

KEEPING 
PRO  **MISES**

STATE OF IDAHO

EXECUTIVE BUDGET SUMMARY

FISCAL YEAR 2026
JULY 1, 2025 - JUNE 30, 2026





Governor Brad Little

State Capitol :: Boise, Idaho 83720
(208) 334-2100 :: gov.idaho.gov

January 6, 2025

Idaho State Legislature
State Capitol Building
P.O. Box 83720
Boise, ID 83720

Dear Legislator:

I am transmitting to you today the Executive Budget documents in accordance with Idaho Code 67-3506. My budget proposal includes the following highlights:

FY 2025 – The FY 2025 General Fund revenue estimate of \$5,617,783,300 is a 4.4% increase in revenue from FY 2024. My budget recommendation includes the following:

- An ending balance of \$383 million to align with revenue estimates that were updated in December 2024.
- \$99 million in supplemental requests to address emergency FY 2025 expenditures.

FY 2026 – The FY 2026 General Fund revenue estimate of \$5,931,717,000 reflects a 5.6% increase in anticipated revenue from FY 2025. With strong ending balances the past few years, the proposed increase in General Fund expenditures from FY 2025 to FY 2026 is 4.6%. My budget leaves an ending balance of \$228 million to ensure structural balance and unanticipated revenue impacts for FY 2026. Accordingly, my budget recommendation includes the following investments:

- Idaho has already delivered \$4.6 billion in tax cuts to Idahoans in the past six years. My budget puts another \$100 million back in Idahoan's wallets.
- Provides \$50 million for educational choice opportunities while also delivering an additional \$50 million to public schools to address funding needs in rural school facilities, mental health and school safety, and accountability in learning and literacy. This increase is in addition to the fully recommended public school budget increase of \$136 million.
- Adds \$25 million to increase capacity at community and technical colleges to get more working-class Idahoans on the fast track to a career.
- Further invests in transportation infrastructure without raising taxes or fees. This includes a 3% increase in the Strategic Initiatives Funding as well as an additional \$50 million to augment the Transportation Expansion and Congestion Mitigation (TECM) program, allowing the state to bond for \$800 million for high-value expansion projects.
- \$100 million for fire management and early suppression and detection efforts for Idaho wildlands.



Governor Brad Little

State Capitol :: Boise, Idaho 83720
(208) 334-2100 :: gov.idaho.gov

- Invests \$30 million ongoing funding toward critical water infrastructure and aquifer recharge projects resulting in reliable water for Idaho growers.
- \$9.6 million toward reforming Idaho's foster care program.
- Adds \$15 million to the Workforce Housing Fund to address Idaho's housing supply.

Change in Employee Compensation (CEC) – My recommendation for changes in salaries and benefits for FY 2026, addressing each of the four components identified in Idaho Code 67-5309C(2), include the following:

- A 5% or \$1.55 per hour CEC for permanent positions.
- An additional 4.5% increase for IT and engineering positions to address turnover and retention challenges.
- Continuation of the payline exceptions identified by the Division of Human Resources in the CEC and Benefits Report; and
- Maintaining a competitive benefits package and plan design.

Federal Funds Inventory – In accordance with Idaho Code 67-3507(4). Federal funding reports required by 67-1917 and disclosures required by 67-3502(5) are included.

Additional details are provided to all legislative members and the public in my executive budget and related documents, available at <http://dfm.idaho.gov>.

Sincerely,

Brad Little
Governor of Idaho



January 6, 2025

MEMORANDUM

From: **Lori Wolff, Administrator**

Subject: **The *Idaho Keeping Promises* Budget
Governor Little's FY 2025 – FY 2026 Budget Recommendation**

Idaho's economy is one of the strongest in the country. We have delivered some of the highest tax relief per capita in the country. We have invested in education, transportation, and critical infrastructure to help keep up with record growth while supporting a booming economy.

Idaho – like all states – is now seeing revenue normalize against a backdrop of historic inflation, supply chain backlogs, and the tapering off of federal pandemic funding. Governor Little's FY 2025-2026 budget balances critical investments in Idaho's future with conservative principles and prudent budgeting.

The Governor's *Keeping Promises* budget navigates these trends with a fiscally conservative, structurally balanced budget that reflects his commitment to ensuring Idaho is the state our children and grandchildren choose to stay. Key highlights of Governor Little's budget include:

- **Education Remains Top Priority.** Provides over \$150 million in new funding for public schools to address funding needs in rural school facilities, mental health and school safety, and accountability in learning and literacy as well as additional teacher pay increases. Also provides \$50 million in educational choice opportunities that meet the standards of fairness, transparency, and accountability.
- **Invests in the Working Class.** Provides \$25 million for additional seats at community and technical colleges and for infrastructure improvements to increase capacity for in-demand workforce programs.
- **Invests in Transportation.** Provides a 3% increase in the Strategic Initiatives Funding, as well as an additional \$50 million to augment the Transportation Expansion and Congestion Mitigation (TECM) program, allowing the state to bond for \$800 million for high-value expansion projects.
- **Enhanced Natural Resource Investments.** Invests \$130 million for fire management efforts and critical water infrastructure projects.
- **Delivers Tax Relief.** Supports Idaho families by providing an additional \$100 million in tax relief to bring the cumulative total in tax cuts to \$4.7 billion since Governor Little took office.
- **Maintains Fiscal Prudence.** Delivers a conservative budget that is structurally balanced and leaves a projected ending balance of \$228 million, increases reserve balances to the highest levels in state history at \$1.4 billion, and maintains priorities in education funding while delivering tax relief to Idahoans.

Highlights

FY 2026 Budget Highlights..... 1

Section A – Budget Summary

General Fund Revenue History and Forecast..... A-1
 Composition of General Fund Revenue by Fund Source..... A-2
 FY 2025-2026 General Fund Ongoing and One-Time Distribution A-3
 General Fund Original Appropriations by State Goal A-6
 Total Fund Original Appropriations by State Goal A-7
 FY 2025 General Fund Budget Summary A-8
 FY 2024-2026 General Fund Summary by Department..... A-9
 FY 2025 Supplemental Recommendations A-12
 FY 2026 General Fund Budget Summary A-17
 Department FY 2026 Line-Item Comparison..... A-18
 Department Components of FY 2026 General Fund Recommendation..... A-23
 Department General Fund Request - Recommendation Comparison..... A-29
 Department Total Fund Request - Recommendation Comparison A-32
 FY 2026 Statutory Diversions to Other Funds or Local Government A-37
 Department Full-Time Equivalent Positions Request – Recommendation Comparison A-38
 General Fund Expenditure Limitation A-41
 Budget Stabilization Fund..... A-42
 FY 2026 Capital Budget - Permanent Building Fund..... A-43
 Reserve Fund Balances A-44
 Idaho Millennium Permanent Endowment Fund..... A-45
 Idaho Millennium Fund A-46
 Endowment Fund Revenue A-47
 State-raised Highway User Revenue A-48

Section B – Agency Decision Unit Summary

Education

Public Instruction, Superintendent of B-1
 Public School Support B-2
 Education, Office of the State Board B-3
 Career-Technical Education B-5
 Community Colleges B-6
 College & Universities B-7
 Agr. Research/Extension U of I B-8
 Health Programs B-9
 Special Programs B-10
 Public Broadcasting B-11
 Vocational Rehabilitation B-12
 Public Charter School Commission B-13

Health & Human Services

Health and Welfare, Department of B-14
 State Independent Living Council..... B-17

Public Safety

Judicial Branch B-18
 Correction, Department of B-19
 Juvenile Corrections, Department of B-21
 Police, Idaho State B-22
 Brand Inspector B-23
 Racing Commission, State B-32

Contents

Natural Resources

Environmental Quality, Department of	B-25
Fish and Game, Department of	B-26
Lands, Department of	B-28
Endowment Fund Investment Bd.....	B-30
Parks and Recreation, Dept. of	B-31
Water Resources, Department of	B-32

Economic Development

Agriculture, Department of	B-33
Soil and Water Conservation Commission	B-34
Commerce, Department of	B-35
Pardons and Parole, Commission for	B-36
Labor, Department of.....	B-37
Finance, Department of	B-38
Insurance, Department of	B-39
Transportation Department, Idaho	B-40
Industrial Commission	B-42
Occupational and Professional Licenses, Division of	B-44
State Public Defender, Office of the.....	B-45
Lottery, Idaho State	B-46
Hispanic Commission	B-47
Appellate Public Defender, State	B-48
Veterans Services, Division of	B-49
Administrative Hearings, Office of	B-50
Health and Social Services Ombudsman, Office of.....	B-51
Libraries, Idaho Commission for	B-52
Historical Society, Idaho State	B-53
Public Utilities Commission	B-54

General Government

Legislative Branch	
Senate	B-55
House	B-56
Legislative Services Office	B-57
Performance Evaluations, Office of	B-58
Lieutenant Governor	B-59
Secretary of State	B-60
Uniform Laws, Commission on State	B-61
Controller, State.....	B-62
Treasurer, State	B-63
Attorney General	B-64
Governor, Executive Office of	
Information Technology, Office of	B-65
Workforce Development Council	B-66
STEM Action Center.....	B-67
Financial Management, Division of	B-68
Governor, Office of the	B-69
Public Employee Retirement System	B-70
Liquor Division, State	B-71
Aging, Commission on	B-72
Blind & Visually Impaired, Commission	B-73
Military Division	B-74
Human Resources, Division of	B-75
Species Conservation, Office of	B-76
Arts, Commission on the	B-77
Wolf Depredation Control Board.....	B-78

Drug Policy, Office of B-79
Energy and Mineral Resources, Office of B-80
Administration, Department of B-81
Revenue and Taxation, Department of
Tax Appeals, State Board of B-82
Tax Commission B-83
Capital Budget B-84

Section C – Statewide Summary Reports

Agency Summary by Fund C-1
Decision Unit Summary by Fund C-12
Agency FTP Summary C-16



The *Keeping Promises* Plan FY 2026 Budget Highlights

Delivering on Promises for Education

State funding for education has increased 80 percent since Governor Little took office in 2019, and he will keep his promise to continue prioritizing education. In recent years, Idaho has significantly boosted funding for literacy and teacher pay, improved compensation for school staff, funded equitable health insurance across districts, and made the largest investment ever in school facilities.

The Governor's *Keeping Promises* plan builds on this strong foundation with the following priorities:

- **Over \$150 million toward public school funding**, including **\$50 million** for continued investments in rural school facilities, mental health and school safety, and accountability initiatives that guarantee the best outcomes in learning and literacy for our public school students.

The Governor also recommends a 5% CEC for state staff including **\$83 million** to teachers, administrators, and classified staff in public schools and **\$28 million** to ensure teachers remain at the state level of funding for teacher health insurance.

In addition to the Governor's priorities, the Governor is also recommending the State Department of Education's budget which includes **\$136 million** toward priority needs in Idaho's public schools.

- **\$50 million to support education freedom.** The recommendation is for a revenue adjustment to address additional education options for Idaho kids. Just as we expect our public schools to be fair, responsible, transparent and accountable, Governor Little will only consider a school choice proposal that meets these same standards while prioritizing the families that need it most.

Delivering on Promises for a Strong Economy

Governor Little is leading Idaho through the most prosperous time in the state's history. With our commitment to fiscal responsibility and reducing regulatory burdens, Idaho has experienced consistent economic growth. Idaho has the highest GDP growth in the region and leads the nation in job growth and household income growth. With \$75 million invested in workforce development to expand the working class of America, the next generation of Idaho's workforce is better positioned to support Idaho's continued success.

Governor Little continues this commitment with **\$25 million** in investments that seal his promise for a strong economy and strong working class, including:

- **\$10 million for additional seats at Community and Technical colleges.** The funding will address waitlists and shortages in critical working-class professions across Idaho. The demand for students seeking these professions, specifically at Community and technical colleges, has exceeded capacity, causing large waitlists. This investment will create hundreds of additional seats for young adults and prepare them to enter the workforce. Idaho's workforce will be ready to meet the demands of Idaho's growing economy.
- **\$15 million for infrastructure to increase capacity for in-demand workforce programs.** The funding is one-time and will be used for additional classroom and laboratory space to address increased demand in technical and CTE programs that fill working class careers in Idaho's thriving business communities. This funding will be matched with contributions from the private sector. Businesses will share the cost to expand facilities across Idaho's colleges and universities to address the demand and support Idaho's workforce.

Delivering on Promises for Improved Infrastructure and Transportation

As one of the fastest-growing states, Idaho's infrastructure needs are a top priority. Idaho has championed historic investments in roads, bridges, and airports to alleviate congestion and keep Idahoans safe – without raising taxes or fees.

Governor Little's *Keeping Promises* plan builds off these efforts and continues to make important investments in critical projects that remain unfunded:

- An additional **\$50 million in the Transportation Expansion and Congestion Mitigation (TECM) bonding program**. The final bond sale in TECM will occur in spring of 2025. In the last three years, the \$80 million annual investment has resulted in \$1.3 billion in bonding for safety and capacity on our roads. The additional \$50 million will allow the state to bond for an additional \$800 million for new infrastructure and address some of the \$10 billion unfunded projects that remain critical to support Idaho's growth. Without additional TECM investments, Idaho will have to rely on federal program funding for future highway projects, which will delay construction and increase costs and regulatory hurdles.
- **3% increase for state and local transportation projects**. The recommendation is for the Strategic Initiatives Program that funds Safety and Capacity and Road and Bridge maintenance. The increase ensures a total of \$311.8 million will continue to fund critical transportation projects while keeping up with the costs of construction inflation.

Delivering on Promises for Natural Resources

Since he took office in 2019, Governor Little has partnered with the Idaho Legislature to invest more than \$1.5 billion across water resources, outdoor recreation, effective fire management, and agriculture.

The *Keeping Promises* plan continues to secure our future and maintain our most precious resources with the following recommendations:

- **\$100 million for fire management.** \$60 million in supplemental funding to replenish the Fire Suppression Deficiency Fund that was depleted by the 2024 fire season. The Governor also recommends \$40 million, the five-year average of fire suppression expenditures, in ongoing funding to ensure Idaho is prepared to manage and suppress fires quickly before they threaten livestock, ranches, farms, and homes. This funding drives a proactive approach to managing Idaho lands responsibly. The Governor’s plan also includes wildland firefighter bonuses to ensure we can retain, recruit, and support our brave men and women who protect Idaho lives and property.
- **\$5 million for improved aviation and detection strategies to ensure early fire suppression,** building on the Governor’s proactive wildfire strategy to safeguard our communities and natural resources.
- **\$30 million for critical water infrastructure.** The ongoing funding will support Idaho’s main economic driver across the state – agriculture. With hundreds of millions in potential storage capacity projects, aquifer recharge needs, particularly in the Eastern Snake Plain Aquifer, and innovative water efficiency tools, ongoing funding will ensure the Idaho Water Resource Board prioritizes effective recharge projects resulting in reliable water for Idaho growers.

Delivering on Promises to Idaho Children and Families

Governor Little is committed to strengthening Idaho families by improving access to healthcare, supporting foster care reforms, and addressing the physician shortage in rural areas. The Governor is also committed to ensuring families have access to quality childcare for their children, which improves success in the workplace.

The Governor's *Keeping Promises* plan will support families with the following recommendations:

- **\$9.6 million to support prevention and transformation efforts in Idaho's foster care system.** President Trump signed the Family First Prevention Act into law during his first term, helping children to remain in their homes and reducing the need for foster care and congregate care. To support the largest reform effort in foster care services in Idaho, the Governor's *Keeping Promises* plan helps recruit foster parents and improve outcomes for children in foster care.
- **Adds \$15 million** in federal funding for three years (\$45 million total) to expand access to high quality, affordable childcare for working Idaho families. This builds on recent Workforce Development Council efforts to create more than 4,000 new childcare seats throughout Idaho.
- **\$850,000 for medical residency positions.** The funding will increase the number of residency positions to help address Idaho's physician shortage, particularly in underserved areas.
- **\$500,000 for the Rural Physician Incentive Program** to incentivize doctors to practice in rural communities where healthcare access is most needed.

A Promise for Government Efficiency and Accountability

Idaho leads the nation in cutting red tape. Idaho's economy is thriving in part because Governor Little and the Legislature have achieved historic government efficiencies. Governor Little is committed to delivering even more meaningful deregulation to support economic growth and make daily life more affordable for our families.

Like President Trump's new Department of Government Efficiency at the federal level, Governor Little's *Keeping Promises* plan continues the red tape busting initiatives that will ensure government accountability and encourage growth and prosperity.

In addition to addressing needed permitting reforms to increase housing supply and make the American Dream of owning a home within reach for more Idahoans, the Governor's *Keeping Promises* plan recommends:

- **\$480,000 for Energy and Mining Permitting Reform.** The funds will accelerate major energy and mining projects, promoting energy independence, national security, and attracting private investment while reducing unnecessary delays.

Delivering on Promises for a Safe and Secure Idaho

Governor Little is committed to maintaining our high quality of life in Idaho. His *Keeping Promises* plan ensures the state is prepared to address modern security challenges and makes key public safety investments so Idahoans can continue to enjoy living in one of the safest states in the country.

- **\$10 million for cybersecurity.** With the increasing threat of cyberattacks, it is imperative we protect Idaho's infrastructure and Idahoans' personal data from foreign adversaries, particularly China and Russia.
- **\$85,000** for a new North Idaho prosecutor. The new Special Assistant U.S. Attorney will be stationed in Coeur d'Alene and will assist local and state law enforcement in combating drug trafficking along the I-90 corridor and along US 95. The new position adds to ongoing efforts in eastern Idaho and the Treasure Valley to fight drug related crimes in Idaho.
- **\$3.4 million for the interdiction of drones and contraband** at Idaho's state prisons and secure transportation of dangerous offenders.
- **\$500,000 for the continuation of the successful Fentanyl Takes All awareness campaign** to fight fentanyl impacts in Idaho.
- Governor Little recommends **\$37 million** in additional funds for the **State Public Defenders** Office to shore up staffing shortages and ensure a successful transition in public defense from the counties to the State of Idaho following the passage of HB735 in 2022.

Keeping Up the Fight Against Bidenflation

Governor Little is committed to keeping Idaho affordable for working families, especially in the face of rising inflation caused by the federal government's failed policies.

His *Keeping Promises* plan delivers even more tax relief and addresses housing supply with:

- **\$100 million in additional tax relief.** Governor Little is committed to continuing Idaho's tradition of cutting taxes and putting money back in the pockets of Idahoans. Whether income tax relief, property tax relief, or grocery tax relief, Governor Little stands committed to the tradition of reducing taxes in times of continued economic prosperity. This priority investment in Governor Little's FY 2026 budget will bring the cumulative total in tax cuts to \$4.7 billion since Governor Little took office.
- **\$15 million for workforce housing.** This investment will continue the successful investments the Legislature greenlit in 2022, which will help increase the supply of affordable homes, addressing Idaho's housing shortage and making it easier for families to own a home.

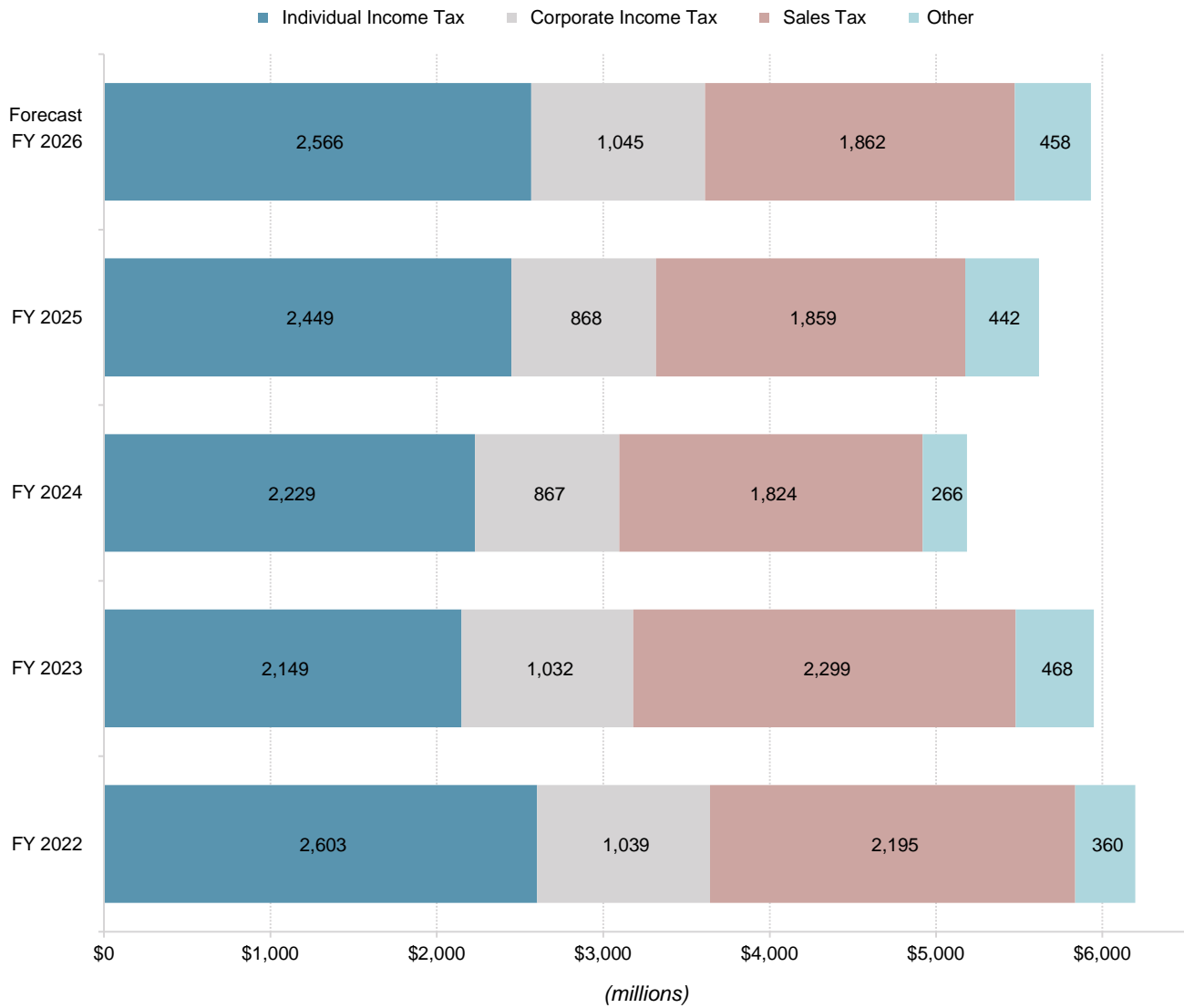
Section A

General Fund Revenue History and Forecast

Source	Actual			Forecast*	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Individual Income Tax	\$2,602,646,900	\$2,148,712,700	\$2,228,701,200	\$2,448,832,900	\$2,565,883,800
% Change	6.4%	-17.4%	3.7%	9.9%	4.8%
Corporate Income Tax	\$1,039,159,300	\$1,031,854,200	\$867,482,700	\$868,156,200	\$1,044,881,000
% Change	198.1%	-0.7%	-15.9%	0.1%	20.4%
Sales Tax	\$2,195,372,931	\$2,299,158,374	\$1,823,862,400	\$1,858,573,000	\$1,862,496,400
% Change	9.5%	4.7%	-20.7%	1.9%	0.2%
Product Taxes					
Cigarette Tax	9,524,200	1,288,100	-	-	-
Tobacco Tax	11,931,810	10,909,215	10,439,700	11,396,500	12,269,700
Beer Tax	2,237,461	2,229,146	2,168,200	2,107,700	2,111,900
Wine Tax	4,930,009	5,427,364	5,440,200	6,062,500	5,830,700
Liquor Surcharge	55,620,000	50,080,000	52,645,700	46,810,000	49,887,000
Subtotal	\$84,243,480	\$69,933,825	\$70,693,800	\$66,376,700	\$70,099,400
% Change	17.0%	-17.0%	1.1%	-6.1%	5.6%
Miscellaneous Revenue					
Kilowatt-Hour Tax	1,618,615	1,649,076	2,071,900	1,986,200	1,907,500
Mine License Tax	14,127	28,383	312,500	13,500	-
Interest Earnings	14,736,732	27,892,666	21,164,600	16,569,800	18,279,100
Court Fees and Fines	7,077,107	7,295,772	7,554,200	8,154,800	7,836,700
Insurance Premium Tax	97,366,491	97,924,230	106,756,300	109,384,300	111,154,600
Alcoholic Beverage Licenses	232,085	-	-	-	-
UCC Filings	6,841,803	6,881,066	6,828,000	7,115,700	6,942,200
Unclaimed Property	15,313,708	28,720,080	36,321,300	27,823,000	27,996,100
Land Permit & Lease Payment	310,576	28,110	2,500	34,200	-
One-Time Transfers	110,000,000	204,206,159	-	179,377,800	195,121,300
Other Depts & Transfers	22,664,610	23,764,090	14,522,100	25,432,900	19,118,900
Subtotal	\$276,175,855	\$398,389,633	\$195,533,200	\$375,892,200	\$388,356,400
% Change	100.1%	44.3%	-50.9%	92.2%	3.3%
Total General Fund Revenue	\$6,197,598,496	\$5,948,048,758	\$5,186,273,300	\$5,617,830,900	\$5,931,717,000
% Change	23.7%	-4.0%	-12.8%	8.3%	5.6%

*FY 2025 is using the baseline data and FY 2026 is using the more conservative scenario's data.

Composition of General Fund Revenue by Fund Source



NOTE: The numbers exclude beginning balances and one-time transfers to and from other funds.

General Fund Ongoing and One-Time Distribution

Goal-Department	FY 2025 Appropriation			FY 2026 Recommendation		
	Ongoing	One-time	Total GF	Ongoing	One-time	Total GF
Education						
Agriculture Research and Extension	37,966,900	-	37,966,900	40,265,100	-	40,265,100
Career Technical Education	78,963,900	190,000	79,153,900	93,321,700	3,000	93,324,700
Charter School Commission	193,000	-	193,000	200,800	-	200,800
Colleges and Universities	365,098,400	-	365,098,400	389,239,900	15,000	389,254,900
Community Colleges	63,785,200	150,000	63,935,200	67,543,400	-	67,543,400
Education, Department of	11,422,400	1,108,000	12,530,400	11,941,700	4,500	11,946,200
Education, Office State Board of	46,152,100	9,000	46,161,100	47,844,800	15,047,500	62,892,300
Health Education Programs	27,830,000	-	27,830,000	29,431,200	-	29,431,200
Idaho Public Television	2,974,200	42,400	3,016,600	3,095,400	342,400	3,437,800
Public School Support	2,651,808,900	100,000	2,651,908,900	2,788,779,800	68,000	2,788,847,800
Special Programs	30,083,600	-	30,083,600	31,902,400	-	31,902,400
Vocational Rehabilitation	5,249,100	23,600	5,272,700	5,439,800	-	5,439,800
Total Education	\$3,321,527,700	\$1,623,000	\$3,323,150,700	\$3,509,006,000	\$15,480,400	\$3,524,486,400
Health And Human Services						
Health and Welfare, Department of	1,135,378,200	6,112,500	1,141,490,700	1,224,038,900	8,912,900	1,232,951,800
State Independent Living Council	263,600	-	263,600	294,700	-	294,700
Total Health And Human Services	\$1,135,641,800	\$6,112,500	\$1,141,754,300	\$1,224,333,600	\$8,912,900	\$1,233,246,500
Public Safety						
Correction, Department of	326,156,200	2,991,200	329,147,400	351,870,800	639,400	352,510,200
Judicial Branch	71,031,100	1,513,400	72,544,500	75,666,300	21,000	75,687,300
Juvenile Corrections, Department of	49,175,800	-	49,175,800	51,681,300	-	51,681,300
Police, Idaho State	57,199,500	5,114,700	62,314,200	66,033,000	5,835,800	71,868,800
Total Public Safety	\$503,562,600	\$9,619,300	\$513,181,900	\$545,251,400	\$6,496,200	\$551,747,600

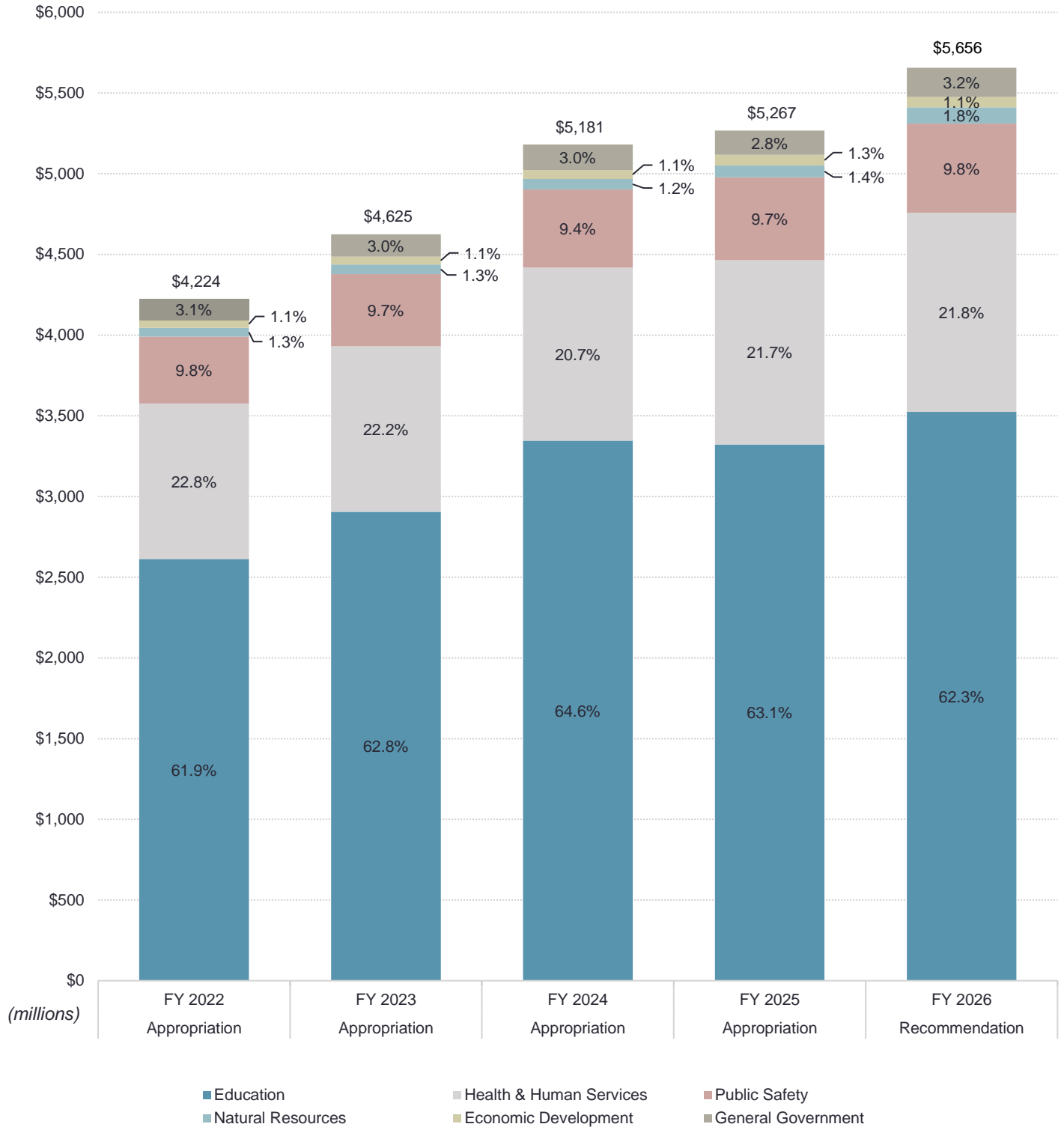
General Fund Ongoing and One-Time Distribution

Goal-Department	FY 2025 Appropriation			FY 2026 Recommendation		
	Ongoing	One-time	Total GF	Ongoing	One-time	Total GF
Natural Resources						
Environmental Quality, Department of	27,313,500	-	27,313,500	29,646,000	-	29,646,000
Lands, Department of	10,936,700	6,003,100	16,939,800	11,697,400	1,549,700	13,247,100
Parks and Recreation, Department of	4,035,400	-	4,035,400	4,243,200	-	4,243,200
Water Resources, Department of	23,915,700	296,500	24,212,200	55,127,300	565,900	55,693,200
Total Natural Resources	\$66,201,300	\$6,299,600	\$72,500,900	\$100,713,900	\$2,115,600	\$102,829,500
Economic Development						
Administrative Hearings, Office of	1,563,400	25,600	1,589,000	1,646,700	-	1,646,700
Agriculture, Department of	15,011,800	-	15,011,800	15,635,900	-	15,635,900
Commerce, Department of	5,901,600	-	5,901,600	6,088,400	-	6,088,400
Hispanic Affairs	275,000	-	275,000	288,800	-	288,800
Historical Society, Idaho State	4,628,900	1,650,000	6,278,900	4,885,200	450,000	5,335,200
Industrial Commission	294,000	-	294,000	294,000	-	294,000
Labor, Department of	607,200	-	607,200	634,200	-	634,200
Libraries, Commission for	4,764,100	-	4,764,100	4,979,200	-	4,979,200
Ombudsman, Office of Health and Social Services	450,000	20,000	470,000	518,200	-	518,200
Pardons and Parole, Commission of	4,140,800	12,600	4,153,400	4,378,000	12,600	4,390,600
Soil and Water Conservation Commission	3,592,200	1,000,000	4,592,200	3,698,900	40,500	3,739,400
State Appellate Public Defender	4,081,700	-	4,081,700	4,397,700	5,800	4,403,500
State Public Defender, Office of the	13,435,300	3,050,000	16,485,300	13,692,200	41,700	13,733,900
Transportation, Department of	-	-	-	-	-	-
Veterans Services, Division of	1,714,800	-	1,714,800	1,815,400	-	1,815,400
Total Economic Development	\$60,460,800	\$5,758,200	\$66,219,000	\$62,952,800	\$550,600	\$63,503,400

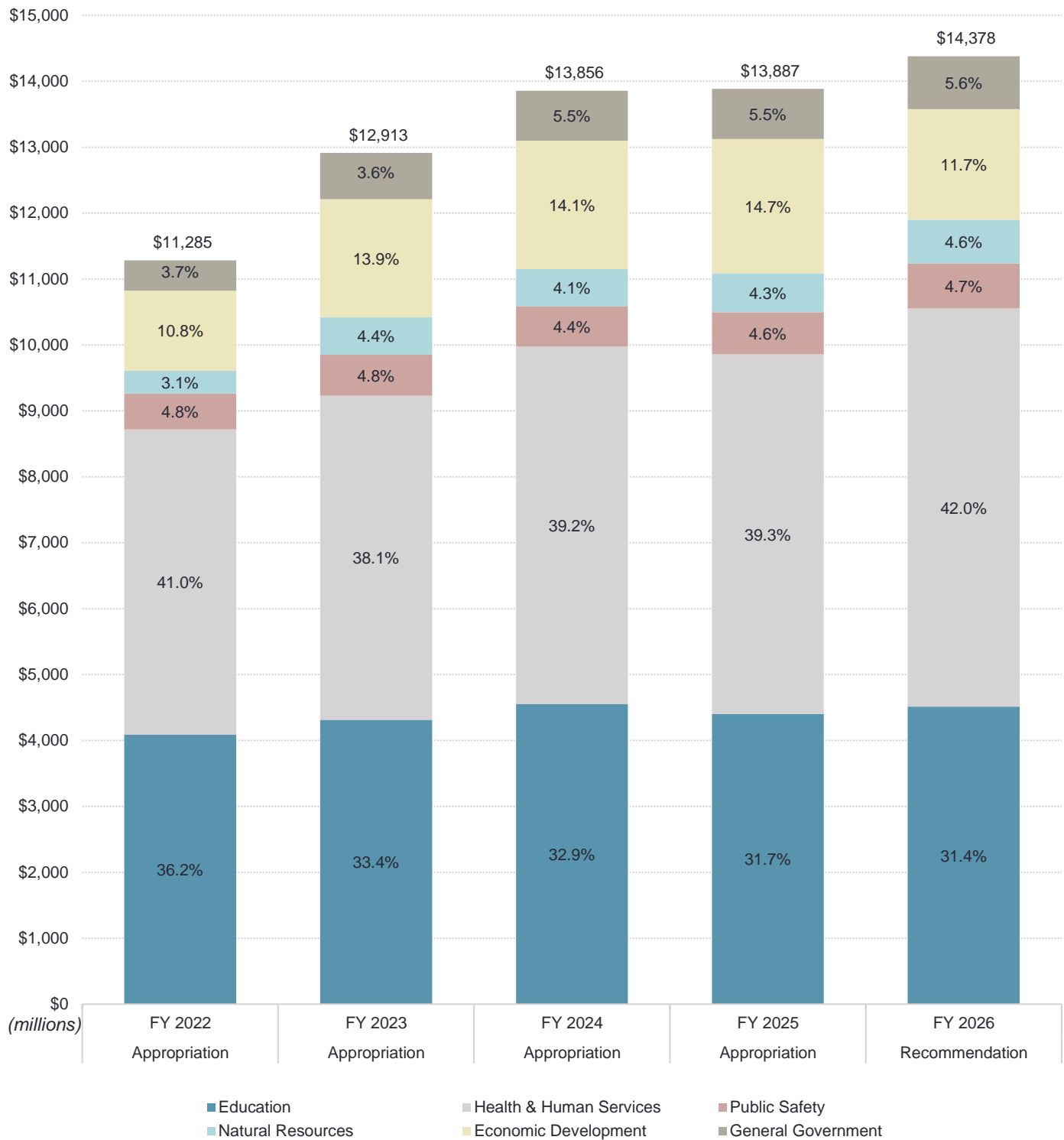
General Fund Ongoing and One-Time Distribution

Goal-Department	FY 2025 Appropriation			FY 2026 Recommendation		
	Ongoing	One-time	Total GF	Ongoing	One-time	Total GF
General Government						
Administration, Department of	2,709,700	-	2,709,700	2,991,000	-	2,991,000
Aging, Commission on	6,278,900	6,300	6,285,200	6,497,200	3,900	6,501,100
Arts, Commission on	933,400	-	933,400	990,500	-	990,500
Attorney General	31,153,900	180,300	31,334,200	32,708,500	-	32,708,500
Blind and Visually Impaired, Commission for the	1,734,900	230,000	1,964,900	1,802,300	28,900	1,831,200
Controller, State	13,967,100	-	13,967,100	24,366,200	-	24,366,200
Drug Policy, Office of	376,200	-	376,200	399,700	-	399,700
Energy and Mineral Resources, Office of	-	-	-	311,100	170,000	481,100
Financial Management, Division of	2,228,200	-	2,228,200	2,349,700	21,100	2,370,800
Governor, Executive Office of the	2,666,300	215,000	2,881,300	2,776,900	295,000	3,071,900
Information Technology Service, Office of	2,502,500	3,500	2,506,000	13,218,900	2,077,800	15,296,700
Legislative Branch	18,466,300	-	18,466,300	18,938,800	-	18,938,800
Lieutenant Governor	298,600	-	298,600	311,900	32,600	344,500
Military Division	8,850,200	30,100	8,880,300	9,359,300	16,100	9,375,400
Secretary of State	4,829,100	404,700	5,233,800	5,941,000	221,000	6,162,000
Species Conservation, Office of	1,766,500	-	1,766,500	1,833,200	-	1,833,200
STEM Action Center	3,276,200	3,000	3,279,200	3,343,600	9,900	3,353,500
Tax Appeals, Board of	651,600	4,400	656,000	713,300	-	713,300
Tax Commission, State	43,658,500	593,000	44,251,500	44,990,600	684,700	45,675,300
Treasurer, State	1,646,000	-	1,646,000	1,714,000	-	1,714,000
Wolf Depredation Control Board	392,000	-	392,000	392,000	-	392,000
Total General Government	\$148,386,100	\$1,670,300	\$150,056,400	\$175,949,700	\$3,561,000	\$179,510,700
State Totals	\$5,235,780,300	\$31,082,900	\$5,266,863,200	\$5,618,196,700	\$37,116,700	\$5,655,324,100

General Fund Original Appropriations by State Goal



Total Fund Original Appropriations by State Goal



FY 2025 General Fund Budget Summary
Governor's Recommendation

	Ongoing	One-Time	Total
Revenue			\$ -
Starting Balance	\$ -	\$ 320,065,600	\$ 320,065,600
Reappropriation/Exec Carry from FY 2024	\$ -	\$ 44,418,400	\$ 44,418,400
After Year-End Reversions (surplus)	\$ -	\$ -	\$ -
FY25 Budgeted Revenue (4.4% growth)	\$ 5,617,783,300	\$ -	\$ 5,617,783,300
H1 Extraordinary Session - PSIF	\$ 330,000,000	\$ -	\$ 330,000,000
Total Revenue	\$ 5,947,783,300	\$ 364,484,000	\$ 6,312,267,300
Expenditures			
FY 2025 Original Appropriation	\$ (5,235,780,300)	\$ (31,082,900)	\$ (5,266,863,200)
Reappropriation/Exec Carry from FY 2024	\$ -	\$ (44,418,400)	\$ (44,418,400)
Supplementals	\$ -	\$ (38,776,500)	\$ (38,776,500)
Revenue Adjustments/Cash Transfers - Fire	\$ -	\$ (60,000,000)	\$ (60,000,000)
Deficiency Warrants	\$ -	\$ (1,758,500)	\$ (1,758,500)
Total Expenditures	\$ (5,235,780,300)	\$ (176,036,300)	\$ (5,411,816,600)
Transfers & Reserves			
Original Transfers	\$ -	\$ (580,025,000)	\$ (580,025,000)
Bond Levy Equalization CLOSE OUT	\$ -	\$ 62,861,000	\$ 62,861,000
Total Transfers	\$ -	\$ (517,164,000)	\$ (517,164,000)
Projected Ending Balance	\$ 712,003,000	\$ (328,716,300)	\$ 383,286,700

Summary Tables and Graphs

General Fund Summary By Department **Original Appropriation, Estimated Expenditure, Recommendation**

Goal - Department	FY 2024 Actual Exp.	FY 2025 Org. Approp.	Approp. Adjustment	FY 2025 Est. Exp	FY 2026 Base	Ongoing & One-time Adj.	FY 2026 Rec.
Education							
Agriculture Research and Extension	36,797,300	37,966,900	-	37,966,900	37,966,900	2,298,200	40,265,100
Career Technical Education	76,139,900	79,153,900	1,931,000	81,084,900	78,963,900	14,360,800	93,324,700
Charter School Commission	190,100	193,000	-	193,000	193,000	7,800	200,800
Colleges and Universities	353,607,700	365,098,400	1,800	365,100,200	365,098,400	24,156,500	389,254,900
Community Colleges	60,871,300	63,935,200	-	63,935,200	63,785,200	3,758,200	67,543,400
Education, Department of	13,140,200	12,530,400	-	12,530,400	11,422,400	523,800	11,946,200
Education, Office State Board of	59,801,600	46,161,100	253,100	46,414,200	46,152,100	16,740,200	62,892,300
Health Education Programs	26,481,400	27,830,000	-	27,830,000	27,830,000	1,601,200	29,431,200
Idaho Public Television	3,083,200	3,016,600	45,700	3,062,300	2,974,200	463,600	3,437,800
Public School Support	(51,978,500)	2,651,908,900	-	2,651,908,900	2,651,808,900	137,038,900	2,788,847,800
Special Programs	28,054,000	30,083,600	-	30,083,600	30,083,600	1,818,800	31,902,400
Vocational Rehabilitation	5,098,200	5,272,700	4,400,000	9,672,700	5,249,100	190,700	5,439,800
Total Education	\$611,286,400	\$3,323,150,700	\$6,631,600	\$3,329,782,300	\$3,321,527,700	\$202,958,700	\$3,524,486,400
Health And Human Services							
Health and Welfare, Department of	973,664,700	1,141,490,700	17,667,000	1,159,157,700	1,135,178,200	97,762,900	1,232,951,800
State Independent Living Council	259,600	263,600	-	263,600	263,600	31,100	294,700
Total Health And Human Services	\$973,924,300	\$1,141,754,300	\$17,667,000	\$1,159,421,300	\$1,135,441,800	\$97,794,000	\$1,233,246,500
Public Safety							
Brand Inspection	-	-	-	-	-	-	-
Correction, Department of	321,069,200	329,147,400	23,027,000	352,174,400	326,156,200	26,354,000	352,510,200
Judicial Branch	61,930,700	72,544,500	-	72,544,500	71,031,100	4,656,200	75,687,300
Juvenile Corrections, Department of	48,101,000	49,175,800	-	49,175,800	49,175,800	2,505,500	51,681,300
Police, Idaho State	52,762,200	62,314,200	7,989,600	70,303,800	57,199,500	14,669,300	71,868,800
Total Public Safety	\$483,863,100	\$513,181,900	\$31,016,600	\$544,198,500	\$503,562,600	\$48,185,000	\$551,747,600

