

Agency Summary And Certification

FY 2026 Request

Agency: Soil and Water Conservation Commission

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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: Delwyne Trefz

Date: 08/30/2024

			FY 2024 Total Appropriation	FY 2024 Total Expenditures	FY 2025 Original Appropriation	FY 2025 Estimated Expenditures	FY 2026 Total Request
Appropriation Unit							
Soil and Water Conservation Commission			10,642,200	7,061,700	5,016,600	6,732,200	5,843,300
Total			10,642,200	7,061,700	5,016,600	6,732,200	5,843,300
By Fund Source							
G	10000	General	8,519,800	6,795,300	4,592,200	6,307,800	5,414,400
F	34800	Federal	1,696,900	0	0	0	0
D	45000	Dedicated	30,000	0	30,000	30,000	30,000
D	52200	Dedicated	365,500	266,400	364,400	364,400	368,900
D	52916	Dedicated	30,000	0	30,000	30,000	30,000
Total			10,642,200	7,061,700	5,016,600	6,732,200	5,843,300
By Account Category							
Personnel Cost			1,734,900	1,524,700	1,707,800	1,707,800	1,777,800
Operating Expense			466,600	279,100	455,200	455,200	455,800
Capital Outlay			33,300	45,700	5,800	5,800	46,300
Trustee/Benefit			8,407,400	5,212,200	2,847,800	4,563,400	3,563,400
Total			10,642,200	7,061,700	5,016,600	6,732,200	5,843,300
FTP Positions			18.75	18.75	17.75	17.75	17.75
Total			18.75	18.75	17.75	17.75	17.75

Division Description

Request for Fiscal Year: 2026

Agency: Soil and Water Conservation Commission

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Division: Soil and Water Conservation Commission

SW1

Statutory Authority: 22-2718

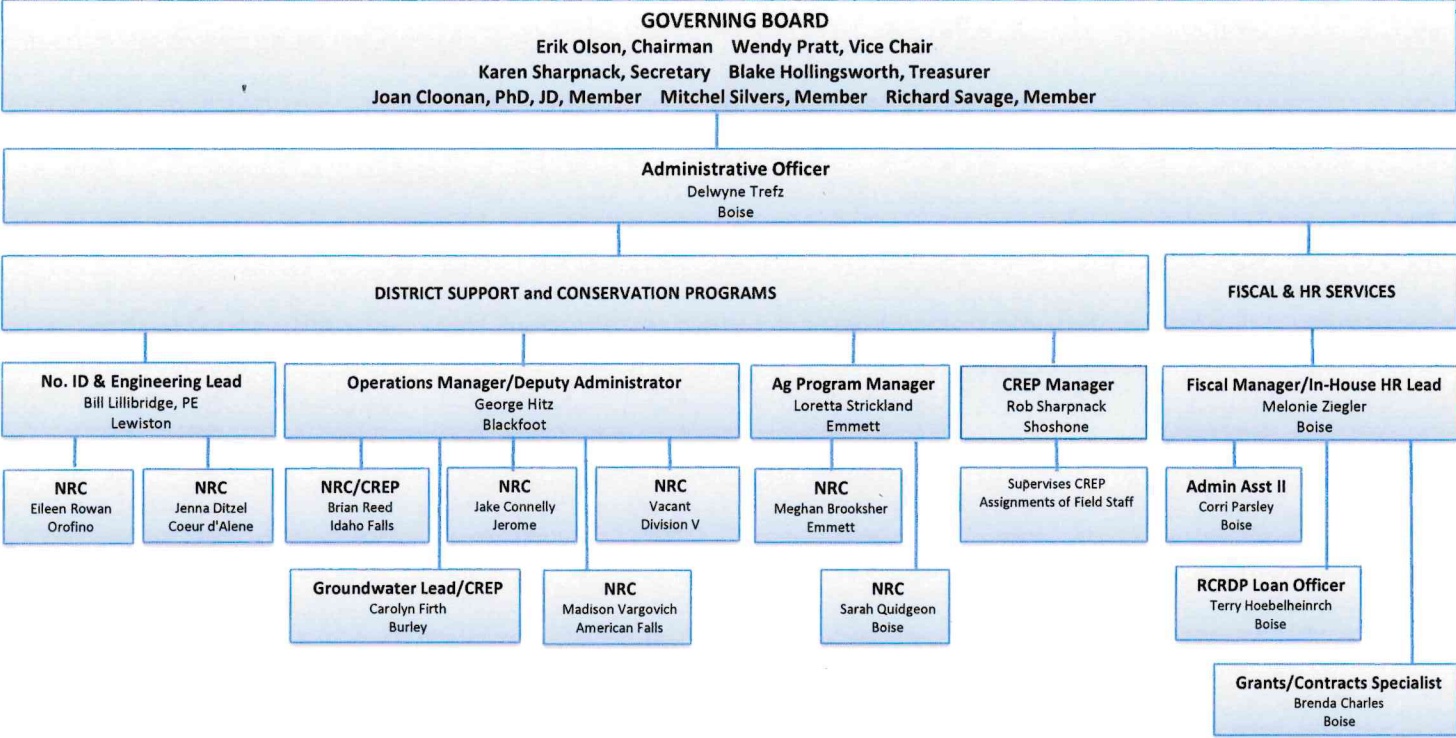
The Legislature transferred the Soil and Water Conservation Commission from the Department of Lands to the Department of Agriculture effective July 1, 1997.

The Commission's seven members are appointed to staggered five-year terms by the Governor to assist the 50 Soil and Water Conservation Districts (SWCDs) in accordance with Section 22-2718, Idaho Code.

The Commission's mission is to facilitate coordinated non-regulatory, voluntary, and locally led conservation by Federal, State, and Local governments, including Idaho's conservation districts and other partners, in order to conserve, sustain, improve, and enhance soil, water, air, plant and animal resources.

The responsibilities of the Commission are to:

1. Provide technical assistance to owners and operators of private lands for the planning, implementation, and evaluation of agricultural Best Management Practices (BMPs).
2. Support local districts in the wise use and enhancement of soil, water, and related resources, assist districts in the coordination of public outreach activities, and offer technical and financial resources.
3. Offer assistance to districts in carrying out their powers and programs, and allocate state funds to districts to assist with conservation projects.
4. Inform district supervisors of actions and priorities of other districts to facilitate a sharing of information and to promote cooperation.
5. Develop the agricultural component of Total Maximum Daily Load (TMDL) water quality watershed implementation plans in consultation with districts and watershed advisory groups.
6. Provide technical and administrative assistance to districts and watershed advisory groups for TMDL planning and implementation.
7. Coordinate the periodic review and update of the Idaho Agricultural Pollution Plan (Ag Plan) in consultation with the Ag Plan advisory committee. Implement the Ag Plan for private and state agricultural lands.
8. Administer the Resource Conservation and Rangeland Development Program, providing low interest conservation loans.
9. Administer the Agricultural Water Quality Cost Share Program for Idaho and secure the cooperation and assistance of Federal and State agencies.
10. Lead state efforts on the Conservation Reserve Enhancement Program (CREP), which offers Federal financial incentives to landowners to reduce ground water consumption by taking farm ground out of production.
11. Promote implementation of water quality projects across the state to maintain and enhance ground water quality.



