

Agency Summary And Certification

FY 2026 Request

Agency: Legislative Services Office

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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: Terri Kondeff Date: 11/07/2024

			FY 2024 Total Appropriation	FY 2024 Total Expenditures	FY 2025 Original Appropriation	FY 2025 Estimated Expenditures	FY 2026 Total Request
Appropriation Unit							
Legislative Information Technology			3,010,500	183,700	0	2,826,800	0
Legislative Services Office			10,677,800	9,359,500	11,420,800	11,616,900	11,711,500
Total			13,688,300	9,543,200	11,420,800	14,443,700	11,711,500
By Fund Source							
G	10000	General	8,060,800	7,650,000	8,871,700	8,871,700	9,087,700
D	12800	Dedicated	107,600	0	136,400	244,000	136,400
F	34430	Federal	3,143,300	228,000	0	2,915,300	0
D	34900	Dedicated	204,200	142,400	205,500	205,500	207,300
D	36504	Dedicated	440,000	1,700	440,000	440,000	440,000
D	47500	Dedicated	1,732,400	1,521,100	1,767,200	1,767,200	1,840,100
Total			13,688,300	9,543,200	11,420,800	14,443,700	11,711,500
By Account Category							
Personnel Cost			8,696,400	8,135,500	9,536,000	9,584,200	9,717,800
Operating Expense			3,984,000	1,390,500	1,884,800	3,856,600	1,993,700
Capital Outlay			1,007,900	17,200	0	1,002,900	0
Total			13,688,300	9,543,200	11,420,800	14,443,700	11,711,500
FTP Positions			74	74	78	78	78
Total			74	74	78	78	78

Division Description

Request for Fiscal Year: 2026

Agency: Legislative Services Office

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Division: Legislative Services Office

LB2

Statutory Authority: Section 67-701, Idaho Code

Pursuant to Section 67-701 through 67-704, Idaho Code, the mission of the Legislative Services Office is to provide efficient, non-partisan support services to Idaho's citizen legislators, to carry out legislative policies so as to strengthen the Legislature's management as a separate branch of government, and to assist the Legislature in carrying out its constitutional responsibilities.

The Legislative Services Office strives to modernize the provision of professional staff services to the Legislature, to provide committees and legislators support, increase communication and efficiency, and to enhance coordination and productivity within the legislative branch of government.

Under the direction of the Director of Legislative Services, the office consists of the Division of Research and Legislation, Division of Budget and Policy Analysis, the Legislative Audit Division, and the Information Technology Division.

Section 67-3506, Idaho Code, states that the Governor shall transmit the budget requests of the legislative and judicial departments to the Legislature as they were submitted by the departments.

Division Description**Request for Fiscal Year:** 2026**Agency:** Legislative Services Office

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Division: Legislative Information Technology

LB4

Statutory Authority: Section 67-701, Idaho Code

This division includes funding for modernizing the technology operations of the Legislature. This includes upgrading hardware, software, network storage, servers, the website, and the custom platform for bill drafting and posting agendas.



Legislative Council

Legislative Services Office Terri Kondeff, Director

Deputy Director
Paul Headlee

Admin/Financial Coordinator

Legal Counsel

Gift Shop Manager

Special Projects Coordinator

Impact Review Team

Legislative Audits
April Renfro
Legislative Auditor

Sr. Admin. Assistant

Managing Auditors
1 vacant

**Training & Quality Assurance
Manager**

Senior Supervising Auditors

Research Liaison

Supervising Auditors

Senior Auditors

Associate Auditors
1 vacant

Information Systems Auditors
Program Manager
Assoc Auditor

Budget & Policy Analysis
Keith Bybee
Division Manager

Deputy Division Manager

**Principal Budget & Policy
Analysts**

**Senior Budget and Policy
Analysts**

**Budget and Policy
Analysts**

**Budget and Policy Office
Coordinator**

Data Systems Coordinator

Revenue Analyst

Research and Legislation
Matt Drake
Division Manager

Admin. Assistant

Deputy Division Manager

**Principal Legislative Drafting
Attorney**

**Senior Legislative Drafting
Attorney**

**Legislative Drafting
Attorneys**
1 vacant

Senior Editors

Proofers

**Research/Editorial
Specialist**

Information Liaison

Legislative Library
Librarian
Research Asst.