General Fund Summary By Department
Original Appropriation, Estimated Expenditure, Recommendation

Goal - Department	FY 2024 Actual Exp.	FY 2025 Org. Approp.	Approp. Adjustment	FY 2025 Est. Exp	FY 2026 Base	Ongoing & One-time Adj.	FY 2026 Rec.
Natural Resources							
Environmental Quality, Department of	26,926,300	27,313,500	2,028,000	29,341,500	27,313,500	2,332,500	29,646,000
Lands, Department of	11,673,300	16,939,800	48,200	16,988,000	10,936,700	2,310,400	13,247,100
Parks and Recreation, Department of	3,915,000	4,035,400	900,000	4,935,400	4,035,400	207,800	4,243,200
Water Resources, Department of	17,716,900	24,212,200	51,000	24,263,200	23,915,700	31,777,500	55,693,200
Total Natural Resources	\$60,231,500	\$72,500,900	\$3,027,200	\$75,528,100	\$66,201,300	\$36,628,200	\$102,829,500
Economic Development							
Administrative Hearings, Office of	708,200	1,589,000	-	1,589,000	1,563,400	83,300	1,646,700
Agriculture, Department of	12,933,000	15,011,800	-	15,011,800	15,011,800	624,100	15,635,900
Commerce, Department of	6,105,400	5,901,600	1,755,600	7,657,200	5,901,600	186,800	6,088,400
Hispanic Affairs	268,700	275,000	-	275,000	275,000	13,800	288,800
Historical Society, Idaho State	4,422,100	6,278,900	-	6,278,900	4,601,300	733,900	5,335,200
Industrial Commission	135,200	294,000	-	294,000	294,000	-	294,000
Labor, Department of	595,000	607,200	-	607,200	607,200	27,000	634,200
Libraries, Commission for	4,602,500	4,764,100	-	4,764,100	4,764,100	215,100	4,979,200
Ombudsman, Office of Health and Social Services	-	470,000	-	470,000	450,000	68,200	518,200
Pardons and Parole, Commission of	3,840,200	4,153,400	108,600	4,262,000	4,140,800	249,800	4,390,600
Soil and Water Conservation Commission	6,795,300	4,592,200	1,715,600	6,307,800	3,592,200	147,200	3,739,400
State Appellate Public Defender	3,400,900	4,081,700	1,298,700	5,380,400	4,081,700	321,800	4,403,500
State Public Defender, Office of the	-	16,485,300	5,817,800	22,303,100	13,435,300	298,600	13,733,900
Transportation, Department of	-	-	-	-	-	-	-
Veterans Services, Division of	1,625,700	1,714,800	-	1,714,800	1,714,800	100,600	1,815,400
Total Economic Development	\$45,432,200	\$66,219,000	\$10,696,300	\$76,915,300	\$60,433,200	\$3,070,200	\$63,503,400

Summary Tables and Graphs

General Fund Summary By Department **Original Appropriation, Estimated Expenditure, Recommendation**

Goal - Department	FY 2024 Actual Exp.	FY 2025 Org. Approp.	Approp. Adjustment	FY 2025 Est. Exp	FY 2026 Base	Ongoing & One-time Adj.	FY 2026 Rec.
General Government							
Administration, Department of	2,621,200	2,709,700	-	2,709,700	2,709,700	281,300	2,991,000
Aging, Commission on	5,228,000	6,285,200	312,200	6,597,400	6,278,900	222,200	6,501,100
Arts, Commission on	982,800	933,400	-	933,400	933,400	57,100	990,500
Attorney General	30,087,500	31,334,200	-	31,334,200	31,153,900	1,554,600	32,708,500
Blind and Visually Impaired, Commission for the	1,573,660	1,964,900	95,100	2,060,000	1,734,900	96,300	1,831,200
Controller, State	13,211,800	13,967,100	2,199,100	16,166,200	13,967,100	10,399,100	24,366,200
Drug Policy, Office of	328,800	376,200	-	376,200	376,200	23,500	399,700
Energy and Mineral Resources, Office of	-	-	-	-	-	481,100	481,100
Financial Management, Division of	2,332,900	2,228,200	-	2,228,200	2,228,200	142,600	2,370,800
Governor, Executive Office of the	2,536,600	2,881,300	-	2,881,300	2,666,300	405,600	3,071,900
Information Technology Service, Office of	2,359,600	2,506,000	81,700	2,587,700	2,502,500	12,794,200	15,296,700
Legislative Branch	17,126,300	18,466,300	-	18,466,300	18,466,300	472,500	18,938,800
Lieutenant Governor	277,200	298,600	-	298,600	298,600	45,900	344,500
Military Division	10,917,400	8,880,300	1,845,500	10,725,800	8,850,200	525,200	9,375,400
Secretary of State	6,595,400	5,233,800	8,199,500	13,433,300	4,829,100	1,332,900	6,162,000
Species Conservation, Office of	1,607,800	1,766,500	-	1,766,500	1,766,500	66,700	1,833,200
STEM Action Center	3,187,600	3,279,200	-	3,279,200	3,276,200	77,300	3,353,500
Tax Appeals, Board of	581,600	656,000	-	656,000	651,600	61,700	713,300
Tax Commission, State	43,493,600	44,251,500	1,333,600	45,585,100	43,658,500	2,016,800	45,675,300
Treasurer, State	1,608,600	1,646,000	-	1,646,000	1,646,000	68,000	1,714,000
Wolf Depredation Control Board	243,300	392,000	-	392,000	392,000	-	392,000
Workforce Development Council	-	-	-	-	-	-	-
Total General Government	\$146,901,660	\$150,056,400	\$14,066,700	\$164,123,100	\$148,386,100	\$31,124,600	\$179,510,700
State Total	\$2,321,639,160	\$5,266,863,200	\$83,105,400	\$5,349,968,600	\$5,235,552,700	\$419,771,400	\$5,655,324,100

Supplemental Recommendations

Goal - Agency - Function	Item	FTP	General Fund	Other Funds	Total Fund
Education					
Department of Education - State Department of Education - Student Services	School Bus Camera Fund Spending Authority	-	-	33,600	33,600
Department of Education - State Department of Education - Student Services	Federal Fund Spending Authority	-	-	1,500,000	1,500,000
Public School Support - Children's Programs	Federal Fund Spending Authority	-	-	9,500,000	9,500,000
Office of the State Board of Education - OSBE Administration	Holistic Credit Mobility grant supplemental	-	-	20,000	20,000
Vocational Rehabilitation - Vocational Rehabilitation	Supplemental General Fund Match	-	2,700,000	-	2,700,000
Vocational Rehabilitation - Vocational Rehabilitation	Obligation Supplemental	-	1,700,000	-	1,700,000
	Total Education	0.00	\$4,400,000	\$11,053,600	\$15,453,600

Supplemental Recommendations

Goal - Agency - Function	Item	FTP	General Fund	Other Funds	Total Fund
Health And Human Services					
Department of Health and Welfare - Foster And Assistance Payments	Foster Care Population Forecast Adjustments	-	8,868,200	5,258,700	14,126,900
Department of Health and Welfare - Child Welfare	Payette Assessment and Care Center	-	-	-	-
Department of Health and Welfare - Community Hospitalization	Community Hospitalization	-	2,663,500	-	2,663,500
Department of Health and Welfare - Physical Health Services	Cancer Data Registry for Idaho - Appropriation Alignment	-	-	-	-
Department of Health and Welfare - State Hospital South	Psychiatric Hospitalization - Federal and Receipts Adjustments	-	1,000,000	(1,000,000)	-
Department of Health and Welfare - Substance Abuse Treatment & Prevention	Millenium Fund - Appropriation Alignment	-	-	-	-
Department of Health and Welfare - State Hospital West	Psychiatric Hospitalization - Federal and Receipts Adjustments	-	-	-	-
Department of Health and Welfare - Medicaid Administration and Medical Mgmt	External Quality Review Contracted Services	-	337,500	1,012,500	1,350,000
Department of Health and Welfare - Adult Mental Health	Idaho Behavioral Health Plan Contract - Adult Mental Health	-	-	6,743,800	6,743,800
Department of Health and Welfare - Medicaid Administration and Medical Mgmt	Idaho Behavioral Health Plan - System Configuration Changes	-	173,900	521,600	695,500
Department of Health and Welfare - Enhanced Medicaid Plan	Medicaid Updated Forecast	-	-	42,733,400	42,733,400
Department of Health and Welfare - Basic Medicaid Plan	Medicaid Updated Forecast	-	-	42,733,400	42,733,400
Department of Health and Welfare - Medicaid Expansion Plan	Medicaid Updated Forecast	-	-	28,382,500	28,382,500
Department of Health and Welfare - Coordinated Medicaid Plan	Idaho Behavioral Health Plan - Contract Rate Increase	-	-	1,949,100	1,949,100
Department of Health and Welfare - Enhanced Medicaid Plan	Idaho Behavioral Health Plan - Contract Rate Increase	-	-	14,864,900	14,864,900
Department of Health and Welfare - Basic Medicaid Plan	Idaho Behavioral Health Plan - Contract Rate Increase	-	-	58,900,300	58,900,300
Department of Health and Welfare - Medicaid Expansion Plan	Idaho Behavioral Health Plan - Contract Rate Increase	-	-	33,107,100	33,107,100
Department of Health and Welfare - Coordinated Medicaid Plan	Hospital and Nursing Facility Upper Payment Limit	-	-	148,017,700	148,017,700
Department of Health and Welfare - Basic Medicaid Plan	Hospital and Nursing Facility Upper Payment Limit	-	-	25,111,000	25,111,000
Department of Health and Welfare - Medicaid Expansion Plan	Hospital and Nursing Facility Upper Payment Limit	-	-	17,381,900	17,381,900
Department of Health and Welfare - Child Welfare	Exemption from Transfer Limitations - Child, Youth, and Family Services	-	-	-	-
Department of Health and Welfare - Foster And Assistance Payments	Exemption from Transfer Limitations - Child, Youth, and Family Services	-	-	-	-
Department of Health and Welfare - Community Developmental Disabilities	Exemption from Transfer Limitations - Child, Youth, and Family Services	-	-	-	-

Supplemental Recommendations

Goal - Agency - Function	Item	FTP	General Fund	Other Funds	Total Fund
Department of Health and Welfare - Southwest Idaho Treatment Center	Exemption from Transfer Limitations - Child, Youth, and Family Services	-	-	-	-
Department of Health and Welfare - Service Integration	Exemption from Transfer Limitations - Child, Youth, and Family Services	-	-	-	-
Department of Health and Welfare - Extended Employment Services	Exemption from Transfer Limitations - Child, Youth, and Family Services	-	-	-	-
Department of Health and Welfare - State Hospital North	Exemption from Transfer Limitations - Psychiatric Hospitalization	-	-	-	-
Department of Health and Welfare - State Hospital South	Exemption from Transfer Limitations - Psychiatric Hospitalization	-	-	-	-
Department of Health and Welfare - Community Hospitalization	Exemption from Transfer Limitations - Psychiatric Hospitalization	-	-	-	-
Department of Health and Welfare - State Hospital West	Exemption from Transfer Limitations - Psychiatric Hospitalization	-	-	-	-
Total Health And Human Services		0.00	\$13,043,100	\$425,717,900	\$438,761,000
Public Safety					
Department of Correction - Prisons Administration	Drone and Contraband Interdiction and Intelligence Technology	-	795,000	-	795,000
Department of Correction - Prisons Administration	Transport Safety Expansion	-	1,148,000	-	1,148,000
Department of Correction - Prisons Administration	Body-Worn Camera Grant	-	27,000	1,024,000	1,051,000
Department of Correction - Medical Services	Medical Services Adjustment	-	5,957,200	-	5,957,200
Department of Correction - County & Out-of-State Placement	County and Out-of-State Population Increase	-	5,939,400	-	5,939,400
Idaho State Police - Patrol	Remote Housing	-	268,100	-	268,100
Total Public Safety		0.00	\$14,134,700	\$1,024,000	\$15,158,700
Natural Resources					
Department of Environmental Quality - Water Quality	Confined Animal Feeding Operations Transfer	-	-	-	-
Department of Environmental Quality - Administration and Support Services	Language Exemption for Indirect Costs	-	-	-	-
Department of Fish and Game - Wildlife	Boise River Wildlife Management Area Fire Rehabilitation	-	-	270,000	270,000
Department of Lands - Forest and Range Fire Protection	Fire Suppression Deficiency Fund	-	60,000,000	-	60,000,000
Total Natural Resources		0.00	\$60,000,000	\$270,000	\$60,270,000

Supplemental Recommendations

Goal - Agency - Function	Item	FTP	General Fund	Other Funds	Total Fund
Economic Development					
Department of Commerce - Commerce	Transfer of Reappropriation to the Broadband Office Program	-	-	(291,737,000)	(291,737,000)
Department of Commerce - Broadband Office	Transfer of Reappropriation to the Broadband Office Program	-	-	291,737,000	291,737,000
Idaho Transportation Department - Contract Construction & Right-of-Way Acquisition	Spending Authority for Highway Construction Projects	-	-	60,000,000	60,000,000
Idaho Transportation Department - Highway Operations	Spending Authority to Reimburse Public Transportation Projects	-	-	5,000,000	5,000,000
Idaho Transportation Department - Highway Operations	Spending Authority to Reimburse Metropolitan Planning Organizations	-	-	500,000	500,000
Idaho Transportation Department - Contract Construction & Right-of-Way Acquisition	American Rescue Plan Act Spending Authority	-	-	-	-
Industrial Commission - Compensation	Net-Zero Program Transfer for Industrial Redesign Information System Enhancements (IRIS) Project Costs.	-	-	-	-
Industrial Commission - Compensation	Net-Zero Program Transfer for Industrial Redesign Information System Enhancements (IRIS) Project Costs.	-	-	5,900	5,900
Industrial Commission - Crime Victims Compensation	Net-Zero Program Transfer for Industrial Redesign Information System Enhancements (IRIS) Project Costs.	-	-	(5,900)	(5,900)
Office of the State Public Defender - State Public Defender Administration	Child Protective Act Appropriation to Match Cash Transfer	-	-	2,500,000	2,500,000
Office of the State Public Defender - State Public Defender Administration	Transcript Costs	-	390,200	-	390,200
Office of the State Public Defender - State Public Defender Administration	Additional Personnel and Contracting Costs	-	5,427,600	-	5,427,600
	Total Economic Development	0.00	\$5,817,800	\$68,000,000	\$73,817,800
General Government					
Information Technology Services, Office of - Information Technology Services, Office of	Consolidation – Space for New Hires	-	81,700	-	81,700
Military Division - Military Management	Public Safety Communications Support and Information Technology Replacement	-	1,299,200	-	1,299,200
	Total General Government	0.00	\$1,380,900	\$0	\$1,380,900

Totals by State Goal				
State Goal	FTP	General Fund	Other Funds	Total Fund
Education	0.00	\$4,400,000	\$11,053,600	\$15,453,600
Health And Human Services	0.00	\$13,043,100	\$425,717,900	\$438,761,000
Public Safety	0.00	\$14,134,700	\$1,024,000	\$15,158,700
Natural Resources	0.00	\$60,000,000	\$270,000	\$60,270,000

State Goal	FTP	General Fund	Other Funds	Total Fund
Economic Development	0.00	\$5,817,800	\$68,000,000	\$73,817,800
General Government	0.00	\$1,380,900	\$0	\$1,380,900
State Totals	0.00	\$98,776,500	\$506,065,500	\$604,842,000

FY 2026 General Fund Budget Summary
Governor's Recommendation

	Ongoing	One-Time	Total
Revenue			
Starting Balance	\$ -	\$ 383,286,700	\$ 383,286,700
FY26 Budgeted Revenue (5.6% growth)	\$ 5,931,717,000	\$ -	\$ 5,931,717,000
H1 Extraordinary Session - PSIF	\$ 330,000,000	\$ -	\$ 330,000,000
TECM Enhancement	\$ (50,000,000)	\$ -	\$ (50,000,000)
State Public Defense	\$ (17,856,000)	\$ (16,867,400)	\$ (34,723,400)
Public Schools Gap Funding	\$ (50,000,000)	\$ -	\$ (50,000,000)
Education Tax Credit	\$ (50,000,000)	\$ -	\$ (50,000,000)
Tax Relief	\$ (100,000,000)	\$ -	\$ (100,000,000)
Total Revenue	\$ 5,993,861,000	\$ 366,419,300	\$ 6,360,280,300
Expenditures			
Appropriations (Base)	\$ (5,235,552,700)	\$ -	\$ (5,235,552,700)
Employee Benefit Costs	\$ (42,076,600)	\$ -	\$ (42,076,600)
Contract Inflationary Adjustments	\$ (1,291,500)	\$ -	\$ (1,291,500)
Interagency Adjustments (SWCAP)	\$ (3,590,700)	\$ -	\$ (3,590,700)
CEC for State Employees	\$ (47,384,900)	\$ -	\$ (47,384,900)
CEC for Teachers/Public Schools	\$ (83,197,000)	\$ -	\$ (83,197,000)
Total Maintenance	\$ (5,413,093,400)	\$ -	\$ (5,413,093,400)
Recommended Enhancements			
General Inflationary Adjustments	\$ (1,322,800)	\$ -	\$ (1,322,800)
Repair and Replacement Items	\$ -	\$ (9,277,200)	\$ (9,277,200)
Population Forecast Adjustments	\$ (74,290,000)	\$ (5,792,400)	\$ (80,082,400)
Enhancement Requests	\$ (129,501,200)	\$ (22,047,100)	\$ (151,548,300)
Total Enhancement	\$ (205,114,000)	\$ (37,116,700)	\$ (242,230,700)
Total Expenditures	\$ (5,618,207,400)	\$ (37,116,700)	\$ (5,655,324,100)
Transfers & Reserves			
Budget Stabilization Fund	\$ -	\$ (59,068,800)	\$ (59,068,800)
PESF Transfer	\$ -	\$ (50,000,000)	\$ (50,000,000)
Fire Suppression Deficiency Fund	\$ (40,000,000)	\$ -	\$ (40,000,000)
Workforce Housing Fund	\$ -	\$ (15,000,000)	\$ (15,000,000)
Governor's Emergency Fund	\$ -	\$ (1,350,000)	\$ (1,350,000)
Strategic Initiatives Fund	\$ (311,884,000)	\$ -	\$ (311,884,000)
Total Transfers	\$ (351,884,000)	\$ (125,418,800)	\$ (477,302,800)
Projected Ending Balance	\$ 23,769,600	\$ 203,883,800	\$ 227,653,400

Department FY 2026 Line-Item Comparison

Goal - Department	Positions			General Funds			Total Funds		
	Req.	Rec.	Diff	Request	Recommend	Difference	Request	Recommend	Difference
Education									
Agriculture Research and Extension	1.43	1.43	-	39,105,900	40,265,100	1,159,200	39,105,900	40,265,100	1,159,200
Career Technical Education	8.00	8.00	-	81,201,200	93,324,700	12,123,500	98,958,500	111,113,400	12,154,900
Charter School Commission	-	-	-	195,400	200,800	5,400	731,600	747,200	15,600
Colleges and Universities	(22.53)	(22.53)	-	377,903,400	389,254,900	11,351,500	728,121,800	747,305,900	19,184,100
Community Colleges	-	-	-	65,698,900	67,543,400	1,844,500	66,498,900	68,343,400	1,844,500
Education, Department of	2.50	2.50	-	11,760,900	11,946,200	185,300	47,455,500	48,197,000	741,500
Education, Office State Board of	5.00	5.00	-	47,600,600	62,892,300	15,291,700	57,124,400	72,438,800	15,314,400
Health Education Programs	2.00	2.00	-	29,236,600	29,431,200	194,600	29,617,500	29,820,900	203,400
Idaho Public Television	-	-	-	3,090,600	3,437,800	347,200	4,091,900	4,439,100	347,200
Public School Support	-	-	-	2,721,810,000	2,788,847,800	67,037,800	3,259,529,900	3,326,567,700	67,037,800
Special Programs	1.30	1.30	-	31,732,326	31,902,400	170,074	37,480,626	36,651,300	(829,326)
Vocational Rehabilitation	-	-	-	5,352,200	5,439,800	87,600	26,570,900	26,951,500	380,600
Total Education	(2.30)	(2.30)	0.00	\$3,414,688,026	\$3,524,486,400	\$109,798,374	\$4,395,287,426	\$4,512,841,300	\$117,553,874
Health And Human Services									
Health and Welfare, Department of	104.00	58.00	(46.00)	1,228,438,100	1,232,951,800	4,513,700	6,017,648,500	6,041,142,200	23,493,700
State Independent Living Council	-	-	-	282,500	294,700	12,200	684,700	696,600	11,900
Total Health And Human Services	104.00	58.00	(46.00)	\$1,228,720,600	\$1,233,246,500	\$4,525,900	\$6,018,333,200	\$6,041,838,800	\$23,505,600
Public Safety									
Brand Inspection	-	-	-	-	-	-	4,203,500	4,287,600	84,100
Correction, Department of	12.00	12.00	-	347,191,000	352,510,200	5,319,200	394,548,200	400,621,700	6,073,500
Judicial Branch	5.00	5.00	-	73,505,500	75,687,300	2,181,800	99,132,800	101,461,000	2,328,200
Juvenile Corrections, Department of	(7.00)	(7.00)	-	50,502,100	51,681,300	1,179,200	60,050,700	61,237,100	1,186,400
Police, Idaho State	(10.67)	(6.67)	4.00	69,966,400	71,868,800	1,902,400	109,746,900	112,763,500	3,016,600
Racing Commission	-	-	-	-	-	-	493,200	494,300	1,100
Total Public Safety	(0.67)	3.33	4.00	\$541,165,000	\$551,747,600	\$10,582,600	\$668,175,300	\$680,865,200	\$12,689,900

Department FY 2026 Line-Item Comparison

Goal - Department	Positions			General Funds			Total Funds		
	Req.	Rec.	Diff	Request	Recommend	Difference	Request	Recommend	Difference
Natural Resources									
Environmental Quality, Department of	-	-	-	28,353,800	29,646,000	1,292,200	245,089,900	246,611,400	1,521,500
Fish and Game, Department of	-	-	-	-	-	-	160,804,900	162,751,500	1,946,600
Investment Board, Endowment Fund	-	-	-	-	-	-	1,021,000	946,000	(75,000)
Lands, Department of	(12.00)	(14.00)	(2.00)	11,882,500	13,247,100	1,364,600	80,150,700	82,283,300	2,132,600
Parks and Recreation, Department of	5.00	5.00	-	4,222,500	4,243,200	20,700	52,533,000	57,373,800	4,840,800
Water Resources, Department of	5.00	5.00	-	25,199,500	55,693,200	30,493,700	82,882,300	113,548,600	30,666,300
Total Natural Resources	(2.00)	(4.00)	(2.00)	\$69,658,300	\$102,829,500	\$33,171,200	\$622,481,800	\$663,514,600	\$41,032,800

Department FY 2026 Line-Item Comparison

Goal - Department	Positions			General Funds			Total Funds		
	Req.	Rec.	Diff	Request	Recommend	Difference	Request	Recommend	Difference
Economic Development									
Administrative Hearings, Office of	-	-	-	1,606,800	1,646,700	39,900	1,606,800	1,646,700	39,900
Agriculture, Department of	-	-	-	15,412,600	15,635,900	223,300	55,110,800	55,992,800	882,000
Commerce, Department of	-	-	-	5,987,800	6,088,400	100,600	203,984,000	204,150,100	166,100
Finance, Department of	6.00	4.00	(2.00)	-	-	-	11,914,600	11,939,700	25,100
Hispanic Affairs	-	-	-	282,400	288,800	6,400	537,500	546,500	9,000
Historical Society, Idaho State	3.00	3.00	-	5,206,100	5,335,200	129,100	11,191,500	11,400,500	209,000
Industrial Commission	-	-	-	294,000	294,000	-	21,658,400	22,080,400	422,000
Insurance, Department of	2.00	2.00	-	-	-	-	11,882,800	12,107,800	225,000
Labor, Department of	-	-	-	619,100	634,200	15,100	110,518,900	111,739,500	1,220,600
Libraries, Commission for	-	-	-	4,897,600	4,979,200	81,600	9,401,200	9,511,200	110,000
Lottery, State	-	-	-	-	-	-	8,560,400	8,709,600	149,200
Occupational and Professional Licenses, Division of	-	-	-	-	-	-	36,456,100	37,164,300	708,200
Ombudsman, Office of Health and Social Services	-	-	-	506,800	518,200	11,400	506,800	518,200	11,400
Pardons and Parole, Commission of	-	-	-	4,261,400	4,390,600	129,200	4,332,100	4,461,300	129,200
Public Utilities Commission	-	-	-	-	-	-	7,456,400	7,670,900	214,500
Soil and Water Conservation Commission	-	-	-	3,686,000	3,739,400	53,400	4,123,500	4,183,400	59,900
State Appellate Public Defender	1.00	1.00	-	4,289,300	4,403,500	114,200	4,289,300	4,403,500	114,200
State Public Defender, Office of the	17.96	17.96	-	30,951,500	13,733,900	(17,217,600)	69,794,200	88,564,900	18,770,700
Transportation, Department of	-	-	-	-	-	-	1,204,331,200	1,032,709,900	(171,621,300)
Veterans Services, Division of	(8.00)	(8.00)	-	1,766,200	1,815,400	49,200	64,253,900	65,360,600	1,106,700
Total Economic Development	21.96	19.96	(2.00)	\$79,767,600	\$63,503,400	\$(16,264,200)	\$1,841,910,400	\$1,694,861,800	\$(147,048,600)

Department FY 2026 Line-Item Comparison

Goal - Department	Positions			General Funds			Total Funds		
	Req.	Rec.	Diff	Request	Recommend	Difference	Request	Recommend	Difference
General Government									
Administration, Department of	3.00	3.00	-	2,962,100	2,991,000	28,900	156,029,600	156,425,500	395,900
Aging, Commission on	-	-	-	6,476,400	6,501,100	24,700	17,445,700	17,497,300	51,600
Arts, Commission on	-	-	-	976,200	990,500	14,300	2,305,500	2,334,600	29,100
Attorney General	-	-	-	31,832,100	32,708,500	876,400	34,521,300	35,462,300	941,000
Blind and Visually Impaired, Commission for the	-	-	-	1,800,800	1,831,200	30,400	6,186,500	6,298,100	111,600
Controller, State	10.00	10.00	-	24,130,100	24,366,200	236,100	40,002,300	40,408,900	406,600
Drug Policy, Office of	-	-	-	389,400	399,700	10,300	4,936,300	4,956,400	20,100
Energy and Mineral Resources, Office of	4.00	5.00	1.00	-	481,100	481,100	37,302,700	37,825,200	522,500
Financial Management, Division of	1.00	1.00	-	2,303,900	2,370,800	66,900	45,065,800	45,160,000	94,200
Governor, Executive Office of the	-	-	-	2,750,500	3,071,900	321,400	4,750,500	5,071,900	321,400
Human Resources, Division of	-	-	-	-	-	-	18,731,700	19,313,700	582,000
Information Technology Service, Office of	25.00	22.00	(3.00)	11,073,300	15,296,700	4,223,400	45,199,900	50,696,000	5,496,100
Legislative Branch	-	-	-	18,708,500	18,938,800	230,300	21,332,300	21,623,600	291,300
Lieutenant Governor	-	-	-	340,300	344,500	4,200	340,300	344,500	4,200
Liquor Division, State	-	-	-	-	-	-	32,171,800	32,584,500	412,700
Military Division	-	-	-	9,187,600	9,375,400	187,800	106,118,400	116,090,400	9,972,000
Public Employee Retirement System	-	-	-	-	-	-	14,666,800	14,679,100	12,300
Secretary of State	-	-	-	6,071,600	6,162,000	90,400	6,071,600	6,162,000	90,400
Species Conservation, Office of	-	-	-	1,799,900	1,833,200	33,300	19,969,200	20,031,200	62,000
STEM Action Center	-	-	-	3,325,500	3,353,500	28,000	6,255,400	6,283,400	28,000
Tax Appeals, Board of	-	-	-	698,900	713,300	14,400	698,900	713,300	14,400
Tax Commission, State	-	-	-	44,601,700	45,675,300	1,073,600	54,250,500	55,541,700	1,291,200
Treasurer, State	-	-	-	1,686,800	1,714,000	27,200	5,379,300	20,466,400	15,087,100
Wolf Depredation Control Board	-	-	-	392,000	392,000	-	392,000	392,000	-
Workforce Development Council	(6.00)	(6.00)	-	-	-	-	84,483,500	84,536,800	53,300
Total General Government	37.00	35.00	(2.00)	\$171,507,600	\$179,510,700	\$8,003,100	\$764,607,800	\$800,898,800	\$36,291,000

Totals by State Goal

Goal-Department	Positions			General Funds			Total Funds		
	Req.	Rec.	Diff	Request	Recommend	Difference	Request	Recommend	Difference
Education	(2.30)	(2.30)	0.00	\$3,414,688,026	\$3,524,486,400	\$109,798,374	\$4,395,287,426	\$4,512,841,300	\$117,553,874
Health And Human Services	104.00	58.00	(46.00)	\$1,228,720,600	\$1,233,246,500	\$4,525,900	\$6,018,333,200	\$6,041,838,800	\$23,505,600
Public Safety	(0.67)	3.33	4.00	\$541,165,000	\$551,747,600	\$10,582,600	\$668,175,300	\$680,865,200	\$12,689,900
Natural Resources	(2.00)	(4.00)	(2.00)	\$69,658,300	\$102,829,500	\$33,171,200	\$622,481,800	\$663,514,600	\$41,032,800
Economic Development	21.96	19.96	(2.00)	\$79,767,600	\$63,503,400	\$(16,264,200)	\$1,841,910,400	\$1,694,861,800	\$(147,048,600)
General Government	37.00	35.00	(2.00)	\$171,507,600	\$179,510,700	\$8,003,100	\$764,607,800	\$800,898,800	\$36,291,000
State Totals	157.99	109.99	(48.00)	\$5,505,507,126	\$5,655,324,100	\$149,816,974	\$14,310,795,926	\$14,394,820,500	\$84,024,574

Department Components of FY 2026 General Fund Recommendation

Goal - Department	FY 2026 Base	Personnel Benefits	OE/TBP Inflation	Replacement Cap. Outlay	Interagency Nonstand. Adj.
Education					
Agriculture Research and Extension	37,966,900	441,200	-	-	-
Career Technical Education	78,963,900	694,500	-	-	128,400
Charter School Commission	193,000	1,100	-	-	-
Colleges and Universities	365,098,400	3,751,000	-	-	1,834,200
Community Colleges	63,785,200	745,400	-	-	-
Education, Department of	11,422,400	72,500	-	-	46,400
Education, Office State Board of	46,152,100	99,200	10,300	40,000	85,000
Health Education Programs	27,830,000	58,800	404,600	-	-
Idaho Public Television	2,974,200	18,000	14,800	42,400	14,100
Public School Support	2,651,808,900	28,347,100	-	-	(21,400)
Special Programs	30,083,600	63,100	-	-	-
Vocational Rehabilitation	5,249,100	43,400	-	-	2,400
Total Education	3,321,527,700	34,335,300	429,700	82,400	2,089,100
Health And Human Services					
Health and Welfare, Department of	1,135,178,200	1,534,000	349,200	2,149,900	(258,100)
State Independent Living Council	263,600	2,200	-	-	10,700
Total Health And Human Services	1,135,441,800	1,536,200	349,200	2,149,900	(247,400)
Public Safety					
Brand Inspection	-	-	-	-	-
Correction, Department of	326,156,200	2,570,600	1,153,700	-	1,920,300
Judicial Branch	71,031,100	488,200	-	-	116,400
Juvenile Corrections, Department of	49,175,800	515,900	-	-	166,600
Police, Idaho State	57,199,500	534,600	-	5,519,400	25,900
Total Public Safety	503,562,600	4,109,300	1,153,700	5,519,400	2,229,200
Natural Resources					
Environmental Quality, Department of	27,313,500	248,000	86,300	-	(181,900)
Lands, Department of	10,936,700	106,400	4,600	131,800	(10,100)
Parks and Recreation, Department of	4,035,400	46,100	-	-	38,300
Water Resources, Department of	23,915,700	158,600	30,900	457,900	(276,300)
Total Natural Resources	66,201,300	559,100	121,800	589,700	(430,000)

Department Components of FY 2026 General Fund Recommendation

Goal - Department	Employee Compensation	Pop. Fore. Adjust.	Line Items	FY 2026 Total Gov's Rec.
Education				
Agriculture Research and Extension	1,449,000	-	408,000	40,265,100
Career Technical Education	2,695,500	-	10,842,400	93,324,700
Charter School Commission	6,700	-	-	200,800
Colleges and Universities	14,159,300	35,400	4,376,600	389,254,900
Community Colleges	2,305,700	707,100	-	67,543,400
Education, Department of	248,300	-	156,600	11,946,200
Education, Office State Board of	406,800	-	16,098,900	62,892,300
Health Education Programs	243,300	-	894,500	29,431,200
Idaho Public Television	74,300	-	300,000	3,437,800
Public School Support	83,799,500	(6,218,300)	31,132,000	2,788,847,800
Special Programs	212,600	-	1,543,100	31,902,400
Vocational Rehabilitation	109,900	-	35,000	5,439,800
Total Education	105,710,900	(5,475,800)	65,787,100	3,524,486,400
Health And Human Services				
Health and Welfare, Department of	4,939,700	78,302,400	10,756,500	1,232,951,800
State Independent Living Council	6,500	-	11,700	294,700
Total Health And Human Services	4,946,200	78,302,400	10,768,200	1,233,246,500
Public Safety				
Brand Inspection	-	-	-	-
Correction, Department of	7,755,600	7,255,800	5,698,000	352,510,200
Judicial Branch	1,072,800	-	2,978,800	75,687,300
Juvenile Corrections, Department of	1,523,000	-	300,000	51,681,300
Police, Idaho State	2,056,900	-	6,532,500	71,868,800
Total Public Safety	12,408,300	7,255,800	15,509,300	551,747,600
Natural Resources				
Environmental Quality, Department of	940,000	-	1,240,100	29,646,000
Lands, Department of	262,500	-	1,815,200	13,247,100
Parks and Recreation, Department of	123,400	-	-	4,243,200
Water Resources, Department of	638,000	-	30,768,400	55,693,200
Total Natural Resources	1,963,900	0	33,823,700	102,829,500

Department Components of FY 2026 General Fund Recommendation

Goal - Department	FY 2026 Base	Personnel Benefits	OE/TBP Inflation	Replacement Cap. Outlay	Interagency Nonstand. Adj.
Economic Development					
Administrative Hearings, Office of	1,563,400	11,700	-	-	18,200
Agriculture, Department of	15,011,800	91,500	-	-	1,800
Commerce, Department of	5,901,600	37,000	-	-	21,400
Hispanic Affairs	275,000	2,600	-	-	3,000
Historical Society, Idaho State	4,601,300	39,700	-	-	66,700
Industrial Commission	294,000	-	-	-	-
Labor, Department of	607,200	7,700	-	-	(3,300)
Libraries, Commission for	4,764,100	28,400	-	-	43,100
Ombudsman, Office of Health and Social Services	450,000	3,900	-	-	-
Pardons and Parole, Commission of	4,140,800	47,900	-	12,600	300
Soil and Water Conservation Commission	3,592,200	19,700	500	40,500	19,100
State Appellate Public Defender	4,081,700	33,800	6,300	-	(9,700)
State Public Defender, Office of the	13,435,300	28,000	-	-	131,700
Transportation, Department of	-	-	-	-	-
Veterans Services, Division of	1,714,800	17,300	-	-	-
Total Economic Development	60,433,200	369,200	6,800	53,100	292,300

Department Components of FY 2026 General Fund Recommendation

Goal - Department	Employee Compensation	Pop. Fore. Adjust.	Line Items	FY 2026 Total Gov's Rec.
Economic Development				
Administrative Hearings, Office of	53,400	-	-	1,646,700
Agriculture, Department of	299,600	-	231,200	15,635,900
Commerce, Department of	128,400	-	-	6,088,400
Hispanic Affairs	8,200	-	-	288,800
Historical Society, Idaho State	120,600	-	506,900	5,335,200
Industrial Commission	-	-	-	294,000
Labor, Department of	22,600	-	-	634,200
Libraries, Commission for	101,200	-	42,400	4,979,200
Ombudsman, Office of Health and Social Services	14,300	-	50,000	518,200
Pardons and Parole, Commission of	129,700	-	59,300	4,390,600
Soil and Water Conservation Commission	67,400	-	-	3,739,400
State Appellate Public Defender	151,400	-	140,000	4,403,500
State Public Defender, Office of the	97,200	-	41,700	13,733,900
Transportation, Department of	-	-	-	-
Veterans Services, Division of	61,500	-	21,800	1,815,400
Total Economic Development	1,255,500	0	1,093,300	63,503,400

Department Components of FY 2026 General Fund Recommendation

Goal - Department	FY 2026 Base	Personnel Benefits	OE/TBP Inflation	Replacement Cap. Outlay	Interagency Nonstand. Adj.
General Government					
Administration, Department of	2,709,700	17,200	-	-	167,300
Aging, Commission on	6,278,900	9,000	169,200	3,900	8,600
Arts, Commission on	933,400	5,900	-	-	14,300
Attorney General	31,153,900	271,100	-	-	49,500
Blind and Visually Impaired, Commission for the	1,734,900	14,600	-	28,900	10,900
Controller, State	13,967,100	70,600	-	-	35,100
Drug Policy, Office of	376,200	3,900	-	-	6,700
Energy and Mineral Resources, Office of	-	-	-	-	-
Financial Management, Division of	2,228,200	18,800	-	21,100	17,300
Governor, Executive Office of the	2,666,300	24,300	-	45,000	(6,300)
Information Technology Service, Office of	2,502,500	20,700	-	-	14,700
Legislative Branch	18,466,300	90,800	-	-	2,300
Lieutenant Governor	298,600	3,900	-	32,600	3,600
Military Division	8,850,200	63,100	-	16,100	51,700
Secretary of State	4,829,100	45,300	198,800	40,500	17,400
Species Conservation, Office of	1,766,500	10,500	-	-	15,000
STEM Action Center	3,276,200	10,300	-	9,900	20,100
Tax Appeals, Board of	651,600	5,200	1,400	-	7,400
Tax Commission, State	43,658,500	470,400	173,600	684,700	(781,300)
Treasurer, State	1,646,000	11,900	10,100	-	3,200
Wolf Depredation Control Board	392,000	-	-	-	-
Workforce Development Council	-	-	-	-	-
Total General Government	148,386,100	1,167,500	553,100	882,700	(342,500)

Department Components of FY 2026 General Fund Recommendation

Goal - Department	Employee Compensation	Pop. Fore. Adjust.	Line Items	FY 2026 Total Gov's Rec.
General Government				
Administration, Department of	36,200	-	60,600	2,991,000
Aging, Commission on	31,500	-	-	6,501,100
Arts, Commission on	18,500	-	18,400	990,500
Attorney General	1,234,000	-	-	32,708,500
Blind and Visually Impaired, Commission for the	41,900	-	-	1,831,200
Controller, State	247,200	-	10,046,200	24,366,200
Drug Policy, Office of	12,900	-	-	399,700
Energy and Mineral Resources, Office of	-	-	481,100	481,100
Financial Management, Division of	85,400	-	-	2,370,800
Governor, Executive Office of the	92,600	-	250,000	3,071,900
Information Technology Service, Office of	74,000	-	12,684,800	15,296,700
Legislative Branch	379,400	-	-	18,938,800
Lieutenant Governor	5,800	-	-	344,500
Military Division	344,200	-	50,100	9,375,400
Secretary of State	136,600	-	894,300	6,162,000
Species Conservation, Office of	41,200	-	-	1,833,200
STEM Action Center	37,000	-	-	3,353,500
Tax Appeals, Board of	18,500	-	29,200	713,300
Tax Commission, State	1,424,900	-	44,500	45,675,300
Treasurer, State	35,300	-	7,500	1,714,000
Wolf Depredation Control Board	-	-	-	392,000
Workforce Development Council	-	-	-	-
Total General Government	4,297,100	0	24,566,700	179,510,700

Department General Fund Request - Recommendation Comparison

Goal-Department	FY 2025 Approp.	FY 2026 Request	Amt. Change	% Change	FY 2026 Recom.	Amt. Change	% Change
Education							
Agriculture Research and Extension	37,966,900	39,105,900	1,139,000	3.00%	40,265,100	2,298,200	6.05%
Career Technical Education	79,153,900	81,201,200	2,047,300	2.59%	93,324,700	14,170,800	17.90%
Charter School Commission	193,000	195,400	2,400	1.24%	200,800	7,800	4.04%
Colleges and Universities	365,098,400	377,903,400	12,805,000	3.51%	389,254,900	24,156,500	6.62%
Community Colleges	63,935,200	65,698,900	1,763,700	2.76%	67,543,400	3,608,200	5.64%
Education, Department of	12,530,400	11,760,900	(769,500)	(6.14%)	11,946,200	(584,200)	(4.66%)
Education, Office State Board of	46,161,100	47,600,600	1,439,500	3.12%	62,892,300	16,731,200	36.25%
Health Education Programs	27,830,000	29,236,600	1,406,600	5.05%	29,431,200	1,601,200	5.75%
Idaho Public Television	3,016,600	3,090,600	74,000	2.45%	3,437,800	421,200	13.96%
Public School Support	2,651,908,900	2,721,810,000	69,901,100	2.64%	2,788,847,800	136,938,900	5.16%
Special Programs	30,083,600	31,732,326	1,648,726	5.48%	31,902,400	1,818,800	6.05%
Vocational Rehabilitation	5,272,700	5,352,200	79,500	1.51%	5,439,800	167,100	3.17%
Total Education	\$3,323,150,700	\$3,414,688,026	\$91,537,326	2.75%	\$3,524,486,400	\$201,335,700	6.06%
Health And Human Services							
Health and Welfare, Department of	1,141,490,700	1,228,438,100	86,947,400	7.62%	1,232,951,800	91,461,100	8.01%
State Independent Living Council	263,600	282,500	18,900	7.17%	294,700	31,100	11.80%
Total Health And Human Services	\$1,141,754,300	\$1,228,720,600	\$86,966,300	7.62%	\$1,233,246,500	\$91,492,200	8.01%
Public Safety							
Correction, Department of	329,147,400	347,191,000	18,043,600	5.48%	352,510,200	23,362,800	7.10%
Judicial Branch	72,544,500	73,505,500	961,000	1.32%	75,687,300	3,142,800	4.33%
Juvenile Corrections, Department of	49,175,800	50,502,100	1,326,300	2.70%	51,681,300	2,505,500	5.09%
Police, Idaho State	62,314,200	69,966,400	7,652,200	12.28%	71,868,800	9,554,600	15.33%
Total Public Safety	\$513,181,900	\$541,165,000	\$27,983,100	5.45%	\$551,747,600	\$38,565,700	7.52%