Acronyms

CREP - Conservation Reserve Enhancement Program
 NRC - Natural Resource Conservationist, working title for Water Quality Resource Conservationist
 RCRDP - Resource Conservation & Rangeland Development Program

— Connect Staff To Their Direct, Overall Supervisor

17.75 Total FTPs
 1.0 Vacancy

Delwyne Trefz
 DELWYNE TREFZ, Administrator
 8/30/2024

Agency Revenues

Request for Fiscal Year: 2026

Agency: Soil and Water Conservation Commission

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		FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimated Revenue	FY 26 Estimated Revenue	Significant Assumptions
Fund 10000	General Fund						
435	Sale of Services	0	0	0	0	0	
445	Sale of Land, Buildings & Equipment	10,900	14,300	0	0	0	
470	Other Revenue	0	0	200	0	0	
	General Fund Total	10,900	14,300	200	0	0	
Fund 34800	Federal (Grant)						
450	Fed Grants & Contributions	12,100	0	0	0	0	
	Federal (Grant) Total	12,100	0	0	0	0	
Fund 45000	Admin Acct Svcs Appd&Cont Isf						
460	Interest	100	500	1,000	1,200	1,200	
	Admin Acct Svcs Appd&Cont Isf Total	100	500	1,000	1,200	1,200	
Fund 52200	ID Resource Conserv & Rangeland Dvlpmt Fd						
460	Interest	81,000	200,600	232,000	230,000	230,000	
470	Other Revenue	0	489,600	133,000	130,000	130,000	
	ID Resource Conserv & Rangeland Dvlpmt Fd Total	81,000	690,200	365,000	360,000	360,000	
Fund 52201	ID Resource Conserv & Rangeland Dvlpmt Fd: - Administration						
460	Interest	0	0	67,000	75,000	75,000	
470	Other Revenue	0	0	300	0	0	
	ID Resource Conserv & Rangeland Dvlpmt Fd: - Administration Total	0	0	67,300	75,000	75,000	
Fund 52916	Wastewater Facility Loan: Revolving Loan Fund-Scc						
460	Interest	3,400	1,700	2,800	3,500	3,500	
	Wastewater Facility Loan: Revolving Loan Fund-Scc Total	3,400	1,700	2,800	3,500	3,500	
	Agency Name Total	107,500	706,700	436,300	439,700	439,700	

Analysis of Fund Balances

Request for Fiscal Year: 2026

Agency: Soil and Water Conservation Commission

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Fund: General Fund

10000

Sources and Uses:

The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, Support the operations of the nonpartisan Legislative Services Office that includes Research & Legislation, Legislative Audits, Budget & Policy Analysis, and Information Technology.

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate
01. Beginning Free Fund Balance	0	0	0	(8,510,600)	(6,795,000)
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	1,715,600	0
03. Beginning Cash Balance	0	0	0	(6,795,000)	(6,795,000)
04. Revenues (from Form B-11)	0	0	200	0	0
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
08. Total Available for Year	0	0	200	(6,795,000)	(6,795,000)
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	168,000	0	0
13. Original Appropriation	0	0	3,519,800	0	0
14. Prior Year Reappropriations, Supplementals, Recessions	0	0	5,000,000	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	0	0	(177,000)	0	0
17. Current Year Reappropriation	0	0	(1,715,600)	0	0
18. Reserve for Current Year Encumbrances	0	0	0	0	0
19. Current Year Cash Expenditures	0	0	6,627,200	0	0
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	0	0	6,627,200	0	0
20. Ending Cash Balance	0	0	(6,795,000)	(6,795,000)	(6,795,000)
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	1,715,600	0	0
23. Borrowing Limit	0	0	0	0	0
24. Ending Free Fund Balance	0	0	(8,510,600)	(6,795,000)	(6,795,000)
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	0	0	(8,510,600)	(6,795,000)	(6,795,000)
26. Outstanding Loans (if this fund is part of a loan program)	0	0	0	0	0

Note:

Analysis of Fund Balances

Request for Fiscal Year: 2026

Agency: Soil and Water Conservation Commission

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Fund: Federal (Grant)

34800

Sources and Uses:

Revenue is derived from various federal grants from the Department of Justice (DOJ) and the Department of Health and Human Services (HHS). DOJ funds are used to: provide training for court personnel and others working with victims of domestic violence; increase victim safety and offender accountability through addressing gaps in the current process that restrict access to services for victim

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate
01. Beginning Free Fund Balance	(12,131)	18	18	54,018	162,018
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
03. Beginning Cash Balance	(12,131)	18	18	54,018	162,018
04. Revenues (from Form B-11)	12,149	0	0	0	0
05. Non-Revenue Receipts and Other Adjustments	54,000	54,000	54,000	54,000	54,000
06. Statutory Transfers In	0	0	0	0	0
07. Operating Transfers In	0	0	0	0	0
08. Total Available for Year	54,018	54,018	54,018	108,018	216,018
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	1,693,900	1,696,900	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	(1,693,900)	(1,696,900)	(54,000)	(54,000)
17. Current Year Reappropriation	0	0	0	0	0
18. Reserve for Current Year Encumbrances	0	0	0	0	0
19. Current Year Cash Expenditures	0	0	0	(54,000)	(54,000)
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	0	0	0	(54,000)	(54,000)
20. Ending Cash Balance	54,018	54,018	54,018	162,018	270,018
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	54,000	54,000	0	0	0
24. Ending Free Fund Balance	18	18	54,018	162,018	270,018
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	18	18	54,018	162,018	270,018
26. Outstanding Loans (if this fund is part of a loan program)	0	0	0	0	0

Note:

Analysis of Fund Balances

Request for Fiscal Year: 2026

Agency: Soil and Water Conservation Commission

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Fund: Admin Acct Svcs Appd&Cont Isf

45000

Sources and Uses:

State agencies, departments and institutions may sell goods, products and services to the public and political entities. The Department of Administration bills for services including telephone, postal, building space, parking, purchasing, records managem Interagency billing receipts may be expended to cover costs incurred, not to exceed the dedicated appropriation set by the Legislature. Receipts received by agencies for the sale of capital outlay items or receipts from insurance for the settlement of cl

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate
01. Beginning Free Fund Balance	22,889	22,972	23,472	24,472	20,672
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
03. Beginning Cash Balance	22,889	22,972	23,472	24,472	20,672
04. Revenues (from Form B-11)	83	500	1,000	1,200	1,200
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
08. Total Available for Year	22,972	23,472	24,472	25,672	21,872
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	30,000	30,000	30,000	30,000	30,000
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	(30,000)	(30,000)	(30,000)	(25,000)	(30,000)
17. Current Year Reappropriation	0	0	0	0	0
18. Reserve for Current Year Encumbrances	0	0	0	0	0
19. Current Year Cash Expenditures	0	0	0	5,000	0
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	0	0	0	5,000	0
20. Ending Cash Balance	22,972	23,472	24,472	20,672	21,872
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
24. Ending Free Fund Balance	22,972	23,472	24,472	20,672	21,872
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	22,972	23,472	24,472	20,672	21,872
26. Outstanding Loans (if this fund is part of a loan program)	0	0	0	0	0

Note:

Analysis of Fund Balances

Request for Fiscal Year: 2026

Agency: Soil and Water Conservation Commission

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Fund: ID Resource Conserv & Rangeland Dvlpmnt Fd

52200

Sources and Uses:

Prior to FY 2001 this fund also received revenues from the estate tax, now it receives interest and loan interest (\$22-2730). The Idaho Soil and Water Conservation Commission was directed to establish a list of priorities for conservation improvements, projects, and the water quality program for agriculture. These priority lists are to be used as the method for allocation of fu

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate
01. Beginning Free Fund Balance	14,566,994	13,644,352	10,959,752	10,594,952	10,197,352
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
03. Beginning Cash Balance	14,566,994	13,644,352	10,959,752	10,594,952	10,197,352
04. Revenues (from Form B-11)	(954,220)	1,380,400	730,000	720,000	720,000
05. Non-Revenue Receipts and Other Adjustments	2,062,848	50,600	851,200	851,200	851,200
06. Statutory Transfers In	0	0	0	0	0
07. Operating Transfers In	0	0	0	0	0
08. Total Available for Year	15,675,622	15,075,352	12,540,952	12,166,152	11,768,552
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	1,570,764	3,620,400	1,413,200	1,400,000	1,400,000
12. Cash Expenditures for Prior Year Encumbrances	0	0	0	0	0
13. Original Appropriation	685,200	709,800	731,000	728,800	728,800
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	(224,694)	(214,600)	(198,200)	(160,000)	(160,000)
17. Current Year Reappropriation	0	0	0	0	0
18. Reserve for Current Year Encumbrances	0	0	0	0	0
19. Current Year Cash Expenditures	460,506	495,200	532,800	568,800	568,800
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	460,506	495,200	532,800	568,800	568,800
20. Ending Cash Balance	13,644,352	10,959,752	10,594,952	10,197,352	9,799,752
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
24. Ending Free Fund Balance	13,644,352	10,959,752	10,594,952	10,197,352	9,799,752
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	13,644,352	10,959,752	10,594,952	10,197,352	9,799,752
26. Outstanding Loans (if this fund is part of a loan program)	3,922,754	7,492,600	7,433,400	6,432,200	6,432,200

