
FY 2027 Base					
Agency Request	243.00	2,620,700	36,930,200	0	39,550,900
Governor's Recommendation	243.00	2,620,700	36,930,200	0	39,550,900
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	59,100	821,500	0	880,600
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefit increases are recommended as requested.</i>					
Governor's Recommendation	0.00	33,100	458,700	0	491,800
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$28,900, risk management costs will increase by \$12,300, State Controller fees will increase by \$12,600, State Treasurer fees will increase by \$100, and Office of Information Technology Services billings will increase by \$1,159,300, for a net increase of \$1,213,200.					
Agency Request	0.00	1,213,200	0	0	1,213,200
Governor's Recommendation	0.00	1,213,200	0	0	1,213,200
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	15,700	238,600	0	254,300
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0

Information Technology Services, Office of

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2027 Program Maintenance					
Agency Request	243.00	3,908,700	37,990,300	0	41,899,000
Governor's Recommendation	243.00	3,867,000	37,388,900	0	41,255,900

1. Personnel Costs Cash Transfer

OITS requests a onetime cash transfer of \$1,058,200 from the General Fund to the Administration and Accounting Services Fund for increases in personnel costs driven by statewide decisions (health insurance, variable benefit insurance, CEC, etc.). The agency allocates most of their personnel costs to their dedicated fund so costs can qualify for statewide cost allocation program (SWCAP) reimbursement. If statewide personnel cost decisions increase employee costs, the dedicated fund may not have sufficient cash to support the appropriation. This possibility is amplified this year as the agency is also requesting additional 58 full-time positions to consolidate IT staff from the Department of Health and Welfare.

Agency Request	0.00	1,058,200	0	0	1,058,200

The Governor recommends a reduced cash transfer amount to match the recommendation for adjusted health insurance rates of \$16,170 for full-time employees and \$12,940 for part-time employees.

Governor's Recommendation	0.00	458,700	0	0	458,700

2. Enterprise Security

OITS requests \$1,316,700 onetime in capital outlay and \$1,376,700 ongoing in operating expenditures from the General Fund to purchase firewall appliances and support service and enterprise license agreement contracts. Firewall devices help IT staff monitor and control internal and external network traffic. The agency reports the current firewall hardware devices and applications were purchased to support network traffic while remote work for state employees increased from 2020 through 2024. Since employees have transitioned back to working in the office, OITS reports that the cost reflected in this request for updating the firewall appliances is lower than expected by \$3,000,000. If the agency retains their current configuration, there will potentially be increased service level agreement costs and hardware replacement costs.

AGENCY SUBMITTED OUTCOMES: This request directly supports OITS performance goals to strengthen Idaho's cybersecurity and improve the delivery of technology services. It provides ongoing maintenance for core network systems that enable secure, reliable connectivity across state agencies. These systems are essential to protecting digital infrastructure and ensuring uninterrupted access to public services, making this request a critical part of OITS's core responsibilities.

Agency Request	0.00	2,693,400	0	0	2,693,400

Governor's Recommendation	0.00	2,693,400	0	0	2,693,400

3. E-CORE Federal Grant

OITS requests \$456,200 onetime from federal funds and an additional 1.50 FTP to participate as a sub-recipient in a federal grant application made by Boise State University for the collaborative development of a statewide data and research ecosystem. The agency reports the ecosystem would support advanced analytics, policy evaluation, and AI-driven innovation across Idaho. The agency would hire one full-time research analyst and one part-time grant manager, as well as a few temporary group positions. If authorized, the agency would request appropriation each year from the Legislature to continue the project over four years for a total grant award of \$2,070,000.

AGENCY SUBMITTED OUTCOMES: This supports the ITS strategic plan for FY 2026-2029, goal 8: Implement Enterprise Data Strategy for goals 2-5. This is part of those performance measures for FY 2027.

Agency Request	1.50	0	0	456,200	456,200

The Governor recommends a reduced amount to match the recommendation for adjusted health insurance rates of \$16,170 for full-time employees and \$12,940 for part-time employees.

Governor's Recommendation	1.50	0	0	454,400	454,400

Information Technology Services, Office of

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

OITS Modernization

The FY 2027 modernization of IT services aims to: establish standard systems, services, and infrastructure; reduce duplicative infrastructure and staff; and provide software and licensing consolidation.

The IT modernization request for FY 2027 consists of consolidating 58.00 FTP and \$7,626,000 into the Office of Information Technology Services from the Department of Health and Welfare. The request includes \$7,067,000 of personnel costs and \$524,800 of operating expenditures. An additional document has been provided in the budget book that lists all job descriptions, pay grades, and benefit costs and can be found on page 6 - 97.

This request also captures funding for office computer supplies and other operating expenditures. The agency requests \$34,200 onetime in capital outlay for computer equipment.

This process will be the final consolidation for the state IT modernization initiative. Additional consolidation of employees may be proposed if additional efficiencies are identified over the following years.

AGENCY SUBMITTED OUTCOMES: This supports the ITS strategic plan for FY 2024 through FY 2027, Goal 1: Complete Governor's IT Modernization Initiative for goals 1-3. This is part of those performance measures for FY 2027. The consolidation of all IT services from multiple state agencies into a single centralized agency under the Governor's office offers a tremendous opportunity for proactive communication and strategic planning. Such centralization enables the state to establish standard operating procedures and technologies across agencies, making the communication of initiatives and the sharing of data significantly more efficient. Economies of scale are an additional benefit; by aggregating the purchasing power of multiple agencies, the state could negotiate better contracts for hardware, software, and services, thereby maximizing taxpayer value. A core tenet should be the retention and reassignment of existing agency IT staff. Not only does this safeguard institutional knowledge, but it helps in the smoother transition of technologies and processes from individual agencies to the centralized IT agency. Keeping agency employees in the loop ensures a sense of ownership and responsibility, crucial for the success of such a large-scale transformation.

Agency Request	58.00	0	7,626,000	0	7,626,000

The Governor recommends a reduced amount to match the recommendation for adjusted health insurance rates of \$16,170 for full-time employees and \$12,940 for part-time employees.

Governor's Recommendation	58.00	0	7,533,200	0	7,533,200

Ongoing Rescission

This adjustment reflects a 3% General Fund rescission for FY 2027. This rescission includes an ongoing reduction of \$9,400 for personnel costs and \$121,700 for operating expenditures.

Agency Request	0.00	(131,100)	0	0	(131,100)

Governor's Recommendation	0.00	(131,100)	0	0	(131,100)

Cash Transfers & Adjustments

This decision unit reflects the removal of the onetime cash transfer requested by the agency for personnel costs.

Agency Request	0.00	(1,058,200)	0	0	(1,058,200)

The Governor recommends a reduced cash transfer amount to match the recommendation for adjusted health insurance rates of \$16,170 for full-time employees and \$12,940 for part-time employees.

Governor's Recommendation	0.00	(458,700)	0	0	(458,700)

FY 2027 Total

Agency Request	302.50	6,471,000	45,616,300	456,200	52,543,500

Governor's Recommendation	302.50	6,429,300	44,922,100	454,400	51,805,800

Information Technology Services, Office of

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Agency Request					
Change from Original App	59.50	(4,316,000)	10,399,800	456,200	6,540,000
% Change from Original App	24.5%	(40.0%)	29.5%		14.2%
Governor's Recommendation					
Change from Original App	59.50	(4,357,700)	9,705,600	454,400	5,802,300
% Change from Original App	24.5%	(40.4%)	27.6%		12.6%

State Liquor Division

Analyst: Poloni

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
Dedicated	30,357,400	28,476,800	31,800,800	33,878,500	33,290,400
Percent Change:	0.0%	(6.2%)	11.7%	6.5%	4.7%
BY OBJECT OF EXPENDITURE					
Personnel Costs	19,528,600	18,553,900	20,919,000	21,717,800	21,129,700
Operating Expenditures	5,848,200	4,482,800	5,650,100	6,084,000	6,084,000
Capital Outlay	4,980,600	5,440,100	5,231,700	6,076,700	6,076,700
Total:	30,357,400	28,476,800	31,800,800	33,878,500	33,290,400
Full-Time Positions (FTP)	257.25	257.25	257.25	253.25	253.25

Division Description

The mission of the Idaho State Liquor Division is to provide control over the importation, distribution, sale, and consumption of distilled spirits; curtail intemperate use of beverage alcohol; and responsibly optimize the net revenues to the citizens of Idaho. The division has the following general powers and duties:

- (a) Regulate Liquor Traffic: to permit, license, inspect, and regulate the manufacture, importation, transportation, storage, sale, and delivery of alcoholic liquor for purposes permitted by law;
- (b) Traffic in Liquor: to buy, import, transport, store, sell, and deliver alcoholic liquor;
- (c) Operate Liquor Stores: to establish, maintain, and discontinue warehouses, state liquor stores and distribution stations;
- (d) Acquire Real Estate: to acquire, buy and lease real estate, and improve and equip the same for the conduct of its business;
- (e) Acquire Personal Property: to acquire, buy, and lease personal property necessary and convenient for the conduct of its business; and
- (f) Make Reports: to report to the Governor annually and at such other times as he may require, concerning the condition, management, and financial transactions of the agency.

The Liquor Division is charged with exercising its powers to curtail the intemperate use of alcoholic beverages. It shall not attempt to stimulate the normal demands of temperate consumers of alcohol, irrespective of the effect on the revenue derived by the state from the resale of intoxicating liquor.

Statutory Authority: Chapter 2, Title 23, Idaho Code.

State Liquor Division

Analyst: Poloni

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
Liquor Control 41800	30,733,400	28,476,800	(2,256,600) (7.3%)	31,800,800	33,878,500	33,290,400
Total:	30,733,400	28,476,800	(2,256,600) (7.3%)	31,800,800	33,878,500	33,290,400

State Liquor Division

Agency Profile

Analyst: Poloni

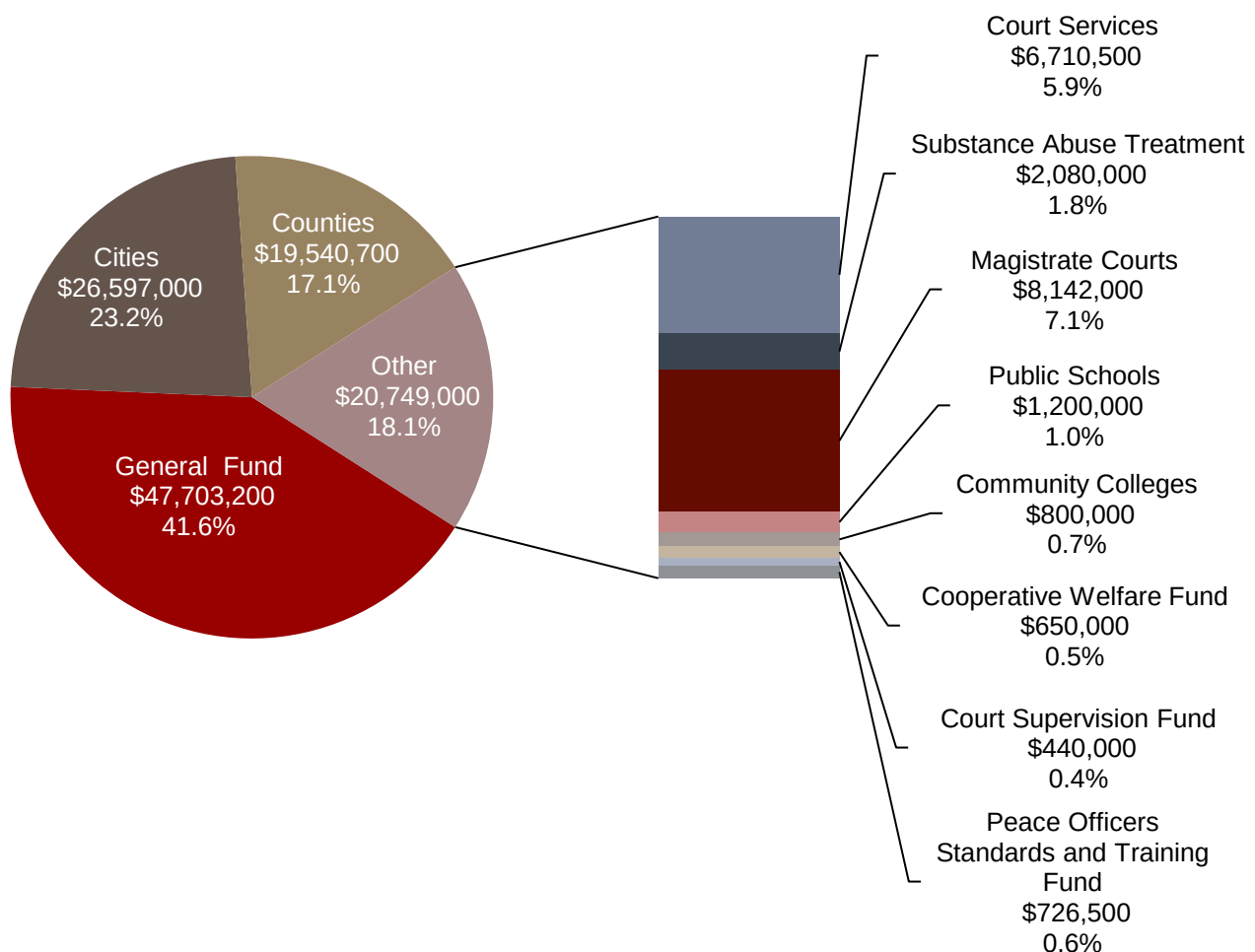
DISTRIBUTION FORMULA FOR LIQUOR REVENUE

Pursuant to Section 23-404, Idaho Code:

1. A two percent surcharge on liquor sales is collected and credited monthly to the Drug Court, Mental Health Court, and Family Court Services Fund (referenced below as Court Services).
2. Of the remaining amount, 50% of profits are distributed as follows:
 - a. Annual fixed distributions totaling \$5,850,000 to the Substance Abuse Treatment Fund, Community Colleges, Public School Income Fund, Cooperative Welfare Fund, Court Services Fund, and the Court Supervision Fund.
 - b. Beginning in FY 2023, 1.5% of the amount after fixed distributions is distributed to the Peace Officers Standards and Training Fund.
 - c. The remaining balance is distributed to the General Fund.
3. The remaining 50% of profits are distributed as follows:

49% to cities (90% to cities with liquor stores, in proportion to sales; 10% to cities without liquor stores, in proportion to population); 36% to counties, in proportion to sales; and 15% to magistrate courts.

FY 2025 DISTRIBUTIONS: \$114,589,900



State Liquor Division

Comparative Summary

Analyst: Poloni

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	257.25	0	31,800,800	257.25	0	31,800,800
Executive Carry Forward	0.00	0	298,300	0.00	0	298,300
Unallocated CEC - S1110	(4.00)	0	(456,500)	(4.00)	0	(456,500)
FY 2026 Estimated Expenditures	253.25	0	31,642,600	253.25	0	31,642,600
Removal of Onetime Expenditures	0.00	0	(813,200)	0.00	0	(813,200)
Restore Rescissions/Gov Holdback	4.00	0	456,500	4.00	0	456,500
FY 2027 Base	257.25	0	31,285,900	257.25	0	31,285,900
Personnel Benefit Costs	0.00	0	945,200	0.00	0	490,700
Contract Inflation	0.00	0	162,800	0.00	0	162,800
Statewide Cost Allocation	0.00	0	(42,000)	0.00	0	(42,000)
Change in Employee Compensation	0.00	0	140,000	0.00	0	0
FY 2027 Program Maintenance	257.25	0	32,491,900	257.25	0	31,897,400
General Inflation Adjustments	0.00	0	113,900	0.00	0	113,900
Replacement Items	0.00	0	1,131,200	0.00	0	1,131,200
Ongoing Rescission	(4.00)	0	(286,400)	(4.00)	0	(280,000)
OITS Hardware	0.00	0	427,900	0.00	0	427,900
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	253.25	0	33,878,500	253.25	0	33,290,400
Change from Original Appropriation	(4.00)	0	2,077,700	(4.00)	0	1,489,600
% Change from Original Appropriation			6.5%			4.7%

State Liquor Division

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 that funded replacement items for motorized equipment and vehicle replacements and recommended IT replacement items including battery backups, servers, and security systems. The Legislature additionally funded three budget enhancements to raise the hourly pay of temporary part-time retail staff from \$15.00 to \$15.45 per hour, purchase shrink wrap, and update its website to meet compliance standards related to the Americans with Disabilities Act.					
	257.25	0	31,800,800	0	31,800,800
Executive Carry Forward					
The division was approved by the Division of Financial Management for \$298,300 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2027 Base. This funding was encumbered by the agency for various invoices on vendor equipment that were not received and expensed by the end of FY 2025.					
Agency Request	0.00	0	298,300	0	298,300
Governor's Recommendation	0.00	0	298,300	0	298,300
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount of \$456,500 for personnel costs.					
Agency Request	(4.00)	0	(456,500)	0	(456,500)
Governor's Recommendation	(4.00)	0	(456,500)	0	(456,500)
FY 2026 Estimated Expenditures					
Agency Request	253.25	0	31,642,600	0	31,642,600
Governor's Recommendation	253.25	0	31,642,600	0	31,642,600
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$514,900 for replacement items and \$298,300 for Executive Carry Forward authorized by the Division of Financial Management.					
Agency Request	0.00	0	(813,200)	0	(813,200)
Governor's Recommendation	0.00	0	(813,200)	0	(813,200)
Restore Rescissions/Gov Holdback					
This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.					
Agency Request	4.00	0	456,500	0	456,500
Governor's Recommendation	4.00	0	456,500	0	456,500
FY 2027 Base					
Agency Request	257.25	0	31,285,900	0	31,285,900
Governor's Recommendation	257.25	0	31,285,900	0	31,285,900
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	0	945,200	0	945,200
The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefit increases are recommended as requested.					
Governor's Recommendation	0.00	0	490,700	0	490,700

State Liquor Division

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Contract Inflation					
The division requests \$162,800 in dedicated funds for contract inflation for warehouse automation support and lease increases for store rent.					
Agency Request	0.00	0	162,800	0	162,800
Governor's Recommendation	0.00	0	162,800	0	162,800
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$11,300, risk management costs will increase by \$10,800, State Treasurer fees will decrease by \$600, and Office of Information Technology Services billings will decrease by \$63,500, for a net decrease of \$42,000.					
Agency Request	0.00	0	(42,000)	0	(42,000)
Governor's Recommendation	0.00	0	(42,000)	0	(42,000)
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	0	140,000	0	140,000
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	257.25	0	32,491,900	0	32,491,900
Governor's Recommendation	257.25	0	31,897,400	0	31,897,400
General Inflation Adjustments					
The division requests \$113,900 in Liquor Control dedicated funds for general inflation adjustments for utilities, computer services, and supplies. The general inflation adjustments reflect an average increase of 2.9%.					
Agency Request	0.00	0	113,900	0	113,900
Governor's Recommendation	0.00	0	113,900	0	113,900
Replacement Items					
The division requests \$1,131,200 in onetime Liquor Control dedicated fund appropriation. Of the amount requested, \$131,100 is to replace obsolete security systems at 10 stores, security panels at 2 stores, and point of sale battery backups at 40 stores; \$429,700 is to replace broken signage at 4 stores and aging shelving at 21 stores; \$355,400 is for service and safety repairs on flooring, lighting, walls, window wraps, and coolers at multiple stores; \$160,000 to replace fencing, parking lot repairs/resurfacing, warehouse rack supports, and motorized equipment used daily in its transport orders; and \$55,000 is for one fleet vehicle with modifications to secure cargo. The current vehicle is a 2015 cargo fleet vehicle with 212,177 miles at time of request.					
Agency Request	0.00	0	1,131,200	0	1,131,200
Governor's Recommendation	0.00	0	1,131,200	0	1,131,200
Ongoing Rescission					
This adjustment reflects a 3% General Fund rescission for FY 2027. This rescission includes an ongoing reduction of 4.00 FTPs and \$289,400 in personnel costs. Impacts from this reduction include reverting two store clerk positions and two division positions.					
Agency Request	(4.00)	0	(286,400)	0	(286,400)
<i>Recommended by the Governor, with changes for benefits and compensation.</i>					
Governor's Recommendation	(4.00)	0	(280,000)	0	(280,000)

State Liquor Division

Analyst: Poloni

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
OITS Hardware					
The division requests onetime dedicated fund appropriations totaling \$427,900 for IT and security equipment recommended by the Office of Information Technology Services. The request includes 56 computers and laptops; 24 end-of-life access points; 10 end-of-life antennas; and 73 end-of-life switches.					
Agency Request	0.00	0	427,900	0	427,900
Governor's Recommendation	0.00	0	427,900	0	427,900
Budget Law Exemptions/Other Adjustments					
The Permanent Building Fund Advisory Council FY 2027 recommendation(s) include \$550,000 for one alterations and repairs project at the Division of Liquor. For additional information, please refer to the Permanent Building Fund in Section 6 of the Legislative Budget Book.					
Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	253.25	0	33,878,500	0	33,878,500
Governor's Recommendation	253.25	0	33,290,400	0	33,290,400
Agency Request					
Change from Original App	(4.00)	0	2,077,700	0	2,077,700
% Change from Original App	(1.6%)		6.5%		6.5%
Governor's Recommendation					
Change from Original App	(4.00)	0	1,489,600	0	1,489,600
% Change from Original App	(1.6%)		4.7%		4.7%

Military Division

Analyst: Lippitt

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Military Management	11,637,700	8,514,300	10,710,700	10,701,600	10,575,500
Federal/State Agreements	70,084,200	74,994,100	72,189,100	74,593,700	73,854,600
Office of Emergency Management	24,654,400	13,891,100	33,531,400	25,344,200	25,240,800
Emergency Medical Services	0	0	7,412,900	7,409,800	7,342,300
Total:	106,376,300	97,399,500	123,844,100	118,049,300	117,013,200
BY FUND CATEGORY					
General	10,379,500	9,351,100	9,544,600	9,820,400	9,691,400
Dedicated	8,399,800	5,684,500	24,594,700	16,170,900	15,992,400
Federal	87,597,000	82,363,900	89,704,800	92,058,000	91,329,400
Total:	106,376,300	97,399,500	123,844,100	118,049,300	117,013,200
Percent Change:	0.0%	(8.4%)	27.2%	(4.7%)	(5.5%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	47,678,500	37,933,900	54,209,100	57,573,300	56,537,200
Operating Expenditures	43,631,300	29,720,300	44,413,500	44,557,500	44,557,500
Capital Outlay	2,990,900	21,576,600	3,045,900	2,528,800	2,528,800
Trustee/Benefit	12,075,600	8,168,700	22,175,600	13,389,700	13,389,700
Total:	106,376,300	97,399,500	123,844,100	118,049,300	117,013,200
Full-Time Positions (FTP)	429.80	429.80	463.64	460.64	460.64

Division Description

The Military Division is headed by the Adjutant General, who is appointed by and reports to the Governor. The division serves as the state's National Guard, the Idaho Office of Emergency Management, Public Safety Communications, and the Public Safety Communications Commission. The division has the following programs: MILITARY MANAGEMENT - Provides effective and responsive overall management and support to the Idaho National Guard, Idaho Office of Emergency Management, Public Safety Communications, and Idaho Emergency Communications programs to ensure mission capability and to meet the goals of the state and federal governments.

