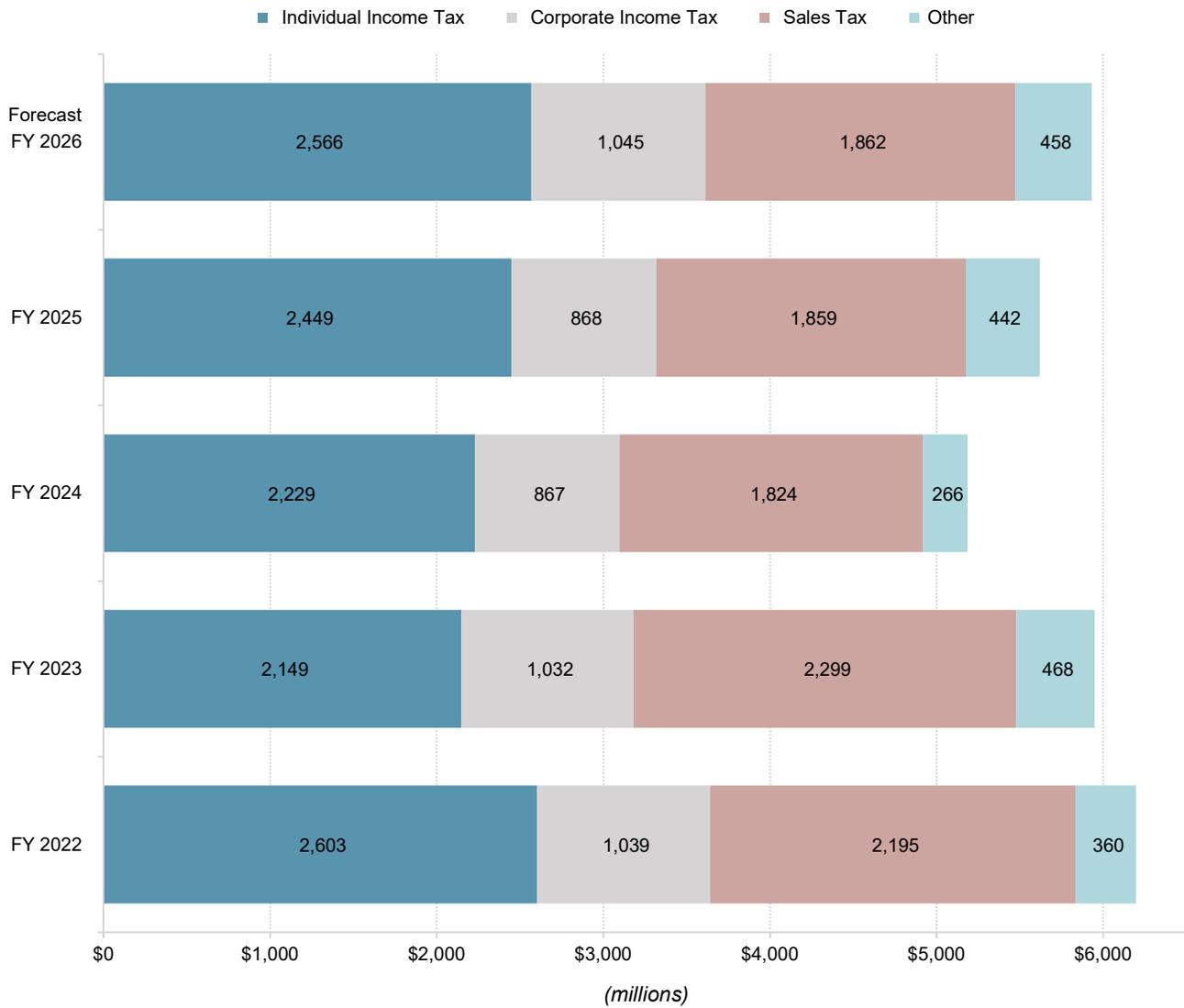


General Fund Revenue History and Forecast

| 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