

Agency Summary And Certification

FY 2026 Request

Agency: Division of Financial Management

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

Signature of Department Director:

LORI WOLFF

Date: 08/29/2024

			FY 2024 Total Appropriation	FY 2024 Total Expenditures	FY 2025 Original Appropriation	FY 2025 Estimated Expenditures	FY 2026 Total Request
Appropriation Unit							
Division of Financial Management			44,748,400	32,007,900	44,842,100	44,842,100	45,040,800
Total			44,748,400	32,007,900	44,842,100	44,842,100	45,040,800
By Fund Source							
G	10000	General	2,158,600	2,332,900	2,228,200	2,228,200	2,285,200
D	12500	Dedicated	117,400	84,700	119,600	119,600	184,382
F	34400	Federal	20,589,700	19,445,700	20,589,700	20,589,700	20,589,700
F	34410	Federal	20,000,000	9,387,100	20,000,000	20,000,000	20,000,000
F	34430	Federal	1,085,600	150,000	1,087,400	1,087,400	1,089,400
D	34900	Dedicated	183,000	68,500	187,400	187,400	253,418
D	47505	Dedicated	614,100	539,000	629,800	629,800	638,700
Total			44,748,400	32,007,900	44,842,100	44,842,100	45,040,800
By Account Category							
Personnel Cost			2,708,500	2,429,600	2,772,700	2,772,700	2,944,050
Operating Expense			1,450,200	745,500	1,479,700	1,479,700	1,485,950
Capital Outlay			0	0	0	0	21,100
Trustee/Benefit			40,589,700	28,832,800	40,589,700	40,589,700	40,589,700
Total			44,748,400	32,007,900	44,842,100	44,842,100	45,040,800
FTP Positions			22.00	22.00	22.00	22.00	23.00
Total			22.00	22.00	22.00	22.00	23.00

Division Description

Request for Fiscal Year: 2026

Agency: Division of Financial Management

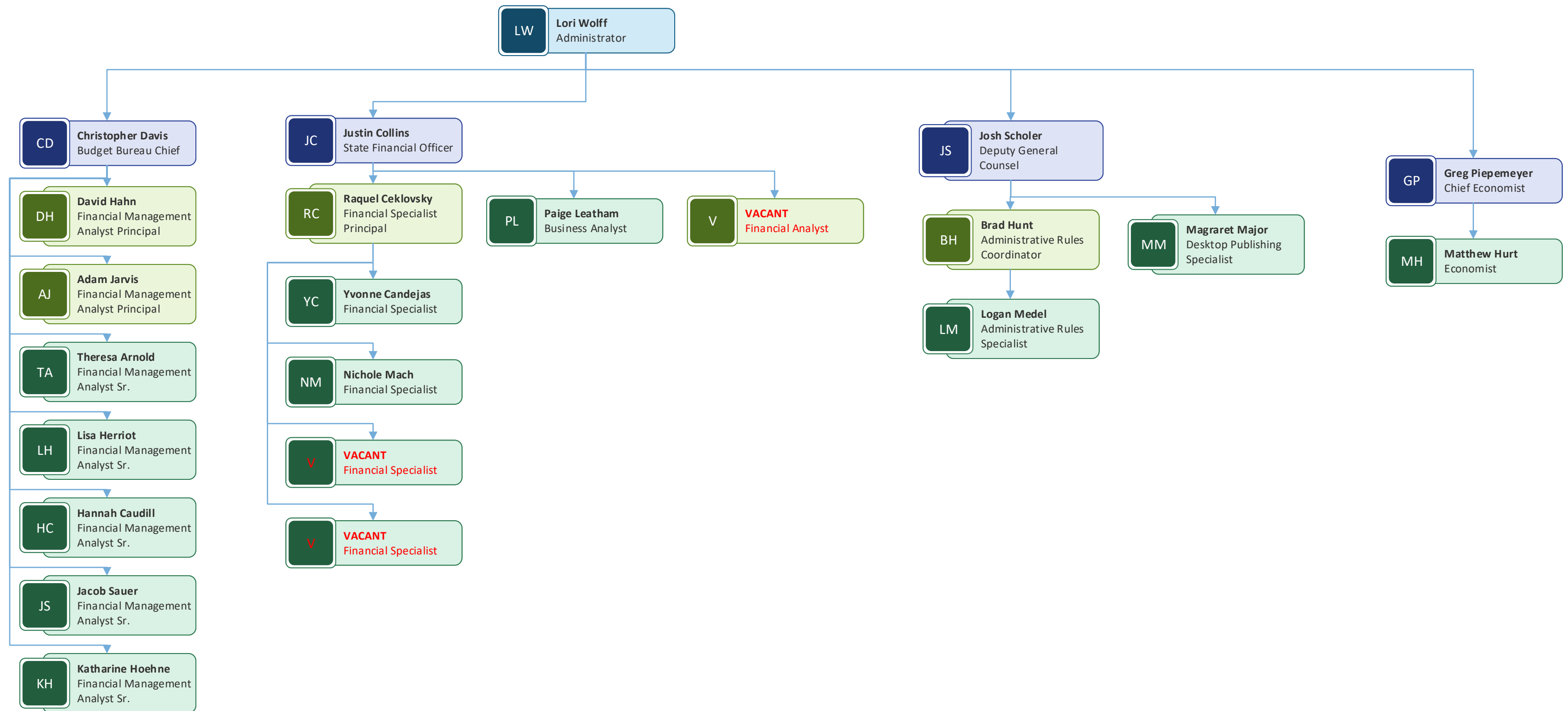
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Division: Division of Financial Management

DF1

Statutory Authority: IC §67-1910 through 1918 and IC § 67-5202

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



FTP: 20
 Vacant FTP: 2
 August 1, 2024

Appropriation Unit Revenues

Request for Fiscal Year: 2026

Agency: Division of Financial Management

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Appropriation Unit: Division of Financial Management

GVCA

		FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimated Revenue	FY 26 Estimated Revenue	Significant Assumptions	
Fund	1000							
	0							
	General Fund							
	470	Other Revenue	0	0	3,317,300	0	0	
		General Fund Total	0	0	3,317,300	0	0	
Fund	1250							
	0							
	Indirect Cost Recovery-SWCAP							
	470	Other Revenue	0	0	23,806,400	24,000,000	24,100,000	
		Indirect Cost Recovery-SWCAP Total	0	0	23,806,400	24,000,000	24,100,000	
Fund	3440							
	0							
	American Rescue Plan Act - ARPA							
	460	Interest	0	0	26,953,200	34,000,000	45,000,000	
	470	Other Revenue	0	0	0	0	0	
	482	Other Fund Stat	0	0	31,512,100	32,000,000	33,000,000	
		American Rescue Plan Act - ARPA Total	0	0	58,465,300	66,000,000	78,000,000	
Fund	3440							
	9							
	SSBCI							
	460	Interest	0	0	528,800	200,000	100,000	
		SSBCI Total	0	0	528,800	200,000	100,000	
Fund	3441							
	0							
	ARPA Homeowner Assistance Fund							
	460	Interest	0	0	2,119,000	1,000,000	500,000	
	470	Other Revenue	0	0	0	0	0	
		ARPA Homeowner Assistance Fund Total	0	0	2,119,000	1,000,000	500,000	
Fund	3442							
	0							
	ARPA Emergency Rental Assistance							
	460	Interest	0	0	33,700	200,000	100,000	
	470	Other Revenue	0	0	0	0	0	
		ARPA Emergency Rental Assistance Total	0	0	33,700	200,000	100,000	

Appropriation Unit Revenues

Request for Fiscal Year: 2026

Fund 3443	ARPA State Fiscal Recovery Fund					
0						
450	Fed Grants & Contributions	0	0	(758,500)	(800,000)	(1,000,000)
460	Interest	0	0	133,600	50,000	10,000
470	Other Revenue	0	0	758,500	800,000	1,000,000
	ARPA State Fiscal Recovery Fund Total	0	0	133,600	50,000	10,000
Fund 3490	Miscellaneous Revenue					
0						
435	Sale of Services	0	0	13,600	55,000	53,000
	Miscellaneous Revenue Total	0	0	13,600	55,000	53,000
Fund 4750	Professional Services: Administrative Code Fund					
5						
441	Sales of Goods	0	0	265,900	855,000	875,000
460	Interest	0	0	43,200	50,000	55,000
	Professional Services: Administrative Code Fund Total	0	0	309,100	905,000	930,000
Fund 5850	Twenty Seventh Payroll Fund					
0						
460	Interest	0	0	1,452,500	2,000,000	2,000,000
	Twenty Seventh Payroll Fund Total	0	0	1,452,500	2,000,000	2,000,000
	Division of Financial Management Total	0	0	90,179,300	94,410,000	105,793,000

Analysis of Fund Balances

Request for Fiscal Year: 2026

Agency: Division of Financial Management

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Fund: Indirect Cost Recovery-SWCAP

12500

Sources and Uses:

The source of revenue is the collection of indirect cost on actual expenditures from federal grants (excluding capital outlay and trustee/benefit payments). The rate applied is negotiated and approved by the U.S. Department of Education annually. The money in this account is used to cover the administrative costs of accounting/human resources in the department, as well as to pay for goods and services that would benefit the agency as a whole that are not directly chargeable to any one program.

