

**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:** 08/27/2024

|                            |                                    |           | <b>FY 2024 Total<br/>Appropriation</b> | <b>FY 2024 Total<br/>Expenditures</b> | <b>FY 2025<br/>Original<br/>Appropriation</b> | <b>FY 2025<br/>Estimated<br/>Expenditures</b> | <b>FY 2026 Total<br/>Request</b> |
|----------------------------|------------------------------------|-----------|--|---------------------------------------|---|---|----------------------------------|
| <b>Appropriation Unit</b>  |                                    |           |  |                                       |   |   |                                  |
|                            | Legislative Information Technology |           | 3,010,500                              | 183,781                               | 0   | 2,826,800                                     | 0                                |
|                            | Legislative Services Office        |           | 10,677,800                             | 9,359,564                             | 11,420,800                                    | 11,616,900                                    | 11,602,600                       |
|                            | <b>Total</b>                       |           | <b>13,688,300</b>                      | <b>9,543,345</b>                      | <b>11,420,800</b>                             | <b>14,443,700</b>                             | <b>11,602,600</b>                |
| <b>By Fund Source</b>      |                                    |           |  |                                       |   |   |                                  |
| G                          | 10000                              | General   | 8,060,800                              | 7,649,982                             | 8,871,700                                     | 8,871,700                                     | 9,018,200                        |
| D                          | 12800                              | Dedicated | 107,600                                | (19)                                  | 136,400                                       | 244,000                                       | 136,400                          |
| F                          | 34430                              | Federal   | 3,143,300                              | 228,082                               | 0   | 2,915,300                                     | 0                                |
| D                          | 34900                              | Dedicated | 204,200                                | 142,454                               | 205,500                                       | 205,500                                       | 207,300                          |
| D                          | 36504                              | Dedicated | 440,000                                | 1,740                                 | 440,000                                       | 440,000                                       | 440,000                          |
| D                          | 47500                              | Dedicated | 1,732,400                              | 1,521,106                             | 1,767,200                                     | 1,767,200                                     | 1,800,700                        |
|                            | <b>Total</b>                       |           | <b>13,688,300</b>                      | <b>9,543,345</b>                      | <b>11,420,800</b>                             | <b>14,443,700</b>                             | <b>11,602,600</b>                |
| <b>By Account Category</b> |                                    |           |  |                                       |   |   |                                  |
|                            | Personnel Cost                     |           | 8,696,400                              | 8,135,577                             | 9,536,000                                     | 9,584,200                                     | 9,717,800                        |
|                            | Operating Expense                  |           | 3,984,000                              | 1,390,484                             | 1,884,800                                     | 3,856,600                                     | 1,884,800                        |
|                            | Capital Outlay                     |           | 1,007,900                              | 17,284                                | 0   | 1,002,900                                     | 0                                |
|                            | <b>Total</b>                       |           | <b>13,688,300</b>                      | <b>9,543,345</b>                      | <b>11,420,800</b>                             | <b>14,443,700</b>                             | <b>11,602,600</b>                |
|                            | FTP Positions                      |           | 74.00                                  | 74.00                                 | 78.00   | 78.00   | 78.00                            |
|                            | <b>Total</b>                       |           | <b>74.00</b>                           | <b>74.00</b>                          | <b>78.00</b>                                  | <b>78.00</b>                                  | <b>78.00</b>                     |