Information Technology
Norma Clark
Division Manager

Deputy Division Manager

Sr. IT Specialist

IT Systems Analyst

IT Systems Specialist

IT Security Specialist

Sr. Software Developer

**Software Engineer/Web
Developer**

**Senior Software
Programmer/DBA**

Software Developer II

Authorizedd FTP 78.0
Vacant FTP 3.0
As of 8-21-2024

Agency Revenues

Request for Fiscal Year: 2026

Agency: Legislative Services Office

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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						
	441	Sales of Goods	0	0	50	0	0	
	470	Other Revenue	4,312	7,549	2,017	1,500	1,500	
		General Fund Total	4,312	7,549	2,067	1,500	1,500	
Fund	34500	Cares Act - Covid 19						
	450	Fed Grants & Contributions	34,781	0	0	0	0	
		Cares Act - Covid 19 Total	34,781	0	0	0	0	
Fund	34900	Miscellaneous Revenue						
	400	Taxes Revenue	0	0	163	0	0	
	441	Sales of Goods	102,951	128,486	137,945	145,000	151,000	
		Miscellaneous Revenue Total	102,951	128,486	138,108	145,000	151,000	
Fund	36504	Permanent Building Fund: Legislative Capitol Facilities						
	460	Interest	1,539	10,009	17,731	13,000	13,000	
		Permanent Building Fund: Legislative Capitol Facilities Total	1,539	10,009	17,731	13,000	13,000	
Fund	47500	Professional Services						
	435	Sale of Services	1,278,900	1,543,296	1,497,315	1,535,000	1,602,000	
	441	Sales of Goods	1,797	14,106	0	0	0	
	450	Fed Grants & Contributions	0	0	0	0	0	
	460	Interest	0	0	15,214	15,500	16,000	
		Professional Services Total	1,280,697	1,557,402	1,512,529	1,550,500	1,618,000	
		Agency Name Total	1,424,280	1,703,446	1,670,435	1,710,000	1,783,500	

Analysis of Fund Balances

Request for Fiscal Year: 2026

Agency: Legislative Services Office

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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	119,718	99,208	86,209	81,864	83,364
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
03. Beginning Cash Balance	119,718	99,208	86,209	81,864	83,364
04. Revenues (from Form B-11)	102,951	128,486	138,108	145,000	151,000
05. Non-Revenue Receipts and Other Adjustments	5,508	6,970	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	228,177	234,664	224,317	226,864	234,364
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	5,380	6,855	0	0	0
12. Cash Expenditures for Prior Year Encumbrances	0	0	0	0	0
13. Original Appropriation	254,900	200,300	204,200	205,500	207,300
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	(131,311)	(58,700)	(61,747)	(62,000)	(58,000)
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	123,589	141,600	142,453	143,500	149,300
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	123,589	141,600	142,453	143,500	149,300
20. Ending Cash Balance	99,208	86,209	81,864	83,364	85,064
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	99,208	86,209	81,864	83,364	85,064
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	99,208	86,209	81,864	83,364	85,064
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: Legislative Services Office

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Fund: Permanent Building Fund: Legislative Capitol Facilities

36504

Sources and Uses:

Section 5 of S1401 (2012 Session) created the Legislative Capitol Facilities Fund by transferring the balance of the Permanent Building Funds previously appropriated for the Capitol renovation and relocation to the Legislative Branch. These funds are to be used for small facility maintenance projects and furnishings for the space used by the Legislature.

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate
01. Beginning Free Fund Balance	426,191	427,730	437,738	453,729	461,729
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
03. Beginning Cash Balance	426,191	427,730	437,738	453,729	461,729
04. Revenues (from Form B-11)	1,539	10,008	17,731	13,000	13,000
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	427,730	437,738	455,469	466,729	474,729
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	440,000	440,000	440,000	440,000	440,000
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	(440,000)	(440,000)	(438,260)	(435,000)	(430,000)
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	1,740	5,000	10,000
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	0	0	1,740	5,000	10,000
20. Ending Cash Balance	427,730	437,738	453,729	461,729	464,729
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	427,730	437,738	453,729	461,729	464,729
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	427,730	437,738	453,729	461,729	464,729
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: Legislative Services Office

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Fund: Professional Services

47500

Sources and Uses:

Revenues are derived from audit billing fees to agencies supported by dedicated and federal funds. Funds are appropriated in conjunction with General Fund moneys for the performance of audits of departments and agencies in the executive and judicial branches of government.

