

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency: State Liquor Division							185
Division: State Liquor Division							LQ1
Appropriation Unit: Liquor Division Operations							GVGA
FY 2024 Total Appropriation							
1.00	FY 2024 Total Appropriation						GVGA
	41800 Dedicated	261.00	19,595,900	4,868,900	5,026,700	0	29,491,500
		261.00	19,595,900	4,868,900	5,026,700	0	29,491,500
1.13	PY Executive Carry Forward						GVGA
	41800 Dedicated	0.00	0	0	663,100	0	663,100
		0.00	0	0	663,100	0	663,100
1.21	Account Transfers						GVGA
	41800 Dedicated	0.00	0	(450,000)	450,000	0	0
		0.00	0	(450,000)	450,000	0	0
1.61	Reverted Appropriation Balances						GVGA
	41800 Dedicated	0.00	(837,800)	(767,400)	(42,500)	0	(1,647,700)
		0.00	(837,800)	(767,400)	(42,500)	0	(1,647,700)
1.81	CY Executive Carry Forward						GVGA
	41800 Dedicated	0.00	0	(36,600)	(339,400)	0	(376,000)
		0.00	0	(36,600)	(339,400)	0	(376,000)
FY 2024 Actual Expenditures							
2.00	FY 2024 Actual Expenditures						GVGA
	41800 Dedicated	261.00	18,758,100	3,614,900	5,757,900	0	28,130,900
		261.00	18,758,100	3,614,900	5,757,900	0	28,130,900
FY 2025 Original Appropriation							
3.00	FY 2025 Original Appropriation						GVGA
	41800 Dedicated	257.25	19,528,600	5,156,900	4,341,800	0	29,027,300
	OT 41800 Dedicated	0.00	0	691,300	638,800	0	1,330,100
		257.25	19,528,600	5,848,200	4,980,600	0	30,357,400

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
FY 2025 Total Appropriation									
5.00	FY 2025 Total Appropriation								GVGA
	41800	Dedicated	257.25	19,528,600	5,156,900	4,341,800	0	29,027,300	
OT	41800	Dedicated	0.00	0	691,300	638,800	0	1,330,100	
			257.25	19,528,600	5,848,200	4,980,600	0	30,357,400	

Appropriation Adjustments

6.11	Executive Carry Forward								GVGA
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).									
OT	41800	Dedicated	0.00	0	36,600	339,400	0	376,000	
			0.00	0	36,600	339,400	0	376,000	

6.21	Account Transfer								GVGA
This decision unit reflects a one-time net-zero account transfer.									
OT	41800	Dedicated	0.00	0	(450,000)	450,000	0	0	
			0.00	0	(450,000)	450,000	0	0	

FY 2025 Estimated Expenditures

7.00	FY 2025 Estimated Expenditures								GVGA
	41800	Dedicated	257.25	19,528,600	5,156,900	4,341,800	0	29,027,300	
OT	41800	Dedicated	0.00	0	277,900	1,428,200	0	1,706,100	
			257.25	19,528,600	5,434,800	5,770,000	0	30,733,400	

Base Adjustments

8.21	Account Transfers								GVGA
This decision unit reflects a net-zero account transfer from Operating Expenditures to Capital Outlay to reclass capitalized lease expenses per GASB 87.									
	41800	Dedicated	0.00	0	(450,000)	450,000	0	0	
			0.00	0	(450,000)	450,000	0	0	

8.41	Removal of One-Time Expenditures								GVGA
This decision unit removes one-time appropriation or reappropriation from FY 2025.									
OT	41800	Dedicated	0.00	0	(691,300)	(638,800)	0	(1,330,100)	
			0.00	0	(691,300)	(638,800)	0	(1,330,100)	

FY 2026 Base

9.00	FY 2026 Base								GVGA
	41800	Dedicated	257.25	19,528,600	4,706,900	4,791,800	0	29,027,300	
OT	41800	Dedicated	0.00	0	0	0	0	0	
			257.25	19,528,600	4,706,900	4,791,800	0	29,027,300	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Program Maintenance							
10.11	Change in Health Benefit Costs						GVGA
	This decision unit reflects an increase in the employer health benefit costs based on the Milliman projection.						
	41800 Dedicated	0.00	335,100	0	0	0	335,100
		0.00	335,100	0	0	0	335,100
10.12	Change in Variable Benefit Costs						GVGA
	This decision unit reflects a change in variable benefits from an adjustment in Workers Compensation as provided by the State Insurance Fund.						
	41800 Dedicated	0.00	(2,300)	0	0	0	(2,300)
		0.00	(2,300)	0	0	0	(2,300)
10.41	Attorney General Fees						GVGA
	This decision unit reflects adjustments for legal services provided by the Office of the Attorney General.						
	41800 Dedicated	0.00	0	(22,800)	0	0	(22,800)
		0.00	0	(22,800)	0	0	(22,800)
10.43	Legislative Audits						GVGA
	This decision unit reflects adjustments for audit hours provided by the Legislative Services Office.						
	41800 Dedicated	0.00	0	5,000	0	0	5,000
		0.00	0	5,000	0	0	5,000
10.45	Risk Management Costs						GVGA
	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.						
	41800 Dedicated	0.00	0	(1,800)	0	0	(1,800)
		0.00	0	(1,800)	0	0	(1,800)
10.46	Controller's Fees						GVGA
	This decision unit reflects adjustments for statewide accounting and statewide payroll processing services provided by the Office of the State Controller.						
	41800 Dedicated	0.00	0	163,800	0	0	163,800
		0.00	0	163,800	0	0	163,800
10.47	Treasurer's Fees						GVGA
	This decision unit reflects adjustments for cash management and warrant processing services provided by the Office of the State Treasurer.						
	41800 Dedicated	0.00	0	(500)	0	0	(500)
		0.00	0	(500)	0	0	(500)
10.48	Office of Information Technology Services Support Fees						GVGA
	This decision unit reflects adjustments of information technology support services provided by the Office of Information Technology.						
	41800 Dedicated	0.00	0	652,500	0	0	652,500
		0.00	0	652,500	0	0	652,500

