

**Agency Summary And Certification**

**FY 2025 Request**

**Agency:** Division of Financial Management

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In accordance with 67-3502 Idaho Code, I certify the included budget properly states the receipts and expenditures of the departments (agency, office, or institution) for the fiscal years indicated.

**Signature of Department Director:** Alex Adams

**Date:** 08/29/2023

			<b>FY 2023 Total Appropriation</b>	<b>FY 2023 Total Expenditures</b>	<b>FY 2024 Original Appropriation</b>	<b>FY 2024 Estimated Expenditures</b>	<b>FY 2025 Total Request</b>
<b>Appropriation Unit</b>							
Division of Financial Management			147,943,700	104,112,400	44,748,400	44,972,000	44,819,400
<b>Total</b>			<b>147,943,700</b>	<b>104,112,400</b>	<b>44,748,400</b>	<b>44,972,000</b>	<b>44,819,400</b>
<b>By Fund Source</b>							
G	10000	General	2,531,400	2,260,400	2,158,600	2,382,200	2,210,400
D	12500	Dedicated	36,800	14,100	117,400	117,400	120,200
F	34400	Federal	20,589,700	6,567,800	20,589,700	20,589,700	20,589,700
F	34410	Federal	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
F	34420	Federal	70,000,000	69,911,600	0	0	0
F	34430	Federal	34,081,200	4,858,700	1,085,600	1,085,600	1,088,000
D	34900	Dedicated	110,000	49,400	183,000	183,000	185,300
D	47505	Dedicated	594,600	450,400	614,100	614,100	625,800
<b>Total</b>			<b>147,943,700</b>	<b>104,112,400</b>	<b>44,748,400</b>	<b>44,972,000</b>	<b>44,819,400</b>
<b>By Account Category</b>							
Personnel Cost			2,463,100	2,147,700	2,708,500	2,708,500	2,782,500
Operating Expense			34,884,900	594,700	1,450,200	1,673,800	1,447,200
Capital Outlay			6,000	54,500	0	0	0
Trustee/Benefit			110,589,700	101,315,500	40,589,700	40,589,700	40,589,700
<b>Total</b>			<b>147,943,700</b>	<b>104,112,400</b>	<b>44,748,400</b>	<b>44,972,000</b>	<b>44,819,400</b>
FTP Positions			22.00	22.00	22.00	22.00	22.00
<b>Total</b>			<b>22.00</b>	<b>22.00</b>	<b>22.00</b>	<b>22.00</b>	<b>22.00</b>

**Division Description**

Request for Fiscal Year: 2025

**Agency:** Division of Financial Management

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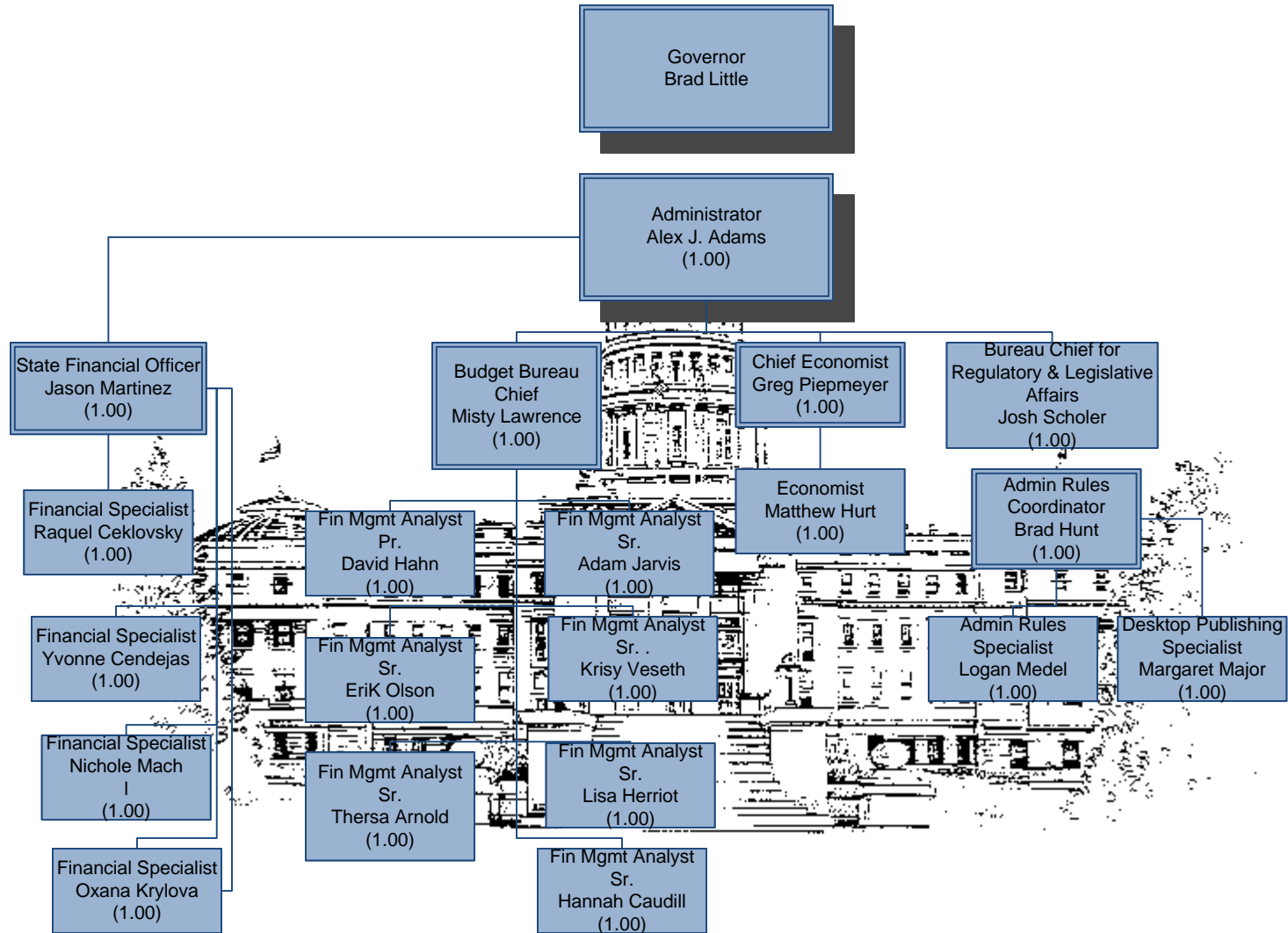
**Division:** Division of Financial Management

DF1

**Statutory Authority:**

The mission of the Division of Financial Management (DFM) is to support the Governor's vision of short and long-term policies through effective resource allocation. DFM seeks to improve agency service delivery at the point of citizen impact by developing, monitoring, and publicizing performance outcomes, facilitating the development of the executive budget recommendation, and providing a proactive policy resource for the Governor to shape Idaho's future. The division consists of four main administrative units: Budget, Economic Analysis, Management Services, and Regulatory and Legislative Affairs, which includes the Office of the Administrative Rules Coordinator. Statutory Authority: Sections 67-1910 through 1918, Idaho Code, and Section 67-5202, Idaho Code.

# Executive Office of the Governor Division of Financial Management



Total Division FTP: 20.0  
Total Vacant FTP 2

**Agency Revenues**

Agency: Division of Financial Management

		FY 21 Actuals	FY 22 Actuals	FY 23 Actuals	FY 24 Estimated Revenue	FY 25 Estimated Revenue	Significant Assumptions
<b>Fund</b>	12500 Indirect Cost Recovery-Swcap						
	470 Other Revenue	22,993,900	23,234,100	23,823,700	23,800,000	23,800,000	
	<b>Indirect Cost Recovery-Swcap Total</b>	<b>22,993,900</b>	<b>23,234,100</b>	<b>23,823,700</b>	<b>23,800,000</b>	<b>23,800,000</b>	
<b>Fund</b>	34400 American Rescue Plan Act - ARPA						
	450 Fed Grants & Contributions	547,009,200	497,009,200	0	0	0	
	460 Interest	50,900	1,932,900	19,633,700	15,000,000	10,000,000	
	<b>American Rescue Plan Act - ARPA Total</b>	<b>547,060,100</b>	<b>498,942,100</b>	<b>19,633,700</b>	<b>15,000,000</b>	<b>10,000,000</b>	
<b>Fund</b>	34409 SSBCI						
	450 Fed Grants & Contributions	0	0	20,589,700	0	0	
	460 Interest	0	0	339,200	20,000	10,000	
	<b>SSBCI Total</b>	<b>0</b>	<b>0</b>	<b>20,928,900</b>	<b>20,000</b>	<b>10,000</b>	
<b>Fund</b>	34410 ARPA Homeowner Assistance Fund						
	450 Fed Grants & Contributions	7,193,500	64,741,900	0	0	0	
	460 Interest	800	139,900	752,100	500,000	200,000	
	<b>ARPA Homeowner Assistance Fund Total</b>	<b>7,194,300</b>	<b>64,881,800</b>	<b>752,100</b>	<b>500,000</b>	<b>200,000</b>	
<b>Fund</b>	34420 ARPA Emergency Rental Assistance						
	450 Fed Grants & Contributions	49,907,900	0	20,003,700	0	0	
	460 Interest	5,400	180,300	582,000	300,000	150,000	
	<b>ARPA Emergency Rental Assistance Total</b>	<b>49,913,300</b>	<b>180,300</b>	<b>20,585,700</b>	<b>300,000</b>	<b>150,000</b>	
<b>Fund</b>	34430 ARPA State Fiscal Recovery Fund						
	450 Fed Grants & Contributions	0	50,000,000	0	0	0	
	<b>ARPA State Fiscal Recovery Fund Total</b>	<b>0</b>	<b>50,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Fund</b>	34900 Miscellaneous Revenue						
	435 Sale of Services	53,600	53,300	59,600	140,000	180,000	
	<b>Miscellaneous Revenue Total</b>	<b>53,600</b>	<b>53,300</b>	<b>59,600</b>	<b>140,000</b>	<b>180,000</b>	

**Agency Revenues**

Request for Fiscal Year: 2025

**Fund 47505 Professional Services: Administrative Code Fund**

441	Sales of Goods	66,100	805,000	815,500	830,000	830,000
460	Interest	3,000	2,600	25,000	25,000	25,000

<b>Professional Services: Administrative Code Fund Total</b>		<b>69,100</b>	<b>807,600</b>	<b>840,500</b>	<b>855,000</b>	<b>855,000</b>
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**Fund 58500 Twenty Seventh Payroll Fund**

460	Interest	0	50,900	802,600	1,600,000	3,200,000
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<b>Twenty Seventh Payroll Fund Total</b>		<b>0</b>	<b>50,900</b>	<b>802,600</b>	<b>1,600,000</b>	<b>3,200,000</b>
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<b>Agency Name Total</b>		<b>627,284,300</b>	<b>638,150,100</b>	<b>87,426,800</b>	<b>42,215,000</b>	<b>38,395,000</b>
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**Analysis of Fund Balances**

Request for Fiscal Year: 2025

**Agency:** Division of Financial Management

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**Fund:** Indirect Cost Recovery-Swcap

12500

Sources and Uses:

This fund is used to collect the state indirect cost recovery fees through the combined billing process administered by the Division of Financial Management. The entire balance of the funds collected are transferred to the Business Information Infrastructure Fund as requested by the State Controller and no later than June 30 each year.