Note:

Analysis of Fund Balances

Request for Fiscal Year: 2026

Agency: Soil and Water Conservation Commission

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Fund: ID Resource Conserv & Rangeland Dvlpmt Fd: -Administration

52201

Sources and Uses:

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate
01. Beginning Free Fund Balance	0	0	0	67,300	142,300
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
03. Beginning Cash Balance	0	0	0	67,300	142,300
04. Revenues (from Form B-11)	0	0	67,300	75,000	75,000
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
08. Total Available for Year	0	0	67,300	142,300	217,300
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
19. Current Year Cash Expenditures	0	0	0	0	0
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	0	0	0	0	0
20. Ending Cash Balance	0	0	67,300	142,300	217,300
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
24. Ending Free Fund Balance	0	0	67,300	142,300	217,300
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	0	0	67,300	142,300	217,300
26. Outstanding Loans (if this fund is part of a loan program)	0	0	0	0	0

Note:

Analysis of Fund Balances

Request for Fiscal Year: 2026

Agency: Soil and Water Conservation Commission

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Fund: Wastewater Facility Loan: Revolving Loan Fund-Scc

52916

Sources and Uses:

The Soil Conservation Commission has entered into an agreement with the Department of Environmental Quality (DEQ) to use a portion of the Clean Water State Revolving Fund to address agricultural impacts on water quality. The commission may provide low interest loans to farmers, ranchers, and landowners to address wastewater runoff, nutrient discharge and best management practices. DEQ made \$2,673,000 available for this program in August 2002. Through FY 2016, only one p

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate
01. Beginning Free Fund Balance	27,557	66,449	68,149	70,949	69,449
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
03. Beginning Cash Balance	27,557	66,449	68,149	70,949	69,449
04. Revenues (from Form B-11)	3,410	1,700	2,800	3,500	3,500
05. Non-Revenue Receipts and Other Adjustments	42,495	0	0	0	0
06. Statutory Transfers In	0	0	0	0	0
07. Operating Transfers In	0	0	0	0	0
08. Total Available for Year	73,462	68,149	70,949	74,449	72,949
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	2,013	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances	0	0	0	0	0
13. Original Appropriation	30,000	30,000	30,000	30,000	30,000
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	(25,000)	(30,000)	(30,000)	(25,000)	(30,000)
17. Current Year Reappropriation	0	0	0	0	0
18. Reserve for Current Year Encumbrances	0	0	0	0	0
19. Current Year Cash Expenditures	5,000	0	0	5,000	0
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	5,000	0	0	5,000	0
20. Ending Cash Balance	66,449	68,149	70,949	69,449	72,949
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
24. Ending Free Fund Balance	66,449	68,149	70,949	69,449	72,949
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	66,449	68,149	70,949	69,449	72,949
26. Outstanding Loans (if this fund is part of a loan program)	4,590	4,600	0	0	0

Note:

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	Soil and Water Conservation Commission						215
Division	Soil and Water Conservation Commission						SW1
Appropriation Unit	Soil and Water Conservation Commission						SWCC
FY 2024 Total Appropriation							
1.00	FY 2024 Total Appropriation						SWCC
	10000 General	15.50	1,470,500	243,800	33,100	6,772,400	8,519,800
	34800 Federal	1.00	61,900	0	0	1,635,000	1,696,900
	45000 Dedicated	0.00	0	30,000	0	0	30,000
	52200 Dedicated	2.25	202,500	162,800	200	0	365,500
	52916 Dedicated	0.00	0	30,000	0	0	30,000
		18.75	1,734,900	466,600	33,300	8,407,400	10,642,200
1.13	PY Executive Carry Forward						SWCC
	10000 General	0.00	0	0	12,600	156,100	168,700
		0.00	0	0	12,600	156,100	168,700
1.61	Reverted Appropriation Balances						SWCC
	10000 General	0.00	(137,500)	(39,200)	(200)	(700)	(177,600)
	34800 Federal	0.00	(61,900)	0	0	(1,635,000)	(1,696,900)
	45000 Dedicated	0.00	0	(30,000)	0	0	(30,000)
	52200 Dedicated	0.00	(10,800)	(88,300)	0	0	(99,100)
	52916 Dedicated	0.00	0	(30,000)	0	0	(30,000)
		0.00	(210,200)	(187,500)	(200)	(1,635,700)	(2,033,600)
1.71	Legislative Reappropriation						SWCC
	10000 General	0.00	0	0	0	(1,715,600)	(1,715,600)
		0.00	0	0	0	(1,715,600)	(1,715,600)
FY 2024 Actual Expenditures							
2.00	FY 2024 Actual Expenditures						SWCC
	10000 General	15.50	1,333,000	204,600	45,500	5,212,200	6,795,300
	34800 Federal	1.00	0	0	0	0	0
	45000 Dedicated	0.00	0	0	0	0	0
	52200 Dedicated	2.25	191,700	74,500	200	0	266,400
	52916 Dedicated	0.00	0	0	0	0	0
		18.75	1,524,700	279,100	45,700	5,212,200	7,061,700
FY 2025 Original Appropriation							
3.00	FY 2025 Original Appropriation						SWCC
	10000 General	15.50	1,501,000	237,800	5,600	1,847,800	3,592,200
	OT 10000 General	0.00	0	0	0	1,000,000	1,000,000
	45000 Dedicated	0.00	0	30,000	0	0	30,000
	52200 Dedicated	2.25	206,800	157,400	200	0	364,400

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
52916	Dedicated	0.00	0	30,000	0	0	30,000
		17.75	1,707,800	455,200	5,800	2,847,800	5,016,600
Appropriation Adjustment							
4.11	Legislative Reappropriation						SWCC
This decision unit reflects reappropriation authority granted by SB1373.							
10000	General	0.00	0	0	0	1,715,600	1,715,600
		0.00	0	0	0	1,715,600	1,715,600
FY 2025 Total Appropriation							
5.00	FY 2025 Total Appropriation						SWCC
10000	General	15.50	1,501,000	237,800	5,600	3,563,400	5,307,800
OT 10000	General	0.00	0	0	0	1,000,000	1,000,000
45000	Dedicated	0.00	0	30,000	0	0	30,000
52200	Dedicated	2.25	206,800	157,400	200	0	364,400
52916	Dedicated	0.00	0	30,000	0	0	30,000
		17.75	1,707,800	455,200	5,800	4,563,400	6,732,200
FY 2025 Estimated Expenditures							
7.00	FY 2025 Estimated Expenditures						SWCC
10000	General	15.50	1,501,000	237,800	5,600	3,563,400	5,307,800
OT 10000	General	0.00	0	0	0	1,000,000	1,000,000
45000	Dedicated	0.00	0	30,000	0	0	30,000
52200	Dedicated	2.25	206,800	157,400	200	0	364,400
52916	Dedicated	0.00	0	30,000	0	0	30,000
		17.75	1,707,800	455,200	5,800	4,563,400	6,732,200
Base Adjustments							
Removal of One-Time Expenditures							SWCC
This decision unit removes one-time appropriation for FY 2025.							
OT 10000	General	0.00	0	0	0	(1,000,000)	(1,000,000)
		0.00	0	0	0	(1,000,000)	(1,000,000)
FY 2026 Base							
9.00	FY 2026 Base						SWCC
10000	General	15.50	1,501,000	237,800	5,600	3,563,400	5,307,800
OT 10000	General	0.00	0	0	0	0	0
45000	Dedicated	0.00	0	30,000	0	0	30,000
52200	Dedicated	2.25	206,800	157,400	200	0	364,400
52916	Dedicated	0.00	0	30,000	0	0	30,000
		17.75	1,707,800	455,200	5,800	3,563,400	5,732,200
Program Maintenance							
10.11	Change in Health Benefit Costs						SWCC
This decision unit reflects a change in the employer health benefit costs.							
10000	General	0.00	20,500	0	0	0	20,500
52200	Dedicated	0.00	2,900	0	0	0	2,900