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
10.61	Salary Multiplier - Regular Employees						
	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.						
	41800 Dedicated	0.00	702,500	0	0	0	702,500
		0.00	702,500	0	0	0	702,500

GVGA

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
10.67	Compensation Schedule Changes						
	The Governor recommends the salary structure adjustments as identified in the FY 2026 Change in Employee Compensation & Benefits Report provided by the Division of Human Resources. These upward adjustments will result in certain filled positions falling below the newly required minimum of the positions pay grade. Therefore, the Governor recommends additional funding to bring the identified positions pay rate up to the recommended salary structures minimum pay for each pay grade.						
	The Governor recommends an additional 4.5% increase to fund the IT/Engineering salary structure shift that was approved for FY25 but not funded. This additional increase will help address significant recruitment and retention challenges we face in certain agencies for these professional classifications.						
	41800 Dedicated	0.00	4,000	0	0	0	4,000
		0.00	4,000	0	0	0	4,000

GVGA

FY 2026 Total Maintenance

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
11.00	FY 2026 Total Maintenance						
	41800 Dedicated	257.25	20,567,900	5,503,100	4,791,800	0	30,862,800
	OT 41800 Dedicated	0.00	0	0	0	0	0
		257.25	20,567,900	5,503,100	4,791,800	0	30,862,800

GVGA

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Line Items								
12.01	Market Wage Adjustment for Temporary Employees							GVGA
The Governor recommends dedicated fund spending authority to provide wage increases for temporary employees to address store staffing concerns and high training costs associated with increased turnover.								
	41800	Dedicated	0.00	57,400	0	0	0	57,400
			0.00	57,400	0	0	0	57,400
12.02	Laserfiche Software							GVGA
The Governor recommends dedicated fund spending authority to purchase Laserfiche Software.								
	41800	Dedicated	0.00	0	2,000	0	0	2,000
OT	41800	Dedicated	0.00	0	0	75,000	0	75,000
			0.00	0	2,000	75,000	0	77,000
12.03	Network Switches and Firewall Devices							GVGA
The Governor recommends one-time dedicated fund spending authority to protect the new 4G/5G cellular connectivity project. This project was launched in FY 2025 and has an anticipated completion date in FY 2026.								
OT	41800	Dedicated	0.00	0	0	200,000	0	200,000
			0.00	0	0	200,000	0	200,000
12.04	Warehouse Shrink Wrap for Pallets							GVGA
The Governor recommends ongoing dedicated fund spending authority to purchase shrink wrap. As part of a newly negotiated deal with the freight contractor, the Idaho State Liquor Division (ISLD) is now required to wrap each pallet of product, prior to it being loaded.								
	41800	Dedicated	0.00	0	72,000	0	0	72,000
			0.00	0	72,000	0	0	72,000
12.05	Website Upgrades to Meet Accessibility Standards							GVGA
The Governor recommends one-time dedicated fund spending authority to upgrade the Liquor Division's website accessibility to be in compliance with the Americans with Disabilities Act requirements.								
OT	41800	Dedicated	0.00	0	100,000	0	0	100,000
			0.00	0	100,000	0	0	100,000
12.55	Repair, Replacement, or Alteration Costs							GVGA
The Governor recommends one-time dedicated fund spending authority for repair and replacement items. This includes funding for critical security and resiliency infrastructure replacement items as recommended by the Office of Information Technology Services.								
OT	41800	Dedicated	0.00	0	304,800	429,500	0	734,300
			0.00	0	304,800	429,500	0	734,300
12.56	Repair, Replacement, or Alteration Costs							GVGA
The Governor recommends one-time dedicated fund spending authority for repair and replacement items. This includes funding for critical security and resiliency infrastructure replacement items as recommended by the Office of Information Technology Services.								
OT	41800	Dedicated	0.00	0	0	235,000	0	235,000
			0.00	0	0	235,000	0	235,000
12.57	Repair, Replacement, or Alteration Costs							GVGA
The Governor recommends one-time dedicated fund spending authority for repair and replacement items. This includes funding for critical security and resiliency infrastructure replacement items as recommended by the Office of Information Technology Services.								
OT	41800	Dedicated	0.00	0	0	205,000	0	205,000
			0.00	0	0	205,000	0	205,000

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
12.58	Repair, Replacement, or Alteration Costs							
								GVGA
			The Governor recommends one-time dedicated fund spending authority for repair and replacement items. This includes funding for critical security and resiliency infrastructure replacement items as recommended by the Office of Information Technology Services.					
OT	41800	Dedicated	0.00	0	0	41,000	0	41,000
			0.00	0	0	41,000	0	41,000

FY 2026 Total

13.00	FY 2026 Total							
								GVGA
	41800	Dedicated	257.25	20,625,300	5,577,100	4,791,800	0	30,994,200
OT	41800	Dedicated	0.00	0	404,800	1,185,500	0	1,590,300
			257.25	20,625,300	5,981,900	5,977,300	0	32,584,500