FEDERAL/STATE COOPERATIVE AGREEMENTS - Operates and maintains the Gowen Field training complexes, the Orchard Combat Training Center, the readiness centers and maintenance shops located throughout the state, and two youth programs, the Idaho Youth ChalleNGe Academy and the STARBASE Program, an educational program designed to teach fifth graders Science, Technology, Engineering, and Math (STEM).

IDAHO OFFICE OF EMERGENCY MANAGEMENT - Helps to mitigate, prepare, respond, and recover from the effects of all hazards. The office creates training and orchestrates with county and local jurisdictions in disaster response and recovery.

EMERGENCY MEDICAL SERVICES (EMS) - Plans and implements a statewide system designed to respond to critical illness/injury situations, including disasters. The program is responsible for EMS personnel training; ambulance licensing; emergency medical technicians (EMT) and other EMS personnel certification; operation of the statewide EMS communications center; technical assistance and grants to community EMS units; and evaluation of EMS system performance. House Bill 206 of the 2025 legislative session transferred this program from Public Health Services in the Department of Health and Welfare to the Military Division.

Military Division

Analyst: Lippitt

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	10,925,800	9,351,100	(1,574,700) (14.4%)	9,544,600	9,820,400	9,691,400
Indirect Cost Recovery 12500	739,000	223,400	(515,600) (69.8%)	452,200	632,200	625,100
Emergency Medical Services 17800	0	0	0 0.0%	3,744,400	3,727,500	3,672,700
Emergency Medical Services III 19000	0	0	0 0.0%	1,700,000	1,700,000	1,700,000
TSE Registry 19200	0	0	0 0.0%	457,000	463,800	459,800
Emergency Relief 23200	0	0	0 0.0%	0	0	0
Miscellaneous Revenue 34900	3,267,100	1,858,300	(1,408,800) (43.1%)	13,213,300	4,845,500	4,795,100
Administration and Accounting Services 45000	4,702,100	3,602,800	(1,099,300) (23.4%)	5,027,800	4,801,900	4,739,700
American Rescue Plan 34400	0	0	0 0.0%	0	0	0
ARPA State Fiscal Recovery 34430	0	0	0 0.0%	0	0	0
Federal Grant 34800	127,809,400	82,363,900	(45,445,500) (35.6%)	89,704,800	92,058,000	91,329,400
Total:	147,443,400	97,399,500	(50,043,900) (33.9%)	123,844,100	118,049,300	117,013,200

Military Division

Analyst: Lippitt

Comparative Summary

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%)

Military Division

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included five budget enhancements and replacement items. Enhancement 1 decreased federal funds and increased dedicated funds to fund a network administrator for Public Safety Communications, and enhancement 2 decreased dedicated funds and increased appropriation from the General Fund to accurately bill the Office of Emergency Management for its share of the division's IT costs charged by the Office of Information Technology Services. Enhancements 3 and 4 were trailer appropriations to H206 of 2025, which moved Emergency Medical Services (EMS) from the Department of Health and Welfare to the Military Division. Enhancement 5 provided 3.00 FTP and funding for administrative staff in Military Management to support EMS. The Legislature also included \$8,600,000 to update hazardous materials response equipment statewide; this was funded through a cash transfer of \$8,600,000 from the Emergency Relief Fund to the Miscellaneous Revenue Fund.					
	463.64	9,544,600	24,594,700	89,704,800	123,844,100
HazMat Deficiency Warrants		Office of Emergency Management			
The division requests onetime funding to pay deficiency warrants in response to the cleanup of hazardous materials across the state. The Office of Emergency Management is authorized to issue a deficiency warrant in Chapter 71, Title 39, Idaho Code. The total amount expended for hazardous materials response was \$37,929 for 25 incidents. The division was able to recover \$20,100 from the incident originators, resulting in a net amount charged to the deficiency warrant account of \$17,800, for which the division seeks reimbursement.					
Agency Request	0.00	17,800	0	0	17,800
Governor's Recommendation	0.00	17,800	0	0	17,800
Other Appropriation Adjustments					
This adjustment represents a cash transfer of \$17,800 from the General Fund to the Hazardous Substance Emergency Response Fund, where actual costs were incurred.					
Agency Request	0.00	(17,800)	0	0	(17,800)
Governor's Recommendation	0.00	(17,800)	0	0	(17,800)
FY 2026 Total Appropriation					
Agency Request	463.64	9,544,600	24,594,700	89,704,800	123,844,100
Governor's Recommendation	463.64	9,544,600	24,594,700	89,704,800	123,844,100
Executive Carry Forward					
The Military Division was approved by the Division of Financial Management for \$23,876,800 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2027 Base. This funding was primarily encumbered by the agency for capital construction projects and equipment purchases.					
Agency Request	0.00	1,490,600	255,700	22,130,500	23,876,800
Governor's Recommendation	0.00	1,490,600	255,700	22,130,500	23,876,800
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	0.00	(285,900)	0	0	(285,900)
Governor's Recommendation	0.00	(285,900)	0	0	(285,900)
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.					
Agency Request	(3.00)	0	(18,900)	(240,000)	(258,900)
Governor's Recommendation	(3.00)	0	(18,900)	(240,000)	(258,900)

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Office of the Governor
Military Division

Military Division

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Estimated Expenditures					
Agency Request	460.64	10,749,300	24,831,500	111,595,300	147,176,100
Governor's Recommendation	460.64	10,749,300	24,831,500	111,595,300	147,176,100

Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$517,100 for replacement items, \$8,600,000 for HazMat response equipment statewide, \$150,000 for initial costs of moving Emergency Medical Services to the division, and \$23,876,800 for Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	0.00	(1,506,700)	(9,506,700)	(22,130,500)	(33,143,900)
Governor's Recommendation	0.00	(1,506,700)	(9,506,700)	(22,130,500)	(33,143,900)

Restore Rescissions/Gov Holdback

This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated CEC funding.

Agency Request	3.00	285,900	18,900	240,000	544,800
Governor's Recommendation	3.00	285,900	18,900	240,000	544,800

FY 2027 Base

Agency Request	463.64	9,528,500	15,343,700	89,704,800	114,577,000
Governor's Recommendation	463.64	9,528,500	15,343,700	89,704,800	114,577,000

Personnel Benefit Costs

Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	160,200	240,500	993,700	1,394,400

The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefit increases are recommended as requested.

Governor's Recommendation	0.00	86,100	129,900	537,500	753,500

Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$3,700, risk management costs will increase by \$11,200, State Controller fees will decrease by \$13,800, State Treasurer fees will decrease by \$600, and Office of Information Technology Services billings will increase by \$130,900, for a net increase of \$124,000.

Agency Request	0.00	78,700	16,600	28,700	124,000
Governor's Recommendation	0.00	78,700	16,600	28,700	124,000

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Military Compensation Adjustments. This request would also fund step increases for 223 employees who earned them in FY 2026. These adjustments ensure pay parity with state employees' federal counterparts.

Agency Request	0.00	338,900	469,000	1,570,800	2,378,700

The Governor recommends funding military compensation step increases for employees who earned them in FY 2026. These adjustments ensure pay parity with state employees' federal counterparts.

Governor's Recommendation	0.00	284,000	401,100	1,298,400	1,983,500

FY 2027 Program Maintenance

Agency Request	463.64	10,106,300	16,069,800	92,298,000	118,474,100
Governor's Recommendation	463.64	9,977,300	15,891,300	91,569,400	117,438,000

Military Division

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

1. Indirect Cost Recovery Increase - IOEM

Military Management

The division requests \$120,000 in operating expenditures from its Indirect Cost Recovery Fund for Military Management. This will align the program's appropriation with anticipated receipts for administrative support of Federal Emergency Management Agency (FEMA) grants executed by the Office of Emergency Management in FY 2027. The program's current budget for operating expenditures from the fund is \$33,000.

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.

Agency Request	0.00	0	120,000	0	120,000
Governor's Recommendation	0.00	0	120,000	0	120,000

Ongoing Rescission

This adjustment reflects a 3% General Fund rescission for FY 2027. The rescission includes a reduction of \$185,900 in trustee and benefit payments in Military Management, \$50,000 in operating expenditures in Federal/State Agreements, and \$50,000 in operating expenditures in the Office of Emergency Management. In Military Management, this will reduce tuition assistance available to National Guardsmen through the State Education Assistance Program, which may be partially offset by salary savings or other operational reductions. In FY 2026, the program was appropriated \$650,000 ongoing from the General Fund. In Federal/State Agreements and the Office of Emergency Management, reductions are to state matching funds. The state's match is as low as 25% under the 16 federal cooperative agreements with the National Guard Bureau and 50% for FEMA emergency preparedness and response grants executed by the Office of Emergency Management, for a potential reduction of \$300,000 in federal funding available.

This adjustment also includes the reduction of 3.00 FTP and funding for long-term vacant positions in Federal/State Agreements. From the Miscellaneous Revenue Fund, this reduces 0.25 FTP and \$18,900 in personnel costs, and from the Federal Grant Fund, this reduces 2.75 FTP and \$240,000 in personnel costs.

Agency Request	(3.00)	(285,900)	(18,900)	(240,000)	(544,800)
Governor's Recommendation	(3.00)	(285,900)	(18,900)	(240,000)	(544,800)

Budget Law Exemptions/Other Adjustments

PUBLIC WORKS: The Permanent Building Fund Advisory Council FY 2027 recommendations include \$890,100 to design a readiness center in Bonneville County and \$980,000 for alterations and repair of Building 616 at Gowen Field for Emergency Medical Services. Three building maintenance projects totaling \$3,156,700 are recommended for funding; these include two projects at Gowen Field to replace the HVAC system at Building 440 and repair the readiness center, and one project for repairs to the Rexburg readiness center. The council also recommended three ADA projects for Gowen Field totaling \$229,200. For additional information, please refer to the Permanent Building Fund in Section 6 of the Legislative Budget Book.

Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0

FY 2027 Total

Agency Request	460.64	9,820,400	16,170,900	92,058,000	118,049,300
Governor's Recommendation	460.64	9,691,400	15,992,400	91,329,400	117,013,200

Agency Request

Change from Original App	(3.00)	275,800	(8,423,800)	2,353,200	(5,794,800)
% Change from Original App	(0.6%)	2.9%	(34.3%)	2.6%	(4.7%)

Governor's Recommendation

Change from Original App	(3.00)	146,800	(8,602,300)	1,624,600	(6,830,900)
% Change from Original App	(0.6%)	1.5%	(35.0%)	1.8%	(5.5%)

Public Employee Retirement System

Analyst: Lippitt

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Retirement Administration	12,668,900	12,091,300	13,383,200	12,602,600	12,423,200
Portfolio Investment	1,240,200	915,300	1,261,800	1,268,300	1,252,500
Total:	13,909,100	13,006,600	14,645,000	13,870,900	13,675,700
BY FUND CATEGORY					
Dedicated	13,909,100	13,006,600	14,645,000	13,870,900	13,675,700
Percent Change:	0.0%	(6.5%)	12.6%	(5.3%)	(6.6%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	7,696,800	6,910,900	8,146,100	8,502,800	8,307,600
Operating Expenditures	5,847,700	5,750,700	5,870,400	4,996,000	4,996,000
Capital Outlay	364,600	345,000	628,500	372,100	372,100
Total:	13,909,100	13,006,600	14,645,000	13,870,900	13,675,700
Full-Time Positions (FTP)	81.00	81.00	81.00	81.00	81.00

Division Description

The mission of the Public Employee Retirement System of Idaho (PERSI) is to provide members and their beneficiaries with reliable, secure, long-term retirement, survivor, and disability benefits as specified by law, and to assist members in planning a secure retirement by providing high quality service, retirement education, and information. Public employees and employers make contributions to PERSI. In order to maximize the return on investment of these contributions, only a minimum amount of money is kept on deposit with the State Treasurer. The total source of funds held by the PERSI trust at the master custodian bank is made up of contributions and investment earnings. Money is wired from PERSI's master custodian bank only when funds are needed to pay administrative expenses or other authorized expenses. All moneys transferred to the Administrative Fund are available to the PERSI Board of Directors for the payment of administrative expenses only to the extent so appropriated by the Legislature. [Statutory Authority: Chapter 13, Title 59, Idaho Code]

The RETIREMENT ADMINISTRATION program administers the PERSI Base Plan, a defined benefit retirement plan, that is mandatory for all eligible state and school district employees, and for employees of political subdivisions which have elected to participate, and provides separation, disability, death, and survivor benefits. PERSI also administers the Sick Leave Reserve Fund for state and school district retirees, from which monthly medical insurance premiums are paid for retirees, as well as the former Firemen's Retirement Fund and the Idaho Falls Police Retirement Funds. PERSI also administers the Judges Retirement Fund (JRF), which is perpetually appropriated to pay retired justices and judges and provide allowances to surviving spouses (Section 1-2002, Idaho Code). The JRF was moved into PERSI beginning in FY 2015; the fund was previously administered by the Judicial Branch. Currently, the JRF has approximately 150 active and retired members.

The PORTFOLIO INVESTMENT program is responsible for the management of PERSI assets to ensure secure long-term returns on investments while minimizing investment costs. Pursuant to Section 59-1311, Idaho Code, all moneys in this program are perpetually appropriated to be invested or used to pay for investment-related expenses. However, pursuant to Section 67-3514, Idaho Code, the Joint Finance-Appropriations Committee may appropriate and introduce appropriation bills needed for personnel costs and staff expenses of the Portfolio Investment program. Funding for all other investment-related expenses including reporting services, investment and actuarial services, and funding agent fees and money management fees, is perpetually appropriated and used as directed by the PERSI Board.

Additionally, the PERSI Choice Plan is an optional defined contribution retirement plan administered by a third-party vendor (Empower Retirement) which provides a 401(k) option to all eligible active PERSI members in addition to, and separate from, the defined benefit plan. PERSI established the PERSI Choice Plan as part of the gain sharing program adopted by the 2000 Legislature. Administration of the 401(k) plan is funded by PERSI and reimbursed with administrative fees paid by PERSI Choice Plan enrollees.

Public Employee Retirement System

Analyst: Lippitt

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
PERSI Administrative 55001	12,590,800	12,013,400	(577,400) (4.6%)	13,300,200	12,514,700	12,337,600
PERSI Special 55002	1,240,200	915,300	(324,900) (26.2%)	1,261,800	1,268,300	1,252,500
Judges' Retirement 56000	78,100	77,900	(200) (0.3%)	83,000	87,900	85,600
Total:	13,909,100	13,006,600	(902,500) (6.5%)	14,645,000	13,870,900	13,675,700

Public Employee Retirement System

Analyst: Lippitt

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	81.00	0	14,645,000	81.00	0	14,645,000
Unallocated CEC - S1110	0.00	0	(83,400)	0.00	0	(83,400)
FY 2026 Estimated Expenditures	81.00	0	14,561,600	81.00	0	14,561,600
Removal of Onetime Expenditures	0.00	0	(3,628,500)	0.00	0	(3,628,500)
Base Adjustments	0.00	0	0	0.00	0	0
Restore Rescissions/Gov Holdback	0.00	0	83,400	0.00	0	83,400
FY 2027 Base	81.00	0	11,016,500	81.00	0	11,016,500
Personnel Benefit Costs	0.00	0	287,900	0.00	0	161,500
Statewide Cost Allocation	0.00	0	(101,700)	0.00	0	(101,700)
Change in Employee Compensation	0.00	0	68,800	0.00	0	0
FY 2027 Program Maintenance	81.00	0	11,271,500	81.00	0	11,076,300
1. Upgrade Pension Software - Yr. 5	0.00	0	2,000,000	0.00	0	2,000,000
2. Disaster Recovery	0.00	0	227,300	0.00	0	227,300
Replacement Items	0.00	0	372,100	0.00	0	372,100
FY 2027 Total	81.00	0	13,870,900	81.00	0	13,675,700
Change from Original Appropriation	0.00	0	(774,100)	0.00	0	(969,300)
% Change from Original Appropriation			(5.3%)			(6.6%)

Public Employee Retirement System

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included one budget enhancement that provided onetime funding for the fourth year of a pension software upgrade. Onetime funding for replacement IT hardware was also included to provide servers, switches, laptops, and monitors.					
	81.00	0	14,645,000	0	14,645,000

Unallocated CEC - S1110

Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.

Agency Request	0.00	0	(83,400)	0	(83,400)
Governor's Recommendation	0.00	0	(83,400)	0	(83,400)

FY 2026 Estimated Expenditures					
Agency Request	81.00	0	14,561,600	0	14,561,600
Governor's Recommendation	81.00	0	14,561,600	0	14,561,600

Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$3,000,000 for the fourth year of a pension software upgrade and \$628,500 for IT replacement items.

Agency Request	0.00	0	(3,628,500)	0	(3,628,500)
Governor's Recommendation	0.00	0	(3,628,500)	0	(3,628,500)

Base Adjustments

This fund adjustment shifts personnel costs to align with forecasted expenditures.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

Restore Rescissions/Gov Holdback

This adjustment restores spending authority for unallocated CEC funding.

Agency Request	0.00	0	83,400	0	83,400
Governor's Recommendation	0.00	0	83,400	0	83,400

FY 2027 Base					
Agency Request	81.00	0	11,016,500	0	11,016,500
Governor's Recommendation	81.00	0	11,016,500	0	11,016,500

Personnel Benefit Costs

Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	0	287,900	0	287,900

The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefit increases are recommended as requested.

Governor's Recommendation	0.00	0	161,500	0	161,500

Public Employee Retirement System

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$94,800, Office of Administrative Hearings costs will increase by \$3,100, risk management costs will increase by \$3,600, State Controller fees will decrease by \$2,800, State Treasurer fees will decrease by \$3,900, and Office of Information Technology Services billings will decrease by \$6,900, for a net decrease of \$101,700.					
Agency Request	0.00	0	(101,700)	0	(101,700)
Governor's Recommendation	0.00	0	(101,700)	0	(101,700)

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	0	68,800	0	68,800
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0

FY 2027 Program Maintenance

Agency Request	81.00	0	11,271,500	0	11,271,500
Governor's Recommendation	81.00	0	11,076,300	0	11,076,300

1. Upgrade Pension Software - Yr. 5

Retirement Administration

PERSI requests \$2,000,000 in onetime operating expenditures from the PERSI Administrative Fund to continue the upgrade of its pension administration system from Arrivos 1.0 to Arrivos 2.0. Arrivos 2.0 is supported by a Microsoft SQL server and database which provides improved data security, multi-factor authentication, and compatibility with Microsoft platforms and web browsers, compared to its current Oracle server. This upgrade will modernize the member self-service portal; the employer and vendor portals; enhance security by adding multi-factor authentication; and enhance its reporting and management dashboard through real-time data and updated reporting tools. To date, the member self-service portal has been upgraded, and the employer and vendor portals are in development.

Annual costs for implementation by a team of nine contractors total \$2,880,000; this includes business analysts, a project manager, testers, and developers, each averaging \$160/hour and working 2,000 hours per year. An additional \$120,000 annually covers the costs of a temporary project coordinator, temporary call center staff, and contract database consultant hours. FY 2027 is year five of the project and the agency originally estimated that the entire project would cost \$12,000,000 over four calendar years spanning five fiscal years. The project started later than anticipated and \$780,000 was expended in the first year. This final request accounts for the majority of the amount that was appropriated and unexpended in the first year, for an estimated project savings of \$220,000. The project is estimated to be completed by January of 2027. Once the upgrade is complete, annual maintenance charges are estimated to be \$480,000, which will be a \$100,000 increase compared to before the upgrade.

AGENCY SUBMITTED OUTCOME: Funding this request will allow PERSI to complete its pension software upgrade, thereby improving accessibility and functionality for PERSI members. Completing the upgrade will also avoid the loss of access to support and security updates for the existing Oracle database.