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate
01. Beginning Free Fund Balance	0	3	2,380,703	26,102,403	49,982,803
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	3	2,380,703	26,102,403	49,982,803
04. Revenues (from Form B-11)	23,234,100	23,823,700	23,806,400	24,000,000	24,100,000
05. Non-Revenue Receipts and Other Adjustments	26,203	(213,400)	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	23,260,303	23,610,303	26,187,103	50,102,403	74,082,803
09. Statutory Transfers Out	23,260,300	22,171,900	0	0	0
10. Operating Transfers Out	0	0	0	0	0
11. Non-Expenditure Distributions and Other Adjustments	0	43,500	0	0	0
12. Cash Expenditures for Prior Year Encumbrances	0	0	0	0	0
13. Original Appropriation	0	0	117,400	119,600	123,000
14. Prior Year Reappropriations, Supplementals, Recessions	0	36,800	0	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	0	(22,600)	(32,700)	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	14,200	84,700	119,600	123,000
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	0	14,200	84,700	119,600	123,000
20. Ending Cash Balance	3	1,380,703	26,102,403	49,982,803	73,959,803
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	3	1,380,703	26,102,403	49,982,803	73,959,803
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	3	1,380,703	26,102,403	49,982,803	73,959,803
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: Division of Financial Management

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Fund: American Rescue Plan Act - ARPA

34400

Sources and Uses:

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate
01. Beginning Free Fund Balance	547,060,000	891,371,400	544,845,000	409,891,743	439,302,043
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
03. Beginning Cash Balance	547,060,000	891,371,400	544,845,000	409,891,743	439,302,043
04. Revenues (from Form B-11)	498,942,100	19,633,700	58,465,300	50,000,000	30,000,000
05. Non-Revenue Receipts and Other Adjustments	0	0	0	0	0
06. Statutory Transfers In	0	0	0	0	0
07. Operating Transfers In	0	0	0	0	0
08. Total Available for Year	1,046,002,100	911,005,100	603,310,300	459,891,743	469,302,043
09. Statutory Transfers Out	154,630,700	366,160,100	173,972,900	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	50,000,000	0	20,589,700	20,589,700	20,589,700
14. Prior Year Reappropriations, Supplementals, Recessions	(50,000,000)	0	0	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	0	0	(1,144,043)	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	19,445,657	20,589,700	20,589,700
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	0	0	19,445,657	20,589,700	20,589,700
20. Ending Cash Balance	891,371,400	544,845,000	409,891,743	439,302,043	448,712,343
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	891,371,400	544,845,000	409,891,743	439,302,043	448,712,343
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	891,371,400	544,845,000	409,891,743	439,302,043	448,712,343
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: Division of Financial Management

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Fund: SSBCI

34409

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	14,361,000	14,889,800	15,089,800
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	14,361,000	14,889,800	15,089,800
04. Revenues (from Form B-11)	0	20,928,800	528,800	200,000	100,000
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	20,928,800	14,889,800	15,089,800	15,189,800
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	13,135,600	0	0	0
14. Prior Year Reappropriations, Supplementals, Recessions	0	7,454,100	0	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	0	(14,021,900)	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	6,567,800	0	0	0
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	0	6,567,800	0	0	0
20. Ending Cash Balance	0	14,361,000	14,889,800	15,089,800	15,189,800
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	14,361,000	14,889,800	15,089,800	15,189,800
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	0	14,361,000	14,889,800	15,089,800	15,189,800
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: Division of Financial Management

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Fund: ARPA Homeowner Assistance Fund

34410

Sources and Uses:

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate
01. Beginning Free Fund Balance	7,194,300	72,076,000	52,828,100	45,569,000	26,569,000
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
03. Beginning Cash Balance	7,194,300	72,076,000	52,828,100	45,569,000	26,569,000
04. Revenues (from Form B-11)	64,881,700	752,100	2,119,000	1,000,000	500,000
05. Non-Revenue Receipts and Other Adjustments	0	711,700	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	72,076,000	73,539,800	54,947,100	46,569,000	27,069,000
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	711,700	0	0	0
12. Cash Expenditures for Prior Year Encumbrances	0	0	0	0	0
13. Original Appropriation	0	14,387,100	20,000,000	20,000,000	20,000,000
14. Prior Year Reappropriations, Supplementals, Recessions	0	5,612,900	0	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	0	0	(10,621,900)	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	20,000,000	9,378,100	20,000,000	20,000,000
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	0	20,000,000	9,378,100	20,000,000	20,000,000
20. Ending Cash Balance	72,076,000	52,828,100	45,569,000	26,569,000	7,069,000
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	0	0	0
23. Borrowing Limit	0	0	0	0	0
24. Ending Free Fund Balance	72,076,000	52,828,100	45,569,000	26,569,000	7,069,000
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	72,076,000	52,828,100	45,569,000	26,569,000	7,069,000
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: Division of Financial Management

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Fund: ARPA Emergency Rental Assistance

34420

Sources and Uses:

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate
01. Beginning Free Fund Balance	49,913,300	50,093,600	767,600	801,300	1,001,300
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
03. Beginning Cash Balance	49,913,300	50,093,600	767,600	801,300	1,001,300
04. Revenues (from Form B-11)	180,300	20,585,600	33,700	200,000	100,000
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	50,093,600	70,679,200	801,300	1,001,300	1,101,300
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	38,000,000	0	0	0
14. Prior Year Reappropriations, Supplementals, Recessions	0	32,000,000	0	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	0	(88,400)	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	69,911,600	0	0	0
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	0	69,911,600	0	0	0
20. Ending Cash Balance	50,093,600	767,600	801,300	1,001,300	1,101,300
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	50,093,600	767,600	801,300	1,001,300	1,101,300
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	50,093,600	767,600	801,300	1,001,300	1,101,300
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: Division of Financial Management

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Fund: ARPA State Fiscal Recovery Fund

34430

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	32,581,703	1,069,103	31,703
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	32,581,703	1,069,103	31,703
04. Revenues (from Form B-11)	0	0	133,600	50,000	10,000
05. Non-Revenue Receipts and Other Adjustments	0	37,440,400	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	37,440,400	32,715,303	1,119,103	41,703
09. Statutory Transfers Out	0	0	31,496,100	0	0
10. Operating Transfers Out	0	0	0	0	0
11. Non-Expenditure Distributions and Other Adjustments	0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances	0	0	0	0	0
13. Original Appropriation	0	1,081,200	1,085,600	1,087,400	1,089,200
14. Prior Year Reappropriations, Supplementals, Recessions	0	33,000,000	0	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	0	(29,222,503)	(935,500)	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	4,858,697	150,100	1,087,400	1,089,200
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	0	4,858,697	150,100	1,087,400	1,089,200
20. Ending Cash Balance	0	32,581,703	1,069,103	31,703	(1,047,497)
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	32,581,703	1,069,103	31,703	(1,047,497)
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	0	32,581,703	1,069,103	31,703	(1,047,497)
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: Division of Financial Management

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Fund: Miscellaneous Revenue

34900

Sources and Uses:

Sale of items in the Capitol gift shop, food items from the legislative dining room, and the sale of legislative directories, daily and mini-data and final daily data publications. Miscellaneous revenues are appropriated to offset the operating expenses and to replace inventory for items sold in the gift shop, contractual costs to manage the legislative dining room, and the printing of publications by the Legislative Services Office

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate
01. Beginning Free Fund Balance	187,900	205,800	213,900	159,000	26,600
02. Encumbrances as of July 1	0	7,900	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
03. Beginning Cash Balance	187,900	213,700	213,900	159,000	26,600
04. Revenues (from Form B-11)	53,300	59,600	13,600	55,000	53,000
05. Non-Revenue Receipts and Other Adjustments	(400)	(10,100)	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	240,800	263,200	227,500	214,000	79,600
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	7,900	0	0	0
13. Original Appropriation	73,600	75,600	183,000	187,400	191,000
14. Prior Year Reappropriations, Supplementals, Recessions	0	34,400	0	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	(38,600)	(68,600)	(114,500)	0	0
17. Current Year Reappropriation	0	0	0	0	0
18. Reserve for Current Year Encumbrances	(7,900)	0	0	0	0
19. Current Year Cash Expenditures	27,100	41,400	68,500	187,400	191,000
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	35,000	41,400	68,500	187,400	191,000
20. Ending Cash Balance	213,700	213,900	159,000	26,600	(111,400)
21. Prior Year Encumbrances as of June 30	0	0	0	0	0
22. Current Year Encumbrances as of June 30	7,900	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	205,800	213,900	159,000	26,600	(111,400)
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	205,800	213,900	159,000	26,600	(111,400)
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: Division of Financial Management