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
		0.00	23,400	0	0	0	23,400
10.12	Change in Variable Benefit Costs						SWCC
	This decision unit reflects a change in variable benefits.						
	10000 General	0.00	(800)	0	0	0	(800)
	52200 Dedicated	0.00	(100)	0	0	0	(100)
		0.00	(900)	0	0	0	(900)
10.23	Contract Inflation Adjustments						SWCC
	This decision unit reflects a contractual increase for office rental costs paid to the Idaho Department of Water Resources.						
	10000 General	0.00	0	600	0	0	600
		0.00	0	600	0	0	600
10.61	Salary Multiplier - Regular Employees						SWCC
	This decision unit reflects a 1% salary multiplier for Regular Employees.						
	10000 General	0.00	12,300	0	0	0	12,300
	52200 Dedicated	0.00	1,700	0	0	0	1,700
		0.00	14,000	0	0	0	14,000
FY 2026 Total Maintenance							
11.00	FY 2026 Total Maintenance						SWCC
	10000 General	15.50	1,533,000	238,400	5,600	3,563,400	5,340,400
OT	10000 General	0.00	0	0	0	0	0
	45000 Dedicated	0.00	0	30,000	0	0	30,000
	52200 Dedicated	2.25	211,300	157,400	200	0	368,900
	52916 Dedicated	0.00	0	30,000	0	0	30,000
		17.75	1,744,300	455,800	5,800	3,563,400	5,769,300
Line Items							
12.01	Personnel Alignment						SWCC
	This decision unit aligns the agency's FTP allocation by fund and requests additional spending authority with the alignment.						
	10000 General	0.25	18,900	0	0	0	18,900
	52200 Dedicated	(0.25)	0	0	0	0	0
		0.00	18,900	0	0	0	18,900
12.02	Succession Planning						SWCC
	This ongoing enhancement request is for \$14,600 in personnel spending authority to increase the budget for anticipated vacation payouts due to retirements or staff turnover.						
	10000 General	0.00	14,600	0	0	0	14,600
		0.00	14,600	0	0	0	14,600
12.55	Repair, Replacement, or Alteration Costs						SWCC
	This decision unit is for a one-time request for the replacement of a 2006 Ford F150.						
OT	10000 General	0.00	0	0	40,500	0	40,500
		0.00	0	0	40,500	0	40,500
12.91	Budget Law Exemptions/Other Adjustments						SWCC
	This request is for reappropriation authority for any unencumbered and unexpended balances to complete projects using the Water Quality for Agriculture Fund and the Conservation Reserve Enhancement Program.						
OT	10000 General	0.00	0	0	0	0	0
		0.00	0	0	0	0	0

FY 2026 Total

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
13.00	FY 2026 Total						SWCC
10000	General	15.75	1,566,500	238,400	5,600	3,563,400	5,373,900
OT 10000	General	0.00	0	0	40,500	0	40,500
45000	Dedicated	0.00	0	30,000	0	0	30,000
52200	Dedicated	2.00	211,300	157,400	200	0	368,900
52916	Dedicated	0.00	0	30,000	0	0	30,000
		17.75	1,777,800	455,800	46,300	3,563,400	5,843,300

AGENCY: 215

Approp
Unit:

SWCC

Decision Unit No:

12.01

Title:

Personnel Alignment

	General	Dedicated	Federal	Other	Total
FULL-TIME POSITIONS (FTP)					
PERSONNEL COSTS					
1. Salaries					
2. Benefits					
3. Group Position Funding					
TOTAL PERSONNEL COSTS	18,800				
OPERATING EXPENSES					
TOTAL OPERATING EXPENDITURES					
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY					
T/B PAYMENTS					
GRAND TOTAL	18,800				

Explain the request and provide justification for the need.

This request is to shift the equivalent of .25 FTP of the Grants/Contracts Specialist position from the 52200 dedicated fund to the general fund to better align job responsibilities and increases the reserve balance in the fund. This request will require an additional \$18,800 in ongoing general fund personnel base funding. The new alignment is necessary due to the implementation of Luma, continuity of operations, and succession planning. This shift will also remedy the need for an additional personnel enhancement in fund 52200 due to less than a 1% in personnel funding reserves.

If a supplemental, what emergency is being addressed?

NA

Specify the authority in statute or rule that supports this request.

I.C. 67-5309B (2) states that, "It shall be the responsibility of each department director to prepare a department salary administration plan and corresponding budget plan that supports the core mission of the department and is consistent with the provisions of section 67-5309A, Idaho Code."

Indicate existing base of PC, OE, and/or CO by source for this request.

Grants/Contract Specialist	General Fund FTE Allocation	Dedicated Fund 52200 Fund FTE Allocation	General Fund Allocated Annual PC Cost	Dedicated Fund 52200 Allocated Annual PC Cost
FY25 Base	10%	90%	7,534.28	67,808.53
FY26 (Recommendation)	35%	65%	26,369.99	48,972.83
Net Changes	0.25	(0.25)	18,835.70	(18,835.70)

What resources are necessary to implement this request?

No additional resources are needed to implement this request.

List positions, pay grades, full/part-time status, benefits, terms of service.

This enhancement will not require any new part-time or full-time staff.

Will staff be re-directed? If so, describe impact and show changes on org chart.

The organization chart will not be impacted with the redirecting of .25 FTP from fund 52200 to the general fund. The Grants/Contracts Specialist position will have the same supervisor under the same appropriation unit SWCC.

Detail any current one-time or ongoing OE or CO and any other future costs.

This enhancement will not require any current one-time or ongoing OE or CO costs.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

Grants/Contract Specialist	General Fund FII Allocation	Dedicated Fund 52200 Fund FII Allocation	General Fund Allocated Annual PC Cost	Dedicated Fund 52200 Allocated Annual PC Cost
FY25 Base	10%	90%	7,534.28	67,808.53
FY26 (Recommendation)	35%	65%	26,369.99	48,972.83
Net Changes	0.25	(0.25)	18,835.70	(18,835.70)

Provide detail about the revenue assumptions supporting this request.

This ongoing general fund personnel enhancement will be funding from a portion of the FY25 general fund 3% base increase allowance for FY26.

Who is being served by this request and what is the impact if not funded?

This request serves the overall purpose and administration of the ISWCC and aligns the job responsibilities of the Grants/Contract Specialist with the appropriate funding. If unfunded the ISWCC will be required to hold any vacated dedicated fund positions open to reserve funding for any anticipated vacation payouts because reserve funds are less than 1%. Not funding will also restrict ISWCC ability to recruit and retain staff in a timely manner. If unfunded, the dedicated fund will continue to subsidize general fund work activity.

AGENCY: 215

Approp
Unit: SWCC

Decision Unit No:

12.02 Title: Personnel Succession Planning

	General	Dedicated	Federal	Other	Total
FULL-TIME POSITIONS (FTP)					
PERSONNEL COSTS					
1. Salaries					
2. Benefits					
3. Group Position Funding					
TOTAL PERSONNEL COSTS	14,600				
OPERATING EXPENSES					
TOTAL OPERATING EXPENDITURES					
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY					
T/B PAYMENTS					
GRAND TOTAL	14,600				

Explain the request and provide justification for the need.

This ongoing enhancement request is for \$14,600 in personnel spending authority to increase the budget for anticipated vacation payouts due to retirements or staff turnover. ISWCC has not requested a personnel base increase for several years and has depleted any reserve funding to below 3%. For the last few years, ISWCC has left vacated positions temporarily open anticipating potential vacation payments greater than funds in reserve. In addition to the potential vacation payments, ISWCC worked with the Division of Human Resources to evaluate competitive recruitment salaries for essential rehires. This enhancement will allow ISWCC to offer competitive starting salaries for essential rehires.

If a supplemental, what emergency is being addressed?

NA

Specify the authority in statute or rule that supports this request.