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate
01. Beginning Free Fund Balance	(280,450)	292,647	570,444	561,867	561,867
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	650,000	0	0	0	0
03. Beginning Cash Balance	369,550	292,647	570,444	561,867	561,867
04. Revenues (from Form B-11)	1,280,697	1,557,402	1,512,529	1,550,500	1,618,000
05. Non-Revenue Receipts and Other Adjustments	(36,000)	78,000	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	1,614,247	1,928,049	2,082,973	2,112,367	2,179,867
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	(53)	0	0	0
12. Cash Expenditures for Prior Year Encumbrances	0	0	0	0	0
13. Original Appropriation	1,591,800	1,680,300	1,732,400	1,767,200	1,800,700
14. Prior Year Reappropriations, Supplementals, Recessions	650,000	0	0	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	(920,200)	(322,642)	(211,294)	(216,700)	(182,700)
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	1,321,600	1,357,658	1,521,106	1,550,500	1,618,000
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	1,321,600	1,357,658	1,521,106	1,550,500	1,618,000
20. Ending Cash Balance	292,647	570,444	561,867	561,867	561,867
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	292,647	570,444	561,867	561,867	561,867
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	292,647	570,444	561,867	561,867	561,867
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	Legislative Services Office							102
Division	Legislative Services Office							LB2
Appropriation Unit	Legislative Services Office							LBBA
FY 2024 Total Appropriation								
1.00	FY 2024 Total Appropriation							LBBA
H301								
	10000 General	58.60	6,965,600	1,095,200	0	0	8,060,800	
	12800 Dedicated	0.00	0	107,600	0	0	107,600	
	34430 Federal	0.00	0	132,800	0	0	132,800	
	34900 Dedicated	1.00	110,200	94,000	0	0	204,200	
	36504 Dedicated	0.00	0	440,000	0	0	440,000	
	47500 Dedicated	14.40	1,620,600	111,800	0	0	1,732,400	
		74.00	8,696,400	1,981,400	0	0	10,677,800	
1.21	Account Transfers							LBBA
	10000 General	0.00	0	(12,200)	12,200	0	0	
	47500 Dedicated	0.00	(86,000)	86,000	0	0	0	
		0.00	(86,000)	73,800	12,200	0	0	
1.61	Reverted Appropriation Balances							LBBA
	10000 General	0.00	(323,800)	(87,000)	0	0	(410,800)	
	12800 Dedicated	0.00	0	0	0	0	0	
	34900 Dedicated	0.00	(45,800)	(16,000)	0	0	(61,800)	
	36504 Dedicated	0.00	0	(438,300)	0	0	(438,300)	
	47500 Dedicated	0.00	(207,100)	(4,200)	0	0	(211,300)	
		0.00	(576,700)	(545,500)	0	0	(1,122,200)	
1.71	Legislative Reappropriation							LBBA
	12800 Dedicated	0.00	0	(107,600)	0	0	(107,600)	
	34430 Federal	0.00	0	(88,500)	0	0	(88,500)	
		0.00	0	(196,100)	0	0	(196,100)	
FY 2024 Actual Expenditures								
2.00	FY 2024 Actual Expenditures							LBBA
	10000 General	58.60	6,641,800	996,000	12,200	0	7,650,000	
	12800 Dedicated	0.00	0	0	0	0	0	
	34430 Federal	0.00	0	44,300	0	0	44,300	
	34900 Dedicated	1.00	64,400	78,000	0	0	142,400	
	36504 Dedicated	0.00	0	1,700	0	0	1,700	
	47500 Dedicated	14.40	1,327,500	193,600	0	0	1,521,100	
		74.00	8,033,700	1,313,600	12,200	0	9,359,500	
FY 2025 Original Appropriation								
3.00	FY 2025 Original Appropriation							LBBA
H475, H682, S1446								
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		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
10000	General	62.00	7,645,000	1,226,700	0	0	8,871,700
12800	Dedicated	1.00	121,400	15,000	0	0	136,400
34900	Dedicated	1.00	111,500	94,000	0	0	205,500
36504	Dedicated	0.00	0	440,000	0	0	440,000
47500	Dedicated	14.00	1,658,100	109,100	0	0	1,767,200
		78.00	9,536,000	1,884,800	0	0	11,420,800

Appropriation Adjustment

4.11 Legislative Reappropriation LBBA

This decision unit reflects reappropriation authority granted by H475.

OT 12800	Dedicated	0.00	0	107,600	0	0	107,600
OT 34430	Federal	0.00	0	88,500	0	0	88,500
		0.00	0	196,100	0	0	196,100

FY 2025 Total Appropriation

5.00 FY 2025 Total Appropriation LBBA

10000	General	62.00	7,645,000	1,226,700	0	0	8,871,700
12800	Dedicated	1.00	121,400	15,000	0	0	136,400
OT 12800	Dedicated	0.00	0	107,600	0	0	107,600
OT 34430	Federal	0.00	0	88,500	0	0	88,500
34900	Dedicated	1.00	111,500	94,000	0	0	205,500
36504	Dedicated	0.00	0	440,000	0	0	440,000
47500	Dedicated	14.00	1,658,100	109,100	0	0	1,767,200
		78.00	9,536,000	2,080,900	0	0	11,616,900

Appropriation Adjustments

6.41 FTP/Noncognizable Adjustment LBBA

This decision unit aligns the agency's FTP allocation by fund.

10000	General	(0.39)	0	0	0	0	0
34900	Dedicated	(0.11)	0	0	0	0	0
47500	Dedicated	0.50	0	0	0	0	0
		0.00	0	0	0	0	0

FY 2025 Estimated Expenditures

7.00 FY 2025 Estimated Expenditures LBBA

10000	General	61.61	7,645,000	1,226,700	0	0	8,871,700
12800	Dedicated	1.00	121,400	15,000	0	0	136,400
OT 12800	Dedicated	0.00	0	107,600	0	0	107,600
OT 34430	Federal	0.00	0	88,500	0	0	88,500
34900	Dedicated	0.89	111,500	94,000	0	0	205,500
36504	Dedicated	0.00	0	440,000	0	0	440,000
47500	Dedicated	14.50	1,658,100	109,100	0	0	1,767,200
		78.00	9,536,000	2,080,900	0	0	11,616,900

Base Adjustments

8.11 FTP or Fund Adjustments LBBA

This decision unit aligns the agency's FTP allocation by fund.