180

Fund: Professional Services: Administrative Code Fund

47505

Sources and Uses:

Funds come from fees charged to the agencies for providing services related to rule making, and fees charged to agencies and public for the printed rules material. The Administrative Rules Coordinator shall set an annual fee for each participating agency The Administrative Rules Program structures, promulgates, and disseminates all administrative rules subject to the Idaho Administrative Procedure Act. Moneys generated from the user fees covers the ongoing personnel and operating costs of the program. P

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate
01. Beginning Free Fund Balance	467,400	921,700	1,222,400	992,400	1,252,600
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
03. Beginning Cash Balance	467,400	921,700	1,222,400	992,400	1,252,600
04. Revenues (from Form B-11)	807,600	840,600	309,000	855,000	875,000
05. Non-Revenue Receipts and Other Adjustments	(6,800)	(89,700)	0	0	0
06. Statutory Transfers In	0	0	0	0	0
07. Operating Transfers In	0	700	0	0	0
08. Total Available for Year	1,268,200	1,673,300	1,531,400	1,847,400	2,127,600
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	500	0	0	0
12. Cash Expenditures for Prior Year Encumbrances	0	0	0	0	0
13. Original Appropriation	569,700	594,600	614,100	629,800	632,000
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	(223,200)	(144,200)	(75,100)	(35,000)	(20,000)
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	346,500	450,400	539,000	594,800	612,000
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	346,500	450,400	539,000	594,800	612,000
20. Ending Cash Balance	921,700	1,222,400	992,400	1,252,600	1,515,600
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	921,700	1,222,400	992,400	1,252,600	1,515,600
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	921,700	1,222,400	992,400	1,252,600	1,515,600
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: Division of Financial Management

180

Fund: Twenty Seventh Payroll Fund

58500

Sources and Uses:

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate
01. Beginning Free Fund Balance	0	15,050,900	35,853,500	37,306,000	38,776,000
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	15,050,900	35,853,500	37,306,000	38,776,000
04. Revenues (from Form B-11)	50,900	802,600	1,452,500	1,470,000	1,500,000
05. Non-Revenue Receipts and Other Adjustments	0	0	0	0	0
06. Statutory Transfers In	15,000,000	20,000,000	0	0	0
07. Operating Transfers In	0	0	0	0	0
08. Total Available for Year	15,050,900	35,853,500	37,306,000	38,776,000	40,276,000
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	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	15,050,900	35,853,500	37,306,000	38,776,000	40,276,000
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	0	0	0
23. Borrowing Limit	0	0	0	0	0
24. Ending Free Fund Balance	15,050,900	35,853,500	37,306,000	38,776,000	40,276,000
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	15,050,900	35,853,500	37,306,000	38,776,000	40,276,000
26. Outstanding Loans (if this fund is part of a loan program)	0	0	0	0	0

Note:

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	Division of Financial Management						180
Division	Division of Financial Management						DF1
Appropriation Unit	Division of Financial Management						GVCA
FY 2024 Total Appropriation							
1.00	FY 2024 Total Appropriation						GVCA
	H250, H324						
	10000 General	14.65	1,943,800	214,800	0	0	2,158,600
	12500 Dedicated	1.00	107,400	10,000	0	0	117,400
	34400 Federal	0.00	0	0	0	20,589,700	20,589,700
	34410 Federal	0.00	0	0	0	20,000,000	20,000,000
	34430 Federal	1.00	85,600	1,000,000	0	0	1,085,600
	34900 Dedicated	1.35	140,200	42,800	0	0	183,000
	47505 Dedicated	4.00	431,500	182,600	0	0	614,100
		22.00	2,708,500	1,450,200	0	40,589,700	44,748,400
1.13	PY Executive Carry Forward						GVCA
	10000 General	0.00	0	223,600	0	0	223,600
		0.00	0	223,600	0	0	223,600
1.31	Transfers Between Programs						GVCA
	10000 General	0.00	(60,000)	60,000	0	0	0
		0.00	(60,000)	60,000	0	0	0
1.61	Reverted Appropriation Balances						GVCA
	10000 General	0.00	(32,400)	(16,900)	0	0	(49,300)
	12500 Dedicated	0.00	(25,800)	(6,900)	0	0	(32,700)
	34400 Federal	0.00	0	0	0	(1,144,000)	(1,144,000)
	34410 Federal	0.00	0	0	0	(10,612,900)	(10,612,900)
	34430 Federal	0.00	(72,600)	(863,000)	0	0	(935,600)
	34900 Dedicated	0.00	(74,100)	(40,400)	0	0	(114,500)
	47505 Dedicated	0.00	(14,000)	(61,100)	0	0	(75,100)
		0.00	(218,900)	(988,300)	0	(11,756,900)	(12,964,100)
FY 2024 Actual Expenditures							
2.00	FY 2024 Actual Expenditures						GVCA
	10000 General	14.65	1,851,400	481,500	0	0	2,332,900
	12500 Dedicated	1.00	81,600	3,100	0	0	84,700
	34400 Federal	0.00	0	0	0	19,445,700	19,445,700
	34410 Federal	0.00	0	0	0	9,387,100	9,387,100
	34430 Federal	1.00	13,000	137,000	0	0	150,000
	34900 Dedicated	1.35	66,100	2,400	0	0	68,500
	47505 Dedicated	4.00	417,500	121,500	0	0	539,000
		22.00	2,429,600	745,500	0	28,832,800	32,007,900
FY 2025 Original Appropriation							

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
3.00	FY 2025 Original Appropriation						GVCA
	H459, H676						
10000	General	14.65	1,992,600	235,600	0	0	2,228,200
12500	Dedicated	1.00	109,600	10,000	0	0	119,600
34400	Federal	0.00	0	0	0	20,589,700	20,589,700
34410	Federal	0.00	0	0	0	20,000,000	20,000,000
34430	Federal	1.00	87,400	1,000,000	0	0	1,087,400
34900	Dedicated	1.35	142,400	45,000	0	0	187,400
47505	Dedicated	4.00	440,700	189,100	0	0	629,800
		22.00	2,772,700	1,479,700	0	40,589,700	44,842,100

FY 2025 Total Appropriation

5.00	FY 2025 Total Appropriation						GVCA
10000	General	14.65	1,992,600	235,600	0	0	2,228,200
12500	Dedicated	1.00	109,600	10,000	0	0	119,600
34400	Federal	0.00	0	0	0	20,589,700	20,589,700
34410	Federal	0.00	0	0	0	20,000,000	20,000,000
34430	Federal	1.00	87,400	1,000,000	0	0	1,087,400
34900	Dedicated	1.35	142,400	45,000	0	0	187,400
47505	Dedicated	4.00	440,700	189,100	0	0	629,800
		22.00	2,772,700	1,479,700	0	40,589,700	44,842,100

FY 2025 Estimated Expenditures

7.00	FY 2025 Estimated Expenditures						GVCA
10000	General	14.65	1,992,600	235,600	0	0	2,228,200
12500	Dedicated	1.00	109,600	10,000	0	0	119,600
34400	Federal	0.00	0	0	0	20,589,700	20,589,700
34410	Federal	0.00	0	0	0	20,000,000	20,000,000
34430	Federal	1.00	87,400	1,000,000	0	0	1,087,400
34900	Dedicated	1.35	142,400	45,000	0	0	187,400
47505	Dedicated	4.00	440,700	189,100	0	0	629,800
		22.00	2,772,700	1,479,700	0	40,589,700	44,842,100

Base Adjustments

8.11	FTP or Fund Adjustments						GVCA
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This decision unit aligns the agency's FTP allocation by fund.

This decision unit makes a fund shift of FTP from the General Fund and the Administrative Rules Fund to the Misc Revenue Fund and the Indirect Cost Recovery Fund to align ftp to workload.

10000	General	(0.50)	0	0	0	0	0
12500	Dedicated	0.25	0	0	0	0	0
34900	Dedicated	0.40	0	0	0	0	0
47505	Dedicated	(0.15)	0	0	0	0	0
		0.00	0	0	0	0	0

FY 2026 Base

9.00	FY 2026 Base						GVCA
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		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
10000	General	14.15	1,992,600	235,600	0	0	2,228,200
12500	Dedicated	1.25	109,600	10,000	0	0	119,600
34400	Federal	0.00	0	0	0	20,589,700	20,589,700
34410	Federal	0.00	0	0	0	20,000,000	20,000,000
34430	Federal	1.00	87,400	1,000,000	0	0	1,087,400
34900	Dedicated	1.75	142,400	45,000	0	0	187,400
47505	Dedicated	3.85	440,700	189,100	0	0	629,800
		22.00	2,772,700	1,479,700	0	40,589,700	44,842,100

Program Maintenance

10.11 Change in Health Benefit Costs GVCA

This decision unit reflects a change in the employer health benefit costs.