**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

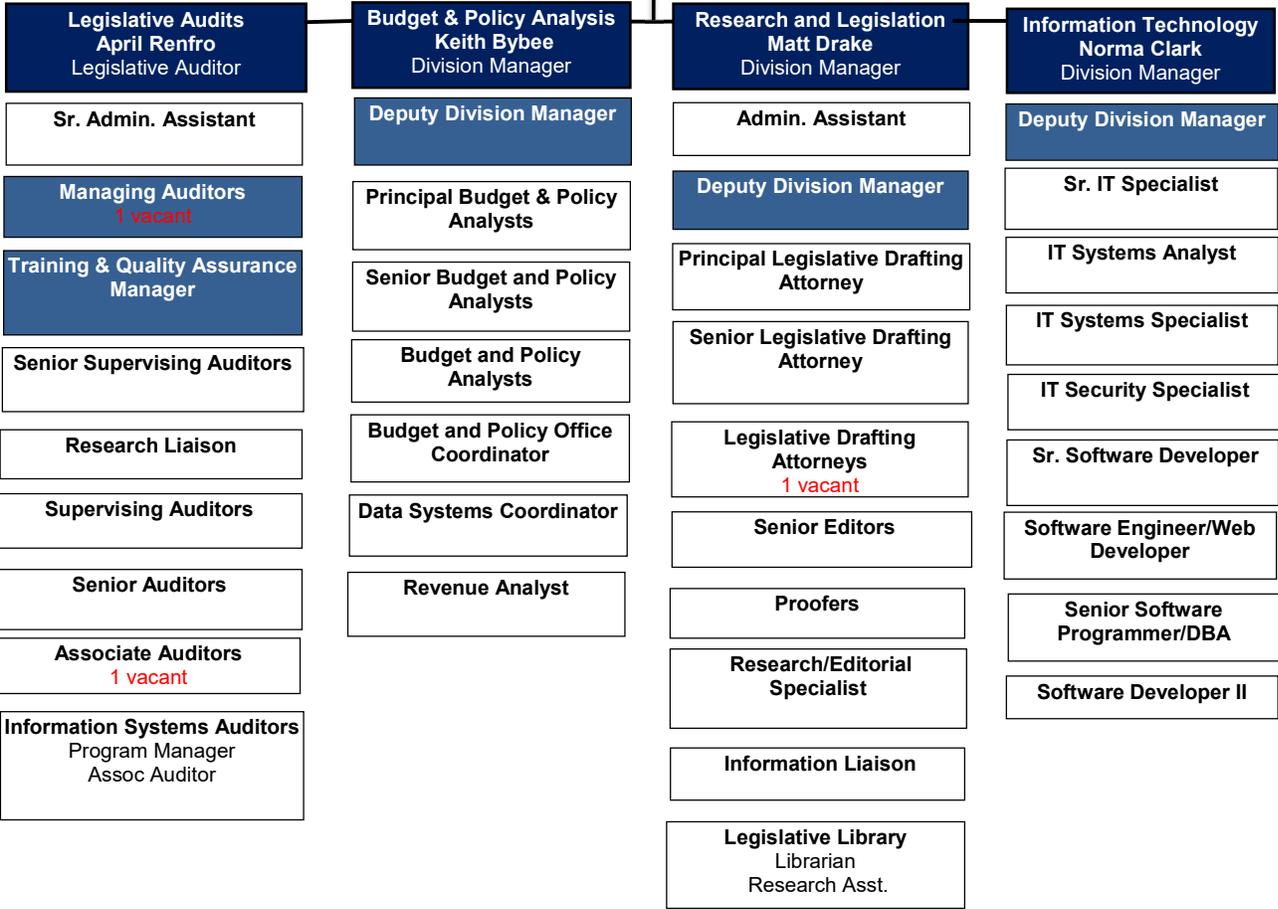
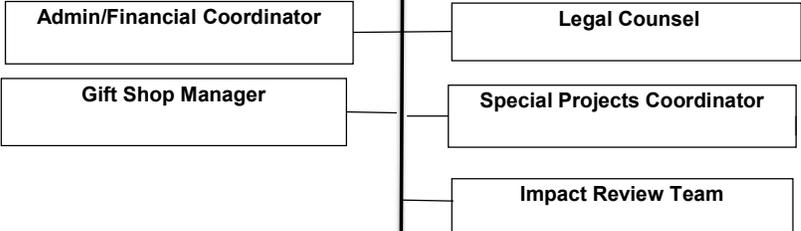
This division includes funding for modernizing the technology operations of the Legislature. This includes upgrading hardware, software, network storage, servers, the website, and the custom platform for bill drafting and posting agendas.



**Legislative Council**

**Legislative Services Office  
Terri Kondeff, Director**

**Deputy Director  
Paul Headlee**



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

**Agency Revenues**

Agency: Legislative Services Office

|             |  | FY 22 Actuals    | FY 23 Actuals    | FY 24 Actuals    | FY 25 Estimated Revenue | FY 26 Estimated Revenue | Significant Assumptions |
|-------------|--|------------------|------------------|------------------|-------------------------|-------------------------|-------------------------|
| <b>Fund</b> | 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                   |                         |
|             | <b>General Fund Total</b>  | <b>4,312</b>     | <b>7,549</b>     | <b>2,067</b>     | <b>1,500</b>            | <b>1,500</b>            |                         |
| <b>Fund</b> | 34500 Cares Act - Covid 19   |                  |                  |                  |                         |                         |                         |
|             | 450 Fed Grants & Contributions                                       | 34,781           | 0                | 0                | 0                       | 0                       |                         |
|             | <b>Cares Act - Covid 19 Total</b>                                    | <b>34,781</b>    | <b>0</b>         | <b>0</b>         | <b>0</b>                | <b>0</b>                |                         |
| <b>Fund</b> | 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                 |                         |
|             | <b>Miscellaneous Revenue Total</b>                                   | <b>102,951</b>   | <b>128,486</b>   | <b>138,108</b>   | <b>145,000</b>          | <b>151,000</b>          |                         |
| <b>Fund</b> | 36504 Permanent Building Fund: Legislative Capitol Facilities        |                  |                  |                  |                         |                         |                         |
|             | 460 Interest   | 1,539            | 10,009           | 17,731           | 13,000                  | 13,000                  |                         |
|             | <b>Permanent Building Fund: Legislative Capitol Facilities Total</b> | <b>1,539</b>     | <b>10,009</b>    | <b>17,731</b>    | <b>13,000</b>           | <b>13,000</b>           |                         |
| <b>Fund</b> | 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                  |                         |
|             | <b>Professional Services Total</b>                                   | <b>1,280,697</b> | <b>1,557,402</b> | <b>1,512,529</b> | <b>1,550,500</b>        | <b>1,618,000</b>        |                         |
|             | <b>Agency Name Total</b>   | <b>1,424,280</b> | <b>1,703,446</b> | <b>1,670,435</b> | <b>1,710,000</b>        | <b>1,783,500</b>        |                         |