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
10000	General	(0.39)	0	0	0	0	0
34900	Dedicated	(0.11)	0	0	0	0	0
47500	Dedicated	0.50	0	0	0	0	0
		0.00	0	0	0	0	0
8.41	Removal of One-Time Expenditures						LBBA
This decision unit removes one-time appropriation for FY 2025.							
OT 12800	Dedicated	0.00	0	(107,600)	0	0	(107,600)
OT 34430	Federal	0.00	0	(88,500)	0	0	(88,500)
		0.00	0	(196,100)	0	0	(196,100)
FY 2026 Base							
9.00	FY 2026 Base						LBBA
10000	General	61.61	7,645,000	1,226,700	0	0	8,871,700
12800	Dedicated	1.00	121,400	15,000	0	0	136,400
OT 12800	Dedicated	0.00	0	0	0	0	0
OT 34430	Federal	0.00	0	0	0	0	0
34900	Dedicated	0.89	111,500	94,000	0	0	205,500
36504	Dedicated	0.00	0	440,000	0	0	440,000
47500	Dedicated	14.50	1,658,100	109,100	0	0	1,767,200
		78.00	9,536,000	1,884,800	0	0	11,420,800
Program Maintenance							
10.11	Change in Health Benefit Costs						LBBA
This decision unit reflects a change in the employer health benefit costs.							
10000	General	0.00	80,100	0	0	0	80,100
34900	Dedicated	0.00	1,200	0	0	0	1,200
47500	Dedicated	0.00	18,900	0	0	0	18,900
		0.00	100,200	0	0	0	100,200
10.12	Change in Variable Benefit Costs						LBBA
This decision unit reflects a change in variable benefits.							
10000	General	0.00	(600)	0	0	0	(600)
34900	Dedicated	0.00	0	0	0	0	0
47500	Dedicated	0.00	(100)	0	0	0	(100)
		0.00	(700)	0	0	0	(700)
10.45	Risk Management Costs						LBBA
This decision unit reflects adjustments to the cost of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management.							
10000	General	0.00	0	(3,200)	0	0	(3,200)
		0.00	0	(3,200)	0	0	(3,200)
10.46	Controller's Fees						LBBA
This decision unit reflects adjustments for statewide accounting and statewide payroll processing services provided by the Office of the State Controller.							
10000	General	0.00	0	(6,100)	0	0	(6,100)
47500	Dedicated	0.00	0	39,400	0	0	39,400

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
		0.00	0	33,300	0	0	33,300
10.47	Treasurer's Fees						LBBA
This decision unit reflects adjustments for cash management and warrant processing services provided by the Office of the State Treasurer.							
10000	General	0.00	0	(200)	0	0	(200)
		0.00	0	(200)	0	0	(200)
10.48	Office of Information Technology Services Support Fees						LBBA
This decision unit reflects adjustments of information technology support services provided by the Office of Information Technology. Because LSO provides and pays for the IT support for the Legislative Branch this request includes the increases for the Senate, House, and LSO, totaling \$79,000. OITS has agreed to intercompany bill LSO, and not the Senate and House, for their amounts.							
10000	General	0.00	0	79,000	0	0	79,000
		0.00	0	79,000	0	0	79,000
10.61	Salary Multiplier - Regular Employees						LBBA
This decision unit reflects a 1% salary multiplier for Regular Employees.							
10000	General	0.00	67,000	0	0	0	67,000
34900	Dedicated	0.00	600	0	0	0	600
47500	Dedicated	0.00	14,700	0	0	0	14,700
		0.00	82,300	0	0	0	82,300

FY 2026 Total Maintenance

11.00	FY 2026 Total Maintenance						LBBA
10000	General	61.61	7,791,500	1,296,200	0	0	9,087,700
12800	Dedicated	1.00	121,400	15,000	0	0	136,400
OT 12800	Dedicated	0.00	0	0	0	0	0
OT 34430	Federal	0.00	0	0	0	0	0
34900	Dedicated	0.89	113,300	94,000	0	0	207,300
36504	Dedicated	0.00	0	440,000	0	0	440,000
47500	Dedicated	14.50	1,691,600	148,500	0	0	1,840,100
		78.00	9,717,800	1,993,700	0	0	11,711,500

Line Items

12.91	Budget Law Exemptions/Other Adjustments						LBBA
REAPPROPRIATION: Reappropriation for ARPA funding from FY 2025 into FY 2026 for budget units LBBA and LBEA.							
LUMP SUM: Exception from Section 67-3511, Idaho Code, that allows transfers among accounts.							
OT 34430	Federal	0.00	0	0	0	0	0
		0.00	0	0	0	0	0

FY 2026 Total

13.00	FY 2026 Total						LBBA
10000	General	61.61	7,791,500	1,296,200	0	0	9,087,700
12800	Dedicated	1.00	121,400	15,000	0	0	136,400
OT 12800	Dedicated	0.00	0	0	0	0	0
OT 34430	Federal	0.00	0	0	0	0	0
34900	Dedicated	0.89	113,300	94,000	0	0	207,300
36504	Dedicated	0.00	0	440,000	0	0	440,000
47500	Dedicated	14.50	1,691,600	148,500	0	0	1,840,100

FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
78.00	9,717,800	1,993,700	0	0	11,711,500