Department General Fund Request - Recommendation Comparison

Goal-Department	FY 2025 Approp.	FY 2026 Request	Amt. Change	% Change	FY 2026 Recom.	Amt. Change	% Change
Natural Resources							
Environmental Quality, Department of	27,313,500	28,353,800	1,040,300	3.81%	29,646,000	2,332,500	8.54%
Lands, Department of	16,939,800	11,882,500	(5,057,300)	(29.85%)	13,247,100	(3,692,700)	(21.80%)
Parks and Recreation, Department of	4,035,400	4,222,500	187,100	4.64%	4,243,200	207,800	5.15%
Water Resources, Department of	24,212,200	25,199,500	987,300	4.08%	55,693,200	31,481,000	130.02%
Total Natural Resources	\$72,500,900	\$69,658,300	\$(2,842,600)	(3.92%)	\$101,829,500	\$29,328,600	40.45%
Economic Development							
Administrative Hearings, Office of	1,589,000	1,606,800	17,800	1.12%	1,646,700	57,700	3.63%
Agriculture, Department of	15,011,800	15,412,600	400,800	2.67%	15,635,900	624,100	4.16%
Commerce, Department of	5,901,600	5,987,800	86,200	1.46%	6,088,400	186,800	3.17%
Hispanic Affairs	275,000	282,400	7,400	2.69%	288,800	13,800	5.02%
Historical Society, Idaho State	6,278,900	5,206,100	(1,072,800)	(17.09%)	5,335,200	(943,700)	(15.03%)
Industrial Commission	294,000	294,000	-	-	294,000	-	-
Labor, Department of	607,200	619,100	11,900	1.96%	634,200	27,000	4.45%
Libraries, Commission for	4,764,100	4,897,600	133,500	2.80%	4,979,200	215,100	4.52%
Ombudsman, Office of Health and Social Services	470,000	506,800	36,800	7.83%	518,200	48,200	10.26%
Pardons and Parole, Commission of	4,153,400	4,261,400	108,000	2.60%	4,390,600	237,200	5.71%
Soil and Water Conservation Commission	4,592,200	3,686,000	(906,200)	(19.73%)	3,739,400	(852,800)	(18.57%)
State Appellate Public Defender	4,081,700	4,289,300	207,600	5.09%	4,403,500	321,800	7.88%
State Public Defender, Office of the	16,485,300	30,951,500	14,466,200	87.75%	13,733,900	(2,751,400)	(16.69%)
Transportation, Department of	-	-	-	-	-	-	-
Veterans Services, Division of	1,714,800	1,766,200	51,400	3.00%	1,815,400	100,600	5.87%
Total Economic Development	\$66,219,000	\$79,767,600	\$13,548,600	20.46%	\$63,503,400	\$(2,715,600)	(4.10%)

Department General Fund Request - Recommendation Comparison

Goal-Department	FY 2025 Approp.	FY 2026 Request	Amt. Change	% Change	FY 2026 Recom.	Amt. Change	% Change
General Government							
Administration, Department of	2,709,700	2,962,100	252,400	9.31%	2,991,000	281,300	10.38%
Aging, Commission on	6,285,200	6,476,400	191,200	3.04%	6,501,100	215,900	3.44%
Arts, Commission on	933,400	976,200	42,800	4.59%	990,500	57,100	6.12%
Attorney General	31,334,200	31,832,100	497,900	1.59%	32,708,500	1,374,300	4.39%
Blind and Visually Impaired, Commission for the	1,964,900	1,800,800	(164,100)	(8.35%)	1,831,200	(133,700)	(6.80%)
Controller, State	13,967,100	24,130,100	10,163,000	72.76%	24,366,200	10,399,100	74.45%
Drug Policy, Office of	376,200	389,400	13,200	3.51%	399,700	23,500	6.25%
Energy and Mineral Resources, Office of	-	-	-	-	481,100	481,100	-
Financial Management, Division of	2,228,200	2,303,900	75,700	3.40%	2,370,800	142,600	6.40%
Governor, Executive Office of the	2,881,300	2,750,500	(130,800)	(4.54%)	3,071,900	190,600	6.62%
Information Technology Service, Office of	2,506,000	11,073,300	8,567,300	341.87%	15,296,700	12,790,700	510.40%
Legislative Branch	18,466,300	18,708,500	242,200	1.31%	18,938,800	472,500	2.56%
Lieutenant Governor	298,600	340,300	41,700	13.97%	344,500	45,900	15.37%
Military Division	8,880,300	9,187,600	307,300	3.46%	9,375,400	495,100	5.58%
Secretary of State	5,233,800	6,071,600	837,800	16.01%	6,162,000	928,200	17.73%
Species Conservation, Office of	1,766,500	1,799,900	33,400	1.89%	1,833,200	66,700	3.78%
STEM Action Center	3,279,200	3,325,500	46,300	1.41%	3,353,500	74,300	2.27%
Tax Appeals, Board of	656,000	698,900	42,900	6.54%	713,300	57,300	8.73%
Tax Commission, State	44,251,500	44,601,700	350,200	0.79%	45,675,300	1,423,800	3.22%
Treasurer, State	1,646,000	1,686,800	40,800	2.48%	1,714,000	68,000	4.13%
Wolf Depredation Control Board	392,000	392,000	-	-	392,000	-	-
Total General Government	\$150,056,400	\$171,507,600	\$21,451,200	14.30%	\$179,510,700	\$29,454,300	19.63%
State Totals	\$5,266,863,200	\$5,505,507,126	\$238,643,926	4.53%	\$5,655,324,100	\$388,460,900	7.38%

Department Total Fund Request - Recommendation Comparison

Goal - Departmen	FY 2025 Approp.	FY 2026 Request	Amt. Change	% Change	FY 2026 Recom.	Amt. Change	% Change
Education							
Agriculture Research and Extension	38,499,000	39,105,900	606,900	1.58%	40,265,100	1,766,100	4.59%
Career Technical Education	94,616,500	98,958,500	4,342,000	4.59%	111,113,400	16,496,900	17.44%
Charter School Commission	724,900	731,600	6,700	0.92%	747,200	22,300	3.08%
Colleges and Universities	700,004,700	728,121,800	28,117,100	4.02%	747,305,900	47,301,200	6.76%
Community Colleges	64,735,200	66,498,900	1,763,700	2.72%	68,343,400	3,608,200	5.57%
Education, Department of	66,113,000	47,455,500	(18,657,500)	(28.22%)	48,197,000	(17,916,000)	(27.10%)
Education, Office State Board of	55,638,000	57,124,400	1,486,400	2.67%	72,438,800	16,800,800	30.20%
Health Education Programs	28,204,700	29,617,500	1,412,800	5.01%	29,820,900	1,616,200	5.73%
Idaho Public Television	4,016,600	4,091,900	75,300	1.87%	4,439,100	422,500	10.52%
Public School Support	3,287,044,800	3,259,529,900	(27,514,900)	(0.84%)	3,326,567,700	39,522,900	1.20%
Special Programs	35,831,400	37,480,626	1,649,226	4.60%	36,651,300	819,900	2.29%
Vocational Rehabilitation	26,980,400	26,570,900	(409,500)	(1.52%)	26,951,500	(28,900)	(0.11%)
Total Education	\$4,402,409,200	\$4,395,287,426	\$(7,121,774)	(0.16%)	\$4,512,841,300	\$110,432,100	2.51%
Health And Human Services							
Health and Welfare, Department of	5,455,339,500	6,017,648,500	562,309,000	10.31%	6,041,142,200	585,802,700	10.74%
State Independent Living Council	665,500	684,700	19,200	2.89%	696,600	31,100	4.67%
Total Health And Human Services	\$5,456,005,000	\$6,018,333,200	\$562,328,200	10.31%	\$6,041,838,800	\$585,833,800	10.74%
Public Safety							
Brand Inspection	4,028,300	4,203,500	175,200	4.35%	4,287,600	259,300	6.44%
Correction, Department of	372,329,500	394,548,200	22,218,700	5.97%	400,621,700	28,292,200	7.60%
Judicial Branch	98,385,100	99,132,800	747,700	0.76%	101,461,000	3,075,900	3.13%
Juvenile Corrections, Department of	58,549,900	60,050,700	1,500,800	2.56%	61,237,100	2,687,200	4.59%
Police, Idaho State	106,631,900	109,746,900	3,115,000	2.92%	112,763,500	6,131,600	5.75%
Racing Commission	478,000	493,200	15,200	3.18%	494,300	16,300	3.41%
Total Public Safety	\$640,402,700	\$668,175,300	\$27,772,600	4.34%	\$680,865,200	\$40,462,500	6.32%

Department Total Fund Request - Recommendation Comparison

Goal - Departmen	FY 2025 Approp.	FY 2026 Request	Amt. Change	% Change	FY 2026 Recom.	Amt. Change	% Change
Natural Resources							
Environmental Quality, Department of	169,007,600	245,089,900	76,082,300	45.02%	246,611,400	77,603,800	45.92%
Fish and Game, Department of	154,533,300	160,804,900	6,271,600	4.06%	162,751,500	8,218,200	5.32%
Investment Board, Endowment Fund	893,300	1,021,000	127,700	14.30%	946,000	52,700	5.90%
Lands, Department of	96,918,400	80,150,700	(16,767,700)	(17.30%)	82,283,300	(14,635,100)	(15.10%)
Parks and Recreation, Department of	87,954,400	52,533,000	(35,421,400)	(40.27%)	57,373,800	(30,580,600)	(34.77%)
Water Resources, Department of	81,800,000	82,882,300	1,082,300	1.32%	113,548,600	31,748,600	38.81%
Total Natural Resources	\$591,107,000	\$622,481,800	\$31,374,800	4.80%	\$662,514,600	\$71,407,600	9.08%

Department Total Fund Request - Recommendation Comparison

Goal - Departmen	FY 2025 Approp.	FY 2026 Request	Amt. Change	% Change	FY 2026 Recom.	Amt. Change	% Change
Economic Development							
Administrative Hearings, Office of	1,589,000	1,606,800	17,800	1.12%	1,646,700	57,700	3.63%
Agriculture, Department of	67,172,400	55,110,800	(12,061,600)	(17.96%)	55,992,800	(11,179,600)	(16.64%)
Commerce, Department of	203,846,300	203,984,000	137,700	0.07%	204,150,100	303,800	0.15%
Finance, Department of	11,036,300	11,914,600	878,300	7.96%	11,939,700	903,400	8.19%
Hispanic Affairs	507,600	537,500	29,900	5.89%	546,500	38,900	7.66%
Historical Society, Idaho State	12,120,000	11,191,500	(928,500)	(7.66%)	11,400,500	(719,500)	(5.94%)
Industrial Commission	24,120,900	21,658,400	(2,462,500)	(10.21%)	22,080,400	(2,040,500)	(8.46%)
Insurance, Department of	11,655,300	11,882,800	227,500	1.95%	12,107,800	452,500	3.88%
Labor, Department of	101,995,300	110,518,900	8,523,600	8.36%	111,739,500	9,744,200	9.55%
Libraries, Commission for	7,459,000	9,401,200	1,942,200	26.04%	9,511,200	2,052,200	27.51%
Lottery, State	8,324,200	8,560,400	236,200	2.84%	8,709,600	385,400	4.63%
Occupational and Professional Licenses, Division of	36,482,100	36,456,100	(26,000)	(0.07%)	37,164,300	682,200	1.87%
Ombudsman, Office of Health and Social Services	470,000	506,800	36,800	7.83%	518,200	48,200	10.26%
Pardons and Parole, Commission of	4,224,100	4,332,100	108,000	2.56%	4,461,300	237,200	5.62%
Public Utilities Commission	7,493,400	7,456,400	(37,000)	(0.49%)	7,670,900	177,500	2.37%
Soil and Water Conservation Commission	5,016,600	4,123,500	(893,100)	(17.80%)	4,183,400	(833,200)	(16.61%)
State Appellate Public Defender	4,081,700	4,289,300	207,600	5.09%	4,403,500	321,800	7.88%
State Public Defender, Office of the	52,015,300	69,794,200	17,778,900	34.18%	88,564,900	36,549,600	70.27%
Transportation, Department of	1,370,226,100	1,204,331,200	(165,894,900)	(12.11%)	1,032,709,900	(337,516,200)	(24.63%)
Veterans Services, Division of	105,298,500	64,253,900	(41,044,600)	(38.98%)	65,360,600	(39,937,900)	(37.93%)
Total Economic Development	\$2,035,134,100	\$1,841,910,400	\$(193,223,700)	(9.49%)	\$1,694,861,800	\$(340,272,300)	(16.72%)

Department Total Fund Request - Recommendation Comparison

Goal - Department	FY 2025 Approp.	FY 2026 Request	Amt. Change	% Change	FY 2026 Recom.	Amt. Change	% Change
General Government							
Administration, Department of	208,741,500	156,029,600	(52,711,900)	(25.25%)	156,425,500	(52,316,000)	(25.06%)
Aging, Commission on	18,519,700	17,445,700	(1,074,000)	(5.80%)	17,497,300	(1,022,400)	(5.52%)
Arts, Commission on	2,253,100	2,305,500	52,400	2.33%	2,334,600	81,500	3.62%
Attorney General	33,986,600	34,521,300	534,700	1.57%	35,462,300	1,475,700	4.34%
Blind and Visually Impaired, Commission for the	7,092,100	6,186,500	(905,600)	(12.77%)	6,298,100	(794,000)	(11.20%)
Controller, State	24,532,700	40,002,300	15,469,600	63.06%	40,408,900	15,876,200	64.71%
Drug Policy, Office of	5,000,700	4,936,300	(64,400)	(1.29%)	4,956,400	(44,300)	(0.89%)
Energy and Mineral Resources, Office of	12,666,500	37,302,700	24,636,200	194.50%	37,825,200	25,158,700	198.62%
Financial Management, Division of	44,842,100	45,065,800	223,700	0.50%	45,160,000	317,900	0.71%
Governor, Executive Office of the	4,881,300	4,750,500	(130,800)	(2.68%)	5,071,900	190,600	3.90%
Human Resources, Division of	18,298,500	18,731,700	433,200	2.37%	19,313,700	1,015,200	5.55%
Information Technology Service, Office of	34,660,600	45,199,900	10,539,300	30.41%	50,696,000	16,035,400	46.26%
Legislative Branch	21,015,400	21,332,300	316,900	1.51%	21,623,600	608,200	2.89%
Lieutenant Governor	298,600	340,300	41,700	13.97%	344,500	45,900	15.37%
Liquor Division, State	30,357,400	32,171,800	1,814,400	5.98%	32,584,500	2,227,100	7.34%
Military Division	104,877,100	106,118,400	1,241,300	1.18%	116,090,400	11,213,300	10.69%
Public Employee Retirement System	13,909,100	14,666,800	757,700	5.45%	14,679,100	770,000	5.54%
Secretary of State	5,233,800	6,071,600	837,800	16.01%	6,162,000	928,200	17.73%
Species Conservation, Office of	19,891,000	19,969,200	78,200	0.39%	20,031,200	140,200	0.70%
STEM Action Center	6,209,100	6,255,400	46,300	0.75%	6,283,400	74,300	1.20%
Tax Appeals, Board of	656,000	698,900	42,900	6.54%	713,300	57,300	8.73%
Tax Commission, State	53,527,100	54,250,500	723,400	1.35%	55,541,700	2,014,600	3.76%
Treasurer, State	5,174,500	5,379,300	204,800	3.96%	20,466,400	15,291,900	295.52%
Wolf Depredation Control Board	392,000	392,000	-	-	392,000	-	-

Department Total Fund Request - Recommendation Comparison

Goal - Departmen	FY 2025 Approp.	FY 2026 Request	Amt. Change	% Change	FY 2026 Recom.	Amt. Change	% Change
Workforce Development Council	85,557,700	84,483,500	(1,074,200)	(1.26%)	84,536,800	(1,020,900)	(1.19%)
Total General Government	\$762,574,200	\$764,607,800	\$2,033,600	0.27%	\$800,898,800	\$38,324,600	5.03%

**Projected FY 2026 Statutory Diversions to Other Funds
and Local Governments**

(thousands)

Recipient Fund	Amount
Local Government	
Revenue Sharing to Cities and Counties (Sales Tax)	357,851.4
Cities and Counties (Liquor Fund)	53,416.6
County Juvenile Probation Fund (Cigarette and Tobacco Tax)	200.0
County Election Consolidation (Sales Tax)	5,859.4
Subtotal	\$417,327.3
Property Tax Relief	
Circuit Breaker (Sales Tax)	24,121.0
Agricultural Equipment Tax Exemption (Sales Tax)	8,487.1
Personal Property Tax Exemption (Sales Tax)	22,939.5
Subtotal	\$55,547.5
Schools Dedicated Funds	
Public School Income Fund (Cigarette and Liquor Fund)	1,200.0
Community College Fund (Liquor Fund)	800.0
Subtotal	\$2,000.0
State Dedicated Funds	
Water Pollution Control Fund (Sales Tax)	4,800.0
Permanent Building Fund*	18,192.0
All Other Dedicated Fund**	18,665.8
Transportation Expansion Fund (Cigarette and Sales Tax)	132,808.4
Subtotal	\$174,466.2
Total Tax Revenue to Other Funds and Local Governments	\$649,341.1

*PBF includes individual and corporate tax filing fee, sales tax, cigarette tax, and beer taxes.

**Includes individual income tax; cigarette, beer, wine, and liquor taxes.

Dept Full-Time Equivalent Positions Request Rec Comparison

Goal - Department	FY 2024 Actual	FY 2025 Estimate		FY 2026 Recommendation		FY 2025 - 2026 Change	
		Request	Recom.	Request	Recom.	Request	Recom.
Education							
Agriculture Research and Extension	340.21	341.33	341.33	342.76	342.76	1.43	1.43
Career Technical Education	564.14	569.14	569.14	577.14	577.14	8.00	8.00
Charter School Commission	5.00	5.00	5.00	5.00	5.00	-	-
Colleges and Universities	4,848.21	4,944.21	4,944.21	4,921.68	4,921.68	(22.53)	(22.53)
Community Colleges	-	-	-	-	-	-	-
Education, Department of	124.00	126.50	126.50	129.00	129.00	2.50	2.50
Education, Office State Board of	74.25	84.25	84.25	89.25	89.25	5.00	5.00
Health Education Programs	44.65	46.65	46.65	48.65	48.65	2.00	2.00
Idaho Public Television	14.00	15.00	15.00	15.00	15.00	-	-
Public School Support	-	-	-	-	-	-	-
Special Programs	48.79	50.07	50.07	51.37	51.37	1.30	1.30
Vocational Rehabilitation	146.00	148.00	148.00	148.00	148.00	-	-
Total Education	6,209.25	6,330.15	6,330.15	6,327.85	6,327.85	(2.30)	(2.30)
Health And Human Services							
Health and Welfare, Department of	2,996.94	3,015.94	3,015.94	3,119.94	3,073.94	104.00	58.00
State Independent Living Council	4.00	4.00	4.00	4.00	4.00	-	-
Total Health And Human Services	3,000.94	3,019.94	3,019.94	3,123.94	3,077.94	104.00	58.00
Public Safety							
Brand Inspection	41.42	41.42	41.42	41.42	41.42	-	-
Correction, Department of	2,170.85	2,254.85	2,254.85	2,266.85	2,266.85	12.00	12.00
Judicial Branch	402.00	413.00	413.00	418.00	418.00	5.00	5.00
Juvenile Corrections, Department of	409.00	409.00	409.00	402.00	402.00	(7.00)	(7.00)
Police, Idaho State	614.34	614.34	614.34	603.67	607.67	(10.67)	(6.67)
Racing Commission	3.00	3.00	3.00	3.00	3.00	-	-
Total Public Safety	3,640.61	3,735.61	3,735.61	3,734.94	3,738.94	(0.67)	3.33

Dept Full-Time Equivalent Positions Request Rec Comparison

Goal - Department	FY 2024 Actual	FY 2025 Estimate		FY 2026 Recommendation		FY 2025 - 2026 Change	
		Request	Recom.	Request	Recom.	Request	Recom.
Natural Resources							
Environmental Quality, Department of	379.00	385.00	385.00	385.00	385.00	-	-
Fish and Game, Department of	547.00	550.00	550.00	550.00	550.00	-	-
Investment Board, Endowment Fund	4.00	4.00	4.00	4.00	4.00	-	-
Lands, Department of	355.27	349.60	349.60	337.60	335.60	(12.00)	(14.00)
Parks and Recreation, Department of	183.80	190.80	190.80	195.80	195.80	5.00	5.00
Water Resources, Department of	170.00	170.00	170.00	175.00	175.00	5.00	5.00
Total Natural Resources	1,639.07	1,649.40	1,649.40	1,647.40	1,645.40	(2.00)	(4.00)
Economic Development							
Administrative Hearings, Office of	4.00	9.00	9.00	9.00	9.00	-	-
Agriculture, Department of	225.00	231.00	231.00	231.00	231.00	-	-
Commerce, Department of	48.00	48.00	48.00	48.00	48.00	-	-
Finance, Department of	72.00	72.00	72.00	78.00	76.00	6.00	4.00
Hispanic Affairs	3.00	3.00	3.00	3.00	3.00	-	-
Historical Society, Idaho State	58.00	59.00	59.00	62.00	62.00	3.00	3.00
Industrial Commission	130.25	130.25	130.25	130.25	130.25	-	-
Insurance, Department of	70.50	75.50	75.50	77.50	77.50	2.00	2.00
Labor, Department of	702.58	659.58	659.58	659.58	659.58	-	-
Libraries, Commission for	35.50	35.50	35.50	35.50	35.50	-	-
Lottery, State	50.00	51.00	51.00	51.00	51.00	-	-
Occupational and Professional Licenses, Division of	267.20	267.20	267.20	267.20	267.20	-	-
Ombudsman, Office of Health and Social Services	-	3.00	3.00	3.00	3.00	-	-
Pardons and Parole, Commission of	37.00	37.00	37.00	37.00	37.00	-	-
Public Utilities Commission	48.00	48.00	48.00	48.00	48.00	-	-
Soil and Water Conservation Commission	18.75	17.75	17.75	17.75	17.75	-	-
State Appellate Public Defender	26.00	26.00	26.00	27.00	27.00	1.00	1.00
State Public Defender, Office of the	-	316.00	316.00	333.96	333.96	17.96	17.96
Transportation, Department of	1,592.00	1,645.00	1,645.00	1,645.00	1,645.00	-	-
Veterans Services, Division of	439.50	439.50	439.50	431.50	431.50	(8.00)	(8.00)
Total Economic Development	3,827.28	4,173.28	4,173.28	4,195.24	4,193.24	21.96	19.96

Dept Full-Time Equivalent Positions Request Rec Comparison

Goal - Department	FY 2024 Actual	FY 2025 Estimate		FY 2026 Recommendation		FY 2025 - 2026 Change	
		Request	Recom.	Request	Recom.	Request	Recom.
General Government							
Administration, Department of	126.00	134.00	134.00	137.00	137.00	3.00	3.00
Aging, Commission on	14.00	15.00	15.00	15.00	15.00	-	-
Arts, Commission on	10.00	10.00	10.00	10.00	10.00	-	-
Attorney General	228.00	227.40	227.40	227.40	227.40	-	-
Blind and Visually Impaired, Commission for the	43.12	43.12	43.12	43.12	43.12	-	-
Controller, State	115.00	115.00	115.00	125.00	125.00	10.00	10.00
Drug Policy, Office of	6.00	6.00	6.00	6.00	6.00	-	-
Energy and Mineral Resources, Office of	11.00	11.00	11.00	15.00	16.00	4.00	5.00
Financial Management, Division of	22.00	22.00	22.00	23.00	23.00	1.00	1.00
Governor, Executive Office of the	21.00	21.00	21.00	21.00	21.00	-	-
Human Resources, Division of	161.00	166.00	166.00	166.00	166.00	-	-
Information Technology Service, Office of	176.00	221.00	221.00	246.00	243.00	25.00	22.00
Legislative Branch	82.00	86.00	86.00	86.00	86.00	-	-
Lieutenant Governor	3.00	3.00	3.00	3.00	3.00	-	-
Liquor Division, State	261.00	257.25	257.25	257.25	257.25	-	-
Military Division	435.80	429.80	429.80	429.80	429.80	-	-
Public Employee Retirement System	81.00	81.00	81.00	81.00	81.00	-	-
Secretary of State	35.50	35.50	35.50	35.50	35.50	-	-
Species Conservation, Office of	15.00	16.00	16.00	16.00	16.00	-	-
STEM Action Center	8.00	8.00	8.00	8.00	8.00	-	-
Tax Appeals, Board of	4.00	4.00	4.00	4.00	4.00	-	-
Tax Commission, State	440.00	440.00	440.00	440.00	440.00	-	-
Treasurer, State	28.00	30.00	30.00	30.00	30.00	-	-
Wolf Depredation Control Board	-	-	-	-	-	-	-
Workforce Development Council	17.00	20.00	20.00	14.00	14.00	(6.00)	(6.00)
Total General Government	2,343.42	2,402.07	2,402.07	2,439.07	2,437.07	37.00	35.00
State Totals	20,660.57	21,310.45	21,310.45	21,468.44	21,420.44	157.99	109.99

Idaho's General Fund Expenditure Limitation (67-6803)
(thousands)

Fiscal Year	Economic Estimates Comm. Idaho Personal Income Est.	Unadjusted Percent Limit	Unadjusted Expenditure Limit	Expenditure Adjustments	Limitation Adjustment	Adjusted Percent Limit	Adjusted Expenditure Limit	Original Gen. Fund Approp. Less One- Time Money in App. (See Note)	Adj. Limit Minus the Ongoing Gen. Fund Approp.
2002	33,300,000	5.3333%	1,775,989	-	-	6.04642%	2,013,457	1,992,584	20,873
2003	33,750,000	5.3333%	1,799,989	-	-	6.04642%	2,040,666	1,944,159	96,507
2004	35,900,000	5.3333%	1,914,655	-	-	6.04642%	2,170,664	1,987,787	182,877
2005	37,800,000	5.3333%	2,015,987	-	-	6.04642%	2,285,546	2,075,634	209,912
2006	39,800,000	5.3333%	2,122,653	-	-	6.04642%	2,406,475	2,190,335	216,140
2007	44,000,000	5.3333%	2,346,652	250,646	0.56965%	6.61607%	2,911,070	2,337,271	573,799
2008	48,100,000	5.3333%	2,565,317	-	-	6.61607%	3,182,329	2,764,587	417,742
2009	51,072,000	5.3333%	2,723,823	-	-	6.61607%	3,378,958	2,869,432	509,526
2010	50,464,000	5.3333%	2,691,397	-	-	6.61607%	3,338,733	2,499,341	839,392
2011	51,600,000	5.3333%	2,751,983	-	-	6.61607%	3,413,891	2,378,093	1,035,798
2012	53,300,000	5.3333%	2,842,649	-	-	6.61607%	3,526,364	2,525,754	1,000,610
2013	54,100,000	5.3333%	2,885,315	-	-	6.61607%	3,579,293	2,694,677	884,616
2014	57,240,000	5.3333%	3,052,781	-	-	6.61607%	3,787,037	2,727,980	1,059,057
2015	60,520,000	5.3333%	3,227,713	-	-	6.61607%	4,004,044	2,888,177	1,115,867
2016	62,888,600	5.3333%	3,354,038	-	-	6.61607%	4,160,752	3,038,670	1,122,082
2017	65,703,000	5.3333%	3,504,138	-	-	6.61607%	4,346,955	3,235,276	1,111,679
2018	70,459,000	5.3333%	3,757,790	-	-	6.61607%	4,661,615	3,424,700	1,236,915
2019	74,355,000	5.3333%	3,965,575	-	-	6.61607%	4,919,377	3,635,602	1,283,775
2020	81,477,000	5.3333%	4,345,413	-	-	6.61607%	5,390,574	3,885,549	1,505,025
2021	87,869,000	5.3333%	4,686,317	-	-	6.61607%	5,813,473	4,021,274	1,792,199
2022	89,960,000	5.3333%	4,797,837	-	-	6.61607%	5,951,815	4,202,880	1,748,935
2023	98,890,000	5.3333%	5,274,100	-	-	6.61607%	6,542,630	4,615,601	1,927,029
2024	106,000,000	5.3333%	5,653,298	-	-	6.61607%	7,013,032	5,144,977	1,868,055
2025	125,000,000	5.3333%	6,666,625	-	-	6.61607%	8,270,085	5,275,253	2,994,832
2026	133,000,000	5.3333%	7,093,289	-	-	6.61607%	8,799,370	5,275,253	3,524,117

Explanation of Expenditure Adjustments: The law allows for adjustments to be made to the expenditure limit when the costs of a program are transferred between the state and local government, and when funds provided by the federal government to the state are eliminated or significantly reduced. The items listed below have been identified over the years as legitimate adjustments.

Note: Between FY 1989 and FY 1992, the Legislature included its estimate of the previous fiscal year's ending General Fund balance in the next year's appropriation to fund one-time items. Effective in FY 1995, the law was changed to exempt all one-time expenditures regardless of the fiscal year of the fund source. The last two columns reflect the removal of the projected surplus appropriated for one-time expenditures for fiscal years prior to 1995 and the removal of all one-time expenditures for fiscal years 1995 and beyond in order to calculate the ongoing General Fund expenditure amount, compared to the adjusted expenditure limit.

Budget Stabilization Fund (Idaho Code 57-814 & 57-814(a))

Fiscal Year	Action	Amount	Year-end Balance *	Balance as % of Gen. Fund Receipts**
2002	Aug. 2001 transfer to the Disaster Emergency Fund (Exec. Order 2001-09)	(150,000)	-	-
	Sept. and Dec. 2001 transfers from FY 2002 General Fund (IC 57-814)	9,923,200	-	-
	February 2002 transfer to the General Fund (SB 1301) *	(9,923,000)	53,090,000	2.68%
2003	July 2002 transfer to the General Fund (SB 1517)	(26,700,000)	26,390,000	1.55%
	May 2003 transfer to the General Fund (SB 1195)	(26,390,000)	-	-
2004	July 2003 - June 2004 no transfer from FY 2004 General Fund (SCR 117)	-	-	-
2005	July 2004 - June 2005 transfer from FY 2005 General Fund (IC 57-814)	20,971,000	20,971,000	1.00%
	May 2005 transfer to the Public Education Stabilization Fund (SB 1231)	(5,000,000)	15,971,000	0.76%
2006	July 2005 - June 2006 transfer from FY 2006 General Fund (IC 57-814)	22,676,900	-	-
	February 2006 transfer from FY 2006 General Fund (HB 409)	70,000,000	108,647,900	4.79%
2007	July 2006 - June 2007 transfer from FY 2007 General Fund (IC 57-814)	12,917,600	121,565,500	5.00%
2008	July 2007 - June 2008 transfer from FY 2008 General Fund (IC 57-814)	19,059,100	140,624,600	5.00%
2009	July 2008 - June 2009 transfer to the General Fund (SB 1227)	(12,400,000)	128,224,600	4.41%
2010	July 2009 - June 2010 transfer to the GF (IC 57-814) (SB 1227, HB 372)**	(97,404,600)	30,820,000	1.25%
2011	July 2010 - June 2011 transfer to the General Fund (SB 1445) & Approp.	(30,720,400)	99,600	0.00%
2012	December 2011 Secretary of State Reversion	128,000	-	-
	July 2011 - June 2012 transfer from FY 2012 General Fund (IC 57-814)	23,641,400	23,924,900	0.98%
2013	July 2012 - June 2013 transfer from FY 2013 General Fund (IC 57-814)	25,877,100	-	-
	July 2012 - June 2013 additional year-end transfer (HB 345)	85,392,200	135,194,900	5.22%
2014	July 2013 - June 2014 transfer from FY 2014 General Fund (IC 57-814)	2,375,800	-	-
	June 2014 - Additional year-end transfer from General Fund (HB 635)	24,000,000	161,570,800	5.87%
2015	July 2014 - June 2015 transfer from FY 2015 General Fund (IC 57-814)	82,995,500	244,566,200	8.69%
2016	July 2015 - June 2016 transfer from FY 2016 General Fund (IC 57-814)	15,623,400	259,536,300	8.49%
2017	July 2016 - June 2017 transfer from FY 2017 General Fund (IC 57-814)	59,301,100	319,115,500	10.02%
2018	July 2017 - June 2018 transfer from FY 2018 General Fund (IC 57-814)	34,484,100	353,682,500	10.26%
2019	FY 2018 surplus transfer from FY 2019 General Fund (IC 57-814)	60,296,400	-	-
2019	July 2018 - June 2019 transfer to Gf amt over 10% cap (IC 57-814)	(40,365,300)	373,160,600	10.00%
2020	July 2019 - June 2020 transfer from FY 2020 General Fund	20,213,200	393,373,800	10.53%
2021	July 2020 - June 2021 transfer from FY 2021 General Fund	284,356,800	677,730,600	16.81%
2022	July 2021 - June 2022 transfer from FY 2022 General Fund	50,095,000	727,825,600	14.53%
2023	July 2022 - June 2023 transfer from FY 2023 General Fund	120,000,000	847,825,600	16.67%
2024	July 2023 - June 2024 transfer from FY 2024 General Fund	32,363,200	880,188,800	15.00%
2025	Est. July 2024 - June 2025	-	880,188,800	14.79%
2026	Est. July 2025 - June 2026	59,068,800	939,257,600	15.00%

*Year-end balances include interest and other minor adjustments not listed in this table.

**Section 57-814(2)(b), Idaho Code, limits the total amount in the Budget Stabilization Fund (BSF) to no more than 10% of the previous fiscal year's total General Fund receipts. Prior to 1998 there was no limit on the BSF balance. From FY 1999 through FY 2000 the balance was limited to 5% of the General Fund appropriation. The limit was shifted to 5% of the previous fiscal year's total General Fund receipts in FY 2001. During the 2014 session through SB 1408, the limit was shifted to 10% starting in FY 2015.

FY 2026 Capital Budget: Permanent Building Fund

	PBFAC's Request	Governor's Recommendation
Revenue		
Beginning Balance	8,509,129	8,509,129
Income Tax Filing Fees (57-1110 and 63-3082, Idaho Code)	8,337,302	8,337,302
Cigarette Tax (fixed amount per, 36-2520, Idaho Code)	5,000,000	5,000,000
Beer Tax (33% of net collections, 23-1008, Idaho Code)	1,500,000	1,500,000
Sales Tax (fixed amount per 63-3638, Idaho Code)	5,000,000	5,000,000
Lottery Dividends (50% of annual dividend)	33,247,207	33,247,207
Budget Stabilization Fund Interest Earnings (57-814(1), Idaho Code)	35,829,484	35,829,484
Permanent Building Fund Interest Earnings (57-1108, Idaho Code)	22,307,396	22,307,396
Capitol Mall Rents & Parking Receipts	2,153,129	2,153,129
Transfer of Elected Officials Rent	(1,737,500)	(1,737,500)
Remaining A&R, ADA, and Asestos Project Balance	7,230,000	7,230,000
Subtotal	127,376,147	127,376,147
Operating Expenditures		
Public Works Operating Budget	4,512,800	4,622,700
Subtotal	4,512,800	4,622,700
Maintenance Projects		
New Alteration and Repair Projects	25,156,000	25,156,000
Restore Deferred Maintenance (HB 768)	12,568,100	12,568,100
Americans with Disabilities Act Compliance Projects	3,249,800	3,249,800
Building Maintenance	37,803,000	37,803,000
Asbestos Abatement Projects	-	-
Capitol Mall and Chinden Campus Maintenance	2,000,000	2,000,000
Subtotal	80,776,900	80,776,900
Construction Projects		
Department of Lands - Ponderosa Office Expansion	6,500,000	6,500,000
Military Division - Bonneville County Readiness Center Utilities	5,560,000	5,560,000
Idaho State Police - New District Two Facility	5,525,000	5,525,000
Boise State University - Micron Center for Materials Research Labs	2,500,000	2,500,000
Idaho State University - Life Science Complex	14,000,000	14,000,000
University of Idaho - Joint Military Science and Veterans Assistance Center	8,000,000	8,000,000
Subtotal	42,085,000	42,085,000
Total FY 2025 Permanent Building Fund Capital Budget	122,861,900	122,861,900
Projected Ending Fund Balance	\$1,447	\$(108,453)

Reserve Fund Balances

Balance as of June 30	Budget Stabilization Fund	Economic Recovery Reserve Fund*	Public Education Stabilization Fund	Higher Education Stabilization Fund	27th Payroll Fund**	Total
2003	-	-	-	-	-	-
2004	-	-	7,135,000	-	-	7,135,000
2005	15,971,000	22,044,000	12,135,000	-	-	50,150,000
2006	108,647,900	24,632,000	7,771,000	-	-	141,050,900
2007	121,565,500	2,657,000	109,030,000	-	-	233,252,500
2008	140,624,600	66,133,000	112,046,000	-	-	318,803,600
2009	128,224,600	68,101,000	17,979,000	-	-	214,304,600
2010	30,820,000	48,847,000	23,174,000	-	-	102,841,000
2011	99,700	53,700	11,154,000	-	-	11,307,400
2012	23,924,900	55,900	36,967,900	367,100	-	61,315,800
2013	135,194,900	56,500	49,049,300	942,500	-	185,243,200
2014	161,570,800	56,700	72,850,700	3,227,300	-	237,705,500
2015	244,566,200	56,600	90,947,800	3,492,100	-	339,062,700
2016	259,536,300	20,092,000	88,551,200	3,063,900	-	371,243,400
2017	319,115,500	370,000	85,042,700	8,817,000	-	413,345,200
2018	353,682,500	452,900	64,349,700	2,103,200	-	420,588,300
2019	373,160,600	22,000	81,728,500	77,301,200	-	532,212,300
2020	393,373,800	-	72,436,200	11,451,000	-	477,261,000
2021	677,730,600	-	95,633,700	142,515,600	-	915,879,900
2022	727,825,600	-	124,613,400	14,970,500	15,050,900	882,460,400
2023	847,825,600	-	205,136,700	15,000,000	35,540,100	1,103,502,400
2024 CLOSING	880,188,800	-	248,123,398	10,566,746	37,995,338	1,176,874,282
2025 Est.	904,236,100	-	242,672,300	15,059,100	36,589,400	1,198,556,900

*This fund is no longer in use, reporting for historical purposes

**27th payroll fund was enacted in FY 2022 with an initial 15M transfer and 20M in FY 2023.

Idaho Millennium Permanent Endowment Fund

Fiscal Year	Beginning Market Value	Actual/Projected Receipts	Transfers	Earnings/(Losses)*	Transfer from 0545 to 0499*	Ending Market Value
2007	\$ -	\$ 17,640,532	\$ 10,000,000	\$ 454,070	\$ -	\$ 28,094,602
2008	28,094,602	22,802,728	0	2,296	0	50,899,626
2009	50,899,626	24,771,612	0	(8,181,051)	(474,559)	67,015,628
2010	67,015,628	20,791,657	0	5,530,576	(1,729,866)	91,607,995
2011	91,607,995	19,555,588	0	21,399,579	(2,374,778)	130,188,383
2012	130,188,383	19,937,780	161,000	1,043,075	(3,950,037)	147,380,201
2013	147,380,201	19,929,915	0	17,887,327	(5,457,980)	179,739,463
2014	179,739,463	21,960,475	0	31,773,318	(6,446,586)	227,026,669
2015	227,026,669	19,346,216	4,112,658	4,561,515	(7,948,571)	247,098,488
2016	247,098,488	20,237,815	2,378,485	361,528	(9,836,840)	260,239,476
2017	260,239,476	18,370,633	488,724	33,757,548	(11,478,493)	301,377,888
2018	301,377,888	18,911,243	3,531,396	25,826,257	(11,837,572)	337,809,212
2019	337,809,212	16,811,491	4,116,869	13,652,230	(13,571,022)	358,818,779
2020	358,818,779	16,514,255	0	5,416,595	(15,815,516)	364,934,113
2021	364,934,113	17,679,934	0	104,971,104	(16,629,871)	470,955,279
2022	470,955,279	17,771,831	0	(42,841,111)	(17,380,300)	428,505,699
2023	428,505,699	18,476,122	0	49,398,874	(20,618,906)	475,761,789
2024	475,761,789	59,371,521	0	55,425,916	(22,916,254)	567,642,972
2025	497,430,442	18,000,000	0	51,711,149	(21,727,643)	615,626,478
2026	525,397,093	18,000,000	0	24,291,241	(24,421,555)	633,496,164
2027	532,816,707	0	0	42,831,288	(29,463,726)	646,863,726
Total		\$426,881,347	\$24,789,132	\$439,273,322	\$(244,080,075)	

*Note: The amount listed for the current fiscal year under "Earnings/(Losses)" represents a combination of actual year-to-date and projected earnings. The amounts under "Transfers" & "Transfer from 0545 to 0499" represent a combination of actual year-to-date and projected transfers. Projected earnings assume a 6% return on investment from FY 2013 forward, as suggested by the State Treasurer's Office. Data for FY 2012 reflected budgeted amounts and assumptions of an 8% return.

Idaho Millennium Fund

Fiscal Year	Beginning Market Value	Actual/Projected Receipts	Transfers*	Earnings/(Losses)*	Transfer from 0540 to 0499*	Ending Market Value
2000	0	\$ 29,728,524	0	495,789	(386,959)	\$ 29,837,353
2001	29,837,354	22,751,124	0	966,577	(1,729,535)	48,753,427
2002	51,825,520	26,602,063	(19,335,604)	(7,327,501)	(2,438,933)	49,325,545
2003	49,325,545	26,653,835	(70,311,509)	(724,805)	(4,943,065)	0
2004	0	22,818,949	0	(61,929)	0	22,757,020
2005	22,757,020	23,151,453	0	621,571	(1,941,119)	44,588,925
2006	44,588,925	21,253,142	0	2,138,244	(284,669)	67,695,642
2007	67,695,642	4,605,075	(10,000,000)	3,418,332	(1,360,348)	64,358,701
2008	64,358,701	5,700,682	0	2,840,943	(2,533,638)	70,366,688
2009	70,366,688	6,192,903	0	1,200,821	(3,553,869)	74,206,543
2010	74,206,543	5,197,914	0	809,811	(3,247,393)	76,966,875
2011	76,966,875	4,888,897	(4,898,000)	1,098,409	(3,467,581)	74,588,601
2012	74,588,601	4,984,445	(63,088,100)	1,298,662	(3,627,698)	14,155,910
2013	14,155,910	4,982,479	0	54,362	(3,700,511)	15,492,239
2014	15,492,239	5,490,119	15,051	44,462	(791,804)	20,250,067
2015	20,250,067	4,836,554	(15,051)	(59,159)	(586,631)	25,409,396
2016	25,409,396	5,059,454	0	122,515	(804,775)	29,786,589
2017	29,786,589	4,592,658	0	252,651	(1,047,813)	33,584,086
2018	33,584,086	4,727,811	0	478,842	(1,296,388)	37,494,351
2019	37,494,351	4,202,873	0	831,595	(1,500,448)	41,028,370
2020	41,028,370	4,128,564	0	789,174	(1,685,412)	44,260,696
2021	44,260,696	4,419,983	0	201,991	(1,873,402)	47,009,269
2022	47,009,269	4,442,958	0	166,860	(2,042,430)	49,576,657
2023	49,576,657	4,619,031	0	1,129,416	(2,180,834)	53,144,270
2024	53,144,270	14,842,880	0	2,145,616	(2,307,567)	67,825,199
2025	67,825,199	4,500,000	0	1,232,929	(2,452,764)	71,105,364
2026	71,105,364	4,500,000	0	696,215	(2,782,207)	73,519,373
2027	73,519,373	4,500,000	0	715,068	(3,368,604)	75,365,837
Total		\$284,374,370	\$(167,633,213)	\$15,577,461	\$(57,936,396)	

*Note: The amount listed for the current fiscal year under "Earnings/(Losses)" represents a combination of actual year-to-date and projected earnings. The amounts under "Transfers" & "Transfer from 0540 to 0499" represent a combination of actual year-to-date and projected transfers. The State Treasurer's Office projects tobacco settlement cash receipts of around \$25 million per year from FY 2012 through FY 2025. Of that amount, \$20 million is to be deposited in the Permanent Endowment Fund (0545) and \$5 million into the Millennium Fund (0540), per Idaho Code. Returns for FY 2012 are based upon a budgeted 5% estimate, as in previous years. Return assumptions for FY 2013 through FY 2017 have been adjusted down to 1%, then increased to 2.5% thereafter given the new norm for fixed income markets as suggested by the State Treasurer's Office.