10000	General	0.00	18,400	0	0	0	18,400
12500	Dedicated	0.00	1,600	0	0	0	1,600
34430	Federal	0.00	1,300	0	0	0	1,300
34900	Dedicated	0.00	2,300	0	0	0	2,300
47505	Dedicated	0.00	5,000	0	0	0	5,000
		0.00	28,600	0	0	0	28,600

10.12 Change in Variable Benefit Costs GVCA

This decision unit reflects a change in variable benefits.

10000	General	0.00	400	0	0	0	400
12500	Dedicated	0.00	0	0	0	0	0
34430	Federal	0.00	0	0	0	0	0
34900	Dedicated	0.00	0	0	0	0	0
47505	Dedicated	0.00	0	0	0	0	0
		0.00	400	0	0	0	400

10.61 Salary Multiplier - Regular Employees GVCA

This decision unit reflects a 1% salary multiplier for Regular Employees.

10000	General	0.00	17,100	0	0	0	17,100
12500	Dedicated	0.00	1,000	0	0	0	1,000
34430	Federal	0.00	700	0	0	0	700
34900	Dedicated	0.00	1,500	0	0	0	1,500
47505	Dedicated	0.00	3,900	0	0	0	3,900
		0.00	24,200	0	0	0	24,200

FY 2026 Total Maintenance

11.00 FY 2026 Total Maintenance GVCA

10000	General	14.15	2,028,500	235,600	0	0	2,264,100
12500	Dedicated	1.25	112,200	10,000	0	0	122,200
34400	Federal	0.00	0	0	0	20,589,700	20,589,700
34410	Federal	0.00	0	0	0	20,000,000	20,000,000
34430	Federal	1.00	89,400	1,000,000	0	0	1,089,400
34900	Dedicated	1.75	146,200	45,000	0	0	191,200
47505	Dedicated	3.85	449,600	189,100	0	0	638,700

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
			22.00	2,825,900	1,479,700	0	40,589,700	44,895,300
Line Items								
12.01	Financial Management Analyst Senior							GVCA
12500	Dedicated		0.50	59,057	250	0	0	59,307
OT 12500	Dedicated		0.00	0	2,875	0	0	2,875
34900	Dedicated		0.50	59,093	250	0	0	59,343
OT 34900	Dedicated		0.00	0	2,875	0	0	2,875
			1.00	118,150	6,250	0	0	124,400
12.55	Repair, Replacement, or Alteration Costs							GVCA
ITS Replacement Items								
OT 10000	General		0.00	0	0	21,100	0	21,100
			0.00	0	0	21,100	0	21,100
FY 2026 Total								
13.00	FY 2026 Total							GVCA
10000	General		14.15	2,028,500	235,600	0	0	2,264,100
OT 10000	General		0.00	0	0	21,100	0	21,100
12500	Dedicated		1.75	171,257	10,250	0	0	181,507
OT 12500	Dedicated		0.00	0	2,875	0	0	2,875
34400	Federal		0.00	0	0	0	20,589,700	20,589,700
34410	Federal		0.00	0	0	0	20,000,000	20,000,000
34430	Federal		1.00	89,400	1,000,000	0	0	1,089,400
34900	Dedicated		2.25	205,293	45,250	0	0	250,543
OT 34900	Dedicated		0.00	0	2,875	0	0	2,875
47505	Dedicated		3.85	449,600	189,100	0	0	638,700
			23.00	2,944,050	1,485,950	21,100	40,589,700	45,040,800

Agency: Division of Financial Management

180

Decision Unit Number 12.01 Descriptive Title Financial Management Analyst Senior

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	0	118,150	0	118,150
55 - Operating Expense	0	6,250	0	6,250
70 - Capital Outlay	0	0	0	0
80 - Trustee/Benefit	0	0	0	0
Totals	0	124,400	0	124,400
Full Time Positions	0.00	1.00	0.00	1.00

Appropriation Unit: Division of Financial Management GVCA

Personnel Cost

500 Employees	0	85,518	0	85,518
512 Employee Benefits	0	18,332	0	18,332
513 Health Benefits	0	14,300	0	14,300
Personnel Cost Total	0	118,150	0	118,150

Operating Expense

598 Employee In State Travel Costs	0	500	0	500
625 Computer Supplies	0	3,250	0	3,250
676 Miscellaneous Expense	0	2,500	0	2,500
Operating Expense Total	0	6,250	0	6,250

Full Time Positions

FTP - Permanent	0.00	1.00	0.00	1.00
Full Time Positions Total	0	0	0	0
	0	124,400	0	124,400

Explain the request and provide justification for the need.

The demand for robust data analysis, transparent reporting, and strict compliance has grown. To maintain the high standards of quality, efficiency, and regulatory adherence that is expected; the Division of Financial Management (DFM) is requesting an additional Financial Management Analyst, Sr. dedicated to these essential tasks.

The addition of this role will:

- Enhance Data Analysis and Reporting:
 - o Provide deeper insights and more transparent financial reporting to stakeholders.
 - o Provide better reporting and information from the Luma system to state agencies for decision-making.
 - Strengthen Compliance:
 - o Ensure all operations remain fully compliant with relevant laws and standards through dedicated oversight of state systems and budgets.
 - o Provide better review and support for state agencies in budgeting, finance, and transactional actions in Luma.
 - Support Changing Needs and Ongoing Planning:
 - o Provide better resources for state agencies in providing training and support for finance staff. These positions are becoming more difficult to retain and fill.
 - o Provide better support for small agencies with small infrastructure to ensure compliance and sound financial practices.
- This reinforcement will help continue to deliver precise insights, uphold transparency, and maintain the high standards expected of DFM for State budgeting practices.

If a supplemental, what emergency is being addressed?

N/A

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

IC §67-1910 through 1918 and IC § 67-5202

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

N/A

What resources are necessary to implement this request?

As no general fund is included in this request, DFM is requesting additional appropriation authority to utilize monies in 34900 (Misc Revenue Fund) and 12500 (Indirect Cost Recovery-SWCAP Fund). This will also cover any office IT equipment and travel expenses.

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

One - Financial Management Analyst, Senior, non-classified position (equivalent to pay grade N), full time, ongoing, benefited, permanent position.

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

This is a request for an additional position.

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

DFM anticipates an ongoing expense of \$6,250 in OE for potential travel costs, IT needs, and miscellaneous office operating costs to facilitate the actions of this position.

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

Using the pay grade for the position in a classified pay structure as the basis for the salary expenses. The BDM replacement costs in Figure 8 (Budget Estimate Guidelines) for the IT equipment and the last purchases from ICI for furniture estimates were used for the remaining cost estimates. Travel expenses were estimates based on prior years annual employee travel.

Provide detail about the revenue assumptions supporting this request.

N/A

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

The state would benefit from more transparent and detailed financial reporting, enhancing decision-making and fostering trust among stakeholders. Additionally, this team member would play a critical role in ensuring strict compliance with relevant laws and standards through enhanced reporting. If this request is not approved, the impact would include:

- **Reduced Reporting Quality and Timeliness:** Without the additional support, the current team may struggle to keep up with reporting demands, leading to delays and potential inaccuracies in financial data.
- **Increased Compliance Risks:** The existing team may be stretched too thin, increasing the risk of non-compliance with financial regulations, which could result in penalties or damage to the state's reputation.
- **Strain on Existing Resources:** Current staff may face burnout due to increased workloads, which can further exacerbate turnover challenges and disrupt succession planning efforts.
- **Missed Opportunities for Insightful Analysis:** Limited capacity could hinder our ability to provide the in-depth analysis needed to support strategic decisions, ultimately affecting the efficiency and effectiveness of financial management across the state.

By approving this request, we can mitigate these risks and ensure that the Division of Financial Management continues to meet its obligations with excellence.

Identify the measure/goal/priority this will improve in the strat plan or PMR.

Goal 3: Support the Governor by developing and implementing sound executive branch statewide budget and management policies and ensuring timely and consistent application of those policies

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

1. Review and monitor State statutes, rules, and policy changes and Executive Branch agencies' practices to ensure they align with State law. When needed, provide guidance or clarification to ensure consistent implementation of Idaho laws.
2. Work with partners to refine policies and develop guidance to increase consistency. Partners may include the Division of Human Resources, State Controller's Office (SCO), Legislative Services Office (LSO), and relevant external organizations.
3. Communicate with state agencies to ensure that new and existing statewide policies are understood and followed. Provide training as needed.
4. Review agency transactions and submitted materials for compliance with established policies. Such transactions and materials may include personnel/payroll/positions changes, CEC plans, executive carry forward requests, strategic plans, performance reports, requests for administrative rule changes, requests for federal funds, and other items for which DFM has a statutory responsibility.