 |

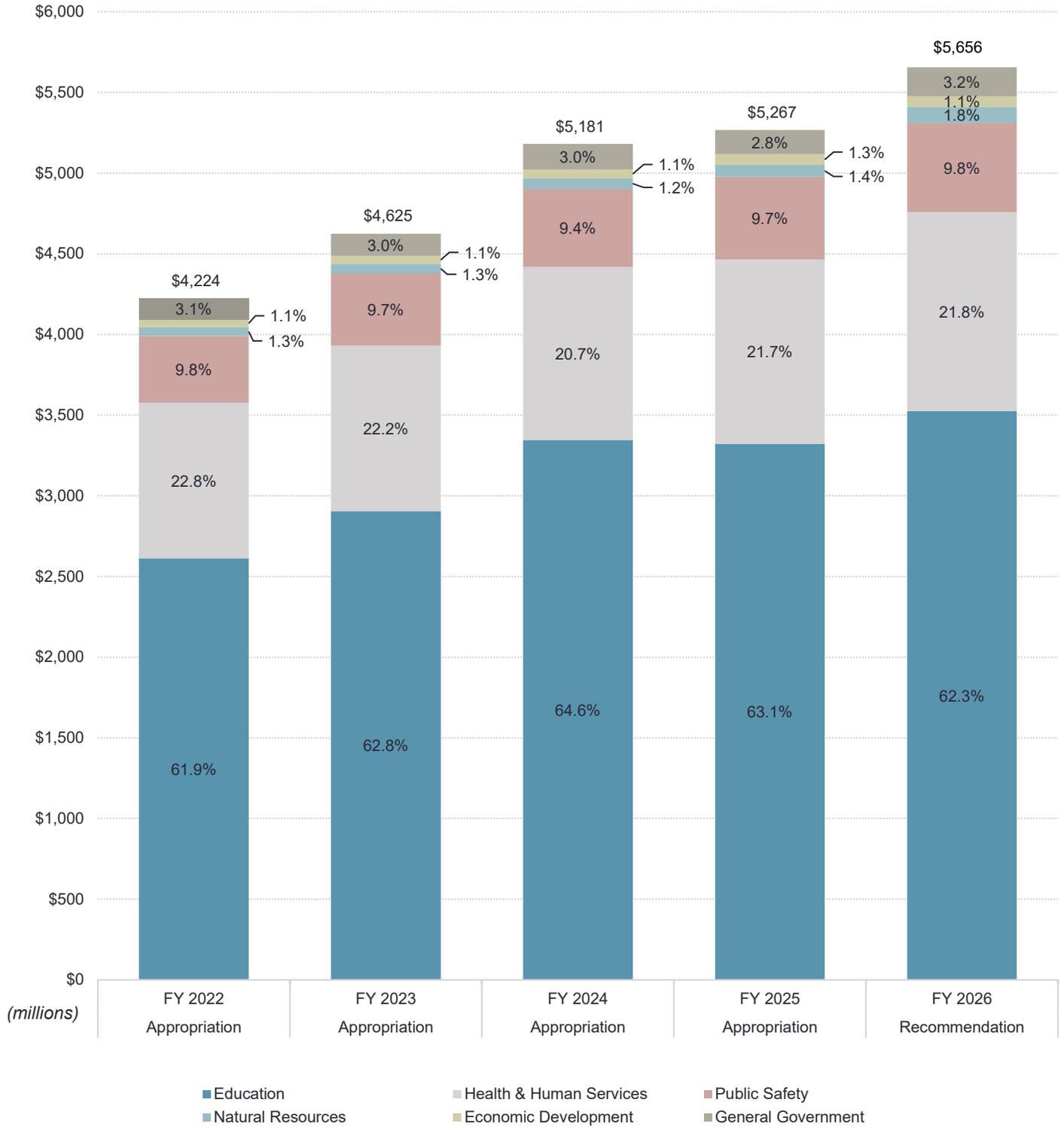
General Fund Ongoing and One-Time Distribution

