

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>Agency:</b>	Department of Insurance						280
<b>Division:</b>	Department of Insurance						IN1
<b>Appropriation Unit:</b>	Insurance Regulation						INAB
<b>FY 2024 Total Appropriation</b>							
1.00	FY 2024 Total Appropriation						INAB
	22910 Dedicated	57.00	5,341,700	3,109,800	23,100	0	8,474,600
	34800 Federal	3.50	331,900	378,100	20,000	0	730,000
		<b>60.50</b>	<b>5,673,600</b>	<b>3,487,900</b>	<b>43,100</b>	<b>0</b>	<b>9,204,600</b>
1.21	Account Transfers						INAB
	22910 Dedicated	0.00	0	(23,100)	23,100	0	0
	34800 Federal	0.00	0	(17,100)	17,100	0	0
		<b>0.00</b>	<b>0</b>	<b>(40,200)</b>	<b>40,200</b>	<b>0</b>	<b>0</b>
1.61	Reverted Appropriation Balances						INAB
	22910 Dedicated	0.00	(766,300)	(971,600)	(1,000)	0	(1,738,900)
	34800 Federal	0.00	(67,500)	(167,200)	0	0	(234,700)
		<b>0.00</b>	<b>(833,800)</b>	<b>(1,138,800)</b>	<b>(1,000)</b>	<b>0</b>	<b>(1,973,600)</b>
1.81	CY Executive Carry Forward						INAB
	22910 Dedicated	0.00	0	(300)	(30,000)	0	(30,300)
		<b>0.00</b>	<b>0</b>	<b>(300)</b>	<b>(30,000)</b>	<b>0</b>	<b>(30,300)</b>
<b>FY 2024 Actual Expenditures</b>							
2.00	FY 2024 Actual Expenditures						INAB
	22910 Dedicated	57.00	4,575,400	2,114,800	15,200	0	6,705,400
	34800 Federal	3.50	264,400	193,800	37,100	0	495,300
		<b>60.50</b>	<b>4,839,800</b>	<b>2,308,600</b>	<b>52,300</b>	<b>0</b>	<b>7,200,700</b>
<b>FY 2025 Original Appropriation</b>							
3.00	FY 2025 Original Appropriation						INAB
	22910 Dedicated	60.00	5,760,000	3,184,200	0	0	8,944,200
	OT 22910 Dedicated	0.00	0	9,000	30,000	0	39,000
	34800 Federal	3.50	337,100	356,100	42,000	0	735,200
		<b>63.50</b>	<b>6,097,100</b>	<b>3,549,300</b>	<b>72,000</b>	<b>0</b>	<b>9,718,400</b>

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
<b>FY 2025 Total Appropriation</b>									
5.00	FY 2025 Total Appropriation								INAB
	22910	Dedicated	60.00	5,760,000	3,184,200	0	0	8,944,200	
OT	22910	Dedicated	0.00	0	9,000	30,000	0	39,000	
	34800	Federal	3.50	337,100	356,100	42,000	0	735,200	
			<b>63.50</b>	<b>6,097,100</b>	<b>3,549,300</b>	<b>72,000</b>	<b>0</b>	<b>9,718,400</b>	

**Appropriation Adjustments**

6.11	Executive Carry Forward								INAB
This decision unit reflects unliquidated encumbrance balances that met the requirements of section 67-3521, Idaho Code to be carried forward from a prior fiscal year(s).									
	22910	Dedicated	0.00	0	300	30,000	0	30,300	
			<b>0.00</b>	<b>0</b>	<b>300</b>	<b>30,000</b>	<b>0</b>	<b>30,300</b>	

**FY 2025 Estimated Expenditures**

7.00	FY 2025 Estimated Expenditures								INAB
	22910	Dedicated	60.00	5,760,000	3,184,500	30,000	0	8,974,500	
OT	22910	Dedicated	0.00	0	9,000	30,000	0	39,000	
	34800	Federal	3.50	337,100	356,100	42,000	0	735,200	
			<b>63.50</b>	<b>6,097,100</b>	<b>3,549,600</b>	<b>102,000</b>	<b>0</b>	<b>9,748,700</b>	

**Base Adjustments**

8.41	Removal of One-Time Expenditures								INAB
This decision unit removes one-time appropriation from FY 2025.									
OT	22910	Dedicated	0.00	0	(9,000)	(30,000)	0	(39,000)	
			<b>0.00</b>	<b>0</b>	<b>(9,000)</b>	<b>(30,000)</b>	<b>0</b>	<b>(39,000)</b>	