AGENCY: 180

Approp Unit: GVCA

Decision Unit No: 12.55

Title: IT Replacement Items

	General	Dedicated	Federal	Other	Total
FULL-TIME POSITIONS (FTP)	0	0	0	0	
PERSONNEL COSTS					
1. Salaries					
2. Benefits					
3. Group Position Funding					
TOTAL PERSONNEL COSTS	0	0	0	0	
OPERATING EXPENSES					
55 Operating Expenditures					
TOTAL OPERATING EXPENDITURES	0	0	0	0	
CAPITAL OUTLAY	\$21,100				
TOTAL CAPITAL OUTLAY	\$21,100	0	0	0	0
T/B PAYMENTS	0	0	0	0	0
GRAND TOTAL	\$21,100	0	0	0	

Explain the request and provide justification for the need.

- **Desktop Computers:** The current desktop computers have reached end-of-life and are no longer supported by the manufacturer, making them prime targets for cyberattacks due to the lack of updates and patches. Their aging hardware also leads to reduced performance and reliability, risking operational disruptions. Replacing these units is a cost-efficient strategy to avoid higher expenses from unplanned failures and to maintain compliance with regulations, ensuring a secure, efficient, and reliable computing environment.
- **Laptop computers and docking stations:** The current laptop computers have reached end-of-life and are no longer supported by the manufacturer, making them prime targets for cyberattacks due to the lack of updates and patches. Their aging hardware also leads to reduced performance and reliability, risking operational disruptions. Replacing these units is a cost-efficient strategy to avoid higher expenses from unplanned failures and to maintain compliance with regulations, ensuring a secure, efficient, and reliable computing environment.
- **Routers:** With routers at end-of-service and lacking manufacturer support, the risk of cyberattacks increases due to unpatched vulnerabilities. These aging devices also suffer from decreased performance and reliability, potentially disrupting network services. Investing in new routers is a strategic move to enhance network security, improve performance, and achieve cost efficiency by preventing unplanned outages and ensuring compliance with IT infrastructure and data security regulations.
- **Servers:** The current servers are end-of-life and no longer supported by the manufacturer, leaving them exposed to unpatched security vulnerabilities and making them susceptible to cyberattacks. As these servers age, they also suffer from reduced performance and increased failure rates, threatening the reliability of critical services. Upgrading to new servers is a cost-effective measure to prevent costly downtime, lower maintenance expenses, and ensure energy efficiency. Additionally, staying compliant with IT infrastructure and data security regulations requires regular server replacement to maintain a secure, reliable, and high-performing network environment.
- **Switches:** The existing switches have reached end-of-life and are no longer supported by the manufacturer, leaving the network vulnerable to security breaches due to the lack of updates and patches. As these switches age, they experience decreased performance and a higher likelihood of failures, which can disrupt essential network operations. Replacing these switches is necessary to enhance network security, improve performance, and achieve long-term cost efficiency by reducing the risk of unplanned outages and expensive emergency repairs. Additionally, updating the switches ensures compliance with IT infrastructure and data security regulations, safeguarding the overall network environment.
- **Wireless Access Points:** The current wireless access points are end-of-life and no longer receive support or updates from the manufacturer, significantly increasing the risk of cyber threats and network instability. These outdated units often struggle with reduced performance, leading to connectivity issues and impaired user experience, which can hamper productivity across departments. Upgrading wireless access points is crucial for maintaining a secure, reliable, and efficient wireless network. This investment not only reduces the likelihood of disruptive outages

and maintenance costs but also ensures compliance with evolving IT security standards and regulations, thus supporting a robust and scalable network infrastructure.

- Firewall: The current firewalls are at their end-of-life and no longer supported by the manufacturer, which exposes our network to emerging cyber threats due to outdated security protocols and unpatched vulnerabilities. As network gatekeepers, aging firewalls compromise both the security and performance of our entire IT infrastructure. Replacing these critical devices is essential to bolster our cybersecurity defenses, ensure high availability, and optimize network traffic management. This upgrade is not only a proactive step towards cost efficiency by preventing security breaches and network downtime but also crucial for maintaining compliance with state and federal regulations, ensuring our network remains secure and resilient against evolving threats.

If a supplemental, what emergency is being addressed?

N/A

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

IC 67-827, IC 67-827A, and IC 67-833

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

Security-wise, outdated hardware and software must be replaced to prevent vulnerabilities from unpatched systems, ensuring a secure network. In terms of performance and reliability, replacing aging equipment is crucial to avoid operational disruptions and maintain system efficiency. While initial costs are involved, the long-term savings from decreased downtime and maintenance outweigh emergency replacement costs. Additionally, adhering to a regular replacement schedule helps comply with state and federal regulations, reducing the risk of legal issues and ensuring ongoing compliance.

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

- Desktop Computers:
Outcome: Security, cost efficiency, compliance, and performance and reliability.
- Laptop Computers and Docking Stations:
Outcome: Security, cost efficiency, compliance, and performance and reliability.
- Routers:
Outcome: Security, cost efficiency, compliance, and performance and reliability.
- Servers:
Outcome: Security, cost efficiency, compliance, and performance and reliability.
- Switches:
Outcome: Security, cost efficiency, compliance, and performance and reliability.
- Wireless Access Points:
Outcome: Security, cost efficiency, compliance, and performance and reliability.
- Firewalls:
Outcome: Security, cost efficiency, compliance, and performance and reliability.

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

- Desktop Computers:
CO
- Laptop Computers and Docking Stations:
CO
- Routers:
CO
- Servers:
CO
- Switches:
CO
- Wireless Access Points:
CO
- Firewalls:
CO

What resources are necessary to implement this request?

Office of Information Technology will be responsible for the implementation of these items.

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

NA

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

NA

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

- Desktop Computers:
No ongoing OE
- Laptop Computers and Docking Stations:
No ongoing OE
- Routers:
No ongoing OE in general.
- Servers:
May include ongoing OE if support is not included in initial purchase. Generally, no ongoing OE.
- Switches:
No ongoing OE in general.
- Wireless Access Points:
No ongoing OE in general.
- Firewalls:
No ongoing OE in General

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

Market costs based on NASPO contract pricing and budgetary quotes.

Provide detail about the revenue assumptions supporting this request.

No other revenue is anticipated with changes in this request.

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

Desktop Computers:

Impact: This request serves all departmental staff, enhancing their daily operational capabilities; without funding, outdated systems could lead to increased downtime and reduced productivity.

Laptop Computers and Docking Stations:

Impact: Mobile and remote employees rely on this equipment to perform their duties effectively; lack of funding would result in decreased mobility and productivity, impacting service delivery.

Routers:

Impact: This request supports the entire network infrastructure, affecting all network users; unfunded, it could lead to compromised network security and performance, disrupting essential services.

Servers:

Impact: Critical data processing and storage operations depend on these servers, impacting all data-reliant activities; without funding, there could be significant risks of data loss and service interruptions.

Switches:

Impact: Switches serve as the backbone for internal communications and data transfer within the organization; if not funded, network congestion and outages could become more frequent, severely affecting operations.

Wireless Access Points:

Impact: These are crucial for providing stable and secure wireless connectivity to staff and visitors; without the necessary funding, coverage gaps and connectivity issues could hinder operational efficiency and user satisfaction.

Firewalls:

Impact: Firewalls protect the network from external threats and are essential for all users accessing the network; without adequate funding, the organization would face heightened security risks and potential data breaches.