Agency Request	0.00	0	2,000,000	0	2,000,000
Governor's Recommendation	0.00	0	2,000,000	0	2,000,000

Public Employee Retirement System

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
2. Disaster Recovery			Retirement Administration		
PERSI requests \$227,300 in onetime operating expenditures from the PERSI Administrative Fund to contract out a formal disaster recovery and continuity of operations program that would include disaster scenario planning, recovery practice exercises, and periodic plan reviews. The request would also provide for an information management program to establish manual or automated processes to identify and purge data that is expired under defined retention periods. The agency identified the need for this planning effort through the findings and recommendations of an independent auditor to the PERSI board.					
AGENCY SUBMITTED OUTCOME: Funding this request will provide a continuity of operations plan and records retention policies to ensure organizational preparedness.					
Agency Request	0.00	0	227,300	0	227,300
Governor's Recommendation	0.00	0	227,300	0	227,300
Replacement Items					
PERSI requests \$372,100 in onetime capital outlay from dedicated funds for replacement items. This includes IT network equipment, laptops, desktops, tablets, monitors, and audiovisual equipment for a conference room. By program, the request includes \$353,600 for Retirement Administration from the PERSI Administrative Fund and \$18,500 for Portfolio Investment from the PERSI Special Fund.					
Agency Request	0.00	0	372,100	0	372,100
Governor's Recommendation	0.00	0	372,100	0	372,100
FY 2027 Total					
Agency Request	81.00	0	13,870,900	0	13,870,900
Governor's Recommendation	81.00	0	13,675,700	0	13,675,700
Agency Request					
Change from Original App	0.00	0	(774,100)	0	(774,100)
% Change from Original App	0.0%		(5.3%)		(5.3%)
Governor's Recommendation					
Change from Original App	0.00	0	(969,300)	0	(969,300)
% Change from Original App	0.0%		(6.6%)		(6.6%)

Office of Species Conservation

Analyst: Jessup

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	1,766,500	1,712,800	1,826,000	1,816,600	1,797,500
Dedicated	20,000	10,000	50,000	50,000	50,000
Federal	18,104,500	10,491,200	18,141,100	21,172,800	21,155,200
Total:	19,891,000	12,214,000	20,017,100	23,039,400	23,002,700
Percent Change:	0.0%	(38.6%)	63.9%	15.1%	14.9%
BY OBJECT OF EXPENDITURE					
Personnel Costs	1,700,600	1,672,400	1,781,700	1,849,800	1,813,100
Operating Expenditures	1,050,400	929,900	1,095,400	1,020,600	1,020,600
Capital Outlay	0	0	0	29,000	29,000
Trustee/Benefit	17,140,000	9,611,700	17,140,000	20,140,000	20,140,000
Total:	19,891,000	12,214,000	20,017,100	23,039,400	23,002,700
Full-Time Positions (FTP)	16.00	16.00	16.00	16.00	16.00

Division Description

The Office of Species Conservation is housed within the Office of the Governor and is dedicated to planning, coordinating and implementing the state's actions to preserve, protect and restore species listed as candidate, threatened and endangered under the federal Endangered Species Act (ESA). The office works in coordination with the state's natural resource agencies and with input from the citizens of Idaho, while taking into consideration the economic vitality of the state. The Office of Species Conservation's primary office is located in Boise, with three satellite offices in Salmon, Moscow, and Sandpoint. [Statutory Authority: Section 67-818, Idaho Code]

The core functions for the agency, with their relevant code citations, include:

1. Coordinate federal ESA programs with state agencies (§67-818, Idaho Code);
2. Solicit, provide oversight, and delegate funding for ESA programs (§67-819, Idaho Code);
3. Create de-listing advisory teams (§§36-2402 and 36-2404, Idaho Code);
4. Serve as Idaho's "one voice" on ESA policy (§67-818(2), Idaho Code);
5. Provide a mechanism for Idaho citizens to voice ESA concerns (§67-818, Idaho Code); and
6. Facilitate collaboration between state, federal, and private stakeholders (§67-818(2), Idaho Code).

Office of Species Conservation

Analyst: Jessup

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	1,766,500	1,712,800	(53,700) (3.0%)	1,826,000	1,816,600	1,797,500
Miscellaneous Revenue 34900	20,000	10,000	(10,000) (50.0%)	50,000	50,000	50,000
Federal Grant 34800	18,104,500	10,491,200	(7,613,300) (42.1%)	18,141,100	21,172,800	21,155,200
Total:	19,891,000	12,214,000	(7,677,000) (38.6%)	20,017,100	23,039,400	23,002,700

Office of Species Conservation

Analyst: Jessup

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	16.00	1,826,000	20,017,100	16.00	1,826,000	20,017,100
Expenditure Adjustments	0.00	0	0	0.00	0	0
Governor's Holdback	0.00	(54,800)	(54,800)	0.00	(54,800)	(54,800)
Unallocated CEC - S1110	0.00	0	(400)	0.00	0	(400)
FY 2026 Estimated Expenditures	16.00	1,771,200	19,961,900	16.00	1,771,200	19,961,900
Base Adjustments	0.00	0	0	0.00	0	0
Restore Rescissions/Gov Holdback	0.00	54,800	55,200	0.00	54,800	55,200
FY 2027 Base	16.00	1,826,000	20,017,100	16.00	1,826,000	20,017,100
Personnel Benefit Costs	0.00	28,400	53,300	0.00	17,300	31,400
Statewide Cost Allocation	0.00	9,000	9,000	0.00	9,000	9,000
Change in Employee Compensation	0.00	8,000	14,800	0.00	0	0
FY 2027 Program Maintenance	16.00	1,871,400	20,094,200	16.00	1,852,300	20,057,500
1. CDA River Fish Habit Funding	0.00	0	3,000,000	0.00	0	3,000,000
Ongoing Rescission	0.00	(54,800)	(54,800)	0.00	(54,800)	(54,800)
FY 2027 Total	16.00	1,816,600	23,039,400	16.00	1,797,500	23,002,700
Change from Original Appropriation	0.00	(9,400)	3,022,300	0.00	(28,500)	2,985,600
% Change from Original Appropriation		(0.5%)	15.1%		(1.6%)	14.9%

Office of Species Conservation

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature funded one FY 2026 enhancement for \$30,000 from dedicated funds to receive grant funds from non-federal sources so that the agency can accept additional grants moneys from non-governmental organizations.					
	16.00	1,826,000	50,000	18,141,100	20,017,100
Expenditure Adjustments					
For FY 2026, the office realigned FTP to account for the anticipated source of personnel costs within the office by reducing 0.19 FTP from the General Fund and increasing 0.19 FTP to the Federal Grant Fund. This change does not include the adjustment of any funds.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below, including the reduction of \$3,000 for personnel costs and \$51,800 for operating expenditures.					
Agency Request	0.00	(54,800)	0	0	(54,800)
Governor's Recommendation	0.00	(54,800)	0	0	(54,800)
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount of \$400.					
Agency Request	0.00	0	0	(400)	(400)
Governor's Recommendation	0.00	0	0	(400)	(400)
FY 2026 Estimated Expenditures					
Agency Request	16.00	1,771,200	50,000	18,140,700	19,961,900
Governor's Recommendation	16.00	1,771,200	50,000	18,140,700	19,961,900
Base Adjustments					
The office requests adjustments made in FY 2026 for FTP (described above) be made ongoing within the FY 2027 Base. This adjustment also includes a shift of \$29,000 from operating to capital outlay to align appropriation with Governmental Accounting Standards Board (GASB) standards for how expenditures should be recorded for leases.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
Restore Rescissions/Gov Holdback					
This adjustment restores a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.					
Agency Request	0.00	54,800	0	400	55,200
Governor's Recommendation	0.00	54,800	0	400	55,200
FY 2027 Base					
Agency Request	16.00	1,826,000	50,000	18,141,100	20,017,100
Governor's Recommendation	16.00	1,826,000	50,000	18,141,100	20,017,100

Office of Species Conservation

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	28,400	0	24,900	53,300
Governor's Recommendation	0.00	17,300	0	14,100	31,400
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase by \$1,900, State Controller fees will decrease by \$500, and Office of Information Technology Services billings will increase by \$7,600, for a net increase of \$9,000.					
Agency Request	0.00	9,000	0	0	9,000
Governor's Recommendation	0.00	9,000	0	0	9,000
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	8,000	0	6,800	14,800
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	16.00	1,871,400	50,000	18,172,800	20,094,200
Governor's Recommendation	16.00	1,852,300	50,000	18,155,200	20,057,500
1. CDA River Fish Habit Funding					
The Office of Species Conservation requests an appropriation of \$3,000,000 onetime for trustee and benefit payments from the Federal Grant Fund for fish habitat restoration in the Coeur d'Alene River Basin. Disturbed stream habitats and shoreline erosion have reduced the size and quality of spawning areas and depreciated water quality for many native fish species in the region. Funding for fish habitat restoration is provided by the United States Fish and Wildlife Service and will be subgranted to the Idaho Department of Fish & Game to perform restoration projects. The office currently has appropriation for \$17.1 million in grant funds in their Base appropriation and received notification of a grant that would exceed this total appropriation.					
AGENCY SUBMITTED OUTCOMES: This request fulfills two goals within the agency: (1) create and implement state policy with diverse stakeholders to address issues related to endangered species, and (2) soliciting funding to support conservation efforts. These are identified as goals #1 and #3 in the performance measure report for the Office of Species Conservation. The measured outcome for this enhancement would be the amount of grant moneys received and expended by the office.					
Agency Request	0.00	0	0	3,000,000	3,000,000
Governor's Recommendation	0.00	0	0	3,000,000	3,000,000
Ongoing Rescission					
This adjustment reflects a 3% General Fund rescission for FY 2027.					
Agency Request	0.00	(54,800)	0	0	(54,800)
Governor's Recommendation	0.00	(54,800)	0	0	(54,800)
FY 2027 Total					
Agency Request	16.00	1,816,600	50,000	21,172,800	23,039,400
Governor's Recommendation	16.00	1,797,500	50,000	21,155,200	23,002,700

Office of Species Conservation

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Agency Request					
Change from Original App	0.00	(9,400)	0	3,031,700	3,022,300
% Change from Original App	0.0%	(0.5%)	0.0%	16.7%	15.1%
Governor's Recommendation					
Change from Original App	0.00	(28,500)	0	3,014,100	2,985,600
% Change from Original App	0.0%	(1.6%)	0.0%	16.6%	14.9%

STEM Action Center

Analyst: Dupree

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	3,279,200	3,195,500	3,347,100	0	0
Dedicated	2,929,900	1,288,700	2,929,900	0	0
Total:	6,209,100	4,484,200	6,277,000	0	0
Percent Change:	0.0%	(27.8%)	40.0%	(100.0%)	(100.0%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	862,600	782,400	903,500	0	0
Operating Expenditures	5,253,000	3,170,600	1,443,200	0	0
Capital Outlay	93,500	90,700	100,400	0	0
Trustee/Benefit	0	440,500	3,829,900	0	0
Total:	6,209,100	4,484,200	6,277,000	0	0
Full-Time Positions (FTP)	8.00	8.00	8.00	0.00	0.00

Division Description

The Science, Technology, Engineering, and Math Action Center (STEM-AC) was created under the Office of the Governor through H302 (2015) to promote the expansion of student engagement in STEM activities. STEM-AC pursues this mission through 1) coordination of all state agencies on STEM related activities; 2) promotion of best practices in education; 3) support of high-quality professional development for educators; 4) facilitation of STEM-related competitions, science fairs, camps, and student programs; and 5) engagement of private industry in the development and maintenance of STEM Action Center projects. [Section 67-823, Idaho Code].

STEM-AC coordinates with other agencies to promote the advancement of STEM, including the Office of the State Board of Education, the State Department of Education, Career Technical Education, the Department of Labor, the Department of Commerce, the Workforce Development Council, as well as schools, educators, students, parents, and the community at large. Agency activities include after-school STEM programs, STEM camps, and public libraries. The STEM Action Center also works closely with Idaho businesses and industries through career fairs and community STEM events which allow students and communities to interact with industry professionals and provide real-world experiences.

STEM Action Center

Analyst: Dupree

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	3,279,200	3,195,500	(83,700) (2.6%)	3,347,100	0	0
STEM Education 24000	2,929,900	1,288,700	(1,641,200) (56.0%)	2,929,900	0	0
Total:	6,209,100	4,484,200	(1,724,900) (27.8%)	6,277,000	0	0

STEM Action Center

Analyst: Dupree

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	8.00	3,347,100	6,277,000	8.00	3,347,100	6,277,000
Governor's Holdback	(1.00)	(214,100)	(214,100)	(1.00)	(214,100)	(214,100)
FY 2026 Estimated Expenditures	7.00	3,133,000	6,062,900	7.00	3,133,000	6,062,900
Removal of Onetime Expenditures	0.00	(9,900)	(9,900)	0.00	(9,900)	(9,900)
Restore Rescissions/Gov Holdback	1.00	214,100	214,100	1.00	214,100	214,100
FY 2027 Base	8.00	3,337,200	6,267,100	8.00	3,337,200	6,267,100
Personnel Benefit Costs	0.00	29,000	29,000	0.00	16,200	16,200
Statewide Cost Allocation	0.00	(11,700)	(11,700)	0.00	(11,700)	(11,700)
Change in Employee Compensation	0.00	7,900	7,900	0.00	0	0
FY 2027 Program Maintenance	8.00	3,362,400	6,292,300	8.00	3,341,700	6,271,600
1. Move STEM AC to WDC	(8.00)	(3,362,400)	(6,292,300)	(8.00)	(3,341,700)	(6,271,600)
FY 2027 Total	0.00	0	0	0.00	0	0
Change from Original Appropriation	(8.00)	(3,347,100)	(6,277,000)	(8.00)	(3,347,100)	(6,277,000)
% Change from Original Appropriation		(100.0%)	(100.0%)		(100.0%)	(100.0%)

STEM Action Center

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included one budget enhancement for replacement IT equipment.					
	8.00	3,347,100	2,929,900	0	6,277,000
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	(1.00)	(214,100)	0	0	(214,100)
Governor's Recommendation	(1.00)	(214,100)	0	0	(214,100)
FY 2026 Estimated Expenditures					
Agency Request	7.00	3,133,000	2,929,900	0	6,062,900
Governor's Recommendation	7.00	3,133,000	2,929,900	0	6,062,900
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$9,900 for replacement IT equipment.					
Agency Request	0.00	(9,900)	0	0	(9,900)
Governor's Recommendation	0.00	(9,900)	0	0	(9,900)
Restore Rescissions/Gov Holdback					
This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.					
Agency Request	1.00	214,100	0	0	214,100
Governor's Recommendation	1.00	214,100	0	0	214,100
FY 2027 Base					
Agency Request	8.00	3,337,200	2,929,900	0	6,267,100
Governor's Recommendation	8.00	3,337,200	2,929,900	0	6,267,100
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	29,000	0	0	29,000
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.</i>					
Governor's Recommendation	0.00	16,200	0	0	16,200
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will decrease by \$100, State Controller fees will decrease by \$100, State Treasurer fees will decrease by \$100, and Office of Information Technology Services billings will decrease by \$11,400, for a net decrease of \$11,700.					
Agency Request	0.00	(11,700)	0	0	(11,700)
Governor's Recommendation	0.00	(11,700)	0	0	(11,700)

STEM Action Center

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	7,900	0	0	7,900

While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.

Governor's Recommendation	0.00	0	0	0	0

FY 2027 Program Maintenance

Agency Request	8.00	3,362,400	2,929,900	0	6,292,300

Governor's Recommendation	8.00	3,341,700	2,929,900	0	6,271,600

1. Move STEM AC to WDC

The STEM Action Center requests the integration of the STEM Action Center into the Workforce Development Council. Following an analysis of the two agencies, they anticipate efficiencies and cost savings of \$339,000 to the General Fund. There is a related enhancement in the Workforce Development Council to absorb the agency and their responsibilities.

Agency Request	(8.00)	(3,362,400)	(2,929,900)	0	(6,292,300)

Recommended by the Governor with changes for benefits and compensation.

Governor's Recommendation	(8.00)	(3,341,700)	(2,929,900)	0	(6,271,600)

FY 2027 Total

Agency Request	0.00	0	0	0	0

Governor's Recommendation	0.00	0	0	0	0

Agency Request

Change from Original App	(8.00)	(3,347,100)	(2,929,900)	0	(6,277,000)
% Change from Original App	(100.0%)	(100.0%)	(100.0%)		(100.0%)

Governor's Recommendation

Change from Original App	(8.00)	(3,347,100)	(2,929,900)	0	(6,277,000)
% Change from Original App	(100.0%)	(100.0%)	(100.0%)		(100.0%)

Wolf Depredation Control Board

Analyst: Jessup

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	392,000	150,600	392,000	380,200	380,200
Percent Change:	0.0%	(61.6%)	160.3%	(3.0%)	(3.0%)
BY OBJECT OF EXPENDITURE					
Operating Expenditures	392,000	150,600	392,000	380,200	380,200

Division Description

The Legislature passed H470 of 2014 to establish a five-member Wolf Depredation Control Board in the Office of the Governor and create a set of new continuously appropriated funds and subaccounts to be administered by the Department of Agriculture. H470 established that fees from sportsmen and the livestock industry be allocated into the subaccounts with the expectation that the General Fund would also contribute. The responsibility of the Wolf Depredation Control Board is to allocate the moneys for control actions approved by the Idaho Fish and Game Commission. The board has a cooperative services agreement and a work plan with Wildlife Services (Section 22-5301, Idaho Code).

The Wolf Depredation Control Program acts as a conduit to pass moneys from the state, sportsmen, and livestock producers through the Wolf Depredation Control Board to the Wildlife Services Program under the United States Department of Agriculture Animal and Plant Health Inspection Service. The Fish and Game Commission requires that expenditures from the Fish and Game Transfer Subaccount be spent for the benefit of wild ungulates (hoofed animals).

Beginning in FY 2021, the Legislature appropriated \$392,000 ongoing from the General Fund in addition to the dedicated fund transfers.

Wolf Depredation Control Board

Analyst: Jessup

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General	392,000	150,600	(241,400)	392,000	380,200	380,200
10000			(61.6%)			
Total:	392,000	150,600	(241,400) (61.6%)	392,000	380,200	380,200

Wolf Depredation Control Board

Organization, Revenues, and Contracted Services

Analyst: Jessup

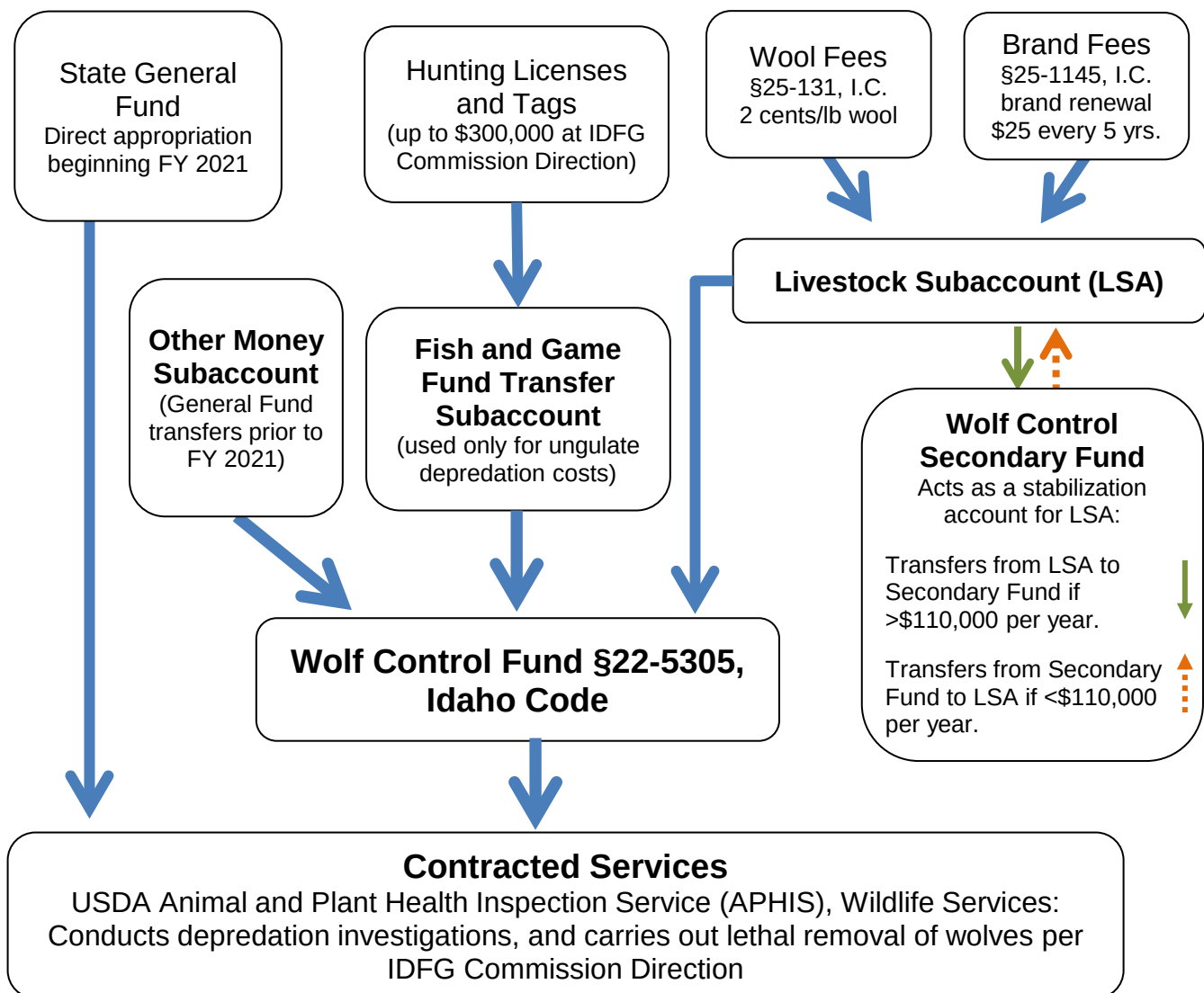
Organization

Idaho Wolf Depredation Control Board

- 1) **Chanel Tewalt**, Co-Chairman & Director Idaho Department of Agriculture (ISDA)
- 2) **Jim Fredericks**, Co-Chairman & Director Department of Fish and Game (IDFG)
- 3) **Jerry Cloninger**, Representative of sportsmen's interests
- 4) **Richard Savage**, Representative of livestock industry
- 5) **Jon Goode**, Representative of sportsmen's interests

Board's role to direct and manage funds for depredation control pursuant to Section 22-5301, Idaho Code. Staffing for meetings provided by both IDFG and ISDA, with relevant expenses paid by the Wolf Control Fund.