	FY 21 Actuals	FY 22 Actuals	FY 23 Actuals	FY 24 Estimate	FY 25 Estimate
<b>01. Beginning Free Fund Balance</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>1,380,703</b>	<b>1,380,703</b>
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
<b>03. Beginning Cash Balance</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>1,380,703</b>	<b>1,380,703</b>
04. Revenues (from Form B-11)	22,993,900	23,234,100	23,823,700	23,800,000	23,800,000
05. Non-Revenue Receipts and Other Adjustments	84,000	26,203	(213,400)	0	0
06. Statutory Transfers In	0	0	0	0	0
07. Operating Transfers In	0	0	0	0	0
<b>08. Total Available for Year</b>	<b>23,077,900</b>	<b>23,260,303</b>	<b>23,610,303</b>	<b>25,180,703</b>	<b>25,180,703</b>
09. Statutory Transfers Out	23,077,900	23,260,300	22,171,900	23,682,600	23,678,000
10. Operating Transfers Out	0	0	0	0	0
11. Non-Expenditure Distributions and Other Adjustments	0	0	43,500	0	0
12. Cash Expenditures for Prior Year Encumbrances	0	0	0	0	0
13. Original Appropriation	0	0	0	117,400	122,000
14. Prior Year Reappropriations, Supplementals, Recessions	0	0	36,800	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	0	0	(22,600)	0	0
17. Current Year Reappropriation	0	0	0	0	0
18. Reserve for Current Year Encumbrances	0	0	0	0	0
<b>19. Current Year Cash Expenditures</b>	<b>0</b>	<b>0</b>	<b>14,200</b>	<b>117,400</b>	<b>122,000</b>
<b>19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)</b>	<b>0</b>	<b>0</b>	<b>14,200</b>	<b>117,400</b>	<b>122,000</b>
<b>20. Ending Cash Balance</b>	<b>0</b>	<b>3</b>	<b>1,380,703</b>	<b>1,380,703</b>	<b>1,380,703</b>
21. Prior Year Encumbrances as of June 30	0	0	0	0	0
22. Current Year Encumbrances as of June 30	0	0	0	0	0
22a. Current Year Reappropriation	0	0	0	0	0
23. Borrowing Limit	0	0	0	0	0
<b>24. Ending Free Fund Balance</b>	<b>0</b>	<b>3</b>	<b>1,380,703</b>	<b>1,380,703</b>	<b>1,380,703</b>
<b>24a. Investments Direct by Agency (GL 1203)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>24b. Ending Free Fund Balance Including Direct Investments</b>	<b>0</b>	<b>3</b>	<b>1,380,703</b>	<b>1,380,703</b>	<b>1,380,703</b>
<b>26. Outstanding Loans (if this fund is part of a loan program)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note:

**Analysis of Fund Balances**

**Request for Fiscal Year: 2025**

**Agency:** Division of Financial Management

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**Fund:** American Rescue Plan Act - ARPA

34400

**Sources and Uses:**

The American Rescue Plan Act of 2021 (ARPA) is the sixth federal COVID relief legislation passed by Congress and was signed into law on March 11, 2021 (Public Law No. 117-2). ARPA provides funding for state, local, territorial, and Tribal governments to respond to and recover from the COVID-19 pandemic; delivers direct economic assistance to individuals and businesses; and continues many programs from previously enacted COVID relief acts that address the public health emergency or support economic stimulus efforts. In Idaho, a new fund was created by the Legislature in S1204 (2021) to account for expenditures related to ARPA. All ARPA moneys flowing through our state treasury and to state agencies are to be appropriated pursuant to S1204, which declares all ARPA funding to be cognizable. The first five acts were accounted for in a separate fund ("CARES-Act COVID-19").

ARPA funding and relief available to Idaho is \$5.65 billion. This total can be categorized by (1) Economic stimulus programs outside of state government, which include direct impact payments to individuals; (2) State and Local Fiscal Recovery Funds, which are to be used to respond to the COVID-19 health emergency or its negative economic impacts, provide premium pay to workers, address lost revenue, or invest in sewer, water, or broadband infrastructure; and (3) Grant programs to state agencies, which have varying allocations and allowable uses as specified by federal agencies.

H370 of 2021 appropriated \$50,000,000 onetime to the Division of Financial Management from the State Fiscal Recovery Fund.

Funding was specifically from the State Fiscal Recovery Fund and to be used to address undetermined needs related to the COVID-19 pandemic. The types of uses included, but were not limited to, vaccine distribution and management, personal protective equipment, communications, public safety, and related technology needs.

The Governor directed \$2,000,000 to the Department of Environmental Quality for planning grants to local communities to cover the cost of engineering and planning for wastewater and drinking water facilities.

	<b>FY 21 Actuals</b>	<b>FY 22 Actuals</b>	<b>FY 23 Actuals</b>	<b>FY 24 Estimate</b>	<b>FY 25 Estimate</b>
<b>01. Beginning Free Fund Balance</b>	<b>0</b>	<b>547,060,000</b>	<b>891,371,400</b>	<b>544,845,000</b>	<b>539,255,300</b>
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
<b>03. Beginning Cash Balance</b>	<b>0</b>	<b>547,060,000</b>	<b>891,371,400</b>	<b>544,845,000</b>	<b>539,255,300</b>
04. Revenues (from Form B-11)	547,060,000	498,942,100	19,633,700	15,000,000	10,000,000
05. Non-Revenue Receipts and Other Adjustments	0	0	0	0	0
06. Statutory Transfers In	0	0	0	0	0
07. Operating Transfers In	0	0	0	0	0
<b>08. Total Available for Year</b>	<b>547,060,000</b>	<b>1,046,002,100</b>	<b>911,005,100</b>	<b>559,845,000</b>	<b>549,255,300</b>
09. Statutory Transfers Out	0	154,630,700	366,160,100	0	0
10. Operating Transfers Out	0	0	0	0	0
11. Non-Expenditure Distributions and Other Adjustments	0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances	0	0	0	0	0
13. Original Appropriation	0	50,000,000	0	20,589,700	20,589,700
14. Prior Year Reappropriations, Supplementals, Recessions	0	(50,000,000)	0	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	0	0	0	0	0
17. Current Year Reappropriation	0	0	0	0	0
18. Reserve for Current Year Encumbrances	0	0	0	0	0
<b>19. Current Year Cash Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,589,700</b>	<b>20,589,700</b>
<b>19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,589,700</b>	<b>20,589,700</b>
<b>20. Ending Cash Balance</b>	<b>547,060,000</b>	<b>891,371,400</b>	<b>544,845,000</b>	<b>539,255,300</b>	<b>528,665,600</b>
21. Prior Year Encumbrances as of June 30	0	0	0	0	0
22. Current Year Encumbrances as of June 30	0	0	0	0	0
22a. Current Year Reappropriation	0	0	0	0	0
23. Borrowing Limit	0	0	0	0	0

**Analysis of Fund Balances**

Request for Fiscal Year: 2025

24. Ending Free Fund Balance	547,060,000	891,371,400	544,845,000	539,255,300	528,665,600
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	547,060,000	891,371,400	544,845,000	539,255,300	528,665,600
26. Outstanding Loans (if this fund is part of a loan program)	0	0	0	0	0

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Note:



**Analysis of Fund Balances**

Request for Fiscal Year: 2025

**Agency:** Division of Financial Management

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**Fund:** SSBCI

34409

Sources and Uses:

The American Rescue Plan Act reauthorized and expanded the State Small Business Credit Initiative (SSBCI) to provide \$10 billion to support small businesses and empower them to access the capital needed to invest in job-creating opportunities as the country emerges from the pandemic. SSBCI provides funds to states, the District of Columbia, territories, and Tribal governments to promote American entrepreneurship, support small business ownership, and democratize access to capital across the country, including in underserved communities.