**FY 2026 Base**

9.00	FY 2026 Base								INAB
	22910	Dedicated	60.00	5,760,000	3,184,200	0	0	8,944,200	
OT	22910	Dedicated	0.00	0	0	0	0	0	
	34800	Federal	3.50	337,100	356,100	42,000	0	735,200	
			<b>63.50</b>	<b>6,097,100</b>	<b>3,540,300</b>	<b>42,000</b>	<b>0</b>	<b>9,679,400</b>	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>Program Maintenance</b>							
10.11	Change in Health Benefit Costs						INAB
This decision unit reflects an increase in the employer health benefit costs based on the Milliman projection.							
22910	Dedicated	0.00	78,400	0	0	0	78,400
34800	Federal	0.00	4,600	0	0	0	4,600
		<b>0.00</b>	<b>83,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>83,000</b>
10.12	Change in Variable Benefit Costs						INAB
This decision unit reflects a change in variable benefits from an adjustment in Workers Compensation as provided by the State Insurance Fund.							
22910	Dedicated	0.00	(900)	0	0	0	(900)
34800	Federal	0.00	(100)	0	0	0	(100)
		<b>0.00</b>	<b>(1,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,000)</b>
10.41	Attorney General Fees						INAB
This decision unit reflects adjustments for legal services provided by the Office of the Attorney General.							
22910	Dedicated	0.00	0	(88,700)	0	0	(88,700)
		<b>0.00</b>	<b>0</b>	<b>(88,700)</b>	<b>0</b>	<b>0</b>	<b>(88,700)</b>
10.43	Legislative Audits						INAB
This decision unit reflects adjustments for audit hours provided by the Legislative Services Office.							
22910	Dedicated	0.00	0	(1,000)	0	0	(1,000)
		<b>0.00</b>	<b>0</b>	<b>(1,000)</b>	<b>0</b>	<b>0</b>	<b>(1,000)</b>
10.44	Building Services Space Charges						INAB
This decision unit reflects adjustments to space rental costs paid to the Department of Administration.							
22910	Dedicated	0.00	0	0	0	0	0
		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.45	Risk Management Costs						INAB
This decision unit reflects adjustments to the cost of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management.							
22910	Dedicated	0.00	0	(7,500)	0	0	(7,500)
		<b>0.00</b>	<b>0</b>	<b>(7,500)</b>	<b>0</b>	<b>0</b>	<b>(7,500)</b>
10.46	Controller's Fees						INAB
This decision unit reflects adjustments for statewide accounting and statewide payroll processing services provided by the Office of the State Controller.							
22910	Dedicated	0.00	0	27,100	0	0	27,100
		<b>0.00</b>	<b>0</b>	<b>27,100</b>	<b>0</b>	<b>0</b>	<b>27,100</b>
10.47	Treasurer's Fees						INAB
This decision unit reflects adjustments for cash management and warrant processing services provided by the Office of the State Treasurer.							
22910	Dedicated	0.00	0	(200)	0	0	(200)
		<b>0.00</b>	<b>0</b>	<b>(200)</b>	<b>0</b>	<b>0</b>	<b>(200)</b>

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
10.48	Office of Information Technology Services Support Fees							INAB
This decision unit reflects adjustments of information technology support services provided by the Office of Information Technology.								
22910	Dedicated	0.00	0	(49,700)	0	0	(49,700)	
		<b>0.00</b>	<b>0</b>	<b>(49,700)</b>	<b>0</b>	<b>0</b>	<b>(49,700)</b>	

10.61	Salary Multiplier - Regular Employees							INAB
The Governor recommends a 5% or \$1.55 per hour increase for each permanent employee with flexibility for agency heads and institution presidents to distribute funds for recruitment and retention purposes in hard-to-fill, hard-to-retain positions.								
22910	Dedicated	0.00	245,700	0	0	0	245,700	
34800	Federal	0.00	11,000	0	0	0	11,000	
		<b>0.00</b>	<b>256,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>256,700</b>	

**FY 2026 Total Maintenance**

11.00	FY 2026 Total Maintenance							INAB
22910	Dedicated	60.00	6,083,200	3,064,200	0	0	9,147,400	
OT 22910	Dedicated	0.00	0	0	0	0	0	
34800	Federal	3.50	352,600	356,100	42,000	0	750,700	
		<b>63.50</b>	<b>6,435,800</b>	<b>3,420,300</b>	<b>42,000</b>	<b>0</b>	<b>9,898,100</b>	

**Line Items**

12.01	Staff Actuary							INAB
The Governor recommends 1.0 FTP, ongoing dedicated fund spending authority, and one-time Operating Expenditures for a staff actuary position.								
22910	Dedicated	1.00	198,900	0	0	0	198,900	
OT 22910	Dedicated	0.00	0	3,000	0	0	3,000	
		<b>1.00</b>	<b>198,900</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>201,900</b>	