Revenues



Wolf Depredation Control Board

Analyst: Jessup

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	0.00	392,000	392,000	0.00	392,000	392,000
Governor's Holdback	0.00	(11,800)	(11,800)	0.00	(11,800)	(11,800)
FY 2026 Estimated Expenditures	0.00	380,200	380,200	0.00	380,200	380,200
Restore Rescissions/Gov Holdback	0.00	11,800	11,800	0.00	11,800	11,800
FY 2027 Base	0.00	392,000	392,000	0.00	392,000	392,000
FY 2027 Program Maintenance	0.00	392,000	392,000	0.00	392,000	392,000
Ongoing Rescission	0.00	(11,800)	(11,800)	0.00	(11,800)	(11,800)
FY 2027 Total	0.00	380,200	380,200	0.00	380,200	380,200
Change from Original Appropriation	0.00	(11,800)	(11,800)	0.00	(11,800)	(11,800)
% Change from Original Appropriation		(3.0%)	(3.0%)		(3.0%)	(3.0%)

Wolf Depredation Control Board

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature funded no enhancements for FY 2026.					
	0.00	392,000	0	0	392,000
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	0.00	(11,800)	0	0	(11,800)
Governor's Recommendation	0.00	(11,800)	0	0	(11,800)
FY 2026 Estimated Expenditures					
Agency Request	0.00	380,200	0	0	380,200
Governor's Recommendation	0.00	380,200	0	0	380,200
Restore Rescissions/Gov Holdback					
This adjustment restores a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05.					
Agency Request	0.00	11,800	0	0	11,800
Governor's Recommendation	0.00	11,800	0	0	11,800
FY 2027 Base					
Agency Request	0.00	392,000	0	0	392,000
Governor's Recommendation	0.00	392,000	0	0	392,000
FY 2027 Program Maintenance					
Agency Request	0.00	392,000	0	0	392,000
Governor's Recommendation	0.00	392,000	0	0	392,000
Ongoing Rescission					
This adjustment reflects a 3% General Fund rescission for FY 2027.					
Agency Request	0.00	(11,800)	0	0	(11,800)
Governor's Recommendation	0.00	(11,800)	0	0	(11,800)
FY 2027 Total					
Agency Request	0.00	380,200	0	0	380,200
Governor's Recommendation	0.00	380,200	0	0	380,200
Agency Request					
Change from Original App	0.00	(11,800)	0	0	(11,800)
% Change from Original App		(3.0%)			(3.0%)
Governor's Recommendation					
Change from Original App	0.00	(11,800)	0	0	(11,800)
% Change from Original App		(3.0%)			(3.0%)

Workforce Development Council

Analyst: Dupree

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	0	0	0	3,023,400	3,007,800
Dedicated	95,647,100	33,950,700	83,520,300	83,594,900	83,567,200
Federal	51,236,700	17,380,300	1,007,400	1,025,900	1,018,400
Total:	146,883,800	51,331,000	84,527,700	87,644,200	87,593,400
Percent Change:	0.0%	(65.1%)	64.7%	3.7%	3.6%
BY OBJECT OF EXPENDITURE					
Personnel Costs	2,992,700	1,336,500	1,923,000	2,298,900	2,248,100
Operating Expenditures	7,309,400	2,953,000	4,153,500	4,494,100	4,494,100
Trustee/Benefit	136,581,700	47,041,500	78,451,200	80,851,200	80,851,200
Total:	146,883,800	51,331,000	84,527,700	87,644,200	87,593,400
Full-Time Positions (FTP)	20.00	20.00	14.00	20.00	20.00

Division Description

Authorized in Section 72-1201, Idaho Code, the Workforce Development Council was created under the Office of the Governor through H432 of 2018. The requirements, goals, and objectives of the Workforce Development Council include: 1) Increase public awareness of and access to career education and training opportunities; 2) Improve the effectiveness, quality, and coordination of programs and services designed to maintain a highly skilled workforce; 3) Provide the most efficient use of federal, state, and local workforce development resources; 4) Fulfill the requirements of the State Workforce Investment Board as set forth in the Workforce Innovation and Opportunity Act (WIOA); 5) Develop and oversee procedures, criteria, and performance measures for the Workforce Development Training Fund; and 6) Provide education grants for eligible students under the LAUNCH grant program.

Workforce Development Council

Analyst: Dupree

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	0	0	0 0.0%	0	3,023,400	3,007,800
Workforce Development Training 30500	17,223,400	9,002,200	(8,221,200) (47.7%)	8,674,600	8,723,900	8,711,300
In-Demand Careers 32300	78,423,700	24,948,500	(53,475,200) (68.2%)	74,845,700	74,871,000	74,855,900
ARPA State Fiscal Recovery 34430	50,298,800	17,111,600	(33,187,200) (66.0%)	825,400	839,200	834,400
Federal Grant 34800	937,900	268,700	(669,200) (71.4%)	182,000	186,700	184,000
Total:	146,883,800	51,331,000	(95,552,800) (65.1%)	84,527,700	87,644,200	87,593,400

Workforce Development Council

Analyst: Dupree

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	14.00	0	84,527,700	14.00	0	84,527,700
Prior Year Reappropriation	0.00	0	94,883,600	0.00	0	94,883,600
1. General Fund Cash Transfer	0.00	(2,250,000)	(2,250,000)	0.00	(10,000,000)	(10,000,000)
Other Appropriation Adjustments	0.00	2,250,000	2,250,000	0.00	10,000,000	10,000,000
FY 2026 Total Appropriation	14.00	0	179,411,300	14.00	0	179,411,300
Unallocated CEC - S1110	0.00	0	(13,000)	0.00	0	(13,000)
FY 2026 Estimated Expenditures	14.00	0	179,398,300	14.00	0	179,398,300
Removal of Onetime Expenditures	0.00	0	(94,883,600)	0.00	0	(94,883,600)
Base Adjustments	0.00	0	0	0.00	0	0
Restore Rescissions/Gov Holdback	0.00	0	13,000	0.00	0	13,000
FY 2027 Base	14.00	0	84,527,700	14.00	0	84,527,700
Personnel Benefit Costs	0.00	0	50,700	0.00	0	28,300
Statewide Cost Allocation	0.00	0	29,600	0.00	0	29,600
Change in Employee Compensation	0.00	0	12,800	0.00	0	0
FY 2027 Program Maintenance	14.00	0	84,620,800	14.00	0	84,585,600
1. Move STEM AC to WDC	6.00	3,023,400	3,023,400	6.00	3,007,800	3,007,800
2. Ongoing Expenditure Category Transfer	0.00	0	0	0.00	0	0
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	20.00	3,023,400	87,644,200	20.00	3,007,800	87,593,400
Change from Original Appropriation	6.00	3,023,400	3,116,500	6.00	3,007,800	3,065,700
% Change from Original Appropriation			3.7%			3.6%

Workforce Development Council

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026.					
	14.00	0	83,520,300	1,007,400	84,527,700
Prior Year Reappropriation					
The Workforce Development Council was authorized to reappropriate or carryover its unencumbered and unspent appropriation related to workforce training grants, childcare infrastructure grants, Idaho Launch grant and semiconductor grants from FY 2025 into FY 2026. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2027 Base.					
Agency Request	0.00	0	61,696,400	33,187,200	94,883,600
Governor's Recommendation	0.00	0	61,696,400	33,187,200	94,883,600
1. General Fund Cash Transfer					
The Workforce Development Council requests a supplemental cash transfer of \$2,250,000 from the In-Demand Careers Fund to the General Fund in support of the Governor's executive order. There is not a corresponding reduction in appropriation.					
Agency Request	0.00	(2,250,000)	0	0	(2,250,000)
The Governor recommends a \$10,000,000 cash transfer from the In-Demand Careers Fund to the General Fund.					
Governor's Recommendation	0.00	(10,000,000)	0	0	(10,000,000)
Other Appropriation Adjustments					
This adjustment accounts for the requested supplemental cash transfer of \$2,250,000 from the In-Demand Careers Fund to the General Fund.					
Agency Request	0.00	2,250,000	0	0	2,250,000
This adjustment accounts for the Governor's recommended supplemental cash transfer of \$10,000,000 from the In-Demand Careers Fund to the General Fund.					
Governor's Recommendation	0.00	10,000,000	0	0	10,000,000
FY 2026 Total Appropriation					
Agency Request	14.00	0	145,216,700	34,194,600	179,411,300
Governor's Recommendation	14.00	0	145,216,700	34,194,600	179,411,300
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.					
Agency Request	0.00	0	(11,200)	(1,800)	(13,000)
Governor's Recommendation	0.00	0	(11,200)	(1,800)	(13,000)
FY 2026 Estimated Expenditures					
Agency Request	14.00	0	145,205,500	34,192,800	179,398,300
Governor's Recommendation	14.00	0	145,205,500	34,192,800	179,398,300
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$94,883,600 for reappropriation.					
Agency Request	0.00	0	(61,696,400)	(33,187,200)	(94,883,600)
Governor's Recommendation	0.00	0	(61,696,400)	(33,187,200)	(94,883,600)
Base Adjustments					
The agency requests to transfer \$15,400 of appropriation from the In-Demand Careers Fund to the Workforce Development Training Fund to align personnel cost appropriation after position reclassifications.					
Agency Request	0.00	0	0	0	0
Recommended by the Governor.					
Governor's Recommendation	0.00	0	0	0	0

Workforce Development Council

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Restore Rescissions/Gov Holdback					
This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.					
Agency Request	0.00	0	11,200	1,800	13,000
Governor's Recommendation	0.00	0	11,200	1,800	13,000
FY 2027 Base					
Agency Request	14.00	0	83,520,300	1,007,400	84,527,700
Governor's Recommendation	14.00	0	83,520,300	1,007,400	84,527,700
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	0	39,800	10,900	50,700
The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.					
Governor's Recommendation	0.00	0	22,200	6,100	28,300
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$3,000, risk management costs will increase by \$300, State Controller fees will increase by \$26,900, State Treasurer fees will decrease by \$100, and Office of Information Technology Services billings will increase by \$5,500, for a net increase of \$29,600					
Agency Request	0.00	0	24,700	4,900	29,600
Governor's Recommendation	0.00	0	24,700	4,900	29,600
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	0	10,100	2,700	12,800
While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	14.00	0	83,594,900	1,025,900	84,620,800
Governor's Recommendation	14.00	0	83,567,200	1,018,400	84,585,600

Workforce Development Council

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
1. Move STEM AC to WDC					
The Workforce Development Council requests the integration of the STEM Action Center into the Workforce Development Council. This request moves 6.00 FTP (of the 8.00 FTP allocated to the STEM Action Center), \$712,400 in personnel costs, \$1,061,000 in operating expenditures and \$1,250,000 for trustee and benefit payments from the General Fund. The STEM Action Center was established through H302 of 2015 to promote STEM programs throughout the state. They have historically done this through coordinating the STEM Fair, robotics events, educator awards, community awareness events, and teacher professional development in STEM-related areas. There is a corresponding request in the STEM Action Center FY 2027 budget request to remove all funding. The agency is anticipating cost savings of \$339,000 to the General Fund due to increased efficiencies, therefore, the request is not equal to the amount reduced from the STEM Action Center. There is a policy bill associated with this request to remove the STEM Action Center from Idaho Code and shift some of it's previous responsibilities to the Workforce Development Council. AGENCY SUBMITTED OUTCOMES: This request fulfills the following goals within the agency: (1) Increase public awareness of and access to career education & training opportunities; (2) Improve the effectiveness, quality and coordination of programs and services designed to maintain a highly skilled workforce; (3) Provide for the most efficient use of federal, state and local workforce development resources. This is identified as goals #1 through #3 in the strategic plan for the Workforce Development Council.					
Agency Request	6.00	3,023,400	0	0	3,023,400
<i>Recommended by the Governor with changes for benefits.</i>					
Governor's Recommendation	6.00	3,007,800	0	0	3,007,800
2. Ongoing Expenditure Category Transfer					
The Workforce Development Council requests to move \$400,000 from personnel costs and \$750,000 from operating expenditures, for a total of \$1,150,000, to trustee and benefit payments in the In-Demand Careers Fund. This expenditure category change will provide additional Launch grants. The In-Demand Careers Fund is established in Section 72-1206, Idaho Code, to be used for Launch grants for high school seniors. However, if available appropriation exceeds participants, up to \$10,000,000 of the remaining appropriation may be used to provide grant funding to eligible adult learners (Section 72-1206(4)(a), Idaho Code). There is currently \$70,766,700 in the 2027 Base for Launch for high school seniors grants, and this requested funding will provide an \$8,000 award to up to 143 more students, annually. The agency ascribes this change to a reduction in administration costs. AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: (1) Provide for the most efficient use of federal, state and local workforce development resources. This is identified as goal #3 in the strategic plan for the Workforce Development Council.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
Budget Law Exemptions/Other Adjustments					
REAPPROPRIATION: The Workforce Development Council requests authority to carry over its unencumbered and unspent appropriation balances from the Workforce Development Training Fund, the In-Demand Careers fund and the ARPA State Fiscal Recovery Fund from FY 2026 into FY 2027. Reappropriation requires legislative approval.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	20.00	3,023,400	83,594,900	1,025,900	87,644,200
Governor's Recommendation	20.00	3,007,800	83,567,200	1,018,400	87,593,400

Workforce Development Council

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Agency Request					
Change from Original App	6.00	3,023,400	74,600	18,500	3,116,500
% Change from Original App	42.9%		0.1%	1.8%	3.7%
Governor's Recommendation					
Change from Original App	6.00	3,007,800	46,900	11,000	3,065,700
% Change from Original App	42.9%		0.1%	1.1%	3.6%

Idaho Legislative Budget Book

Legislative Branch

2026 Legislative Session

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Legislative Branch

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY DIVISION					
Legislature	8,511,000	8,511,000	8,511,000	8,511,000	8,511,000
Legislative Services Office	11,616,900	10,347,900	11,886,800	11,993,900	11,784,600
Legislative Technology	2,826,800	440,500	0	0	0
Performance Evaluations, Office of	1,083,600	919,600	1,129,600	1,133,400	1,146,200
Total:	24,038,300	20,219,000	21,527,400	21,638,300	21,441,800
BY FUND CATEGORY					
General	18,466,300	17,975,700	18,903,400	18,940,100	18,786,000
Dedicated	2,656,700	1,758,700	2,624,000	2,698,200	2,655,800
Federal	2,915,300	484,600	0	0	0
Total:	24,038,300	20,219,000	21,527,400	21,638,300	21,441,800
Percent Change:	0.0%	(15.9%)	6.5%	0.5%	(0.4%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	10,599,200	9,928,200	11,021,300	11,423,600	11,193,200
Operating Expenditures	3,925,200	1,643,400	1,995,100	1,703,700	1,737,600
Capital Outlay	1,002,900	136,400	0	0	0
Trustee/Benefit	8,511,000	8,511,000	8,511,000	8,511,000	8,511,000
Total:	24,038,300	20,219,000	21,527,400	21,638,300	21,441,800
Full-Time Positions (FTP)	86.00	86.00	86.00	86.00	86.00

Department Description

The Legislative Branch consists of the Senate, House of Representatives, and their nonpartisan staff offices overseen by the Legislative Council and the Joint Legislative Oversight Committee (JLOC). The Legislative Council consists of the President Pro Tempore of the Senate; the Speaker of the House of Representatives; the majority and minority floor leaders of each body; two senators and two representatives selected by members of the majority party; and two senators and two representatives selected by members of the minority party. The council is the governing body over the year-round nonpartisan legislative staff, and has broad powers to conduct research and studies that relate to a legislative purpose. The budgeted divisions under the Legislative Council are the Legislative Services Office, the Redistricting Commission, and Legislative Technology. The Office of Performance Evaluations reports to JLOC and is comprised of an equal number of legislators from both political parties and both houses.

Legislature

Analyst: Bybee

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	8,511,000	8,511,000	8,511,000	8,511,000	8,511,000
BY OBJECT OF EXPENDITURE					
Trustee/Benefit	8,511,000	8,511,000	8,511,000	8,511,000	8,511,000

Division Description

Senate and House: The Idaho Legislature is composed of 35 senators and 70 representatives from Idaho's 35 legislative districts, and meets annually. The membership is elected for two-year terms.

The Legislature is funded through a continuous appropriation of \$8,511,000 as provided for in Section 67-451, Idaho Code, which directs the State Controller to transfer money from the General Fund to the Legislative Fund, and provides for a continuing appropriation of these funds. Because these dollars are a direct transfer from the General Fund and because the Joint Finance-Appropriations Committee does not appropriate these dollars, the summary data shown above is for informational purposes only.

Section 67-3506, Idaho Code, states that the Governor shall transmit the budget requests of the legislative and judicial departments to the Legislature as they were submitted by the departments.

Legislature

Analyst: Bybee

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	8,511,000	8,511,000	0 0.0%	8,511,000	8,511,000	8,511,000
Total:	8,511,000	8,511,000	0 0.0%	8,511,000	8,511,000	8,511,000

Legislature

Analyst: Bybee

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	0.00	8,511,000	8,511,000	0.00	8,511,000	8,511,000
FY 2027 Base	0.00	8,511,000	8,511,000	0.00	8,511,000	8,511,000
FY 2027 Program Maintenance	0.00	8,511,000	8,511,000	0.00	8,511,000	8,511,000
FY 2027 Total	0.00	8,511,000	8,511,000	0.00	8,511,000	8,511,000
Change from Original Appropriation	0.00	0	0	0.00	0	0
% Change from Original Appropriation		0.0%	0.0%		0.0%	0.0%

Legislature

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation	0.00	8,511,000	0	0	8,511,000
FY 2027 Base					
Agency Request	0.00	8,511,000	0	0	8,511,000
Governor's Recommendation	0.00	8,511,000	0	0	8,511,000
FY 2027 Program Maintenance					
Agency Request	0.00	8,511,000	0	0	8,511,000
Governor's Recommendation	0.00	8,511,000	0	0	8,511,000
FY 2027 Total					
Agency Request	0.00	8,511,000	0	0	8,511,000
Governor's Recommendation	0.00	8,511,000	0	0	8,511,000
Agency Request					
Change from Original App	0.00	0	0	0	0
% Change from Original App		0.0%			0.0%
Governor's Recommendation					
Change from Original App	0.00	0	0	0	0
% Change from Original App		0.0%			0.0%

Legislative Services Office

Analyst: Bybee

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	8,871,700	8,545,100	9,262,800	9,295,700	9,128,800
Dedicated	2,656,700	1,758,700	2,624,000	2,698,200	2,655,800
Federal	88,500	44,100	0	0	0
Total:	11,616,900	10,347,900	11,886,800	11,993,900	11,784,600
Percent Change:	0.0%	(10.9%)	14.9%	0.9%	(0.9%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	9,536,000	8,924,000	9,965,300	10,331,000	10,121,700
Operating Expenditures	2,080,900	1,398,500	1,921,500	1,662,900	1,662,900
Capital Outlay	0	25,400	0	0	0
Total:	11,616,900	10,347,900	11,886,800	11,993,900	11,784,600
Full-Time Positions (FTP)	78.00	78.00	78.00	78.00	78.00

Division Description

Pursuant to Chapter 7, Title 67, Idaho Code, the mission of the Legislative Services Office is to provide efficient, non-partisan support services to Idaho's citizen legislators, to carry out legislative policies so as to strengthen the Legislature's management as a separate branch of government, and to assist the Legislature in carrying out its constitutional responsibilities. The Legislative Services Office strives to modernize the provision of professional staff services to the Legislature, to provide committees and legislators with staff support, to increase communication and efficiency, and to enhance coordination and productivity within the legislative branch of government. Under the direction of the Director of Legislative Services, the office consists of the Division of Research and Legislation, the Division of Budget and Policy Analysis, the Legislative Audit Division, and the Administration Division, which includes Information Technology and the Impact Review Sections.

Section 67-3506, Idaho Code, states that the Governor shall transmit the budget requests of the legislative and judicial departments to the Legislature as they were submitted by the departments.

Legislative Services Office

Analyst: Bybee

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	8,871,700	8,545,100	(326,600) (3.7%)	9,262,800	9,295,700	9,128,800
Technology Infrastructure Stabilization 12800	244,000	236,400	(7,600) (3.1%)	140,300	145,000	142,300
Miscellaneous Revenue 34900	205,500	155,700	(49,800) (24.2%)	210,000	213,800	211,800
Legislative Capitol Facilities 36504	440,000	2,900	(437,100) (99.3%)	440,000	440,000	440,000
Professional Services 47500	1,767,200	1,363,700	(403,500) (22.8%)	1,833,700	1,899,400	1,861,700
ARPA State Fiscal Recovery 34430	88,500	44,100	(44,400) (50.2%)	0	0	0
Total:	11,616,900	10,347,900	(1,269,000) (10.9%)	11,886,800	11,993,900	11,784,600

Legislative Services Office

Analyst: Bybee

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	78.00	9,262,800	11,886,800	78.00	9,262,800	11,886,800
Prior Year Reappropriation	0.00	0	44,400	0.00	0	44,400
FY 2026 Total Appropriation	78.00	9,262,800	11,931,200	78.00	9,262,800	11,931,200
Governor's Holdback	0.00	(277,900)	(277,900)	0.00	(277,900)	(277,900)
FY 2026 Estimated Expenditures	78.00	8,984,900	11,653,300	78.00	8,984,900	11,653,300
Removal of Onetime Expenditures	0.00	0	(44,400)	0.00	0	(44,400)
Restore Rescissions/Gov Holdback	0.00	277,900	277,900	0.00	277,900	277,900
FY 2027 Base	78.00	9,262,800	11,886,800	78.00	9,262,800	11,886,800
Personnel Benefit Costs	0.00	221,800	279,500	0.00	124,100	156,400
Statewide Cost Allocation	0.00	19,800	19,300	0.00	19,800	19,300
Change in Employee Compensation	0.00	69,200	86,200	0.00	0	0
FY 2027 Program Maintenance	78.00	9,573,600	12,271,800	78.00	9,406,700	12,062,500
Ongoing Rescission	0.00	(277,900)	(277,900)	0.00	(277,900)	(277,900)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	78.00	9,295,700	11,993,900	78.00	9,128,800	11,784,600
Change from Original Appropriation	0.00	32,900	107,100	0.00	(134,000)	(102,200)
% Change from Original Appropriation		0.4%	0.9%		(1.4%)	(0.9%)

Legislative Services Office

Analyst: Bybee

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature did not provide any budget enhancements for FY 2026.					
	78.00	9,262,800	2,624,000	0	11,886,800

Prior Year Reappropriation

The Legislative Services Office was authorized to reappropriate or carryover its unencumbered and unspent appropriation related to the ARPA State Fiscal Recovery Fund from FY 2025 into FY 2026. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2027 Base.