Endowment Fund Revenue

	Actual		Approved	Forecast
	FY 2023	FY 2024	FY 2025	FY 2026
Public School	61,532,200	61,532,200	63,036,600	68,224,800
Agricultural College (Univ. of Idaho)	1,927,500	1,927,500	1,993,200	2,102,400
Charitable Institutions*	7,008,000	7,008,000	7,116,000	7,502,400
Normal School**	6,568,700	6,568,700	7,273,200	7,783,200
Penitentiary (Dept. of Correction)	3,139,600	3,139,600	3,154,800	3,322,800
Scientific School (Univ. of Idaho)	6,672,700	6,672,700	6,722,400	7,084,800
State Hospital South (Dept. of Health & Welfare)	7,586,400	7,586,400	7,776,000	7,776,000
University (Univ. of Idaho)	5,879,900	5,879,900	6,146,400	6,574,800
Totals	\$100,315,000	\$100,315,000	\$103,218,600	\$110,371,200

*Charitable Institutions Allocation - School for the Deaf and Blind (1/30), Division of Veterans Affairs (5/30), Department of Juvenile Corrections (8/30), Idaho State University (9/30), and the Department of Health and Welfare's State Hospital North (8/30).

**Normal School Allocation – Lewis-Clark State College and Idaho State University each receive half.

State Raised Highway Users Revenue

(thousands)

	FY 2022	FY 2023	FY 2024	Forecast	
				FY 2025	FY 2026
Gasoline Tax Collected	275,620	273,031	286,846	288,100	291,100
Less: Administration	(3,492)	(3,559)	(3,737)	(3,350)	(3,350)
Refunds	(14,565)	(15,329)	(15,327)	(15,700)	(15,900)
Railroad and Bridge	(425)	(425)	(425)	(425)	(425)
Ethanol Exemption (7% Net Fuel Tax)	(13,460)	(13,271)	(13,995)	(13,900)	(14,100)
Net to Distribute	243,679	240,447	253,363	254,725	257,325
Less: Waterways, Off-Road, and Parks	(5,772)	(5,697)	(6,005)	(5,900)	(6,000)
Net Gasoline Tax	\$237,906	\$234,750	\$247,358	\$248,825	\$251,325
Special Fuel Tax	118,433	114,739	122,533	123,100	124,700
Less: Administration	(1,569)	(1,256)	(1,679)	(1,340)	(1,340)
Refunds	(1,218)	(1,329)	(1,136)	(1,320)	(1,340)
Ethanol Exemption (7% Net Fuel Tax)	(6,324)	(6,133)	(6,547)	(6,400)	(6,500)
Net Special Fuel Tax	\$109,323	\$106,020	\$113,171	\$114,040	\$115,520
Passenger Cars and Trucks	98,008	102,593	104,104	105,273	106,420
State Truck Registration	75,387	79,334	79,101	80,150	80,200
Special Trip Permits	3,012	2,461	2,235	2,550	2,600
Misc. Registration and Plate Fees	150	166	173	169	170
Reports, Fines and Interest	3,980	4,490	5,022	3,505	3,505
Operators Licenses	4,590	5,074	5,276	5,250	5,300
Total User Revenue to Distribute**	\$532,356	\$534,890	\$556,441	\$559,761	\$565,040
To Locals	\$206,772	\$209,826	\$220,431	\$222,800	\$226,000
Local Highway Technical Assistance Council	674	684	719	767	769
30% to Cities	61,829	62,743	65,914	66,610	67,569
70% to Counties and Highway Districts	144,268	146,399	153,799	155,423	157,662
To Idaho State Police*	\$16,455	\$12,389	\$8,579	\$4,300	\$-
To Idaho Transportation Department (ITD)	\$309,129	\$312,674	\$327,430	\$332,661	\$339,040
7% Fuel Tax to ITD	19,784	19,404	20,542	20,300	20,600
Revenue to ITD Including 7% Fuel Tax	\$328,914	\$332,079	\$347,972	\$352,961	\$359,640
Fuel Tax Rates (Cents Per Gallon)***					
Gasoline	32.0	32.0	32.0	32.0	32.0
Gasohol Fuel Tax	32.0	32.0	32.0	32.0	32.0
Special Fuel (Diesel)	32.0	32.0	32.0	32.0	32.0

*SB1201 passed during the 2019 Legislative Session reduces the percentage directed to ISP by 1% per year beginning in FY22 through FY26. This reduction is directed to the State Highway Account (60%) and the Local Highway Distribution account (40%).

**Total User Revenue to Distribute does not include the on-going Sales Tax transfer to the Transportation Expansion and Congestion Mitigation Fund and local highway jurisdictions.

***The 2015 Legislature raised the fuel tax rate from 25 cents to 32 cents beginning July 1, 2015. The legislation directed 25 cents of the fuel tax to be distributed through the Highway Distribution Account and 7 cents to be directly distributed 60% to ITD and 40% to Locals.

Section B

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	126.50	12,530,400	66,113,000	126.50	12,530,400	66,113,000
4.11 Legislative Reappropriation	-	-	41,207,900	-	-	41,207,900
4.31 School Bus Camera Fund Spending Authority	-	-	33,600	-	-	33,600
4.32 Federal Fund Spending Authority	-	-	1,500,000	-	-	1,500,000
5.00 FY 2025 Total Appropriation	126.50	12,530,400	108,854,500	126.50	12,530,400	108,854,500
7.00 FY 2025 Estimated Expenditures	126.50	12,530,400	108,854,500	126.50	12,530,400	108,854,500
8.11 FTP or Fund Adjustments	-	-	-	-	-	-
8.31 Program Transfer	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	(0.50)	(1,108,000)	(67,331,300)	(0.50)	(1,108,000)	(67,331,300)
9.00 FY 2026 Base	126.00	11,422,400	41,523,200	126.00	11,422,400	41,523,200
10.11 Change in Health Benefit Costs	-	72,100	163,700	-	72,100	163,700
10.12 Change in Variable Benefit Costs	-	400	800	-	400	800
10.41 Attorney General Fees	-	(18,200)	(18,200)	-	(18,200)	(18,200)
10.45 Risk Management Costs	-	(9,300)	(21,000)	-	(9,300)	(21,000)
10.46 Controller's Fees	-	54,000	122,300	-	54,000	122,300
10.47 Treasurer's Fees	-	-	(6,900)	-	-	(6,900)
10.48 Office of Information Technology Services Support Fees	-	33,100	33,100	-	19,900	19,900
10.61 Salary Multiplier - Regular Employees	-	49,800	112,400	-	248,300	567,100
11.00 FY 2026 Total Maintenance	126.00	11,604,300	41,909,400	126.00	11,789,600	42,350,900
12.01 Dispute Resolution Program Specialist	1.00	-	84,400	1.00	-	84,400
12.02 504 and Special Education Charter School Monitoring Program Specialis	1.00	42,200	84,400	1.00	42,200	84,400
12.03 Indian Education Coordinator	1.00	114,400	114,400	1.00	114,400	114,400
12.04 Idaho Youth Well-Being Assessment (IYWA)	-	-	350,000	-	-	350,000
12.05 Student Assessment Development	-	-	2,700,000	-	-	2,700,000
12.06 Driver Education Reimbursement Increase and Grant Program	-	-	1,770,900	-	-	1,770,900
12.07 School Bus Camera Fund Spending Authority	-	-	33,600	-	-	33,600
12.08 Farm to School Grant Program	-	-	264,000	-	-	264,000
12.09 Federal Fund Spending Authority	-	-	144,400	-	-	144,400
12.81 Underperforming Charter Schools	-	-	-	-	-	300,000
12.91 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
12.92 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
12.93 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
12.94 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
13.00 FY 2026 Total	129.00	11,760,900	47,455,500	129.00	11,946,200	48,197,000
Amount Change From Original Appropriation	2.50	(769,500)	(18,657,500)	2.50	(584,200)	(17,916,000)
Percent Change From Original Appropriation	1.98%	(6.14%)	(28.22%)	1.98%	(4.66%)	(27.10%)

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	-	2,651,908,900	3,287,044,800	-	2,651,908,900	3,287,044,800
4.31 Federal Fund Spending Authority	-	-	9,500,000	-	-	9,500,000
5.00 FY 2025 Total Appropriation	-	2,651,908,900	3,296,544,800	-	2,651,908,900	3,296,544,800
7.00 FY 2025 Estimated Expenditures	-	2,651,908,900	3,296,544,800	-	2,651,908,900	3,296,544,800
8.41 Removal of One-Time Expenditures	-	(100,000)	(129,557,700)	-	(100,000)	(129,557,700)
9.00 FY 2026 Base	-	2,651,808,900	3,166,987,100	-	2,651,808,900	3,166,987,100
10.11 Change in Health Benefit Costs	-	28,348,700	28,348,700	-	28,348,700	28,348,700
10.12 Change in Variable Benefit Costs	-	(1,600)	(1,600)	-	(1,600)	(1,600)
10.45 Risk Management Costs	-	(21,400)	(21,400)	-	(21,400)	(21,400)
10.61 Salary Multiplier - Regular Employees	-	51,300	51,300	-	256,500	256,500
10.65 Public Schools	-	16,710,400	16,710,400	-	83,543,000	83,543,000
11.00 FY 2026 Total Maintenance	-	2,696,896,300	3,212,074,500	-	2,763,934,100	3,279,112,300
12.01 Career Ladder Equivalence	-	66,200	66,200	-	66,200	66,200
12.01 Weighted Student Funding	-	31,811,900	31,811,900	-	25,287,900	25,287,900
12.02 Additional Compensation for Recruitment/Retention	-	129,000	129,000	-	129,000	129,000
12.02 Student Transportation Funding Formula Update	-	(6,524,000)	(6,524,000)	-	-	-
12.03 Deaf and Hard of Hearing – Early Childhood Outreach Administrator	-	148,400	148,400	-	148,400	148,400
12.03 Special Needs Student Fund	-	3,000,000	3,000,000	-	3,000,000	3,000,000
12.04 Certified Staff – Teacher of the Deaf and Hard of Hearing – Region 4	-	148,400	148,400	-	148,400	148,400
12.04 Student Transportation Routing Software	-	5,000,000	5,000,000	-	5,000,000	5,000,000
12.05 Professional Learning Communities Implementation	-	1,500,000	1,500,000	-	1,500,000	1,500,000
12.06 Idaho Reading Indicator	-	767,300	767,300	-	767,300	767,300
12.07 Report Card	-	270,000	270,000	-	270,000	270,000
12.08 Federal Fund Spending Authority	-	-	9,500,000	-	-	9,500,000
12.59 Endowment Fund Adjustments	-	(5,185,200)	12,900	-	(5,185,200)	12,900
12.61 Career Ladder Movement	-	1,630,500	1,630,500	-	1,630,500	1,630,500
12.62 Administrative and Classified Staff	-	(5,070,400)	(5,070,400)	-	(5,070,400)	(5,070,400)
12.64 Charter School Facilities	-	586,300	586,300	-	586,300	586,300
12.65 Idaho Digital Learning Academy	-	3,577,600	3,577,600	-	3,577,600	3,577,600
12.66 Student Transportation	-	7,752,100	7,752,100	-	7,752,100	7,752,100
12.67 Miscellaneous Revenue	-	(10,000,000)	-	-	(10,000,000)	-
12.68 Lottery Dividend	-	-	(2,156,400)	-	-	(2,156,400)
12.69 Discretionary Funding Adjustment	-	(4,694,400)	(4,694,400)	-	(4,694,400)	(4,694,400)
13.00 FY 2026 Total	-	2,721,810,000	3,259,529,900	-	2,788,847,800	3,326,567,700
Amount Change From Original Appropriation	0.00	69,901,100	(27,514,900)	0.00	136,938,900	39,522,900
Percent Change From Original Appropriation		2.64%	(0.84%)		5.16%	1.20%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	84.25	46,161,100	55,638,000	84.25	46,161,100	55,638,000
4.11 Legislative Reappropriation	-	14,800	39,198,800	-	14,800	39,198,800
4.31 Holistic Credit Mobility grant supplemental	-	-	20,000	-	-	20,000
5.00 FY 2025 Total Appropriation	84.25	46,175,900	94,856,800	84.25	46,175,900	94,856,800
7.00 FY 2025 Estimated Expenditures	84.25	46,414,200	95,311,900	84.25	46,414,200	95,311,900
8.21 Account Transfers	-	-	-	-	-	-
8.31 Program Transfer	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	(23,800)	(39,393,200)	-	(23,800)	(39,393,200)
9.00 FY 2026 Base	84.25	46,152,100	55,463,600	84.25	46,152,100	55,463,600
10.11 Change in Health Benefit Costs	-	98,700	104,500	-	98,700	104,500
10.12 Change in Variable Benefit Costs	-	500	1,000	-	500	1,000
10.23 Contract Inflation Adjustments	-	10,300	10,300	-	10,300	10,300
10.41 Attorney General Fees	-	(23,200)	(23,200)	-	(23,200)	(23,200)
10.43 Legislative Audits	-	4,500	4,500	-	4,500	4,500
10.45 Risk Management Costs	-	(2,600)	32,000	-	(2,600)	32,000
10.46 Controller's Fees	-	84,200	84,200	-	84,200	84,200
10.47 Treasurer's Fees	-	(100)	(100)	-	(100)	(100)
10.48 Office of Information Technology Services Support Fees	-	56,600	56,600	-	22,200	22,200
10.61 Salary Multiplier - Regular Employees	-	80,700	86,600	-	400,700	429,300
10.67 Compensation Schedule Changes	-	-	-	-	6,100	6,100
11.00 FY 2026 Total Maintenance	84.25	46,461,700	55,820,000	84.25	46,753,400	56,134,400
12.01 IT Systems and Infrastructure Engineer	1.00	131,600	131,600	1.00	131,600	131,600
12.02 IT Database Administrator	1.00	144,200	144,200	1.00	144,200	144,200
12.03 Education Effectiveness Program Manager	1.00	117,100	117,100	1.00	117,100	117,100
12.04 Policy Analyst	1.00	91,000	91,000	1.00	91,000	91,000
12.05 See Tell Now Contract	-	10,000	10,000	-	10,000	10,000
12.06 Cybersecurity	-	35,000	35,000	-	35,000	35,000
12.07 Board Initiative Outreach	-	120,000	120,000	-	120,000	120,000
12.08 Empowering Parents Program Specialist	1.00	-	-	1.00	-	-
12.09 Independent Study Idaho	-	350,000	350,000	-	350,000	350,000
12.10 Don't Tread on Me Fire Safety Grant	-	-	34,000	-	-	34,000
12.12 See Tell Now Marketing Update	-	-	12,500	-	-	12,500
12.14 Behavioral Threat Assessment and Management	-	100,000	100,000	-	100,000	100,000
12.16 Holistic Credit Mobility	-	-	20,000	-	-	20,000
12.55 Repair, Replacement, or Alteration Costs	-	40,000	40,000	-	40,000	40,000
12.56 Repair, Replacement, or Alteration Costs	-	-	99,000	-	-	99,000
12.81 Public-Private Workforce Capacity Grant	-	-	-	-	15,000,000	15,000,000

Agency Decision Unit Summary

12.91 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
13.00 FY 2026 Total	89.25	47,600,600	57,124,400	89.25	62,892,300	72,438,800
Amount Change From Original Appropriation	5.00	1,439,500	1,486,400	5.00	16,731,200	16,800,800
Percent Change From Original Appropriation	5.93%	3.12%	2.67%	5.93%	36.25%	30.20%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	569.14	79,153,900	94,616,500	569.14	79,153,900	94,616,500
5.00 FY 2025 Total Appropriation	569.14	79,153,900	94,616,500	569.14	79,153,900	94,616,500
7.00 FY 2025 Estimated Expenditures	569.14	81,084,900	99,645,600	569.14	81,084,900	99,645,600
8.31 Program Transfer	-	-	-	-	-	-
8.32 Program Transfer	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	(190,000)	(190,000)	-	(190,000)	(190,000)
9.00 FY 2026 Base	569.14	78,963,900	94,426,500	569.14	78,963,900	94,426,500
10.11 Change in Health Benefit Costs	-	726,300	739,900	-	726,300	739,900
10.12 Change in Variable Benefit Costs	-	(30,000)	(30,400)	-	(31,800)	(32,200)
10.43 Legislative Audits	-	7,000	7,000	-	7,000	7,000
10.45 Risk Management Costs	-	400	400	-	400	400
10.46 Controller's Fees	-	67,700	67,700	-	67,700	67,700
10.47 Treasurer's Fees	-	(500)	(500)	-	(500)	(500)
10.48 Office of Information Technology Services Support Fees	-	86,800	86,800	-	53,800	53,800
10.61 Salary Multiplier - Regular Employees	-	537,200	545,000	-	2,685,200	2,724,400
10.67 Compensation Schedule Changes	-	-	-	-	10,300	10,300
11.00 FY 2026 Total Maintenance	569.14	80,358,800	95,842,400	569.14	82,482,300	97,997,300
12.01 Technical College Operations	7.00	664,000	664,000	7.00	664,000	664,000
12.02 Adult Education and Perkins V Program Spending Authority	-	-	2,273,700	-	-	2,273,700
12.03 Business Industry Engagement Manager	1.00	128,400	128,400	1.00	128,400	128,400
12.04 Adult Education and Literacy	-	50,000	50,000	-	50,000	50,000
12.81 In-Demand and Workforce Career Capacity	-	-	-	-	10,000,000	10,000,000
12.91 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
13.00 FY 2026 Total	577.14	81,201,200	98,958,500	577.14	93,324,700	111,113,400
Amount Change From Original Appropriation	8.00	2,047,300	4,342,000	8.00	14,170,800	16,496,900
Percent Change From Original Appropriation	1.41%	2.59%	4.59%	1.41%	17.90%	17.44%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	-	63,935,200	64,735,200	-	63,935,200	64,735,200
5.00 FY 2025 Total Appropriation	-	63,935,200	64,735,200	-	63,935,200	64,735,200
7.00 FY 2025 Estimated Expenditures	-	63,935,200	64,735,200	-	63,935,200	64,735,200
8.41 Removal of One-Time Expenditures	-	(150,000)	(150,000)	-	(150,000)	(150,000)
9.00 FY 2026 Base	-	63,785,200	64,585,200	-	63,785,200	64,585,200
10.11 Change in Health Benefit Costs	-	742,100	742,100	-	742,100	742,100
10.12 Change in Variable Benefit Costs	-	3,300	3,300	-	3,300	3,300
10.61 Salary Multiplier - Regular Employees	-	461,200	461,200	-	2,305,700	2,305,700
10.62 Salary Multiplier - Group and Temporary	-	-	-	-	-	-
11.00 FY 2026 Total Maintenance	-	64,991,800	65,791,800	-	66,836,300	67,636,300
12.61 Enrollment Workload Adjustment	-	707,100	707,100	-	707,100	707,100
13.00 FY 2026 Total	-	65,698,900	66,498,900	-	67,543,400	68,343,400
Amount Change From Original Appropriation	0.00	1,763,700	1,763,700	0.00	3,608,200	3,608,200
Percent Change From Original Appropriation		2.76%	2.72%		5.64%	5.57%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	4,944.21	365,098,400	700,004,700	4,944.21	365,098,400	700,004,700
5.00 FY 2025 Total Appropriation	4,944.21	365,098,400	700,004,700	4,944.21	365,098,400	700,004,700
7.00 FY 2025 Estimated Expenditures	4,903.66	365,100,200	906,457,300	4,903.66	365,100,200	906,457,300
8.11 FTP or Fund Adjustments	18.71	-	4,622,100	18.71	-	4,622,100
8.81 Higher Ed Adjustments	(41.24)	-	4,731,500	(41.24)	-	4,731,500
8.82 Higher Ed Adjustments	-	-	-	-	-	-
8.91 Other Adjustments	-	-	72,900	-	-	72,900
9.00 FY 2026 Base	4,921.68	365,098,400	709,431,200	4,921.68	365,098,400	709,431,200
10.11 Change in Health Benefit Costs	-	3,802,700	6,398,500	-	3,802,700	6,398,500
10.12 Change in Variable Benefit Costs	-	(51,700)	(108,700)	-	(51,700)	(108,700)
10.41 Attorney General Fees	-	(600)	(600)	-	(600)	(600)
10.45 Risk Management Costs	-	743,800	743,800	-	743,800	743,800
10.46 Controller's Fees	-	1,068,300	1,068,300	-	1,068,300	1,068,300
10.47 Treasurer's Fees	-	(200)	(200)	-	(200)	(200)
10.48 Office of Information Technology Services Support Fees	-	-	-	-	22,900	22,900
10.61 Salary Multiplier - Regular Employees	-	2,830,700	4,788,800	-	14,154,600	23,945,300
10.67 Compensation Schedule Changes	-	-	-	-	4,700	4,700
11.00 FY 2026 Total Maintenance	4,921.68	373,491,400	722,321,100	4,921.68	384,842,900	741,505,200
12.01 Health Benefits Increase	-	-	-	-	-	-
12.01 Operational Capacity	-	287,900	287,900	-	287,900	287,900
12.01 Operational Capacity Enhancement	-	2,085,700	2,085,700	-	2,085,700	2,085,700
12.01 University of Idaho: Operational Capacity Enhancement	-	996,300	996,300	-	996,300	996,300
12.02 FY 2025 2% CEC	-	3,600	3,600	-	3,600	3,600
12.03 Minors on Campus Training	-	15,000	15,000	-	15,000	15,000
12.59 Endowment Fund Adjustments	-	988,100	2,143,100	-	988,100	2,143,100
12.61 Endowment Fund Adjustment	-	-	233,700	-	-	233,700
12.61 Enrollment Workload Adjustment	-	35,400	35,400	-	35,400	35,400
12.91 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
12.92 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
13.00 FY 2026 Total	4,921.68	377,903,400	728,121,800	4,921.68	389,254,900	747,305,900
Amount Change From Original Appropriation	(22.53)	12,805,000	28,117,100	(22.53)	24,156,500	47,301,200
Percent Change From Original Appropriation	(0.46%)	3.51%	4.02%	(0.46%)	6.62%	6.76%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	341.33	37,966,900	38,499,000	341.33	37,966,900	38,499,000
4.11 Legislative Reappropriation	-	-	248,800	-	-	248,800
5.00 FY 2025 Total Appropriation	341.33	37,966,900	38,747,800	341.33	37,966,900	38,747,800
7.00 FY 2025 Estimated Expenditures	341.33	37,966,900	38,747,800	341.33	37,966,900	38,747,800
8.41 Removal of One-Time Expenditures	-	-	(248,800)	-	-	(248,800)
8.51 Base Reductions	-	-	(532,100)	-	-	(532,100)
9.00 FY 2026 Base	341.33	37,966,900	37,966,900	341.33	37,966,900	37,966,900
10.11 Change in Health Benefit Costs	-	442,700	442,700	-	442,700	442,700
10.12 Change in Variable Benefit Costs	-	(1,500)	(1,500)	-	(1,500)	(1,500)
10.61 Salary Multiplier - Regular Employees	-	289,800	289,800	-	1,449,000	1,449,000
11.00 FY 2026 Total Maintenance	341.33	38,697,900	38,697,900	341.33	39,857,100	39,857,100
12.01 Agriculture Research and Extension Viticulture Faculty Position	1.00	157,900	157,900	1.00	157,900	157,900
12.02 Agriculture Research and Extension Building Maintenance	0.43	250,100	250,100	0.43	250,100	250,100
12.91 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
13.00 FY 2026 Total	342.76	39,105,900	39,105,900	342.76	40,265,100	40,265,100
Amount Change From Original Appropriation	1.43	1,139,000	606,900	1.43	2,298,200	1,766,100
Percent Change From Original Appropriation	0.42%	3.00%	1.58%	0.42%	6.05%	4.59%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	46.65	27,830,000	28,204,700	46.65	27,830,000	28,204,700
4.11 Legislative Reappropriation	-	-	100,000	-	-	100,000
5.00 FY 2025 Total Appropriation	46.65	27,830,000	28,304,700	46.65	27,830,000	28,304,700
7.00 FY 2025 Estimated Expenditures	46.65	27,830,000	29,190,600	46.65	27,830,000	29,190,600
8.41 Removal of One-Time Expenditures	-	-	(100,000)	-	-	(100,000)
8.81 Higher Ed Adjustments	-	-	2,100	-	-	2,100
9.00 FY 2026 Base	46.65	27,830,000	28,206,800	46.65	27,830,000	28,206,800
10.11 Change in Health Benefit Costs	-	58,700	60,600	-	58,700	60,600
10.12 Change in Variable Benefit Costs	-	100	100	-	100	100
10.23 Contract Inflation Adjustments	-	404,600	404,600	-	404,600	404,600
10.61 Salary Multiplier - Regular Employees	-	48,700	50,900	-	243,300	254,300
11.00 FY 2026 Total Maintenance	46.65	28,342,100	28,723,000	46.65	28,536,700	28,926,400
12.01 Idaho Dental Education Program	-	54,000	54,000	-	54,000	54,000
12.01 ISU FMR - Graduate Medical Education	2.00	120,500	120,500	2.00	120,500	120,500
12.01 Ten Year Graduate Medical Education (GME) Strategic Plan	-	720,000	720,000	-	720,000	720,000
13.00 FY 2026 Total	48.65	29,236,600	29,617,500	48.65	29,431,200	29,820,900
Amount Change From Original Appropriation	2.00	1,406,600	1,412,800	2.00	1,601,200	1,616,200
Percent Change From Original Appropriation	4.29%	5.05%	5.01%	4.29%	5.75%	5.73%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	50.07	30,083,600	35,831,400	50.07	30,083,600	35,831,400
5.00 FY 2025 Total Appropriation	50.07	30,083,600	35,831,400	50.07	30,083,600	35,831,400
7.00 FY 2025 Estimated Expenditures	50.07	30,083,600	35,831,400	50.07	30,083,600	35,831,400
8.51 Base Reductions	-	-	-	-	-	(1,000,000)
9.00 FY 2026 Base	50.07	30,083,600	35,831,400	50.07	30,083,600	34,831,400
10.11 Change in Health Benefit Costs	-	63,000	63,200	-	63,000	63,200
10.12 Change in Variable Benefit Costs	-	100	300	-	100	300
10.61 Salary Multiplier - Regular Employees	-	42,500	42,600	-	212,600	213,300
10.62 Salary Multiplier - Group and Temporary	-	-	-	-	-	-
11.00 FY 2026 Total Maintenance	50.07	30,189,200	35,937,500	50.07	30,359,300	35,108,200
12.01 Forrest Utilization Research Experimental Forest Training and Operations	0.14	19,500	19,500	0.14	19,500	19,500
12.01 Idaho Geological Survey Database Manager	0.13	12,800	12,800	0.13	12,800	12,800
12.01 Idaho Museum of Natural History Mobile Museum Education Line Item Request	-	5,600	5,600	-	5,600	5,600
12.01 Rural Educator Incentive Program Funding	-	1,375,000	1,375,000	-	1,375,000	1,375,000
12.01 TechHelp Center Director	0.03	5,026	5,026	0.03	5,000	5,000
12.02 IT Software Engineer	1.00	124,000	124,000	1.00	124,000	124,000
12.03 FY 2025 2% Change in Employee Compensation	-	1,200	1,200	-	1,200	1,200
13.00 FY 2026 Total	51.37	31,732,326	37,480,626	51.37	31,902,400	36,651,300
Amount Change From Original Appropriation	1.30	1,648,726	1,649,226	1.30	1,818,800	819,900
Percent Change From Original Appropriation	2.60%	5.48%	4.60%	2.60%	6.05%	2.29%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	15.00	3,016,600	4,016,600	15.00	3,016,600	4,016,600
4.11 Legislative Reappropriation	-	-	700,500	-	-	700,500
5.00 FY 2025 Total Appropriation	15.00	3,016,600	4,717,100	15.00	3,016,600	4,717,100
7.00 FY 2025 Estimated Expenditures	15.00	3,062,300	4,762,800	15.00	3,062,300	4,762,800
8.41 Removal of One-Time Expenditures	-	(42,400)	(42,400)	-	(42,400)	(42,400)
8.42 Removal of One-Time Expenditures	-	-	(700,000)	-	-	(700,000)
8.43 Removal of One-Time Expenditures	-	-	(500)	-	-	(500)
9.00 FY 2026 Base	15.00	2,974,200	3,974,200	15.00	2,974,200	3,974,200
10.11 Change in Health Benefit Costs	-	18,200	19,500	-	18,200	19,500
10.12 Change in Variable Benefit Costs	-	(200)	(200)	-	(200)	(200)
10.23 Contract Inflation Adjustments	-	14,800	14,800	-	14,800	14,800
10.41 Attorney General Fees	-	(7,500)	(7,500)	-	(7,500)	(7,500)
10.43 Legislative Audits	-	3,000	3,000	-	3,000	3,000
10.45 Risk Management Costs	-	(4,900)	(4,900)	-	(4,900)	(4,900)
10.46 Controller's Fees	-	5,700	5,700	-	5,700	5,700
10.47 Treasurer's Fees	-	(200)	(200)	-	(200)	(200)
10.48 Office of Information Technology Services Support Fees	-	31,100	31,100	-	18,000	18,000
10.49 Future Use SWCAP	-	-	-	-	-	-
10.61 Salary Multiplier - Regular Employees	-	14,000	14,000	-	69,600	69,600
10.67 Compensation Schedule Changes	-	-	-	-	4,700	4,700
11.00 FY 2026 Total Maintenance	15.00	3,048,200	4,049,500	15.00	3,095,400	4,096,700
12.55 Repair, Replacement, or Alteration Costs	-	42,400	42,400	-	42,400	42,400
12.81 Network Operation Center Automation Replacement	-	-	-	-	300,000	300,000
12.91 Budget Law Exemptions/Other Adjustments - EDKB	-	-	-	-	-	-
12.92 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
13.00 FY 2026 Total	15.00	3,090,600	4,091,900	15.00	3,437,800	4,439,100
Amount Change From Original Appropriation	0.00	74,000	75,300	0.00	421,200	422,500
Percent Change From Original Appropriation	0.00%	2.45%	1.87%	0.00%	13.96%	10.52%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	148.00	5,272,700	26,980,400	148.00	5,272,700	26,980,400
4.31 Supplemental General Fund Match	-	2,700,000	2,700,000	-	2,700,000	2,700,000
4.32 Obligation Supplemental	-	-	-	-	1,700,000	1,700,000
5.00 FY 2025 Total Appropriation	148.00	7,972,700	29,680,400	148.00	9,672,700	31,380,400
7.00 FY 2025 Estimated Expenditures	148.00	7,972,700	39,680,400	148.00	9,672,700	41,380,400
8.41 Removal of One-Time Expenditures	-	(2,723,600)	(2,802,100)	-	(4,423,600)	(4,502,100)
8.51 Base Reductions	-	-	(730,500)	-	-	(730,500)
9.00 FY 2026 Base	148.00	5,249,100	26,147,800	148.00	5,249,100	26,147,800
10.11 Change in Health Benefit Costs	-	43,500	195,600	-	43,500	195,600
10.12 Change in Variable Benefit Costs	-	(200)	(900)	-	(100)	(800)
10.41 Attorney General Fees	-	-	500	-	-	500
10.43 Legislative Audits	-	200	6,000	-	200	6,000
10.45 Risk Management Costs	-	(500)	(18,300)	-	(500)	(18,300)
10.46 Controller's Fees	-	3,700	123,900	-	3,700	123,900
10.47 Treasurer's Fees	-	-	(200)	-	-	(200)
10.48 Office of Information Technology Services Support Fees	-	(700)	(24,700)	-	(1,000)	(68,000)
10.61 Salary Multiplier - Regular Employees	-	22,100	106,200	-	109,900	530,000
11.00 FY 2026 Total Maintenance	148.00	5,317,200	26,535,900	148.00	5,404,800	26,916,500
12.01 Commission for the Deaf and Hard of Hearing Communication Access	-	35,000	35,000	-	35,000	35,000
13.00 FY 2026 Total	148.00	5,352,200	26,570,900	148.00	5,439,800	26,951,500
Amount Change From Original Appropriation	0.00	79,500	(409,500)	0.00	167,100	(28,900)
Percent Change From Original Appropriation	0.00%	1.51%	(1.52%)	0.00%	3.17%	(0.11%)

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	5.00	193,000	724,900	5.00	193,000	724,900
5.00 FY 2025 Total Appropriation	5.00	193,000	724,900	5.00	193,000	724,900
7.00 FY 2025 Estimated Expenditures	5.00	193,000	724,900	5.00	193,000	724,900
9.00 FY 2026 Base	5.00	193,000	724,900	5.00	193,000	724,900
10.11 Change in Health Benefit Costs	-	1,200	6,500	-	1,200	6,500
10.12 Change in Variable Benefit Costs	-	(100)	(300)	-	(100)	(300)
10.41 Attorney General Fees	-	-	(18,700)	-	-	(18,700)
10.45 Risk Management Costs	-	-	(400)	-	-	(400)
10.46 Controller's Fees	-	-	6,700	-	-	6,700
10.48 Office of Information Technology Services Support Fees	-	-	8,200	-	-	4,700
10.61 Salary Multiplier - Regular Employees	-	1,300	4,700	-	6,700	23,800
11.00 FY 2026 Total Maintenance	5.00	195,400	731,600	5.00	200,800	747,200
13.00 FY 2026 Total	5.00	195,400	731,600	5.00	200,800	747,200
Amount Change From Original Appropriation	0.00	2,400	6,700	0.00	7,800	22,300
Percent Change From Original Appropriation	0.00%	1.24%	0.92%	0.00%	4.04%	3.08%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	3,015.94	1,141,490,700	5,455,339,500	3,015.94	1,141,490,700	5,455,339,500
4.11 Legislative Reappropriation	-	-	250,000	-	-	250,000
4.31 Foster Care Population Forecast Adjustments	-	8,868,200	14,126,900	-	8,868,200	14,126,900
4.32 Payette Assessment and Care Center	-	1,750,000	1,750,000	-	-	-
4.33 Community Hospitalization	-	2,663,500	2,663,500	-	2,663,500	2,663,500
4.34 Cancer Data Registry for Idaho - Appropriation Alignment	-	-	-	-	-	-
4.34 Millenium Fund - Appropriation Alignment	-	-	-	-	-	-
4.34 Psychiatric Hospitalization - Federal and Receipts Adjustments	-	1,000,000	-	-	1,000,000	-
4.35 External Quality Review Contracted Services	-	337,500	1,350,000	-	337,500	1,350,000
4.36 Idaho Behavioral Health Plan - System Configuration Changes	-	173,900	695,500	-	173,900	695,500
4.36 Idaho Behavioral Health Plan Contract - Adult Mental Health	-	-	6,743,800	-	-	6,743,800
4.37 Medicaid Updated Forecast	-	-	113,849,300	-	-	113,849,300
4.38 Idaho Behavioral Health Plan - Contract Rate Increase	-	-	108,821,400	-	-	108,821,400
4.39 Hospital and Nursing Facility Upper Payment Limit	-	-	190,510,600	-	-	190,510,600
4.81 Exemption from Transfer Limitations - Child, Youth, and Family Services	-	-	-	-	-	-
4.82 Exemption from Transfer Limitations - Psychiatric Hospitalization	-	-	-	-	-	-
4.91 Exemption from Transfer Limitations - Behavioral Health	-	-	-	-	-	-
4.92 Exemption from Transfer Limitations - Licensing and Certification	-	-	-	-	-	-
5.00 FY 2025 Total Appropriation	3,015.94	1,156,283,800	5,896,100,500	3,015.94	1,154,533,800	5,894,350,500
7.00 FY 2025 Estimated Expenditures	3,015.94	1,160,907,700	5,916,166,700	3,015.94	1,159,157,700	5,914,416,700
8.19 FTP or Fund Adjustments	-	-	-	-	-	-
8.21 Account Transfer - Idaho Council on Domestic Violence and Victim Assistance	-	-	-	-	-	-
8.21 Cancer Data Registry for Idaho - Appropriation Alignment	-	-	-	-	-	-
8.21 Millenium Fund - Appropriation Alignment	-	-	-	-	-	-
8.31 Medicaid Program Alignment	-	-	-	-	-	-
8.32 Director Re-Organization - Medicaid	-	-	-	-	-	-
8.33 Idaho Child Care Program Transfer	-	-	-	-	-	-
8.34 Child, Youth, and Family Services Program Transfer - Personnel Costs	-	-	-	-	-	-
8.35 Mental Health Services Program Transfer - Personnel Costs	-	-	-	-	-	-
8.36 Program Transfer - Office of Performance Integrity SB 1453	-	-	-	-	-	-
8.39 Program Transfer - Personnel Costs	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	(11.50)	(8,776,000)	(194,861,400)	(11.50)	(8,776,000)	(194,861,400)
8.42 Removal of One-Time Expenditures	-	(12,129,600)	(437,847,500)	-	(10,379,600)	(436,097,500)
8.43 Removal of One-Time Expenditures	-	-	(250,000)	-	-	(250,000)

Agency Decision Unit Summary

8.51 Base Reductions	-	(200,000)	(1,450,200)	-	(200,000)	(1,450,200)
9.00 FY 2026 Base	3,004.44	1,135,178,200	5,261,691,400	3,004.44	1,135,178,200	5,261,691,400
10.11 Change in Health Benefit Costs	-	1,555,500	3,849,300	-	1,555,600	3,848,600
10.12 Change in Variable Benefit Costs	-	(21,500)	(51,900)	-	(21,600)	(52,000)
10.23 Contract Inflation Adjustments	-	349,200	1,396,500	-	349,200	1,396,500
10.41 Attorney General Fees	-	(445,800)	(827,600)	-	(445,800)	(827,600)
10.43 Legislative Audits	-	58,100	120,700	-	58,100	120,700
10.45 Risk Management Costs	-	(191,200)	(360,400)	-	(191,200)	(360,400)
10.46 Controller's Fees	-	394,200	572,800	-	394,200	572,800
10.47 Treasurer's Fees	-	(11,400)	(24,200)	-	(11,400)	(24,200)
10.48 Office of Information Technology Services Support Fees	-	(67,300)	(176,400)	-	(62,000)	(162,200)
10.61 Salary Multiplier - Regular Employees	-	948,500	2,318,800	-	4,759,400	11,610,900
10.67 Compensation Schedule Changes	-	-	-	-	180,300	419,200
11.00 FY 2026 Total Maintenance	3,004.44	1,137,746,500	5,268,509,000	3,004.44	1,141,743,000	5,278,233,700
12.01 Improve Safety of Children in Their Home	36.00	1,591,500	3,048,200	36.00	1,591,500	3,048,200
12.02 Improve Placement Fit and Stability for Children in Foster Care	12.00	674,000	1,208,400	9.00	524,800	922,600
12.03 Enhance Foster Family Support, Recruitment, and Retention	15.00	1,699,300	3,122,500	10.00	1,434,800	2,619,500
12.04 Improve Outcomes for Families in Child Welfare	14.00	690,000	1,321,500	3.00	147,200	282,000
12.05 Payette Assessment and Care Center	27.00	1,373,800	2,360,400	-	2,547,600	2,774,500
12.06 Systematic, Therapeutic, Assessment, Resources, and Treatment Certification - Year Three of Four	-	249,200	249,200	-	249,200	249,200
12.07 Idaho Child Care Program	-	-	4,227,000	-	-	4,227,000
12.08 Hospital and Nursing Facility Upper Payment Limit	-	-	190,510,600	-	-	190,510,600
12.09 Consumer Assessment of Healthcare Providers and Systems Survey Contract	-	33,800	67,600	-	33,800	67,600
12.10 Adult Developmental Disability - Resource Allocation Model Contract	-	100,000	200,000	-	100,000	200,000
12.11 Actuary Firm Contract Amendment	-	550,000	1,100,000	-	550,000	1,100,000
12.12 External Quality Review Contracted Services	-	337,500	1,350,000	-	337,500	1,350,000
12.13 Medicaid Management Information System Procurement	-	-	117,200,400	-	-	117,200,400
12.14 Block Grant Funding Increase for Crisis Care and Treatment	-	-	261,400	-	-	261,400
12.15 Sequel Server Replacements	-	425,800	851,600	-	425,800	851,600
12.16 Cloud Capacity and Advance Support	-	217,500	435,000	-	-	-
12.17 Public Health Program Restoration	11.50	2,296,900	17,470,400	11.50	2,314,300	17,588,600
12.18 Public Health - American Rescue Plan Act Authority	-	-	6,710,900	-	-	6,710,900
12.19 Statewide Communicable Disease Prevention and Control - Year Four of Five	-	-	2,041,800	-	-	2,041,800
12.20 Immunization Assessment Fund Spending Authority	-	-	2,500,000	-	-	2,500,000