| 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 |

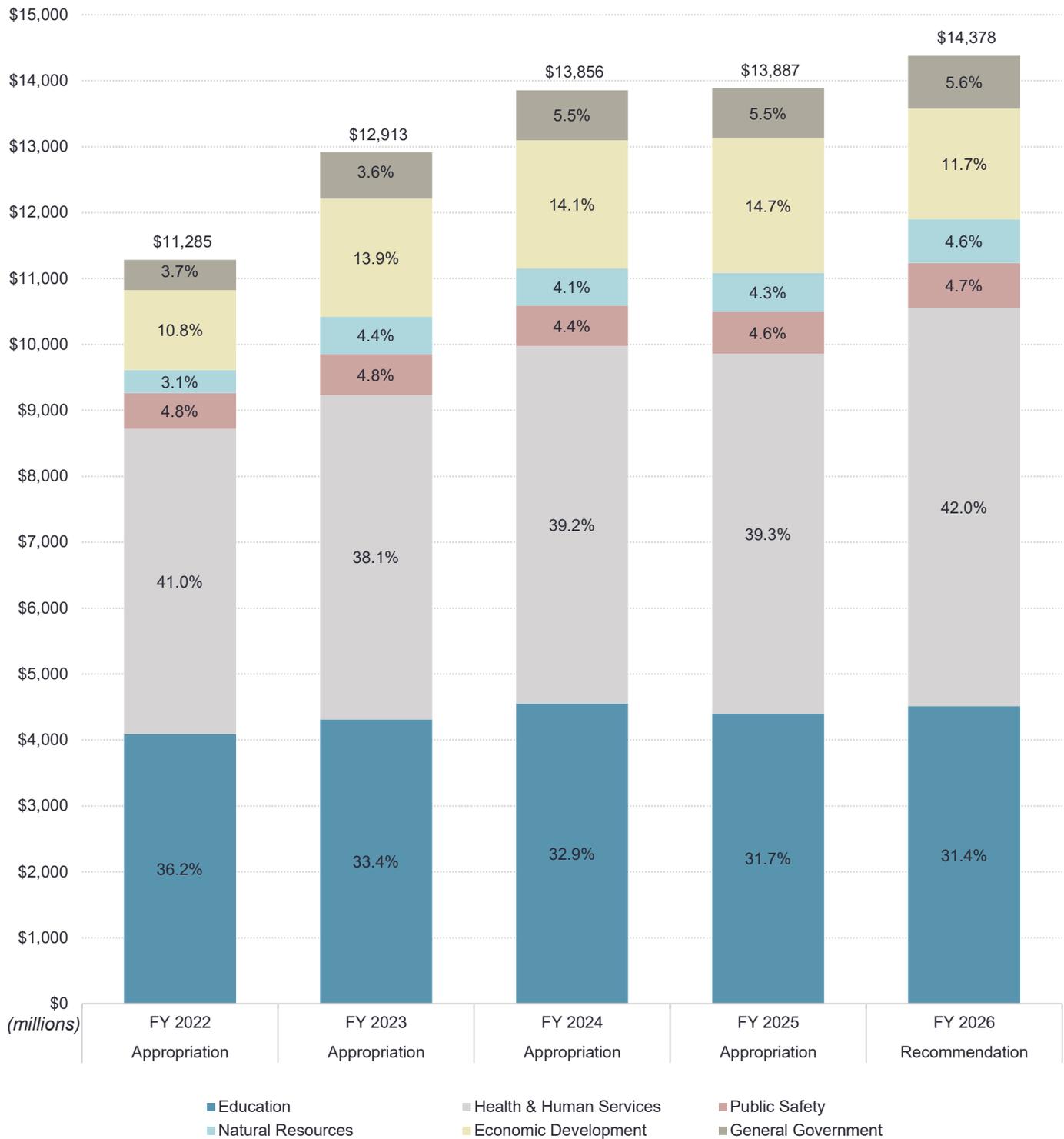
General Fund Ongoing and One-Time Distribution

| 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.