12.02	Regulatory Compliance Specialist							INAB
The Governor recommends 1.0 FTP, ongoing dedicated fund spending authority, and one-time Operating Expenditures for a regulatory compliance specialist position.								
22910	Dedicated	1.00	118,200	0	0	0	118,200	
OT 22910	Dedicated	0.00	0	3,000	0	0	3,000	
		<b>1.00</b>	<b>118,200</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>121,200</b>	

**FY 2026 Total**

13.00	FY 2026 Total							INAB
22910	Dedicated	62.00	6,400,300	3,064,200	0	0	9,464,500	
OT 22910	Dedicated	0.00	0	6,000	0	0	6,000	
34800	Federal	3.50	352,600	356,100	42,000	0	750,700	
		<b>65.50</b>	<b>6,752,900</b>	<b>3,426,300</b>	<b>42,000</b>	<b>0</b>	<b>10,221,200</b>	

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
<b>Agency:</b>	Department of Insurance								280
<b>Division:</b>	Department of Insurance								IN1
<b>Appropriation Unit:</b>	State Fire Marshal								INAC
<b>FY 2024 Total Appropriation</b>									
1.00	FY 2024 Total Appropriation								INAC
	22911	Dedicated	10.00	1,000,700	330,200	68,600	0	1,399,500	
			<b>10.00</b>	<b>1,000,700</b>	<b>330,200</b>	<b>68,600</b>	<b>0</b>	<b>1,399,500</b>	
1.21	Account Transfers								INAC
	22911	Dedicated	0.00	0	(46,800)	46,800	0	0	
			<b>0.00</b>	<b>0</b>	<b>(46,800)</b>	<b>46,800</b>	<b>0</b>	<b>0</b>	
1.61	Reverted Appropriation Balances								INAC
	22911	Dedicated	0.00	(84,100)	(138,900)	(2,300)	0	(225,300)	
			<b>0.00</b>	<b>(84,100)</b>	<b>(138,900)</b>	<b>(2,300)</b>	<b>0</b>	<b>(225,300)</b>	
1.81	CY Executive Carry Forward								INAC
	22911	Dedicated	0.00	0	0	(63,700)	0	(63,700)	
			<b>0.00</b>	<b>0</b>	<b>0</b>	<b>(63,700)</b>	<b>0</b>	<b>(63,700)</b>	
<b>FY 2024 Actual Expenditures</b>									
2.00	FY 2024 Actual Expenditures								INAC
	22911	Dedicated	10.00	916,600	144,500	49,400	0	1,110,500	
			<b>10.00</b>	<b>916,600</b>	<b>144,500</b>	<b>49,400</b>	<b>0</b>	<b>1,110,500</b>	
<b>FY 2025 Original Appropriation</b>									
3.00	FY 2025 Original Appropriation								INAC
	22911	Dedicated	12.00	1,207,800	370,900	28,000	0	1,606,700	
	OT 22911	Dedicated	0.00	0	30,200	300,000	0	330,200	
			<b>12.00</b>	<b>1,207,800</b>	<b>401,100</b>	<b>328,000</b>	<b>0</b>	<b>1,936,900</b>	
<b>FY 2025 Total Appropriation</b>									
5.00	FY 2025 Total Appropriation								INAC
	22911	Dedicated	12.00	1,207,800	370,900	28,000	0	1,606,700	
	OT 22911	Dedicated	0.00	0	30,200	300,000	0	330,200	
			<b>12.00</b>	<b>1,207,800</b>	<b>401,100</b>	<b>328,000</b>	<b>0</b>	<b>1,936,900</b>	

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>Appropriation Adjustments</b>								
6.11	Executive Carry Forward							INAC
This decision unit reflects unliquidated encumbrance balances that met the requirements of section 67-3521, Idaho Code to be carried forward from a prior fiscal year(s).								
	22911	Dedicated	0.00	0	0	63,700	0	63,700
			<b>0.00</b>	<b>0</b>	<b>0</b>	<b>63,700</b>	<b>0</b>	<b>63,700</b>
<b>FY 2025 Estimated Expenditures</b>								
7.00	FY 2025 Estimated Expenditures							INAC
	22911	Dedicated	12.00	1,207,800	370,900	91,700	0	1,670,400
OT	22911	Dedicated	0.00	0	30,200	300,000	0	330,200
			<b>12.00</b>	<b>1,207,800</b>	<b>401,100</b>	<b>391,700</b>	<b>0</b>	<b>2,000,600</b>
<b>Base Adjustments</b>								
8.41	Removal of One-Time Expenditures							INAC
This decision unit removes one-time appropriation from FY 2025.								
OT	22911	Dedicated	0.00	0	(30,200)	(300,000)	0	(330,200)
			<b>0.00</b>	<b>0</b>	<b>(30,200)</b>	<b>(300,000)</b>	<b>0</b>	<b>(330,200)</b>
<b>FY 2026 Base</b>								
9.00	FY 2026 Base							INAC
	22911	Dedicated	12.00	1,207,800	370,900	28,000	0	1,606,700
OT	22911	Dedicated	0.00	0	0	0	0	0
			<b>12.00</b>	<b>1,207,800</b>	<b>370,900</b>	<b>28,000</b>	<b>0</b>	<b>1,606,700</b>