Agency Decision Unit Summary

12.21 Vital Records Receipts Authority	-	-	150,000	-	-	150,000
12.22 Idaho Home Visiting Program	-	-	725,900	-	-	725,900
12.23 Substance Use Disorder - Fund Shift	-	-	-	-	-	-
12.55 Repair, Replacement, or Alteration Costs	-	475,100	1,032,800	-	475,100	1,032,800
12.56 Repair, Replacement, or Alteration Costs	-	843,700	1,834,300	-	843,700	1,834,300
12.57 Repair, Replacement, or Alteration Costs	-	831,100	1,807,500	-	831,100	1,807,500
12.61 Population Forecast Adjustments - Foster Care	-	7,047,900	11,227,200	-	7,047,900	11,227,200
12.62 Early Learning and Development - Federal Medical Assistance Percentage Rate Change	-	81,800	-	-	81,800	-
12.62 State Hospital South - Federal Medical Assistance Percentage Rate Change	-	5,300	-	-	5,300	-
12.62 Youth Safety and Permanency - Federal Medical Assistance Percentage Rate Change	-	285,900	-	-	285,900	-
12.63 Population Forecast Adjustments - Caseload Maintenance	-	20,511,900	125,153,000	-	20,511,900	125,153,000
12.64 Population Forecast Adjustments - Cost Based Maintenance	-	5,534,000	31,190,300	-	5,534,000	31,190,300
12.65 Population Forecast Adjustments - Mandatory Pricing Maintenance	-	3,528,100	13,508,300	-	3,528,100	13,508,300
12.66 Population Forecast Adjustments - Utilization Maintenance	-	41,307,500	206,273,300	-	41,307,500	206,273,300
12.81 Rural Physician Loan Repayment Program	-	-	-	-	500,000	500,000
12.82 State Hospital West - Federal and Receipts Adjustments	-	-	-	-	-	-
12.83 Exemption from Transfer Limitations - Child, Youth, and Family Services	-	-	-	-	-	-
12.84 Idaho Child Care Program Capacity	-	-	-	-	-	15,000,000
12.85 Exemption from Transfer Limitations - Psychiatric Hospitalization	-	-	-	-	-	-
12.91 Division of Youth Safety and Permanency	-	-	-	-	-	-
12.92 Division of Early Learning and Development	-	-	-	-	-	-
12.93 Division of Family and Community Partnerships	-	-	-	-	-	-
12.94 Exemption from Transfer Limitations - Licensing and Certification	-	-	-	-	-	-
12.95 Exemption from Transfer Limitations - Behavioral Health	-	-	-	-	-	-
12.96 Move Extended Employment Services to the Division of Medicaid	-	-	-	-	-	-
13.00 FY 2026 Total	3,119.94	1,228,438,100	6,017,648,500	3,073.94	1,232,951,800	6,041,142,200
Amount Change From Original Appropriation	104.00	86,947,400	562,309,000	58.00	91,461,100	585,802,700
Percent Change From Original Appropriation	3.45%	7.62%	10.31%	1.92%	8.01%	10.74%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	4.00	263,600	665,500	4.00	263,600	665,500
5.00 FY 2025 Total Appropriation	4.00	263,600	665,500	4.00	263,600	665,500
7.00 FY 2025 Estimated Expenditures	4.00	263,600	665,500	4.00	263,600	665,500
9.00 FY 2026 Base	4.00	263,600	665,500	4.00	263,600	665,500
10.11 Change in Health Benefit Costs	-	2,200	5,200	-	2,200	5,200
10.12 Change in Variable Benefit Costs	-	-	-	-	-	-
10.45 Risk Management Costs	-	(300)	(300)	-	(300)	(300)
10.46 Controller's Fees	-	11,000	11,000	-	11,000	11,000
10.48 Office of Information Technology Services Support Fees	-	300	300	-	-	-
10.61 Salary Multiplier - Regular Employees	-	1,200	3,000	-	6,500	15,200
11.00 FY 2026 Total Maintenance	4.00	278,000	684,700	4.00	283,000	696,600
12.01 Change in Health Benefit Costs	-	3,000	-	-	3,000	-
12.02 Salary Multiplier - Regular Employees	-	1,500	-	-	8,700	-
13.00 FY 2026 Total	4.00	282,500	684,700	4.00	294,700	696,600
Amount Change From Original Appropriation	0.00	18,900	19,200	0.00	31,100	31,100
Percent Change From Original Appropriation	0.00%	7.17%	2.89%	0.00%	11.80%	4.67%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	413.00	72,544,500	98,385,100	413.00	72,544,500	98,385,100
4.11 Legislative Reappropriation	-	-	16,222,200	-	-	16,222,200
5.00 FY 2025 Total Appropriation	413.00	72,544,500	114,607,300	413.00	72,544,500	114,607,300
7.00 FY 2025 Estimated Expenditures	414.00	72,544,500	114,607,300	414.00	72,544,500	114,607,300
8.11 FTP or Fund Adjustments	1.00	-	-	1.00	-	-
8.12 FTP or Fund Adjustments	-	-	-	-	-	-
8.21 Account Transfers	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	(1,513,400)	(17,735,600)	-	(1,513,400)	(17,735,600)
8.51 Base Reductions	(2.00)	-	(291,800)	(2.00)	-	(291,800)
9.00 FY 2026 Base	412.00	71,031,100	96,579,900	412.00	71,031,100	96,579,900
10.11 Change in Health Benefit Costs	-	484,600	526,500	-	484,600	526,500
10.12 Change in Variable Benefit Costs	-	3,600	3,600	-	3,600	3,600
10.45 Risk Management Costs	-	(55,300)	(55,300)	-	(55,300)	(55,300)
10.46 Controller's Fees	-	121,600	121,600	-	121,600	121,600
10.47 Treasurer's Fees	-	(2,000)	(2,000)	-	(2,000)	(2,000)
10.48 Office of Information Technology Services Support Fees	-	121,600	121,600	-	52,100	52,100
10.61 Salary Multiplier - Regular Employees	-	214,600	251,200	-	1,072,800	1,255,800
11.00 FY 2026 Total Maintenance	412.00	71,919,800	97,547,100	412.00	72,708,500	98,482,200
12.01 Judicial Compensation	-	348,200	348,200	-	1,741,300	1,741,300
12.02 Judicial Resources	6.00	1,237,500	1,237,500	6.00	1,237,500	1,237,500
12.91 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
13.00 FY 2026 Total	418.00	73,505,500	99,132,800	418.00	75,687,300	101,461,000
Amount Change From Original Appropriation	5.00	961,000	747,700	5.00	3,142,800	3,075,900
Percent Change From Original Appropriation	1.21%	1.32%	0.76%	1.21%	4.33%	3.13%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	2,254.85	329,147,400	372,329,500	2,254.85	329,147,400	372,329,500
4.31 Drone and Contraband Interdiction and Intelligence Technology	-	795,000	795,000	-	795,000	795,000
4.32 Transport Safety Expansion	-	1,148,000	1,148,000	-	1,148,000	1,148,000
4.33 Body-Worn Camera Grant	-	27,000	1,051,000	-	27,000	1,051,000
4.34 Medical Services Adjustment	-	5,957,200	5,957,200	-	5,957,200	5,957,200
4.35 County and Out-of-State Population Increase	-	5,939,400	5,939,400	-	5,939,400	5,939,400
5.00 FY 2025 Total Appropriation	2,254.85	343,014,000	387,220,100	2,254.85	343,014,000	387,220,100
7.00 FY 2025 Estimated Expenditures	2,254.85	352,174,400	398,775,400	2,254.85	352,174,400	398,775,400
8.11 FTP or Fund Adjustments	-	-	-	-	-	-
8.31 Program Transfer	-	-	-	-	-	-
8.32 Program Transfer	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	(16,857,800)	(24,028,600)	-	(16,857,800)	(24,028,600)
9.00 FY 2026 Base	2,254.85	326,156,200	363,191,500	2,254.85	326,156,200	363,191,500
10.11 Change in Health Benefit Costs	-	2,581,700	2,929,000	-	2,581,700	2,929,000
10.12 Change in Variable Benefit Costs	-	(7,300)	(10,100)	-	(11,100)	(12,600)
10.41 Attorney General Fees	-	(66,100)	(66,100)	-	(66,100)	(66,100)
10.43 Legislative Audits	-	(400)	(400)	-	(400)	(400)
10.45 Risk Management Costs	-	(450,400)	(473,200)	-	(450,400)	(473,200)
10.46 Controller's Fees	-	514,300	514,300	-	514,300	514,300
10.47 Treasurer's Fees	-	(5,000)	(5,000)	-	(5,000)	(5,000)
10.48 Office of Information Technology Services Support Fees	-	2,907,600	2,907,600	-	1,927,900	1,927,900
10.61 Salary Multiplier - Regular Employees	-	1,537,900	1,739,400	-	7,690,000	8,697,700
10.67 Compensation Schedule Changes	-	-	-	-	65,600	65,600
11.00 FY 2026 Total Maintenance	2,254.85	333,168,500	370,727,000	2,254.85	338,402,700	376,768,700
12.01 Drone and Contraband Interdiction and Intelligence Technology	-	2,397,000	2,397,000	-	2,397,000	2,397,000
12.02 Transport Safety Expansion	12.00	965,500	965,500	12.00	965,500	965,500
12.03 Classification, Case Management, and Reentry Tools	-	1,000,000	1,000,000	-	1,000,000	1,000,000
12.04 Body-Worn Camera Grant	-	505,000	505,000	-	505,000	505,000
12.05 Access to Courts/Transparency	-	668,100	668,100	-	668,100	668,100
12.06 Training and Development Center Equipment	-	77,400	77,400	-	77,400	77,400
12.07 Pocatello Community Reentry Center Operations	-	-	680,700	-	-	680,700
12.08 Equipment- Skid Steer	-	-	83,200	-	-	30,000
12.53 General Inflation Adjustments	-	1,153,700	1,362,700	-	1,153,700	1,362,700
12.55 Repair, Replacement, or Alteration Costs	-	-	8,825,800	-	-	8,825,800
12.61 Medical Services Adjustment	-	2,727,900	2,727,900	-	2,727,900	2,727,900
12.62 County and Out-of-State Population Increase	-	4,527,900	4,527,900	-	4,527,900	4,527,900
12.81 Special Assistant US Attorney (SAUSA) in North Idaho	-	-	-	-	85,000	85,000

Agency Decision Unit Summary

13.00 FY 2026 Total	2,266.85	347,191,000	394,548,200	2,266.85	352,510,200	400,621,700
Amount Change From Original Appropriation	12.00	18,043,600	22,218,700	12.00	23,362,800	28,292,200
Percent Change From Original Appropriation	0.53%	5.48%	5.97%	0.53%	7.10%	7.60%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	409.00	49,175,800	58,549,900	409.00	49,175,800	58,549,900
5.00 FY 2025 Total Appropriation	409.00	49,175,800	58,549,900	409.00	49,175,800	58,549,900
7.00 FY 2025 Estimated Expenditures	409.00	49,175,800	58,549,900	409.00	49,175,800	58,549,900
8.31 Program Transfer	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	-	(587,400)	-	-	(587,400)
9.00 FY 2026 Base	409.00	49,175,800	57,962,500	409.00	49,175,800	57,962,500
10.11 Change in Health Benefit Costs	-	527,800	530,400	-	527,800	530,400
10.12 Change in Variable Benefit Costs	-	(11,900)	(12,000)	-	(11,900)	(12,000)
10.41 Attorney General Fees	-	24,600	24,600	-	24,600	24,600
10.43 Legislative Audits	-	800	800	-	800	800
10.45 Risk Management Costs	-	(23,900)	(23,900)	-	(23,900)	(23,900)
10.46 Controller's Fees	-	130,200	130,200	-	130,200	130,200
10.47 Treasurer's Fees	-	(1,300)	(1,300)	-	(1,300)	(1,300)
10.48 Office of Information Technology Services Support Fees	-	82,500	82,500	-	36,200	36,200
10.61 Salary Multiplier - Regular Employees	-	297,500	299,300	-	1,487,800	1,496,800
10.67 Compensation Schedule Changes	-	-	-	-	35,200	35,200
11.00 FY 2026 Total Maintenance	409.00	50,202,100	58,993,100	409.00	51,381,300	60,179,500
12.01 Radio Update and Replacement	-	-	380,000	-	-	380,000
12.02 Substance Use Residential Treatment	-	300,000	300,000	-	300,000	300,000
12.55 Repair, Replacement, or Alteration Costs	-	-	377,600	-	-	377,600
12.72 IT Modernization Initiative	(7.00)	-	-	(7.00)	-	-
13.00 FY 2026 Total	402.00	50,502,100	60,050,700	402.00	51,681,300	61,237,100
Amount Change From Original Appropriation	(7.00)	1,326,300	1,500,800	(7.00)	2,505,500	2,687,200
Percent Change From Original Appropriation	(1.71%)	2.70%	2.56%	(1.71%)	5.09%	4.59%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	614.34	62,314,200	106,631,900	614.34	62,314,200	106,631,900
4.31 Remote Housing	-	268,100	268,100	-	268,100	268,100
5.00 FY 2025 Total Appropriation	614.34	62,582,300	106,900,000	614.34	62,582,300	106,900,000
7.00 FY 2025 Estimated Expenditures	614.34	70,303,800	124,947,700	614.34	70,303,800	124,947,700
8.11 FTP or Fund Adjustments	-	-	-	-	-	-
8.31 Program Transfer	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	(5,382,800)	(6,511,700)	-	(5,382,800)	(6,511,700)
9.00 FY 2026 Base	614.34	57,199,500	100,388,300	614.34	57,199,500	100,388,300
10.11 Change in Health Benefit Costs	-	533,100	804,700	-	533,100	804,700
10.12 Change in Variable Benefit Costs	-	1,500	2,500	-	1,500	2,500
10.41 Attorney General Fees	-	(76,500)	(123,100)	-	(76,500)	(123,100)
10.43 Legislative Audits	-	(1,200)	(3,500)	-	(1,200)	(3,500)
10.45 Risk Management Costs	-	(254,500)	(297,400)	-	(254,500)	(297,400)
10.46 Controller's Fees	-	166,500	337,600	-	166,500	337,600
10.47 Treasurer's Fees	-	(600)	(600)	-	(600)	(600)
10.48 Office of Information Technology Services Support Fees	-	240,000	298,900	-	192,200	239,200
10.61 Salary Multiplier - Regular Employees	-	392,500	577,800	-	1,963,100	2,890,700
10.67 Compensation Schedule Changes	-	-	-	-	93,800	126,200
11.00 FY 2026 Total Maintenance	614.34	58,200,300	101,985,200	614.34	59,816,900	104,364,600
12.01 Fleet Positions	2.00	63,300	63,300	2.00	63,300	63,300
12.02 Special Investigations Unit	4.00	757,300	757,300	4.00	757,300	757,300
12.03 Forensic Deputy Lab Manager	1.00	118,200	118,200	1.00	118,200	118,200
12.04 DNA Collection Legislation	-	168,100	168,100	-	168,100	168,100
12.05 Highway Distribution Fund Shift - Year 5 of 5	-	4,995,500	-	-	5,144,100	-
12.06 Sexual Assault Kit Initiative (SAKI)	2.00	-	-	2.00	-	-
12.07 Disaster Recovery	-	-	233,000	-	-	233,000
12.08 Digital Forensics	-	-	-	-	-	-
12.09 Non-Federal Contracts for Service	-	-	-	-	-	-
12.10 Sex Offender Registration and Notification	-	-	50,000	-	-	50,000
12.11 POST Technical Records Specialist	0.33	-	20,800	0.33	-	20,800
12.55 Repair, Replacement, or Alteration Costs	-	5,519,400	6,206,700	-	5,519,400	6,206,700
12.71 IT Modernization Phase V	(20.00)	144,300	144,300	(16.00)	281,500	281,500
12.81 Fentanyl Takes All Campaign	-	-	-	-	-	500,000
13.00 FY 2026 Total	603.67	69,966,400	109,746,900	607.67	71,868,800	112,763,500
Amount Change From Original Appropriation	(10.67)	7,652,200	3,115,000	(6.67)	9,554,600	6,131,600
Percent Change From Original Appropriation	(1.74%)	12.28%	2.92%	(1.09%)	15.33%	5.75%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	41.42	-	4,028,300	41.42	-	4,028,300
5.00 FY 2025 Total Appropriation	41.42	-	4,028,300	41.42	-	4,028,300
7.00 FY 2025 Estimated Expenditures	41.42	-	4,028,300	41.42	-	4,028,300
8.41 Removal of One-Time Expenditures	-	-	(189,600)	-	-	(189,600)
9.00 FY 2026 Base	41.42	-	3,838,700	41.42	-	3,838,700
10.11 Change in Health Benefit Costs	-	-	52,000	-	-	52,000
10.12 Change in Variable Benefit Costs	-	-	1,300	-	-	1,300
10.43 Legislative Audits	-	-	1,000	-	-	1,000
10.45 Risk Management Costs	-	-	(25,700)	-	-	(25,700)
10.46 Controller's Fees	-	-	8,700	-	-	8,700
10.47 Treasurer's Fees	-	-	(100)	-	-	(100)
10.48 Office of Information Technology Services Support Fees	-	-	15,000	-	-	6,000
10.61 Salary Multiplier - Regular Employees	-	-	23,400	-	-	116,500
11.00 FY 2026 Total Maintenance	41.42	-	3,914,300	41.42	-	3,998,400
12.55 Repair, Replacement, or Alteration Costs	-	-	289,200	-	-	289,200
13.00 FY 2026 Total	41.42	-	4,203,500	41.42	-	4,287,600
Amount Change From Original Appropriation	0.00	0	175,200	0.00	0	259,300
Percent Change From Original Appropriation	0.00%		4.35%	0.00%		6.44%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	3.00	-	478,000	3.00	-	478,000
5.00 FY 2025 Total Appropriation	3.00	-	478,000	3.00	-	478,000
7.00 FY 2025 Estimated Expenditures	3.00	-	478,000	3.00	-	478,000
9.00 FY 2026 Base	3.00	-	478,000	3.00	-	478,000
10.11 Change in Health Benefit Costs	-	-	1,300	-	-	1,300
10.12 Change in Variable Benefit Costs	-	-	-	-	-	-
10.43 Legislative Audits	-	-	(1,300)	-	-	(1,300)
10.45 Risk Management Costs	-	-	(2,100)	-	-	(2,100)
10.46 Controller's Fees	-	-	7,600	-	-	7,600
10.48 Office of Information Technology Services Support Fees	-	-	8,500	-	-	4,600
10.61 Salary Multiplier - Regular Employees	-	-	1,200	-	-	6,200
11.00 FY 2026 Total Maintenance	3.00	-	493,200	3.00	-	494,300
13.00 FY 2026 Total	3.00	-	493,200	3.00	-	494,300
Amount Change From Original Appropriation	0.00	0	15,200	0.00	0	16,300
Percent Change From Original Appropriation	0.00%		3.18%	0.00%		3.41%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	385.00	27,313,500	169,007,600	385.00	27,313,500	169,007,600
4.11 Legislative Reappropriation	-	1,719,100	67,157,100	-	1,719,100	67,157,100
4.31 Confined Animal Feeding Operations Transfer	-	-	-	-	-	-
4.32 Language Exemption for Indirect Costs	-	-	-	-	-	-
5.00 FY 2025 Total Appropriation	385.00	29,032,600	236,164,700	385.00	29,032,600	236,164,700
7.00 FY 2025 Estimated Expenditures	385.00	29,341,500	236,964,300	385.00	29,341,500	236,964,300
8.31 Program Transfer	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	(1,719,100)	(67,157,100)	-	(1,719,100)	(67,157,100)
8.42 Removal of One-Time Expenditures	-	-	(254,000)	-	-	(254,000)
9.00 FY 2026 Base	385.00	27,313,500	168,753,600	385.00	27,313,500	168,753,600
10.11 Change in Health Benefit Costs	-	249,200	496,000	-	249,200	496,000
10.12 Change in Variable Benefit Costs	-	(1,200)	(2,400)	-	(1,200)	(2,400)
10.23 Contract Inflation Adjustments	-	86,300	199,700	-	86,300	199,700
10.41 Attorney General Fees	-	(166,700)	(166,700)	-	(166,700)	(166,700)
10.43 Legislative Audits	-	5,300	10,000	-	5,300	10,000
10.45 Risk Management Costs	-	(34,600)	(65,600)	-	(34,600)	(65,600)
10.46 Controller's Fees	-	97,200	184,100	-	97,200	184,100
10.47 Treasurer's Fees	-	(400)	(700)	-	(400)	(700)
10.48 Office of Information Technology Services Support Fees	-	(52,800)	(100,000)	-	(82,700)	(156,600)
10.61 Salary Multiplier - Regular Employees	-	173,900	345,600	-	868,900	1,729,200
10.67 Compensation Schedule Changes	-	-	-	-	71,100	194,500
11.00 FY 2026 Total Maintenance	385.00	27,669,700	169,653,600	385.00	28,405,900	171,175,100
12.01 Turnover Reduction & Targeted Pay Adjustments	-	545,100	592,800	-	545,100	592,800
12.02 Environmental Remediation Cash Transfer	-	-	1,500,000	-	-	1,500,000
12.03 Triumph Mine Remediation Work	-	-	1,030,000	-	-	1,030,000
12.04 Final American Rescue Plan Act Request	-	-	73,813,500	-	-	73,813,500
12.05 CEC & Benefit Fund Shift	-	139,000	-	-	695,000	-
12.89 Cash Transfer	-	-	(1,500,000)	-	-	(1,500,000)
12.91 Language Exemption for Indirect Costs	-	-	-	-	-	-
12.92 ARPA Reappropriation	-	-	-	-	-	-
12.93 Laserfische Reappropriation	-	-	-	-	-	-
12.94 Ag BMP Transfer	-	-	-	-	-	-
13.00 FY 2026 Total	385.00	28,353,800	245,089,900	385.00	29,646,000	246,611,400
Amount Change From Original Appropriation	0.00	1,040,300	76,082,300	0.00	2,332,500	77,603,800
Percent Change From Original Appropriation	0.00%	3.81%	45.02%	0.00%	8.54%	45.92%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	550.00	-	154,533,300	550.00	-	154,533,300
4.11 Legislative Reappropriation	-	-	11,011,800	-	-	11,011,800
4.31 Boise River Wildlife Management Area Fire Rehabilitation	-	-	270,000	-	-	270,000
5.00 FY 2025 Total Appropriation	550.00	-	165,815,100	550.00	-	165,815,100
7.00 FY 2025 Estimated Expenditures	550.00	-	171,728,700	550.00	-	171,728,700
8.11 FTP or Fund Adjustments	-	-	-	-	-	-
8.31 Program Transfer	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	-	(25,289,300)	-	-	(25,289,300)
9.00 FY 2026 Base	550.00	-	140,525,800	550.00	-	140,525,800
10.11 Change in Health Benefit Costs	-	-	946,000	-	-	946,000
10.12 Change in Variable Benefit Costs	-	-	(35,800)	-	-	(35,800)
10.41 Attorney General Fees	-	-	(3,600)	-	-	(3,600)
10.43 Legislative Audits	-	-	15,000	-	-	15,000
10.45 Risk Management Costs	-	-	(249,400)	-	-	(249,400)
10.46 Controller's Fees	-	-	371,600	-	-	371,600
10.47 Treasurer's Fees	-	-	(2,600)	-	-	(2,600)
10.48 Office of Information Technology Services Support Fees	-	-	561,500	-	-	448,200
10.61 Salary Multiplier - Regular Employees	-	-	491,500	-	-	2,457,100
10.67 Compensation Schedule Changes	-	-	-	-	-	94,300
11.00 FY 2026 Total Maintenance	550.00	-	142,620,000	550.00	-	144,566,600
12.01 License Sales System Contract Renewal	-	-	239,000	-	-	239,000
12.02 Pack River Delta Restoration - Final Phase	-	-	2,160,000	-	-	2,160,000
12.03 Recreational Access Lease Cost Increases	-	-	273,700	-	-	273,700
12.04 Website Redesign - Phase 2	-	-	550,000	-	-	550,000
12.05 Bonneville Power Administration Mitigation Stewardship	-	-	191,700	-	-	191,700
12.06 Springfield Hatchery Fish Trailer Tanks	-	-	216,500	-	-	216,500
12.07 Salmon Complex Renovation	-	-	3,626,700	-	-	3,626,700
12.08 Regional Office Operating Cost Increases	-	-	192,200	-	-	192,200
12.09 McCall Regional Office Lease	-	-	500,000	-	-	500,000
12.10 Regional Office Complex Improvements	-	-	280,000	-	-	280,000
12.11 Fish Hatchery Improvements	-	-	750,000	-	-	750,000
12.12 Software Licenses	-	-	140,000	-	-	140,000
12.13 Grant Alignment	-	-	679,900	-	-	679,900
12.14 Remote Connectivity	-	-	65,000	-	-	65,000
12.55 Repair, Replacement, or Alteration Costs	-	-	8,320,200	-	-	8,320,200
12.91 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
13.00 FY 2026 Total	550.00	-	160,804,900	550.00	-	162,751,500

Agency Decision Unit Summary

Amount Change From Original Appropriation	0.00	0	6,271,600	0.00	0	8,218,200
Percent Change From Original Appropriation	0.00%		4.06%	0.00%		5.32%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	349.60	16,939,800	96,918,400	349.60	16,939,800	96,918,400
4.71 Cash Transfer Revenue Adjustment	-	-	-	-	(60,000,000)	(60,000,000)
4.81 Fire Suppression Deficiency Fund	-	-	-	-	60,000,000	60,000,000
5.00 FY 2025 Total Appropriation	349.60	16,939,800	96,918,400	349.60	16,939,800	96,918,400
7.00 FY 2025 Estimated Expenditures	349.60	16,988,000	97,355,300	349.60	16,988,000	97,355,300
8.11 FTP Adjustments	-	-	-	-	-	-
8.12 FTP Adjustments - Fiscal Financial Specialist	-	-	-	-	-	-
8.13 FTP and Fund Adjustments for Fund Integrity	-	-	-	-	-	-
8.31 Program Transfer - Fiscal Staff	-	-	-	-	-	-
8.32 Program Transfer for Fund Integrity	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	(6,003,100)	(8,786,400)	-	(6,003,100)	(8,786,400)
8.51 Base Reductions	(17.00)	-	(14,492,400)	(17.00)	-	(14,492,400)
9.00 FY 2026 Base	332.60	10,936,700	73,639,600	332.60	10,936,700	73,639,600
10.11 Change in Health Benefit Costs	-	92,500	469,500	-	92,500	470,800
10.12 Change in Variable Benefit Costs	-	13,900	75,400	-	13,900	75,500
10.23 Contract Inflation Adjustments	-	4,600	36,600	-	4,600	36,600
10.41 Attorney General Fees	-	(48,600)	(230,200)	-	(48,600)	(230,200)
10.45 Risk Management Costs	-	(26,200)	(128,300)	-	(26,200)	(128,300)
10.46 Controller's Fees	-	51,600	253,100	-	51,600	253,100
10.47 Treasurer's Fees	-	(100)	(1,100)	-	(100)	(1,100)
10.48 Office of Information Technology Services Support Fees	-	8,300	82,800	-	13,200	131,700
10.61 Salary Multiplier - Regular Employees	-	50,900	275,500	-	254,400	1,380,300
10.67 Compensation Schedule Changes	-	-	-	-	8,100	46,500
11.00 FY 2026 Total Maintenance	332.60	11,083,600	74,472,900	332.60	11,300,100	75,674,500
12.01 Fire Emergency Support Program Manager	1.00	64,500	184,400	1.00	64,500	184,400
12.02 Fire Aviation Section Manager	1.00	70,500	196,100	1.00	70,500	196,100
12.03 Statewide Fire Assessment Program Manager	1.00	-	196,600	1.00	-	196,600
12.04 Fire Detection Cameras	-	229,000	458,000	-	229,000	458,000
12.05 Fire Equipment	-	-	729,800	-	-	729,800
12.06 Assistant Fire Warden - Ponderosa Area	1.00	53,100	161,500	-	-	-
12.07 Net Zero FTP and Fund Transfer	-	-	-	-	-	-
12.08 Fire Burn Permit Replacement	-	120,000	120,000	-	120,000	120,000
12.09 Urban and Community Forestry Program Specialist	1.00	-	108,700	-	-	-
12.10 Statewide Office Security Upgrades	-	50,000	500,000	-	50,000	500,000
12.11 Shared Stewardship Funding	-	52,800	52,800	-	52,800	52,800
12.12 GIS Environment Enhancements	-	6,200	62,000	-	6,200	62,000
12.13 Navigable Waters - Boat and Trailer	-	-	80,000	-	-	80,000
12.14 Fleet and Facilities Manager Vehicle	-	5,400	54,200	-	5,400	54,200

Agency Decision Unit Summary

12.15 Timber Protective Association Assessment Funding	-	-	83,500	-	-	83,500
12.16 LAAO Fund Integrity	-	-	-	-	-	-
12.17 Timber Protective Association Adjustments - CEC and Inflation	-	15,600	15,600	-	66,800	66,800
12.55 Repair, Replacement, or Alteration Costs	-	131,800	2,674,600	-	131,800	2,674,600
12.81 Fire Suppression Deficiency Fund	-	-	-	-	40,000,000	40,000,000
12.82 Satellite Fire Detection and Mapping	-	-	-	-	150,000	150,000
12.83 Firefighter Bonuses	-	-	-	-	1,000,000	1,000,000
12.89 Cash Transfer	-	-	-	-	(40,000,000)	(40,000,000)
13.00 FY 2026 Total	337.60	11,882,500	80,150,700	335.60	13,247,100	82,283,300
Amount Change From Original Appropriation	(12.00)	(5,057,300)	(16,767,700)	(14.00)	(3,692,700)	(14,635,100)
Percent Change From Original Appropriation	(3.43%)	(29.85%)	(17.30%)	(4.00%)	(21.80%)	(15.10%)

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	4.00	-	893,300	4.00	-	893,300
5.00 FY 2025 Total Appropriation	4.00	-	893,300	4.00	-	893,300
7.00 FY 2025 Estimated Expenditures	4.00	-	893,300	4.00	-	893,300
8.11 FTP or Fund Adjustments	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	-	(6,800)	-	-	(6,800)
9.00 FY 2026 Base	4.00	-	886,500	4.00	-	886,500
10.11 Change in Health Benefit Costs	-	-	5,200	-	-	5,200
10.12 Change in Variable Benefit Costs	-	-	600	-	-	500
10.23 Contract Inflation Adjustments	-	-	5,800	-	-	5,800
10.41 Attorney General Fees	-	-	(100)	-	-	(100)
10.45 Risk Management Costs	-	-	(900)	-	-	(900)
10.46 Controller's Fees	-	-	11,200	-	-	11,200
10.48 Office of Information Technology Services Support Fees	-	-	300	-	-	-
10.61 Salary Multiplier - Regular Employees	-	-	6,300	-	-	31,700
11.00 FY 2026 Total Maintenance	4.00	-	914,900	4.00	-	939,900
12.01 Additional personnel costs for EFIB	-	-	100,000	-	-	-
12.53 General Inflation Adjustments	-	-	1,200	-	-	1,200
12.55 Repair, Replacement, or Alteration Costs	-	-	4,900	-	-	4,900
12.91 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
13.00 FY 2026 Total	4.00	-	1,021,000	4.00	-	946,000
Amount Change From Original Appropriation	0.00	0	127,700	0.00	0	52,700
Percent Change From Original Appropriation	0.00%		14.30%	0.00%		5.90%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	190.80	4,035,400	87,954,400	190.80	4,035,400	87,954,400
4.11 Legislative Reappropriation	-	900,000	123,116,500	-	900,000	123,116,500
5.00 FY 2025 Total Appropriation	190.80	4,935,400	211,070,900	190.80	4,935,400	211,070,900
7.00 FY 2025 Estimated Expenditures	190.80	4,935,400	223,515,300	190.80	4,935,400	223,515,300
8.11 FTP or Fund Adjustments	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	(900,000)	(153,067,500)	-	(900,000)	(153,067,500)
8.51 Base Reductions	-	-	(10,000,000)	-	-	(10,000,000)
9.00 FY 2026 Base	190.80	4,035,400	48,003,400	190.80	4,035,400	48,003,400
10.11 Change in Health Benefit Costs	-	45,700	247,900	-	45,700	247,900
10.12 Change in Variable Benefit Costs	-	400	1,900	-	400	1,900
10.41 Attorney General Fees	-	-	21,600	-	-	21,600
10.43 Legislative Audits	-	10,500	10,500	-	10,500	10,500
10.45 Risk Management Costs	-	(94,700)	(94,700)	-	(94,700)	(94,700)
10.46 Controller's Fees	-	100,000	175,400	-	100,000	175,400
10.47 Treasurer's Fees	-	(900)	(900)	-	(900)	(900)
10.48 Office of Information Technology Services Support Fees	-	101,400	101,400	-	23,400	23,400
10.61 Salary Multiplier - Regular Employees	-	24,700	129,900	-	123,400	648,700
11.00 FY 2026 Total Maintenance	190.80	4,222,500	48,596,400	190.80	4,243,200	49,037,200
12.01 Operational Staff	5.00	-	322,000	5.00	-	322,000
12.02 Increase in Base Seasonal Position Wages	-	-	210,000	-	-	210,000
12.03 Increase in Base Operating Expenditures	-	-	195,000	-	-	195,000
12.04 Equity Increase for Targeted Classifications	-	-	309,100	-	-	309,100
12.05 Compact Wheel Loader	-	-	140,000	-	-	140,000
12.06 Responsible Off Highway Vehicle Use Media Campaign	-	-	100,000	-	-	100,000
12.07 Bear Lake - Fish Haven Day Use Improvements	-	-	-	-	-	4,000,000
12.08 Lake Cascade - Bureau of Reclamation Grants	-	-	-	-	-	400,000
12.09 Appropriation Unit Consolidation	-	-	-	-	-	-
12.55 Repair, Replacement, or Alteration Costs	-	-	2,660,500	-	-	2,660,500
12.91 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
13.00 FY 2026 Total	195.80	4,222,500	52,533,000	195.80	4,243,200	57,373,800
Amount Change From Original Appropriation	5.00	187,100	(35,421,400)	5.00	207,800	(30,580,600)
Percent Change From Original Appropriation	2.62%	4.64%	(40.27%)	2.62%	5.15%	(34.77%)

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	170.00	24,212,200	81,800,000	170.00	24,212,200	81,800,000
4.11 Legislative Reappropriation	-	-	60,061,700	-	-	60,061,700
5.00 FY 2025 Total Appropriation	170.00	24,212,200	141,861,700	170.00	24,212,200	141,861,700
7.00 FY 2025 Estimated Expenditures	170.00	24,263,200	141,912,700	170.00	24,263,200	141,912,700
8.11 FTP or Fund Adjustments	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	(296,500)	(60,358,200)	-	(296,500)	(60,358,200)
9.00 FY 2026 Base	170.00	23,915,700	81,503,500	170.00	23,915,700	81,503,500
10.11 Change in Health Benefit Costs	-	160,200	218,500	-	160,200	218,500
10.12 Change in Variable Benefit Costs	-	(1,600)	(2,100)	-	(1,600)	(2,100)
10.23 Contract Inflation Adjustments	-	30,900	30,900	-	30,900	30,900
10.41 Attorney General Fees	-	(248,900)	(248,900)	-	(248,900)	(248,900)
10.43 Legislative Audits	-	5,300	6,500	-	5,300	6,500
10.45 Risk Management Costs	-	(19,800)	(26,100)	-	(19,800)	(26,100)
10.46 Controller's Fees	-	61,800	76,300	-	61,800	76,300
10.47 Treasurer's Fees	-	-	(400)	-	-	(400)
10.48 Office of Information Technology Services Support Fees	-	(37,800)	(46,700)	-	(74,700)	(92,200)
10.61 Salary Multiplier - Regular Employees	-	107,400	144,500	-	536,700	721,200
10.67 Compensation Schedule Changes	-	-	-	-	101,300	135,100
11.00 FY 2026 Total Maintenance	170.00	23,973,200	81,656,000	170.00	24,466,900	82,322,300
12.01 Aquifer Planning and Management Fund Cash Transfer	-	-	716,000	-	-	716,000
12.02 Water Administration Bureau Positions	5.00	517,000	517,000	5.00	517,000	517,000
12.03 Public Information Office Senior Position	-	127,700	127,700	-	127,700	127,700
12.04 Increase in Esri Maintenance Costs	-	58,700	58,700	-	58,700	58,700
12.05 Laserfiche Form - Beneficial Use	-	65,000	65,000	-	65,000	65,000
12.55 Repair, Replacement, or Alteration Costs	-	229,900	229,900	-	229,900	229,900
12.56 Repair, Replacement, or Alteration Costs	-	202,500	202,500	-	202,500	202,500
12.57 Repair, Replacement, or Alteration Costs	-	25,500	25,500	-	25,500	25,500
12.81 Water Project Funding	-	-	-	-	30,000,000	30,000,000
12.89 Cash Transfer	-	-	(716,000)	-	-	(716,000)
12.91 Reappropriation Authority - American Rescue Plan Act	-	-	-	-	-	-
12.92 Inclusion of Intent Language for the Northern Idaho Adjudication	-	-	-	-	-	-
13.00 FY 2026 Total	175.00	25,199,500	82,882,300	175.00	55,693,200	113,548,600
Amount Change From Original Appropriation	5.00	987,300	1,082,300	5.00	31,481,000	31,748,600
Percent Change From Original Appropriation	2.94%	4.08%	1.32%	2.94%	130.02%	38.81%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	231.00	15,011,800	67,172,400	231.00	15,011,800	67,172,400
4.61 Deficiency Warrants	-	1,724,300	1,724,300	-	1,724,300	1,724,300
4.71 Cash Transfer Revenue Adjustment	-	(1,724,300)	(1,724,300)	-	(1,724,300)	(1,724,300)
5.00 FY 2025 Total Appropriation	231.00	15,011,800	67,172,400	231.00	15,011,800	67,172,400
7.00 FY 2025 Estimated Expenditures	231.00	15,101,300	67,499,800	231.00	15,101,300	67,499,800
8.21 Account Transfers	-	-	-	-	-	-
8.31 Program Transfer	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	-	(14,192,300)	-	-	(14,192,300)
9.00 FY 2026 Base	231.00	15,011,800	52,980,100	231.00	15,011,800	52,980,100
10.11 Change in Health Benefit Costs	-	91,300	294,900	-	91,300	294,900
10.12 Change in Variable Benefit Costs	-	200	200	-	200	200
10.41 Attorney General Fees	-	(52,200)	(58,200)	-	(52,200)	(58,200)
10.43 Legislative Audits	-	2,500	6,700	-	2,500	6,700
10.45 Risk Management Costs	-	(23,500)	(66,800)	-	(23,500)	(66,800)
10.46 Controller's Fees	-	113,000	208,100	-	113,000	208,100
10.47 Treasurer's Fees	-	(200)	(1,300)	-	(200)	(1,300)
10.48 Office of Information Technology Services Support Fees	-	(21,500)	(53,300)	-	(37,800)	(134,900)
10.61 Salary Multiplier - Regular Employees	-	60,000	176,400	-	299,600	877,200
10.67 Compensation Schedule Changes	-	-	-	-	-	49,900
11.00 FY 2026 Total Maintenance	231.00	15,181,400	53,486,800	231.00	15,404,700	54,155,900
12.01 Agricultural Investigator Pay Structure	-	231,200	340,400	-	231,200	340,400
12.02 Fresh Fruit and Vegetable Nonclassified Annual Salary and Benefits	-	-	177,900	-	-	390,800
12.55 Repair, Replacement, or Alteration Costs	-	-	1,105,700	-	-	1,105,700
13.00 FY 2026 Total	231.00	15,412,600	55,110,800	231.00	15,635,900	55,992,800
Amount Change From Original Appropriation	0.00	400,800	(12,061,600)	0.00	624,100	(11,179,600)
Percent Change From Original Appropriation	0.00%	2.67%	(17.96%)	0.00%	4.16%	(16.64%)

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	17.75	4,592,200	5,016,600	17.75	4,592,200	5,016,600
4.11 Legislative Reappropriation	-	1,715,600	1,715,600	-	1,715,600	1,715,600
5.00 FY 2025 Total Appropriation	17.75	6,307,800	6,732,200	17.75	6,307,800	6,732,200
7.00 FY 2025 Estimated Expenditures	17.75	6,307,800	6,732,200	17.75	6,307,800	6,732,200
8.11 FTP or Fund Adjustments	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	(2,715,600)	(2,715,600)	-	(2,715,600)	(2,715,600)
9.00 FY 2026 Base	17.75	3,592,200	4,016,600	17.75	3,592,200	4,016,600
10.11 Change in Health Benefit Costs	-	20,500	23,400	-	20,500	23,400
10.12 Change in Variable Benefit Costs	-	(800)	(900)	-	(800)	(900)
10.23 Contract Inflation Adjustments	-	500	600	-	500	600
10.41 Attorney General Fees	-	(1,600)	(3,200)	-	(1,600)	(3,200)
10.43 Legislative Audits	-	1,000	2,000	-	1,000	2,000
10.45 Risk Management Costs	-	(4,200)	(6,000)	-	(4,200)	(6,000)
10.46 Controller's Fees	-	16,000	22,800	-	16,000	22,800
10.48 Office of Information Technology Services Support Fees	-	9,600	13,700	-	7,900	11,300
10.61 Salary Multiplier - Regular Employees	-	12,300	14,000	-	61,700	70,600
10.67 Compensation Schedule Changes	-	-	-	-	5,700	5,700
11.00 FY 2026 Total Maintenance	17.75	3,645,500	4,083,000	17.75	3,698,900	4,142,900
12.55 Repair, Replacement, or Alteration Costs	-	40,500	40,500	-	40,500	40,500
12.91 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
13.00 FY 2026 Total	17.75	3,686,000	4,123,500	17.75	3,739,400	4,183,400
Amount Change From Original Appropriation	0.00	(906,200)	(893,100)	0.00	(852,800)	(833,200)
Percent Change From Original Appropriation	0.00%	(19.73%)	(17.80%)	0.00%	(18.57%)	(16.61%)