**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 |
|---|----------------|----------------|----------------|----------------|----------------|
| <b>01. Beginning Free Fund Balance</b>                                | <b>119,718</b> | <b>99,208</b>  | <b>86,209</b>  | <b>81,864</b>  | <b>83,364</b>  |
| 02. Encumbrances as of July 1   | 0              | 0              | 0              | 0              | 0              |
| 02a. Reappropriation (Legislative Carryover)                          | 0              | 0              | 0              | 0              | 0              |
| <b>03. Beginning Cash Balance</b>                                     | <b>119,718</b> | <b>99,208</b>  | <b>86,209</b>  | <b>81,864</b>  | <b>83,364</b>  |
| 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              |
| <b>08. Total Available for Year</b>                                   | <b>228,177</b> | <b>234,664</b> | <b>224,317</b> | <b>226,864</b> | <b>234,364</b> |
| 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              |
| <b>19. Current Year Cash Expenditures</b>                             | <b>123,589</b> | <b>141,600</b> | <b>142,453</b> | <b>143,500</b> | <b>149,300</b> |
| <b>19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)</b>       | <b>123,589</b> | <b>141,600</b> | <b>142,453</b> | <b>143,500</b> | <b>149,300</b> |
| <b>20. Ending Cash Balance</b>  | <b>99,208</b>  | <b>86,209</b>  | <b>81,864</b>  | <b>83,364</b>  | <b>85,064</b>  |
| 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              |
| <b>24. Ending Free Fund Balance</b>                                   | <b>99,208</b>  | <b>86,209</b>  | <b>81,864</b>  | <b>83,364</b>  | <b>85,064</b>  |
| <b>24a. Investments Direct by Agency (GL 1203)</b>                    | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| <b>24b. Ending Free Fund Balance Including Direct Investments</b>     | <b>99,208</b>  | <b>86,209</b>  | <b>81,864</b>  | <b>83,364</b>  | <b>85,064</b>  |
| <b>26. Outstanding Loans (if this fund is part of a loan program)</b> | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |

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 |
|---|----------------|----------------|----------------|----------------|----------------|
| <b>01. Beginning Free Fund Balance</b>                                | <b>426,191</b> | <b>427,730</b> | <b>437,738</b> | <b>453,729</b> | <b>461,729</b> |
| 02. Encumbrances as of July 1   | 0              | 0              | 0              | 0              | 0              |
| 02a. Reappropriation (Legislative Carryover)                          | 0              | 0              | 0              | 0              | 0              |
| <b>03. Beginning Cash Balance</b>                                     | <b>426,191</b> | <b>427,730</b> | <b>437,738</b> | <b>453,729</b> | <b>461,729</b> |
| 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              |
| <b>08. Total Available for Year</b>                                   | <b>427,730</b> | <b>437,738</b> | <b>455,469</b> | <b>466,729</b> | <b>474,729</b> |
| 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              |
| <b>19. Current Year Cash Expenditures</b>                             | <b>0</b>       | <b>0</b>       | <b>1,740</b>   | <b>5,000</b>   | <b>10,000</b>  |
| <b>19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)</b>       | <b>0</b>       | <b>0</b>       | <b>1,740</b>   | <b>5,000</b>   | <b>10,000</b>  |
| <b>20. Ending Cash Balance</b>  | <b>427,730</b> | <b>437,738</b> | <b>453,729</b> | <b>461,729</b> | <b>464,729</b> |
| 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              |
| <b>24. Ending Free Fund Balance</b>                                   | <b>427,730</b> | <b>437,738</b> | <b>453,729</b> | <b>461,729</b> | <b>464,729</b> |
| <b>24a. Investments Direct by Agency (GL 1203)</b>                    | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| <b>24b. Ending Free Fund Balance Including Direct Investments</b>     | <b>427,730</b> | <b>437,738</b> | <b>453,729</b> | <b>461,729</b> | <b>464,729</b> |
| <b>26. Outstanding Loans (if this fund is part of a loan program)</b> | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |

Note:

**Analysis of Fund Balances**

Request for Fiscal Year: 2026

Agency: Legislative Services Office

102

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   |
|---|------------------|------------------|------------------|------------------|------------------|
| <b>01. Beginning Free Fund Balance</b>                                | <b>(280,450)</b> | <b>292,647</b>   | <b>570,444</b>   | <b>561,867</b>   | <b>561,867</b>   |
| 02. Encumbrances as of July 1   | 0                | 0                | 0                | 0                | 0                |
| 02a. Reappropriation (Legislative Carryover)                          | 650,000          | 0                | 0                | 0                | 0                |
| <b>03. Beginning Cash Balance</b>                                     | <b>369,550</b>   | <b>292,647</b>   | <b>570,444</b>   | <b>561,867</b>   | <b>561,867</b>   |
| 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                |
| <b>08. Total Available for Year</b>                                   | <b>1,614,247</b> | <b>1,928,049</b> | <b>2,082,973</b> | <b>2,112,367</b> | <b>2,179,867</b> |
| 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                |
| <b>19. Current Year Cash Expenditures</b>                             | <b>1,321,600</b> | <b>1,357,658</b> | <b>1,521,106</b> | <b>1,550,500</b> | <b>1,618,000</b> |
| <b>19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)</b>       | <b>1,321,600</b> | <b>1,357,658</b> | <b>1,521,106</b> | <b>1,550,500</b> | <b>1,618,000</b> |
| <b>20. Ending Cash Balance</b>  | <b>292,647</b>   | <b>570,444</b>   | <b>561,867</b>   | <b>561,867</b>   | <b>561,867</b>   |
| 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                |
| <b>24. Ending Free Fund Balance</b>                                   | <b>292,647</b>   | <b>570,444</b>   | <b>561,867</b>   | <b>561,867</b>   | <b>561,867</b>   |
| <b>24a. Investments Direct by Agency (GL 1203)</b>                    | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| <b>24b. Ending Free Fund Balance Including Direct Investments</b>     | <b>292,647</b>   | <b>570,444</b>   | <b>561,867</b>   | <b>561,867</b>   | <b>561,867</b>   |
| <b>26. Outstanding Loans (if this fund is part of a loan program)</b> | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |

Note:

|                                       |                                 | FTP   | Personnel Costs | Operating Expense | Capital Outlay | Trustee Benefit | Total       |
|---------------------------------------|---------------------------------|-------|-----------------|-------------------|----------------|-----------------|-------------|
| <b>Agency</b>                         | Legislative Services Office     |       |                 |                   |                |                 | 102         |
| <b>Division</b>                       | Legislative Services Office     |       |                 |                   |                |                 | LB2         |
| <b>Appropriation Unit</b>             | Legislative Services Office     |       |                 |                   |                |                 | LBBA        |
| <b>FY 2024 Total Appropriation</b>    |                                 |       |                 |                   |                |                 |             |
| 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               | (12,234)          | 12,234         | 0               | 0           |
|                                       | 47500 Dedicated                 | 0.00  | (86,000)        | 86,000            | 0              | 0               | 0           |
|                                       |                                 | 0.00  | (86,000)        | 73,766            | 12,234         | 0               | 0           |
| 1.61                                  | Reverted Appropriation Balances |       |                 |                   |                |                 | LBBA        |
|                                       | 10000 General                   | 0.00  | (323,797)       | (87,021)          | 0              | 0               | (410,818)   |
|                                       | 12800 Dedicated                 | 0.00  | 0               | (19)              | 0              | 0               | (19)        |
|                                       | 34900 Dedicated                 | 0.00  | (45,795)        | (15,951)          | 0              | 0               | (61,746)    |
|                                       | 36504 Dedicated                 | 0.00  | 0               | (438,260)         | 0              | 0               | (438,260)   |
|                                       | 47500 Dedicated                 | 0.00  | (207,077)       | (4,217)           | 0              | 0               | (211,294)   |
|                                       |                                 | 0.00  | (576,669)       | (545,468)         | 0              | 0               | (1,122,137) |
| 1.71                                  | Legislative Reappropriation     |       |                 |                   |                |                 | LBBA        |
|                                       | 12800 Dedicated                 | 0.00  | 0               | (107,600)         | 0              | 0               | (107,600)   |
|                                       | 34430 Federal                   | 0.00  | 0               | (88,499)          | 0              | 0               | (88,499)    |
|                                       |                                 | 0.00  | 0               | (196,099)         | 0              | 0               | (196,099)   |
| <b>FY 2024 Actual Expenditures</b>    |                                 |       |                 |                   |                |                 |             |
| 2.00                                  | FY 2024 Actual Expenditures     |       |                 |                   |                |                 | LBBA        |
|                                       | 10000 General                   | 58.60 | 6,641,803       | 995,945           | 12,234         | 0               | 7,649,982   |
|                                       | 12800 Dedicated                 | 0.00  | 0               | (19)              | 0              | 0               | (19)        |
|                                       | 34430 Federal                   | 0.00  | 0               | 44,301            | 0              | 0               | 44,301      |
|                                       | 34900 Dedicated                 | 1.00  | 64,405          | 78,049            | 0              | 0               | 142,454     |
|                                       | 36504 Dedicated                 | 0.00  | 0               | 1,740             | 0              | 0               | 1,740       |
|                                       | 47500 Dedicated                 | 14.40 | 1,327,523       | 193,583           | 0              | 0               | 1,521,106   |
|                                       |                                 | 74.00 | 8,033,731       | 1,313,599         | 12,234         | 0               | 9,359,564   |
| <b>FY 2025 Original Appropriation</b> |                                 |       |                 |                   |                |                 |             |
| 3.00                                  | FY 2025 Original Appropriation  |       |                 |                   |                |                 | LBBA        |
|                                       | H475, H682, S1446               |       |                 |                   |                |                 |             |