	FY 21 Actuals	FY 22 Actuals	FY 23 Actuals	FY 24 Estimate	FY 25 Estimate
<b>01. Beginning Free Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,361,000</b>	<b>14,381,000</b>
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
<b>03. Beginning Cash Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,361,000</b>	<b>14,381,000</b>
04. Revenues (from Form B-11)	0	0	20,928,800	20,000	10,000
05. Non-Revenue Receipts and Other Adjustments	0	0	0	0	0
06. Statutory Transfers In	0	0	0	0	0
07. Operating Transfers In	0	0	0	0	0
<b>08. Total Available for Year</b>	<b>0</b>	<b>0</b>	<b>20,928,800</b>	<b>14,381,000</b>	<b>14,391,000</b>
09. Statutory Transfers Out	0	0	0	0	0
10. Operating Transfers Out	0	0	0	0	0
11. Non-Expenditure Distributions and Other Adjustments	0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances	0	0	0	0	0
13. Original Appropriation	0	0	13,135,600	0	0
14. Prior Year Reappropriations, Supplementals, Recessions	0	0	7,454,100	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	0	0	(14,021,900)	0	0
17. Current Year Reappropriation	0	0	0	0	0
18. Reserve for Current Year Encumbrances	0	0	0	0	0
<b>19. Current Year Cash Expenditures</b>	<b>0</b>	<b>0</b>	<b>6,567,800</b>	<b>0</b>	<b>0</b>
<b>19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)</b>	<b>0</b>	<b>0</b>	<b>6,567,800</b>	<b>0</b>	<b>0</b>
<b>20. Ending Cash Balance</b>	<b>0</b>	<b>0</b>	<b>14,361,000</b>	<b>14,381,000</b>	<b>14,391,000</b>
21. Prior Year Encumbrances as of June 30	0	0	0	0	0
22. Current Year Encumbrances as of June 30	0	0	0	0	0
22a. Current Year Reappropriation	0	0	0	0	0
23. Borrowing Limit	0	0	0	0	0
<b>24. Ending Free Fund Balance</b>	<b>0</b>	<b>0</b>	<b>14,361,000</b>	<b>14,381,000</b>	<b>14,391,000</b>
<b>24a. Investments Direct by Agency (GL 1203)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>24b. Ending Free Fund Balance Including Direct Investments</b>	<b>0</b>	<b>0</b>	<b>14,361,000</b>	<b>14,381,000</b>	<b>14,391,000</b>
<b>26. Outstanding Loans (if this fund is part of a loan program)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note:

**Analysis of Fund Balances**

Request for Fiscal Year: 2025

**Agency:** Division of Financial Management

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**Fund:** ARPA Homeowner Assistance Fund

34410

Sources and Uses:

	FY 21 Actuals	FY 22 Actuals	FY 23 Actuals	FY 24 Estimate	FY 25 Estimate
<b>01. Beginning Free Fund Balance</b>	<b>0</b>	<b>7,194,300</b>	<b>72,076,000</b>	<b>52,828,100</b>	<b>33,328,100</b>
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
<b>03. Beginning Cash Balance</b>	<b>0</b>	<b>7,194,300</b>	<b>72,076,000</b>	<b>52,828,100</b>	<b>33,328,100</b>
04. Revenues (from Form B-11)	7,194,300	64,881,700	752,100	500,000	200,000
05. Non-Revenue Receipts and Other Adjustments	0	0	711,700	0	0
06. Statutory Transfers In	0	0	0	0	0
07. Operating Transfers In	0	0	0	0	0
<b>08. Total Available for Year</b>	<b>7,194,300</b>	<b>72,076,000</b>	<b>73,539,800</b>	<b>53,328,100</b>	<b>33,528,100</b>
09. Statutory Transfers Out	0	0	0	0	0
10. Operating Transfers Out	0	0	0	0	0
11. Non-Expenditure Distributions and Other Adjustments	0	0	711,700	0	0
12. Cash Expenditures for Prior Year Encumbrances	0	0	0	0	0
13. Original Appropriation	0	0	14,387,100	20,000,000	20,000,000
14. Prior Year Reappropriations, Supplementals, Recessions	0	0	5,612,900	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	0	0	0	0	0
17. Current Year Reappropriation	0	0	0	0	0
18. Reserve for Current Year Encumbrances	0	0	0	0	0
<b>19. Current Year Cash Expenditures</b>	<b>0</b>	<b>0</b>	<b>20,000,000</b>	<b>20,000,000</b>	<b>20,000,000</b>
<b>19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)</b>	<b>0</b>	<b>0</b>	<b>20,000,000</b>	<b>20,000,000</b>	<b>20,000,000</b>
<b>20. Ending Cash Balance</b>	<b>7,194,300</b>	<b>72,076,000</b>	<b>52,828,100</b>	<b>33,328,100</b>	<b>13,528,100</b>
21. Prior Year Encumbrances as of June 30	0	0	0	0	0
22. Current Year Encumbrances as of June 30	0	0	0	0	0
22a. Current Year Reappropriation	0	0	0	0	0
23. Borrowing Limit	0	0	0	0	0
<b>24. Ending Free Fund Balance</b>	<b>7,194,300</b>	<b>72,076,000</b>	<b>52,828,100</b>	<b>33,328,100</b>	<b>13,528,100</b>
<b>24a. Investments Direct by Agency (GL 1203)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>24b. Ending Free Fund Balance Including Direct Investments</b>	<b>7,194,300</b>	<b>72,076,000</b>	<b>52,828,100</b>	<b>33,328,100</b>	<b>13,528,100</b>
<b>26. Outstanding Loans (if this fund is part of a loan program)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note:

**Analysis of Fund Balances**

Request for Fiscal Year: 2025

**Agency:** Division of Financial Management

180

**Fund:** ARPA Emergency Rental Assistance

34420

Sources and Uses:

	FY 21 Actuals	FY 22 Actuals	FY 23 Actuals	FY 24 Estimate	FY 25 Estimate
<b>01. Beginning Free Fund Balance</b>	<b>0</b>	<b>49,913,300</b>	<b>50,093,600</b>	<b>767,600</b>	<b>(18,000)</b>
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
<b>03. Beginning Cash Balance</b>	<b>0</b>	<b>49,913,300</b>	<b>50,093,600</b>	<b>767,600</b>	<b>(18,000)</b>
04. Revenues (from Form B-11)	49,913,300	180,300	20,585,600	300,000	150,000
05. Non-Revenue Receipts and Other Adjustments	0	0	0	0	0
06. Statutory Transfers In	0	0	0	0	0
07. Operating Transfers In	0	0	0	0	0
<b>08. Total Available for Year</b>	<b>49,913,300</b>	<b>50,093,600</b>	<b>70,679,200</b>	<b>1,067,600</b>	<b>132,000</b>
09. Statutory Transfers Out	0	0	0	0	0
10. Operating Transfers Out	0	0	0	0	0
11. Non-Expenditure Distributions and Other Adjustments	0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances	0	0	0	0	0
13. Original Appropriation	0	0	38,000,000	1,085,600	1,880,000
14. Prior Year Reappropriations, Supplementals, Recessions	0	0	32,000,000	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	0	0	(88,400)	0	0
17. Current Year Reappropriation	0	0	0	0	0
18. Reserve for Current Year Encumbrances	0	0	0	0	0
<b>19. Current Year Cash Expenditures</b>	<b>0</b>	<b>0</b>	<b>69,911,600</b>	<b>1,085,600</b>	<b>1,880,000</b>
<b>19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)</b>	<b>0</b>	<b>0</b>	<b>69,911,600</b>	<b>1,085,600</b>	<b>1,880,000</b>
<b>20. Ending Cash Balance</b>	<b>49,913,300</b>	<b>50,093,600</b>	<b>767,600</b>	<b>(18,000)</b>	<b>(1,748,000)</b>
21. Prior Year Encumbrances as of June 30	0	0	0	0	0
22. Current Year Encumbrances as of June 30	0	0	0	0	0
22a. Current Year Reappropriation	0	0	0	0	0
23. Borrowing Limit	0	0	0	0	0
<b>24. Ending Free Fund Balance</b>	<b>49,913,300</b>	<b>50,093,600</b>	<b>767,600</b>	<b>(18,000)</b>	<b>(1,748,000)</b>
<b>24a. Investments Direct by Agency (GL 1203)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>24b. Ending Free Fund Balance Including Direct Investments</b>	<b>49,913,300</b>	<b>50,093,600</b>	<b>767,600</b>	<b>(18,000)</b>	<b>(1,748,000)</b>
<b>26. Outstanding Loans (if this fund is part of a loan program)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note:

**Analysis of Fund Balances**

Request for Fiscal Year: 2025

**Agency:** Division of Financial Management

180

**Fund:** Miscellaneous Revenue

34900

Sources and Uses:

Source:

- 1) Interagency billings for accounting services provided to the Governor's Office and small agency accounting and budgeting services.
- 2) Idaho Economic Forecast subscriptions.

Use:

Funds part of the accounting operation of the Management Service Bureau.

	FY 21 Actuals	FY 22 Actuals	FY 23 Actuals	FY 24 Estimate	FY 25 Estimate
<b>01. Beginning Free Fund Balance</b>	<b>159,500</b>	<b>187,900</b>	<b>205,800</b>	<b>213,900</b>	<b>170,900</b>
02. Encumbrances as of July 1	0	0	7,900	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
<b>03. Beginning Cash Balance</b>	<b>159,500</b>	<b>187,900</b>	<b>213,700</b>	<b>213,900</b>	<b>170,900</b>
04. Revenues (from Form B-11)	53,700	53,300	59,600	140,000	180,000
05. Non-Revenue Receipts and Other Adjustments	0	(400)	(10,100)	0	0
06. Statutory Transfers In	0	0	0	0	0
07. Operating Transfers In	0	0	0	0	0
<b>08. Total Available for Year</b>	<b>213,200</b>	<b>240,800</b>	<b>263,200</b>	<b>353,900</b>	<b>350,900</b>
09. Statutory Transfers Out	0	0	0	0	0
10. Operating Transfers Out	0	0	0	0	0
11. Non-Expenditure Distributions and Other Adjustments	0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances	0	0	7,900	0	0
13. Original Appropriation	72,800	73,600	75,600	183,000	185,300
14. Prior Year Reappropriations, Supplementals, Recessions	0	0	34,400	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	(47,500)	(38,600)	(68,600)	0	0
17. Current Year Reappropriation	0	0	0	0	0
18. Reserve for Current Year Encumbrances	0	(7,900)	0	0	0
<b>19. Current Year Cash Expenditures</b>	<b>25,300</b>	<b>27,100</b>	<b>41,400</b>	<b>183,000</b>	<b>185,300</b>
<b>19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)</b>	<b>25,300</b>	<b>35,000</b>	<b>41,400</b>	<b>183,000</b>	<b>185,300</b>
<b>20. Ending Cash Balance</b>	<b>187,900</b>	<b>213,700</b>	<b>213,900</b>	<b>170,900</b>	<b>165,600</b>
21. Prior Year Encumbrances as of June 30	0	0	0	0	0
22. Current Year Encumbrances as of June 30	0	7,900	0	0	0
22a. Current Year Reappropriation	0	0	0	0	0
23. Borrowing Limit	0	0	0	0	0
<b>24. Ending Free Fund Balance</b>	<b>187,900</b>	<b>205,800</b>	<b>213,900</b>	<b>170,900</b>	<b>165,600</b>
<b>24a. Investments Direct by Agency (GL 1203)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>24b. Ending Free Fund Balance Including Direct Investments</b>	<b>187,900</b>	<b>205,800</b>	<b>213,900</b>	<b>170,900</b>	<b>165,600</b>
<b>26. Outstanding Loans (if this fund is part of a loan program)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note:

**Analysis of Fund Balances**

Request for Fiscal Year: 2025

**Agency:** Division of Financial Management

180

**Fund:** Professional Services: Administrative Code Fund

47505

Sources and Uses:

Funds come from fees charged to the agencies for providing services related to rule making, and fees charged to agencies and the public for printed rules material. The Administrative Rules Coordinator shall charge each participating agency an annual fee for each page published electronically in the administrative code, not to exceed \$56.00 per page. In addition, the coordinator shall charge a fee for each page published electronically in the bulletin, not to exceed \$61.00 per page. Prior to FY 2020, the fee for the administrative code was \$45.00 per page and \$25.00 per page for the bulletin (Section 67-5205, Idaho Code).

The Office of the Administrative Rules Coordinator structures, promulgates, and disseminates all administrative rules subject to the Idaho Administrative Procedure Act (Chapter 52, Title 67, Idaho Code). Moneys generated from user fees fund the ongoing personnel and operating costs of the program. Pursuant to H73 of 2019, the Office of the Administrative Rules Coordinator was moved from the Department of Administration to the Division of Financial Management in the Office of the Governor. Expenditures made prior to FY 2020 will appear under the Department of Administration.

	FY 21 Actuals	FY 22 Actuals	FY 23 Actuals	FY 24 Estimate	FY 25 Estimate
<b>01. Beginning Free Fund Balance</b>	<b>756,400</b>	<b>467,400</b>	<b>921,700</b>	<b>1,222,400</b>	<b>1,463,300</b>
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
<b>03. Beginning Cash Balance</b>	<b>756,400</b>	<b>467,400</b>	<b>921,700</b>	<b>1,222,400</b>	<b>1,463,300</b>
04. Revenues (from Form B-11)	69,100	807,600	840,600	855,000	855,000
05. Non-Revenue Receipts and Other Adjustments	1,000	(6,800)	(89,700)	0	0
06. Statutory Transfers In	0	0	0	0	0
07. Operating Transfers In	0	0	700	0	0
<b>08. Total Available for Year</b>	<b>826,500</b>	<b>1,268,200</b>	<b>1,673,300</b>	<b>2,077,400</b>	<b>2,318,300</b>
09. Statutory Transfers Out	0	0	0	0	0
10. Operating Transfers Out	0	0	0	0	0
11. Non-Expenditure Distributions and Other Adjustments	0	0	500	0	0
12. Cash Expenditures for Prior Year Encumbrances	0	0	0	0	0
13. Original Appropriation	561,200	569,700	594,600	614,100	625,800
14. Prior Year Reappropriations, Supplementals, Recessions	0	0	0	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	(202,100)	(223,200)	(144,200)	0	0
17. Current Year Reappropriation	0	0	0	0	0
18. Reserve for Current Year Encumbrances	0	0	0	0	0
<b>19. Current Year Cash Expenditures</b>	<b>359,100</b>	<b>346,500</b>	<b>450,400</b>	<b>614,100</b>	<b>625,800</b>
<b>19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)</b>	<b>359,100</b>	<b>346,500</b>	<b>450,400</b>	<b>614,100</b>	<b>625,800</b>
<b>20. Ending Cash Balance</b>	<b>467,400</b>	<b>921,700</b>	<b>1,222,400</b>	<b>1,463,300</b>	<b>1,692,500</b>
21. Prior Year Encumbrances as of June 30	0	0	0	0	0
22. Current Year Encumbrances as of June 30	0	0	0	0	0
22a. Current Year Reappropriation	0	0	0	0	0
23. Borrowing Limit	0	0	0	0	0
<b>24. Ending Free Fund Balance</b>	<b>467,400</b>	<b>921,700</b>	<b>1,222,400</b>	<b>1,463,300</b>	<b>1,692,500</b>
<b>24a. Investments Direct by Agency (GL 1203)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>24b. Ending Free Fund Balance Including Direct Investments</b>	<b>467,400</b>	<b>921,700</b>	<b>1,222,400</b>	<b>1,463,300</b>	<b>1,692,500</b>
<b>26. Outstanding Loans (if this fund is part of a loan program)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note:

**Analysis of Fund Balances**

Request for Fiscal Year: 2025

**Agency:** Division of Financial Management

180

**Fund:** Twenty Seventh Payroll Fund

58500

Sources and Uses:

The twenty-seventh payroll fund for the purpose of meeting the general fund payroll costs for state employees in years in which the state incurs a twenty-seventh payroll. The account shall consist of any moneys made available through legislative transfers, appropriations, or as otherwise provided by law. Interest earnings from the investment of moneys in this fund by the state treasurer shall be returned to the fund.

	FY 21 Actuals	FY 22 Actuals	FY 23 Actuals	FY 24 Estimate	FY 25 Estimate
<b>01. Beginning Free Fund Balance</b>	<b>0</b>	<b>0</b>	<b>15,050,900</b>	<b>35,853,500</b>	<b>57,453,500</b>
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
<b>03. Beginning Cash Balance</b>	<b>0</b>	<b>0</b>	<b>15,050,900</b>	<b>35,853,500</b>	<b>57,453,500</b>
04. Revenues (from Form B-11)	0	50,900	802,600	1,600,000	3,200,000
05. Non-Revenue Receipts and Other Adjustments	0	0	0	0	0
06. Statutory Transfers In	0	15,000,000	20,000,000	20,000,000	20,000,000
07. Operating Transfers In	0	0	0	0	0
<b>08. Total Available for Year</b>	<b>0</b>	<b>15,050,900</b>	<b>35,853,500</b>	<b>57,453,500</b>	<b>80,653,500</b>
09. Statutory Transfers Out	0	0	0	0	0
10. Operating Transfers Out	0	0	0	0	0
11. Non-Expenditure Distributions and Other Adjustments	0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances	0	0	0	0	0
13. Original Appropriation	0	0	0	0	0
14. Prior Year Reappropriations, Supplementals, Recessions	0	0	0	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	0	0	0	0	0
17. Current Year Reappropriation	0	0	0	0	0
18. Reserve for Current Year Encumbrances	0	0	0	0	0
<b>19. Current Year Cash Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>20. Ending Cash Balance</b>	<b>0</b>	<b>15,050,900</b>	<b>35,853,500</b>	<b>57,453,500</b>	<b>80,653,500</b>
21. Prior Year Encumbrances as of June 30	0	0	0	0	0
22. Current Year Encumbrances as of June 30	0	0	0	0	0
22a. Current Year Reappropriation	0	0	0	0	0
23. Borrowing Limit	0	0	0	0	0
<b>24. Ending Free Fund Balance</b>	<b>0</b>	<b>15,050,900</b>	<b>35,853,500</b>	<b>57,453,500</b>	<b>80,653,500</b>
<b>24a. Investments Direct by Agency (GL 1203)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>24b. Ending Free Fund Balance Including Direct Investments</b>	<b>0</b>	<b>15,050,900</b>	<b>35,853,500</b>	<b>57,453,500</b>	<b>80,653,500</b>
<b>26. Outstanding Loans (if this fund is part of a loan program)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note:

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>Agency</b>	Division of Financial Management						180
<b>Division</b>	Division of Financial Management						DF1
<b>Appropriation Unit</b>	Division of Financial Management						GVCA
<b>FY 2023 Total Appropriation</b>							
1.00	FY 2023 Total Appropriation						GVCA
	H0742						
	10000 General	14.65	1,879,100	652,300	0	0	2,531,400
	12500 Dedicated	1.00	23,800	10,000	3,000	0	36,800
	34400 Federal	0.00	0	0	0	20,589,700	20,589,700
	34410 Federal	0.00	0	0	0	20,000,000	20,000,000
	34420 Federal	0.00	0	0	0	70,000,000	70,000,000
	34430 Federal	1.00	81,200	34,000,000	0	0	34,081,200
	34900 Dedicated	1.35	64,900	42,100	3,000	0	110,000
	47505 Dedicated	4.00	414,100	180,500	0	0	594,600
		22.00	2,463,100	34,884,900	6,000	110,589,700	147,943,700
1.13	PY Executive Carry Forward						GVCA
	10000 General	0.00	0	0	19,900	0	19,900
	34900 Dedicated	0.00	0	0	7,900	0	7,900
		0.00	0	0	27,800	0	27,800
1.21	Account Transfers						GVCA
	10000 General	0.00	(67,100)	52,700	14,400	0	0
	34430 Federal	0.00	0	(9,442,000)	0	9,442,000	0
	47505 Dedicated	0.00	0	(6,600)	6,600	0	0
		0.00	(67,100)	(9,395,900)	21,000	9,442,000	0
1.61	Reverted Appropriation Balances						GVCA
	10000 General	0.00	(61,700)	(5,600)	0	0	(67,300)
	12500 Dedicated	0.00	(12,600)	(9,900)	(200)	0	(22,700)
	34400 Federal	0.00	0	0	0	(14,021,900)	(14,021,900)
	34420 Federal	0.00	0	0	0	(88,400)	(88,400)
	34430 Federal	0.00	(58,600)	(24,558,000)	0	(4,605,900)	(29,222,500)
	34900 Dedicated	0.00	(33,100)	(35,300)	(100)	0	(68,500)
	47505 Dedicated	0.00	(82,300)	(61,900)	0	0	(144,200)
		0.00	(248,300)	(24,670,700)	(300)	(18,716,200)	(43,635,500)
1.81	CY Executive Carry Forward						GVCA
	10000 General	0.00	0	(223,600)	0	0	(223,600)
		0.00	0	(223,600)	0	0	(223,600)
<b>FY 2023 Actual Expenditures</b>							
2.00	FY 2023 Actual Expenditures						GVCA
	10000 General	14.65	1,750,300	475,800	34,300	0	2,260,400