Agency Request	0.00	0	0	44,400	44,400
Governor's Recommendation	0.00	0	0	44,400	44,400

FY 2026 Total Appropriation					
Agency Request	78.00	9,262,800	2,624,000	44,400	11,931,200
Governor's Recommendation	78.00	9,262,800	2,624,000	44,400	11,931,200

Governor's Holdback

This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.

Agency Request	0.00	(277,900)	0	0	(277,900)
Governor's Recommendation	0.00	(277,900)	0	0	(277,900)

FY 2026 Estimated Expenditures					
Agency Request	78.00	8,984,900	2,624,000	44,400	11,653,300
Governor's Recommendation	78.00	8,984,900	2,624,000	44,400	11,653,300

Removal of Onetime Expenditures

Removes onetime reappropriation authority before calculating the FY 2027 Base.

Agency Request	0.00	0	0	(44,400)	(44,400)
Governor's Recommendation	0.00	0	0	(44,400)	(44,400)

Restore Rescissions/Gov Holdback

This adjustment restores the temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05.

Agency Request	0.00	277,900	0	0	277,900
Governor's Recommendation	0.00	277,900	0	0	277,900

FY 2027 Base					
Agency Request	78.00	9,262,800	2,624,000	0	11,886,800
Governor's Recommendation	78.00	9,262,800	2,624,000	0	11,886,800

Personnel Benefit Costs

Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	221,800	57,700	0	279,500

The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefit increases are recommended as requested.

Governor's Recommendation	0.00	124,100	32,300	0	156,400

Legislative Services Office

Analyst: Bybee

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase by \$1,900, State Controller fees will increase by \$700, and Office of Information Technology Services billings will increase by \$16,700, for a net increase of \$19,300.					
Agency Request	0.00	19,800	(500)	0	19,300
Governor's Recommendation	0.00	19,800	(500)	0	19,300
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	69,200	17,000	0	86,200
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	78.00	9,573,600	2,698,200	0	12,271,800
Governor's Recommendation	78.00	9,406,700	2,655,800	0	12,062,500
Ongoing Rescission					
This request reflects an ongoing 3% budget reduction. The entirety of the amount listed is in operating expenditures.					
Agency Request	0.00	(277,900)	0	0	(277,900)
Governor's Recommendation	0.00	(277,900)	0	0	(277,900)
Budget Law Exemptions/Other Adjustments					
TRANSFER EXEMPTION: The Legislative Services Office requests an appropriation that is exempt from Section 67-3511, Idaho Code, which restricts the transfer of appropriation between programs and expenditure account categories. This authority requires legislative approval.					
REAPPROPRIATION: The Legislative Services Office requests authority to carry over its unencumbered and unspent appropriation balances from FY 2026 into FY 2027 from the ARPA State Fiscal Recovery Fund and the Technology Infrastructure Stabilization Fund. Reappropriation requires legislative approval.					
Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	78.00	9,295,700	2,698,200	0	11,993,900
Governor's Recommendation	78.00	9,128,800	2,655,800	0	11,784,600
Agency Request					
Change from Original App	0.00	32,900	74,200	0	107,100
% Change from Original App	0.0%	0.4%	2.8%		0.9%
Governor's Recommendation					
Change from Original App	0.00	(134,000)	31,800	0	(102,200)
% Change from Original App	0.0%	(1.4%)	1.2%		(0.9%)

Legislative Technology

Analyst: Bybee

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
Federal	2,826,800	440,500	0	0	0
Percent Change:	0.0%	(84.4%)	(100.0%)	0.0%	0.0%
BY OBJECT OF EXPENDITURE					
Personnel Costs	48,200	146,000	0	0	0
Operating Expenditures	1,775,700	183,500	0	0	0
Capital Outlay	1,002,900	111,000	0	0	0
Total:	2,826,800	440,500	0	0	0

Division Description

The Legislative Council oversees ongoing funding for continuous technology upgrades and laptop computers for the Senate and House of Representatives.

Section 67-3506, Idaho Code, states that the Governor shall transmit the budget requests of the legislative and judicial departments to the Legislature as they were submitted by the departments.

Legislative Technology

Analyst: Bybee

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
ARPA State Fiscal Recovery 34430	2,826,800	440,500	(2,386,300) (84.4%)	0	0	0
Total:	2,826,800	440,500	(2,386,300) (84.4%)	0	0	0

Legislative Technology

Analyst: Bybee

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	0.00	0	0	0.00	0	0
Prior Year Reappropriation	0.00	0	2,386,300	0.00	0	2,386,300
FY 2026 Total Appropriation	0.00	0	2,386,300	0.00	0	2,386,300
Removal of Onetime Expenditures	0.00	0	(2,386,300)	0.00	0	(2,386,300)
FY 2027 Base	0.00	0	0	0.00	0	0
FY 2027 Program Maintenance	0.00	0	0	0.00	0	0
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	0.00	0	0	0.00	0	0
Change from Original Appropriation	0.00	0	0	0.00	0	0
% Change from Original Appropriation						

Legislative Technology

Analyst: Bybee

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature did not provide any budget enhancements for FY 2026.					
	0.00	0	0	0	0

Prior Year Reappropriation

The Legislative Technology Program was authorized to reappropriate or carryover its unencumbered and unspent appropriation related to the ARPA State Fiscal Recovery Fund from FY 2025 into FY 2026. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2027 Base.

Agency Request	0.00	0	0	2,386,300	2,386,300
Governor's Recommendation	0.00	0	0	2,386,300	2,386,300

FY 2026 Total Appropriation					
Agency Request	0.00	0	0	2,386,300	2,386,300
Governor's Recommendation	0.00	0	0	2,386,300	2,386,300

Removal of Onetime Expenditures

Removes onetime reappropriation authority before calculating the FY 2027 Base.

Agency Request	0.00	0	0	(2,386,300)	(2,386,300)
Governor's Recommendation	0.00	0	0	(2,386,300)	(2,386,300)

FY 2027 Base					
Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0

FY 2027 Program Maintenance					
Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0

Budget Law Exemptions/Other Adjustments

TRANSFER EXEMPTION: The Legislative Technology Program requests an appropriation that is exempt from Section 67-3511, Idaho Code, which restricts the transfer of appropriation between programs and expenditure account categories. This authority requires legislative approval.

REAPPROPRIATION: The Legislative Technology Program requests authority to carry over its unencumbered and unspent appropriation balances from FY 2026 into FY 2027 from the ARPA State Fiscal Recovery Fund and the Technology Infrastructure Stabilization Fund. Reappropriation requires legislative approval.

Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0

FY 2027 Total					
Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0

Agency Request					
Change from Original App	0.00	0	0	0	0
% Change from Original App					
Governor's Recommendation					
Change from Original App	0.00	0	0	0	0
% Change from Original App					

Office of Performance Evaluations

Analyst: Bybee

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	1,083,600	919,600	1,129,600	1,133,400	1,146,200
Percent Change:	0.0%	(15.1%)	22.8%	0.3%	1.5%
BY OBJECT OF EXPENDITURE					
Personnel Costs	1,015,000	858,200	1,056,000	1,092,600	1,071,500
Operating Expenditures	68,600	61,400	73,600	40,800	74,700
Total:	1,083,600	919,600	1,129,600	1,133,400	1,146,200
Full-Time Positions (FTP)	8.00	8.00	8.00	8.00	8.00

Division Description

The Office of Performance Evaluations (OPE) is a nonpartisan legislative office that promotes accountability and confidence in state government (Sections 67-457 through 67-464, Idaho Code). OPE staff work under the general direction of the Joint Legislative Oversight Committee (JLOC), which consists of an equal number of legislators from both political parties and both houses.

The office conducts independent, objective, and in-depth performance evaluations of state agencies, programs, and functions. OPE staff report evaluation results and recommendations to:

- JLOC and other legislative committees to assist them in making policy and budgetary decisions; and
- State agencies to help them improve their operational efficiency and program effectiveness.

OPE evaluations help:

- Ensure compliance with state laws and legislative intent;
- Improve government performance and accountability to the public; and
- Identify cost savings and opportunities to avoid unnecessary future costs.

Section 67-3506, Idaho Code, states that the Governor shall transmit the budget requests of the legislative and judicial departments to the Legislature as they were submitted by the departments.

Office of Performance Evaluations

Analyst: Bybee

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	1,083,600	919,600	(164,000) (15.1%)	1,129,600	1,133,400	1,146,200
Total:	1,083,600	919,600	(164,000) (15.1%)	1,129,600	1,133,400	1,146,200

Office of Performance Evaluations

Analyst: Bybee

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	8.00	1,129,600	1,129,600	8.00	1,129,600	1,129,600
Expenditure Adjustments	0.00	(4,400)	(4,400)	0.00	(4,400)	(4,400)
Governor's Holdback	0.00	(33,900)	(33,900)	0.00	0	0
FY 2026 Estimated Expenditures	8.00	1,091,300	1,091,300	8.00	1,125,200	1,125,200
Restore Rescissions/Gov Holdback	0.00	38,300	38,300	0.00	4,400	4,400
FY 2027 Base	8.00	1,129,600	1,129,600	8.00	1,129,600	1,129,600
Personnel Benefit Costs	0.00	28,000	28,000	0.00	15,500	15,500
Statewide Cost Allocation	0.00	1,100	1,100	0.00	1,100	1,100
Change in Employee Compensation	0.00	8,600	8,600	0.00	0	0
FY 2027 Program Maintenance	8.00	1,167,300	1,167,300	8.00	1,146,200	1,146,200
Ongoing Rescission	0.00	(33,900)	(33,900)	0.00	0	0
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	8.00	1,133,400	1,133,400	8.00	1,146,200	1,146,200
Change from Original Appropriation	0.00	3,800	3,800	0.00	16,600	16,600
% Change from Original Appropriation		0.3%	0.3%		1.5%	1.5%

Office of Performance Evaluations

Analyst: Bybee

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature did not provide any budget enhancements for FY 2026.					
	8.00	1,129,600	0	0	1,129,600
Expenditure Adjustments					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.					
Agency Request	0.00	(4,400)	0	0	(4,400)
Governor's Recommendation	0.00	(4,400)	0	0	(4,400)
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	0.00	(33,900)	0	0	(33,900)
Governor's Recommendation	0.00	0	0	0	0
FY 2026 Estimated Expenditures					
Agency Request	8.00	1,091,300	0	0	1,091,300
Governor's Recommendation	8.00	1,125,200	0	0	1,125,200
Restore Rescissions/Gov Holdback					
This adjustment restores the temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05.					
Agency Request	0.00	38,300	0	0	38,300
Governor's Recommendation	0.00	4,400	0	0	4,400
FY 2027 Base					
Agency Request	8.00	1,129,600	0	0	1,129,600
Governor's Recommendation	8.00	1,129,600	0	0	1,129,600
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	28,000	0	0	28,000
Governor's Recommendation	0.00	15,500	0	0	15,500
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase by \$200, State Controller fees will decrease by \$100, and Office of Information Technology Services billings will increase by \$1,000, for a net increase of \$1,100.					
Agency Request	0.00	1,100	0	0	1,100
Governor's Recommendation	0.00	1,100	0	0	1,100
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	8,600	0	0	8,600
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	8.00	1,167,300	0	0	1,167,300
Governor's Recommendation	8.00	1,146,200	0	0	1,146,200

Office of Performance Evaluations

Analyst: Bybee

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Ongoing Rescission					
This request reflects an ongoing 3% budget reduction. The entirety of the amount listed is in operating expenditures.					
Agency Request	0.00	(33,900)	0	0	(33,900)
Governor's Recommendation	0.00	0	0	0	0
Budget Law Exemptions/Other Adjustments					
TRANSFER EXEMPTION: The Office of Performance Evaluations requests an appropriation that is exempt from Section 67-3511, Idaho Code, which restricts the transfer of appropriation between expenditure account categories. This authority requires legislative approval.					
Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	8.00	1,133,400	0	0	1,133,400
Governor's Recommendation	8.00	1,146,200	0	0	1,146,200
Agency Request					
Change from Original App	0.00	3,800	0	0	3,800
% Change from Original App	0.0%	0.3%			0.3%
Governor's Recommendation					
Change from Original App	0.00	16,600	0	0	16,600
% Change from Original App	0.0%	1.5%			1.5%

Lieutenant Governor

Analyst: Bisharat

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	298,600	268,900	346,000	315,400	309,400
Percent Change:	0.0%	(9.9%)	28.7%	(8.8%)	(10.6%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	269,100	177,300	280,300	283,000	277,000
Operating Expenditures	29,500	91,600	33,100	32,400	32,400
Capital Outlay	0	0	32,600	0	0
Total:	298,600	268,900	346,000	315,400	309,400
Full-Time Positions (FTP)	3.00	3.00	3.00	3.00	3.00

Department Description

The Lieutenant Governor is one of seven constitutional officers in Idaho and serves as the presiding officer of the Idaho State Senate. They serve as Acting Governor when the Governor is absent from the state and is first in line for the governorship if the Governor is unable to continue in office. [Statutory Authority: Chapter 8, Title 67, Idaho Code]

Lieutenant Governor

Analyst: Bisharat

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	298,600	268,900	(29,700) (9.9%)	346,000	315,400	309,400
Total:	298,600	268,900	(29,700) (9.9%)	346,000	315,400	309,400

Lieutenant Governor

Comparative Summary

Analyst: Bisharat

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	3.00	346,000	346,000	3.00	346,000	346,000
Governor's Holdback	0.00	(9,400)	(9,400)	0.00	(9,400)	(9,400)
FY 2026 Estimated Expenditures	3.00	336,600	336,600	3.00	336,600	336,600
Removal of Onetime Expenditures	0.00	(32,600)	(32,600)	0.00	(32,600)	(32,600)
Restore Rescissions/Gov Holdback	0.00	9,400	9,400	0.00	9,400	9,400
FY 2027 Base	3.00	313,400	313,400	3.00	313,400	313,400
Personnel Benefit Costs	0.00	10,900	10,900	0.00	6,100	6,100
Statewide Cost Allocation	0.00	(700)	(700)	0.00	(700)	(700)
Change in Employee Compensation	0.00	1,200	1,200	0.00	0	0
FY 2027 Program Maintenance	3.00	324,800	324,800	3.00	318,800	318,800
Ongoing Rescission	0.00	(9,400)	(9,400)	0.00	(9,400)	(9,400)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	3.00	315,400	315,400	3.00	309,400	309,400
Change from Original Appropriation	0.00	(30,600)	(30,600)	0.00	(36,600)	(36,600)
% Change from Original Appropriation		(8.8%)	(8.8%)		(10.6%)	(10.6%)

Lieutenant Governor

Analyst: Bisharat

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026. The Lieutenant Governor's Office received \$32,600 from the General Fund for IT replacement items including five network switches as recommended by the Office of Information Technology Services.					
	3.00	346,000	0	0	346,000
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	0.00	(9,400)	0	0	(9,400)
Governor's Recommendation	0.00	(9,400)	0	0	(9,400)
FY 2026 Estimated Expenditures					
Agency Request	3.00	336,600	0	0	336,600
Governor's Recommendation	3.00	336,600	0	0	336,600
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$32,600 from the General Fund for IT replacement items including five network switches as recommended by the Office of Information Technology Services.					
Agency Request	0.00	(32,600)	0	0	(32,600)
Governor's Recommendation	0.00	(32,600)	0	0	(32,600)
Restore Rescissions/Gov Holdback					
This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05 and spending authority for unallocated additional CEC funding.					
Agency Request	0.00	9,400	0	0	9,400
Governor's Recommendation	0.00	9,400	0	0	9,400
FY 2027 Base					
Agency Request	3.00	313,400	0	0	313,400
Governor's Recommendation	3.00	313,400	0	0	313,400
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	10,900	0	0	10,900
The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefit increases are recommended as requested.					
Governor's Recommendation	0.00	6,100	0	0	6,100
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase by \$100, State Controller fees will decrease by \$400, and Office of Information Technology Services billings will decrease by \$400, for a net decrease of \$700.					
Agency Request	0.00	(700)	0	0	(700)
Governor's Recommendation	0.00	(700)	0	0	(700)

Lieutenant Governor

Analyst: Bisharat

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	1,200	0	0	1,200
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	3.00	324,800	0	0	324,800
Governor's Recommendation	3.00	318,800	0	0	318,800
Ongoing Rescission					
This adjustment reflects a 3% permanent reduction of personnel costs in General Fund spending authority for FY 2027.					
Agency Request	0.00	(9,400)	0	0	(9,400)
Governor's Recommendation	0.00	(9,400)	0	0	(9,400)
Budget Law Exemptions/Other Adjustments					
TRANSFER EXEMPTION: The Lieutenant Governor requests an appropriation that is exempt from Section 67-3511, Idaho Code, which restricts the transfer of appropriation between account categories. This authority requires legislative approval.					
Agency Request	0.00	0	0	0	0
<i>The Governor transmits this request as submitted.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	3.00	315,400	0	0	315,400
Governor's Recommendation	3.00	309,400	0	0	309,400
Agency Request					
Change from Original App	0.00	(30,600)	0	0	(30,600)
% Change from Original App	0.0%	(8.8%)			(8.8%)
Governor's Recommendation					
Change from Original App	0.00	(36,600)	0	0	(36,600)
% Change from Original App	0.0%	(10.6%)			(10.6%)

Idaho Legislative Budget Book

Department of Revenue and Taxation

2026 Legislative Session

Tax Appeals, Board of 6 - 177

Tax Commission, State 6 - 183

Department of Revenue and Taxation

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY DIVISION					
Tax Appeals, Board of	656,000	565,900	680,700	681,300	670,900
Tax Commission, State	53,527,100	53,418,400	56,249,600	57,845,100	56,767,400
Total:	54,183,100	53,984,300	56,930,300	58,526,400	57,438,300
BY FUND CATEGORY					
General	44,907,500	45,189,100	47,097,000	46,771,500	45,852,300
Dedicated	9,275,600	8,795,200	9,833,300	11,754,900	11,586,000
Total:	54,183,100	53,984,300	56,930,300	58,526,400	57,438,300
Percent Change:	0.0%	(0.4%)	5.5%	2.8%	0.9%
BY OBJECT OF EXPENDITURE					
Personnel Costs	38,954,500	38,391,500	41,879,700	43,781,300	42,693,200
Operating Expenditures	14,452,500	14,738,900	14,189,200	13,261,000	13,261,000
Capital Outlay	776,100	853,900	861,400	1,484,100	1,484,100
Total:	54,183,100	53,984,300	56,930,300	58,526,400	57,438,300
Full-Time Positions (FTP)	444.00	444.00	451.00	449.00	449.00

Department Description

The Department of Revenue and Taxation consists of two agencies: the Board of Tax Appeals and the State Tax Commission. The Board of Tax Appeals is a single program, and the State Tax Commission has five budgeted programs: General Services, Audit, Compliance, Revenue Operations, and Property Tax.

Board of Tax Appeals

Analyst: Lehosit

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	656,000	565,900	680,700	681,300	670,900
Percent Change:	0.0%	(13.7%)	20.3%	0.1%	(1.4%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	521,200	464,600	541,500	560,000	549,600
Operating Expenditures	81,300	48,800	88,700	69,400	69,400
Capital Outlay	53,500	52,500	50,500	51,900	51,900
Total:	656,000	565,900	680,700	681,300	670,900
Full-Time Positions (FTP)	4.00	4.00	4.00	4.00	4.00

Division Description

The Board of Tax Appeals (Idaho Code, Title 63, Chapter 38) provides a forum for taxpayers to appeal tax decisions made from the Idaho State Tax Commission or the county boards of equalization. The three-member board provides an opportunity for appellants and respondents to present testimony and evidence at quasi-judicial board hearings around the state.