|       |           | 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**

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**

Removal of One-Time Expenditures LBBA

This decision unit removes one-time appropriation for FY 2025.

|          |           | FTP  | Personnel Costs | Operating Expense | Capital Outlay | Trustee Benefit | Total     |
|----------|-----------|------|-----------------|-------------------|----------------|-----------------|-----------|
| 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) |

8.11 FTP or Fund Adjustments 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 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) |

10.61 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

|          |           | FTP   | Personnel Costs | Operating Expense | Capital Outlay | Trustee Benefit | Total      |
|----------|-----------|-------|-----------------|-------------------|----------------|-----------------|------------|
| 10000    | General   | 61.61 | 7,791,500       | 1,226,700         | 0              | 0               | 9,018,200  |
| 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       | 109,100           | 0              | 0               | 1,800,700  |
|          |           | 78.00 | 9,717,800       | 1,884,800         | 0              | 0               | 11,602,600 |

**Line Items**

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 | 1,226,700 | 0 | 0 | 9,018,200  |
| 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 | 109,100   | 0 | 0 | 1,800,700  |
|          |           | 78.00 | 9,717,800 | 1,884,800 | 0 | 0 | 11,602,600 |

|                                       |  |         | FTP  | Personnel Costs | Operating Expense | Capital Outlay | Trustee Benefit | Total       |      |
|---------------------------------------|--|---------|------|-----------------|-------------------|----------------|-----------------|-------------|------|
| <b>Agency</b>                         | Legislative Services Office  |         |      |                 |                   |                |                 |             | 102  |
| <b>Division</b>                       | Legislative Information Technology                                     |         |      |                 |                   |                |                 |             | LB4  |
| <b>Appropriation Unit</b>             | Legislative Information Technology                                     |         |      |                 |                   |                |                 |             | LBEA |
| <b>FY 2024 Total Appropriation</b>    |  |         |      |                 |                   |                |                 |             |      |
| 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) |      |
| <b>FY 2024 Actual Expenditures</b>    |  |         |      |                 |                   |                |                 |             |      |
| 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     |      |
| <b>Appropriation Adjustment</b>       |  |         |      |                 |                   |                |                 |             |      |
| 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   |      |
| <b>FY 2025 Total Appropriation</b>    |  |         |      |                 |                   |                |                 |             |      |
| 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   |      |
| <b>FY 2025 Estimated Expenditures</b> |  |         |      |                 |                   |                |                 |             |      |
| 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   |      |
| <b>Base Adjustments</b>               |  |         |      |                 |                   |                |                 |             |      |
|                                       | 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) |      |
| <b>FY 2026 Base</b>                   |  |         |      |                 |                   |                |                 |             |      |
| 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     |      |
| <b>FY 2026 Total Maintenance</b>  |      |                 |                   |                |                 |       |      |
| 11.00 FY 2026 Total Maintenance   |      |                 |                   |                |                 |       | LBEA |
| OT 34430 Federal  | 0.00 | 0               | 0                 | 0              | 0               | 0     |      |
|   | 0.00 | 0               | 0                 | 0              | 0               | 0     |      |
| <b>Line Items</b>   |      |                 |                   |                |                 |       |      |
| 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     |      |
| <b>FY 2026 Total</b>  |      |                 |                   |                |                 |       |      |
| 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 Report**