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Agency	Legislative Services Office							102
Division	Legislative Information Technology							LB4
Appropriation Unit	Legislative Information Technology							LBEA
FY 2024 Total Appropriation								
1.00	FY 2024 Total Appropriation							LBEA
	H301							
	34430	Federal	0.00	0	2,002,600	1,007,900	0	3,010,500
			0.00	0	2,002,600	1,007,900	0	3,010,500
1.21	Account Transfers							LBEA
	34430	Federal	0.00	150,000	(150,000)	0	0	0
			0.00	150,000	(150,000)	0	0	0
1.71	Legislative Reappropriation							LBEA
	34430	Federal	0.00	(48,200)	(1,775,700)	(1,002,900)	0	(2,826,800)
			0.00	(48,200)	(1,775,700)	(1,002,900)	0	(2,826,800)
FY 2024 Actual Expenditures								
2.00	FY 2024 Actual Expenditures							LBEA
	34430	Federal	0.00	101,800	76,900	5,000	0	183,700
			0.00	101,800	76,900	5,000	0	183,700
Appropriation Adjustment								
4.11	Legislative Reappropriation							LBEA
	This decision unit reflects reappropriation authority granted by H475.							
	OT 34430	Federal	0.00	48,200	1,775,700	1,002,900	0	2,826,800
			0.00	48,200	1,775,700	1,002,900	0	2,826,800
FY 2025Total Appropriation								
5.00	FY 2025 Total Appropriation							LBEA
	OT 34430	Federal	0.00	48,200	1,775,700	1,002,900	0	2,826,800
			0.00	48,200	1,775,700	1,002,900	0	2,826,800
FY 2025 Estimated Expenditures								
7.00	FY 2025 Estimated Expenditures							LBEA
	OT 34430	Federal	0.00	48,200	1,775,700	1,002,900	0	2,826,800
			0.00	48,200	1,775,700	1,002,900	0	2,826,800
Base Adjustments								
8.41	Removal of One-Time Expenditures							LBEA
	This decision unit removes one-time appropriation for FY 2025.							
	OT 34430	Federal	0.00	(48,200)	(1,775,700)	(1,002,900)	0	(2,826,800)
			0.00	(48,200)	(1,775,700)	(1,002,900)	0	(2,826,800)

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
OT 34430 Federal			0.00	0	0	0	0	0
			0.00	0	0	0	0	0
FY 2026 Total Maintenance								
11.00	FY 2026 Total Maintenance							LBEA
OT 34430 Federal			0.00	0	0	0	0	0
			0.00	0	0	0	0	0
Line Items								
12.91	Budget Law Exemptions/Other Adjustments							LBEA
REAPPROPRIATION: Reappropriation for ARPA funding from FY 2025 into FY 2026 for budget units LBBA and LBEA.								
LUMP SUM: Exception from Section 67-3511, Idaho Code, that allows transfers among accounts.								
OT 34430 Federal			0.00	0	0	0	0	0
			0.00	0	0	0	0	0
FY 2026 Total								
13.00	FY 2026 Total							LBEA
OT 34430 Federal			0.00	0	0	0	0	0
			0.00	0	0	0	0	0

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	Legislative Services Office							102
Division	Legislative Information Technology							LB4
Appropriation Unit	Legislative Information Technology							LBEA
FY 2024 Total Appropriation								
1.00	FY 2024 Total Appropriation							LBEA
	H301							
	34430	Federal	0.00	0	2,002,600	1,007,900	0	3,010,500
			0.00	0	2,002,600	1,007,900	0	3,010,500
1.21	Account Transfers							LBEA
	34430	Federal	0.00	150,000	(150,000)	0	0	0
			0.00	150,000	(150,000)	0	0	0
1.71	Legislative Reappropriation							LBEA
	34430	Federal	0.00	(48,154)	(1,775,715)	(1,002,850)	0	(2,826,719)
			0.00	(48,154)	(1,775,715)	(1,002,850)	0	(2,826,719)
FY 2024 Actual Expenditures								
2.00	FY 2024 Actual Expenditures							LBEA
	34430	Federal	0.00	101,846	76,885	5,050	0	183,781
			0.00	101,846	76,885	5,050	0	183,781
Appropriation Adjustment								
4.11	Legislative Reappropriation							LBEA
	This decision unit reflects reappropriation authority granted by H475.							
	OT 34430	Federal	0.00	48,200	1,775,700	1,002,900	0	2,826,800
			0.00	48,200	1,775,700	1,002,900	0	2,826,800
FY 2025Total Appropriation								
5.00	FY 2025 Total Appropriation							LBEA
	OT 34430	Federal	0.00	48,200	1,775,700	1,002,900	0	2,826,800
			0.00	48,200	1,775,700	1,002,900	0	2,826,800
FY 2025 Estimated Expenditures								
7.00	FY 2025 Estimated Expenditures							LBEA
	OT 34430	Federal	0.00	48,200	1,775,700	1,002,900	0	2,826,800
			0.00	48,200	1,775,700	1,002,900	0	2,826,800
Base Adjustments								
	Removal of One-Time Expenditures							LBEA
	This decision unit removes one-time appropriation for FY 2025.							
	OT 34430	Federal	0.00	(48,200)	(1,775,700)	(1,002,900)	0	(2,826,800)
			0.00	(48,200)	(1,775,700)	(1,002,900)	0	(2,826,800)
FY 2026 Base								
9.00	FY 2026 Base							LBEA