Board of Tax Appeals

Analyst: Lehosit

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	656,000	565,900	(90,100) (13.7%)	680,700	681,300	670,900
Total:	656,000	565,900	(90,100) (13.7%)	680,700	681,300	670,900

Board of Tax Appeals

Analyst: Lehosit

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	4.00	680,700	680,700	4.00	680,700	680,700
Governor's Holdback	0.00	(20,400)	(20,400)	0.00	(20,400)	(20,400)
FY 2026 Estimated Expenditures	4.00	660,300	660,300	4.00	660,300	660,300
Restore Rescissions/Gov Holdback	0.00	20,400	20,400	0.00	20,400	20,400
FY 2027 Base	4.00	680,700	680,700	4.00	680,700	680,700
Personnel Benefit Costs	0.00	14,600	14,600	0.00	8,100	8,100
Contract Inflation	0.00	1,400	1,400	0.00	1,400	1,400
Statewide Cost Allocation	0.00	1,100	1,100	0.00	1,100	1,100
Change in Employee Compensation	0.00	3,900	3,900	0.00	0	0
FY 2027 Program Maintenance	4.00	701,700	701,700	4.00	691,300	691,300
Ongoing Rescission	0.00	(20,400)	(20,400)	0.00	(20,400)	(20,400)
FY 2027 Total	4.00	681,300	681,300	4.00	670,900	670,900
Change from Original Appropriation	0.00	600	600	0.00	(9,800)	(9,800)
% Change from Original Appropriation		0.1%	0.1%		(1.4%)	(1.4%)

Board of Tax Appeals

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026.					
	4.00	680,700	0	0	680,700
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	0.00	(20,400)	0	0	(20,400)
Governor's Recommendation	0.00	(20,400)	0	0	(20,400)
FY 2026 Estimated Expenditures					
Agency Request	4.00	660,300	0	0	660,300
Governor's Recommendation	4.00	660,300	0	0	660,300
Restore Rescissions/Gov Holdback					
This adjustment restores spending authority for unallocated additional CEC funding reverted according to Senate Bill 1110 of 2025 and the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05.					
Agency Request	0.00	20,400	0	0	20,400
Governor's Recommendation	0.00	20,400	0	0	20,400
FY 2027 Base					
Agency Request	4.00	680,700	0	0	680,700
Governor's Recommendation	4.00	680,700	0	0	680,700
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	14,600	0	0	14,600
Governor's Recommendation	0.00	8,100	0	0	8,100
Contract Inflation					
The agency requests funding for a 3% annual rent increase at their main office in Boise. The total annual cost for rent increased from \$49,200 to \$50,600.					
Agency Request	0.00	1,400	0	0	1,400
Governor's Recommendation	0.00	1,400	0	0	1,400
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$100, risk management costs will increase by \$100, State Controller fees will decrease by \$900, and Office of Information Technology Services billings will increase by \$1,800, for a net increase of \$1,100.					
Agency Request	0.00	1,100	0	0	1,100
Governor's Recommendation	0.00	1,100	0	0	1,100
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	3,900	0	0	3,900
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	4.00	701,700	0	0	701,700
Governor's Recommendation	4.00	691,300	0	0	691,300

Board of Tax Appeals

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Ongoing Rescission					
This adjustment reflects a 3% General Fund rescission for FY 2027. The agency reports this includes an ongoing reduction of \$20,400 for operating expenditures for various expenses such as travel.					
Agency Request	0.00	(20,400)	0	0	(20,400)
Governor's Recommendation	0.00	(20,400)	0	0	(20,400)
FY 2027 Total					
Agency Request	4.00	681,300	0	0	681,300
Governor's Recommendation	4.00	670,900	0	0	670,900
Agency Request					
Change from Original App	0.00	600	0	0	600
% Change from Original App	0.0%	0.1%			0.1%
Governor's Recommendation					
Change from Original App	0.00	(9,800)	0	0	(9,800)
% Change from Original App	0.0%	(1.4%)			(1.4%)

State Tax Commission

Analyst: Lehosit

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
General Services	18,782,900	18,459,100	19,015,200	19,890,200	19,652,700
Audit Division	13,491,600	13,401,000	14,381,100	14,761,500	14,439,300
Compliance Division	9,819,300	9,597,200	10,374,500	10,731,000	10,484,500
Revenue Operations	6,867,500	7,398,100	7,554,100	7,338,600	7,169,700
Property Tax	4,565,800	4,563,000	4,924,700	5,123,800	5,021,200
Total:	53,527,100	53,418,400	56,249,600	57,845,100	56,767,400
BY FUND CATEGORY					
General	44,251,500	44,623,200	46,416,300	46,090,200	45,181,400
Dedicated	9,275,600	8,795,200	9,833,300	11,754,900	11,586,000
Total:	53,527,100	53,418,400	56,249,600	57,845,100	56,767,400
Percent Change:	0.0%	(0.2%)	5.3%	2.8%	0.9%
BY OBJECT OF EXPENDITURE					
Personnel Costs	38,433,300	37,926,900	41,338,200	43,221,300	42,143,600
Operating Expenditures	14,371,200	14,690,100	14,100,500	13,191,600	13,191,600
Capital Outlay	722,600	801,400	810,900	1,432,200	1,432,200
Total:	53,527,100	53,418,400	56,249,600	57,845,100	56,767,400
Full-Time Positions (FTP)	440.00	440.00	447.00	445.00	445.00

Division Description

Authorized in Chapter 1, Title 63, Idaho Code, the State Tax Commission has five budgeted programs:

- 1) General Services provides centralized management, policy development, legal, personnel, fiscal, quality assurance, and information technology services.
- 2) The Audit Division conducts audits on all tax types administered by the agency by the authority of Idaho Code and the Multistate Tax Compact; conducts discovery and enforcement efforts directed at non-filers; and oversees efforts to minimize fraud and identity theft.
- 3) The Compliance Division operates from the administrative office in Boise and five field office locations and is responsible for collecting delinquent taxes for all tax types, and for providing taxpayer services at the offices or over the phone.
- 4) Revenue Operations maintains the taxpayer database, processes all tax returns and payments, initiates deposits and issues taxpayer refunds.
- 5) The Property Tax Program provides oversight and technical support in the administration of the property tax system. The program is required to: a) annually appraise operating property for public utilities and railroads; b) examine property tax levies of all taxing districts to ensure compliance with Idaho Code; c) provide technical assistance and education to Idaho counties to facilitate uniformity of property appraisals; and d) administer the Property Tax Reduction Program.

State Tax Commission

Analyst: Lehosit

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	45,585,100	44,623,200	(961,900) (2.1%)	46,416,300	46,090,200	45,181,400
Multistate Tax Compact 27600	3,271,300	3,043,300	(228,000) (7.0%)	3,399,200	3,678,700	3,622,500
Administration and Accounting 33801	229,900	217,700	(12,200) (5.3%)	279,400	279,600	275,300
Administration Services for Transportation 33802	5,519,900	5,256,800	(263,100) (4.8%)	5,740,800	7,171,100	7,062,700
Seminars and Publications 40100	277,400	277,400	0 0.0%	413,900	625,500	625,500
Public Defense 50213	0	0	0 0.0%	0	0	0
ARPA State Fiscal Recovery 34430	0	0	0 0.0%	0	0	0
Total:	54,883,600	53,418,400	(1,465,200) (2.7%)	56,249,600	57,845,100	56,767,400

State Tax Commission

Analyst: Lehosit

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	447.00	46,416,300	56,249,600	447.00	46,416,300	56,249,600
Executive Carry Forward	0.00	756,500	756,500	0.00	756,500	756,500
Governor's Holdback	0.00	(1,368,200)	(1,368,200)	0.00	(1,368,200)	(1,368,200)
Unallocated CEC - S1110	0.00	0	(59,500)	0.00	0	(59,500)
FY 2026 Estimated Expenditures	447.00	45,804,600	55,578,400	447.00	45,804,600	55,578,400
Removal of Onetime Expenditures	0.00	(1,566,200)	(1,980,100)	0.00	(1,566,200)	(1,980,100)
Base Adjustments	(2.00)	0	0	(2.00)	0	0
Restore Rescissions/Gov Holdback	0.00	1,368,200	1,427,700	0.00	1,368,200	1,427,700
FY 2027 Base	445.00	45,606,600	55,026,000	445.00	45,606,600	55,026,000
Personnel Benefit Costs	0.00	1,383,800	1,643,700	0.00	772,400	917,500
Contract Inflation	0.00	8,700	243,400	0.00	8,700	243,400
Statewide Cost Allocation	0.00	161,900	192,400	0.00	161,900	192,400
Change in Employee Compensation	0.00	297,400	351,500	0.00	0	0
FY 2027 Program Maintenance	445.00	47,458,400	57,457,000	445.00	46,549,600	56,379,300
1. Property Tax Education	0.00	0	50,000	0.00	0	50,000
2. System Automation	0.00	0	400,000	0.00	0	400,000
3. Personnel Costs from Dedicated Funds	0.00	0	209,900	0.00	0	209,900
Replacement Items	0.00	0	334,400	0.00	0	334,400
Ongoing Rescission	0.00	(1,368,200)	(1,368,200)	0.00	(1,368,200)	(1,368,200)
OITS Hardware	0.00	0	762,000	0.00	0	762,000
FY 2027 Total	445.00	46,090,200	57,845,100	445.00	45,181,400	56,767,400
Change from Original Appropriation	(2.00)	(326,100)	1,595,500	(2.00)	(1,234,900)	517,800
% Change from Original Appropriation		(0.7%)	2.8%		(2.7%)	0.9%

State Tax Commission

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included six budget enhancements. Enhancements included funding for certified mail processing, an increase in Tax Commissioner compensation, parental choice tax credit program implementation and staffing, replacement vehicles, and IT replacement items.					
	447.00	46,416,300	9,833,300	0	56,249,600
Executive Carry Forward					
This decision unit reflects executive carry forward of FY 2025 appropriations to FY 2026 approved by the Division of Financial Management. The agency encumbered the funds with a purchase order for \$1,300,000 to Fairfax Software for the procurement of imaging systems software in October 2024. The imaging system is currently being implemented by the vendor and the agency reports they will pay the remaining amount of \$756,500 to vendor by the end of FY 2026.					
Agency Request	0.00	756,500	0	0	756,500
Governor's Recommendation	0.00	756,500	0	0	756,500
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	0.00	(1,368,200)	0	0	(1,368,200)
Governor's Recommendation	0.00	(1,368,200)	0	0	(1,368,200)
Unallocated CEC - S1110					
Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.					
Agency Request	0.00	0	(59,500)	0	(59,500)
Governor's Recommendation	0.00	0	(59,500)	0	(59,500)
FY 2026 Estimated Expenditures					
Agency Request	447.00	45,804,600	9,773,800	0	55,578,400
Governor's Recommendation	447.00	45,804,600	9,773,800	0	55,578,400
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$125,000 for parental choice tax credit program implementation, \$341,500 for vehicle replacement items, and \$757,100 for IT hardware replacement items. Additionally, this decision unit removes \$756,500 in Executive Carry Forward.					
Agency Request	0.00	(1,566,200)	(413,900)	0	(1,980,100)
Governor's Recommendation	0.00	(1,566,200)	(413,900)	0	(1,980,100)
Base Adjustments					
This decision unit reflects a reduction of 2.00 FTP that were appropriated during the 2022 legislative session to complete the temporary Rebate Program, and a net-zero transfer between programs of \$398,700 from the General Fund to better align personnel costs to appropriate programmatic cost centers. This adjustment includes removing \$398,700 from the Revenue Operations Program, removing \$11,100 from the Audit Division Program, adding \$157,900 to the Compliance Division Program, adding \$103,500 to the Property Tax Program, and adding \$147,400 to the General Services Program.					
Agency Request	(2.00)	0	0	0	0
Governor's Recommendation	(2.00)	0	0	0	0

State Tax Commission

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Restore Rescissions/Gov Holdback					
This adjustment restores spending authority for unallocated additional CEC funding reverted according to Senate Bill 1110 of 2025 and the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05.					
Agency Request	0.00	1,368,200	59,500	0	1,427,700
Governor's Recommendation	0.00	1,368,200	59,500	0	1,427,700
FY 2027 Base					
Agency Request	445.00	45,606,600	9,419,400	0	55,026,000
Governor's Recommendation	445.00	45,606,600	9,419,400	0	55,026,000
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	1,383,800	259,900	0	1,643,700
<i>The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefit increases are recommended as requested.</i>					
Governor's Recommendation	0.00	772,400	145,100	0	917,500
Contract Inflation					
The agency requests \$243,400 in contract inflation for the following: \$7,800 for Fairfax imaging software; \$226,900 for the FAST Gentax contract; and \$8,700 for Manatron property tax appraisal software.					
Agency Request	0.00	8,700	234,700	0	243,400
Governor's Recommendation	0.00	8,700	234,700	0	243,400
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$178,400, risk management costs will increase by \$17,800, State Controller fees will decrease by \$3,000, State Treasurer fees will decrease by \$90,500, and Office of Information Technology Services billings will increase by \$89,700, for a net increase of \$192,400.					
Agency Request	0.00	161,900	30,500	0	192,400
Governor's Recommendation	0.00	161,900	30,500	0	192,400
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	297,400	54,100	0	351,500
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	445.00	47,458,400	9,998,600	0	57,457,000
Governor's Recommendation	445.00	46,549,600	9,829,700	0	56,379,300

State Tax Commission

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
1. Property Tax Education					Property Tax
The agency requests \$50,000 ongoing in operating expenditures from the Seminars and Publications Fund to increase available funding for property tax education programs. The current base appropriation for property tax education programs is \$501,300. All expenses are reimbursed through tuition and registration fees paid by trainees and others who attend the education programs. The agency reports that recently there has been an increase in attendance. Trainees include agency employees, county commissioners, county assessors, and other stakeholder groups. The Seminars and Publications Fund has a consistent ending balance of over \$350,000 every year. AGENCY SUBMITTED OUTCOMES: While this request is not directly tied to improvements in the Commission strategic plan or PMR, it does align with the vision, mission, values, and goals. The Commission is dedicated to providing courteous customer services, education, and fair tax administration.					
Agency Request	0.00	0	50,000	0	50,000
Governor's Recommendation	0.00	0	50,000	0	50,000
2. System Automation					General Services
The agency requests \$400,000 onetime in operating expenditures from the Administrative Services for Transportation Fund to contract work from the GenTax vendor, FAST, to automate audit processes in GenTax. GenTax is the integrated computer software system that the Tax Commission uses to manage tax payer accounts, process tax returns and payments, and issue refunds. Currently, processes that collect and record revenue and audit financial data for international registration plan and full-fee registration tied to the trucking industry in Idaho are manually performed. These activities generate fuels tax. The agency reports this upgrade from the vendor would automate those accounting and reconciliation processes in GenTax. AGENCY SUBMITTED OUTCOMES: While this request isn't directly tied to improvements in the commission strategic plan or PMR, it does align with the vision, mission, values, and goals. The commission is dedicated to providing courteous customer services, education, and fair tax administration.					
Agency Request	0.00	0	400,000	0	400,000
Governor's Recommendation	0.00	0	400,000	0	400,000
3. Personnel Costs from Dedicated Funds					General Services
The agency requests \$209,900 ongoing from various dedicated funds to reallocate personnel costs for the current chief operating officer position at the commission. The agency reports they are currently funding the position by hiring new employees at 73% of policy, creating savings from the General Fund. This request includes \$72,700 from the Multistate Tax Compact Fund, \$5,000 from the Administration and Accounting Services Fund, and \$132,200 from the Administration Services for Transportation Fund. If funded, the agency will use the General Fund savings to hire employees at a more competitive starting rate. The agency reports that the change in allocation will not increase the current chief operating officer's salary. AGENCY SUBMITTED OUTCOMES: While this request isn't directly tied to improvements in the commission strategic plan or PMR, it does align with the vision, mission, values, and goals. The commission is dedicated to providing courteous customer services, education, and fair tax administration.					
Agency Request	0.00	0	209,900	0	209,900
Governor's Recommendation	0.00	0	209,900	0	209,900
Replacement Items					General Services
The agency requests \$334,400 onetime in capital outlay from dedicated funds for replacement items, including 105 laptops, 95 monitors, two employee badging and access hardware systems, and four replacement vehicles. Replacement vehicles include two 2012 Ford Escapes with 85,000 miles on each vehicle, one 2016 GMC Terrain with 94,000 miles, and one 2019 Ford Edge with 146,000 miles. The agency reports the total cost to replace the four vehicles is \$175,000. The request includes \$44,400 from the Multistate Tax Compact Fund, \$35,000 from the Administration and Accounting Fund, \$79,400 from the Administration Services for Transportation Fund, and \$175,600 from the Seminars and Publications Fund.					
Agency Request	0.00	0	334,400	0	334,400
Governor's Recommendation	0.00	0	334,400	0	334,400

State Tax Commission

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Ongoing Rescission					
This adjustment reflects a 3% General Fund rescission for FY 2027. This rescission includes an ongoing reduction of \$322,000 for personnel costs and \$1,046,200 for operating expenditures.					
Agency Request	0.00	(1,368,200)	0	0	(1,368,200)
Governor's Recommendation	0.00	(1,368,200)	0	0	(1,368,200)
OITS Hardware			General Services		
The agency requests a total of \$762,000 for IT replacement items recommended by the Office of Information Technology Services. These items include five ROBO Servers for various agency locations across Idaho, two Cisco UCS Socket Blade Servers for a tax data backup repository, additional rack servers, and datacenter routers. This request includes \$100,000 from the Multistate Tax Compact Fund, \$511,000 from the Administration Services for Transportation Fund, and \$151,000 from the Seminars and Publications Fund.					
Agency Request	0.00	0	762,000	0	762,000
Governor's Recommendation	0.00	0	762,000	0	762,000
FY 2027 Total					
Agency Request	445.00	46,090,200	11,754,900	0	57,845,100
Governor's Recommendation	445.00	45,181,400	11,586,000	0	56,767,400
Agency Request					
Change from Original App	(2.00)	(326,100)	1,921,600	0	1,595,500
% Change from Original App	(0.4%)	(0.7%)	19.5%		2.8%
Governor's Recommendation					
Change from Original App	(2.00)	(1,234,900)	1,752,700	0	517,800
% Change from Original App	(0.4%)	(2.7%)	17.8%		0.9%

Secretary of State

Analyst: Bisharat

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY PROGRAM					
Administration	13,359,800	6,360,300	5,648,100	6,029,500	5,944,700
Commission on Uniform State Laws	53,300	53,300	62,900	60,500	60,500
Total:	13,413,100	6,413,600	5,711,000	6,090,000	6,005,200
BY FUND CATEGORY					
General	13,413,100	5,918,200	5,711,000	6,090,000	6,005,200
Federal	0	495,400	0	0	0
Total:	13,413,100	6,413,600	5,711,000	6,090,000	6,005,200
Percent Change:	0.0%	(52.2%)	(11.0%)	6.6%	5.2%
BY OBJECT OF EXPENDITURE					
Personnel Costs	3,417,500	3,312,300	3,657,900	3,797,100	3,712,300
Operating Expenditures	9,949,200	3,054,600	2,024,100	2,279,300	2,279,300
Capital Outlay	46,400	46,700	29,000	13,600	13,600
Total:	13,413,100	6,413,600	5,711,000	6,090,000	6,005,200
Full-Time Positions (FTP)	35.50	35.50	35.50	35.50	35.50

Department Description

The Secretary of State is one of seven constitutional officers in Idaho. The officeholder's constitutional and statutory responsibilities include membership on the State Board of Land Commissioners and the Board of Examiners. There are two budgeted programs and one continuously appropriated program in the Office of the Secretary of State:

ADMINISTRATION

The Administration Program performs all the constitutional and statutory functions of the Office of the Secretary of State, including registering the official acts of the Legislature and the Governor; administering and certifying elections; maintaining a registry of tort claims, extraditions, deeds, official oaths, and gubernatorial appointments; administering the Sunshine Law; and maintaining and operating the Centralized Uniform Commercial Code as it relates to state, commercial, and farm product filings. [Statutory Authority: Section 67-901, Idaho Code]

COMMISSION ON UNIFORM STATE LAWS

The Commission on Uniform State Laws is composed of four members who are appointed by the Governor. The commission studies proposed uniform laws and drafts legislation for consideration by the Idaho Legislature where uniformity among state laws is desirable. [Statutory Authority: Section 67-1701, Idaho Code]

IDAHO CODE COMMISSION

The budget for the Idaho Code Commission is continuously appropriated. The three-member commission, of which the Secretary of State is the ex-officio secretary, is responsible for compiling the Idaho Code annually. [Statutory Authority: Section 73-201, Idaho Code]

Secretary of State

Analyst: Bisharat

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	13,433,300	5,918,200	(7,515,100) (55.9%)	5,711,000	6,090,000	6,005,200
Federal Grant 34800	515,500	495,400	(20,100) (3.9%)	0	0	0
Total:	13,948,800	6,413,600	(7,535,200) (54.0%)	5,711,000	6,090,000	6,005,200

Secretary of State

Analyst: Bisharat

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	35.50	5,711,000	5,711,000	35.50	5,711,000	5,711,000
Prior Year Reappropriation	0.00	7,352,800	7,352,800	0.00	7,352,800	7,352,800
FY 2026 Total Appropriation	35.50	13,063,800	13,063,800	35.50	13,063,800	13,063,800
Governor's Holdback	0.00	(1,900)	(1,900)	0.00	(1,900)	(1,900)
Unallocated CEC - S1110	0.00	(11,000)	(11,000)	0.00	(11,000)	(11,000)
FY 2026 Estimated Expenditures	35.50	13,050,900	13,050,900	35.50	13,050,900	13,050,900
Removal of Onetime Expenditures	0.00	(7,500,800)	(7,500,800)	0.00	(7,500,800)	(7,500,800)
Restore Rescissions/Gov Holdback	0.00	12,900	12,900	0.00	12,900	12,900
FY 2027 Base	35.50	5,563,000	5,563,000	35.50	5,563,000	5,563,000
Personnel Benefit Costs	0.00	126,900	126,900	0.00	70,900	70,900
Statewide Cost Allocation	0.00	4,600	4,600	0.00	4,600	4,600
Change in Employee Compensation	0.00	28,800	28,800	0.00	0	0
FY 2027 Program Maintenance	35.50	5,723,300	5,723,300	35.50	5,638,500	5,638,500
1. Voter Pamphlet and Guide	0.00	350,000	350,000	0.00	350,000	350,000
2. Ongoing Account Transfer	0.00	0	0	0.00	0	0
ITS Replacement Items	0.00	18,600	18,600	0.00	18,600	18,600
Ongoing Reduction	0.00	(1,900)	(1,900)	0.00	(1,900)	(1,900)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	35.50	6,090,000	6,090,000	35.50	6,005,200	6,005,200
Change from Original Appropriation	0.00	379,000	379,000	0.00	294,200	294,200
% Change from Original Appropriation		6.6%	6.6%		5.2%	5.2%

Secretary of State

Analyst: Bisharat

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026 and included an additional \$468,300 from the General Fund for enhancements. Of that amount, \$313,100 was provided for software subscriptions, including software as a service costs for continued use of the office's new elections system and for upgrading the connection to the Association of Motor Vehicle Administrators, a national database to validate voter registrations against driver's licenses. Enhancements also included \$36,500 for a four-month double fill for the deputy business director position; \$20,000 for training IT personnel; \$45,000 for Blue Book & Constitution publications; \$6,700 for conference costs for members of the Commission on Uniform State Laws; \$6,500 for general inflation; and \$40,500 for replacement items including laptops, monitors, docking stations, and various computer equipment.					
	35.50	5,711,000	0	0	5,711,000

Prior Year Reappropriation

The Secretary of State was authorized to reappropriate or carry over its unencumbered and unspent appropriation related to election integrity audits and elections system upgrades from FY 2025 into FY 2026. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2027 Base.