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	48.00	5,901,600	203,846,300	48.00	5,901,600	203,846,300
4.11 Legislative Reappropriation	-	-	291,908,800	-	-	291,908,800
4.31 Transfer of Reappropriation to the Broadband Office Program	-	-	-	-	-	-
5.00 FY 2025 Total Appropriation	48.00	5,901,600	495,755,100	48.00	5,901,600	495,755,100
7.00 FY 2025 Estimated Expenditures	48.00	7,657,200	497,510,700	48.00	7,657,200	497,510,700
8.31 Program Transfer	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	-	(291,908,800)	-	-	(291,908,800)
9.00 FY 2026 Base	48.00	5,901,600	203,846,300	48.00	5,901,600	203,846,300
10.11 Change in Health Benefit Costs	-	37,200	62,400	-	37,200	62,400
10.12 Change in Variable Benefit Costs	-	(200)	(300)	-	(200)	(300)
10.41 Attorney General Fees	-	(2,400)	(3,500)	-	(2,400)	(3,500)
10.43 Legislative Audits	-	3,500	5,000	-	3,500	5,000
10.45 Risk Management Costs	-	(8,000)	(11,500)	-	(8,000)	(11,500)
10.46 Controller's Fees	-	34,300	49,000	-	34,300	49,000
10.47 Treasurer's Fees	-	(200)	(300)	-	(200)	(300)
10.48 Office of Information Technology Services Support Fees	-	(3,600)	(5,200)	-	(5,800)	(8,400)
10.61 Salary Multiplier - Regular Employees	-	25,600	42,100	-	128,400	211,400
11.00 FY 2026 Total Maintenance	48.00	5,987,800	203,984,000	48.00	6,088,400	204,150,100
12.01 Transfer of FTP to the Broadband Office Program	-	-	-	-	-	-
12.91 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
13.00 FY 2026 Total	48.00	5,987,800	203,984,000	48.00	6,088,400	204,150,100
Amount Change From Original Appropriation	0.00	86,200	137,700	0.00	186,800	303,800
Percent Change From Original Appropriation	0.00%	1.46%	0.07%	0.00%	3.17%	0.15%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	37.00	4,153,400	4,224,100	37.00	4,153,400	4,224,100
5.00 FY 2025 Total Appropriation	37.00	4,153,400	4,224,100	37.00	4,153,400	4,224,100
7.00 FY 2025 Estimated Expenditures	37.00	4,262,000	4,332,700	37.00	4,262,000	4,332,700
8.41 Removal of One-Time Expenditures	-	(12,600)	(12,600)	-	(12,600)	(12,600)
9.00 FY 2026 Base	37.00	4,140,800	4,211,500	37.00	4,140,800	4,211,500
10.11 Change in Health Benefit Costs	-	48,100	48,100	-	48,100	48,100
10.12 Change in Variable Benefit Costs	-	(200)	(200)	-	(200)	(200)
10.45 Risk Management Costs	-	(10,200)	(10,200)	-	(10,200)	(10,200)
10.46 Controller's Fees	-	12,000	12,000	-	12,000	12,000
10.47 Treasurer's Fees	-	(100)	(100)	-	(100)	(100)
10.48 Office of Information Technology Services Support Fees	-	11,400	11,400	-	(1,400)	(1,400)
10.61 Salary Multiplier - Regular Employees	-	25,400	25,400	-	127,100	127,100
10.67 Compensation Schedule Changes	-	-	-	-	2,600	2,600
11.00 FY 2026 Total Maintenance	37.00	4,227,200	4,297,900	37.00	4,318,700	4,389,400
12.01 Commissioner Pay Increase	-	21,600	21,600	-	59,300	59,300
12.55 Repair, Replacement, or Alteration Costs	-	12,600	12,600	-	12,600	12,600
13.00 FY 2026 Total	37.00	4,261,400	4,332,100	37.00	4,390,600	4,461,300
Amount Change From Original Appropriation	0.00	108,000	108,000	0.00	237,200	237,200
Percent Change From Original Appropriation	0.00%	2.60%	2.56%	0.00%	5.71%	5.62%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	659.58	607,200	101,995,300	659.58	607,200	101,995,300
5.00 FY 2025 Total Appropriation	659.58	607,200	101,995,300	659.58	607,200	101,995,300
7.00 FY 2025 Estimated Expenditures	659.58	607,200	101,995,300	659.58	607,200	101,995,300
8.11 Net Zero FTP Fund Adjustments	-	-	-	-	-	-
8.21 Account Transfers	-	-	-	-	-	-
8.31 Net Zero Program Transfers	-	-	-	-	-	-
9.00 FY 2026 Base	659.58	607,200	101,995,300	659.58	607,200	101,995,300
10.11 Change in Health Benefit Costs	-	7,800	686,100	-	7,800	686,100
10.12 Change in Variable Benefit Costs	-	(100)	(9,200)	-	(100)	(9,200)
10.41 Attorney General Fees	-	(500)	(79,600)	-	(500)	(79,600)
10.43 Legislative Audits	-	100	15,000	-	100	15,000
10.45 Risk Management Costs	-	(300)	(41,300)	-	(300)	(41,300)
10.46 Controller's Fees	-	1,900	337,500	-	1,900	337,500
10.47 Treasurer's Fees	-	-	(4,200)	-	-	(4,200)
10.48 Office of Information Technology Services Support Fees	-	(1,600)	(271,200)	-	(4,500)	(759,700)
10.61 Salary Multiplier - Regular Employees	-	4,600	399,500	-	22,600	1,997,900
10.67 Compensation Schedule Changes	-	-	-	-	-	110,700
11.00 FY 2026 Total Maintenance	659.58	619,100	103,027,900	659.58	634,200	104,248,500
12.01 Dedicated Fund Spending Authority Adjustment	-	-	7,330,000	-	-	7,330,000
12.02 Cash Transfer to Correct Error	-	-	4,868,600	-	-	4,868,600
12.55 Repair, Replacement, or Alteration Costs	-	-	161,000	-	-	161,000
12.89 Cash Transfer	-	-	(4,868,600)	-	-	(4,868,600)
12.91 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
13.00 FY 2026 Total	659.58	619,100	110,518,900	659.58	634,200	111,739,500
Amount Change From Original Appropriation	0.00	11,900	8,523,600	0.00	27,000	9,744,200
Percent Change From Original Appropriation	0.00%	1.96%	8.36%	0.00%	4.45%	9.55%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	72.00	-	11,036,300	72.00	-	11,036,300
5.00 FY 2025 Total Appropriation	72.00	-	11,036,300	72.00	-	11,036,300
7.00 FY 2025 Estimated Expenditures	72.00	-	11,036,300	72.00	-	11,036,300
8.41 Removal of One-Time Expenditures	-	-	(95,400)	-	-	(95,400)
9.00 FY 2026 Base	72.00	-	10,940,900	72.00	-	10,940,900
10.11 Change in Health Benefit Costs	-	-	93,600	-	-	93,600
10.12 Change in Variable Benefit Costs	-	-	500	-	-	500
10.41 Attorney General Fees	-	-	(164,300)	-	-	(164,300)
10.43 Legislative Audits	-	-	6,500	-	-	6,500
10.45 Risk Management Costs	-	-	(6,700)	-	-	(6,700)
10.46 Controller's Fees	-	-	20,400	-	-	20,400
10.47 Treasurer's Fees	-	-	(100)	-	-	(100)
10.48 Office of Information Technology Services Support Fees	-	-	60,300	-	-	32,500
10.61 Salary Multiplier - Regular Employees	-	-	74,700	-	-	373,600
11.00 FY 2026 Total Maintenance	72.00	-	11,025,800	72.00	-	11,296,900
12.01 Financial Institution IT Examiner, Commissioned Senior	1.00	-	172,100	1.00	-	172,100
12.02 Financial Institutions Examiner, Commissioned Senior	1.00	-	172,100	1.00	-	172,100
12.03 Financial Examiner Investigator 3 - CFB	1.00	-	123,000	-	-	-
12.04 Financial Examiner Investigator 3 - SEC	1.00	-	123,000	1.00	-	123,000
12.05 Financial Examiner Investigator 3 - CFB	1.00	-	123,000	-	-	-
12.06 Financial Examiner Investigator 3 - SEC	1.00	-	123,000	1.00	-	123,000
12.55 Repair, Replacement, or Alteration Costs	-	-	52,600	-	-	52,600
13.00 FY 2026 Total	78.00	-	11,914,600	76.00	-	11,939,700
Amount Change From Original Appropriation	6.00	0	878,300	4.00	0	903,400
Percent Change From Original Appropriation	8.33%		7.96%	5.56%		8.19%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	75.50	-	11,655,300	75.50	-	11,655,300
5.00 FY 2025 Total Appropriation	75.50	-	11,655,300	75.50	-	11,655,300
7.00 FY 2025 Estimated Expenditures	75.50	-	11,749,300	75.50	-	11,749,300
8.41 Removal of One-Time Expenditures	-	-	(369,200)	-	-	(369,200)
9.00 FY 2026 Base	75.50	-	11,286,100	75.50	-	11,286,100
10.11 Change in Health Benefit Costs	-	-	98,600	-	-	98,600
10.12 Change in Variable Benefit Costs	-	-	(1,500)	-	-	(1,500)
10.41 Attorney General Fees	-	-	(88,700)	-	-	(88,700)
10.43 Legislative Audits	-	-	(1,000)	-	-	(1,000)
10.44 Building Services Space Charges	-	-	-	-	-	-
10.45 Risk Management Costs	-	-	(8,200)	-	-	(8,200)
10.46 Controller's Fees	-	-	32,000	-	-	32,000
10.47 Treasurer's Fees	-	-	(200)	-	-	(200)
10.48 Office of Information Technology Services Support Fees	-	-	(29,100)	-	-	(49,700)
10.61 Salary Multiplier - Regular Employees	-	-	61,400	-	-	307,000
11.00 FY 2026 Total Maintenance	75.50	-	11,349,400	75.50	-	11,574,400
12.01 Staff Actuary	1.00	-	201,900	1.00	-	201,900
12.02 Regulatory Compliance Specialist	1.00	-	121,200	1.00	-	121,200
12.03 State Fire Marshal Equity Adjustments	-	-	48,100	-	-	48,100
12.55 Repair, Replacement, or Alteration Costs	-	-	136,000	-	-	136,000
12.56 Repair, Replacement, or Alteration Costs	-	-	10,000	-	-	10,000
12.57 Repair, Replacement, or Alteration Costs	-	-	16,200	-	-	16,200
13.00 FY 2026 Total	77.50	-	11,882,800	77.50	-	12,107,800
Amount Change From Original Appropriation	2.00	0	227,500	2.00	0	452,500
Percent Change From Original Appropriation	2.65%		1.95%	2.65%		3.88%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	1,645.00	-	1,370,226,100	1,645.00	-	1,370,226,100
4.11 Legislative Reappropriation	-	-	303,712,600	-	-	303,712,600
4.31 Spending Authority for Highway Construction Projects	-	-	60,000,000	-	-	60,000,000
4.32 Spending Authority to Reimburse Public Transportation Projects	-	-	5,000,000	-	-	5,000,000
4.33 Spending Authority to Reimburse Metropolitan Planning Organizations	-	-	500,000	-	-	500,000
4.34 American Rescue Plan Act Spending Authority	-	-	-	-	-	-
5.00 FY 2025 Total Appropriation	1,645.00	-	1,739,438,700	1,645.00	-	1,739,438,700
7.00 FY 2025 Estimated Expenditures	1,645.00	-	1,811,525,800	1,645.00	-	1,811,525,800
8.11 FTP or Fund Adjustments	-	-	-	-	-	-
8.12 FTP or Fund Adjustments	-	-	-	-	-	-
8.13 FTP or Fund Adjustments	-	-	-	-	-	-
8.21 Account Transfers	-	-	-	-	-	-
8.22 Account Transfers	-	-	-	-	-	-
8.31 Program Transfer	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	-	(955,393,000)	-	-	(955,393,000)
9.00 FY 2026 Base	1,645.00	-	784,045,700	1,645.00	-	784,045,700
10.11 Change in Health Benefit Costs	-	-	2,138,800	-	-	2,138,800
10.12 Change in Variable Benefit Costs	-	-	(270,500)	-	-	(270,500)
10.23 Contract Inflation Adjustments	-	-	748,000	-	-	748,000
10.41 Attorney General Fees	-	-	(79,100)	-	-	(79,100)
10.43 Legislative Audits	-	-	30,000	-	-	30,000
10.45 Risk Management Costs	-	-	(846,000)	-	-	(846,000)
10.46 Controller's Fees	-	-	479,200	-	-	479,200
10.47 Treasurer's Fees	-	-	(2,800)	-	-	(2,800)
10.48 Office of Information Technology Services Support Fees	-	-	2,107,300	-	-	1,216,100
10.61 Salary Multiplier - Regular Employees	-	-	1,255,700	-	-	6,278,600
10.67 Compensation Schedule Changes	-	-	-	-	-	1,653,100
11.00 FY 2026 Total Maintenance	1,645.00	-	789,606,300	1,645.00	-	795,391,100
12.01 Contract Construction Funds	-	-	57,276,000	-	-	57,276,000
12.02 Targeted Compensation Increases	-	-	3,410,100	-	-	3,410,100
12.03 General Facilities Projects	-	-	15,500,000	-	-	15,500,000
12.04 District Four Headquarters Relocation	-	-	9,600,000	-	-	9,600,000
12.05 New Statewide Equipment	-	-	10,274,700	-	-	10,208,900
12.06 AASHTOWARE Material Module Software Application	-	-	1,360,000	-	-	1,360,000
12.07 Spending Authority to Reimburse Public Transportation Projects	-	-	11,400,000	-	-	11,400,000
12.08 Spending authority for Highway Construction Projects	-	-	55,000,000	-	-	55,000,000
12.09 Federal Spending Authority for Highway Safety	-	-	700,000	-	-	700,000

Agency Decision Unit Summary

12.10 Transportation Safety and Capacity	-	99,704,000	159,526,400	-	99,704,000	99,704,000
12.11 Road and Bridge Maintenance	-	212,180,000	339,488,000	-	212,180,000	212,180,000
12.12 Spending Authority to Reimburse Metropolitan Planning Organizations	-	-	580,000	-	-	580,000
12.13 New Aeronautics Equipment	-	-	85,700	-	-	85,700
12.14 Historical Markers Grant Spending Authority	-	-	347,000	-	-	347,000
12.15 CARES Act Spending Authority	-	-	565,000	-	-	565,000
12.55 Repair, Replacement, or Alteration Costs	-	-	60,062,900	-	-	59,853,000
12.56 Repair, Replacement, or Alteration Costs	-	-	1,433,100	-	-	1,433,100
12.81 Spending Authority on Interest and Dedicated Fund Earnings	-	-	-	-	-	10,000,000
12.89 Cash Transfer	-	(311,884,000)	(311,884,000)	-	(311,884,000)	(311,884,000)
12.91 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
12.92 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
12.93 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
12.94 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
12.95 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
12.96 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
13.00 FY 2026 Total	1,645.00	-	1,204,331,200	1,645.00	-	1,032,709,900
Amount Change From Original Appropriation	0.00	0	(165,894,900)	0.00	0	(337,516,200)
Percent Change From Original Appropriation	0.00%		(12.11%)	0.00%		(24.63%)

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	130.25	294,000	24,120,900	130.25	294,000	24,120,900
4.31 Net-Zero Program Transfer for Industrial Redesigned Information System Enhancements (IRIS) Project Costs.	-	-	-	-	-	-
4.32 Net-Zero Program Transfer for Industrial Redesigned Information System Enhancements (IRIS) Project Costs.	-	-	-	-	-	-
5.00 FY 2025 Total Appropriation	130.25	294,000	24,120,900	130.25	294,000	24,120,900
7.00 FY 2025 Estimated Expenditures	130.25	294,000	24,120,900	130.25	294,000	24,120,900
8.21 Program Transfer for Internal Reallocation of Statewide Cost Allocation Plan Operating Expenditures	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	-	(797,500)	-	-	(797,500)
8.42 Removal of One-Time Expenditures	-	-	(155,000)	-	-	(155,000)
8.43 Removal of One-Time Expenditures	-	-	(288,000)	-	-	(288,000)
8.44 Removal of One-Time Expenditures	-	-	(2,077,500)	-	-	(2,077,500)
8.45 Removal of One-Time Expenditures	-	-	(102,200)	-	-	(102,200)
8.46 Removal of One-Time Expenditures	-	-	(161,000)	-	-	(161,000)
8.47 Removal of One-Time Expenditures	-	-	-	-	-	-
8.48 Removal of One-Time Expenditures	-	-	-	-	-	-
9.00 FY 2026 Base	130.25	294,000	20,539,700	130.25	294,000	20,539,700
10.11 Change in Health Benefit Costs	-	-	166,400	-	-	166,400
10.12 Change in Variable Benefit Costs	-	-	(800)	-	-	(800)
10.41 Attorney General Fees	-	-	(54,200)	-	-	(54,200)
10.43 Legislative Audits	-	-	2,000	-	-	2,000
10.45 Risk Management Costs	-	-	(14,900)	-	-	(14,900)
10.46 Controller's Fees	-	-	59,000	-	-	59,000
10.47 Treasurer's Fees	-	-	(800)	-	-	(800)
10.48 Office of Information Technology Services Support Fees	-	-	7,900	-	-	53,000
10.61 Salary Multiplier - Regular Employees	-	-	97,200	-	-	486,200
11.00 FY 2026 Total Maintenance	130.25	294,000	20,801,500	130.25	294,000	21,235,600
12.01 Commissioner Change in Employee Compensation	-	-	4,500	-	-	22,400
12.02 Maintenance Contract and Service Level Agreement	-	-	288,000	-	-	288,000
12.03 Fiscal Department: Position Reclassification and Compensation	-	-	66,500	-	-	66,500
12.04 Rehabilitation Department: Position Reclassification and Compensation	-	-	32,300	-	-	32,300
12.05 Adjudication Division: Position Compensation	-	-	111,600	-	-	111,600
12.06 Adjudication Division: Reclassifications of Five Positions and Compensation	-	-	25,500	-	-	25,500
12.07 Employer Compliance Department: Position Reclassification and Compensation	-	-	62,300	-	-	62,300
12.08 Contingency Fund for Development and Technology	-	-	30,000	-	-	-
12.55 Repair, Replacement, or Alteration	-	-	33,000	-	-	33,000

Agency Decision Unit Summary

Costs

12.56 Repair, Replacement, or Alteration Costs	-	-	99,000	-	-	99,000
12.57 Repair, Replacement, or Alteration Costs	-	-	104,200	-	-	104,200
13.00 FY 2026 Total	130.25	294,000	21,658,400	130.25	294,000	22,080,400
Amount Change From Original Appropriation	0.00	0	(2,462,500)	0.00	0	(2,040,500)
Percent Change From Original Appropriation	0.00%	0.00%	(10.21%)	0.00%	0.00%	(8.46%)

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	267.20	-	36,482,100	267.20	-	36,482,100
4.11 Legislative Reappropriation	-	-	6,054,000	-	-	6,054,000
5.00 FY 2025 Total Appropriation	267.20	-	42,536,100	267.20	-	42,536,100
7.00 FY 2025 Estimated Expenditures	267.20	-	42,536,100	267.20	-	42,536,100
8.41 Removal of One-Time Expenditures	-	-	(8,089,400)	-	-	(8,089,400)
9.00 FY 2026 Base	267.20	-	34,446,700	267.20	-	34,446,700
10.11 Change in Health Benefit Costs	-	-	341,600	-	-	341,600
10.12 Change in Variable Benefit Costs	-	-	2,600	-	-	2,600
10.41 Attorney General Fees	-	-	(6,900)	-	-	(6,900)
10.43 Legislative Audits	-	-	1,900	-	-	1,900
10.45 Risk Management Costs	-	-	(99,800)	-	-	(99,800)
10.46 Controller's Fees	-	-	298,300	-	-	298,300
10.47 Treasurer's Fees	-	-	(400)	-	-	(400)
10.48 Office of Information Technology Services Support Fees	-	-	6,100	-	-	(77,100)
10.61 Salary Multiplier - Regular Employees	-	-	197,100	-	-	984,500
10.67 Compensation Schedule Changes	-	-	-	-	-	4,000
11.00 FY 2026 Total Maintenance	267.20	-	35,187,200	267.20	-	35,895,400
12.01 Inspector Pay Increases	-	-	222,000	-	-	222,000
12.55 Repair, Replacement, or Alteration Costs	-	-	123,100	-	-	123,100
12.56 Repair, Replacement, or Alteration Costs	-	-	23,300	-	-	23,300
12.57 Repair, Replacement, or Alteration Costs	-	-	900,500	-	-	900,500
12.91 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
13.00 FY 2026 Total	267.20	-	36,456,100	267.20	-	37,164,300
Amount Change From Original Appropriation	0.00	0	(26,000)	0.00	0	682,200
Percent Change From Original Appropriation	0.00%		(0.07%)	0.00%		1.87%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	316.00	16,485,300	52,015,300	316.00	16,485,300	52,015,300
4.31 Child Protective Act Appropriation to Match Cash Transfer	-	-	2,500,000	-	-	2,500,000
4.81 Transcript Costs	-	-	-	-	390,200	390,200
4.82 Additional Personnel and Contracting Costs	-	-	-	-	5,427,600	5,427,600
5.00 FY 2025 Total Appropriation	316.00	16,485,300	54,515,300	316.00	22,303,100	60,333,100
7.00 FY 2025 Estimated Expenditures	316.00	16,485,300	54,515,300	316.00	22,303,100	60,333,100
8.41 Removal of One-Time Expenditures	-	(3,050,000)	(5,550,000)	-	(3,050,000)	(5,550,000)
8.42 Removal of One-Time Expenditures	-	-	-	-	(390,200)	(390,200)
8.43 Removal of One-Time Expenditures	-	-	-	-	(5,427,600)	(5,427,600)
9.00 FY 2026 Base	316.00	13,435,300	48,965,300	316.00	13,435,300	48,965,300
10.11 Change in Health Benefit Costs	-	20,800	408,200	-	20,800	408,200
10.12 Change in Variable Benefit Costs	-	7,200	116,300	-	7,200	116,300
10.41 Attorney General Fees	-	(200)	(200)	-	(200)	(200)
10.45 Risk Management Costs	-	(800)	(800)	-	(800)	(800)
10.46 Controller's Fees	-	6,800	6,800	-	6,800	6,800
10.48 Office of Information Technology Services Support Fees	-	855,400	855,400	-	125,900	125,900
10.61 Salary Multiplier - Regular Employees	-	19,500	335,700	-	97,200	1,678,300
11.00 FY 2026 Total Maintenance	316.00	14,344,000	50,686,700	316.00	13,692,200	51,299,800
12.01 Child Protective Act Appropriation to Match Cash Transfer	-	-	2,500,000	-	-	2,500,000
12.02 Public Defense Operating Budget	-	16,380,800	16,380,800	-	16,380,800	16,380,800
12.03 New Institutional Offices	17.96	226,700	226,700	17.96	226,700	226,700
12.81 Transcript Costs	-	-	-	-	1,290,200	1,290,200
12.82 State Public Defense Fund Shift	-	-	-	-	(17,856,000)	-
12.83 Additional Personnel and Contracting Costs	-	-	-	-	16,867,400	33,734,800
12.89 Cash Transfer	-	-	-	-	(16,867,400)	(16,867,400)
13.00 FY 2026 Total	333.96	30,951,500	69,794,200	333.96	13,733,900	88,564,900
Amount Change From Original Appropriation	17.96	14,466,200	17,778,900	17.96	(2,751,400)	36,549,600
Percent Change From Original Appropriation	5.68%	87.75%	34.18%	5.68%	(16.69%)	70.27%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	51.00	-	8,324,200	51.00	-	8,324,200
5.00 FY 2025 Total Appropriation	51.00	-	8,324,200	51.00	-	8,324,200
7.00 FY 2025 Estimated Expenditures	51.00	-	8,594,700	51.00	-	8,594,700
8.41 Removal of One-Time Expenditures	-	-	(68,800)	-	-	(68,800)
9.00 FY 2026 Base	51.00	-	8,255,400	51.00	-	8,255,400
10.11 Change in Health Benefit Costs	-	-	65,000	-	-	65,000
10.12 Change in Variable Benefit Costs	-	-	200	-	-	200
10.23 Contract Inflation Adjustments	-	-	9,100	-	-	9,100
10.41 Attorney General Fees	-	-	(13,900)	-	-	(13,900)
10.45 Risk Management Costs	-	-	(13,000)	-	-	(13,000)
10.46 Controller's Fees	-	-	18,200	-	-	18,200
10.47 Treasurer's Fees	-	-	(800)	-	-	(800)
10.48 Office of Information Technology Services Support Fees	-	-	24,800	-	-	4,300
10.61 Salary Multiplier - Regular Employees	-	-	38,700	-	-	193,700
10.67 Compensation Schedule Changes	-	-	-	-	-	14,700
11.00 FY 2026 Total Maintenance	51.00	-	8,383,700	51.00	-	8,532,900
12.55 Repair, Replacement, or Alteration Costs	-	-	176,700	-	-	176,700
13.00 FY 2026 Total	51.00	-	8,560,400	51.00	-	8,709,600
Amount Change From Original Appropriation	0.00	0	236,200	0.00	0	385,400
Percent Change From Original Appropriation	0.00%		2.84%	0.00%		4.63%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	3.00	275,000	507,600	3.00	275,000	507,600
5.00 FY 2025 Total Appropriation	3.00	275,000	507,600	3.00	275,000	507,600
7.00 FY 2025 Estimated Expenditures	3.00	275,000	507,600	3.00	275,000	507,600
8.11 FTP or Fund Adjustments	-	-	-	-	-	-
9.00 FY 2026 Base	3.00	275,000	507,600	3.00	275,000	507,600
10.11 Change in Health Benefit Costs	-	2,600	3,900	-	2,600	3,900
10.12 Change in Variable Benefit Costs	-	-	-	-	-	-
10.23 Contract Inflation Adjustments	-	-	14,600	-	-	14,600
10.41 Attorney General Fees	-	(300)	(300)	-	(300)	(300)
10.45 Risk Management Costs	-	(200)	(200)	-	(200)	(200)
10.46 Controller's Fees	-	5,000	12,200	-	5,000	12,200
10.48 Office of Information Technology Services Support Fees	-	(1,400)	(2,600)	-	(1,500)	(2,800)
10.61 Salary Multiplier - Regular Employees	-	1,700	2,300	-	8,200	11,500
11.00 FY 2026 Total Maintenance	3.00	282,400	537,500	3.00	288,800	546,500
13.00 FY 2026 Total	3.00	282,400	537,500	3.00	288,800	546,500
Amount Change From Original Appropriation	0.00	7,400	29,900	0.00	13,800	38,900
Percent Change From Original Appropriation	0.00%	2.69%	5.89%	0.00%	5.02%	7.66%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	26.00	4,081,700	4,081,700	26.00	4,081,700	4,081,700
4.11 Legislative Reappropriation	-	1,298,700	1,298,700	-	1,298,700	1,298,700
5.00 FY 2025 Total Appropriation	26.00	5,380,400	5,380,400	26.00	5,380,400	5,380,400
7.00 FY 2025 Estimated Expenditures	26.00	5,380,400	5,380,400	26.00	5,380,400	5,380,400
8.41 Removal of One-Time Expenditures	-	(1,298,700)	(1,298,700)	-	(1,298,700)	(1,298,700)
9.00 FY 2026 Base	26.00	4,081,700	4,081,700	26.00	4,081,700	4,081,700
10.11 Change in Health Benefit Costs	-	34,000	34,000	-	33,800	33,800
10.23 Contract Inflation Adjustments	-	6,300	6,300	-	6,300	6,300
10.45 Risk Management Costs	-	(2,300)	(2,300)	-	(2,300)	(2,300)
10.46 Controller's Fees	-	8,600	8,600	-	8,600	8,600
10.48 Office of Information Technology Services Support Fees	-	(9,400)	(9,400)	-	(16,000)	(16,000)
10.61 Salary Multiplier - Regular Employees	-	30,400	30,400	-	151,400	151,400
11.00 FY 2026 Total Maintenance	26.00	4,149,300	4,149,300	26.00	4,263,500	4,263,500
12.01 Deputy State Appellate Public Defender Position	1.00	140,000	140,000	1.00	140,000	140,000
12.91 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
13.00 FY 2026 Total	27.00	4,289,300	4,289,300	27.00	4,403,500	4,403,500
Amount Change From Original Appropriation	1.00	207,600	207,600	1.00	321,800	321,800
Percent Change From Original Appropriation	3.85%	5.09%	5.09%	3.85%	7.88%	7.88%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	439.50	1,714,800	105,298,500	439.50	1,714,800	105,298,500
4.11 Legislative Reappropriation	-	-	68,746,900	-	-	68,746,900
5.00 FY 2025 Total Appropriation	439.50	1,714,800	174,045,400	439.50	1,714,800	174,045,400
7.00 FY 2025 Estimated Expenditures	439.50	1,714,800	174,141,800	439.50	1,714,800	174,141,800
8.41 Removal of One-Time Expenditures	-	-	(112,029,600)	-	-	(112,029,600)
8.51 Base Reductions	(8.00)	-	-	(8.00)	-	-
9.00 FY 2026 Base	431.50	1,714,800	62,015,800	431.50	1,714,800	62,015,800
10.11 Change in Health Benefit Costs	-	17,900	568,100	-	17,900	568,100
10.12 Change in Variable Benefit Costs	-	(600)	(15,000)	-	(600)	(15,000)
10.41 Attorney General Fees	-	-	(4,900)	-	-	(4,900)
10.43 Legislative Audits	-	-	5,000	-	-	5,000
10.45 Risk Management Costs	-	-	28,200	-	-	28,200
10.46 Controller's Fees	-	-	156,500	-	-	156,500
10.48 Office of Information Technology Services Support Fees	-	-	480,600	-	-	338,100
10.61 Salary Multiplier - Regular Employees	-	12,300	310,600	-	61,500	1,553,400
10.67 Compensation Schedule Changes	-	-	-	-	-	6,400
11.00 FY 2026 Total Maintenance	431.50	1,744,400	63,544,900	431.50	1,793,600	64,651,600
12.01 Temporary Nursing Staff	-	-	-	-	-	-
12.02 Information Technology Maintenance and Licensing	-	21,800	120,600	-	21,800	120,600
12.03 Capital Outlay Enhancements	-	-	133,400	-	-	133,400
12.55 Repair, Replacement, or Alteration Costs	-	-	455,000	-	-	455,000
12.91 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
12.92 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
13.00 FY 2026 Total	431.50	1,766,200	64,253,900	431.50	1,815,400	65,360,600
Amount Change From Original Appropriation	(8.00)	51,400	(41,044,600)	(8.00)	100,600	(39,937,900)
Percent Change From Original Appropriation	(1.82%)	3.00%	(38.98%)	(1.82%)	5.87%	(37.93%)

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	9.00	1,589,000	1,589,000	9.00	1,589,000	1,589,000
5.00 FY 2025 Total Appropriation	9.00	1,589,000	1,589,000	9.00	1,589,000	1,589,000
7.00 FY 2025 Estimated Expenditures	9.00	1,589,000	1,589,000	9.00	1,589,000	1,589,000
8.41 Removal of One-Time Expenditures	-	(25,600)	(25,600)	-	(25,600)	(25,600)
9.00 FY 2026 Base	9.00	1,563,400	1,563,400	9.00	1,563,400	1,563,400
10.11 Change in Health Benefit Costs	-	11,700	11,700	-	11,700	11,700
10.41 Attorney General Fees	-	(1,800)	(1,800)	-	(1,800)	(1,800)
10.45 Risk Management Costs	-	(300)	(300)	-	(300)	(300)
10.46 Controller's Fees	-	5,500	5,500	-	5,500	5,500
10.48 Office of Information Technology Services Support Fees	-	17,600	17,600	-	14,800	14,800
10.61 Salary Multiplier - Regular Employees	-	10,700	10,700	-	53,400	53,400
11.00 FY 2026 Total Maintenance	9.00	1,606,800	1,606,800	9.00	1,646,700	1,646,700
13.00 FY 2026 Total	9.00	1,606,800	1,606,800	9.00	1,646,700	1,646,700
Amount Change From Original Appropriation	0.00	17,800	17,800	0.00	57,700	57,700
Percent Change From Original Appropriation	0.00%	1.12%	1.12%	0.00%	3.63%	3.63%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	3.00	470,000	470,000	3.00	470,000	470,000
5.00 FY 2025 Total Appropriation	3.00	470,000	470,000	3.00	470,000	470,000
7.00 FY 2025 Estimated Expenditures	3.00	470,000	470,000	3.00	470,000	470,000
8.41 Removal of One-Time Expenditures	-	(20,000)	(20,000)	-	(20,000)	(20,000)
9.00 FY 2026 Base	3.00	450,000	450,000	3.00	450,000	450,000
10.11 Change in Health Benefit Costs	-	3,900	3,900	-	3,900	3,900
10.61 Salary Multiplier - Regular Employees	-	2,900	2,900	-	14,300	14,300
11.00 FY 2026 Total Maintenance	3.00	456,800	456,800	3.00	468,200	468,200
12.01 Personnel Cost Funding	-	50,000	50,000	-	50,000	50,000
13.00 FY 2026 Total	3.00	506,800	506,800	3.00	518,200	518,200
Amount Change From Original Appropriation	0.00	36,800	36,800	0.00	48,200	48,200
Percent Change From Original Appropriation	0.00%	7.83%	7.83%	0.00%	10.26%	10.26%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	35.50	4,764,100	7,459,000	35.50	4,764,100	7,459,000
4.11 Legislative Reappropriation	-	-	3,322,800	-	-	3,322,800
5.00 FY 2025 Total Appropriation	35.50	4,764,100	10,781,800	35.50	4,764,100	10,781,800
7.00 FY 2025 Estimated Expenditures	35.50	4,764,100	10,781,800	35.50	4,764,100	10,781,800
8.11 Shift Vacant 0.75 from General to Federal	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	-	(4,072,800)	-	-	(4,072,800)
9.00 FY 2026 Base	35.50	4,764,100	6,709,000	35.50	4,764,100	6,709,000
10.11 Change in Health Benefit Costs	-	28,600	40,300	-	28,600	40,300
10.12 Change in Variable Benefit Costs	-	(200)	(300)	-	(200)	(300)
10.41 Attorney General Fees	-	4,500	4,500	-	4,500	4,500
10.43 Legislative Audits	-	1,200	1,200	-	1,200	1,200
10.45 Risk Management Costs	-	(3,000)	(3,000)	-	(3,000)	(3,000)
10.46 Controller's Fees	-	31,600	31,600	-	31,600	31,600
10.47 Treasurer's Fees	-	(200)	(200)	-	(200)	(200)
10.48 Office of Information Technology Services Support Fees	-	9,000	9,000	-	9,000	9,000
10.61 Salary Multiplier - Regular Employees	-	19,600	26,700	-	97,600	133,100
10.67 Compensation Schedule Changes	-	-	-	-	3,600	3,600
11.00 FY 2026 Total Maintenance	35.50	4,855,200	6,818,800	35.50	4,936,800	6,928,800
12.01 Digital Access for All Idahoans (DAAI) Capacity Grant	-	-	2,500,000	-	-	2,500,000
12.02 Education Opportunity Resource (EOR) Reimbursements	-	42,400	42,400	-	42,400	42,400
12.03 Federal Fund Spending Authority Adjustment	-	-	40,000	-	-	40,000
12.91 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
13.00 FY 2026 Total	35.50	4,897,600	9,401,200	35.50	4,979,200	9,511,200
Amount Change From Original Appropriation	0.00	133,500	1,942,200	0.00	215,100	2,052,200
Percent Change From Original Appropriation	0.00%	2.80%	26.04%	0.00%	4.52%	27.51%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	59.00	6,278,900	12,120,000	59.00	6,278,900	12,120,000
5.00 FY 2025 Total Appropriation	59.00	6,278,900	12,120,000	59.00	6,278,900	12,120,000
7.00 FY 2025 Estimated Expenditures	59.00	6,278,900	12,120,000	59.00	6,278,900	12,120,000
8.11 FTP Adjustments	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	(1,650,000)	(1,728,600)	-	(1,650,000)	(1,728,600)
8.51 Base Reductions	-	(27,600)	(90,400)	-	(27,600)	(90,400)
9.00 FY 2026 Base	59.00	4,601,300	10,301,000	59.00	4,601,300	10,301,000
10.11 Change in Health Benefit Costs	-	40,700	75,400	-	40,700	75,400
10.12 Change in Variable Benefit Costs	-	(1,000)	(1,800)	-	(1,000)	(1,800)
10.41 Attorney General Fees	-	-	-	-	-	-
10.43 Legislative Audits	-	1,000	1,000	-	1,000	1,000
10.45 Risk Management Costs	-	7,800	4,800	-	7,800	4,800
10.46 Controller's Fees	-	47,100	49,300	-	47,100	49,300
10.47 Treasurer's Fees	-	(200)	(200)	-	(200)	(200)
10.48 Office of Information Technology Services Support Fees	-	(21,700)	(25,000)	-	11,000	13,000
10.61 Salary Multiplier - Regular Employees	-	24,200	42,900	-	120,600	213,900
11.00 FY 2026 Total Maintenance	59.00	4,699,200	10,447,400	59.00	4,828,300	10,656,400
12.01 Old Idaho Penitentiary Staffing Support Phase Two	2.00	56,900	141,000	2.00	56,900	141,000
12.02 State Archives Territorial and State Governors Digital Cataloging Project	1.00	-	62,900	1.00	-	62,900
12.03 Historical Society Collections and Archives Moving Project	-	450,000	450,000	-	450,000	450,000
12.55 Repair, Replacement, or Alteration Costs	-	-	90,200	-	-	90,200
12.91 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
13.00 FY 2026 Total	62.00	5,206,100	11,191,500	62.00	5,335,200	11,400,500
Amount Change From Original Appropriation	3.00	(1,072,800)	(928,500)	3.00	(943,700)	(719,500)
Percent Change From Original Appropriation	5.08%	(17.09%)	(7.66%)	5.08%	(15.03%)	(5.94%)

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	48.00	-	7,493,400	48.00	-	7,493,400
5.00 FY 2025 Total Appropriation	48.00	-	7,493,400	48.00	-	7,493,400
7.00 FY 2025 Estimated Expenditures	48.00	-	7,506,400	48.00	-	7,506,400
8.41 Removal of One-Time Expenditures	-	-	(69,600)	-	-	(69,600)
9.00 FY 2026 Base	48.00	-	7,423,800	48.00	-	7,423,800
10.11 Change in Health Benefit Costs	-	-	62,900	-	-	63,000
10.41 Attorney General Fees	-	-	(179,700)	-	-	(179,700)
10.43 Legislative Audits	-	-	(4,000)	-	-	(4,000)
10.45 Risk Management Costs	-	-	(5,400)	-	-	(5,400)
10.46 Controller's Fees	-	-	18,600	-	-	18,600
10.47 Treasurer's Fees	-	-	(200)	-	-	(200)
10.48 Office of Information Technology Services Support Fees	-	-	(27,500)	-	-	(40,800)
10.61 Salary Multiplier - Regular Employees	-	-	49,000	-	-	244,800
10.67 Compensation Schedule Changes	-	-	-	-	-	13,600
11.00 FY 2026 Total Maintenance	48.00	-	7,337,500	48.00	-	7,533,700
12.01 Commissioner Change in Employee Compensation	-	-	4,800	-	-	23,100
12.55 Repair, Replacement, or Alteration Costs	-	-	23,700	-	-	23,700
12.56 Repair, Replacement, or Alteration Costs	-	-	49,900	-	-	49,900
12.58 Repair, Replacement, or Alteration Costs	-	-	40,500	-	-	40,500
13.00 FY 2026 Total	48.00	-	7,456,400	48.00	-	7,670,900
Amount Change From Original Appropriation	0.00	0	(37,000)	0.00	0	177,500
Percent Change From Original Appropriation	0.00%		(0.49%)	0.00%		2.37%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	-	3,149,100	3,149,100	-	3,149,100	3,149,100
5.00 FY 2025 Total Appropriation	-	3,149,100	3,149,100	-	3,149,100	3,149,100
7.00 FY 2025 Estimated Expenditures	-	3,149,100	3,149,100	-	3,149,100	3,149,100
9.00 FY 2026 Base	-	3,149,100	3,149,100	-	3,149,100	3,149,100
11.00 FY 2026 Total Maintenance	-	3,149,100	3,149,100	-	3,149,100	3,149,100
13.00 FY 2026 Total	-	3,149,100	3,149,100	-	3,149,100	3,149,100
Amount Change From Original Appropriation	0.00	0	0	0.00	0	0
Percent Change From Original Appropriation		0.00%	0.00%		0.00%	0.00%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	-	5,361,900	5,361,900	-	5,361,900	5,361,900
5.00 FY 2025 Total Appropriation	-	5,361,900	5,361,900	-	5,361,900	5,361,900
7.00 FY 2025 Estimated Expenditures	-	5,361,900	5,361,900	-	5,361,900	5,361,900
9.00 FY 2026 Base	-	5,361,900	5,361,900	-	5,361,900	5,361,900
11.00 FY 2026 Total Maintenance	-	5,361,900	5,361,900	-	5,361,900	5,361,900
13.00 FY 2026 Total	-	5,361,900	5,361,900	-	5,361,900	5,361,900
Amount Change From Original Appropriation	0.00	0	0	0.00	0	0
Percent Change From Original Appropriation		0.00%	0.00%		0.00%	0.00%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	78.00	8,871,700	11,420,800	78.00	8,871,700	11,420,800
4.11 Legislative Reappropriation	-	-	3,022,900	-	-	3,022,900
5.00 FY 2025 Total Appropriation	78.00	8,871,700	14,443,700	78.00	8,871,700	14,443,700
7.00 FY 2025 Estimated Expenditures	78.00	8,871,700	14,443,700	78.00	8,871,700	14,443,700
8.11 FTP or Fund Adjustments	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	-	(3,022,900)	-	-	(3,022,900)
9.00 FY 2026 Base	78.00	8,871,700	11,420,800	78.00	8,871,700	11,420,800
10.11 Change in Health Benefit Costs	-	80,100	100,200	-	80,100	100,200
10.12 Change in Variable Benefit Costs	-	(600)	(700)	-	(600)	(700)
10.45 Risk Management Costs	-	(3,200)	(3,200)	-	(3,200)	(3,200)
10.46 Controller's Fees	-	(6,100)	33,300	-	(6,100)	33,300
10.47 Treasurer's Fees	-	(200)	(200)	-	(200)	(200)
10.48 Office of Information Technology Services Support Fees	-	79,000	79,000	-	6,800	6,800
10.61 Salary Multiplier - Regular Employees	-	67,000	82,300	-	335,000	411,300
11.00 FY 2026 Total Maintenance	78.00	9,087,700	11,711,500	78.00	9,283,500	11,968,300
12.91 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
13.00 FY 2026 Total	78.00	9,087,700	11,711,500	78.00	9,283,500	11,968,300
Amount Change From Original Appropriation	0.00	216,000	290,700	0.00	411,800	547,500
Percent Change From Original Appropriation	0.00%	2.43%	2.55%	0.00%	4.64%	4.79%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	8.00	1,083,600	1,083,600	8.00	1,083,600	1,083,600
5.00 FY 2025 Total Appropriation	8.00	1,083,600	1,083,600	8.00	1,083,600	1,083,600
7.00 FY 2025 Estimated Expenditures	8.00	1,083,600	1,083,600	8.00	1,083,600	1,083,600
9.00 FY 2026 Base	8.00	1,083,600	1,083,600	8.00	1,083,600	1,083,600
10.11 Change in Health Benefit Costs	-	10,400	10,400	-	10,400	10,400
10.12 Change in Variable Benefit Costs	-	900	900	-	900	900
10.45 Risk Management Costs	-	(400)	(400)	-	(400)	(400)
10.46 Controller's Fees	-	4,300	4,300	-	4,300	4,300
10.48 Office of Information Technology Services Support Fees	-	2,100	2,100	-	1,100	1,100
10.61 Salary Multiplier - Regular Employees	-	8,900	8,900	-	44,400	44,400
11.00 FY 2026 Total Maintenance	8.00	1,109,800	1,109,800	8.00	1,144,300	1,144,300
13.00 FY 2026 Total	8.00	1,109,800	1,109,800	8.00	1,144,300	1,144,300
Amount Change From Original Appropriation	0.00	26,200	26,200	0.00	60,700	60,700
Percent Change From Original Appropriation	0.00%	2.42%	2.42%	0.00%	5.60%	5.60%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	3.00	298,600	298,600	3.00	298,600	298,600
5.00 FY 2025 Total Appropriation	3.00	298,600	298,600	3.00	298,600	298,600
7.00 FY 2025 Estimated Expenditures	3.00	298,600	298,600	3.00	298,600	298,600
9.00 FY 2026 Base	3.00	298,600	298,600	3.00	298,600	298,600
10.11 Change in Health Benefit Costs	-	3,900	3,900	-	3,900	3,900
10.12 Change in Variable Benefit Costs	-	-	-	-	-	-
10.45 Risk Management Costs	-	(100)	(100)	-	(100)	(100)
10.46 Controller's Fees	-	3,500	3,500	-	3,500	3,500
10.48 Office of Information Technology Services Support Fees	-	600	600	-	200	200
10.61 Salary Multiplier - Regular Employees	-	1,200	1,200	-	5,800	5,800
11.00 FY 2026 Total Maintenance	3.00	307,700	307,700	3.00	311,900	311,900
12.55 Repair, Replacement, or Alteration Costs	-	32,600	32,600	-	32,600	32,600
12.91 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
13.00 FY 2026 Total	3.00	340,300	340,300	3.00	344,500	344,500
Amount Change From Original Appropriation	0.00	41,700	41,700	0.00	45,900	45,900
Percent Change From Original Appropriation	0.00%	13.97%	13.97%	0.00%	15.37%	15.37%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	35.50	5,180,500	5,180,500	35.50	5,180,500	5,180,500
4.11 Legislative Reappropriation	-	8,179,300	8,179,300	-	8,179,300	8,179,300
5.00 FY 2025 Total Appropriation	35.50	13,359,800	13,359,800	35.50	13,359,800	13,359,800
7.00 FY 2025 Estimated Expenditures	35.50	13,380,000	13,895,500	35.50	13,380,000	13,895,500
8.41 Removal of One-Time Expenditures	-	(54,700)	(54,700)	-	(54,700)	(54,700)
8.42 Removal of One-Time Expenditures	-	(350,000)	(350,000)	-	(350,000)	(350,000)
8.43 Removal of One-Time Expenditures	-	(8,179,300)	(8,179,300)	-	(8,179,300)	(8,179,300)
9.00 FY 2026 Base	35.50	4,775,800	4,775,800	35.50	4,775,800	4,775,800
10.11 Change in Health Benefit Costs	-	45,500	45,500	-	45,500	45,500
10.12 Change in Variable Benefit Costs	-	(200)	(200)	-	(200)	(200)
10.23 Contract Inflation Adjustments	-	192,300	192,300	-	192,300	192,300
10.45 Risk Management Costs	-	(2,000)	(2,000)	-	(2,000)	(2,000)
10.46 Controller's Fees	-	16,800	16,800	-	16,800	16,800
10.47 Treasurer's Fees	-	100	100	-	100	100
10.48 Office of Information Technology Services Support Fees	-	17,500	17,500	-	(400)	(400)
10.61 Salary Multiplier - Regular Employees	-	27,300	27,300	-	136,600	136,600
11.00 FY 2026 Total Maintenance	35.50	5,073,100	5,073,100	35.50	5,164,500	5,164,500
12.01 Voter Guide	-	400,000	400,000	-	400,000	400,000
12.02 Deputy Business Director Double-Fill	-	109,500	109,500	-	109,500	109,500
12.03 Software	-	313,100	313,100	-	313,100	313,100
12.04 Information Technology Training	-	20,000	20,000	-	20,000	20,000
12.05 Idaho Blue Book and Constitution Distribution	-	45,000	45,000	-	45,000	45,000
12.53 General Inflation Adjustments	-	6,500	6,500	-	6,500	6,500
12.55 Repair, Replacement, or Alteration Costs	-	40,500	40,500	-	40,500	40,500
12.91 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
12.92 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
13.00 FY 2026 Total	35.50	6,007,700	6,007,700	35.50	6,099,100	6,099,100
Amount Change From Original Appropriation	0.00	827,200	827,200	0.00	918,600	918,600
Percent Change From Original Appropriation	0.00%	15.97%	15.97%	0.00%	17.73%	17.73%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	-	53,300	53,300	-	53,300	53,300
5.00 FY 2025 Total Appropriation	-	53,300	53,300	-	53,300	53,300
7.00 FY 2025 Estimated Expenditures	-	53,300	53,300	-	53,300	53,300
9.00 FY 2026 Base	-	53,300	53,300	-	53,300	53,300
10.46 Controller's Fees	-	2,600	2,600	-	2,600	2,600
10.48 Office of Information Technology Services Support Fees	-	1,300	1,300	-	300	300
11.00 FY 2026 Total Maintenance	-	57,200	57,200	-	56,200	56,200
12.01 Increase in Annual Dues and Conference Costs	-	6,700	6,700	-	6,700	6,700
13.00 FY 2026 Total	-	63,900	63,900	-	62,900	62,900
Amount Change From Original Appropriation	0.00	10,600	10,600	0.00	9,600	9,600
Percent Change From Original Appropriation		19.89%	19.89%		18.01%	18.01%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	115.00	13,967,100	24,532,700	115.00	13,967,100	24,532,700
4.11 Legislative Reappropriation	-	2,199,100	3,889,300	-	2,199,100	3,889,900
5.00 FY 2025 Total Appropriation	115.00	16,166,200	28,422,000	115.00	16,166,200	28,422,600
7.00 FY 2025 Estimated Expenditures	115.00	16,166,200	28,422,000	115.00	16,166,200	28,422,600
8.31 ADM Level of Effort Program Transfers	-	-	-	-	-	-
8.41 ADM Removal of One-Time Expenditures	-	(2,199,100)	(3,889,300)	-	(2,199,100)	(3,889,900)
8.51 Base Reductions	-	-	(65,500)	-	-	(65,500)
9.00 FY 2026 Base	115.00	13,967,100	24,467,200	115.00	13,967,100	24,467,200
10.11 Change in Health Benefit Costs	-	71,000	136,100	-	71,000	136,100
10.12 Change in Variable Benefit Costs	-	(400)	(800)	-	(400)	(800)
10.45 Risk Management Costs	-	(4,700)	(8,000)	-	(4,700)	(8,000)
10.46 Controller's Fees	-	38,200	35,500	-	38,200	35,500
10.47 Treasurer's Fees	-	(100)	(100)	-	(100)	(100)
10.48 Office of Information Technology Services Support Fees	-	27,100	46,600	-	1,700	2,900
10.61 Salary Multiplier - Regular Employees	-	49,400	96,600	-	247,200	483,200
11.00 FY 2026 Total Maintenance	115.00	14,147,600	24,773,100	115.00	14,320,000	25,116,000
12.01 FTP for Central Support	7.00	2,159,900	2,159,900	7.00	2,223,600	2,223,600
12.02 Shift of Luma Operating Costs	-	-	5,500,000	-	-	5,500,000
12.03 Luma Operating Costs for the Enterprise Business Operations Program	-	6,800,000	6,800,000	-	6,800,000	6,800,000
12.04 Financial Specialists for the Shared Services Bureau	2.00	230,700	230,700	2.00	230,700	230,700
12.05 Communications Manager	1.00	126,500	126,500	1.00	126,500	126,500
12.06 Fund Shift and Program Transfer of FTP	-	665,400	412,100	-	665,400	412,100
12.91 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
12.92 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
13.00 FY 2026 Total	125.00	24,130,100	40,002,300	125.00	24,366,200	40,408,900
Amount Change From Original Appropriation	10.00	10,163,000	15,469,600	10.00	10,399,100	15,876,200
Percent Change From Original Appropriation	8.70%	72.76%	63.06%	8.70%	74.45%	64.71%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	30.00	1,646,000	5,174,500	30.00	1,646,000	5,174,500
5.00 FY 2025 Total Appropriation	30.00	1,646,000	5,174,500	30.00	1,646,000	5,174,500
7.00 FY 2025 Estimated Expenditures	30.00	1,646,000	5,174,500	30.00	1,646,000	5,174,500
9.00 FY 2026 Base	30.00	1,646,000	5,174,500	30.00	1,646,000	5,174,500
10.11 Change in Health Benefit Costs	-	12,000	39,100	-	12,000	39,100
10.12 Change in Variable Benefit Costs	-	(100)	(300)	-	(100)	(300)
10.23 Contract Inflation Adjustments	-	10,100	58,200	-	10,100	58,200
10.45 Risk Management Costs	-	(100)	(1,900)	-	(100)	(1,900)
10.46 Controller's Fees	-	2,500	34,700	-	2,500	34,700
10.47 Treasurer's Fees	-	400	5,400	-	400	5,400
10.48 Office of Information Technology Services Support Fees	-	1,400	19,300	-	400	5,100
10.61 Salary Multiplier - Regular Employees	-	7,100	25,300	-	35,300	126,600
11.00 FY 2026 Total Maintenance	30.00	1,679,300	5,354,300	30.00	1,706,500	5,441,400
12.01 Cybersecurity Software	-	7,500	25,000	-	7,500	25,000
12.81 Workforce Housing	-	-	-	-	15,000,000	30,000,000
12.89 Cash Transfer	-	-	-	-	(15,000,000)	(15,000,000)
13.00 FY 2026 Total	30.00	1,686,800	5,379,300	30.00	1,714,000	20,466,400
Amount Change From Original Appropriation	0.00	40,800	204,800	0.00	68,000	15,291,900
Percent Change From Original Appropriation	0.00%	2.48%	3.96%	0.00%	4.13%	295.52%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	227.40	31,334,200	33,986,600	227.40	31,334,200	33,986,600
5.00 FY 2025 Total Appropriation	227.40	31,334,200	33,986,600	227.40	31,334,200	33,986,600
7.00 FY 2025 Estimated Expenditures	227.40	31,334,200	33,986,600	227.40	31,334,200	33,986,600
8.11 FTP or Fund Adjustments	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	(180,300)	(180,300)	-	(180,300)	(180,300)
9.00 FY 2026 Base	227.40	31,153,900	33,806,300	227.40	31,153,900	33,806,300
10.11 Change in Health Benefit Costs	-	268,000	288,700	-	268,000	288,700
10.12 Change in Variable Benefit Costs	-	3,100	3,000	-	3,100	3,000
10.45 Risk Management Costs	-	(11,200)	(11,200)	-	(11,200)	(11,200)
10.46 Controller's Fees	-	62,300	62,300	-	62,300	62,300
10.47 Treasurer's Fees	-	(300)	(300)	-	(300)	(300)
10.48 Office of Information Technology Services Support Fees	-	109,500	109,500	-	(1,300)	(1,300)
10.61 Salary Multiplier - Regular Employees	-	246,800	263,000	-	1,234,000	1,314,800
11.00 FY 2026 Total Maintenance	227.40	31,832,100	34,521,300	227.40	32,708,500	35,462,300
12.91 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
13.00 FY 2026 Total	227.40	31,832,100	34,521,300	227.40	32,708,500	35,462,300
Amount Change From Original Appropriation	0.00	497,900	534,700	0.00	1,374,300	1,475,700
Percent Change From Original Appropriation	0.00%	1.59%	1.57%	0.00%	4.39%	4.34%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	221.00	2,506,000	34,660,600	221.00	2,506,000	34,660,600
4.31 Consolidation – Space for New Hires	-	81,700	81,700	-	81,700	81,700
5.00 FY 2025 Total Appropriation	221.00	2,587,700	34,742,300	221.00	2,587,700	34,742,300
7.00 FY 2025 Estimated Expenditures	221.00	2,587,700	34,742,300	221.00	2,587,700	34,742,300
8.41 Removal of One-Time Expenditures	-	(85,200)	(1,723,500)	-	(85,200)	(1,723,500)
9.00 FY 2026 Base	221.00	2,502,500	33,018,800	221.00	2,502,500	33,018,800
10.11 Change in Health Benefit Costs	-	20,800	287,300	-	20,800	287,300
10.12 Change in Variable Benefit Costs	-	(100)	(1,800)	-	(100)	(1,800)
10.41 Attorney General Fees	-	(100)	(800)	-	(100)	(800)
10.43 Legislative Audits	-	10,100	10,100	-	10,100	10,100
10.45 Risk Management Costs	-	(800)	(11,500)	-	(800)	(11,500)
10.46 Controller's Fees	-	2,200	29,700	-	2,200	29,700
10.47 Treasurer's Fees	-	-	(200)	-	-	(200)
10.48 Office of Information Technology Services Support Fees	-	3,100	42,900	-	3,300	45,700
10.61 Salary Multiplier - Regular Employees	-	15,000	219,400	-	74,000	1,084,000
10.67 Compensation Schedule Changes	-	-	-	-	-	804,500
11.00 FY 2026 Total Maintenance	221.00	2,552,700	33,593,900	221.00	2,611,900	35,265,800
12.01 Office Space	-	2,505,600	2,505,600	-	2,505,600	2,505,600
12.02 Service Vehicle Leases	-	132,000	132,000	-	132,000	132,000
12.03 Enterprise Security	-	1,113,300	1,113,300	-	-	-
12.04 Emergency Connectivity	-	57,400	57,400	-	-	-
12.05 Infrastructure	-	3,330,000	3,330,000	-	-	-
12.06 IT Architecture	-	24,900	24,900	-	24,900	24,900
12.55 Repair, Replacement, or Alteration Costs	-	1,335,100	1,335,100	-	-	-
12.71 Idaho State Police IT Modernization	19.00	22,300	2,345,100	16.00	22,300	2,005,100
12.72 Idaho Department of Juvenile Corrections IT Modernization	6.00	-	762,600	6.00	-	762,600
12.81 Cybersecurity and Information Technology Resilience Fund	-	-	-	-	10,000,000	10,000,000
12.91 Cash Transfer Request	-	-	-	-	-	-
13.00 FY 2026 Total	246.00	11,073,300	45,199,900	243.00	15,296,700	50,696,000
Amount Change From Original Appropriation	25.00	8,567,300	10,539,300	22.00	12,790,700	16,035,400
Percent Change From Original Appropriation	11.31%	341.87%	30.41%	9.95%	510.40%	46.26%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	20.00	-	85,557,700	20.00	-	85,557,700
4.11 Legislative Reappropriation	-	-	61,326,100	-	-	61,326,100
5.00 FY 2025 Total Appropriation	20.00	-	146,883,800	20.00	-	146,883,800
7.00 FY 2025 Estimated Expenditures	20.00	-	146,883,800	20.00	-	146,883,800
8.21 Account Transfers	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	-	(190,000)	-	-	(190,000)
8.42 Removal of One-Time Expenditures	(3.00)	-	(219,400)	(3.00)	-	(219,400)
8.43 Removal of One-Time Expenditures	-	-	(61,326,100)	-	-	(61,326,100)
8.51 Base Reductions	(3.00)	-	(760,900)	(3.00)	-	(760,900)
9.00 FY 2026 Base	14.00	-	84,387,400	14.00	-	84,387,400
10.11 Change in Health Benefit Costs	-	-	18,200	-	-	18,200
10.12 Change in Variable Benefit Costs	-	-	-	-	-	-
10.41 Attorney General Fees	-	-	1,000	-	-	1,000
10.43 Legislative Audits	-	-	3,000	-	-	3,000
10.45 Risk Management Costs	-	-	(600)	-	-	(600)
10.46 Controller's Fees	-	-	59,400	-	-	59,400
10.47 Treasurer's Fees	-	-	200	-	-	200
10.48 Office of Information Technology Services Support Fees	-	-	2,500	-	-	1,400
10.61 Salary Multiplier - Regular Employees	-	-	12,400	-	-	61,800
10.67 Compensation Schedule Changes	-	-	-	-	-	5,000
11.00 FY 2026 Total Maintenance	14.00	-	84,483,500	14.00	-	84,536,800
12.91 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
13.00 FY 2026 Total	14.00	-	84,483,500	14.00	-	84,536,800
Amount Change From Original Appropriation	(6.00)	0	(1,074,200)	(6.00)	0	(1,020,900)
Percent Change From Original Appropriation	(30.00%)		(1.26%)	(30.00%)		(1.19%)