Idaho Code Section 67-5334(3) states that "Upon separation from state employment and to the limits allowed by subsection (2) of this section, all classified officers and employees shall receive a lump sum payment for accrued but unused vacation leave at the hourly rate of pay of that officer or employee."

Idaho Code Section 67-5309A states that "...the goal of a total compensation system for state employees shall be to fund a competitive employee compensation and benefit package that will attract qualified applicants to the work force; retain employees who have a commitment to public service excellence; motivate employees to maintain high standards of productivity; and reward employees for outstanding performance."

I.C. 67-5309A(2)(a) asserts that "the state's overall compensation system, which includes both a salary and a benefit component, when taken as a whole shall be competitive with relevant labor market averages."

I.C. 67-5309B(2) states that, "It shall be the responsibility of each department director to prepare a department salary administration plan and corresponding budget plan that supports the core mission of the department and is consistent with the provisions of section 67-5309A, Idaho Code."

Indicate existing base of PC, OE, and/or CO by source for this request.

FY 2025 Base Maintenance S1270 along with S1373 provides \$1,501,000 in personnel funding.

What resources are necessary to implement this request?

No additional resources are needed to implement this request.

List positions, pay grades, full/part-time status, benefits, terms of service.

This enhancement will not require any new part-time or full-time staff.

Will staff be re-directed? If so, describe impact and show changes on org chart.

This enhancement will not require any staff to be redirected.

Detail any current one-time or ongoing OE or CO and any other future costs.

This enhancement will not require any current one-time or ongoing OE or CO costs.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

Leave balances subject to payout X Salary & Fringe/employee

Provide detail about the revenue assumptions supporting this request.

This ongoing general fund personnel enhancement will be funding from a portion of the FY25 general fund 3% base increase allowance for Fy26.

Who is being served by this request and what is the impact if not funded?

This request serves the overall purpose and administration of the ISWCC. If unfunded the ISWCC will continue to hold vacated positions open reserving funding for anticipated vacation payouts. Not funding will also restrict ISWCC ability to recruit and retain staff by offering an attractive salary.

AGENCY: 215

Approp
Unit:

SWCC

Reappropriation Authority – WQPA

Decision Unit No:

12.91
(a)

Title:

(Water Quality Program for Agriculture)

	General	Dedicated	Federal	Other	Total
FULL-TIME POSITIONS (FTP)					
PERSONNEL COSTS					
1. Salaries					
2. Benefits					
3. Group Position Funding					
TOTAL PERSONNEL COSTS					
OPERATING EXPENSES					
TOTAL OPERATING EXPENDITURES					
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY					
T/B PAYMENTS	0				
GRAND TOTAL	0				

Explain the request and provide justification for the need.

Trustee and Benefit payments are passed through directly to the 50 local Soil Conservation Districts pursuant to Section 22-2727, Idaho Code. The Idaho Soil and Water Conservation Commission has been granted reappropriation authority for the Water Quality Program for Agriculture (WQPA) for fiscal years 2023 and 2024 to allow for unforeseen delays in project completion. Unforeseen delays may include, but are not limited to, construction delays, weather conditions delays, supply chain delays, or planning/permitting delays. This request is for reappropriation authority for all unexpended and unencumbered trustee and benefit WQPA funds.

If a supplemental, what emergency is being addressed?

NA

Specify the authority in statute or rule that supports this request.

Title 67, Chapter 35 lays the basis for agencies to request spending authority

Please identify the performance measure, goal, or priority this request is intended to improve in the strategic plan or performance measurement report.

This supports The Idaho Soil and Water Conservation Commission (ISWCC) primary goals and objectives under Idaho Code § 22-2716, Goal 1. Support Districts Voluntary Conservation Efforts.

What is the anticipated measured outcome if this request is funded?

For FY25, the WQPA program received 51 requests for \$3.3 million in water conservation projects. Projects were prioritized and 14 projects were funded with the FY25 \$1 million appropriation. The utilization of returned funds from the prior year's programs allows us to fund an additional three projects and work towards our goal of supporting Districts voluntary conservation efforts.

Indicate existing base of PC, OE, and/or CO by source for this request.

FY 2025 S1373 provides for one-time \$1,000,000 in Trustee and Benefit funding for WQPA grant payments.

What resources are necessary to implement this request?

No additional resources are needed to implement this request.

List positions, pay grades, full/part-time status, benefits, terms of service.

This enhancement will not require any new part-time or full-time staff.

Will staff be re-directed? If so, describe impact and show changes on org chart.

This enhancement will not require any staff to be redirected.

Detail any current one-time or ongoing OE or CO and any other future costs.

Reappropriation of the monies described above authorized by S1373 in the FY25 budget. No additional future costs will be incurred because of this request, aside from FY25 expenditures that have the potential to instead be paid during FY26 if construction delays, weather delays, supply chain delays, or planning/permitting delays occur.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

Projects are reimbursed 60% of the actual costs not to exceed a specified maximum.

Provide detail about the revenue assumptions supporting this request.

This request is funded by FY 2025 general fund Trustee and Benefit appropriation included in S1373.

Who is being served by this request and what is the impact if not funded?

WQPA serves local conservation districts, local farmers, ranchers and irrigation districts, and ultimately the state of Idaho through the voluntary water quality and quantity conservation measures applied. The 50 individual soil and water conservation districts in the State of Idaho are the local leaders tasked with non-regulatory, locally led natural resource conservation. WQPA funding is administered to the local farmers, ranchers, and irrigation companies through the local soil and water conservation districts. WQPA provides cost-share to farmers, ranchers, and irrigation companies for the purpose of conserving and enhancing the quality and value of the water resources of the State of Idaho.

AGENCY: 215

Approp
Unit: SWCC

Reappropriation Authority – CREP

Decision Unit No:

12.91
(b) Title:

**(Conservation Reserve Enhancement
Program)**

	General	Dedicated	Federal	Other	Total
FULL-TIME POSITIONS (FTP)					
PERSONNEL COSTS					
1. Salaries					
2. Benefits					
3. Group Position Funding					
TOTAL PERSONNEL COSTS					
OPERATING EXPENSES					
TOTAL OPERATING EXPENDITURES					
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY					
T/B PAYMENTS	0				
GRAND TOTAL	0				

Explain the request and provide justification for the need.

The alignment and timing of state fiscal year funding along with the matching requirements for matching the enrollment acres based on a federal year program is causing funding challenges. Reappropriation in the Conservation Reserve Enhancement Program (CREP) will reduce or eliminate the need for funding enhancements year-over-year.

If a supplemental, what emergency is being addressed?

NA

Specify the authority in statute or rule that supports this request.

Title 67, Chapter 35 lays the basis for agencies to request spending authority

Please identify the performance measure, goal, or priority this request is intended to improve in the strategic plan or performance measurement report.

ISWCC FY 2025-2028 STRATEGIC PLAN:

FY 2025 GOAL #2:

Provide Conservation Programs & Services

FY 2025 OBJECTIVE:

Conservation Reserve Enhancement Program (CREP) Provide technical leadership and guidance to private landowners in coordination with Federal, State, and other partners to reduce ground water consumption on cropland within the Eastern Snake Plain Aquifer.

FY 2025 KEY PERFORMANCE MEASURE:

Number of CREP-enrolled acres over which technical leadership and guidance is provided.

ISWCC FY 2024 PERFORMANCE REPORT Part II – Performance Measures, fourth PM in the table of performance measures.

“Number of acres enrolled in the **Conservation Reserve Enhancement Program (CREP)** over which technical leadership and guidance is provided”

What is the anticipated measured outcome if this request is funded?

Increase the number of CREP-enrolled acres over which technical leadership and guidance is provided for the [REVISED AGREEMENT BETWEEN THE UNITED STATES DEPARTMENT OF AGRICULTURE COMMODITY CREDIT CORPORATION AND THE STATE OF IDAHO CONCERNING THE IMPLEMENTATION OF THE IDAHO EASTERN SNAKE PLAIN AQUIFER CONSERVATION RESERVE ENHANCEMENT PROGRAM 2021.](#)

Indicate existing base of PC, OE, and/or CO by source for this request.

FY 2025 Base Maintenance S1270 provides \$264,000 for Trustee and Benefit funding for CREP payments.