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
OT 34430 Federal		0.00	0	0	0	0	0
		0.00	0	0	0	0	0
FY 2026 Total Maintenance							
11.00	FY 2026 Total Maintenance						LBEA
OT 34430 Federal		0.00	0	0	0	0	0
		0.00	0	0	0	0	0
Line Items							
Budget Law Exemptions/Other Adjustments							LBEA
REAPPROPRIATION: Reappropriation for ARPA funding from FY 2025 into FY 2026 for budget units LBBA and LBEA.							
LUMP SUM: Exception from Section 67-3511, Idaho Code, that allows transfers among accounts.							
OT 34430 Federal		0.00	0	0	0	0	0
		0.00	0	0	0	0	0
FY 2026 Total							
13.00	FY 2026 Total						LBEA
OT 34430 Federal		0.00	0	0	0	0	0
		0.00	0	0	0	0	0

PCF Summary ReportRequest for Fiscal Year: 202
6

Agency: Legislative Services Office

102

Appropriation Unit: Legislative Services Office

LBBA

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2025 ORIGINAL APPROPRIATION	62.00	5,679,242	806,000	1,159,758	7,645,000
5.00	FY 2025 TOTAL APPROPRIATION	62.00	5,679,242	806,000	1,159,758	7,645,000
	FTP/Noncognizable Adjustment	(0.39)	0	0	0	0
7.00	FY 2025 ESTIMATED EXPENDITURES	61.61	5,679,242	806,000	1,159,758	7,645,000
8.11	FTP or Fund Adjustments	(0.39)	0	0	0	0
9.00	FY 2026 BASE	61.61	5,679,242	806,000	1,159,758	7,645,000
10.11	Change in Health Benefit Costs	0.00	0	80,100	0	80,100
10.12	Change in Variable Benefit Costs	0.00	0	0	(600)	(600)
10.61	Salary Multiplier - Regular Employees	0.00	55,600	0	11,400	67,000
11.00	FY 2026 PROGRAM MAINTENANCE	61.61	5,734,842	886,100	1,170,558	7,791,500
13.00	FY 2026 TOTAL REQUEST	61.61	5,734,842	886,100	1,170,558	7,791,500

PCF Detail Report

Request for Fiscal Year: 2026

Agency: Legislative Services Office

102

Appropriation Unit: Legislative Services Office

LBBA

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	52.11	4,792,101	677,430	978,598	6,448,129
		Total from PCF	52.11	4,792,101	677,430	978,598	6,448,129
		FY 2025 ORIGINAL APPROPRIATION	62.00	5,679,242	806,000	1,159,758	7,645,000
		Unadjusted Over or (Under) Funded:	9.89	887,141	128,570	181,160	1,196,871
Adjustments to Wage and Salary							
102000 0018	2927N R90	Staff Auditor 1	.50	29,993	6,500	6,125	42,618
102000 0036	2928N R90	Staff Auditor 3	.50	30,900	6,500	6,310	43,710
102000 0037	2940N R90	Budget Policy Analyst	1.00	85,000	13,000	17,358	115,358
102000 0038	2940N R90	Budget Policy Analyst	1.00	85,010	13,000	17,360	115,370
102000 0064	2895N R90	Librarian Research Assistant	1.00	54,995	13,000	11,231	79,226
102000 0066	2920N R90	Managing Auditor	.50	63,689	6,500	13,006	83,195
102000 0072	2923N R90	Sr Budget/Policy Analyst	1.00	105,019	13,000	21,446	139,465
102000 0079	2911N R90	Leg Svcs Admin Assistant	1.00	45,011	13,000	9,192	67,203
102000 0088	2915N R90	Legislative Drafting Attorney	1.00	89,107	13,000	18,197	120,304
102002 0957	887N R90	Research Analyst Principal 5506	1.00	94,016	13,000	19,199	126,215
102002 0959	887N R90	Research Analyst Principal 5506	1.00	90,010	13,000	18,381	121,391
NEWP- 034537	90000 NE	GROUP POSITION , Std Benefits/No Ret/No Health	.00	58,000	0	4,518	62,518
NEWP- 501213	90000 NE	GROUP POSITION , Std Benefits/No Ret/No Health	.00	23,040	0	1,795	24,835
Estimated Salary Needs							
		Board, Group, & Missing Positions	.00	81,040	0	6,313	87,353
		Permanent Positions	61.61	5,564,851	800,930	1,136,403	7,502,184
		Estimated Salary and Benefits	61.61	5,645,891	800,930	1,142,716	7,589,537
Adjusted Over or (Under) Funding							
		Original Appropriation	.39	33,351	5,070	17,042	55,463
		Estimated Expenditures	.00	33,351	5,070	17,042	55,463
		Base	.00	33,351	5,070	17,042	55,463

PCF Summary ReportRequest for Fiscal Year: 202
6

Agency: Legislative Services Office

102

Appropriation Unit: Legislative Services Office

LBBA

Fund: Technology Infrastructure Stabilization

12800

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2025 ORIGINAL APPROPRIATION	1.00	90,018	13,000	18,382	121,400
5.00 FY 2025 TOTAL APPROPRIATION	1.00	90,018	13,000	18,382	121,400
7.00 FY 2025 ESTIMATED EXPENDITURES	1.00	90,018	13,000	18,382	121,400
9.00 FY 2026 BASE	1.00	90,018	13,000	18,382	121,400
11.00 FY 2026 PROGRAM MAINTENANCE	1.00	90,018	13,000	18,382	121,400
13.00 FY 2026 TOTAL REQUEST	1.00	90,018	13,000	18,382	121,400