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	8.00	3,279,200	6,209,100	8.00	3,279,200	6,209,100
5.00 FY 2025 Total Appropriation	8.00	3,279,200	6,209,100	8.00	3,279,200	6,209,100
7.00 FY 2025 Estimated Expenditures	8.00	3,279,200	6,209,100	8.00	3,279,200	6,209,100
8.21 Account Transfers	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	(3,000)	(3,000)	-	(3,000)	(3,000)
9.00 FY 2026 Base	8.00	3,276,200	6,206,100	8.00	3,276,200	6,206,100
10.11 Change in Health Benefit Costs	-	10,400	10,400	-	10,400	10,400
10.12 Change in Variable Benefit Costs	-	(100)	(100)	-	(100)	(100)
10.43 Legislative Audits	-	500	500	-	500	500
10.45 Risk Management Costs	-	(300)	(300)	-	(300)	(300)
10.46 Controller's Fees	-	14,800	14,800	-	14,800	14,800
10.47 Treasurer's Fees	-	(200)	(200)	-	(200)	(200)
10.48 Office of Information Technology Services Support Fees	-	7,000	7,000	-	5,300	5,300
10.61 Salary Multiplier - Regular Employees	-	7,300	7,300	-	36,300	36,300
10.67 Compensation Schedule Changes	-	-	-	-	700	700
11.00 FY 2026 Total Maintenance	8.00	3,315,600	6,245,500	8.00	3,343,600	6,273,500
12.55 Repair, Replacement, or Alteration Costs	-	9,900	9,900	-	9,900	9,900
13.00 FY 2026 Total	8.00	3,325,500	6,255,400	8.00	3,353,500	6,283,400
Amount Change From Original Appropriation	0.00	46,300	46,300	0.00	74,300	74,300
Percent Change From Original Appropriation	0.00%	1.41%	0.75%	0.00%	2.27%	1.20%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	22.00	2,228,200	44,842,100	22.00	2,228,200	44,842,100
5.00 FY 2025 Total Appropriation	22.00	2,228,200	44,842,100	22.00	2,228,200	44,842,100
7.00 FY 2025 Estimated Expenditures	22.00	2,228,200	44,842,100	22.00	2,228,200	44,842,100
8.11 FTP or Fund Adjustments	-	-	-	-	-	-
9.00 FY 2026 Base	22.00	2,228,200	44,842,100	22.00	2,228,200	44,842,100
10.11 Change in Health Benefit Costs	-	18,400	28,600	-	18,400	28,600
10.12 Change in Variable Benefit Costs	-	400	400	-	400	400
10.45 Risk Management Costs	-	(1,100)	(1,500)	-	(1,100)	(1,500)
10.46 Controller's Fees	-	19,400	25,900	-	19,400	25,900
10.48 Office of Information Technology Services Support Fees	-	400	600	-	(1,000)	(1,500)
10.61 Salary Multiplier - Regular Employees	-	17,100	24,200	-	85,400	120,500
11.00 FY 2026 Total Maintenance	22.00	2,282,800	44,920,300	22.00	2,349,700	45,014,500
12.01 Financial Management Analyst Senior	1.00	-	124,400	1.00	-	124,400
12.55 Repair, Replacement, or Alteration Costs	-	21,100	21,100	-	21,100	21,100
13.00 FY 2026 Total	23.00	2,303,900	45,065,800	23.00	2,370,800	45,160,000
Amount Change From Original Appropriation	1.00	75,700	223,700	1.00	142,600	317,900
Percent Change From Original Appropriation	4.55%	3.40%	0.50%	4.55%	6.40%	0.71%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	21.00	2,881,300	4,881,300	21.00	2,881,300	4,881,300
5.00 FY 2025 Total Appropriation	21.00	2,881,300	4,881,300	21.00	2,881,300	4,881,300
7.00 FY 2025 Estimated Expenditures	21.00	2,881,300	4,881,300	21.00	2,881,300	4,881,300
8.41 Removal of One-Time Expenditures	-	(215,000)	(215,000)	-	(215,000)	(215,000)
9.00 FY 2026 Base	21.00	2,666,300	4,666,300	21.00	2,666,300	4,666,300
10.11 Change in Health Benefit Costs	-	23,400	23,400	-	23,400	23,400
10.12 Change in Variable Benefit Costs	-	900	900	-	900	900
10.45 Risk Management Costs	-	(1,200)	(1,200)	-	(1,200)	(1,200)
10.46 Controller's Fees	-	24,000	24,000	-	24,000	24,000
10.47 Treasurer's Fees	-	(100)	(100)	-	(100)	(100)
10.48 Office of Information Technology Services Support Fees	-	(26,300)	(26,300)	-	(29,000)	(29,000)
10.61 Salary Multiplier - Regular Employees	-	18,500	18,500	-	92,600	92,600
11.00 FY 2026 Total Maintenance	21.00	2,705,500	4,705,500	21.00	2,776,900	4,776,900
12.55 Repair, Replacement, or Alteration Costs	-	45,000	45,000	-	45,000	45,000
12.81 America250 in Idaho	-	-	-	-	250,000	250,000
12.91 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
12.92 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
13.00 FY 2026 Total	21.00	2,750,500	4,750,500	21.00	3,071,900	5,071,900
Amount Change From Original Appropriation	0.00	(130,800)	(130,800)	0.00	190,600	190,600
Percent Change From Original Appropriation	0.00%	(4.54%)	(2.68%)	0.00%	6.62%	3.90%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	81.00	-	13,909,100	81.00	-	13,909,100
5.00 FY 2025 Total Appropriation	81.00	-	13,909,100	81.00	-	13,909,100
7.00 FY 2025 Estimated Expenditures	81.00	-	13,909,100	81.00	-	13,909,100
8.11 FTP or Fund Adjustments	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	-	(3,364,600)	-	-	(3,364,600)
9.00 FY 2026 Base	81.00	-	10,544,500	81.00	-	10,544,500
10.11 Change in Health Benefit Costs	-	-	105,300	-	-	105,300
10.12 Change in Variable Benefit Costs	-	-	1,100	-	-	1,100
10.41 Attorney General Fees	-	-	(39,500)	-	-	(39,500)
10.45 Risk Management Costs	-	-	(1,200)	-	-	(1,200)
10.46 Controller's Fees	-	-	38,900	-	-	38,900
10.47 Treasurer's Fees	-	-	(2,100)	-	-	(2,100)
10.48 Office of Information Technology Services Support Fees	-	-	41,900	-	-	14,100
10.61 Salary Multiplier - Regular Employees	-	-	65,300	-	-	325,800
10.67 Compensation Schedule Changes	-	-	-	-	-	38,700
11.00 FY 2026 Total Maintenance	81.00	-	10,754,200	81.00	-	11,025,600
12.01 Arrivos Pension Software	-	-	3,000,000	-	-	3,000,000
12.02 Board Travel	-	-	25,000	-	-	25,000
12.53 General Inflation Adjustments	-	-	252,100	-	-	-
12.55 Repair, Replacement, or Alteration Costs	-	-	615,600	-	-	615,600
12.56 Repair, Replacement, or Alteration Costs	-	-	19,900	-	-	12,900
13.00 FY 2026 Total	81.00	-	14,666,800	81.00	-	14,679,100
Amount Change From Original Appropriation	0.00	0	757,700	0.00	0	770,000
Percent Change From Original Appropriation	0.00%		5.45%	0.00%		5.54%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	257.25	-	30,357,400	257.25	-	30,357,400
5.00 FY 2025 Total Appropriation	257.25	-	30,357,400	257.25	-	30,357,400
7.00 FY 2025 Estimated Expenditures	257.25	-	30,733,400	257.25	-	30,733,400
8.21 Account Transfers	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	-	(1,330,100)	-	-	(1,330,100)
9.00 FY 2026 Base	257.25	-	29,027,300	257.25	-	29,027,300
10.11 Change in Health Benefit Costs	-	-	335,100	-	-	335,100
10.12 Change in Variable Benefit Costs	-	-	(2,300)	-	-	(2,300)
10.41 Attorney General Fees	-	-	(22,800)	-	-	(22,800)
10.43 Legislative Audits	-	-	5,000	-	-	5,000
10.45 Risk Management Costs	-	-	(1,800)	-	-	(1,800)
10.46 Controller's Fees	-	-	163,800	-	-	163,800
10.47 Treasurer's Fees	-	-	(500)	-	-	(500)
10.48 Office of Information Technology Services Support Fees	-	-	805,800	-	-	652,500
10.61 Salary Multiplier - Regular Employees	-	-	140,500	-	-	702,500
10.67 Compensation Schedule Changes	-	-	-	-	-	4,000
11.00 FY 2026 Total Maintenance	257.25	-	30,450,100	257.25	-	30,862,800
12.01 Market Wage Adjustment for Temporary Employees	-	-	57,400	-	-	57,400
12.02 Laserfiche Software	-	-	77,000	-	-	77,000
12.03 Network Switches and Firewall Devices	-	-	200,000	-	-	200,000
12.04 Warehouse Shrink Wrap for Pallets	-	-	72,000	-	-	72,000
12.05 Website Upgrades to Meet Accessibility Standards	-	-	100,000	-	-	100,000
12.55 Repair, Replacement, or Alteration Costs	-	-	734,300	-	-	734,300
12.56 Repair, Replacement, or Alteration Costs	-	-	235,000	-	-	235,000
12.57 Repair, Replacement, or Alteration Costs	-	-	205,000	-	-	205,000
12.58 Repair, Replacement, or Alteration Costs	-	-	41,000	-	-	41,000
13.00 FY 2026 Total	257.25	-	32,171,800	257.25	-	32,584,500
Amount Change From Original Appropriation	0.00	0	1,814,400	0.00	0	2,227,100
Percent Change From Original Appropriation	0.00%		5.98%	0.00%		7.34%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	15.00	6,285,200	18,519,700	15.00	6,285,200	18,519,700
5.00 FY 2025 Total Appropriation	15.00	6,285,200	18,519,700	15.00	6,285,200	18,519,700
7.00 FY 2025 Estimated Expenditures	15.00	6,597,400	18,831,900	15.00	6,597,400	18,831,900
8.41 Removal of One-Time Expenditures	-	(6,300)	(1,806,300)	-	(6,300)	(1,806,300)
9.00 FY 2026 Base	15.00	6,278,900	16,713,400	15.00	6,278,900	16,713,400
10.11 Change in Health Benefit Costs	-	9,000	20,800	-	9,000	20,800
10.23 Contract Inflation Adjustments	-	6,600	8,400	-	6,600	8,400
10.41 Attorney General Fees	-	300	700	-	300	700
10.43 Legislative Audits	-	2,700	7,000	-	2,700	7,000
10.45 Risk Management Costs	-	(4,700)	(12,300)	-	(4,700)	(12,300)
10.46 Controller's Fees	-	10,300	26,800	-	10,300	26,800
10.47 Treasurer's Fees	-	-	(100)	-	-	(100)
10.48 Office of Information Technology Services Support Fees	-	500	1,200	-	-	-
10.61 Salary Multiplier - Regular Employees	-	6,300	13,300	-	31,500	66,100
11.00 FY 2026 Total Maintenance	15.00	6,309,900	16,779,200	15.00	6,334,600	16,830,800
12.01 American Rescue Plan Act Funding	-	-	500,000	-	-	500,000
12.53 General Inflation Adjustments	-	162,600	162,600	-	162,600	162,600
12.55 Repair, Replacement, or Alteration Costs	-	3,900	3,900	-	3,900	3,900
13.00 FY 2026 Total	15.00	6,476,400	17,445,700	15.00	6,501,100	17,497,300
Amount Change From Original Appropriation	0.00	191,200	(1,074,000)	0.00	215,900	(1,022,400)
Percent Change From Original Appropriation	0.00%	3.04%	(5.80%)	0.00%	3.44%	(5.52%)

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	43.12	1,964,900	7,092,100	43.12	1,964,900	7,092,100
5.00 FY 2025 Total Appropriation	43.12	1,964,900	7,092,100	43.12	1,964,900	7,092,100
7.00 FY 2025 Estimated Expenditures	43.12	2,060,000	7,232,200	43.12	2,060,000	7,232,200
8.11 FTP or Fund Adjustments	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	(230,000)	(1,079,900)	-	(230,000)	(1,079,900)
9.00 FY 2026 Base	43.12	1,734,900	6,012,200	43.12	1,734,900	6,012,200
10.11 Change in Health Benefit Costs	-	14,700	55,900	-	14,700	55,900
10.12 Change in Variable Benefit Costs	-	(100)	(500)	-	(100)	(500)
10.41 Attorney General Fees	-	(300)	(1,300)	-	(300)	(1,300)
10.43 Legislative Audits	-	(400)	(2,000)	-	(400)	(2,000)
10.45 Risk Management Costs	-	(200)	(1,100)	-	(200)	(1,100)
10.46 Controller's Fees	-	9,700	36,100	-	9,700	36,100
10.47 Treasurer's Fees	-	(100)	(200)	-	(100)	(200)
10.48 Office of Information Technology Services Support Fees	-	5,400	26,800	-	2,200	10,800
10.61 Salary Multiplier - Regular Employees	-	8,300	31,700	-	41,900	159,300
11.00 FY 2026 Total Maintenance	43.12	1,771,900	6,157,600	43.12	1,802,300	6,269,200
12.55 Repair, Replacement, or Alteration Costs	-	28,900	28,900	-	28,900	28,900
13.00 FY 2026 Total	43.12	1,800,800	6,186,500	43.12	1,831,200	6,298,100
Amount Change From Original Appropriation	0.00	(164,100)	(905,600)	0.00	(133,700)	(794,000)
Percent Change From Original Appropriation	0.00%	(8.35%)	(12.77%)	0.00%	(6.80%)	(11.20%)

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	429.80	8,880,300	104,877,100	429.80	8,880,300	104,877,100
4.61 Deficiency Warrants	-	34,200	34,200	-	34,200	34,200
4.71 Cash Transfer Revenue Adjustment	-	(34,200)	(34,200)	-	(34,200)	(34,200)
4.81 Public Safety Communications Support and Information Technology Replacement	-	-	-	-	1,299,200	1,299,200
5.00 FY 2025 Total Appropriation	429.80	8,880,300	104,877,100	429.80	10,179,500	106,176,300
7.00 FY 2025 Estimated Expenditures	429.80	9,426,600	145,944,200	429.80	10,725,800	147,243,400
8.41 Removal of One-Time Expenditures	-	(30,100)	(462,100)	-	(30,100)	(462,100)
8.42 Removal of One-Time Expenditures	-	-	-	-	(1,299,200)	(1,299,200)
9.00 FY 2026 Base	429.80	8,850,200	104,415,000	429.80	8,850,200	104,415,000
10.11 Change in Health Benefit Costs	-	66,400	557,700	-	66,400	557,700
10.12 Change in Variable Benefit Costs	-	(3,300)	(31,500)	-	(3,300)	(31,600)
10.41 Attorney General Fees	-	(4,900)	(15,100)	-	(4,900)	(15,100)
10.43 Legislative Audits	-	6,000	6,000	-	6,000	6,000
10.45 Risk Management Costs	-	108,000	144,600	-	108,000	144,600
10.46 Controller's Fees	-	43,500	142,500	-	43,500	142,500
10.47 Treasurer's Fees	-	(700)	(900)	-	(700)	(900)
10.48 Office of Information Technology Services Support Fees	-	(80,000)	(395,400)	-	(100,200)	(495,100)
10.61 Salary Multiplier - Regular Employees	-	51,900	367,700	-	259,900	1,839,500
10.66 Military Compensation Adjustments	-	84,300	410,700	-	84,300	410,700
11.00 FY 2026 Total Maintenance	429.80	9,121,400	105,601,300	429.80	9,309,200	106,973,300
12.01 Public Safety Communications Program Transfer	-	-	-	-	-	-
12.02 Information Technology Billing	-	50,100	-	-	50,100	-
12.55 Repair, Replacement, or Alteration Costs	-	16,100	517,100	-	16,100	517,100
12.81 Hazardous Materials Regional Response Teams Support	-	-	-	-	-	17,200,000
12.89 Cash Transfer	-	-	-	-	-	(8,600,000)
13.00 FY 2026 Total	429.80	9,187,600	106,118,400	429.80	9,375,400	116,090,400
Amount Change From Original Appropriation	0.00	307,300	1,241,300	0.00	495,100	11,213,300
Percent Change From Original Appropriation	0.00%	3.46%	1.18%	0.00%	5.58%	10.69%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	166.00	-	18,298,500	166.00	-	18,298,500
5.00 FY 2025 Total Appropriation	166.00	-	18,298,500	166.00	-	18,298,500
7.00 FY 2025 Estimated Expenditures	166.00	-	18,298,500	166.00	-	18,298,500
9.00 FY 2026 Base	166.00	-	18,298,500	166.00	-	18,298,500
10.11 Change in Health Benefit Costs	-	-	216,600	-	-	216,600
10.12 Change in Variable Benefit Costs	-	-	12,600	-	-	12,600
10.41 Attorney General Fees	-	-	3,900	-	-	3,900
10.43 Legislative Audits	-	-	2,600	-	-	2,600
10.45 Risk Management Costs	-	-	(900)	-	-	(900)
10.46 Controller's Fees	-	-	35,400	-	-	35,400
10.47 Treasurer's Fees	-	-	(100)	-	-	(100)
10.48 Office of Information Technology Services Support Fees	-	-	16,700	-	-	13,300
10.61 Salary Multiplier - Regular Employees	-	-	146,400	-	-	731,800
11.00 FY 2026 Total Maintenance	166.00	-	18,731,700	166.00	-	19,313,700
13.00 FY 2026 Total	166.00	-	18,731,700	166.00	-	19,313,700
Amount Change From Original Appropriation	0.00	0	433,200	0.00	0	1,015,200
Percent Change From Original Appropriation	0.00%		2.37%	0.00%		5.55%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	16.00	1,766,500	19,891,000	16.00	1,766,500	19,891,000
5.00 FY 2025 Total Appropriation	16.00	1,766,500	19,891,000	16.00	1,766,500	19,891,000
7.00 FY 2025 Estimated Expenditures	16.00	1,766,500	19,891,000	16.00	1,766,500	19,891,000
9.00 FY 2026 Base	16.00	1,766,500	19,891,000	16.00	1,766,500	19,891,000
10.11 Change in Health Benefit Costs	-	10,400	19,500	-	11,400	20,800
10.12 Change in Variable Benefit Costs	-	(900)	(1,600)	-	(900)	(100)
10.41 Attorney General Fees	-	(200)	(200)	-	(200)	(200)
10.43 Legislative Audits	-	4,000	4,000	-	4,000	4,000
10.45 Risk Management Costs	-	(2,200)	(2,200)	-	(2,200)	(2,200)
10.46 Controller's Fees	-	13,900	13,900	-	13,900	13,900
10.47 Treasurer's Fees	-	(200)	(200)	-	(200)	(200)
10.48 Office of Information Technology Services Support Fees	-	800	800	-	(300)	(300)
10.61 Salary Multiplier - Regular Employees	-	7,800	14,200	-	41,200	74,500
11.00 FY 2026 Total Maintenance	16.00	1,799,900	19,939,200	16.00	1,833,200	20,001,200
12.01 Miscellaneous Revenue Fund Appropriation Increase	-	-	30,000	-	-	30,000
13.00 FY 2026 Total	16.00	1,799,900	19,969,200	16.00	1,833,200	20,031,200
Amount Change From Original Appropriation	0.00	33,400	78,200	0.00	66,700	140,200
Percent Change From Original Appropriation	0.00%	1.89%	0.39%	0.00%	3.78%	0.70%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	10.00	933,400	2,253,100	10.00	933,400	2,253,100
5.00 FY 2025 Total Appropriation	10.00	933,400	2,253,100	10.00	933,400	2,253,100
7.00 FY 2025 Estimated Expenditures	10.00	933,400	2,253,100	10.00	933,400	2,253,100
9.00 FY 2026 Base	10.00	933,400	2,253,100	10.00	933,400	2,253,100
10.11 Change in Health Benefit Costs	-	5,900	11,800	-	5,900	11,800
10.12 Change in Variable Benefit Costs	-	-	-	-	-	-
10.41 Attorney General Fees	-	(100)	(100)	-	(100)	(100)
10.43 Legislative Audits	-	1,500	1,500	-	1,500	1,500
10.45 Risk Management Costs	-	(400)	(400)	-	(400)	(400)
10.46 Controller's Fees	-	15,900	15,900	-	15,900	15,900
10.48 Office of Information Technology Services Support Fees	-	(2,100)	(2,100)	-	(2,600)	(2,600)
10.61 Salary Multiplier - Regular Employees	-	3,700	7,400	-	18,500	37,000
11.00 FY 2026 Total Maintenance	10.00	957,800	2,287,100	10.00	972,100	2,316,200
12.01 National Endowment for the Arts Partnership	-	18,400	18,400	-	18,400	18,400
13.00 FY 2026 Total	10.00	976,200	2,305,500	10.00	990,500	2,334,600
Amount Change From Original Appropriation	0.00	42,800	52,400	0.00	57,100	81,500
Percent Change From Original Appropriation	0.00%	4.59%	2.33%	0.00%	6.12%	3.62%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	-	392,000	392,000	-	392,000	392,000
5.00 FY 2025 Total Appropriation	-	392,000	392,000	-	392,000	392,000
7.00 FY 2025 Estimated Expenditures	-	392,000	392,000	-	392,000	392,000
9.00 FY 2026 Base	-	392,000	392,000	-	392,000	392,000
11.00 FY 2026 Total Maintenance	-	392,000	392,000	-	392,000	392,000
13.00 FY 2026 Total	-	392,000	392,000	-	392,000	392,000
Amount Change From Original Appropriation	0.00	0	0	0.00	0	0
Percent Change From Original Appropriation		0.00%	0.00%		0.00%	0.00%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	6.00	376,200	5,000,700	6.00	376,200	5,000,700
4.11 Legislative Reappropriation	-	-	765,700	-	-	765,700
5.00 FY 2025 Total Appropriation	6.00	376,200	5,766,400	6.00	376,200	5,766,400
7.00 FY 2025 Estimated Expenditures	6.00	376,200	5,766,400	6.00	376,200	5,766,400
8.41 Removal of One-Time Expenditures	-	-	(865,700)	-	-	(865,700)
9.00 FY 2026 Base	6.00	376,200	4,900,700	6.00	376,200	4,900,700
10.11 Change in Health Benefit Costs	-	3,900	7,800	-	3,900	7,800
10.12 Change in Variable Benefit Costs	-	-	-	-	-	-
10.41 Attorney General Fees	-	(700)	(2,200)	-	(700)	(2,200)
10.43 Legislative Audits	-	1,500	5,000	-	1,500	5,000
10.45 Risk Management Costs	-	(100)	(400)	-	(100)	(400)
10.46 Controller's Fees	-	5,300	17,800	-	5,300	17,800
10.47 Treasurer's Fees	-	(100)	(200)	-	(100)	(200)
10.48 Office of Information Technology Services Support Fees	-	800	2,700	-	800	2,400
10.61 Salary Multiplier - Regular Employees	-	2,600	5,100	-	12,900	25,500
11.00 FY 2026 Total Maintenance	6.00	389,400	4,936,300	6.00	399,700	4,956,400
12.91 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
13.00 FY 2026 Total	6.00	389,400	4,936,300	6.00	399,700	4,956,400
Amount Change From Original Appropriation	0.00	13,200	(64,400)	0.00	23,500	(44,300)
Percent Change From Original Appropriation	0.00%	3.51%	(1.29%)	0.00%	6.25%	(0.89%)

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	11.00	-	12,666,500	11.00	-	12,666,500
4.11 Legislative Reappropriation	-	-	10,641,700	-	-	10,641,700
5.00 FY 2025 Total Appropriation	11.00	-	23,308,200	11.00	-	23,308,200
7.00 FY 2025 Estimated Expenditures	11.00	-	23,308,200	11.00	-	23,308,200
8.11 FTP or Fund Adjustments	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	-	(10,641,700)	-	-	(10,641,700)
9.00 FY 2026 Base	11.00	-	12,666,500	11.00	-	12,666,500
10.11 Change in Health Benefit Costs	-	-	14,300	-	-	14,400
10.12 Change in Variable Benefit Costs	-	-	-	-	-	-
10.43 Legislative Audits	-	-	5,100	-	-	5,100
10.45 Risk Management Costs	-	-	(600)	-	-	(600)
10.46 Controller's Fees	-	-	20,400	-	-	20,400
10.47 Treasurer's Fees	-	-	(100)	-	-	(100)
10.48 Office of Information Technology Services Support Fees	-	-	6,900	-	-	6,000
10.61 Salary Multiplier - Regular Employees	-	-	10,300	-	-	52,500
11.00 FY 2026 Total Maintenance	11.00	-	12,722,800	11.00	-	12,764,200
12.01 Fund Adjustments	-	-	-	-	-	-
12.02 Inflation Reduction Act Formula Grant	4.00	-	24,579,900	4.00	-	24,579,900
12.81 Idaho Strategic Permitting-Environmental and Economic Development Council	-	-	-	1.00	481,100	481,100
12.91 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
13.00 FY 2026 Total	15.00	-	37,302,700	16.00	481,100	37,825,200
Amount Change From Original Appropriation	4.00	0	24,636,200	5.00	481,100	25,158,700
Percent Change From Original Appropriation	36.36%		194.50%	45.45%		198.62%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	134.00	2,709,700	33,833,200	134.00	2,709,700	33,833,200
4.11 Legislative Reappropriation	-	-	4,585,600	-	-	4,585,600
5.00 FY 2025 Total Appropriation	134.00	2,709,700	38,418,800	134.00	2,709,700	38,418,800
7.00 FY 2025 Estimated Expenditures	134.00	2,709,700	38,234,600	134.00	2,709,700	38,234,600
8.11 FTP or Fund Adjustments	-	-	-	-	-	-
8.31 Program Transfer	-	-	-	-	-	-
8.32 Program Transfer	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	-	(6,252,000)	-	-	(6,252,000)
8.51 Base Reductions	-	-	(191,800)	-	-	(191,800)
9.00 FY 2026 Base	134.00	2,709,700	31,975,000	134.00	2,709,700	31,975,000
10.11 Change in Health Benefit Costs	-	16,800	174,100	-	16,800	174,100
10.12 Change in Variable Benefit Costs	-	400	4,800	-	400	4,800
10.43 Legislative Audits	-	8,000	8,000	-	8,000	8,000
10.45 Risk Management Costs	-	-	200,800	-	-	200,800
10.46 Controller's Fees	-	159,300	159,300	-	159,300	159,300
10.47 Treasurer's Fees	-	-	(1,000)	-	-	(1,000)
10.48 Office of Information Technology Services Support Fees	-	-	43,900	-	-	33,500
10.61 Salary Multiplier - Regular Employees	-	7,300	101,500	-	36,200	507,800
11.00 FY 2026 Total Maintenance	134.00	2,901,500	32,666,400	134.00	2,930,400	33,062,300
12.01 FTP to Address Workload Increase	1.00	-	70,500	1.00	-	70,500
12.02 FTP to Address Data Integrity	1.00	-	76,700	1.00	-	76,700
12.03 FTP to Address Workload	1.00	-	83,900	1.00	-	83,900
12.04 Security Equipment	-	-	49,000	-	-	49,000
12.05 Governor's Housing Stipend Cash Transfer	-	60,600	60,600	-	60,600	60,600
12.06 Net Zero Account Transfer	-	-	-	-	-	-
12.55 Repair, Replacement, or Alteration Costs	-	-	73,000	-	-	73,000
12.56 Repair, Replacement, or Alteration Costs	-	-	8,600	-	-	8,600
12.57 Repair, Replacement, or Alteration Costs	-	-	79,000	-	-	79,000
12.91 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
12.92 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
13.00 FY 2026 Total	137.00	2,962,100	33,167,700	137.00	2,991,000	33,563,600
Amount Change From Original Appropriation	3.00	252,400	(665,500)	3.00	281,300	(269,600)
Percent Change From Original Appropriation	2.24%	9.31%	(1.97%)	2.24%	10.38%	(0.80%)

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	4.00	656,000	656,000	4.00	656,000	656,000
5.00 FY 2025 Total Appropriation	4.00	656,000	656,000	4.00	656,000	656,000
7.00 FY 2025 Estimated Expenditures	4.00	656,000	656,000	4.00	656,000	656,000
8.41 Removal of One-Time Expenditures	-	(4,400)	(4,400)	-	(4,400)	(4,400)
9.00 FY 2026 Base	4.00	651,600	651,600	4.00	651,600	651,600
10.11 Change in Health Benefit Costs	-	5,200	5,200	-	5,200	5,200
10.12 Change in Variable Benefit Costs	-	-	-	-	-	-
10.23 Contract Inflation Adjustments	-	1,400	1,400	-	1,400	1,400
10.41 Attorney General Fees	-	(500)	(500)	-	(500)	(500)
10.45 Risk Management Costs	-	(300)	(300)	-	(300)	(300)
10.46 Controller's Fees	-	4,600	4,600	-	4,600	4,600
10.48 Office of Information Technology Services Support Fees	-	4,000	4,000	-	3,600	3,600
10.61 Salary Multiplier - Regular Employees	-	3,700	3,700	-	18,500	18,500
11.00 FY 2026 Total Maintenance	4.00	669,700	669,700	4.00	684,100	684,100
12.01 Board Per Diem Increase	-	29,200	29,200	-	29,200	29,200
13.00 FY 2026 Total	4.00	698,900	698,900	4.00	713,300	713,300
Amount Change From Original Appropriation	0.00	42,900	42,900	0.00	57,300	57,300
Percent Change From Original Appropriation	0.00%	6.54%	6.54%	0.00%	8.73%	8.73%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	440.00	44,251,500	53,527,100	440.00	44,251,500	53,527,100
5.00 FY 2025 Total Appropriation	440.00	44,251,500	53,527,100	440.00	44,251,500	53,527,100
7.00 FY 2025 Estimated Expenditures	440.00	45,585,100	54,883,600	440.00	45,585,100	54,883,600
8.11 FTP or Fund Adjustments	-	-	-	-	-	-
8.21 Account Transfers	-	-	-	-	-	-
8.31 Program Transfer	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	(593,000)	(710,300)	-	(593,000)	(710,300)
9.00 FY 2026 Base	440.00	43,658,500	52,816,800	440.00	43,658,500	52,816,800
10.11 Change in Health Benefit Costs	-	472,100	572,100	-	472,100	572,100
10.12 Change in Variable Benefit Costs	-	(1,700)	(2,300)	-	(1,700)	(2,200)
10.23 Contract Inflation Adjustments	-	173,600	218,300	-	173,600	218,300
10.41 Attorney General Fees	-	(281,000)	(334,700)	-	(281,000)	(334,700)
10.45 Risk Management Costs	-	(28,800)	(34,100)	-	(28,800)	(34,100)
10.46 Controller's Fees	-	(232,400)	(276,900)	-	(232,400)	(276,900)
10.47 Treasurer's Fees	-	11,600	14,000	-	11,600	14,000
10.48 Office of Information Technology Services Support Fees	-	(137,500)	(163,600)	-	(250,700)	(298,300)
10.61 Salary Multiplier - Regular Employees	-	261,900	321,600	-	1,309,300	1,608,000
10.67 Compensation Schedule Changes	-	-	-	-	115,600	115,600
11.00 FY 2026 Total Maintenance	440.00	43,896,300	53,131,200	440.00	44,946,100	54,398,600
12.01 Quadiant Licensing	-	16,000	16,000	-	16,000	16,000
12.02 Commissioner Change in Employee Compensation	-	4,700	4,700	-	28,500	28,500
12.55 Repair, Replacement, or Alteration Costs	-	434,300	434,300	-	434,300	434,300
12.56 Repair, Replacement, or Alteration Costs	-	181,100	239,500	-	181,100	239,500
12.57 Repair, Replacement, or Alteration Costs	-	69,300	83,300	-	69,300	83,300
12.58 Repair, Replacement, or Alteration Costs	-	-	341,500	-	-	341,500
13.00 FY 2026 Total	440.00	44,601,700	54,250,500	440.00	45,675,300	55,541,700
Amount Change From Original Appropriation	0.00	350,200	723,400	0.00	1,423,800	2,014,600
Percent Change From Original Appropriation	0.00%	0.79%	1.35%	0.00%	3.22%	3.76%

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
3.00 FY 2025 Original Appropriation	-	-	174,908,300	-	-	174,908,300
5.00 FY 2025 Total Appropriation	-	-	174,908,300	-	-	174,908,300
7.00 FY 2025 Estimated Expenditures	-	-	174,908,300	-	-	174,908,300
8.41 Removal of One-Time Expenditures	-	-	(174,908,300)	-	-	(174,908,300)
9.00 FY 2026 Base	-	-	-	-	-	-
11.00 FY 2026 Total Maintenance	-	-	-	-	-	-
12.01 Department of Lands - Ponderosa Office Expansion	-	-	6,500,000	-	-	6,500,000
12.02 Military Division - Bonneville County Readiness Center Utilities	-	-	5,560,000	-	-	5,560,000
12.03 Idaho State Police – New District Two Facility	-	-	5,525,000	-	-	5,525,000
12.04 Boise State University – Micron Center for Materials Research Labs	-	-	2,500,000	-	-	2,500,000
12.05 Idaho State University - Life Science Complex	-	-	14,000,000	-	-	14,000,000
12.06 University of Idaho – Joint Military Science and Veterans Assistance Center	-	-	8,000,000	-	-	8,000,000
12.07 Deferred Maintenance (HB 768, Section 9)	-	-	12,568,100	-	-	12,568,100
12.55 Repair, Replacement, or Alteration Costs	-	-	68,208,800	-	-	68,208,800
12.56 Repair, Replacement, or Alteration Costs	-	-	-	-	-	-
13.00 FY 2026 Total	-	-	122,861,900	-	-	122,861,900
Amount Change From Original Appropriation	0.00	0	(52,046,400)	0.00	0	(52,046,400)
Percent Change From Original Appropriation			(29.76%)			(29.76%)