Division of Financial Management

FY 2026 Budget Planning Tool for IT Services

Home
SWCAP Allocation
Include in Agency Budget
Include in Agency Budget
Include in Agency Budget
Include in Agency Budget
Potential IT expenses

Hardware

\$35,867

Hardware maintenance and support

\$ 1,055

Some hardware requires annual licensing beyond the original purchase price to keep the device functional. Hardware support enables ITS engineers to access vendor resources for troubleshooting and advice and keeps the devices eligible for firmware updates and security patches. Lists of specific devices that need maintenance and support contracts will be provided at an appropriate time during the fiscal year. Note: unit costs vary widely by device. Lists of specific devices to be replaced and their unit cost will be provided at an appropriate time during the fiscal year. When available, an expected inflationary increase provided by the

Hardware Support

Service	Count	Total
Switches	1	1,055

Hardware refresh

\$ 34,812

Unless otherwise arranged, ITS uses a refresh cycle of four years for desktop and laptop computers. Generally, ITS uses manufacturer "end of support" schedules to determine refresh cycles for network equipment such as routers, switches, etc. Some equipment may be replaced earlier than manufacturer end of support due to technology advancements or continued equipment malfunction. Note: unit costs

vary widely by device. Lists of specific devices to be replaced and their unit cost

Hardware Refresh



Service	Count	Total
Desktop computers	1	1,287
Laptop computers and do...	6	9,284
Switches	4	24,241

PCF Detail Report

Request for Fiscal Year: 2026

Agency: Division of Financial Management

180

Appropriation Unit: Division of Financial Management

GVCA

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	14.65	1,425,927	190,450	305,194	1,921,571
		Total from PCF	14.65	1,425,927	190,450	305,194	1,921,571
		FY 2025 ORIGINAL APPROPRIATION	14.65	1,477,766	190,450	324,384	1,992,600
		Unadjusted Over or (Under) Funded:	.00	51,839	0	19,190	71,029
Estimated Salary Needs							
		Permanent Positions	14.65	1,425,927	190,450	305,194	1,921,571
		Estimated Salary and Benefits	14.65	1,425,927	190,450	305,194	1,921,571
Adjusted Over or (Under) Funding							
		Original Appropriation	.00	51,839	0	19,190	71,029
		Estimated Expenditures	.00	51,839	0	19,190	71,029
		Base	(.50)	63,258	(7,150)	14,921	71,029

PCF Summary Report

Request for Fiscal Year: 2026

Agency: Division of Financial Management

180

Appropriation Unit: Division of Financial Management

GVCA

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2025 ORIGINAL APPROPRIATION	14.65	1,477,766	190,450	324,384	1,992,600
5.00	FY 2025 TOTAL APPROPRIATION	14.65	1,477,766	190,450	324,384	1,992,600
7.00	FY 2025 ESTIMATED EXPENDITURES	14.65	1,477,766	190,450	324,384	1,992,600
8.11	FTP or Fund Adjustments	(0.50)	11,419	(7,150)	(4,269)	0
9.00	FY 2026 BASE	14.15	1,489,185	183,300	320,115	1,992,600
10.11	Change in Health Benefit Costs	0.00	0	18,400	0	18,400
10.12	Change in Variable Benefit Costs	0.00	0	0	400	400
10.61	Salary Multiplier - Regular Employees	0.00	14,100	0	3,000	17,100
11.00	FY 2026 PROGRAM MAINTENANCE	14.15	1,503,285	201,700	323,515	2,028,500
13.00	FY 2026 TOTAL REQUEST	14.15	1,503,285	201,700	323,515	2,028,500

PCF Detail Report

Request for Fiscal Year: 2026

Agency: Division of Financial Management

180

Appropriation Unit: Division of Financial Management

GVCA

Fund: Indirect Cost Recovery-SWCAP

12500

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	1.00	64,480	13,000	13,832	91,312
		Total from PCF	1.00	64,480	13,000	13,832	91,312
		FY 2025 ORIGINAL APPROPRIATION	1.00	79,212	13,000	17,388	109,600
		Unadjusted Over or (Under) Funded:	.00	14,732	0	3,556	18,288
Estimated Salary Needs							
		Permanent Positions	1.00	64,480	13,000	13,832	91,312
		Estimated Salary and Benefits	1.00	64,480	13,000	13,832	91,312
Adjusted Over or (Under) Funding							
		Original Appropriation	.00	14,732	0	3,556	18,288
		Estimated Expenditures	.00	14,732	0	3,556	18,288
		Base	.25	14,732	0	3,556	18,288

PCF Summary Report

Request for Fiscal Year: 2026

Agency: Division of Financial Management

180

Appropriation Unit: Division of Financial Management

GVCA

Fund: Indirect Cost Recovery-SWCAP

12500

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2025 ORIGINAL APPROPRIATION	1.00	79,212	13,000	17,388	109,600
5.00	FY 2025 TOTAL APPROPRIATION	1.00	79,212	13,000	17,388	109,600
7.00	FY 2025 ESTIMATED EXPENDITURES	1.00	79,212	13,000	17,388	109,600
8.11	FTP or Fund Adjustments	0.25	0	0	0	0
9.00	FY 2026 BASE	1.25	79,212	13,000	17,388	109,600
10.11	Change in Health Benefit Costs	0.00	0	1,600	0	1,600
10.12	Change in Variable Benefit Costs	0.00	0	0	0	0
10.61	Salary Multiplier - Regular Employees	0.00	800	0	200	1,000
11.00	FY 2026 PROGRAM MAINTENANCE	1.25	80,012	14,600	17,588	112,200
12.01	Financial Management Analyst Senior	0.50	42,741	7,150	9,166	59,100
13.00	FY 2026 TOTAL REQUEST	1.75	122,753	21,750	26,754	171,300

PCF Detail Report

Request for Fiscal Year: 2026

Agency: Division of Financial Management

180

Appropriation Unit: Division of Financial Management

GVCA

Fund: ARPA State Fiscal Recovery Fund

34430

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
		FY 2025 ORIGINAL APPROPRIATION	1.00	61,008	13,000	13,392	87,400
		Unadjusted Over or (Under) Funded:	1.00	61,008	13,000	13,392	87,400
		Adjustments to Wage and Salary					
18000N EW01	666n R90	Financial Specialist 8810	.00	60,000	13,000	12,871	85,871
		Estimated Salary Needs					
		Board, Group, & Missing Positions	1.00	60,000	13,000	12,871	85,871
		Estimated Salary and Benefits	1.00	60,000	13,000	12,871	85,871
		Adjusted Over or (Under) Funding					
		Original Appropriation	.00	1,008	0	521	1,529
		Estimated Expenditures	.00	1,008	0	521	1,529
		Base	.00	1,008	0	521	1,529

PCF Summary Report

Request for Fiscal Year: 2026

Agency: Division of Financial Management

180

Appropriation Unit: Division of Financial Management

GVCA

Fund: ARPA State Fiscal Recovery Fund

34430

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2025 ORIGINAL APPROPRIATION	1.00	61,008	13,000	13,392	87,400
5.00	FY 2025 TOTAL APPROPRIATION	1.00	61,008	13,000	13,392	87,400
7.00	FY 2025 ESTIMATED EXPENDITURES	1.00	61,008	13,000	13,392	87,400
9.00	FY 2026 BASE	1.00	61,008	13,000	13,392	87,400
10.11	Change in Health Benefit Costs	0.00	0	1,300	0	1,300
10.12	Change in Variable Benefit Costs	0.00	0	0	0	0
10.61	Salary Multiplier - Regular Employees	0.00	600	0	100	700
11.00	FY 2026 PROGRAM MAINTENANCE	1.00	61,608	14,300	13,492	89,400
13.00	FY 2026 TOTAL REQUEST	1.00	61,608	14,300	13,492	89,400

PCF Summary Report

Request for Fiscal Year: 2026

Agency: Division of Financial Management

180

Appropriation Unit: Division of Financial Management

GVCA

Fund: Miscellaneous Revenue

34900

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2025 ORIGINAL APPROPRIATION	1.35	102,377	17,550	22,473	142,400
5.00	FY 2025 TOTAL APPROPRIATION	1.35	102,377	17,550	22,473	142,400
7.00	FY 2025 ESTIMATED EXPENDITURES	1.35	102,377	17,550	22,473	142,400
8.11	FTP or Fund Adjustments	0.40	(17,511)	9,295	8,216	0
9.00	FY 2026 BASE	1.75	84,866	26,845	30,689	142,400
10.11	Change in Health Benefit Costs	0.00	0	2,300	0	2,300
10.12	Change in Variable Benefit Costs	0.00	0	0	0	0
10.61	Salary Multiplier - Regular Employees	0.00	1,200	0	300	1,500
11.00	FY 2026 PROGRAM MAINTENANCE	1.75	86,066	29,145	30,989	146,200
12.01	Financial Management Analyst Senior	0.50	42,777	7,150	9,166	59,100
13.00	FY 2026 TOTAL REQUEST	2.25	128,843	36,295	40,155	205,300

PCF Detail Report

Request for Fiscal Year: 2026

Agency: Division of Financial Management

180

Appropriation Unit: Division of Financial Management

GVCA

Fund: Miscellaneous Revenue

34900

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	.35	20,442	4,550	4,385	29,377
		Total from PCF	.35	20,442	4,550	4,385	29,377
		FY 2025 ORIGINAL APPROPRIATION	1.35	102,377	17,550	22,473	142,400
		Unadjusted Over or (Under) Funded:	1.00	81,935	13,000	18,088	113,023
Adjustments to Wage and Salary							
180000	3597N	Bureau Chief 8810	1.00	80,000	13,000	17,161	110,161
1261	R90						
Estimated Salary Needs							
		Permanent Positions	1.35	100,442	17,550	21,546	139,538
		Estimated Salary and Benefits	1.35	100,442	17,550	21,546	139,538
Adjusted Over or (Under) Funding							
		Original Appropriation	.00	1,935	0	927	2,862
		Estimated Expenditures	.00	1,935	0	927	2,862
		Base	.40	(15,576)	9,295	9,143	2,862