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
12500	Dedicated	1.00	11,200	100	2,800	0	14,100
34400	Federal	0.00	0	0	0	6,567,800	6,567,800
34410	Federal	0.00	0	0	0	20,000,000	20,000,000
34420	Federal	0.00	0	0	0	69,911,600	69,911,600
34430	Federal	1.00	22,600	0	0	4,836,100	4,858,700
34900	Dedicated	1.35	31,800	6,800	10,800	0	49,400
47505	Dedicated	4.00	331,800	112,000	6,600	0	450,400
		22.00	2,147,700	594,700	54,500	101,315,500	104,112,400

**FY 2024 Original Appropriation**

3.00 FY 2024 Original Appropriation GVCA

10000	General	14.65	1,943,800	211,800	0	0	2,155,600
OT 10000	General	0.00	0	3,000	0	0	3,000
12500	Dedicated	1.00	107,400	10,000	0	0	117,400
34400	Federal	0.00	0	0	0	20,589,700	20,589,700
34410	Federal	0.00	0	0	0	20,000,000	20,000,000
34430	Federal	1.00	85,600	1,000,000	0	0	1,085,600
34900	Dedicated	1.35	140,200	42,800	0	0	183,000
47505	Dedicated	4.00	431,500	182,600	0	0	614,100
		22.00	2,708,500	1,450,200	0	40,589,700	44,748,400

**FY 2024 Total Appropriation**

5.00 FY 2024 Total Appropriation GVCA

10000	General	14.65	1,943,800	211,800	0	0	2,155,600
OT 10000	General	0.00	0	3,000	0	0	3,000
12500	Dedicated	1.00	107,400	10,000	0	0	117,400
34400	Federal	0.00	0	0	0	20,589,700	20,589,700
34410	Federal	0.00	0	0	0	20,000,000	20,000,000
34430	Federal	1.00	85,600	1,000,000	0	0	1,085,600
34900	Dedicated	1.35	140,200	42,800	0	0	183,000
47505	Dedicated	4.00	431,500	182,600	0	0	614,100
		22.00	2,708,500	1,450,200	0	40,589,700	44,748,400

**Appropriation Adjustments**

6.11 Executive Carry Forward GVCA

10000	General	0.00	0	223,600	0	0	223,600
		0.00	0	223,600	0	0	223,600

**FY 2024 Estimated Expenditures**

7.00 FY 2024 Estimated Expenditures GVCA

10000	General	14.65	1,943,800	435,400	0	0	2,379,200
OT 10000	General	0.00	0	3,000	0	0	3,000
12500	Dedicated	1.00	107,400	10,000	0	0	117,400
34400	Federal	0.00	0	0	0	20,589,700	20,589,700



		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
34410	Federal	0.00	0	0	0	20,000,000	20,000,000
34430	Federal	1.00	85,600	1,000,000	0	0	1,085,600
34900	Dedicated	1.35	140,200	42,800	0	0	183,000
47505	Dedicated	4.00	431,500	182,600	0	0	614,100
		22.00	2,708,500	1,673,800	0	40,589,700	44,972,000

**Base Adjustments**

8.41 Removal of One-Time Expenditures GVCA

This decision unit removes one-time appropriation for FY 2024.

OT 10000	General	0.00	0	(3,000)	0	0	(3,000)
		0.00	0	(3,000)	0	0	(3,000)

**FY 2025 Base**

9.00 FY 2025 Base GVCA

10000	General	14.65	1,943,800	211,800	0	0	2,155,600
OT 10000	General	0.00	0	0	0	0	0
12500	Dedicated	1.00	107,400	10,000	0	0	117,400
34400	Federal	0.00	0	0	0	20,589,700	20,589,700
34410	Federal	0.00	0	0	0	20,000,000	20,000,000
34430	Federal	1.00	85,600	1,000,000	0	0	1,085,600
34900	Dedicated	1.35	140,200	42,800	0	0	183,000
47505	Dedicated	4.00	431,500	182,600	0	0	614,100
		22.00	2,708,500	1,447,200	0	40,589,700	44,745,400

**Program Maintenance**

10.11 Change in Health Benefit Costs GVCA

10000	General	0.00	10,500	0	0	0	10,500
12500	Dedicated	0.00	700	0	0	0	700
34430	Federal	0.00	700	0	0	0	700
34900	Dedicated	0.00	700	0	0	0	700
47505	Dedicated	0.00	2,800	0	0	0	2,800
		0.00	15,400	0	0	0	15,400

10.12 Change in Variable Benefit Costs GVCA

10000	General	0.00	27,300	0	0	0	27,300
12500	Dedicated	0.00	1,300	0	0	0	1,300
34430	Federal	0.00	1,000	0	0	0	1,000
34900	Dedicated	0.00	1,000	0	0	0	1,000
47505	Dedicated	0.00	5,400	0	0	0	5,400
		0.00	36,000	0	0	0	36,000

10.61 Salary Multiplier - Regular Employees GVCA

10000	General	0.00	17,000	0	0	0	17,000
12500	Dedicated	0.00	800	0	0	0	800
34430	Federal	0.00	700	0	0	0	700

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
34900	Dedicated	0.00	600	0	0	0	600
47505	Dedicated	0.00	3,500	0	0	0	3,500
		0.00	22,600	0	0	0	22,600

**FY 2025 Total Maintenance**

11.00 FY 2025 Total Maintenance GVCA

10000	General	14.65	1,998,600	211,800	0	0	2,210,400
OT 10000	General	0.00	0	0	0	0	0
12500	Dedicated	1.00	110,200	10,000	0	0	120,200
34400	Federal	0.00	0	0	0	20,589,700	20,589,700
34410	Federal	0.00	0	0	0	20,000,000	20,000,000
34430	Federal	1.00	88,000	1,000,000	0	0	1,088,000
34900	Dedicated	1.35	142,500	42,800	0	0	185,300
47505	Dedicated	4.00	443,200	182,600	0	0	625,800
		22.00	2,782,500	1,447,200	0	40,589,700	44,819,400

**FY 2025 Total**

13.00 FY 2025 Total GVCA

10000	General	14.65	1,998,600	211,800	0	0	2,210,400
OT 10000	General	0.00	0	0	0	0	0
12500	Dedicated	1.00	110,200	10,000	0	0	120,200
34400	Federal	0.00	0	0	0	20,589,700	20,589,700
34410	Federal	0.00	0	0	0	20,000,000	20,000,000
34430	Federal	1.00	88,000	1,000,000	0	0	1,088,000
34900	Dedicated	1.35	142,500	42,800	0	0	185,300
47505	Dedicated	4.00	443,200	182,600	0	0	625,800
		22.00	2,782,500	1,447,200	0	40,589,700	44,819,400

**PCF Detail Report**

Request for Fiscal Year: 2025

Agency: Division of Financial Management

180

Appropriation Unit: Division of Financial Management

GVCA

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
<b>Totals from Personnel Cost Forecast (PCF)</b>							
		Permanent Positions	15.00	1,384,261	206,250	286,024	1,876,535
		Total from PCF	<b>15.00</b>	<b>1,384,261</b>	<b>206,250</b>	<b>286,024</b>	<b>1,876,535</b>
		<b>FY 2024 ORIGINAL APPROPRIATION</b>	<b>14.65</b>	<b>1,454,745</b>	<b>201,438</b>	<b>287,618</b>	<b>1,943,801</b>
		<b>Unadjusted Over or (Under) Funded:</b>	<b>(.35)</b>	<b>70,484</b>	<b>(4,812)</b>	<b>1,594</b>	<b>67,266</b>
<b>Other Adjustments</b>							
	500	Employees	(.35)	(6,200)	0	0	(6,200)
	512	Employee Benefits	.00	0	0	(3,200)	(3,200)
	513	Health Benefits	.00	0	(4,900)	0	(4,900)
<b>Estimated Salary Needs</b>							
		Permanent Positions	14.65	1,378,061	201,350	282,824	1,862,235
		<b>Estimated Salary and Benefits</b>	<b>14.65</b>	<b>1,378,061</b>	<b>201,350</b>	<b>282,824</b>	<b>1,862,235</b>
<b>Adjusted Over or (Under) Funding</b>							
		<b>Original Appropriation</b>	<b>.00</b>	<b>76,684</b>	<b>88</b>	<b>4,794</b>	<b>81,566</b>
		<b>Estimated Expenditures</b>	<b>.00</b>	<b>76,684</b>	<b>88</b>	<b>4,794</b>	<b>81,566</b>
		<b>Base</b>	<b>.00</b>	<b>76,684</b>	<b>88</b>	<b>4,794</b>	<b>81,566</b>