Section C

Agency Summary by Fund

Agency Name	FY 2024	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026
Fund Type	Approp	Actual	Approp	Estimate	Request	Gov Rec
100 - Senate						
General	3,149,100	3,149,100	3,149,100	3,149,100	3,149,100	3,149,100
Total	\$3,149,100	\$3,149,100	\$3,149,100	\$3,149,100	\$3,149,100	\$3,149,100
101 - House of Representatives						
General	5,361,900	5,361,900	5,361,900	5,361,900	5,361,900	5,361,900
Total	\$5,361,900	\$5,361,900	\$5,361,900	\$5,361,900	\$5,361,900	\$5,361,900
102 - Legislative Services Office						
General	8,060,800	7,650,000	8,871,700	8,871,700	9,087,700	9,283,500
Dedicated	2,484,200	1,665,200	2,549,100	2,656,700	2,623,800	2,684,800
Federal	3,143,300	228,000	-	2,915,300	-	-
Total	\$13,688,300	\$9,543,200	\$11,420,800	\$14,443,700	\$11,711,500	\$11,968,300
104 - Office of Performance Evaluations						
General	1,063,900	965,300	1,083,600	1,083,600	1,109,800	1,144,300
Total	\$1,063,900	\$965,300	\$1,083,600	\$1,083,600	\$1,109,800	\$1,144,300
110 - Judicial Branch						
General	62,453,600	61,930,700	72,544,500	72,544,500	73,505,500	75,687,300
Dedicated	25,912,400	20,696,400	23,888,300	23,888,300	23,667,500	23,797,500
Federal	20,950,100	3,487,200	1,952,300	18,174,500	1,959,800	1,976,200
Total	\$109,316,100	\$86,114,300	\$98,385,100	\$114,607,300	\$99,132,800	\$101,461,000
120 - Lieutenant Governor						
General	296,000	277,200	298,600	298,600	340,300	344,500
Total	\$296,000	\$277,200	\$298,600	\$298,600	\$340,300	\$344,500
130 - Secretary of State						
General	14,927,700	6,551,400	5,180,500	13,380,000	6,007,700	6,099,100
Federal	-	-	-	515,500	-	-
Total	\$14,927,700	\$6,551,400	\$5,180,500	\$13,895,500	\$6,007,700	\$6,099,100
131 - Commission on Uniform State Laws						
General	53,000	44,000	53,300	53,300	63,900	62,900
Total	\$53,000	\$44,000	\$53,300	\$53,300	\$63,900	\$62,900

Agency Summary by Fund

Agency Name	FY 2024	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026
Fund Type	Approp	Actual	Approp	Estimate	Request	Gov Rec
140 - State Controller						
General	16,128,800	13,211,800	13,967,100	16,166,200	24,130,100	24,366,200
Dedicated	10,269,800	8,569,000	8,840,900	10,531,700	14,213,000	14,383,500
Federal	2,041,800	65,500	1,724,700	1,724,700	1,659,200	1,659,200
Total	\$28,440,400	\$21,846,300	\$24,532,700	\$28,422,600	\$40,002,300	\$40,408,900

150 - State Treasurer						
General	1,622,100	1,608,600	1,646,000	1,646,000	1,686,800	1,714,000
Dedicated	5,159,600	5,005,200	3,528,500	3,528,500	3,692,500	3,752,400
Federal	-	-	-	-	-	15,000,000
Total	\$6,781,700	\$6,613,800	\$5,174,500	\$5,174,500	\$5,379,300	\$20,466,400

160 - Attorney General						
General	31,022,600	30,087,500	31,334,200	31,334,200	31,832,100	32,708,500
Dedicated	1,091,300	866,900	1,109,600	1,109,600	1,125,800	1,152,300
Federal	1,514,300	1,179,100	1,542,800	1,542,800	1,563,400	1,601,500
Total	\$33,628,200	\$32,133,500	\$33,986,600	\$33,986,600	\$34,521,300	\$35,462,300

170 - Department of Education						
General	14,778,500	13,140,200	12,530,400	12,530,400	11,760,900	11,946,200
Dedicated	57,613,700	12,111,600	30,736,600	71,978,100	12,903,800	13,279,800
Federal	23,658,300	16,720,100	22,846,000	24,346,000	22,790,800	22,971,000
Total	\$96,050,500	\$41,971,900	\$66,113,000	\$108,854,500	\$47,455,500	\$48,197,000

177 - Information Technology Services, Office of						
General	2,359,600	2,359,600	2,506,000	2,587,700	11,073,300	15,296,700
Dedicated	22,994,200	22,769,600	32,154,600	32,154,600	34,126,600	35,399,300
Total	\$25,353,800	\$25,129,200	\$34,660,600	\$34,742,300	\$45,199,900	\$50,696,000

178 - Workforce Development Council						
General	106,100	-	-	-	-	-
Dedicated	28,599,000	6,806,000	83,624,400	95,647,100	83,484,700	83,527,700
Federal	68,985,000	19,607,400	1,933,300	51,236,700	998,800	1,009,100
Total	\$97,690,100	\$26,413,400	\$85,557,700	\$146,883,800	\$84,483,500	\$84,536,800

179 - STEM Action Center						
General	3,292,900	3,187,600	3,279,200	3,279,200	3,325,500	3,353,500
Dedicated	2,929,900	2,929,900	2,929,900	2,929,900	2,929,900	2,929,900
Total	\$6,222,800	\$6,117,500	\$6,209,100	\$6,209,100	\$6,255,400	\$6,283,400

Agency Summary by Fund

Agency Name	FY 2024	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026
Fund Type	Approp	Actual	Approp	Estimate	Request	Gov Rec
180 - Division of Financial Management						
General	2,158,600	2,332,900	2,228,200	2,228,200	2,303,900	2,370,800
Dedicated	914,500	692,200	936,800	936,800	1,082,800	1,107,200
Federal	41,675,300	28,982,800	41,677,100	41,677,100	41,679,100	41,682,000
Total	\$44,748,400	\$32,007,900	\$44,842,100	\$44,842,100	\$45,065,800	\$45,160,000

181 - Executive Office of the Governor						
General	2,565,200	2,536,600	2,881,300	2,881,300	2,750,500	3,071,900
Dedicated	2,000,000	1,991,600	2,000,000	2,000,000	2,000,000	2,000,000
Total	\$4,565,200	\$4,528,200	\$4,881,300	\$4,881,300	\$4,750,500	\$5,071,900

183 - Public Employee Retirement System						
Dedicated	13,629,000	11,455,600	13,909,100	13,909,100	14,666,800	14,679,100
Total	\$13,629,000	\$11,455,600	\$13,909,100	\$13,909,100	\$14,666,800	\$14,679,100

185 - State Liquor Division						
Dedicated	29,491,500	28,130,900	30,357,400	30,733,400	32,171,800	32,584,500
Total	\$29,491,500	\$28,130,900	\$30,357,400	\$30,733,400	\$32,171,800	\$32,584,500

187 - Commission on Aging						
General	5,361,600	5,228,000	6,285,200	6,597,400	6,476,400	6,501,100
Federal	15,840,500	11,491,200	12,234,500	12,234,500	10,969,300	10,996,200
Total	\$21,202,100	\$16,719,200	\$18,519,700	\$18,831,900	\$17,445,700	\$17,497,300

189 - Commission for the Blind and Visually Impaired						
General	1,693,100	1,573,660	1,964,900	2,060,000	1,800,800	1,831,200
Dedicated	347,700	125,800	348,000	348,000	348,700	349,500
Federal	3,788,800	3,767,118	4,779,200	4,824,200	4,037,000	4,117,400
Total	\$5,829,600	\$5,466,578	\$7,092,100	\$7,232,200	\$6,186,500	\$6,298,100

190 - Military Division						
General	9,247,100	10,917,400	8,880,300	10,725,800	9,187,600	9,375,400
Dedicated	7,943,700	5,679,800	8,399,800	8,708,200	8,554,200	17,264,700
Federal	91,861,100	56,077,300	87,597,000	127,809,400	88,376,600	89,450,300
Total	\$109,051,900	\$72,674,500	\$104,877,100	\$147,243,400	\$106,118,400	\$116,090,400

194 - Division of Human Resources						
Dedicated	17,380,500	15,782,100	18,298,500	18,298,500	18,731,700	19,313,700
Total	\$17,380,500	\$15,782,100	\$18,298,500	\$18,298,500	\$18,731,700	\$19,313,700

Agency Summary by Fund

Agency Name	FY 2024	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026
Fund Type	Approp	Actual	Approp	Estimate	Request	Gov Rec
195 - Office of Species Conservation						
General	1,730,600	1,607,800	1,766,500	1,766,500	1,799,900	1,833,200
Dedicated	15,000	-	20,000	20,000	50,000	50,000
Federal	18,088,000	9,104,800	18,104,500	18,104,500	18,119,300	18,148,000
Total	\$19,833,600	\$10,712,600	\$19,891,000	\$19,891,000	\$19,969,200	\$20,031,200

196 - Commission on the Arts						
General	982,800	982,800	933,400	933,400	976,200	990,500
Dedicated	131,300	19,100	106,300	106,300	106,300	106,300
Federal	1,201,900	982,700	1,213,400	1,213,400	1,223,000	1,237,800
Total	\$2,316,000	\$1,984,600	\$2,253,100	\$2,253,100	\$2,305,500	\$2,334,600

197 - Idaho Wolf Depredation Control Board						
General	392,000	243,300	392,000	392,000	392,000	392,000
Total	\$392,000	\$243,300	\$392,000	\$392,000	\$392,000	\$392,000

198 - Office of Drug Policy						
General	370,000	328,800	376,200	376,200	389,400	399,700
Dedicated	24,500	22,700	124,500	124,500	24,500	24,500
Federal	5,640,600	3,445,100	4,500,000	5,265,700	4,522,400	4,532,200
Total	\$6,035,100	\$3,796,600	\$5,000,700	\$5,766,400	\$4,936,300	\$4,956,400

199 - Office of Energy and Mineral Resources						
General	-	-	-	-	-	481,100
Dedicated	11,705,600	3,433,200	1,079,000	11,720,700	1,202,000	1,219,600
Federal	7,172,600	582,000	11,587,500	11,587,500	36,100,700	36,124,500
Total	\$18,878,200	\$4,015,200	\$12,666,500	\$23,308,200	\$37,302,700	\$37,825,200

200 - Department of Administration						
General	2,692,000	2,621,200	2,709,700	2,709,700	2,962,100	2,991,000
Dedicated	31,059,300	24,006,800	30,069,300	34,470,700	30,205,600	30,572,600
Federal	-	-	1,054,200	1,054,200	-	-
Total	\$33,751,300	\$26,628,000	\$33,833,200	\$38,234,600	\$33,167,700	\$33,563,600

210 - Department of Agriculture						
General	13,084,900	12,933,000	15,101,300	15,011,800	15,412,600	15,635,900
Dedicated	30,609,400	23,230,500	38,453,800	38,543,400	32,094,700	32,710,900
Federal	7,489,000	6,823,700	13,706,800	13,855,100	7,603,500	7,646,000
Total	\$51,183,300	\$42,941,700	\$67,172,400	\$67,172,400	\$55,110,800	\$55,992,800

Agency Summary by Fund

Agency Name	FY 2024	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026
Fund Type	Approp	Actual	Approp	Estimate	Request	Gov Rec
215 - Soil and Water Conservation Commission						
General	8,519,800	6,795,300	4,592,200	6,307,800	3,686,000	3,739,400
Dedicated	425,500	266,400	424,400	424,400	437,500	444,000
Federal	1,696,900	-	-	-	-	-
Total	\$10,642,200	\$7,061,700	\$5,016,600	\$6,732,200	\$4,123,500	\$4,183,400

220 - Department of Commerce						
General	6,669,000	6,105,400	5,901,600	7,657,200	5,987,800	6,088,400
Dedicated	66,266,900	22,196,000	31,327,300	66,153,100	31,364,800	31,408,600
Federal	341,199,500	28,185,500	166,617,400	423,700,400	166,631,400	166,653,100
Total	\$414,135,400	\$56,486,900	\$203,846,300	\$497,510,700	\$203,984,000	\$204,150,100

230 - Department of Correction						
General	316,792,800	321,069,200	329,147,400	352,174,400	347,191,000	352,510,200
Dedicated	39,250,700	34,911,800	40,593,200	42,928,300	44,751,800	45,480,500
Federal	3,479,600	2,008,800	2,588,900	3,672,700	2,605,400	2,631,000
Total	\$359,523,100	\$357,989,800	\$372,329,500	\$398,775,400	\$394,548,200	\$400,621,700

232 - Commission of Pardons & Parole						
General	4,018,300	3,840,200	4,153,400	4,262,000	4,261,400	4,390,600
Dedicated	70,700	13,600	70,700	70,700	70,700	70,700
Federal	50,000	62,100	-	-	-	-
Total	\$4,139,000	\$3,915,900	\$4,224,100	\$4,332,700	\$4,332,100	\$4,461,300

240 - Department of Labor						
General	595,000	595,000	607,200	607,200	619,100	634,200
Dedicated	21,929,700	12,818,200	17,962,000	17,962,000	25,400,600	25,514,400
Federal	85,091,000	53,280,900	83,426,100	83,426,100	84,499,200	85,590,900
Total	\$107,615,700	\$66,694,100	\$101,995,300	\$101,995,300	\$110,518,900	\$111,739,500

245 - Department of Environmental Quality						
General	29,021,200	26,926,300	27,313,500	29,341,500	28,353,800	29,646,000
Dedicated	18,866,000	9,670,300	20,001,500	20,434,500	20,981,600	21,198,900
Federal	197,136,600	104,611,000	121,692,600	187,188,300	195,754,500	195,766,500
Total	\$245,023,800	\$141,207,600	\$169,007,600	\$236,964,300	\$245,089,900	\$246,611,400

250 - Department of Finance						
Dedicated	10,722,500	10,076,600	11,036,300	11,036,300	11,914,600	11,939,700
Total	\$10,722,500	\$10,076,600	\$11,036,300	\$11,036,300	\$11,914,600	\$11,939,700

Agency Summary by Fund

Agency Name	FY 2024	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026
Fund Type	Approp	Actual	Approp	Estimate	Request	Gov Rec
260 - Department of Fish and Game						
Dedicated	87,415,000	75,493,700	92,445,100	107,345,900	91,456,700	92,661,000
Federal	64,410,600	58,604,400	62,088,200	64,382,800	69,348,200	70,090,500
Total	\$151,825,600	\$134,098,100	\$154,533,300	\$171,728,700	\$160,804,900	\$162,751,500

270 - Department of Health and Welfare						
General	993,692,100	973,664,700	1,141,490,700	1,159,157,700	1,228,438,100	1,232,951,800
Dedicated	821,987,300	705,506,900	851,112,800	936,724,800	916,801,700	920,615,900
Federal	3,497,816,300	3,274,767,400	3,462,736,000	3,818,534,200	3,872,408,700	3,887,574,500
Total	\$5,313,495,700	\$4,953,939,000	\$5,455,339,500	\$5,914,416,700	\$6,017,648,500	\$6,041,142,200

280 - Department of Insurance						
Dedicated	9,874,100	7,815,900	10,920,100	11,014,100	11,140,900	11,357,100
Federal	730,000	495,300	735,200	735,200	741,900	750,700
Total	\$10,604,100	\$8,311,200	\$11,655,300	\$11,749,300	\$11,882,800	\$12,107,800

285 - Department of Juvenile Corrections						
General	52,692,700	48,101,000	49,175,800	49,175,800	50,502,100	51,681,300
Dedicated	7,548,400	6,119,500	7,188,200	7,188,200	7,358,400	7,358,400
Federal	2,181,700	1,401,900	2,185,900	2,185,900	2,190,200	2,197,400
Total	\$62,422,800	\$55,622,400	\$58,549,900	\$58,549,900	\$60,050,700	\$61,237,100

290 - Idaho Transportation Department						
General	-	-	-	-	-	-
Dedicated	1,156,139,300	684,134,600	915,417,400	1,291,965,200	702,099,300	530,085,500
Federal	464,477,900	451,271,900	454,808,700	519,560,600	502,231,900	502,624,400
Total	\$1,620,617,200	\$1,135,406,500	\$1,370,226,100	\$1,811,525,800	\$1,204,331,200	\$1,032,709,900

300 - Industrial Commission						
General	294,000	135,200	294,000	294,000	294,000	294,000
Dedicated	18,864,900	15,549,000	22,187,900	22,187,900	19,725,400	20,147,400
Federal	1,639,000	558,100	1,639,000	1,639,000	1,639,000	1,639,000
Total	\$20,797,900	\$16,242,300	\$24,120,900	\$24,120,900	\$21,658,400	\$22,080,400

320 - Department of Lands						
General	11,782,200	11,673,300	16,939,800	16,988,000	11,882,500	13,247,100
Dedicated	56,584,300	46,240,600	60,619,800	61,008,500	55,877,100	56,710,600
Federal	19,206,800	6,674,000	19,358,800	19,358,800	12,391,100	12,325,600
Total	\$87,573,300	\$64,587,900	\$96,918,400	\$97,355,300	\$80,150,700	\$82,283,300

Agency Summary by Fund

Agency Name	FY 2024	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026
Fund Type	Approp	Actual	Approp	Estimate	Request	Gov Rec
322 - Endowment Fund Investment Board						
Dedicated	872,600	836,786	893,300	893,300	1,021,000	946,000
Total	\$872,600	\$836,786	\$893,300	\$893,300	\$1,021,000	\$946,000
330 - Idaho State Police						
General	56,551,400	52,762,200	62,314,200	70,303,800	69,966,400	71,868,800
Dedicated	45,037,300	35,939,800	30,118,900	39,894,800	26,015,700	26,997,900
Federal	12,864,500	11,170,300	14,198,800	14,749,100	13,764,800	13,896,800
Total	\$114,453,200	\$99,872,300	\$106,631,900	\$124,947,700	\$109,746,900	\$112,763,500
331 - Brand Inspection						
General	-	-	-	-	-	-
Dedicated	4,025,800	3,774,700	4,028,300	4,028,300	4,203,500	4,287,600
Total	\$4,025,800	\$3,774,700	\$4,028,300	\$4,028,300	\$4,203,500	\$4,287,600
332 - Racing Commission						
Dedicated	472,400	237,000	478,000	478,000	493,200	494,300
Total	\$472,400	\$237,000	\$478,000	\$478,000	\$493,200	\$494,300
340 - Department of Parks and Recreation						
General	4,815,000	3,915,000	4,035,400	4,935,400	4,222,500	4,243,200
Dedicated	149,778,800	45,744,200	47,053,700	150,749,000	41,846,100	44,234,100
Federal	43,022,700	14,128,300	36,865,300	67,830,900	6,464,400	8,896,500
Total	\$197,616,500	\$63,787,500	\$87,954,400	\$223,515,300	\$52,533,000	\$57,373,800
351 - Board of Tax Appeals						
General	662,200	581,600	656,000	656,000	698,900	713,300
Dedicated	-	-	-	-	-	-
Total	\$662,200	\$581,600	\$656,000	\$656,000	\$698,900	\$713,300
352 - State Tax Commission						
General	45,351,100	43,493,600	44,251,500	45,585,100	44,601,700	45,675,300
Dedicated	9,143,700	8,542,500	9,275,600	9,298,500	9,648,800	9,866,400
Federal	-	6,700	-	-	-	-
Total	\$54,494,800	\$52,042,800	\$53,527,100	\$54,883,600	\$54,250,500	\$55,541,700

Agency Summary by Fund

Agency Name	FY 2024	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026
Fund Type	Approp	Actual	Approp	Estimate	Request	Gov Rec
360 - Department of Water Resources						
General	23,935,400	17,716,900	24,212,200	24,263,200	25,199,500	55,693,200
Dedicated	5,695,600	2,954,400	5,740,600	5,740,600	5,822,800	5,976,900
Federal	77,340,600	16,194,500	51,847,200	111,908,900	51,860,000	51,878,500
Total	\$106,971,600	\$36,865,800	\$81,800,000	\$141,912,700	\$82,882,300	\$113,548,600

427 - Division of Occupational and Professional Licenses

Dedicated	40,515,700	30,110,300	36,275,300	42,329,300	36,246,300	36,950,600
Federal	204,300	58,100	206,800	206,800	209,800	213,700
Total	\$40,720,000	\$30,168,400	\$36,482,100	\$42,536,100	\$36,456,100	\$37,164,300

437 - Public Defense Commission

General	16,441,400	16,441,400	-	-	-	-
Total	\$16,441,400	\$16,441,400	\$0	\$0	\$0	\$0

438 - Office of the State Public Defender

General	-	-	16,485,300	22,303,100	30,951,500	13,733,900
Dedicated	-	-	35,530,000	38,030,000	38,842,700	74,831,000
Total	\$0	\$0	\$52,015,300	\$60,333,100	\$69,794,200	\$88,564,900

440 - State Lottery

Dedicated	7,506,900	6,368,800	8,324,200	8,594,700	8,560,400	8,709,600
Total	\$7,506,900	\$6,368,800	\$8,324,200	\$8,594,700	\$8,560,400	\$8,709,600

441 - Commission on Hispanic Affairs

General	272,200	268,700	275,000	275,000	282,400	288,800
Dedicated	232,500	214,500	232,600	232,600	255,100	257,700
Total	\$504,700	\$483,200	\$507,600	\$507,600	\$537,500	\$546,500

443 - Office of the State Appellate Public Defender

General	5,260,400	3,400,900	4,081,700	5,380,400	4,289,300	4,403,500
Total	\$5,260,400	\$3,400,900	\$4,081,700	\$5,380,400	\$4,289,300	\$4,403,500

444 - Division of Veterans Services

General	1,646,200	1,625,700	1,714,800	1,714,800	1,766,200	1,815,400
Dedicated	33,619,700	23,979,300	30,445,000	30,541,400	31,562,100	32,152,000
Federal	101,183,400	24,599,300	73,138,700	141,885,600	30,925,600	31,393,200
Total	\$136,449,300	\$50,204,300	\$105,298,500	\$174,141,800	\$64,253,900	\$65,360,600

Agency Summary by Fund

Agency Name	FY 2024	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026
Fund Type	Approp	Actual	Approp	Estimate	Request	Gov Rec
460 - Office of Administrative Hearings						
General	816,900	708,200	1,589,000	1,589,000	1,606,800	1,646,700
Total	\$816,900	\$708,200	\$1,589,000	\$1,589,000	\$1,606,800	\$1,646,700
470 - Office of Health and Social Services Ombudsman						
General	-	-	470,000	470,000	506,800	518,200
Total	\$0	\$0	\$470,000	\$470,000	\$506,800	\$518,200
500 - Public School Support						
General	2,698,842,500	(51,978,500)	2,651,908,900	2,651,908,900	2,721,810,000	2,788,847,800
Dedicated	126,498,300	57,966,100	284,030,400	284,030,400	277,072,100	277,072,100
Federal	557,501,200	421,704,800	351,105,500	360,605,500	260,647,800	260,647,800
Total	\$3,382,842,000	\$427,692,400	\$3,287,044,800	\$3,296,544,800	\$3,259,529,900	\$3,326,567,700
501 - Office of the State Board of Education						
General	61,368,300	59,801,600	46,161,100	46,414,200	47,600,600	62,892,300
Dedicated	7,051,100	6,868,300	8,709,200	8,946,000	8,756,100	8,778,800
Federal	48,002,400	11,453,900	767,700	39,951,700	767,700	767,700
Total	\$116,421,800	\$78,123,800	\$55,638,000	\$95,311,900	\$57,124,400	\$72,438,800
503 - Division of Career Technical Education						
General	76,509,300	76,139,900	79,153,900	81,084,900	81,201,200	93,324,700
Dedicated	20,552,800	20,195,900	5,552,800	5,644,400	5,552,800	5,552,800
Federal	11,234,700	10,341,000	9,909,800	12,916,300	12,204,500	12,235,900
Total	\$108,296,800	\$106,676,800	\$94,616,500	\$99,645,600	\$98,958,500	\$111,113,400
505 - Community Colleges						
General	60,910,500	60,871,300	63,935,200	63,935,200	65,698,900	67,543,400
Dedicated	800,000	800,000	800,000	800,000	800,000	800,000
Total	\$61,710,500	\$61,671,300	\$64,735,200	\$64,735,200	\$66,498,900	\$68,343,400
510 - College and Universities						
General	353,942,200	353,607,700	365,098,400	365,100,200	377,903,400	389,254,900
Dedicated	519,651,700	332,640,000	334,906,300	541,357,100	350,218,400	358,051,000
Total	\$873,593,900	\$686,247,700	\$700,004,700	\$906,457,300	\$728,121,800	\$747,305,900
514 - Ag Research: University of Idaho						
General	36,798,300	36,797,300	37,966,900	37,966,900	39,105,900	40,265,100
Federal	390,100	141,300	532,100	780,900	-	-
Total	\$37,188,400	\$36,938,600	\$38,499,000	\$38,747,800	\$39,105,900	\$40,265,100

Agency Summary by Fund

Agency Name	FY 2024	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026
Fund Type	Approp	Actual	Approp	Estimate	Request	Gov Rec
515 - Health Education Programs						
General	26,845,500	26,481,400	27,830,000	27,830,000	29,236,600	29,431,200
Dedicated	1,187,200	201,300	374,700	1,360,600	380,900	389,700
Total	\$28,032,700	\$26,682,700	\$28,204,700	\$29,190,600	\$29,617,500	\$29,820,900

516 - Special Programs						
General	29,138,000	28,054,000	30,083,600	30,083,600	31,732,326	31,902,400
Dedicated	1,000,000	128,300	1,000,000	1,000,000	1,000,000	-
Federal	4,747,600	733,300	4,747,800	4,747,800	4,748,300	4,748,900
Total	\$34,885,600	\$28,915,600	\$35,831,400	\$35,831,400	\$37,480,626	\$36,651,300

520 - Idaho Public Television						
General	2,933,900	3,083,200	3,016,600	3,062,300	3,090,600	3,437,800
Dedicated	335,300	334,800	1,000,000	1,000,500	1,001,300	1,001,300
Federal	700,000	-	-	700,000	-	-
Total	\$3,969,200	\$3,418,000	\$4,016,600	\$4,762,800	\$4,091,900	\$4,439,100

521 - Idaho Commission for Libraries						
General	4,618,800	4,602,500	4,764,100	4,764,100	4,897,600	4,979,200
Dedicated	667,200	585,000	70,000	70,000	70,000	70,000
Federal	7,376,400	4,028,600	2,624,900	5,947,700	4,433,600	4,462,000
Total	\$12,662,400	\$9,216,100	\$7,459,000	\$10,781,800	\$9,401,200	\$9,511,200

522 - Idaho State Historical Society						
General	4,434,100	4,422,100	6,278,900	6,278,900	5,206,100	5,335,200
Dedicated	3,309,000	2,766,600	3,529,700	3,529,700	3,599,800	3,641,400
Federal	2,263,300	1,229,900	2,311,400	2,311,400	2,385,600	2,423,900
Total	\$10,006,400	\$8,418,600	\$12,120,000	\$12,120,000	\$11,191,500	\$11,400,500

523 - Vocational Rehabilitation						
General	5,172,200	5,098,200	5,272,700	9,672,700	5,352,200	5,439,800
Dedicated	2,136,500	2,080,000	2,139,600	2,139,600	1,412,900	1,417,800
Federal	19,233,100	19,195,800	19,568,100	29,568,100	19,805,800	20,093,900
Total	\$26,541,800	\$26,374,000	\$26,980,400	\$41,380,400	\$26,570,900	\$26,951,500

525 - Charter School Commission						
General	190,100	190,100	193,000	193,000	195,400	200,800
Dedicated	1,238,900	361,300	531,900	531,900	536,200	546,400
Total	\$1,429,000	\$551,400	\$724,900	\$724,900	\$731,600	\$747,200

Agency Summary by Fund

Agency Name	FY 2024	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026
Fund Type	Approp	Actual	Approp	Estimate	Request	Gov Rec
900 - Public Utilities Commission						
Dedicated	6,812,900	6,057,100	7,118,300	7,131,300	7,081,300	7,295,800
Federal	370,700	121,100	375,100	375,100	375,100	375,100
Total	\$7,183,600	\$6,178,200	\$7,493,400	\$7,506,400	\$7,456,400	\$7,670,900

905 - State Independent Living Council

General	259,900	259,600	263,600	263,600	282,500	294,700
Dedicated	393,600	233,600	401,900	401,900	402,200	401,900
Federal	59,100	-	-	-	-	-
Total	\$712,600	\$493,200	\$665,500	\$665,500	\$684,700	\$696,600

990 - Permanent Building Fund

Dedicated	185,181,800	11,428,000	174,908,300	174,908,300	122,861,900	122,861,900
Total	\$185,181,800	\$11,428,000	\$174,908,300	\$174,908,300	\$122,861,900	\$122,861,900

Statewide Totals

General	5,130,306,000	2,321,639,160	5,266,863,200	5,349,968,600	5,505,507,126	5,655,324,100
Dedicated	3,791,968,700	2,428,106,286	3,448,239,700	4,364,360,600	3,244,651,400	3,141,467,500
Federal	5,878,660,600	4,679,572,218	5,172,529,300	6,256,802,600	5,560,637,400	5,598,028,900
Total	\$14,800,935,300	\$9,429,317,664	\$13,887,632,200	\$15,971,131,800	\$14,310,795,926	\$14,394,820,500

Decision Unit Summary by Fund

Decision Unit Fund Type	FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2024 Total Appropriation						
General	9,600.72	1,087,159,400	370,273,500	29,350,300	3,643,522,800	5,130,306,000
Dedicated	8,880.91	840,136,000	634,839,200	1,087,172,200	1,229,821,300	3,791,968,700
Federal	2,171.41	346,339,900	572,007,100	440,193,600	4,520,120,000	5,878,660,600
Total	20,653.04	\$2,273,635,300	\$1,577,119,800	\$1,556,716,100	\$9,393,464,100	\$14,800,935,300

FY 2024 Expenditure Adjustments						
General	7.53	(102,242,100)	(61,432,296)	(4,178,700)	(2,640,813,744)	(2,808,666,840)
Dedicated	-	(154,804,480)	(202,599,345)	(670,699,989)	(335,713,100)	(1,363,816,914)
Federal	-	(56,822,300)	(339,335,700)	(24,497,800)	(778,432,582)	(1,199,088,382)
Total	7.53	\$(313,868,880)	\$(603,367,341)	\$(699,376,489)	\$(3,754,959,426)	\$(5,371,572,136)

FY 2024 Actual Expenditures						
General	9,608.25	984,917,300	308,841,204	25,171,600	1,002,709,056	2,321,639,160
Dedicated	8,880.91	685,331,520	432,239,855	416,472,211	894,108,200	2,428,151,786
Federal	2,171.41	289,517,600	232,671,400	415,695,800	3,741,687,418	4,679,572,218
Total	20,660.57	\$1,959,766,420	\$973,752,459	\$857,339,611	\$5,638,504,674	\$9,429,363,164

FY 2025 Original Appropriation						
General	9,830.30	1,136,398,900	348,293,900	26,303,100	3,755,867,300	5,266,863,200
Dedicated	9,344.27	810,679,600	569,148,900	667,364,000	1,401,047,200	3,448,239,700
Federal	2,135.88	355,455,700	483,935,000	422,393,400	3,910,745,200	5,172,529,300
Total	21,310.45	\$2,302,534,200	\$1,401,377,800	\$1,116,060,500	\$9,067,659,700	\$13,887,632,200

FY 2025 Expenditure Adjustments						
General	-	3,415,900	31,106,000	2,619,100	17,662,100	54,803,100
Dedicated	-	5,542,800	24,082,200	379,241,800	207,631,200	616,498,000
Federal	-	(3,470,400)	115,957,600	80,231,500	809,268,100	1,001,986,800
Total	0.00	\$5,488,300	\$171,145,800	\$462,092,400	\$1,034,561,400	\$1,673,287,900

FY 2025 Total Appropriation						
General	9,830.30	1,139,814,800	379,399,900	28,922,200	3,773,529,400	5,321,666,300
Dedicated	9,344.27	816,222,400	593,231,100	1,046,605,800	1,608,678,400	4,064,737,700
Federal	2,135.88	351,985,300	599,892,600	502,624,900	4,720,013,300	6,174,516,100
Total	21,310.45	\$2,308,022,500	\$1,572,523,600	\$1,578,152,900	\$10,102,221,100	\$15,560,920,100

Decision Unit Summary by Fund

Decision Unit Fund Type	FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2025 Expenditure Adjustments						
General	332.00	531,900	23,803,600	7,721,000	(3,664,700)	28,391,800
Dedicated	(975.70)	101,934,600	124,889,700	64,857,700	8,030,500	299,712,500
Federal	604.15	-	21,122,500	30,462,600	30,849,700	82,434,800
Total	(39.55)	\$102,466,500	\$169,815,800	\$103,041,300	\$35,215,500	\$410,539,100

FY 2025 Estimated Expenditures						
General	10,162.30	1,140,346,700	403,203,500	36,643,200	3,769,864,700	5,350,058,100
Dedicated	8,368.57	918,157,000	718,120,800	1,111,463,500	1,616,708,900	4,364,450,200
Federal	2,740.03	351,985,300	621,015,100	533,087,500	4,750,863,000	6,256,950,900
Total	21,270.90	\$2,410,489,000	\$1,742,339,400	\$1,681,194,200	\$10,137,436,600	\$15,971,459,200

FY 2026 Base Adjustments						
General	1,147.16	(5,332,900)	(42,496,500)	(17,768,700)	(20,515,500)	(86,113,600)
Dedicated	(2,527.66)	485,500	(93,874,300)	(872,130,800)	(460,330,600)	(1,425,850,200)
Federal	1,313.97	(7,819,100)	(302,107,000)	(177,713,400)	(947,088,500)	(1,434,728,000)
Total	(66.53)	\$(12,666,500)	\$(438,477,800)	\$(1,067,612,900)	\$(1,427,934,600)	\$(2,946,691,800)

FY 2026 Base						
General	10,977.46	1,134,481,900	336,903,400	11,153,500	3,753,013,900	5,235,552,700
Dedicated	6,816.61	816,707,900	499,356,800	174,475,000	1,148,347,800	2,638,887,500
Federal	3,449.85	344,166,200	297,785,600	324,911,500	3,772,924,800	4,739,788,100
Total	21,243.92	\$2,295,356,000	\$1,134,045,800	\$510,540,000	\$8,674,286,500	\$12,614,228,300

FY 2026 Employee Benefit Costs						
General	-	13,959,300	-	-	28,117,300	42,076,600
Dedicated	-	9,908,300	-	-	-	9,908,300
Federal	-	4,330,300	-	-	-	4,330,300
Total	0.00	\$28,197,900	\$0	\$0	\$28,117,300	\$56,315,200

FY 2026 Contract Inflationary Adjustments						
General	-	-	804,900	87,700	398,900	1,291,500
Dedicated	-	-	902,400	33,000	-	935,400
Federal	-	-	1,047,300	82,200	-	1,129,500
Total	0.00	\$0	\$2,754,600	\$202,900	\$398,900	\$3,356,400

Decision Unit Summary by Fund

Decision Unit Fund Type	FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Interagency Nonstandard Adjustments						
General	-	-	3,590,700	-	-	3,590,700
Dedicated	-	-	2,135,800	-	-	2,135,800
Federal	-	-	(186,000)	-	-	(186,000)
Total	0.00	\$0	\$5,540,500	\$0	\$0	\$5,540,500

FY 2026 Change in Employee Compensation						
General	-	47,384,900	-	-	83,197,000	130,581,900
Dedicated	-	35,564,900	-	-	-	35,564,900
Federal	-	13,637,000	-	-	-	13,637,000
Total	0.00	\$96,586,800	\$0	\$0	\$83,197,000	\$179,783,800

FY 2026 Total Maintenance						
General	10,977.46	1,195,826,100	341,299,000	11,241,200	3,864,727,100	5,413,093,400
Dedicated	6,816.61	862,181,100	502,395,000	174,508,000	1,148,347,800	2,687,431,900
Federal	3,449.85	362,133,500	298,646,900	324,993,700	3,772,924,800	4,758,698,900
Total	21,243.92	\$2,420,140,700	\$1,142,340,900	\$510,742,900	\$8,785,999,700	\$12,859,224,200

FY 2026 Enhancement Requests						
General	140.83	25,618,700	71,009,500	2,030,500	52,889,600	151,548,300
Dedicated	(10.58)	23,130,800	71,851,300	101,054,600	92,713,000	288,749,700
Federal	46.27	4,211,500	136,560,300	111,533,800	272,860,000	525,165,600
Total	176.52	\$52,961,000	\$279,421,100	\$214,618,900	\$418,462,600	\$965,463,600

FY 2026 Inflationary Adjustments						
General	-	-	1,167,800	-	155,000	1,322,800
Dedicated	-	-	210,200	-	-	210,200
Total	0.00	\$0	\$1,378,000	\$0	\$155,000	\$1,533,000

FY 2026 Repair Replacement Items and Alteration Req						
General	-	-	961,200	8,316,000	-	9,277,200
Dedicated	-	-	4,345,000	152,887,100	-	157,232,100
Federal	-	-	161,000	4,953,700	-	5,114,700
Total	0.00	\$0	\$5,467,200	\$166,156,800	\$0	\$171,624,000

Decision Unit Summary by Fund

Decision Unit Fund Type	FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Population Forecast Adjustments						
General	-	859,600	7,209,700	-	72,013,100	80,082,400
Dedicated	-	-	-	-	7,843,600	7,843,600
Federal	-	(59,300)	(11,700)	-	309,120,700	309,049,700
Total	0.00	\$800,300	\$7,198,000	\$0	\$388,977,400	\$396,975,700

FY 2026 Total Request

General	11,118.29	1,222,304,400	421,647,200	21,587,700	3,989,784,800	5,655,324,100
Dedicated	6,806.03	885,311,900	578,801,500	428,449,700	1,248,904,400	3,141,467,500
Federal	3,496.12	366,285,700	435,356,500	441,481,200	4,354,905,500	5,598,028,900
Total	21,420.44	\$2,473,902,000	\$1,435,805,200	\$891,518,600	\$9,593,594,700	\$14,394,820,500

Agency FTP Summary

Agency Name	FY 2024 Approp	FY 2024 Actual	FY 2025 Approp	FY 2025 Estimate	FY 2026 Request	FY 2026 Gov Rec
Senate	-	-	-	-	-	-
House of Representatives	-	-	-	-	-	-
Legislative Services Office	74.00	74.00	78.00	78.00	78.00	78.00
Office of Performance Evaluations	8.00	8.00	8.00	8.00	8.00	8.00
Judicial Branch	402.00	402.00	413.00	414.00	418.00	418.00
Lieutenant Governor	3.00	3.00	3.00	3.00	3.00	3.00
Secretary of State	35.50	35.50	35.50	35.50	35.50	35.50
Commission on Uniform State Laws	-	-	-	-	-	-
State Controller	115.00	115.00	115.00	115.00	125.00	125.00
State Treasurer	28.00	28.00	30.00	30.00	30.00	30.00
Attorney General	228.00	228.00	227.40	227.40	227.40	227.40
Department of Education	124.00	124.00	126.50	126.50	129.00	129.00
Information Technology Services, Office of	176.00	176.00	221.00	221.00	246.00	243.00
Workforce Development Council	17.00	17.00	20.00	20.00	14.00	14.00
STEM Action Center	8.00	8.00	8.00	8.00	8.00	8.00
Division of Financial Management	22.00	22.00	22.00	22.00	23.00	23.00
Executive Office of the Governor	21.00	21.00	21.00	21.00	21.00	21.00
Public Employee Retirement System	81.00	81.00	81.00	81.00	81.00	81.00
State Liquor Division	261.00	261.00	257.25	257.25	257.25	257.25
Commission on Aging	14.00	14.00	15.00	15.00	15.00	15.00
Commission for the Blind and Visually Impaired	43.12	43.12	43.12	43.12	43.12	43.12
Military Division	435.80	435.80	429.80	429.80	429.80	429.80
Division of Human Resources	161.00	161.00	166.00	166.00	166.00	166.00
Office of Species Conservation	15.00	15.00	16.00	16.00	16.00	16.00
Commission on the Arts	10.00	10.00	10.00	10.00	10.00	10.00
Idaho Wolf Depredation Control Board	-	-	-	-	-	-
Office of Drug Policy	6.00	6.00	6.00	6.00	6.00	6.00
Office of Energy and Mineral Resources	11.00	11.00	11.00	11.00	15.00	16.00
Department of Administration	126.00	126.00	134.00	134.00	137.00	137.00
Department of Agriculture	225.00	225.00	231.00	231.00	231.00	231.00
Soil and Water Conservation Commission	18.75	18.75	17.75	17.75	17.75	17.75
Department of Commerce	48.00	48.00	48.00	48.00	48.00	48.00
Department of Correction	2,170.85	2,170.85	2,254.85	2,254.85	2,266.85	2,266.85

Agency FTP Summary

Agency Name	FY 2024	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026
	Approp	Actual	Approp	Estimate	Request	Gov Rec
Commission of Pardons & Parole	37.00	37.00	37.00	37.00	37.00	37.00
Department of Labor	702.58	702.58	659.58	659.58	659.58	659.58
Department of Environmental Quality	379.00	379.00	385.00	385.00	385.00	385.00
Department of Finance	72.00	72.00	72.00	72.00	78.00	76.00
Department of Fish and Game	547.00	547.00	550.00	550.00	550.00	550.00
Department of Health and Welfare	2,996.94	2,996.94	3,015.94	3,015.94	3,119.94	3,073.94
Department of Insurance	70.50	70.50	75.50	75.50	77.50	77.50
Department of Juvenile Corrections	409.00	409.00	409.00	409.00	402.00	402.00
Idaho Transportation Department	1,592.00	1,592.00	1,645.00	1,645.00	1,645.00	1,645.00
Industrial Commission	130.25	130.25	130.25	130.25	130.25	130.25
Department of Lands	355.27	355.27	349.60	349.60	337.60	335.60
Endowment Fund Investment Board	4.00	4.00	4.00	4.00	4.00	4.00
Idaho State Police	614.34	614.34	614.34	614.34	603.67	607.67
Brand Inspection	41.42	41.42	41.42	41.42	41.42	41.42
Racing Commission	3.00	3.00	3.00	3.00	3.00	3.00
Department of Parks and Recreation	183.80	183.80	190.80	190.80	195.80	195.80
Board of Tax Appeals	4.00	4.00	4.00	4.00	4.00	4.00
State Tax Commission	440.00	440.00	440.00	440.00	440.00	440.00
Department of Water Resources	170.00	170.00	170.00	170.00	175.00	175.00
Division of Occupational and Professional Licenses	267.20	267.20	267.20	267.20	267.20	267.20
Office of the State Public Defender	-	-	316.00	316.00	333.96	333.96
State Lottery	50.00	50.00	51.00	51.00	51.00	51.00
Commission on Hispanic Affairs	3.00	3.00	3.00	3.00	3.00	3.00
Office of the State Appellate Public Defender	26.00	26.00	26.00	26.00	27.00	27.00
Division of Veterans Services	439.50	439.50	439.50	439.50	431.50	431.50
Office of Administrative Hearings	4.00	4.00	9.00	9.00	9.00	9.00
Office of Health and Social Services Ombudsman	-	-	3.00	3.00	3.00	3.00
Public School Support	-	-	-	-	-	-
Office of the State Board of Education	74.25	74.25	84.25	84.25	89.25	89.25
Division of Career Technical Education	564.14	564.14	569.14	569.14	577.14	577.14
Community Colleges	-	-	-	-	-	-
Health Education Programs	44.65	44.65	46.65	46.65	48.65	48.65
Special Programs	48.79	48.79	50.07	50.07	51.37	51.37

Agency FTP Summary

Agency Name	FY 2024	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026
	Approp	Actual	Approp	Estimate	Request	Gov Rec
Idaho Public Television	14.00	14.00	15.00	15.00	15.00	15.00
Idaho Commission for Libraries	35.50	35.50	35.50	35.50	35.50	35.50
Idaho State Historical Society	58.00	58.00	59.00	59.00	62.00	62.00
Vocational Rehabilitation	146.00	146.00	148.00	148.00	148.00	148.00
Charter School Commission	5.00	5.00	5.00	5.00	5.00	5.00
Public Utilities Commission	48.00	48.00	48.00	48.00	48.00	48.00
State Independent Living Council	4.00	4.00	4.00	4.00	4.00	4.00
Permanent Building Fund	-	-	-	-	-	-
College and Universities	4,840.68	4,848.21	4,944.21	4,903.66	4,921.68	4,921.68
Ag Research: University of Idaho	340.21	340.21	341.33	341.33	342.76	342.76
Statewide Totals	20,653.04	20,660.57	21,310.45	21,270.90	21,468.44	21,420.44

KEEPING 
PR  **MISES**

FISCAL YEAR 2026
JULY 1, 2025 - JUNE 30, 2026