Agency Request	0.00	7,352,800	0	0	7,352,800
Governor's Recommendation	0.00	7,352,800	0	0	7,352,800

FY 2026 Total Appropriation					
Agency Request	35.50	13,063,800	0	0	13,063,800
Governor's Recommendation	35.50	13,063,800	0	0	13,063,800

Governor's Holdback

Commission on Uniform State Laws

This adjustment is specific to the Commission on Uniform State Laws and reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.

Agency Request	0.00	(1,900)	0	0	(1,900)
Governor's Recommendation	0.00	(1,900)	0	0	(1,900)

Unallocated CEC - S1110

Senate Bill 1110 of 2025 required, among many things, agencies revert spending authority for unallocated additional CEC funding. Agencies were not to use additional CEC funding for bonuses or additional salary increases above \$1.55 per hour per permanent employee. This decision unit reflects the unallocated and reverted amount.

Agency Request	0.00	(11,000)	0	0	(11,000)
Governor's Recommendation	0.00	(11,000)	0	0	(11,000)

FY 2026 Estimated Expenditures					
Agency Request	35.50	13,050,900	0	0	13,050,900
Governor's Recommendation	35.50	13,050,900	0	0	13,050,900

Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2026. Onetime appropriations were \$40,500 for IT replacement items, \$45,000 for the Idaho Blue Book, \$26,000 for access to the Association of Motor Vehicle Administrator's software for driver's license validation processing, \$36,500 for the Business Director double-fill, and \$7,352,800 reappropriation for the procurement and implementation of the new elections system.

Agency Request	0.00	(7,500,800)	0	0	(7,500,800)
Governor's Recommendation	0.00	(7,500,800)	0	0	(7,500,800)

Secretary of State

Analyst: Bisharat

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

Restore Rescissions/Gov Holdback

Commission on Uniform State Laws

This adjustment restores the spending authority for unallocated additional CEC funding. It also restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05, which was specific to the Uniform Commission on Laws.

Agency Request	0.00	12,900	0	0	12,900
Governor's Recommendation	0.00	12,900	0	0	12,900

FY 2027 Base

Agency Request	35.50	5,563,000	0	0	5,563,000
Governor's Recommendation	35.50	5,563,000	0	0	5,563,000

Personnel Benefit Costs

Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	126,900	0	0	126,900

The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from fiscal year 2026. Variable benefit increases are recommended as requested.

Governor's Recommendation	0.00	70,900	0	0	70,900

Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase by \$2,900, State Controller fees will decrease by \$200, and Office of Information Technology Services billings will increase by \$1,900, for a net increase of \$4,600.

Agency Request	0.00	4,600	0	0	4,600
Governor's Recommendation	0.00	4,600	0	0	4,600

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	28,800	0	0	28,800

While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.

Governor's Recommendation	0.00	0	0	0	0

FY 2027 Program Maintenance

Agency Request	35.50	5,723,300	0	0	5,723,300
Governor's Recommendation	35.50	5,638,500	0	0	5,638,500

1. Voter Pamphlet and Guide

Secretary of State

The Secretary of State requests \$350,000 ongoing from the General Fund in operating expenditures for a voter pamphlet and guide. This request includes \$200,000 for design and printing and \$150,000 for mailing costs. In even-numbered years, the Secretary of State is required to distribute a voter pamphlet when a constitutional amendment, an initiative, or a referendum appears on the ballot. In these years, there is potential for an increase in printing and mailing costs to comply with Section 67-453 and Section 34-1812(c), Idaho Code.

Agency Request	0.00	350,000	0	0	350,000

The Governor transmits this request as submitted.

Governor's Recommendation	0.00	350,000	0	0	350,000

Secretary of State

Analyst: Bisharat

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
2. Ongoing Account Transfer					Secretary of State
The Secretary of State requests an ongoing expenditure account category transfer of \$20,000 from operating expenditures to personnel costs to pay for overtime expenses associated with post election audits. The Secretary of State has three employees classified FLSA C who are eligible to be paid overtime. There are an additional five employees who are classified FLSA A, and they are not eligible to be paid overtime. A request will be made to the State Board of Examiners to authorize overtime pay, in lieu of compensatory time, for the FLSA A employees. This transfer provides the personnel costs to pay overtime for all eight employees.					
Agency Request	0.00	0	0	0	0
<i>The Governor transmits this request as submitted.</i>					
Governor's Recommendation	0.00	0	0	0	0
ITS Replacement Items					Secretary of State
The Secretary of State requests \$5,000 in onetime operating expenditures and \$13,600 in onetime capital outlay from the General Fund for computer and technology replacement items, including a standard ultra-thin laptop, monitors, headsets, keyboards, mice, and laptop docks.					
Agency Request	0.00	18,600	0	0	18,600
<i>The Governor transmits this request as submitted.</i>					
Governor's Recommendation	0.00	18,600	0	0	18,600
Ongoing Reduction					Commission on Uniform State Laws
This adjustment is specific to the Commission on Uniform State Laws and reflects a 3% permanent reduction in General Fund spending.					
Agency Request	0.00	(1,900)	0	0	(1,900)
Governor's Recommendation	0.00	(1,900)	0	0	(1,900)
Budget Law Exemptions/Other Adjustments					Secretary of State
REAPPROPRIATION: The Secretary of State requests authority to carry over its unencumbered and unspent appropriation balances from FY 2026 into FY 2027 from the General Fund for the election integrity audits, not to exceed \$200,000, for the elections systems upgrade, not to exceed \$10,000,000, and \$36,500 for a double-fill for the Business Director position. Reappropriation requires legislative approval.					
Agency Request	0.00	0	0	0	0
<i>The Governor transmits this request as submitted.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	35.50	6,090,000	0	0	6,090,000
Governor's Recommendation	35.50	6,005,200	0	0	6,005,200
Agency Request					
Change from Original App	0.00	379,000	0	0	379,000
% Change from Original App	0.0%	6.6%			6.6%
Governor's Recommendation					
Change from Original App	0.00	294,200	0	0	294,200
% Change from Original App	0.0%	5.2%			5.2%

Idaho Legislative Budget Book

State Treasurer

2026 Legislative Session

State Treasurer	6 - 199
Idaho Millennium Fund	6 - 205

State Treasurer

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY DIVISION					
State Treasurer	5,995,700	4,994,100	5,464,700	5,614,300	5,543,300
Idaho Millennium Fund	1,291,000	1,291,000	0	150,000	25,150,000
Total:	7,286,700	6,285,100	5,464,700	5,764,300	30,693,300
BY FUND CATEGORY					
General	1,646,000	1,576,600	1,711,700	1,745,700	1,726,400
Dedicated	5,640,700	4,708,500	3,753,000	4,018,600	28,966,900
Total:	7,286,700	6,285,100	5,464,700	5,764,300	30,693,300
Percent Change:	0.0%	(13.7%)	(13.1%)	5.5%	461.7%
BY OBJECT OF EXPENDITURE					
Personnel Costs	3,436,200	2,941,800	3,599,900	3,727,700	3,656,700
Operating Expenditures	2,559,500	1,922,000	1,864,800	1,886,600	1,886,600
Capital Outlay	0	130,300	0	0	0
Trustee/Benefit	1,291,000	1,291,000	0	150,000	25,150,000
Total:	7,286,700	6,285,100	5,464,700	5,764,300	30,693,300
Full-Time Positions (FTP)	30.00	30.00	30.00	30.00	30.00

Department Description

STATE TREASURER: The State Treasurer is one of seven statewide elected officials in Idaho. The State Treasurer serves as the banker for all Idaho agencies and acts as custodian of the public school endowment funds. The constitutional and statutory duties of the office include: (1) receiving all revenues and fees due to the state; (2) depositing funds in banks throughout Idaho; (3) paying all accounts; (4) investing surplus moneys not needed for day-to-day operations; and (5) administering Idaho's unclaimed property statutes. [Statutory Authority: Section 67-1201 et seq., Idaho Code]

IDAHO MILLENNIUM FUND: The Idaho Millennium Fund is the repository of all funds received by the state of Idaho under the Master Tobacco Settlement Agreement reached between states and tobacco product manufacturers. There are three funds managed and invested by the State Treasurer including the Idaho Millennium Permanent Endowment Fund, the Idaho Millennium Fund, and the Idaho Millennium Income Fund. [Statutory Authority: Chapter 18, Title 67, Idaho Code]

State Treasurer

Analyst: Bisharat

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
General	1,646,000	1,576,600	1,711,700	1,745,700	1,726,400
Dedicated	4,349,700	3,417,500	3,753,000	3,868,600	3,816,900
Total:	5,995,700	4,994,100	5,464,700	5,614,300	5,543,300
Percent Change:	0.0%	(16.7%)	9.4%	2.7%	1.4%
BY OBJECT OF EXPENDITURE					
Personnel Costs	3,436,200	2,941,800	3,599,900	3,727,700	3,656,700
Operating Expenditures	2,559,500	1,922,000	1,864,800	1,886,600	1,886,600
Capital Outlay	0	130,300	0	0	0
Total:	5,995,700	4,994,100	5,464,700	5,614,300	5,543,300
Full-Time Positions (FTP)	30.00	30.00	30.00	30.00	30.00

Division Description

The State Treasurer is one of seven constitutional officers in Idaho. The State Treasurer serves as the banker for Idaho agencies and acts as custodian of the public school endowment funds.

The constitutional and statutory duties of the office include:

- (1) receiving all revenues and fees due to the state;
- (2) depositing funds in banks throughout Idaho;
- (3) paying all accounts;
- (4) investing surplus moneys not needed for day-to-day operations;
- (5) maintaining a pooled investment program for the benefit of public agencies; and
- (6) administering Idaho's unclaimed property statutes.

[Statutory Authority: Chapter 12, Title 67, Idaho Code]

State Treasurer

Analyst: Bisharat

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
General 10000	1,646,000	1,576,600	(69,400) (4.2%)	1,711,700	1,745,700	1,726,400
America250 Commemoration 11800	821,200	5,100	(816,100) (99.4%)	0	0	0
Budget Stabilization 15000	0	0	0 0.0%	0	0	0
State Treasurer LGIP 47506	345,700	312,000	(33,700) (9.7%)	361,900	369,000	364,800
Treasurer's Office - Professional Services 47507	1,535,700	1,488,000	(47,700) (3.1%)	1,607,800	1,650,900	1,633,100
Idaho Millennium Income 49900	80,000	69,700	(10,300) (12.9%)	80,000	80,000	80,000
Abandoned Property Trust - Unclaimed Property 51801	1,567,100	1,542,700	(24,400) (1.6%)	1,703,300	1,768,700	1,739,000
Idaho Millennium 54000	0	0	0 0.0%	0	0	0
Idaho Workforce Housing Fund 34300	0	0	0 0.0%	0	0	0
Total:	5,995,700	4,994,100	(1,001,600) (16.7%)	5,464,700	5,614,300	5,543,300

State Treasurer

Comparative Summary

Analyst: Bisharat

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	30.00	1,711,700	5,464,700	30.00	1,711,700	5,464,700
Prior Year Reappropriation	0.00	0	816,100	0.00	0	816,100
FY 2026 Total Appropriation	30.00	1,711,700	6,280,800	30.00	1,711,700	6,280,800
Governor's Holdback	0.00	(51,300)	(51,300)	0.00	(51,300)	(51,300)
FY 2026 Estimated Expenditures	30.00	1,660,400	6,229,500	30.00	1,660,400	6,229,500
Removal of Onetime Expenditures	0.00	0	(816,100)	0.00	0	(816,100)
Restore Rescissions/Gov Holdback	0.00	51,300	51,300	0.00	51,300	51,300
FY 2027 Base	30.00	1,711,700	5,464,700	30.00	1,711,700	5,464,700
Personnel Benefit Costs	0.00	26,400	101,600	0.00	14,700	56,800
Contract Inflation	0.00	0	23,300	0.00	0	23,300
Statewide Cost Allocation	0.00	0	(1,500)	0.00	0	(1,500)
Change in Employee Compensation	0.00	7,600	26,200	0.00	0	0
FY 2027 Program Maintenance	30.00	1,745,700	5,614,300	30.00	1,726,400	5,543,300
Cash Transfers & Adjustments	0.00	0	0	0.00	0	0
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	30.00	1,745,700	5,614,300	30.00	1,726,400	5,543,300
Change from Original Appropriation	0.00	34,000	149,600	0.00	14,700	78,600
% Change from Original Appropriation		2.0%	2.7%		0.9%	1.4%

State Treasurer

Analyst: Bisharat

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature made standard maintenance adjustments for FY 2026. In addition, H466 provided for a cash transfer to the America250 Commemoration Fund, and authorized the State Treasurer to expend those funds. The State Treasurer also received one enhancement, which included \$25,000 for purchasing Abnormal Cloud email security software.					
	30.00	1,711,700	3,753,000	0	5,464,700
Prior Year Reappropriation					
The State Treasurer was authorized to reappropriate or carryover its unencumbered and unspent appropriation related to The America250 Commemoration Fund from FY 2025 into FY 2026. Reappropriation requires legislative approval and is removed as a onetime expenditure before calculating the FY 2027 Base.					
Agency Request	0.00	0	816,100	0	816,100
Governor's Recommendation	0.00	0	816,100	0	816,100
FY 2026 Total Appropriation					
Agency Request	30.00	1,711,700	4,569,100	0	6,280,800
Governor's Recommendation	30.00	1,711,700	4,569,100	0	6,280,800
Governor's Holdback					
This adjustment reflects a 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05. This reduction is restored as a base adjustment in FY 2027, below.					
Agency Request	0.00	(51,300)	0	0	(51,300)
Governor's Recommendation	0.00	(51,300)	0	0	(51,300)
FY 2026 Estimated Expenditures					
Agency Request	30.00	1,660,400	4,569,100	0	6,229,500
Governor's Recommendation	30.00	1,660,400	4,569,100	0	6,229,500
Removal of Onetime Expenditures					
Removes onetime appropriations approved for FY 2026. Onetime appropriations were for the America250 Commemoration Fund for \$816,000.					
Agency Request	0.00	0	(816,100)	0	(816,100)
Governor's Recommendation	0.00	0	(816,100)	0	(816,100)
Restore Rescissions/Gov Holdback					
This adjustment restores the 3% temporary reduction in General Fund spending authority (holdback) for FY 2026 issued through Executive Order No. 2025-05.					
Agency Request	0.00	51,300	0	0	51,300
Governor's Recommendation	0.00	51,300	0	0	51,300
FY 2027 Base					
Agency Request	30.00	1,711,700	3,753,000	0	5,464,700
Governor's Recommendation	30.00	1,711,700	3,753,000	0	5,464,700
Personnel Benefit Costs					
Employer-paid benefits include a 26% increase for health insurance which would bring the total annual budgeted amount to \$17,770 for full-time employees and \$14,220 for part-time employees. Variable benefits include the continuation of rate holidays for sick leave, an increase for unemployment insurance, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	26,400	75,200	0	101,600
The Governor recommends \$16,170 for health insurance for full-time employees and \$12,940 for part-time employees. This is a 14.4% increase from FY 2026. Variable benefit increases are recommended as requested.					
Governor's Recommendation	0.00	14,700	42,100	0	56,800

State Treasurer

Analyst: Bisharat

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total

Contract Inflation

The State Treasurer requests an ongoing appropriation of \$23,300 for contract inflation. This request includes \$8,700 for software called KAPS to administer the Unclaimed Property Program, \$5,200 for Factset to provide investment analytics, \$6,800 for ICE Data Services to provide market pricing for investment securities, \$1,100 for KAPS OnBase imaging, and \$1,500 for a Meeder investment consultant.

Agency Request	0.00	0	23,300	0	23,300

The Governor transmits this request as submitted.

Governor's Recommendation	0.00	0	23,300	0	23,300

Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase by \$2,400, State Controller fees will decrease by \$5,900, State Treasurer fees will increase by \$3,600, and Office of Information Technology Services billings will decrease by \$1,600, for a net decrease of \$1,500.

Agency Request	0.00	0	(1,500)	0	(1,500)

Governor's Recommendation	0.00	0	(1,500)	0	(1,500)

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	7,600	18,600	0	26,200

While increasing salaries of state workers continues to be a priority for the Governor, the current revenue projections do not provide sufficient funds to recommend a salary increase in FY 2027. Should revenue projections improve, the Governor will prioritize salary increases for all state employees.

Governor's Recommendation	0.00	0	0	0	0

FY 2027 Program Maintenance

Agency Request	30.00	1,745,700	3,868,600	0	5,614,300

Governor's Recommendation	30.00	1,726,400	3,816,900	0	5,543,300

Cash Transfers & Adjustments

Agency Request	0.00	0	0	0	0

The Governor recommends this budget include the following language:

"Notwithstanding any other provision of law to the contrary, the Office of the State Treasurer shall redirect all interest earned on the Idaho Millennium Fund into the General Fund for the period of FY 2027."

"Notwithstanding any other provision of law to the contrary, the Office of the State Treasurer shall redirect all interest earned on the Budget Stabilization Fund into the General Fund for the period of FY 2027."

Governor's Recommendation	0.00	0	0	0	0

State Treasurer

Analyst: Bisharat

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Budget Law Exemptions/Other Adjustments					State Treasurer
REAPPROPRIATION: The State Treasurer requests authority to carry over its unencumbered and unspent appropriation balances from FY 2026 into FY 2027 for the America250 Commemoration Fund. Reappropriation requires legislative approval.					
CONTINUOUS APPROPRIATION: The State Treasurer requests continuous appropriation authority for the America250 Commemoration Fund for the period July 1, 2026, through June 30, 2027. Gifts, grants, other donations, and interest earned and retained by the fund would be continuously appropriated for the purpose provided in Section 57-829, Idaho Code. Continuous appropriation requires legislative approval where not otherwise provided in Idaho Code.					
PAYMENT OF BANK SERVICE FEES: Of the amount appropriated to the State Treasurer, no more than \$406,600 from the General Fund and \$221,700 from the Professional Services Fund may be used for the payment of bank service fees for the period July 1, 2026, through June 30, 2027.					
Agency Request	0.00	0	0	0	0
<i>The Governor transmits the request for reappropriation authority for America250 Commemoration Fund as submitted. The Governor also transmits the request for clarification that all additional moneys received in the America250 Commemoration Fund are continuously appropriated as submitted.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Total					
Agency Request	30.00	1,745,700	3,868,600	0	5,614,300
Governor's Recommendation	30.00	1,726,400	3,816,900	0	5,543,300
Agency Request					
Change from Original App	0.00	34,000	115,600	0	149,600
% Change from Original App	0.0%	2.0%	3.1%		2.7%
Governor's Recommendation					
Change from Original App	0.00	14,700	63,900	0	78,600
% Change from Original App	0.0%	0.9%	1.7%		1.4%

Idaho Millennium Fund

Analyst: Bisharat

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
Dedicated	1,291,000	1,291,000	0	150,000	25,150,000
Percent Change:	0.0%	0.0%	(100.0%)	0.0%	0.0%
BY OBJECT OF EXPENDITURE					
Trustee/Benefit	1,291,000	1,291,000	0	150,000	25,150,000

Division Description

TOBACCO SETTLEMENT BACKGROUND

In 1998, 46 states reached an agreement with the largest tobacco manufacturers ending a legal battle between the states and the industry that began in 1994. Although the payments are expected in perpetuity, the agreement requires the tobacco manufacturers to pay Idaho approximately \$790,000,000 over the first 25 years.

IDAHO MILLENNIUM FUND ENABLING LEGISLATION

The Idaho Millennium Fund was established by the Legislature in 2000 to receive, invest, and disburse funds received by the state of Idaho under the Tobacco Master Settlement Agreement reached between participating states and tobacco product manufacturers. This fund preserves the long-term capital value of these moneys through a distribution rule which provides that five percent of the fund's average market value is made available for legislative appropriation each fiscal year. Fund investments are managed by the State Treasurer.

CONSTITUTIONAL AMENDMENT

SJR107 of 2006, approved by voters in November 2006, amended the state Constitution to establish a permanent endowment fund and mandated that 80% of future tobacco settlement payments be placed into the Idaho Millennium Permanent Endowment Fund and that the remaining 20% be placed into the existing Idaho Millennium Fund. Annual distributions from both of these funds are made to the Idaho Millennium Income Fund, which is subject to appropriation. The amendment also established a cap of \$100 million on the Idaho Millennium Fund. Once the cap is reached, tobacco settlement receipts and earnings in excess of the \$100 million cap will be transferred annually to the Idaho Millennium Permanent Endowment Fund. [Statutory Authority: Section 18, Idaho Const. and Section 67-1801, Idaho Code, et seq.]

MILLENNIUM INCOME FUND DISTRIBUTION PROCESS

H486 of 2002 created the Joint Millennium Fund Committee, made up of five members of the Senate and five members of the House of Representatives and charged it with reviewing grant applications and providing a funding recommendation to the Legislature, through the Joint Finance-Appropriations Committee (JFAC). There is no statute that restricts how the moneys in the Millennium Income Fund shall be used, but the Joint Millennium Fund Committee and JFAC consider uses for the funds for programs and projects directly related to one of the following: (1) tobacco cessation or prevention; (2) substance abuse cessation or prevention; or (3) tobacco or substance abuse related disease treatment. Since FY 2019, the committee has not solicited or accepted grant applications. In FY 2018, JFAC appropriated ongoing funding from the Millennium Income Fund for the Public Health Districts, the Department of Health and Welfare's Public Health, Substance Abuse and Prevention, and Medicaid Divisions, Office of the Attorney General, and the Office of the State Treasurer. [Statutory Authority: Sections 67-1803 and 67-1806, Idaho Code, et seq.]