**PCF Summary Report**

Request for Fiscal Year: 2025

**Agency:** Division of Financial Management

180

**Appropriation Unit:** Division of Financial Management

GVCA

**Fund:** General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
<b>3.00</b>	<b>FY 2024 ORIGINAL APPROPRIATION</b>	<b>14.65</b>	<b>1,454,745</b>	<b>201,438</b>	<b>287,618</b>	<b>1,943,801</b>
<b>5.00</b>	<b>FY 2024 TOTAL APPROPRIATION</b>	<b>14.65</b>	<b>1,454,745</b>	<b>201,438</b>	<b>287,618</b>	<b>1,943,801</b>
<b>7.00</b>	<b>FY 2024 ESTIMATED EXPENDITURES</b>	<b>14.65</b>	<b>1,454,745</b>	<b>201,438</b>	<b>287,618</b>	<b>1,943,801</b>
<b>9.00</b>	<b>FY 2025 BASE</b>	<b>14.65</b>	<b>1,454,745</b>	<b>201,438</b>	<b>287,618</b>	<b>1,943,801</b>
10.11	Change in Health Benefit Costs	0.00	0	10,500	0	10,500
10.12	Change in Variable Benefit Costs	0.00	0	0	27,300	27,300
10.61	Salary Multiplier - Regular Employees	0.00	14,000	0	3,000	17,000
<b>11.00</b>	<b>FY 2025 PROGRAM MAINTENANCE</b>	<b>14.65</b>	<b>1,468,745</b>	<b>211,938</b>	<b>317,918</b>	<b>1,998,601</b>
<b>13.00</b>	<b>FY 2025 TOTAL REQUEST</b>	<b>14.65</b>	<b>1,468,745</b>	<b>211,938</b>	<b>317,918</b>	<b>1,998,601</b>

**PCF Detail Report**

Request for Fiscal Year: 2025

Agency: Division of Financial Management

180

Appropriation Unit: Division of Financial Management

GVCA

Fund: Indirect Cost Recovery-Swcap

12500

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
<b>Totals from Personnel Cost Forecast (PCF)</b>							
		Permanent Positions	1.00	68,452	13,750	14,218	96,420
		Total from PCF	<b>1.00</b>	<b>68,452</b>	<b>13,750</b>	<b>14,218</b>	<b>96,420</b>
		<b>FY 2024 ORIGINAL APPROPRIATION</b>	<b>1.00</b>	<b>78,191</b>	<b>13,750</b>	<b>15,459</b>	<b>107,400</b>
		<b>Unadjusted Over or (Under) Funded:</b>	<b>.00</b>	<b>9,739</b>	<b>0</b>	<b>1,241</b>	<b>10,980</b>
<b>Estimated Salary Needs</b>							
		Permanent Positions	1.00	68,452	13,750	14,218	96,420
		<b>Estimated Salary and Benefits</b>	<b>1.00</b>	<b>68,452</b>	<b>13,750</b>	<b>14,218</b>	<b>96,420</b>
<b>Adjusted Over or (Under) Funding</b>							
		<b>Original Appropriation</b>	<b>.00</b>	<b>9,739</b>	<b>0</b>	<b>1,241</b>	<b>10,980</b>
		<b>Estimated Expenditures</b>	<b>.00</b>	<b>9,739</b>	<b>0</b>	<b>1,241</b>	<b>10,980</b>
		<b>Base</b>	<b>.00</b>	<b>9,739</b>	<b>0</b>	<b>1,241</b>	<b>10,980</b>

**PCF Summary Report**

Request for Fiscal Year: 2025

**Agency:** Division of Financial Management

180

**Appropriation Unit:** Division of Financial Management

GVCA

**Fund:** Indirect Cost Recovery-Swcap

12500

DU		FTP	Salary	Health	Variable Benefits	Total
<b>3.00</b>	<b>FY 2024 ORIGINAL APPROPRIATION</b>	<b>1.00</b>	<b>78,191</b>	<b>13,750</b>	<b>15,459</b>	<b>107,400</b>
<b>5.00</b>	<b>FY 2024 TOTAL APPROPRIATION</b>	<b>1.00</b>	<b>78,191</b>	<b>13,750</b>	<b>15,459</b>	<b>107,400</b>
<b>7.00</b>	<b>FY 2024 ESTIMATED EXPENDITURES</b>	<b>1.00</b>	<b>78,191</b>	<b>13,750</b>	<b>15,459</b>	<b>107,400</b>
<b>9.00</b>	<b>FY 2025 BASE</b>	<b>1.00</b>	<b>78,191</b>	<b>13,750</b>	<b>15,459</b>	<b>107,400</b>
10.11	Change in Health Benefit Costs	0.00	0	700	0	700
10.12	Change in Variable Benefit Costs	0.00	0	0	1,300	1,300
10.61	Salary Multiplier - Regular Employees	0.00	700	0	100	800
<b>11.00</b>	<b>FY 2025 PROGRAM MAINTENANCE</b>	<b>1.00</b>	<b>78,891</b>	<b>14,450</b>	<b>16,859</b>	<b>110,200</b>
<b>13.00</b>	<b>FY 2025 TOTAL REQUEST</b>	<b>1.00</b>	<b>78,891</b>	<b>14,450</b>	<b>16,859</b>	<b>110,200</b>

**PCF Detail Report**

Request for Fiscal Year: 2025

Agency: Division of Financial Management

180

Appropriation Unit: Division of Financial Management

GVCA

Fund: ARPA State Fiscal Recovery Fund

34430

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
		<b>FY 2024 ORIGINAL APPROPRIATION</b>	<b>1.00</b>	<b>59,989</b>	<b>13,750</b>	<b>11,861</b>	<b>85,600</b>
		<b>Unadjusted Over or (Under) Funded:</b>	<b>1.00</b>	<b>59,989</b>	<b>13,750</b>	<b>11,861</b>	<b>85,600</b>
		<b>Other Adjustments</b>					
	500	Employees	1.00	59,900	0	0	59,900
	512	Employee Benefits	.00	0	0	11,800	11,800
	513	Health Benefits	.00	0	13,700	0	13,700
		<b>Estimated Salary Needs</b>					
		Permanent Positions	1.00	59,900	13,700	11,800	85,400
		<b>Estimated Salary and Benefits</b>	<b>1.00</b>	<b>59,900</b>	<b>13,700</b>	<b>11,800</b>	<b>85,400</b>
		<b>Adjusted Over or (Under) Funding</b>					
		Original Appropriation	.00	89	50	61	200
		Estimated Expenditures	.00	89	50	61	200
		Base	.00	89	50	61	200

**PCF Summary Report**

Request for Fiscal Year: 2025

**Agency:** Division of Financial Management

180

**Appropriation Unit:** Division of Financial Management

GVCA

**Fund:** ARPA State Fiscal Recovery Fund

34430

DU		FTP	Salary	Health	Variable Benefits	Total
<b>3.00</b>	<b>FY 2024 ORIGINAL APPROPRIATION</b>	<b>1.00</b>	<b>59,989</b>	<b>13,750</b>	<b>11,861</b>	<b>85,600</b>
<b>5.00</b>	<b>FY 2024 TOTAL APPROPRIATION</b>	<b>1.00</b>	<b>59,989</b>	<b>13,750</b>	<b>11,861</b>	<b>85,600</b>
<b>7.00</b>	<b>FY 2024 ESTIMATED EXPENDITURES</b>	<b>1.00</b>	<b>59,989</b>	<b>13,750</b>	<b>11,861</b>	<b>85,600</b>
<b>9.00</b>	<b>FY 2025 BASE</b>	<b>1.00</b>	<b>59,989</b>	<b>13,750</b>	<b>11,861</b>	<b>85,600</b>
10.11	Change in Health Benefit Costs	0.00	0	700	0	700
10.12	Change in Variable Benefit Costs	0.00	0	0	1,000	1,000
10.61	Salary Multiplier - Regular Employees	0.00	600	0	100	700
<b>11.00</b>	<b>FY 2025 PROGRAM MAINTENANCE</b>	<b>1.00</b>	<b>60,589</b>	<b>14,450</b>	<b>12,961</b>	<b>88,000</b>
<b>13.00</b>	<b>FY 2025 TOTAL REQUEST</b>	<b>1.00</b>	<b>60,589</b>	<b>14,450</b>	<b>12,961</b>	<b>88,000</b>



**PCF Detail Report**

Request for Fiscal Year: 2025

Agency: Division of Financial Management

180

Appropriation Unit: Division of Financial Management

GVCA

Fund: Miscellaneous Revenue

34900

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
<b>Totals from Personnel Cost Forecast (PCF)</b>							
		Permanent Positions	1.00	54,080	13,750	11,233	79,063
		Total from PCF	<b>1.00</b>	<b>54,080</b>	<b>13,750</b>	<b>11,233</b>	<b>79,063</b>
		<b>FY 2024 ORIGINAL APPROPRIATION</b>	<b>1.35</b>	<b>101,558</b>	<b>18,563</b>	<b>20,079</b>	<b>140,200</b>
		<b>Unadjusted Over or (Under) Funded:</b>	<b>.35</b>	<b>47,478</b>	<b>4,813</b>	<b>8,846</b>	<b>61,137</b>
<b>Other Adjustments</b>							
	500	Employees	.35	6,200	0	0	6,200
	512	Employee Benefits	.00	0	0	3,200	3,200
	513	Health Benefits	.00	0	4,800	0	4,800
<b>Estimated Salary Needs</b>							
		Permanent Positions	1.35	60,280	18,550	14,433	93,263
		<b>Estimated Salary and Benefits</b>	<b>1.35</b>	<b>60,280</b>	<b>18,550</b>	<b>14,433</b>	<b>93,263</b>
<b>Adjusted Over or (Under) Funding</b>							
		<b>Original Appropriation</b>	<b>.00</b>	<b>41,278</b>	<b>13</b>	<b>5,646</b>	<b>46,937</b>
		<b>Estimated Expenditures</b>	<b>.00</b>	<b>41,278</b>	<b>13</b>	<b>5,646</b>	<b>46,937</b>
		<b>Base</b>	<b>.00</b>	<b>41,278</b>	<b>13</b>	<b>5,646</b>	<b>46,937</b>