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>Program Maintenance</b>							
10.11	Change in Health Benefit Costs						INAC
This decision unit reflects an increase in the employer health benefit costs based on the Milliman projection.							
	22911 Dedicated	0.00	15,600	0	0	0	15,600
		<b>0.00</b>	<b>15,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,600</b>
10.12	Change in Variable Benefit Costs						INAC
This decision unit reflects a change in variable benefits from an adjustment in Workers Compensation as provided by the State Insurance Fund.							
	22911 Dedicated	0.00	(500)	0	0	0	(500)
		<b>0.00</b>	<b>(500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(500)</b>
10.43	Legislative Audits						INAC
This decision unit reflects adjustments for audit hours provided by the Legislative Services Office.							
	22911 Dedicated	0.00	0	0	0	0	0
		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.44	Building Services Space Charges						INAC
This decision unit reflects adjustments to space rental costs paid to the Department of Administration.							
	22911 Dedicated	0.00	0	0	0	0	0
		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.45	Risk Management Costs						INAC
This decision unit reflects adjustments to the cost of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management.							
	22911 Dedicated	0.00	0	(700)	0	0	(700)
		<b>0.00</b>	<b>0</b>	<b>(700)</b>	<b>0</b>	<b>0</b>	<b>(700)</b>
10.46	Controller's Fees						INAC
This decision unit reflects adjustments for statewide accounting and statewide payroll processing services provided by the Office of the State Controller.							
	22911 Dedicated	0.00	0	4,900	0	0	4,900
		<b>0.00</b>	<b>0</b>	<b>4,900</b>	<b>0</b>	<b>0</b>	<b>4,900</b>
10.61	Salary Multiplier - Regular Employees						INAC
The Governor recommends a 5% or \$1.55 per hour increase for each permanent employee with flexibility for agency heads and institution presidents to distribute funds for recruitment and retention purposes in hard-to-fill, hard-to-retain positions.							
	22911 Dedicated	0.00	50,300	0	0	0	50,300
		<b>0.00</b>	<b>50,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,300</b>
<b>FY 2026 Total Maintenance</b>							
11.00	FY 2026 Total Maintenance						INAC
	22911 Dedicated	12.00	1,273,200	375,100	28,000	0	1,676,300
OT	22911 Dedicated	0.00	0	0	0	0	0
		<b>12.00</b>	<b>1,273,200</b>	<b>375,100</b>	<b>28,000</b>	<b>0</b>	<b>1,676,300</b>

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
<b>Line Items</b>									
12.03	State Fire Marshal Equity Adjustments								INAC
	The Governor recommends dedicated fund spending authority to provide equity adjustments for fire marshal positions.								
	22911	Dedicated	0.00	48,100	0	0	0	48,100	
			<b>0.00</b>	<b>48,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48,100</b>	
12.55	Repair, Replacement, or Alteration Costs								INAC
	The Governor recommends one-time dedicated fund spending authority for repair and replacement items.								
OT	22911	Dedicated	0.00	0	0	136,000	0	136,000	
			<b>0.00</b>	<b>0</b>	<b>0</b>	<b>136,000</b>	<b>0</b>	<b>136,000</b>	
12.56	Repair, Replacement, or Alteration Costs								INAC
	The Governor recommends one-time dedicated fund spending authority for repair and replacement items.								
OT	22911	Dedicated	0.00	0	0	10,000	0	10,000	
			<b>0.00</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	
12.57	Repair, Replacement, or Alteration Costs								INAC
	The Governor recommends one-time dedicated fund spending authority for repair and replacement items.								
OT	22911	Dedicated	0.00	0	0	16,200	0	16,200	
			<b>0.00</b>	<b>0</b>	<b>0</b>	<b>16,200</b>	<b>0</b>	<b>16,200</b>	
<b>FY 2026 Total</b>									
13.00	FY 2026 Total								INAC
	22911	Dedicated	12.00	1,321,300	375,100	28,000	0	1,724,400	
OT	22911	Dedicated	0.00	0	0	162,200	0	162,200	
			<b>12.00</b>	<b>1,321,300</b>	<b>375,100</b>	<b>190,200</b>	<b>0</b>	<b>1,886,600</b>	