Request for Fiscal Year: 2026

Agency: Legislative Services Office

102

Appropriation Unit: Legislative Services Office

LBBA

Fund: General Fund

10000

| DU    |                                       | FTP          | Salary           | Health         | Variable Benefits | Total            |
|-------|---------------------------------------|--------------|------------------|----------------|-------------------|------------------|
| 3.00  | <b>FY 2025 ORIGINAL APPROPRIATION</b> | <b>62.00</b> | <b>5,679,242</b> | <b>806,000</b> | <b>1,159,758</b>  | <b>7,645,000</b> |
| 5.00  | <b>FY 2025 TOTAL APPROPRIATION</b>    | <b>62.00</b> | <b>5,679,242</b> | <b>806,000</b> | <b>1,159,758</b>  | <b>7,645,000</b> |
|       | FTP/Noncognizable Adjustment          | (0.39)       | 0                | 0              | 0                 | 0                |
| 7.00  | <b>FY 2025 ESTIMATED EXPENDITURES</b> | <b>61.61</b> | <b>5,679,242</b> | <b>806,000</b> | <b>1,159,758</b>  | <b>7,645,000</b> |
| 8.11  | FTP or Fund Adjustments               | (0.39)       | 0                | 0              | 0                 | 0                |
| 9.00  | <b>FY 2026 BASE</b>                   | <b>61.61</b> | <b>5,679,242</b> | <b>806,000</b> | <b>1,159,758</b>  | <b>7,645,000</b> |
| 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 | <b>FY 2026 PROGRAM MAINTENANCE</b>    | <b>61.61</b> | <b>5,734,842</b> | <b>886,100</b> | <b>1,170,558</b>  | <b>7,791,500</b> |
| 13.00 | <b>FY 2026 TOTAL REQUEST</b>          | <b>61.61</b> | <b>5,734,842</b> | <b>886,100</b> | <b>1,170,558</b>  | <b>7,791,500</b> |

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

**PCF Summary Report**

Request for Fiscal Year: 202  
6

**Agency:** Legislative Services Office

102

**Appropriation Unit:** Legislative Services Office

LBBA

**Fund:** Technology Infrastructure Stabilization

12800

| <b>DU</b> |                                | <b>FTP</b> | <b>Salary</b> | <b>Health</b> | <b>Variable Benefits</b> | <b>Total</b> |
|-----------|--------------------------------|------------|---------------|---------------|--------------------------|--------------|
| 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          |
|-----|-------|---|-------------|---------------|---------------|-------------------|----------------|
|     |       | <b>FY 2025 ORIGINAL APPROPRIATION</b>     | <b>1.00</b> | <b>90,018</b> | <b>13,000</b> | <b>18,382</b>     | <b>121,400</b> |
|     |       | <b>Unadjusted Over or (Under) Funded:</b> | <b>1.00</b> | <b>90,018</b> | <b>13,000</b> | <b>18,382</b>     | <b>121,400</b> |
|     |       | <b>Adjusted Over or (Under) Funding</b>   |             |               |               |                   |                |
|     |       | <b>Original Appropriation</b>             | <b>1.00</b> | <b>90,018</b> | <b>13,000</b> | <b>18,382</b>     | <b>121,400</b> |
|     |       | <b>Estimated Expenditures</b>             | <b>1.00</b> | <b>90,018</b> | <b>13,000</b> | <b>18,382</b>     | <b>121,400</b> |
|     |       | <b>Base</b>                               | <b>1.00</b> | <b>90,018</b> | <b>13,000</b> | <b>18,382</b>     | <b>121,400</b> |

**PCF Summary Report**

Request for Fiscal Year: 2026

Agency: Legislative Services Office

102

Appropriation Unit: Legislative Services Office

LBBA

Fund: Miscellaneous Revenue

34900

| DU           |                                       | FTP         | Salary        | Health        | Variable Benefits | Total          |
|--------------|---------------------------------------|-------------|---------------|---------------|-------------------|----------------|
| <b>3.00</b>  | <b>FY 2025 ORIGINAL APPROPRIATION</b> | <b>1.00</b> | <b>81,796</b> | <b>13,000</b> | <b>16,704</b>     | <b>111,500</b> |
| <b>5.00</b>  | <b>FY 2025 TOTAL APPROPRIATION</b>    | <b>1.00</b> | <b>81,796</b> | <b>13,000</b> | <b>16,704</b>     | <b>111,500</b> |
|              | FTP/Noncognizable Adjustment          | (0.11)      | 0             | 0             | 0                 | 0              |
| <b>7.00</b>  | <b>FY 2025 ESTIMATED EXPENDITURES</b> | <b>0.89</b> | <b>81,796</b> | <b>13,000</b> | <b>16,704</b>     | <b>111,500</b> |
| 8.11         | FTP or Fund Adjustments               | (0.11)      | 0             | 0             | 0                 | 0              |
| <b>9.00</b>  | <b>FY 2026 BASE</b>                   | <b>0.89</b> | <b>81,796</b> | <b>13,000</b> | <b>16,704</b>     | <b>111,500</b> |
| 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            |
| <b>11.00</b> | <b>FY 2026 PROGRAM MAINTENANCE</b>    | <b>0.89</b> | <b>82,296</b> | <b>14,200</b> | <b>16,804</b>     | <b>113,300</b> |
| <b>13.00</b> | <b>FY 2026 TOTAL REQUEST</b>          | <b>0.89</b> | <b>82,296</b> | <b>14,200</b> | <b>16,804</b>     | <b>113,300</b> |