APPROPRIATIONS/ACTUAL EXPENDITURES

Millennium Income Fund moneys appropriated to state and non-state entities are reflected in the respective agency's budget.

Idaho Millennium Fund

Analyst: Bisharat

Analysis of Funds

	FY 2025 Est. Exp.	FY 2025 Actual	FY 2025 Variance	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
State-Directed Opioid Settlement 22800	0	0	0 0.0%	0	0	0
Miscellaneous Revenue 34900	0	0	0 0.0%	0	0	0
Idaho Millennium Income 49900	1,291,000	1,291,000	0 0.0%	0	150,000	25,150,000
Total:	1,291,000	1,291,000	0 0.0%	0	150,000	25,150,000

Idaho Millennium Fund

Agency Profile

Analyst: Bisharat

Idaho Millennium Permanent Endowment Fund (0545) Analysis

Fiscal Year	Beginning Market Value	Settlement Deposits	Transfers from Other Funds	Transfers to Income Fund (0499)	Net Interest & Earnings/Losses	Ending Market Value
2000	0	0	0	0	0	0
2001	0	0	0	0	0	0
2002	0	0	0	0	0	0
2003	0	0	0	0	0	0
2004	0	0	0	0	0	0
2005	0	0	0	0	0	0
2006	0	0	0	0	0	0
2007	0	17,640,532	10,000,000	0	454,070	28,094,602
2008	28,094,602	22,802,728	0	0	2,296	50,899,626
2009	50,899,626	24,771,612	0	(474,559)	(8,181,051)	67,015,628
2010	67,015,628	20,791,657	0	(1,729,866)	5,530,576	91,607,995
2011	91,607,995	19,555,587	0	(2,374,778)	21,399,579	130,188,383
2012	130,188,383	19,937,780	161,000	(3,950,037)	1,043,075	147,380,201
2013	147,380,201	19,929,915	0	(5,457,980)	17,887,327	179,739,463
2014	179,739,463	21,960,475	0	(6,446,586)	31,773,318	227,026,669
2015	227,026,669	19,346,216	4,112,658	(7,948,571)	3,587,924	246,124,897
2016	246,124,897	20,237,815	2,378,485	(9,836,840)	1,335,118	260,239,476
2017	260,239,476	18,370,633	488,724	(11,478,493)	33,757,548	301,377,888
2018	301,377,888	18,911,243	0	(11,837,572)	29,357,653	337,809,212
2019	337,809,212	16,811,491	4,116,869	(13,571,022)	13,652,229	358,818,779
2020	358,818,779	16,514,255	0	(15,815,516)	5,416,595	364,934,113
2021	364,934,113	17,679,934	0	(16,629,871)	104,971,104	470,955,279
2022	470,955,279	17,771,831	0	(17,380,300)	(42,841,111)	428,505,699
2023	428,505,699	18,476,122	0	(20,618,906)	49,398,874	475,761,789
2024	475,761,789	59,371,521	0	(22,916,254)	55,425,916	567,642,972
2025	567,642,972	15,396,795	0	(21,727,643)	63,167,257	624,479,381
2026 *	624,479,381	18,000,000	0	(24,421,555)	56,009,415	674,067,241
2027 *	674,067,241	18,000,000	0	(29,163,697)	26,495,402	689,398,946
2000-2027 TOTALS		442,278,141	21,257,736	(243,780,046)	469,643,114	

**SETTLEMENT DEPOSITS. The State Treasurer's Office projects tobacco settlement cash receipts of around \$25 million per year; deposits from the Master Settlement Agreement are expected in perpetuity. Of that amount, 80% or about \$18 million is to be deposited into the Millennium Permanent Endowment Fund (0545) and 20% or about \$4.5 million into the Idaho Millennium Fund (0540), per Idaho Code.*

INTEREST & EARNINGS. Projected earnings assume a 4.0% return on investment from FY 2018 forward.

The *Idaho Millennium Permanent Endowment Fund* consists of 80% of moneys received each year by the state of Idaho on and after January 1, 2007, pursuant to the Master Settlement Agreement entered into between tobacco product manufacturers and the state, and any other moneys that may be appropriated or otherwise directed to the fund.

Each year, the State Treasurer is to distribute 5% of the fund's average monthly fair market value for the first 12 months of the preceding 24 months, to the Idaho Millennium Income Fund, providing that the distribution does not exceed the fund's fair market value on the first business day of July.

Idaho Millennium Fund

Agency Profile

Analyst: Bisharat

Idaho Millennium Fund (0540) Analysis

Fiscal Year	Beginning Market Value	Settlement Deposits	Transfers to/from Other Funds	Transfers to Income Fund (0499)	Net Interest & Earnings/Losses	Ending Market Value
2000	0	29,728,524	0	(386,959)	495,789	29,837,354
2001	29,837,354	22,751,124	0	(1,729,535)	966,577	51,825,520
2002	51,825,520	26,602,063	(19,335,604)	(2,438,933)	(7,327,501)	49,325,545
2003	49,325,545	26,653,835	(70,311,509)	(4,943,065)	(724,805)	0
2004	0	22,818,949	0	0	(61,929)	22,757,020
2005	22,757,020	23,151,453	0	(1,941,119)	621,571	44,588,925
2006	44,588,925	21,253,142	0	(284,669)	2,138,244	67,695,642
2007	67,695,642	4,605,075	(10,000,000)	(1,360,348)	3,418,332	64,358,701
2008	64,358,701	5,700,682	0	(2,533,638)	2,840,943	70,366,688
2009	70,366,688	6,192,903	0	(3,553,869)	1,200,821	74,206,543
2010	74,206,543	5,197,914	0	(3,247,393)	809,811	76,966,875
2011	76,966,875	4,888,897	(4,898,000)	(3,467,581)	1,098,409	74,588,601
2012	74,588,601	4,984,445	(63,088,100)	(3,627,698)	1,298,662	14,155,910
2013	14,155,910	4,982,479	0	(3,700,511)	54,362	15,492,239
2014	15,492,239	5,490,119	15,051	(791,804)	44,462	20,250,067
2015	20,250,067	4,836,554	(15,051)	(586,631)	(59,159)	25,409,396
2016	25,409,396	5,059,454	0	(804,775)	122,515	29,786,589
2017	29,786,589	4,592,658	0	(1,047,813)	252,651	33,584,086
2018	33,584,086	4,727,811	0	(1,296,388)	478,842	37,494,351
2019	37,494,351	4,202,873	0	(1,500,448)	831,595	41,028,370
2020	41,028,370	4,128,564	0	(1,685,412)	789,174	44,260,696
2021	44,260,696	4,419,983	0	(1,873,402)	201,991	47,009,269
2022	47,009,269	4,442,958	0	(2,042,430)	166,860	49,576,657
2023	49,576,657	4,619,031	0	(2,180,834)	1,129,416	53,144,270
2024	53,144,270	14,842,880	0	(2,307,567)	2,145,616	67,825,199
2025	67,825,199	3,849,199	0	(2,452,764)	2,863,400	72,085,034
2026	* 72,085,034	4,500,000	0	(2,782,207)	1,612,121	75,414,948
2027	* 75,414,948	4,500,000	0	(3,394,797)	733,870	77,254,021
2000-2027 TOTALS		283,723,569	(167,633,213)	(57,962,590)	18,142,640	

**SETTLEMENT DEPOSITS. The State Treasurer's Office projects tobacco settlement cash receipts of around \$25 million per year; deposits from the Master Settlement Agreement are expected in perpetuity. Of that amount, 80% or about \$18 million is to be deposited into the Millennium Permanent Endowment Fund (0545) and 20% or about \$4.5 million into the Idaho Millennium Fund (0540), per Idaho Code.*

INTEREST & EARNINGS. Projected earnings assume a 1.0% return on investment from FY 2018 forward.

The Idaho Millennium Fund consists of 20% of moneys received each year by the state of Idaho on and after January 1, 2007, pursuant to the Master Settlement Agreement entered into between tobacco product manufacturers and the state, and any other moneys that may be appropriated or otherwise directed to the fund.

Each year, the State Treasurer is to distribute 5% of the fund's average monthly fair market value for the first 12 months of the preceding 24 months, to the Idaho Millennium Income Fund, providing that the distribution does not exceed the fund's fair market value on the first business day of July. The balance in this fund is never to exceed \$100 million and any amount in excess is to be transferred to the permanent endowment fund.

Idaho Millennium Fund

Analyst: Bisharat

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	0.00	0	0	0.00	0	0
FY 2027 Base	0.00	0	0	0.00	0	0
FY 2027 Program Maintenance	0.00	0	0	0.00	0	0
1. DHW - Kamiah Recovery Center	0.00	0	150,000	0.00	0	150,000
2. Governor's Recommendation	0.00	0	0	0.00	0	25,000,000
FY 2027 Total	0.00	0	150,000	0.00	0	25,150,000
Change from Original Appropriation	0.00	0	150,000	0.00	0	25,150,000
% Change from Original Appropriation						

Idaho Millennium Fund

Analyst: Bisharat

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2026 Original Appropriation					
The Legislature appropriated a total of \$6,710,000 for five programs from three different dedicated funds in FY 2026. The appropriation included ongoing funding from the State-Directed Opioid Settlement Fund for Idaho State Police (ISP) and its Fentanyl Awareness Campaign. The appropriation for Idaho Public Television was adjusted by moving \$50,000 from operating expenditures to personnel costs. Ongoing funding was provided for a second cohort of school resource officers in the State Department of Education (SDE), as well as for after-school programs. Ongoing funding was provided for ISP for proper accounting of expenditures for programs being performed in partnership with SDE. Onetime funding was appropriated for youth assessment centers to be disbursed by the Idaho Department of Juvenile Corrections. Finally, all funding was moved to the respective state agency for proper accounting and appropriation entry in the state's budget and accounting systems.					
	0.00	0	0	0	0
FY 2027 Base					
Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0
FY 2027 Program Maintenance					
Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0

1. DHW - Kamiah Recovery Center

Idaho Millennium Fund

The Department of Health and Welfare (DHW) requests \$150,000 ongoing from the Idaho Millennium Income Fund to support the Upriver Youth Leadership Council (UYLC) Recovery Center in Kamiah, Idaho. Section 3 of S1215 of 2025 directs the Department of Health and Welfare to make an official request to the Idaho Legislature in the FY 2027 budget request if there is interest in establishing an additional center. The UYCL is an established recovery center but does not currently receive Idaho Millennium Income funding. The department reports that the UYCL has demonstrated their ability to carry out all the functions of a successful recovery center. This would be the tenth Recovery Center supported in Idaho with funds from the Idaho Millennium Income Fund. For additional information, please refer to the Department of Health and Welfare's Division of Substance Abuse and Treatment Prevention in Section 2 of the Legislative Budget Book.

AGENCY SUBMITTED OUTCOMES: This supports the DHW performance measures listed in Objective 3: Ensure a complete continuum of care for children by enhancing inter-agency coordination by June 30, 2026.

Numbers reflected here are for informational purposes. The numbers are also shown in agency budgets to identify the budget impact and reflect the governor's recommendation.

Agency Request	0.00	0	150,000	0	150,000
Governor's Recommendation	0.00	0	150,000	0	150,000

2. Governor's Recommendation

Agency Request	0.00	0	0	0	0

The Governor recommends \$25,000,000 onetime from the Millennium Income Fund to mitigate the impact of the updated Medicaid forecast on the General Fund. After applying the 4% provider rate cut (implemented in response to Executive Order 2025-05) to the population forecast adjustment, the resulting budget recommendation for the Division of Medicaid for FY 2027 is an ongoing increase of \$53,066,500 from the General Fund, \$66,606,100 from dedicated funds, a onetime increase of \$25,000,000 from the Millennium Income Fund and an ongoing reduction of \$90,637,300 from federal funds, for a net total increase of \$235,309,900 for FY 2027. For additional information on the population forecast adjustments please refer to the Department of Health and Welfare's Division of Medicaid in Section 2 of the Legislative Budget Book.

Numbers reflected here are for informational purposes. The numbers are also shown in agency budgets to identify the budget impact and reflect the governor's recommendation.

Governor's Recommendation	0.00	0	25,000,000	0	25,000,000

Idaho Millennium Fund

Analyst: Bisharat

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2027 Total					
Agency Request	0.00	0	150,000	0	150,000
Governor's Recommendation	0.00	0	25,150,000	0	25,150,000
Agency Request					
Change from Original App	0.00	0	150,000	0	150,000
% Change from Original App					
Governor's Recommendation					
Change from Original App	0.00	0	25,150,000	0	25,150,000
% Change from Original App					

Glossary

Annualization

A budgetary adjustment that identifies the remaining full-year costs for budget items that were partially funded for the current fiscal year.

Appropriation

Provides a specific amount of spending authority authorized by the Legislature to an agency or program for a given purpose for a specified period of time.

Continuous or Perpetual Appropriation

An ongoing statutory appropriation of money not set by annual legislative action.

Original Appropriation

Reflects the amounts shown in original appropriation bills for the fiscal year.

Supplemental Appropriation

Refers to action taken on current year appropriations. These changes to the original appropriation may add funds or provide transfers between expense classes, funds, programs, or agencies.

Rescission

Refers to action taken on current year appropriations. These changes to the original appropriation rescind or remove previously enacted spending authority in whole or in part.

Reappropriation or Carryover Authority

Allows unused spending authority from one fiscal year to be carried over into the next fiscal year for onetime expenses, which increases the total appropriated spending authority. Since this is an exception to the state budget laws and is not provided for in statute, it requires specific legislative authorization and approval.

Total Appropriation

Refers to the original appropriation plus any mid-year adjustments from supplemental appropriations, rescissions, or reappropriations.

Budget Law Exemption

Exemptions from the provisions of state budget law, which require specific legislative approval. A Transfer Exemption is an exemption from Section 67-3511, Idaho Code, which restricts the transfer of appropriation between programs and/or expenses classes; this is also referred to as lump sum authority. Reappropriation is the ability to carryover any unencumbered and unspent appropriation balances from the current fiscal year into the next fiscal year. Continuous Appropriation allows a fund to have an ongoing appropriation of money not set by annual legislative action.

Change in Employee Compensation (CEC)

A budgetary adjustment for changes in salary level or salary structure, and related benefit costs for classified and exempt state employees.

Classification of Expenditures (Expense Class or Account Category)

The state accounting system provides information at three levels of detail. The highest, most standardized level that is used in both the *Legislative Budget Book* and in appropriation bills consists of four account categories:

Personnel Costs (PC)

Includes the salaries of employees, whether full-time, part-time, irregular or seasonal help, and also, includes compensation of members of boards and commissions.

Also included are the employer's share of contributions related to those employees, such as retirement, health and life insurance, worker's compensation, employment security and social security.

Operating Expenditures (OE)

Includes all expenses for private contract services, travel, consumable supplies, software, and minor items of equipment that have an estimated life of less than two years.

Glossary (continued)

Capital Outlay (CO)

Includes all expenses for land, highways, buildings, fixtures and fixed equipment and structures (which also include additions, replacements, major repairs, renovations, and salaries of non-agency personnel in connection therewith). Automobiles, domestic animals, machinery, equipment, and furniture, which will have a useful life or service, substantially more than two years are also included. Budget development guidelines require items to have useful service lives greater than two years to be classified as capital outlay.

Trustee and Benefit Payments (T/B)

Includes payments passed through to an individual (e.g. welfare or retirement benefits) or another governmental entity which provides a service.

Classification of Funds

In the *Legislative Budget Book (LBB)*, the hundreds of funds used by state government in the budgeting process are condensed into three general categories. The appropriation bills, however, cite the specific fund detail for spending authority. Additional details on every fund can be found online in the Fiscal Source Book. The three general categories are:

General

Consists of moneys received by the state from the collection of taxes, and certain licenses and fees not specifically appropriated to any other account and used to finance the general operations of state government.

Dedicated

Dedicated funds are revenue received from a specified source or sources, and spent for a specific function of government as required by law (e.g. the State Highway Fund is partially a collection from motor fuels tax and vehicle registration fees and is dedicated specifically to state highway construction and improvements).

Dedicated funds also include miscellaneous revenue from the sale of goods or services provided to the general public and other political entities. For example, one state agency may require the services of the State Copy Center and payment for this service would be done by debiting the first agency and crediting the Copy Center.

Federal

Identifies moneys from the federal government for specified services.

Decision Unit (DU)

A decision unit is a specific numbered item in the budget request. DUs are standardized throughout the budget process so that statewide information may be summarized and reported. They are used to identify any change in a performance level and costs associated with that change. Benchmark decision units are the subtotal of all previous decision units.

Deficiency Warrant

Expenditures that are authorized by statute, but for which no specific appropriation is provided until after an actual expense is incurred (e.g. expenses related to fire suppression and agricultural pest eradication).

Encumbrance

Contractual obligation or liability for an expense.

Executive Carry Forward (ECF)

Encumbrances not liquidated or cancelled prior to the close of the fiscal year and requested to be carried forward into the next fiscal year. This requires authorization from the Division of Financial Management with authority found in Section 67-3521, Idaho Code, and if approved allows the appropriation from one fiscal year to carry forward into the next fiscal year. This ensures the appropriation is aligned with the year in which the expense occurs.

Fiscal Year

Represents the accounting year used by the state that begins July 1 and runs through June 30 of the following year (e.g. fiscal year 2024 begins July 1, 2023 and ends June 30, 2024).

Glossary (continued)

Full-Time Equivalent Positions (FTP)

The use of FTP's is a means of counting position totals when different amounts of time or hours-worked are involved. A full-time equivalent position is considered the net of a person or persons working 2,080 hours per year or 40 hours per week for 52 weeks in a year. This can be accomplished by a single individual or multiple part-time individuals. For example, a program using two half-time positions has the same personnel requirements as a program using one full-time position. Both programs would reflect 1.00 FTP, although the former would employ two individuals. All budgeted permanent full-time and permanent part-time positions, including limited service positions, are to be included in the FTP count. Seasonal and temporary help, overtime or other group positions are not reflected in the FTP count.

Fund

A fund is a sum of money accrued from specific sources (see "Classification of Funds") and set aside for general or specific uses. Additional details on every fund can be found online in the Fiscal Source Book. Note: "fund" and "account" are often used interchangeably.

Fund Shift

Replaces the obligation from one fund source with another to maintain existing levels of service; this can occur when a fund is limited by resources or other legal obligations, such as a cap on specific expenses.

Group Position

A portion of an agency's budgeted personnel costs which provides for the compensation of temporary positions and members of certain boards and commissions. These positions are not included in an agency's total FTP count. For example, seasonal crop inspectors are included in the group positions of the Department of Agriculture.

Inflationary Adjustments

Agencies may request an adjustment that addresses the higher, inflation-driven costs of items such as supplies, travel and postage. A medical inflation adjustment for operating expenditures and trustee and benefit payments is also allowable.

Line Item

Decision units after the Maintenance of Current Operations benchmark that can include funding for new programs or services, program or service expansions, provider rate increases, discretionary adjustments, new personnel, fund shifts, and Governor Initiatives.

Maintenance of Current Operations Budget or Maintenance Budget or Program Maintenance

The level of funding necessary to maintain the same level of service or activity for the coming fiscal year as was provided for in the current fiscal year.

Noncognizable Funds or Noncognizable Increase or Noncog

Funds available to any state agency from sources other than state funds if not cognizable (known) at the time the appropriations are set. Use of noncognizable spending authority is granted through the Division of Financial Management on behalf of the Board of Examiners, and is not contingent upon an increase in state liability after the receipt of the non-state funds with authority in Section 67-3516(2), Idaho Code.

Object Transfer or Account Category Transfer or Expense Class Transfer

State law permits agencies to transfer spending authority from standard expenditure classifications to others, for example an agency may transfer from Personnel Costs to Operating Expenditures. Object transfers have some limitations and require approval by the Division of Financial Management on behalf of the Board of Examiners. Agencies may also request object transfers through the budget process. Without specific authority granted by the Legislature, no transfer may be made out of Capital Outlay to any other classification and moneys may not be transferred into Personnel Costs.

Glossary (continued)

Personnel Cost Rollups or Benefit Costs

A budgetary adjustment for increases in the cost of maintaining a range of employer-paid benefits for state employees such as Social Security, retirement (PERSI), unemployment insurance, health insurance, and sick leave.

Population Forecast Adjustment

Adjustments necessary to maintain current operations over which the agency has little to no control. These adjustments should be made because of a specified adjustment such as changes in caseload or other statutory-defined allowances. The following criteria are used as a guideline to determine whether the request is a caseload adjustment:

1. Cost adjustment is statutorily and demographically-driven; and
2. Participation in the program is eligibility-driven; and
3. The agency has no ability to control the demographics or eligibility criteria; and
4. The agency has no choice but to provide the service to those meeting the eligibility criteria; and
5. Costs are not associated with the opening of a new or expanded facility.

Reclassify

Upon the request of an agency, a specific position may be reclassified upward or downward as determined by the Division of Human Resources, based on specific job responsibilities. For example, an agency may request an Administrative Assistant 1 position to be reclassified as an Administrative Assistant 2 position.

Refactor

The Division of Human Resources may revise the pay grade for an entire class of positions statewide. For example, the pay grade for all Administrative Assistant 1 positions throughout the state could be refactored from pay grade F to pay grade G based on the type of responsibilities and tasks they are expected to perform. Refactoring frequently results in a pay rate change for that position classification. Refactoring requires approval from the Division of Financial Management if there would be fiscal impact.

Replacement Items

Onetime funding provided for the replacement of certain operating items (e.g. software) and capital outlay items (e.g. computers, furniture) necessary for Maintenance of Current Operations.