PCF Detail Report

Request for Fiscal Year: 2026

Agency: Legislative Services Office

102

Appropriation Unit: Legislative Services Office

LBBA

Fund: Technology Infrastructure Stabilization

12800

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
		FY 2025 ORIGINAL APPROPRIATION	1.00	90,018	13,000	18,382	121,400
		Unadjusted Over or (Under) Funded:	1.00	90,018	13,000	18,382	121,400
		Adjusted Over or (Under) Funding					
		Original Appropriation	1.00	90,018	13,000	18,382	121,400
		Estimated Expenditures	1.00	90,018	13,000	18,382	121,400
		Base	1.00	90,018	13,000	18,382	121,400

PCF Summary ReportRequest for Fiscal Year: 202
6

Agency: Legislative Services Office

102

Appropriation Unit: Legislative Services Office

LBBA

Fund: Miscellaneous Revenue

34900

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2025 ORIGINAL APPROPRIATION	1.00	81,796	13,000	16,704	111,500
5.00 FY 2025 TOTAL APPROPRIATION	1.00	81,796	13,000	16,704	111,500
FTP/Noncognizable Adjustment	(0.11)	0	0	0	0
7.00 FY 2025 ESTIMATED EXPENDITURES	0.89	81,796	13,000	16,704	111,500
8.11 FTP or Fund Adjustments	(0.11)	0	0	0	0
9.00 FY 2026 BASE	0.89	81,796	13,000	16,704	111,500
10.11 Change in Health Benefit Costs	0.00	0	1,200	0	1,200
10.12 Change in Variable Benefit Costs	0.00	0	0	0	0
10.61 Salary Multiplier - Regular Employees	0.00	500	0	100	600
11.00 FY 2026 PROGRAM MAINTENANCE	0.89	82,296	14,200	16,804	113,300
13.00 FY 2026 TOTAL REQUEST	0.89	82,296	14,200	16,804	113,300

PCF Detail Report

Request for Fiscal Year: 2026

Agency: Legislative Services Office

Appropriation Unit: Legislative Services Office

Fund: Miscellaneous Revenue

102

LBBA

34900

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	.89	45,243	11,570	9,239	66,052
		Total from PCF	.89	45,243	11,570	9,239	66,052
		FY 2025 ORIGINAL APPROPRIATION	1.00	81,796	13,000	16,704	111,500
		Unadjusted Over or (Under) Funded:	.11	36,553	1,430	7,465	45,448
Estimated Salary Needs							
		Permanent Positions	.89	45,243	11,570	9,239	66,052
		Estimated Salary and Benefits	.89	45,243	11,570	9,239	66,052
Adjusted Over or (Under) Funding							
		Original Appropriation	.11	36,553	1,430	7,465	45,448
		Estimated Expenditures	.00	36,553	1,430	7,465	45,448
		Base	.00	36,553	1,430	7,465	45,448

PCF Summary ReportRequest for Fiscal Year: 202
6

Agency: Legislative Services Office

102

Appropriation Unit: Legislative Information Technology

LBEA

Fund: ARPA State Fiscal Recovery Fund

34430

DU		FTP	Salary	Health	Variable Benefits	Total
4.11	Legislative Reappropriation	0.00	48,200	0	0	48,200
5.00	FY 2025 TOTAL APPROPRIATION	0.00	48,200	0	0	48,200
7.00	FY 2025 ESTIMATED EXPENDITURES	0.00	48,200	0	0	48,200
	Removal of One-Time Expenditures	0.00	(48,200)	0	0	(48,200)
9.00	FY 2026 BASE	0.00	0	0	0	0
11.00	FY 2026 PROGRAM MAINTENANCE	0.00	0	0	0	0
	Budget Law Exemptions/Other Adjustments	0.00	0	0	0	0
13.00	FY 2026 TOTAL REQUEST	0.00	0	0	0	0

PCF Detail Report

Request for Fiscal Year: 2026

Agency: Legislative Services Office 102
Appropriation Unit: Legislative Information Technology LBEA
Fund: ARPA State Fiscal Recovery Fund 34430

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Adjusted Over or (Under) Funding							
		Estimated Expenditures	.00	48,200	0	0	48,200
		Base	.00	0	0	0	0

PCF Summary ReportRequest for Fiscal Year: 202
6

Agency: Legislative Services Office

102

Appropriation Unit: Legislative Services Office

LBBA

Fund: Professional Services

47500

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2025 ORIGINAL APPROPRIATION	14.00	1,225,783	182,000	250,317	1,658,100
5.00 FY 2025 TOTAL APPROPRIATION	14.00	1,225,783	182,000	250,317	1,658,100
FTP/Noncognizable Adjustment	0.50	0	0	0	0
7.00 FY 2025 ESTIMATED EXPENDITURES	14.50	1,225,783	182,000	250,317	1,658,100
8.11 FTP or Fund Adjustments	0.50	0	0	0	0
9.00 FY 2026 BASE	14.50	1,225,783	182,000	250,317	1,658,100
10.11 Change in Health Benefit Costs	0.00	0	18,900	0	18,900
10.12 Change in Variable Benefit Costs	0.00	0	0	(100)	(100)
10.61 Salary Multiplier - Regular Employees	0.00	12,200	0	2,500	14,700
11.00 FY 2026 PROGRAM MAINTENANCE	14.50	1,237,983	200,900	252,717	1,691,600
13.00 FY 2026 TOTAL REQUEST	14.50	1,237,983	200,900	252,717	1,691,600