**PCF Detail Report**

Request for Fiscal Year: 2026

Agency: Legislative Services Office

102

Appropriation Unit: Legislative Services Office

LBBA

Fund: Miscellaneous Revenue

34900

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

**PCF Summary Report**

Request 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        |
| <b>5.00</b>  | <b>FY 2025 TOTAL APPROPRIATION</b>      | <b>0.00</b> | <b>48,200</b> | <b>0</b> | <b>0</b>          | <b>48,200</b> |
| <b>7.00</b>  | <b>FY 2025 ESTIMATED EXPENDITURES</b>   | <b>0.00</b> | <b>48,200</b> | <b>0</b> | <b>0</b>          | <b>48,200</b> |
|              | Removal of One-Time Expenditures        | 0.00        | (48,200)      | 0        | 0                 | (48,200)      |
| <b>9.00</b>  | <b>FY 2026 BASE</b>                     | <b>0.00</b> | <b>0</b>      | <b>0</b> | <b>0</b>          | <b>0</b>      |
| <b>11.00</b> | <b>FY 2026 PROGRAM MAINTENANCE</b>      | <b>0.00</b> | <b>0</b>      | <b>0</b> | <b>0</b>          | <b>0</b>      |
|              | Budget Law Exemptions/Other Adjustments | 0.00        | 0             | 0        | 0                 | 0             |
| <b>13.00</b> | <b>FY 2026 TOTAL REQUEST</b>            | <b>0.00</b> | <b>0</b>      | <b>0</b> | <b>0</b>          | <b>0</b>      |

**PCF Detail Report**

**Request for Fiscal Year:** 202  
6

**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  |
|---|-------|------------------------|-----|--------|--------|-------------------|--------|
| <b>Adjusted Over or (Under) Funding</b> |       |                        |     |        |        |                   |        |
|   |       | Estimated Expenditures | .00 | 48,200 | 0      | 0                 | 48,200 |
|   |       | Base                   | .00 | 0      | 0      | 0                 | 0      |

**PCF Summary Report**

Request for Fiscal Year: 2026

Agency: Legislative Services Office

102

Appropriation Unit: Legislative Services Office

LBBA

Fund: Professional Services

47500

| DU           |                                       | FTP          | Salary           | Health         | Variable Benefits | Total            |
|--------------|---------------------------------------|--------------|------------------|----------------|-------------------|------------------|
| <b>3.00</b>  | <b>FY 2025 ORIGINAL APPROPRIATION</b> | <b>14.00</b> | <b>1,225,783</b> | <b>182,000</b> | <b>250,317</b>    | <b>1,658,100</b> |
| <b>5.00</b>  | <b>FY 2025 TOTAL APPROPRIATION</b>    | <b>14.00</b> | <b>1,225,783</b> | <b>182,000</b> | <b>250,317</b>    | <b>1,658,100</b> |
|              | FTP/Noncognizable Adjustment          | 0.50         | 0                | 0              | 0                 | 0                |
| <b>7.00</b>  | <b>FY 2025 ESTIMATED EXPENDITURES</b> | <b>14.50</b> | <b>1,225,783</b> | <b>182,000</b> | <b>250,317</b>    | <b>1,658,100</b> |
| 8.11         | FTP or Fund Adjustments               | 0.50         | 0                | 0              | 0                 | 0                |
| <b>9.00</b>  | <b>FY 2026 BASE</b>                   | <b>14.50</b> | <b>1,225,783</b> | <b>182,000</b> | <b>250,317</b>    | <b>1,658,100</b> |
| 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           |
| <b>11.00</b> | <b>FY 2026 PROGRAM MAINTENANCE</b>    | <b>14.50</b> | <b>1,237,983</b> | <b>200,900</b> | <b>252,717</b>    | <b>1,691,600</b> |
| <b>13.00</b> | <b>FY 2026 TOTAL REQUEST</b>          | <b>14.50</b> | <b>1,237,983</b> | <b>200,900</b> | <b>252,717</b>    | <b>1,691,600</b> |