**PCF Summary Report**

Request for Fiscal Year: 2025

**Agency:** Division of Financial Management

180

**Appropriation Unit:** Division of Financial Management

GVCA

**Fund:** Miscellaneous Revenue

34900

DU		FTP	Salary	Health	Variable Benefits	Total
<b>3.00</b>	<b>FY 2024 ORIGINAL APPROPRIATION</b>	<b>1.35</b>	<b>101,558</b>	<b>18,563</b>	<b>20,079</b>	<b>140,200</b>
<b>5.00</b>	<b>FY 2024 TOTAL APPROPRIATION</b>	<b>1.35</b>	<b>101,558</b>	<b>18,563</b>	<b>20,079</b>	<b>140,200</b>
<b>7.00</b>	<b>FY 2024 ESTIMATED EXPENDITURES</b>	<b>1.35</b>	<b>101,558</b>	<b>18,563</b>	<b>20,079</b>	<b>140,200</b>
<b>9.00</b>	<b>FY 2025 BASE</b>	<b>1.35</b>	<b>101,558</b>	<b>18,563</b>	<b>20,079</b>	<b>140,200</b>
10.11	Change in Health Benefit Costs	0.00	0	700	0	700
10.12	Change in Variable Benefit Costs	0.00	0	0	1,000	1,000
10.61	Salary Multiplier - Regular Employees	0.00	500	0	100	600
<b>11.00</b>	<b>FY 2025 PROGRAM MAINTENANCE</b>	<b>1.35</b>	<b>102,058</b>	<b>19,263</b>	<b>21,179</b>	<b>142,500</b>
<b>13.00</b>	<b>FY 2025 TOTAL REQUEST</b>	<b>1.35</b>	<b>102,058</b>	<b>19,263</b>	<b>21,179</b>	<b>142,500</b>

**PCF Detail Report**

Request for Fiscal Year: 2025

Agency: Division of Financial Management

180

Appropriation Unit: Division of Financial Management

GVCA

Fund: Professional Services: Administrative Code Fund

47505

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
<b>Totals from Personnel Cost Forecast (PCF)</b>							
		Permanent Positions	4.00	284,169	55,000	59,026	398,195
		Total from PCF	<b>4.00</b>	<b>284,169</b>	<b>55,000</b>	<b>59,026</b>	<b>398,195</b>
		<b>FY 2024 ORIGINAL APPROPRIATION</b>	<b>4.00</b>	<b>314,350</b>	<b>55,000</b>	<b>62,150</b>	<b>431,500</b>
		<b>Unadjusted Over or (Under) Funded:</b>	<b>.00</b>	<b>30,181</b>	<b>0</b>	<b>3,124</b>	<b>33,305</b>
<b>Estimated Salary Needs</b>							
		Permanent Positions	4.00	284,169	55,000	59,026	398,195
		<b>Estimated Salary and Benefits</b>	<b>4.00</b>	<b>284,169</b>	<b>55,000</b>	<b>59,026</b>	<b>398,195</b>
<b>Adjusted Over or (Under) Funding</b>							
		Original Appropriation	.00	30,181	0	3,124	33,305
		Estimated Expenditures	.00	30,181	0	3,124	33,305
		Base	.00	30,181	0	3,124	33,305

**PCF Summary Report**

Request for Fiscal Year: 2025

**Agency:** Division of Financial Management

180

**Appropriation Unit:** Division of Financial Management

GVCA

**Fund:** Professional Services: Administrative Code Fund

47505

DU		FTP	Salary	Health	Variable Benefits	Total
<b>3.00</b>	<b>FY 2024 ORIGINAL APPROPRIATION</b>	<b>4.00</b>	<b>314,350</b>	<b>55,000</b>	<b>62,150</b>	<b>431,500</b>
<b>5.00</b>	<b>FY 2024 TOTAL APPROPRIATION</b>	<b>4.00</b>	<b>314,350</b>	<b>55,000</b>	<b>62,150</b>	<b>431,500</b>
<b>7.00</b>	<b>FY 2024 ESTIMATED EXPENDITURES</b>	<b>4.00</b>	<b>314,350</b>	<b>55,000</b>	<b>62,150</b>	<b>431,500</b>
<b>9.00</b>	<b>FY 2025 BASE</b>	<b>4.00</b>	<b>314,350</b>	<b>55,000</b>	<b>62,150</b>	<b>431,500</b>
10.11	Change in Health Benefit Costs	0.00	0	2,800	0	2,800
10.12	Change in Variable Benefit Costs	0.00	0	0	5,400	5,400
10.61	Salary Multiplier - Regular Employees	0.00	2,900	0	600	3,500
<b>11.00</b>	<b>FY 2025 PROGRAM MAINTENANCE</b>	<b>4.00</b>	<b>317,250</b>	<b>57,800</b>	<b>68,150</b>	<b>443,200</b>
<b>13.00</b>	<b>FY 2025 TOTAL REQUEST</b>	<b>4.00</b>	<b>317,250</b>	<b>57,800</b>	<b>68,150</b>	<b>443,200</b>

**Federal Funds Inventory Form**  
**As Required by Sections 67-1917 & 67-3502(e), Idaho Code**

\*\*\* Report must be submitted to the Division of Financial Management and Legislative Services Office as part of your budget request.

Reporting Agency/Department: 180 - Division of Financial Management  
 Contact Person/Title: Jason Martinez, Financial Specialist, Senior

Agency Code: 180  
 Contact Phone Number: 208-854-3063

Fiscal Year: 2025  
 Contact Email: [jason.martinez@dfm.idaho.gov](mailto:jason.martinez@dfm.idaho.gov)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC								
Grant Number CFDA#/Cooperative Agreement # /Identifying #	Grant Type	Federal Granting Agency	Grant Title	Grant Description	Pass Through State Agency	Budgeted Program	Award Structure	Grant is Ongoing or Short-Term	Date of Expiration - If Known *Required if Short-term 667- 1917(1)(c), I.C.	Total Grant Amount	State Approp [OT] Annually, [OC] In Base, or [C] Continuously 667- 1917(1)(b), I.C.	MOE or MOU Requirements? [Y] Yes or [N] No if Yes answer question # 2. (667- 1917(1)(d), I.C.)	State Match Required: [Y] Yes or [N] No (667- 1917(1)(e), I.C.)	State Match Description & Fund Source (SF or other state fund) (667- 1917(1)(f), I.C.)	Total State Match Amount (667- 1917(1)(g), I.C.)	FY 2023 Actual Federal Expenditures	FY 2023 Actual State Match Expenditures	FY 2022 Actual Federal Expenditures	FY 2022 Actual State Match Expenditures	FY 2023 Actual Federal Funds Received (CASH) 667-1917(1)(a), I.C.	FY 2023 Actual Federal Expenditures	FY 2023 Actual State Match Expenditures§ 67-1917(1)(d), I.C.	FY 2024 Estimated Available Federal Funds 667-1917(1)(b), I.C.	FY 2024 Estimated Federal Expenditures 667-1917(1)(b), I.C.	FY 2025 Estimated Available Federal Funds 667-1917(1)(b), I.C.	FY 2025 Estimated Federal Expenditures 667-1917(1)(b), I.C.	Known Reductions; Plan for 10% or More Reduction Complete question #3. 667-3502(1)(e), I.C.	Grant Reduced by 50% or More from the previous years funding? Complete question #3. 667-3502(1)(e), I.C.								
21.027	O	U.S. Dept of Treasury	American Rescue Plan Act	Coronavirus State and Local Fiscal Recovery Funds	N/A	GVCA	Capped	Short-term	9/30/2026	\$50,000,000.00	OG	N	N	N/A	\$0.00	\$0.00	\$0.00	\$12,539,601.00	\$0.00	\$37,440,398.82	\$4,858,696.58	\$0.00	\$1,085,600.00	\$1,085,600.00	\$1,085,600.00	\$1,085,600.00	10.00%	50.00%								
21.028	O	U.S. Dept of Treasury	Homeowner Assistance Fund	Mortgage Assistance	N/A	GVCA	Capped	Short-term	9/30/2026	\$60,000,000.00	OG	N	N	N/A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000,000.00	\$20,000,000.00	\$0.00	\$20,000,000.00	\$20,000,000.00	\$20,000,000.00	\$20,000,000.00	10.00%	N/A								
21.033	O	U.S. Dept of Treasury	Emergency Rental Assistance Program 2	Rental Assistance	N/A	GVCA	Capped	Short-term	9/30/2024	\$69,911,566.76	OG	N	N	N/A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$69,911,566.76	\$69,911,566.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%	100.00%								
21.031	O	U.S. Dept of Treasury	State Small Business Credit Initiative	State Small Business Credit	N/A	GVCA	Capped	Short-term	9/30/2030	\$27,157,455.00	OG	N	N	N/A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,589,655.00	\$6,567,800.00	\$0.00	\$20,589,700.00	\$20,589,700.00	\$20,589,700.00	\$20,589,700.00	10.00%	N/A								
<b>Total</b>										\$207,669,021.76					\$0.00	\$0.00	\$0.00	\$12,539,601.00	\$0.00	\$147,941,630.58	\$10,426,496.58	\$0.00	\$41,675,300.00	\$41,675,300.00	\$41,675,300.00	\$41,675,300.00										
<b>Total FY 2023 All Funds Appropriation (DU 1.00)</b>										\$147,941,700																										
<b>Federal Funds as Percentage of Funds 667-1917(1)(e), I.C.</b>										68.50%																										

**Total FY 2023 All Funds Appropriation (DU 1.00)** \$147,941,700  
**Federal Funds as Percentage of Funds 667-1917(1)(e), I.C.** 68.50%

**2. Identify below for each grant any obligations, agreements, joint exercise of powers agreements, maintenance of efforts agreements, or memoranda of understanding that may be impacted by federal or state decisions regarding federal receipts, include any state matching requirements, 667-1917(1)(d), I.C.**

CFDA#/Cooperative Agreement # /Identifying #	Agreement Type	Explanation of agreement including dollar amounts.
21.027		10% reduction would match actual expenditures.
21.028		10% reduction would match actual expenditures.
21.031		10% reduction would match actual expenditures.