PCF Detail Report

Request for Fiscal Year: 2026

Agency: Legislative Services Office

Appropriation Unit: Legislative Services Office

Fund: Professional Services

102

LBBA

47500

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	13.00	1,095,590	169,000	223,734	1,488,324
		Total from PCF	13.00	1,095,590	169,000	223,734	1,488,324
		FY 2025 ORIGINAL APPROPRIATION	14.00	1,225,783	182,000	250,317	1,658,100
		Unadjusted Over or (Under) Funded:	1.00	130,193	13,000	26,583	169,776
Adjustments to Wage and Salary							
1020000018	2927N R90	Staff Auditor 1	.50	29,993	6,500	6,125	42,618
1020000036	2928N R90	Staff Auditor 3	.50	30,900	6,500	6,310	43,710
1020000066	2920N R90	Managing Auditor	.50	63,689	6,500	13,006	83,195
Estimated Salary Needs							
		Permanent Positions	14.50	1,220,172	188,500	249,175	1,657,847
		Estimated Salary and Benefits	14.50	1,220,172	188,500	249,175	1,657,847
Adjusted Over or (Under) Funding							
		Original Appropriation	(.50)	5,611	(6,500)	1,142	253
		Estimated Expenditures	.00	5,611	(6,500)	1,142	253
		Base	.00	5,611	(6,500)	1,142	253

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: Legislative Services Office
Contact Person/Title: Paul Headlee, Deputy Director

Agency Code: 102
Contact Phone Number: 208.334.4746

Fiscal Year: 2026
Contact Email: pheadlee@leg.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 §67- 1917(1)(c), I.C.	Total Grant Amount	State Approp [OT Annually, (OG) In Base, or (C) Continuous §67- 1917(1)(b), I.C.	MOE or MOU requirements? (Y) Yes or (N) No. If Yes answer question # 2. (§67- 1917(1)(d), I.C.)	State Match Required: (Y) Yes or (N) No (§67- 1917(1)(d), I.C.)	State Match Description & Fund Source (GF or other state fund) (§67-1917(1)(d), I.C.)	Total State Match Amount (§67- 1917(1)(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) §67-1917(1)(a), I.C.	FY 2024 Actual Federal Expenditures	FY 2024 Actual State Match Expenditures§ 67- 1917(1)(d), I.C.	FY 2025 Estimated Available Federal Funds §67-1917(1)(b), I.C.	FY 2025 Estimated Federal Expenditures §67- 1917(1)(b), I.C.	FY 2025 Estimated Available Federal Funds §67- 1917(1)(b), I.C.	FY 2025 Estimated Federal Expenditures §67- 1917(1)(b), I.C.	Known Reductions; Plan for 10% or More Reduction Complete question # 3 §67-3502(1)(e), I.C.	Grant Reduced by 50% or More from the previous years funding? Complete question #3. §67-1917(2), I.C.
21.027	F	Dept. of Treasury	ARPA - State and Local Fiscal Recovery Fund	COVID-19 Related and General Government Services	Office of the Governor	LBBA	Capped	Short-term	12/31/2026	\$323,800	OT	N	N	none	none	\$0.00	\$0.00	\$185,465.40	\$185,465.40	\$44,301.00	\$44,301	\$0.00	\$40,000.00	\$40,000.00	4,301	4,301		
						LBEA	Capped	Short-term	12/31/2026	\$3,053,000	OT	N	N	none	none	\$0.00	\$0.00	\$39,034.20	\$39,034.20	\$183,781.00	\$183,781	\$0.00	\$977,000.00	\$977,000.00				
Total										\$3,376,800					\$0.00	\$0.00	\$0.00	\$224,499.60	\$224,499.60	\$228,082	\$228,082.00	\$0.00	\$1,017,000.00	\$1,017,000	\$870,701.00	\$875,002.00		

Total FY 2024 All Funds Appropriation (DU 1.00)	\$13,688,300
Federal Funds as Percentage of Funds §67-1917(1)(e), I.C.	1.67%

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. §67-1917(1)(d), I.C.

CFDA#/ Cooperative Agreement # /identifying #	Agreement Type	Explanation of agreement including dollar amounts.
None		

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 §67-3502(1)(e), I.C. or,
50% or more from the previous year's funding include the plan to either reduce or eliminate the services provided through the grant or to continue the services without a shift to state resources. §67-1917(2), I.C.

CFDA#/ Cooperative Agreement # /identifying #	Plan for reduction or elimination of services.
21.027	These one-time federal ARPA funds are being used for one-time projects and periodic replacement items. Therefore, these funds are used as a cost-avoidance to the General Fund for laptop replacement, items necessary for remote participation by legislators and legislative staff, bill drafting system and website upgrades, and hardware replacement. Once ARPA funding is expended the periodic replacement of routine items such as laptop computers will resume on the General Fund.