**PCF Detail Report**

Request for Fiscal Year: 2026

Agency: Legislative Services Office

102

Appropriation Unit: Legislative Services Office

LBBA

Fund: Professional Services

47500

| PCN  | Class | Description                               | FTP          | Salary           | Health         | Variable Benefits | Total            |
|--|-------|---|--------------|------------------|----------------|-------------------|------------------|
| <b>Totals from Personnel Cost Forecast (PCF)</b> |       |   |              |                  |                |                   |                  |
|  |       | Permanent Positions                       | 13.00        | 1,095,590        | 169,000        | 223,734           | 1,488,324        |
|  |       | Total from PCF                            | <b>13.00</b> | <b>1,095,590</b> | <b>169,000</b> | <b>223,734</b>    | <b>1,488,324</b> |
|  |       | <b>FY 2025 ORIGINAL APPROPRIATION</b>     | <b>14.00</b> | <b>1,225,783</b> | <b>182,000</b> | <b>250,317</b>    | <b>1,658,100</b> |
|  |       | <b>Unadjusted Over or (Under) Funded:</b> | <b>1.00</b>  | <b>130,193</b>   | <b>13,000</b>  | <b>26,583</b>     | <b>169,776</b>   |
| <b>Adjustments to Wage and Salary</b>            |       |   |              |                  |                |                   |                  |
| 102000   | 2927N | Staff Auditor 1                           | .50          | 29,993           | 6,500          | 6,125             | 42,618           |
| 0018   | R90   |   |              |                  |                |                   |                  |
| 102000   | 2928N | Staff Auditor 3                           | .50          | 30,900           | 6,500          | 6,310             | 43,710           |
| 0036   | R90   |   |              |                  |                |                   |                  |
| 102000   | 2920N | Managing Auditor                          | .50          | 63,689           | 6,500          | 13,006            | 83,195           |
| 0066   | R90   |   |              |                  |                |                   |                  |
| <b>Estimated Salary Needs</b>                    |       |   |              |                  |                |                   |                  |
|  |       | Permanent Positions                       | 14.50        | 1,220,172        | 188,500        | 249,175           | 1,657,847        |
|  |       | <b>Estimated Salary and Benefits</b>      | <b>14.50</b> | <b>1,220,172</b> | <b>188,500</b> | <b>249,175</b>    | <b>1,657,847</b> |
| <b>Adjusted Over or (Under) Funding</b>          |       |   |              |                  |                |                   |                  |
|  |       | <b>Original Appropriation</b>             | <b>(.50)</b> | <b>5,611</b>     | <b>(6,500)</b> | <b>1,142</b>      | <b>253</b>       |
|  |       | <b>Estimated Expenditures</b>             | <b>.00</b>   | <b>5,611</b>     | <b>(6,500)</b> | <b>1,142</b>      | <b>253</b>       |
|  |       | <b>Base</b>                               | <b>.00</b>   | <b>5,611</b>     | <b>(6,500)</b> | <b>1,142</b>      | <b>253</b>       |

**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@lso.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<br>CFDA#/<br>Cooperative<br>Agreement # /Identifying # | Grant Type | Federal Granting Agency | Grant Title                                 | Grant Description                                | Pass Through State Agency | Budgeted Program | Award<br>Structure | Grant Is<br>Ongoing or<br>Short-Term | Date of<br>Expiration - If<br>Known<br>*Required if<br>Short-term §67-<br>1917(i)(c), I.C. | Total Grant Amount | State Approp (OT)<br>Annually, (OG) In<br>Base, or (C)<br>Continuous §67-<br>1917(i)(b), I.C. | MOE or MOU<br>requirements? (Y)<br>Yes or (N) No. If<br>Yes answer<br>question # 2. (§67-<br>1917(i)(d), I.C.) | State Match<br>Required: (Y) Yes<br>or (N) No (§67-<br>1917(i)(d), I.C.) | State Match<br>Description &<br>Fund Source (GF or<br>other state fund)<br>(§67-1917(i)(d),<br>I.C.) | Total State Match<br>Amount (§67-<br>1917(i)(d), I.C.) | FY 2022 Actual<br>Federal<br>Expenditures | FY 2022 Actual<br>State Match<br>Expenditures | FY 2023 Actual<br>Federal<br>Expenditures | FY 2023 Actual<br>State Match<br>Expenditures | FY 2024 Actual<br>Federal Funds<br>Received (CASH)<br>§67-1917(i)(4),<br>I.C. | FY 2024 Actual<br>Federal<br>Expenditures | FY 2024 Actual<br>State Match<br>Expenditures § 67-<br>1917(i)(d), I.C. | FY 2025 Estimated<br>Available Federal Funds<br>§67-1917(i)(b), I.C. | FY 2025 Estimated<br>Federal<br>Expenditures §67-<br>1917(i)(b), I.C. | FY 2025 Estimated<br>Available Federal<br>Funds §67-<br>1917(i)(b), I.C. | FY 2025 Estimated<br>Federal<br>Expenditures §67-<br>1917(i)(b), I.C. | Known<br>Reductions; Plan<br>for 10% or More<br>Reduction<br>Complete question<br># 3 §67-3502(i)(c),<br>I.C. | Grant Reduced by 50% or<br>More from the previous<br>years funding?<br>Complete question #3.<br>§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   | \$44,301.00                               | \$0.00  | \$40,000.00  | \$40,000.00   | 4,301  | 4,301   |   |   |  |  |
|   |            |                         |   |  |                           | LBFA             | 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  | \$183,781.00                              | \$0.00  | \$977,000.00   | \$977,000.00  | \$870,701.00   | \$870,701.00  |   |   |  |  |
| <b>Total</b>  |            |                         |   |  |                           |                  |                    |                                      |  | \$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(i)(e), I.C. 1.47%

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(i)(d), I.C.

| CFDA#/<br>Cooperative<br>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(i)(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#/<br>Cooperative<br>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. |