What resources are necessary to implement this request?

No additional resources are needed to implement this request.

List positions, pay grades, full/part-time status, benefits, terms of service.

This enhancement will not require any new part-time or full-time staff.

Will staff be re-directed? If so, describe impact and show changes on org chart.

This enhancement will not require any staff to be redirected.

Detail any current one-time or ongoing OE or CO and any other future costs.

Reappropriation is of the monies described above which are contained in the FY25 budget. No additional future costs will be incurred because of this request, aside from FY25 expenditures that have the potential to instead be paid during FY26.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

The number of enrolled acres in the Revised CREP Agreement for CREP.

From the Revised CREP Agreement, section VI.2.A:

2. ISWCC agrees to:
 - A. Make a per-acre annual payment to participants in an amount equal to the result of multiplying the USDA CCC per-acre annual rental payment, as determined in accordance with Section V.2, times 0.13 (13 percent). The annual payment will be divided among the eligible participants according to the shares on the approved CRP contract.

Provide detail about the revenue assumptions supporting this request.

This request is funded by FY 2025-S1270 general fund Trustee and Benefit appropriation.

Who is being served by this request and what is the impact if not funded?

Idaho ground water users enrolled in CREP, ground water districts, Idaho Ground Water Appropriators, ground water users in the target area, spring water right holders along the Snake River in southern Idaho. Funding this request ensures the continuation of the REVISED AGREEMENT BETWEEN THE UNITED STATES DEPARTMENT OF AGRICULTURE COMMODITY CREDIT CORPORATION AND THE STATE OF IDAHO CONCERNING THE IMPLEMENTATION OF THE IDAHO EASTERN SNAKE PLAIN AQUIFER CONSERVATION RESERVE ENHANCEMENT PROGRAM 2021 and is a requirement in this agreement.

PCF Detail Report

Request for Fiscal Year: 2026

Agency: Soil and Water Conservation Commission

215

Appropriation Unit: Soil and Water Conservation Commission

SWCC

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	14.50	950,434	191,750	220,779	1,362,963
		Total from PCF	14.50	950,434	191,750	220,779	1,362,963
		FY 2025 ORIGINAL APPROPRIATION	15.50	1,056,839	201,500	242,661	1,501,000
		Unadjusted Over or (Under) Funded:	1.00	106,405	9,750	21,882	138,037
Adjustments to Wage and Salary							
215000	576C	Water Quality Resource Conservationist	1.00	52,000	13,000	12,200	77,200
3447	R90						
NEWP-588219	90000	GROUP POSITION , Std Benefits/No NE Ret/No Health	.00	10,000	0	883	10,883
Estimated Salary Needs							
		Board, Group, & Missing Positions	.00	10,000	0	883	10,883
		Permanent Positions	15.50	1,002,434	204,750	232,979	1,440,163
		Estimated Salary and Benefits	15.50	1,012,434	204,750	233,862	1,451,046
Adjusted Over or (Under) Funding							
		Original Appropriation	.00	44,405	(3,250)	8,799	49,954
		Estimated Expenditures	.00	44,405	(3,250)	8,799	49,954
		Base	.00	44,405	(3,250)	8,799	49,954

PCF Detail Report

Request for Fiscal Year: 2026

Agency: Soil and Water Conservation Commission 215
 Appropriation Unit: Soil and Water Conservation Commission SWCC
 Fund: ID Resource Conserv & Rangeland Dvlpmt Fd 52200

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	2.25	143,195	29,250	33,512	205,957
		Total from PCF	2.25	143,195	29,250	33,512	205,957
		FY 2025 ORIGINAL APPROPRIATION	2.25	144,395	29,250	33,155	206,800
		Unadjusted Over or (Under) Funded:	.00	1,200	0	(357)	843
Estimated Salary Needs							
		Permanent Positions	2.25	143,195	29,250	33,512	205,957
		Estimated Salary and Benefits	2.25	143,195	29,250	33,512	205,957
Adjusted Over or (Under) Funding							
		Original Appropriation	.00	1,200	0	(357)	843
		Estimated Expenditures	.00	1,200	0	(357)	843
		Base	.00	1,200	0	(357)	843

PCF Summary Report

Request for Fiscal Year: 202
6

Agency: Soil and Water Conservation Commission

215

Appropriation Unit: Soil and Water Conservation Commission

SWCC

Fund: ID Resource Conserv & Rangeland Dvlpmt Fd

52200

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2025 ORIGINAL APPROPRIATION	2.25	144,395	29,250	33,155	206,800
5.00	FY 2025 TOTAL APPROPRIATION	2.25	144,395	29,250	33,155	206,800
7.00	FY 2025 ESTIMATED EXPENDITURES	2.25	144,395	29,250	33,155	206,800
9.00	FY 2026 BASE	2.25	144,395	29,250	33,155	206,800
10.11	Change in Health Benefit Costs	0.00	0	2,900	0	2,900
10.12	Change in Variable Benefit Costs	0.00	0	0	(100)	(100)
10.61	Salary Multiplier - Regular Employees	0.00	1,400	0	300	1,700
11.00	FY 2026 PROGRAM MAINTENANCE	2.25	145,795	32,150	33,355	211,300
12.01	Personnel Alignment	(0.25)	0	0	0	0
13.00	FY 2026 TOTAL REQUEST	2.00	145,795	32,150	33,355	211,300

Contract Inflation

Request for Fiscal Year: 202
6
215
SWCC

Agency: Soil and Water Conservation Commission
Soil and Water Conservation Commission

Appropriation Unit:

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated Expenditures	Contract Dates	FY 2026 Contractual % Change	FY 2026 Total
Contract								
Lease Agreement with the Idaho Department of Water Resources	44,475	45,085	45,694	46,303	46,912	12/1/2017 - 11/30/2026	0	600
Total	44,475	45,085	45,694	46,303	46,912			600
Fund Source								
General	44,475	45,085	45,694	46,303	46,912			600
Total	44,475	45,085	45,694	46,303	46,912			600

LEASE AMENDMENT No. 1

THIS LEASE AMENDMENT ("Lease Amendment"), made and entered into this ^{28th} day of ^{April}, 2017, by and between the Idaho Department of Water Resources, PO Box 83720, Boise, Idaho 83720-0098 ("Lessor") and the STATE OF IDAHO, by and through the Idaho Soil and Water Conservation Commission, PO Box 83720, Boise, Idaho 83720-0083 ("Lessee"), is an amendment of the original Lease Agreement for Space between the Lessor and the Lessee entered into on March 25th, 2016, for space located at 322 East Front Street, Suite 560, Boise, Idaho 83702-7378.

WITNESSETH

COPY

WHEREAS, the parties desire to amend the Lease Agreement for Space;

WHEREAS, the LESSEE is legally authorized to enter in this amendment by power granted by Title 67, Chapter 57 of Idaho Code, with the approval of the Department of Administration; and

NOW, THEREFORE, in consideration of the mutual covenants of the parties, the Lease Agreement for Space is hereby amended as follows:

1. **SECTION 2. TERM.** The first two sentences of Section 2 are hereby deleted and replaced with the following; the remainder of Section 2 remains in full force and effect:

The term of this Lease shall begin on December 1st, 2016, and end at midnight on **November 30th, 2026**. The Lessee may, at the expiration of the term of this Lease Amendment and without the necessity of renewing said Lease Amendment, continue in its occupancy of the Premises on a month to month basis upon the terms and conditions set forth in this Lease Amendment for a period not to exceed one (1) year. The Lessor may terminate the Lessee's month to month occupancy upon ninety (90) days' prior written notice to the Lessee.