PCF Detail Report

Request for Fiscal Year: 2026

Agency: Division of Financial Management

180

Appropriation Unit: Division of Financial Management

GVCA

Fund: Professional Services: Administrative Code Fund

47505

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	4.00	333,882	52,000	71,622	457,504
		Total from PCF	4.00	333,882	52,000	71,622	457,504
		FY 2025 ORIGINAL APPROPRIATION	4.00	318,735	52,000	69,965	440,700
		Unadjusted Over or (Under) Funded:	.00	(15,147)	0	(1,657)	(16,804)
Estimated Salary Needs							
		Permanent Positions	4.00	333,882	52,000	71,622	457,504
		Estimated Salary and Benefits	4.00	333,882	52,000	71,622	457,504
Adjusted Over or (Under) Funding							
		Original Appropriation	.00	(15,147)	0	(1,657)	(16,804)
		Estimated Expenditures	.00	(15,147)	0	(1,657)	(16,804)
		Base	(.15)	(9,056)	(2,145)	(5,603)	(16,804)

PCF Summary Report

Request for Fiscal Year: 2026

Agency: Division of Financial Management

180

Appropriation Unit: Division of Financial Management

GVCA

Fund: Professional Services: Administrative Code Fund

47505

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2025 ORIGINAL APPROPRIATION	4.00	318,735	52,000	69,965	440,700
5.00	FY 2025 TOTAL APPROPRIATION	4.00	318,735	52,000	69,965	440,700
7.00	FY 2025 ESTIMATED EXPENDITURES	4.00	318,735	52,000	69,965	440,700
8.11	FTP or Fund Adjustments	(0.15)	6,091	(2,145)	(3,946)	0
9.00	FY 2026 BASE	3.85	324,826	49,855	66,019	440,700
10.11	Change in Health Benefit Costs	0.00	0	5,000	0	5,000
10.12	Change in Variable Benefit Costs	0.00	0	0	0	0
10.61	Salary Multiplier - Regular Employees	0.00	3,200	0	700	3,900
11.00	FY 2026 PROGRAM MAINTENANCE	3.85	328,026	54,855	66,719	449,600
13.00	FY 2026 TOTAL REQUEST	3.85	328,026	54,855	66,719	449,600

One-Time Operating & One-Time Capital Outlay Summary

Request for Fiscal Year: 2026

Agency: Division of Financial Management

180

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											
1	GVCA	12.55	10000	740	Computer Switch	0	Unknown	4.00	4.00	5,285.00	21,100
							Subtotal	4.00	4.00		21,100
Grand Total by Appropriation Unit											
	GVCA										21,100
							Subtotal				21,100
Grand Total by Decision Unit											
		12.55									21,100
							Subtotal				21,100
Grand Total by Fund Source											
			10000								21,100
							Subtotal				21,100
Grand Total by Summary Account											
				740				4.00	4.00		21,100
							Subtotal	4.00	4.00		21,100

Federal Funds Inventory Form
As Required by Sections 67-1917 & 67-3502(e), Idaho Code
***** Report must be submitted to the Division of Financial Management and Legislative Services Office as part of your budget request.**

Reporting Agency/Department: _____
 Contact Person/Title: _____

Agency Code: 180
 Contact Phone Number: 208-854-3044

Fiscal Year: 2026
 Contact Email: gsue.roblovsky@dm.idaho.gov

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
Grant Number CFDA#/Cooperative Agreement # /Identifying #	Grant Type	Federal Granting Agency	Grant Title	Grant Description	Pass Through State Agency	Budgeted Program	Award Structure	Grant is Ongoing or Short-Term	Date of Expiration - If Known *Required if Short-term 667-19171)(d), I.C.	Total Grant Amount	State Approp (DT) Annually (DG) In Base, or (C) Continuous 667-19171)(b), I.C.	MDE or MDU requirements? (Y) Yes or (N) No If question # 2, (667-19171)(d), I.C.	State Match Required: (Y) Yes or (N) No (667-19171)(d), I.C.	State Match Description & Fund Source (GF or other state fund) (667-19171)(d), I.C.	Total State Match Amount (667-19171)(d), I.C.	FY 2022 Actual Federal Expenditures	FY 2022 Actual State Match Expenditures	FY 2023 Actual Federal Expenditures	FY 2023 Actual State Match Expenditures	FY 2024 Actual Federal Funds Received (CASH) 667-19171)(a), I.C.	FY 2024 Actual Federal Expenditures	FY 2024 Actual State Match Expenditures 67-19171)(d), I.C.	FY 2025 Estimated Available Federal Funds 667-19171)(b), I.C.	FY 2025 Estimated Federal Expenditures 667-19171)(b), I.C.	FY 2026 Estimated Available Federal Funds 667-19171)(b), I.C.	FY 2026 Estimated Federal Expenditures 667-19171)(b), I.C.	Known Reductions; Plan for 10% or More years funding? Complete question # 3 667-35021)(e), I.C.	Grant Reduced by 50% or More from the previous years funding? Complete question #3. 667-19171)(2), I.C.
21.027	D	U.S. Dept of Treasury	American Rescue Plan Act	Coronavirus State and Local Fiscal Recovery Funds	N/A	GVCA	Capped	Short-term	9/30/2026	\$50,000,000.00	OG	N	N	N/A	\$0.00	\$12,539,601.00	\$0.00	\$37,440,398.82	\$4,858,696.58	\$33,592.57	\$4,511,574.39	\$0.00	\$1,088,000.00	\$1,088,000.00	\$1,088,000.00	\$1,088,000.00	10.00%	50.00%
21.026	D	U.S. Dept of Treasury	Homeowner Assistance Fund	Mortgage Assistance	N/A	GVCA	Capped	Short-term	9/30/2026	\$60,000,000.00	OG	N	N	N/A	\$0.00	\$0.00	\$20,000,000.00	\$20,000,000.00	\$2,119,000.00	\$19,530,697.20	\$0.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00	10.00%	N/A	
21.023	D	U.S. Dept of Treasury	Emergency Rental Assistance Program 2	Rental Assitances	N/A	GVCA	Capped	Short-term	9/30/2026	\$69,911,566.76	OG	N	N	N/A	\$0.00	\$0.00	\$69,911,566.76	\$69,911,566.76	\$33,720.99	\$69,901,676.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%	100.00%
21.031	D	U.S. Dept of Treasury	State Small Business Credit Initiative	State Small Business Credit	N/A	GVCA	Capped	Short-term	9/30/2030	\$27,157,455.00	OG	N	N	N/A	\$0.00	\$0.00	\$20,589,655.00	\$6,567,800.00	\$528,802.92	\$6,461,419.49	\$0.00	\$528,800.00	\$528,800.00	\$528,800.00	\$528,800.00	10.00%	N/A	
Total										\$207,069,021.76					\$0.00	\$12,539,601.00	\$0.00	\$147,941,620.58	\$101,338,063.34	\$2,815,116.48	\$100,395,367.21	\$0.00	\$3,616,800.00	\$3,616,800.00	\$3,616,800.00	\$3,616,800.00		

Total FY 2024 All Funds Appropriation (DU 1.00) **544,748,480**
 Federal Funds as Percentage of Funds 667-19171)(a), I.C. **224.36%**

2. Identify below for each grant any obligations, agreements, joint exercise of powers agreements, maintenance of efforts agreements, or memoranda of understanding that may be impacted by federal or state decisions regarding federal receipts, include any state matching requirements. 667-19171)(d), I.C.

CFDA#/Cooperative Agreement # /Identifying #	Agreement Type	Explanation of agreement including dollar amounts.

3. Provide a plan for each grant with a known reduction in federal funding that includes anticipated changes, and if reduction is 10-49% include the agency's plan for operating at the reduced rate 667-35021)(c), I.C. or 50% or more from the previous year's funding include the plan to either reduce or eliminate the services provided through the grant or to continue the services without a shift to state resources. 667-19171)(2), I.C.

CFDA#/Cooperative Agreement # /Identifying #	Plan for reduction or elimination of services.