**3. Provide a plan for each grant with a known reduction in federal funding that includes anticipated changes, and if reduction is:**  
 10-49% include the agency's plan for operating at the reduced rate 667-3502(1)(e), I.C. or,  
 50% or more from the previous year's funding include the plan to either reduce or eliminate the services provided through the grant or to continue the services without a shift to state resources, 667-1917(2), I.C.

CFDA#/Cooperative Agreement # /Identifying #	Plan for reduction or elimination of services.
21.023	Funds are no longer available with the program past FY2023. Funds were not shifted to other funds.
21.027	Funds are only available for the period through September 30, 2026. 50% reduction would reduce the amount of grants available. Expenditures are based off of funding available. Funds would not be shifted to other funds.

**FIVE-YEAR FACILITY NEEDS PLAN, pursuant to IC 67-5708B**

**AGENCY INFORMATION**

<b>AGENCY NAME:</b>	<b>Executive Office of the Governor</b>	<b>Division/Bureau:</b>	<b>Division of Financial Management</b>
<b>Prepared By:</b>	<b>Jason Martinez</b>	<b>E-mail Address:</b>	<a href="mailto:jason.martinez@dfm.idaho.gov">jason.martinez@dfm.idaho.gov</a>
<b>Telephone Number:</b>	<b>208-854-3063</b>	<b>Fax Number:</b>	<b>208-334-2438</b>
<b>DFM Analyst:</b>	<b>David Hahn</b>	<b>LSO/BPA Analyst:</b>	<b>Tim Hibbard</b>
<b>Date Prepared:</b>	<b>8/22/2023</b>	<b>For Fiscal Year:</b>	<b>2024</b>

**FACILITY INFORMATION (please list each facility separately by city and street address)**

<b>Facility Name:</b>	<b>Borah Building</b>				
<b>City:</b>	<b>Boise</b>	<b>County:</b>	<b>Ada</b>		
<b>Property Address:</b>	<b>304 N. 8th Street</b>			<b>Zip Code:</b>	<b>83702</b>
<b>Facility Ownership (could be private or state-owned)</b>	<b>Private Lease:</b>	<input type="checkbox"/>	<b>State Owned:</b>	<input checked="" type="checkbox"/>	<b>Lease Expires:</b>

**FUNCTION/USE OF FACILITY**

Administrative Space, DFM

**COMMENTS**

**WORK AREAS**

<b>FISCAL YR:</b>	<b>ACTUAL 2023</b>	<b>REQUEST 2024</b>	<b>REQUEST 2025</b>	<b>REQUEST 2026</b>	<b>REQUEST 2027</b>	<b>REQUEST 2028</b>
<b>Total Number of Work Areas:</b>	22	22	22	22	22	22
<b>Full-Time Equivalent Positions:</b>	20	21	21	20	20	20
<b>Temp. Employees, Contractors, Auditors, etc.:</b>						

**SQUARE FEET**

<b>FISCAL YR:</b>	<b>ACTUAL 2023</b>	<b>REQUEST 2024</b>	<b>REQUEST 2025</b>	<b>REQUEST 2026</b>	<b>REQUEST 2027</b>	<b>REQUEST 2028</b>
<b>Square Feet:</b>	7862	7866	7866	7866	7866	7866

**FACILITY COST**

(Do NOT use your old rate per sq ft; it may not be a realistic figure)

<b>FISCAL YR:</b>	<b>ACTUAL 2023</b>	<b>REQUEST 2024</b>	<b>REQUEST 2025</b>	<b>REQUEST 2026</b>	<b>REQUEST 2027</b>	<b>REQUEST 2028</b>
<b>Total Facility Cost/Yr:</b>	\$95,771.46	\$94,534.56	\$94,534.56	\$94,534.56	\$94,534.56	\$94,534.56

**SURPLUS PROPERTY**

<b>FISCAL YR:</b>	<b>ACTUAL 2023</b>	<b>REQUEST 2024</b>	<b>REQUEST 2025</b>	<b>REQUEST 2026</b>	<b>REQUEST 2027</b>	<b>REQUEST 2028</b>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**IMPORTANT NOTES:**

- Upon completion, please send to Leasing Manager at the State Leasing Program in the Division of Public Works via email to Caitlin.Cox@adm.idaho.gov. Please e-mail or call 208-332-1933 with any questions.
- If you have five or more locations, please summarize the information on the Facility Information Summary Sheet and include this summary sheet with your submittal.
- Attach a hardcopy of this submittal, as well as the Facility Information Summary Sheet, if applicable, with your budget request. **DPW LEASING DOES NOT NEED A COPY OF YOUR BUDGET REQUEST, JUST THIS FORM.**

**AGENCY NOTES:**

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## Part I – Agency Profile

### Agency Overview

The Division of Financial Management serves as the Governor's budget office and is part of the Executive Office of the Governor. The Division is committed to helping state government provide effective and efficient services to the people of the State of Idaho. The Division has a total of 22 full-time positions located within four bureaus: Budget Bureau, Economic Analysis Bureau, Management Services Bureau, and Regulatory and Legislative Affairs. These bureaus work closely with one another and the rest of state government to provide fiscal guidance, oversight, and management services on behalf of the Governor. The Division is located in the Borah building.

### Core Functions/Idaho Code

- Statewide policy development, implementation, and monitoring.
- Budget development and oversight.
- Revenue forecasting and economic analysis.
- Fiscal policy development, implementation, and oversight.
- Development and administration of the annual statewide indirect cost allocation plan.

The statutory authority for the Division of Financial Management is Idaho Code 67-35.

### Revenue and Expenditures

Revenue	FY 2020	FY 2021	FY 2022	FY 2023
General Fund	\$1,920,900	\$1,881,100	\$1,984,900	\$2,260,500
Miscellaneous Revenue	\$49,900	\$53,600	\$52,900	\$59,600
Administrative Rules	\$935,100	\$69,100	\$800,900	\$840,600
American Rescue Plan Act			\$614,004,200	\$61,900,300
<b>Total</b>	<b>\$2,905,900</b>	<b>\$2,003,800</b>	<b>\$616,842,900</b>	<b>\$65,061,000</b>
Expenditures	FY 2020	FY 2021	FY 2022	FY 2023
Personnel Costs	\$1,866,100	\$1,814,500	\$1,913,900	\$2,147,700
Operating Expenditures	\$326,800	\$276,500	\$335,100	\$594,800
Capital Outlay	\$26,800	\$5,800	\$3,800	\$54,500
Trustee/Benefit Payments	\$0	\$0	\$12,539,600	\$101,315,500
<b>Total</b>	<b>\$2,219,700</b>	<b>\$2,096,800</b>	<b>\$14,792,400</b>	<b>\$104,112,400</b>

### Profile of Cases Managed and/or Key Services Provided

Cases Managed and/or Key Services Provided	FY 2020	FY 2021	FY 2022	FY 2023
Total General Fund Available	\$4,066,544,300	\$4,716,000,000	\$5,738,400,000	\$5,086,108,700
Total General Fund Appropriation	\$3,937,682,900	\$3,825,200,000	\$4,335,800,000	\$4,669,745,300

**Part II – Performance Measures**

Performance Measure		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
<b>Goal 3</b>						
<i>Help the Governor by developing and implementing sound executive branch statewide policies and ensuring timely and consistent application.</i>						
1. Median number of business days for analyst to recommend/not recommend grant requests	actual	1	1	2	2	
	target	<5	<5	<5	<5	<5
2. Percentage of agencies for which encumbrance request is reviewed by SCO deadline	actual	100%	100%	100%	100%	
	target	100%	100%	100%	100%	100%
3. Percentage of memos released by established deadline	actual	25%	40%	100%		
	target	100%	100%	100%	N/A	N/A
<b>Goal 1</b>						
<i>Assist agencies with budget requests, oversee Executive Budget development, and monitor budget implementation.</i>						
4. Percentage of agency budget recommendations finalized by December 24 <sup>th</sup> each year	actual	100%	98%	100%	100%	
	target	90%	90%	90%	90%	90%
<b>Goal 2</b>						
<i>Accurately forecast, explain, and monitor General Fund revenues by source and provide meaningful analysis on matters of economic concern to policy makers and the public of Idaho</i>						
5. Percentage differences between year-end General Fund revenues and most recent revenue forecast	actual	1.8%	17.7%	19.4%	1.4%	
	target	+/- <5%	+/- <5%	+/- <5%	+/- <5%	+/- <5%
6. Percentage of publications released by established deadline	actual	100%	100%	100%	100%	
	target	100%	100%	100%	100%	100%
<b>Goal 5</b>						
<i>Provide effective management for the State of Idaho on all inter- and intra-governmental financial issues</i>						
7. Number of audit exceptions for agencies using DFM as a fiscal agent	actual	0	1	0	0	
	target	0	0	0	0	0

**Performance Measure Explanatory Notes**

**Goal 3:** memo’s delayed due to current pandemic and economic situation in order to provide best guidance available for the current situation. The strategic plan no longer includes this measure for FY 2023, hence the N/A for the FY 2023 target.

**Goal 5:** performance measure 7 - ODP management report FY2018-2020



**For More Information Contact**

Jason Martinez  
Financial Management, Division of  
304 N 8<sup>th</sup> Street, 3<sup>rd</sup> Floor  
PO Box 83720  
Boise, ID 83720-0032  
Phone: (208) 854-3063  
E-mail: [jason.martinez@dfm.idaho.gov](mailto:jason.martinez@dfm.idaho.gov)

## ***Director Attestation for Performance Report***

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In accordance with *Idaho Code* 67-1904, I certify the data provided in the Performance Report has been internally assessed for accuracy, and, to the best of my knowledge, is deemed to be accurate.

Department: Division of Financial Management

  
Director's Signature

8/25/23  
Date

Please return to:

Division of Financial Management  
304 N. 8<sup>th</sup> Street, 3<sup>rd</sup> Floor  
Boise, Idaho 83720-0032

FAX: 334-2438  
E-mail: [info@dfm.idaho.gov](mailto:info@dfm.idaho.gov)