2. **SECTION 3. PAYMENT.** For each year after the first year of the term of this Lease Agreement, lease payments shall increase according to the following table, which replaces the table in Section 3 of the Lease Agreement:

Period			Rent/Sq Ft	Rent/Yr	Rent/Mo.
12/1/2017	to	11/30/2018	\$ 17.75	\$ 43,256.75	\$ 3,604.73
12/1/2018	to	11/30/2019	\$ 18.00	\$ 43,866.00	\$ 3,655.50
12/1/2019	to	11/30/2020	\$ 18.25	\$ 44,475.25	\$ 3,706.27
12/1/2020	to	11/30/2021	\$ 18.50	\$ 45,084.50	\$ 3,757.04
12/1/2021	to	11/30/2022	\$ 18.75	\$ 45,693.75	\$ 3,807.81
12/1/2022	to	11/30/2023	\$ 19.00	\$ 46,303.00	\$ 3,858.58
12/1/2023	to	11/30/2024	\$ 19.25	\$ 46,912.25	\$ 3,909.35
12/1/2024	to	11/30/2025	\$ 19.50	\$ 47,521.50	\$ 3,960.13
12/1/2025	to	11/30/2026	\$ 19.75	\$ 48,130.75	\$ 4,010.90

3. **NO ADDITIONAL PROVISIONS.** The parties agree that all provisions of the original Lease Agreement for Space, dated March 25th, 2016, and all previous agreements, unless specifically hereby amended, shall remain in force during the period covered by the Lease Amendment. No other understanding, whether oral or written, whether made prior to or contemporaneously with this Lease Amendment, shall be deemed to enlarge, limit or otherwise affect the operation of the Lease Agreement for Space or this Lease Amendment.

IN WITNESS WHEREOF, the Parties have executed this Lease Amendment as set forth above.

LESSOR: Idaho Department of Water Resources

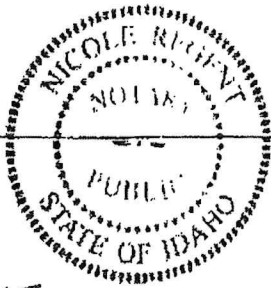
4-21-17
Date Executed

By: [Signature]
Signature
MAT WEAVER
Printed Name

STATE OF ID }
COUNTY OF Ada } ss.

On this 21 day of April, 2017, before me, the undersigned, a Notary Public in and for said State, personally appeared Nicole M. Regent, known or identified to me to be the person whose name is subscribed to the foregoing instrument on behalf of the Idaho Department of Water Resources as Lessor, and acknowledged to me that he/she executed the same on behalf of the Lessor.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



[Signature]
NOTARY PUBLIC

Residing at: _____ Commission expires 1/23/2023

LESSEE: Idaho Soil and Water Conservation Commission

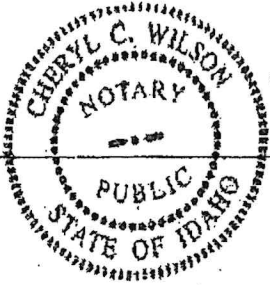
4-24-17
Date Executed

By: [Signature]
Signature
Teri A. Morrison
Printed Name

STATE OF Idaho }
COUNTY OF Ada } ss.

On this 24 day of April, 2017, before me, the undersigned, a Notary Public in and for said State, personally appeared Teri A. Morrison, known or identified to me to be the person whose name is subscribed to the foregoing instrument on behalf of the Idaho Soil and Water Conservation Commission, and acknowledged to me that he/she executed the same on behalf of the Lessee.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



[Signature]
NOTARY PUBLIC

Residing at: Boise Commission expires 7/17/18

APPROVED BY:

[Signature]
Linda S. Miller

4/28/2017
Date

Statewide Leasing Manager, Division of Public Works, Department of Administration

One-Time Operating & One-Time Capital Outlay Summary

Request for Fiscal Year: 2026

Agency: Soil and Water Conservation Commission

215

Priority	Appropriation Unit	DU	Fund	Summary Account	Item Description	Current Mileage	Date Acquired	Quantity In Stock	Request Quantity Desired	Request Unit Cost	Request Total Cost
Detail											
3	SWCC	12.55	10000	755		84,000	2006	0.00	1.00	40,500.00	40,500
								Subtotal	0.00	1.00	40,500
Grand Total by Appropriation Unit											
SWCC											40,500
								Subtotal			40,500
Grand Total by Decision Unit											
12.55											40,500
								Subtotal			40,500
Grand Total by Fund Source											
10000											40,500
								Subtotal			40,500
Grand Total by Summary Account											
755											40,500
								Subtotal	0.00	1.00	40,500

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

AGENCY INFORMATION

AGENCY NAME:	Soil & Water Conservation Commission	Division/Bureau:	
Prepared By:	Melonie Ziegler	E-mail Address:	melonie.ziegler@swc.idaho.gov
Telephone Number:	208-332-1795	Fax Number:	208-332-1799
DFM Analyst:	Amanda Harper	LSO/BPA Analyst:	Alex Williamson
Date Prepared:	8/29/2022	For Fiscal Year:	2022

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

Facility Name:	NRCS Service Centers (field offices statewide)				
City:		County:		Zip Code:	
Street Address:					
Facility Ownership (could be private or state-owned)	Private Lease:	<input checked="" type="checkbox"/>	State Owned:	<input type="checkbox"/>	Lease Expires: 6/30/2022

FUNCTION/USE OF FACILITY

NRCS provides office space and IT technical support for 10 Commission field staff in the following communities: Blackfoot, Burley, Coeur d'Alene, Emmett, Shoshone, Idaho Falls, Soda Springs, and Lewiston.

COMMENTS

From year to year, office space leased from NRCS in various locations changes according to staffing needs. For example, in FY 2016, the Twin Falls space was not needed as that employee began working in the Boise office, but in FY 2020 the Twin Falls desk was again needed. In FY 2020, we dropped the lease on the Orofino desk and replaced it with a leased office from the Clearwater Conservation District. In FY 2022, an employee from Boise will be transferring from the Boise office to an NRCS office in Jerome.

SURPLUS PROPERTY

FISCAL YR:	ACTUAL 2021	ESTIMATE 2022	REQUEST 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

WORK AREAS

FISCAL YR:	ACTUAL 2021	ESTIMATE 2022	REQUEST 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026
Total Number of Work Areas:	10	10	10	10	10	10
Full-Time Equivalent Positions:	9	10	10	10	10	10
Temp. Employees, Contractors, Auditors, etc.:	0	0	0	0	0	0

SQUARE FEET

FISCAL YR:	ACTUAL 2021	ESTIMATE 2022	REQUEST 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026
Square Feet:	800	900	900	900	900	900

FACILITY COST

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

FISCAL YR:	ACTUAL 2022	ESTIMATE 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
Total Facility Cost/Yr:	\$0.00	\$42,563.81	\$43,840.73	\$45,155.95	\$46,510.63	\$47,905.95

IMPORTANT NOTES:

1. Please fill in the white sections only! If you have any questions, please call Melissa Broome @ 208-332-1933.
2. Upon completion, please send to Melissa Broome at the Division of Public Works via email to Melissa.Broome@adm.idaho.gov.
3. 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.
4. Attach a hardcopy of this submittal, as well as the Facility Information Summary Sheet, if applicable, with your budget request.

AGENCY NOTES:

NRCS may be prorating rent and/or CCE IT and Phone for FY22 due to continued COVID 19 staffing limitations in Federal offices, but nothing has been confirmed. The NRCS facilities contract is evaluated annually for changes in field staff needs. Changes may occur and depend on NRCS relocation decisions and timing. Due to NRCS offices being closed and unavailable for use during FY 2021 (due to COVID 19 protocols), no lease or other fees were charged during the fiscal year. The FY21 Facility Cost Estimate was previously calculated at \$14,194.80 + (\$20,100 x 1.03) = \$34,897.80 (\$14,194.80 is the agreed upon projected Office Space cost, and the \$20,100 is the actual FY20 CCE IT and Phone cost) The amounts in the Facility Cost "Request" boxes above reflect the uncertainty for future years: Discussions were previously held that the contract for 10 offices may increase to \$2,000 each after FY21, so, to allow for uncertainty, the FY22 estimate is calculated as follows: Office Space is calculated at FY22's potential \$2,000 x 10 = \$20,000 ; CCE IT and Phone is the FY20 actual of \$20,100 x 1.03 (FY21 increase estimate) x 1.03 (FY22 increase estimate) = \$21,324.09 : \$20,000 Office Space + \$21,324.09 CCE IT and Phone = \$41,324.09 total FY22 estimate : Future years are increased by the instructed 3% per year.