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

AGENCY INFORMATION

AGENCY NAME:	Executive Office of the Governor	Division/Bureau:	Division of Financial Management
Prepared By:	Christopher Davis	E-mail Address:	christopher.davis@dfm.idaho.gov
Telephone Number:	208-854-3055	Fax Number:	208-334-2438
DFM Analyst:	David Hahn	LSO/BPA Analyst:	
Date Prepared:	8/5/2024	For Fiscal Year:	2025

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

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

FUNCTION/USE OF FACILITY

Administrative Space, DFM

COMMENTS

WORK AREAS

FISCAL YR:	ACTUAL 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029
Total Number of Work Areas:	22	22	22	22	22	22
Full-Time Equivalent Positions:	20	21	21	21	21	21
Temp. Employees, Contractors, Auditors, etc.:						

SQUARE FEET

FISCAL YR:	ACTUAL 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029
Square Feet:	8878	7767	7767	7767	7767	7767

FACILITY COST

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

FISCAL YR:	ACTUAL 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029
Total Facility Cost/Yr:	\$101,895.54	\$114,736.98	\$122,649.00	\$122,649.00	\$122,649.00	\$122,649.00

SURPLUS PROPERTY

FISCAL YR:	ACTUAL 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IMPORTANT NOTES:

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

AGENCY NOTES:

Part I – Agency Profile

Agency Overview

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

Core Functions/Idaho Code

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

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

Revenue and Expenditures

Revenue	FY 2021	FY 2022	FY 2023	FY 2024
General Fund	\$1,881,100	\$1,984,900	\$2,260,500	\$3,317,300
Miscellaneous Revenue	\$53,600	\$52,900	\$59,600	\$13,600
Administrative Rules	\$69,100	\$800,900	\$840,600	\$309,100
American Rescue Plan Act		\$614,004,200	\$61,900,300	\$116,930,600
Total	\$2,003,800	\$616,842,900	\$65,061,000	\$120,570,600
Expenditures	FY 2021	FY 2022	FY 2023	FY 2024
Personnel Costs	\$1,814,500	\$1,913,900	\$2,147,700	\$2,429,600
Operating Expenditures	\$276,500	\$335,100	\$594,800	\$745,500
Capital Outlay	\$5,800	\$3,800	\$54,500	\$0
Trustee/Benefit Payments	\$0	\$12,539,600	\$101,315,500	\$28,832,800
Total	\$2,096,800	\$14,792,400	\$104,112,400	\$32,007,900

Profile of Cases Managed and/or Key Services Provided

Cases Managed and/or Key Services Provided	FY 2021	FY 2022	FY 2023	FY 2024
Total General Fund Available	\$4,716,000,000	\$5,738,400,000	\$5,086,108,700	\$5,497,474,300
Total General Fund Appropriation	\$3,825,200,000	\$4,335,800,000	\$4,669,745,300	\$5,177,408,700

Part II – Performance Measures

Performance Measure		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Goal 3						
<i>Help the Governor by developing and implementing sound executive branch statewide policies and ensuring timely and consistent application.</i>						
1. Median number of business days for analyst to recommend/not recommend grant requests	actual	1	1	2	2	1
	target	<5	<5	<5	<5	<5
2. Percentage of agencies for which encumbrance request is reviewed by SCO deadline	actual	100%	100%	100%	100%	100%
	target	100%	100%	100%	100%	100%
3. Percentage of memos released by established deadline	actual	25%	40%	100%	N/A	N/A
	target	100%	100%	100%	N/A	N/A
Goal 1						
<i>Assist agencies with budget requests, oversee Executive Budget development, and monitor budget implementation.</i>						
4. Percentage of agency budget recommendations finalized by December 24 th each year	actual	100%	98%	100%	100%	100%
	target	90%	90%	90%	90%	90%
Goal 2						
<i>Accurately forecast, explain, and monitor General Fund revenues by source and provide meaningful analysis on matters of economic concern to policy makers and the public of Idaho</i>						
5. Percentage differences between year-end General Fund revenues and most recent revenue forecast	actual	1.8%	17.7%	19.4%	1.4%	1.0%
	target	+/- <5%	+/- <5%	+/- <5%	+/- <5%	+/- <5%
6. Percentage of publications released by established deadline	actual	100%	100%	100%	100%	50%
	target	100%	100%	100%	100%	100%
Goal 5						
<i>Provide effective management for the State of Idaho on all inter- and intra-governmental financial issues</i>						
7. Number of audit exceptions for agencies using DFM as a fiscal agent	actual	0	1	0	0	
	target	0	0	0	0	0

Performance Measure Explanatory Notes

Goal 3: memo’s delayed due to current pandemic and economic situation in order to provide best guidance available for the current situation. The strategic plan no longer includes this measure for FY 2024, hence the N/A for the FY 2024 target.

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

For More Information Contact

Christopher Davis
Financial Management, Division of
304 N 8th Street, 3rd Floor
PO Box 83720
Boise, ID 83720-0032
Phone: (208) 854-3055
E-mail: christopher.davis@dfm.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: DIVISION of Financial Management


Director's Signature

9/12/24
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



BRAD LITTLE
Governor

LORI WOLFF
Administrator

State of Idaho

DIVISION OF FINANCIAL MANAGEMENT

Executive Office of the Governor

August 28, 2024

Janelle White, Administrator
Idaho Division of Human Resources 304
N. 8th Street
Boise, Idaho 83720

Re: FY 2026 Budget Request - Line-Item Request

Dear Ms. White:

Per the FY 2026 Budget Development Manual, I am submitting this letter and the *Classification Review Request Form* for the Division of Financial Management line-item request to include one additional full-time position (FTP) in the agency's FY 2026 budget request. This new FTP will be for a Financial Management Analyst Senior in the agency's management services bureau.

The Division of Financial Management currently has two vacant positions in the management services bureau that we are actively trying to fill. These vacant positions cannot be used to cover the request for an additional FTP as the current vacant positions are needed to fully staff the agency.

If you have any questions, please do not hesitate to call me at (208) 854-3053.

Sincerely,

A handwritten signature in cursive script that reads "Lori Wolff".

LORI WOLFF

Administrator

encl: Classification Review Request



State of Idaho
DIVISION OF HUMAN RESOURCES
Executive Office of the Governor

BRAD LITTLE
Governor
JANELLE WHITE
Administrator

Idaho Personnel Commission
Mike Brassey, Chair
Sarah E. Griffin
Nancy Merrill
Erika Malmen

8/29/24

Division of Financial Management

Dear Lori Wolff:

This letter is in response to your FY 2026 Budget request. Your initial request was received August 28, 2024 and listed the following requested item(s) for your FY 2026 budget:

1. Item 1; Increase FTP by 1.0 – Financial Management Analyst Senior

After review of your request, DHR [concur with classification/pay change] for the following:

1. Item 1; Increase FTP by 1.0 – Financial Management Analyst Senior

This letter attests the Division of Financial Management request is in alignment with Division of Human Resources (DHR) policies. Please include this letter with your final budget submission to the Division of Financial Management (DFM).

If you have any questions or concerns about your requests, please do not hesitate to contact me at andrea.ryan@dhr.idaho.gov or 208.758.1618.

Sincerely,

A handwritten signature in black ink, appearing to read "AR", written over a white background.

Andrea Ryan
Deputy Administrator

Bonus Report: A report used by DFM, Payroll and HR to see bonuses paid through time record (5,000 row record limit)

Search Criteria: Agency Contains: AGENCY 180

Agency	Employee	Name	Work Assignment	Amount	Currency	Pay Code	Description	Date	To Accounting Entity
AGENCY 180	254827	ALEX JOSEPH ADAMS	1	5,000.00	USD	REN	RETENTION-MORE THAN 6 MO	08/05/2023	180
AGENCY 180	260282	ADAM B JARVIS	1	5,000.00	USD	REN	RETENTION-MORE THAN 6 MO	06/08/2024	180
AGENCY 180	263748	LOGAN PETE MEDEL	1	5,000.00	USD	REN	RETENTION-MORE THAN 6 MO	01/07/2023	180
AGENCY 180	269873	GREGORY GRANT PIEPMEYER	1	2,000.00	USD	STC	PERFORMANCE BONUS	06/08/2024	180
AGENCY 180	270508	BRADLEY A HUNT	1	5,000.00	USD	REN	RETENTION-MORE THAN 6 MO	04/29/2023	180
AGENCY 180	270508	BRADLEY A HUNT	1	2,000.00	USD	STC	PERFORMANCE BONUS	06/08/2024	180
AGENCY 180	286881	DAVID MICHAEL HAHN	1	5,000.00	USD	REN	RETENTION-MORE THAN 6 MO	06/08/2024	180
AGENCY 180	288722	THERESA RENEE ARNOLD	1	2,000.00	USD	STC	PERFORMANCE BONUS	06/08/2024	180
AGENCY 180	293164	LISA BROOKE HERRIOT	1	2,000.00	USD	STC	PERFORMANCE BONUS	06/08/2024	180
AGENCY 180	295544	JOSHUA JORDAN SCHOLER	1	3,750.00	USD	REN	RETENTION-MORE THAN 6 MO	05/25/2024	180