Part I – Agency Profile

Agency Overview

The Idaho Soil and Water Conservation Commission (ISWCC) was created in 1939 under Idaho Code § 22-2716, et. seq.) to assist local conservation districts in their efforts to reduce soil erosion generated by agricultural land management practices. ISWCC is now also the lead agency for a number of voluntary conservation programs that address water quality and other natural resource issues. ISWCC has no regulatory authority. The ISWCC was led in FY 2024 by seven Commissioners appointed by the Governor: Chairman Erik Olson, Vice Chair Wendy Pratt, Secretary Karen Sharpnack, Treasurer Blake Hollingsworth, and members Mitchell Silvers, Joan Cloonan, and Richard Savage. The administrator was Delwyne Trefz. In FY 2024, the agency had 17.75 administrative and technical FTPs located in offices around the state.

Core Functions/Idaho Code

1. **District Support and Services:** provides technical, financial, and other assistance to Idaho's 50 conservation districts.
2. **Comprehensive Conservation Services:** provides and promotes non-regulatory incentive and science-based programs to support voluntary conservation activities enhancing the environmental quality and economic productivity of the state.
3. **Administration:** ensures fiscally responsible operations to support Commissioners, programs, and staff.
4. **Outreach:** engages local, state, and federal partners, non-governmental organizations, and resource and agricultural production groups to promote agricultural stewardship and voluntary conservation.

Revenue and Expenditures

Revenue	FY 2021	FY 2022	FY 2023	FY 2024
General Fund	2,695,800	2,967,200	3,370,200	3,519,800
Receipts (Idle Fund Interest)	2,006	10,939	2,200	3,700
RCRDP Loan Program	745,910	554,314	715,500	431,500
SRF Loan Program	78,408	139,356	0	0
Federal Grant Funds	*(12,149)	12,149	0	0
Total	3,522,124	3,683,958	4,087,900	3,955,000
Expenditures	FY 2021	FY 2022	FY 2023	FY 2024
Personnel Costs	1,255,777	1,267,957	1,453,900	1,524,700
Operating Expenditures	252,924	294,862	252,400	279,100
Capital Outlay	0	0	20,500	45,700
Trustee/Benefit Districts	1,166,700	1,428,100	1,508,400	1,508,400
Trustee/Benefit CREP			190,000	257,600
Trustee/Benefit WQPA FY 2023 Supplemental			4,729,900	155,400
Trustee/Benefit WQPA FY 24 Supplemental				3,451,800
RCRDP Loan Disbursements	349,169	785,344	2,057,800	706,600
DEQ Loan	79,147	93,450	0	0
Federal Grant Funds	0	0	0	0
Total	3,103,717	3,869,713	10,212,900	7,929,300

*Adjust to FY - Federal Grant Funds Billed in FY 2022 – Revenue Received in FY 2023

Profile of Cases Managed and/or Key Services Provided *

Cases Managed and/or Key Services Provided	FY 2021	FY 2022	FY 2023	FY 2024
Landowners assisted in their conservation efforts (number)	328	973	1,053	1,031
Administrative, technical & engineering assistance provided to Conservation Districts (staff hours)	10,860	11,697	10,476	11,986
Technical assistance provided to landowners enrolled in the USDA Conservation Reserve Enhancement Program (staff hours)	3,230	4,279	2,923	2,771
Total Maximum Daily Load (TMDL) Agricultural Implementation Plans developed (number) ²	7	5	2	2

¹ For the FY 2022 Performance Report, the key services summarized in earlier versions of this table were revised to more accurately reflect services provided directly by ISWCC.

² The number of Implementation Plans ISWCC completes each year depends in part upon the number of Total Maximum Daily Loads completed and approved by IDEQ and EPA.

FY 2024 Performance Highlights

During FY 2024 ISWCC field staff expended 10,476 hours in support of conservation projects administered by the 50 Conservation Districts across the state. Staff provided a wide range of administrative, technical, and engineering services as requested by Districts. The Commission published monthly issues of our newsletter **Conservation the Idaho Way** to a distribution list of 676 subscribers. Each newsletter includes an in-depth story which highlights either the activities of one Conservation District or an issue of interest to the conservation community.

The 2022 Legislature provided a \$5M supplemental appropriation for ISWCC's Water Quality Program for Agriculture (WQPA), to be expended before the end of FY 2024. WQPA funds were available to conservation districts and others in need of financial assistance to implement projects designed to conserve water quality and water quantity. ISWCC approved 47 projects sponsored by 32 different conservation districts. Of the \$5M appropriation, \$4,729,900 was disbursed in FY 2024 and \$156,092 was encumbered into FY 2025. These funds, when leveraged with landowner and other funds, enabled implementation of conservation projects with a total cost of \$17.3M. The balance of the appropriation, \$114,008 reverted to the general fund.

Following on the success of the FY 2023/2023 WPA program, the 2023 Legislature appropriated an additional \$5M supplemental to fund WQPA through the end of FY 2025.

Part II – Performance Measures

Note: ISWCC has reworked its Strategic Plan and Performance Measures Report to more closely reflect DFM requirements. The new performance measures were implemented beginning in FY 2021.

Performance Measure		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
District Support & Services						
Percentage of those Conservation Districts who responded to the ISWCC annual survey and expressed satisfaction with the services & programs provided	actual	78	82	95	97.5	
	target	90	90	90	95	95
Percentage of those Conservation Districts who responded to the ISWCC annual survey and expressed satisfaction with the effectiveness of the communications received from the Commission	actual	89	87	97.5	95	
	target	90	90	90	95	95
Percentage of requests submitted by Conservation Districts through the Technical Assistance Allocation Process (TAAP) that receive the requested assistance	actual	93	90	92	96	
	target	90	90	90	90	90
Conservation Programs & Services						
Number of acres enrolled in the Conservation Reserve Enhancement Program (CREP) over which technical leadership and guidance is provided	actual	18,432	18,262	11,442*	9,705	
	target	20,000	15,000	11,288	12,000	12,000
Acres improved with implementation of Best Management Practices (BMPs) and facilitated by Resource Conservation & Rangeland Development Program (RCRDP) funding	actual	331	1,482	2,853**	8,221	
	target	600	600	1,000	1,000	2,000
Number of acres with Best Management Practices (BMPs) implemented to maintain and improve Ground Water Quality	actual	47,264	48,813	55,029	63,075	
	target	54,000	50,000	50,000	50,000	50,000
Percentage of Total Maximum Daily Load (TMDL) implementation plans completed within 18 months of the TMDL having been approved by the Environmental Protection Agency (EPA)	actual	90	90	0	33	
	target	100	100	100	100	100

Performance Measure		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Communication & Outreach						
Increase the number of newsletter subscribers	actual	22	25	26	33	
	target	20	20	25	25	25
Increase annual percentage of social media reach, likes, and follows	actual	6	9.5	2.7***	6.8	
	target	10%	10%	10%	10	10
Increase number of additional partner projects in Tracker	actual	7	5	0****	0	
	target	6	6	6	0	0

Performance Measure Explanatory Notes

* The decrease in CREP acreage is due to contracts expiring and not being renewed, largely driven by high commodity prices.

** The increase in the number of acres that were improved with assistance of RCRDP loan funds is largely due to two individual loans which together accounted for greater than 50% of the total acreage treated using the program.

*** The decrease in the growth of our social media reach is due to a change in the methodology used to estimate this metric.

**** The decrease in number of additional partner projects created in Tracker is due to partners placing low priority on creating and entering records of their projects in Tracker, prioritizing instead the development of implementation projects funded by our Water Quality Program for Agriculture and other programs.

For More Information Contact

Idaho Soil & Water Conservation Commission
 322 East Front Street, Suite 560
 Boise, ID 83702
 Phone: (208) 332-1790
 Fax: (208) 332-1799
 E-mail: info@swc.idaho.gov

Director Attestation for Performance Report

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: Idaho Soil and Water Conservation Commission

Delwynne Trefz

Director's Signature

August 28, 2024
Date

Please return to:

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

FAX: 334-2438
E-mail: info@dfm.idaho.gov