



**STATE OF IDAHO**  
**OFFICE OF THE STATE CONTROLLER**  
**BRANDON D WOOLF**

**Fiscal Year 2026 Budget Request**  
**October 25, 2024**  
**Revised November 13, 2024**

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**Agency Summary And Certification**

**FY 2026 Request**

Agency: State Controller

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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:**

Brandon Woolf

**Date:** 11/13/2024

			<b>FY 2024 Total Appropriation</b>	<b>FY 2024 Total Expenditures</b>	<b>FY 2025 Original Appropriation</b>	<b>FY 2025 Estimated Expenditures</b>	<b>FY 2026 Total Request</b>
<b>Appropriation Unit</b>							
	Administration		7,554,800	2,858,400	4,918,600	7,117,700	5,055,400
	Computer Center		10,259,800	8,569,600	8,830,900	10,521,100	14,203,000
	Enterprise Business Operations		8,995,600	8,864,100	9,127,600	9,127,600	18,490,600
	Statewide Accounting		1,630,200	1,554,800	1,655,600	1,655,600	2,253,300
	<b>Total</b>		<b>28,440,400</b>	<b>21,846,900</b>	<b>24,532,700</b>	<b>28,422,000</b>	<b>40,002,300</b>
<b>By Fund Source</b>							
G	10000	General	16,128,800	13,211,800	13,967,100	16,166,200	24,130,100
F	34500	Federal	2,041,800	65,500	1,724,700	1,724,700	1,659,200
D	34900	Dedicated	10,000	0	10,000	10,000	10,000
D	48000	Dedicated	10,259,800	8,569,600	8,830,900	10,521,100	14,203,000
	<b>Total</b>		<b>28,440,400</b>	<b>21,846,900</b>	<b>24,532,700</b>	<b>28,422,000</b>	<b>40,002,300</b>
<b>By Account Category</b>							
	Personnel Cost		11,512,300	10,220,300	11,411,600	11,773,500	14,544,200
	Operating Expense		16,534,600	10,963,700	13,121,100	16,415,900	25,458,100
	Capital Outlay		309,500	578,900	0	232,600	0
	Trustee/Benefit		84,000	84,000	0	0	0
	<b>Total</b>		<b>28,440,400</b>	<b>21,846,900</b>	<b>24,532,700</b>	<b>28,422,000</b>	<b>40,002,300</b>
	FTP Positions		115	115	115	115	125
	<b>Total</b>		<b>115</b>	<b>115</b>	<b>115</b>	<b>115</b>	<b>125</b>

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Agency: State Controller

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Division: State Controller

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Statutory Authority: IC §67-1001

The State Controller is a member of the executive branch of government and one of seven statewide elected officials in Idaho. The office is organized into four divisions: (1) Administration, (2) Statewide Accounting, (3) the Computer Service Center, and (4) Enterprise Business Operations. [Statutory Authority: Section 67-1001, Idaho Code]

The Division of Administration provides administrative, financial, and human resource services for the agency and provides support for the ex-officio duties of the State Controller including serving as Secretary to the Board of Examiners, member of the State Board of Land Commissioners, member of the Idaho Technology Authority (ITA), and as the State Social Security Administrator. As Idaho's Administrator of State Social Security Programs, the State Controller is responsible for ensuring state compliance with Section 218 of the federal Social Security Act.

Additionally, the Controller's Office is tasked with creating and/or administering the following programs (each managed inside of the Division of Administration):

- Houses and maintains the Insight Idaho project, which coalesces data from multiple entities, enabling data-driven, cost-saving decision-making; and the ability to evaluate the effectiveness of various state wide programs within Idaho.
- Provides an online transparency repository with standardized accounting, budgeting, and financial reporting information for state agencies, counties, cities, local districts, and education.
- Manages the Local Governmental Entities Central Registry, a centralized collection portal for all local governmental budget, financial, and debt information.
- Maintains Townhall Idaho, a website that allows agencies and commissions to post meeting notices with associated agendas and provides citizens with the ability to search and review posted meeting and agenda information.
- Maintains records of all state MOU's, MOA's, and agreements in accordance with Idaho Code 67-1085, requiring state officers and agencies to report these agreements to the Controllers Office.

The Division of Statewide Accounting publishes Idaho's Annual Comprehensive Financial Report (ACFR) as well as other statewide and agency-specific reports. Financial reports prepared by the office are critical for maintaining Idaho's high credit rating and obtaining favorable interest rates when issuing tax anticipation notes and other bonds for both state and local governmental entities. The Division provides guidance and support to state agencies for proper internal controls and generally accepted accounting principles to better manage and report the financial affairs of the State of Idaho.

The Division of Statewide Accounting is funded via General Fund appropriation, with funding recovered through the Statewide Cost Allocation Plan (SWCAP).

The Computer Service Center (CSC) maintains one of Idaho's primary state data centers and provides computing technologies and environments and other technology services such as hardware housing, disaster recovery capabilities, security, environmental controls, and applications programming for the Administration, Statewide Accounting, and Enterprise Business Operations divisions, as well as many other state agencies. Among the division's clients is the Office of Information Technology Services (ITS). CSC houses and maintains ITS' capital mall technology and provides a secondary backup location for the state network. The division is funded via a dedicated fund appropriation and bills State Controller divisions and other agency customers directly for provided IT services.

The Enterprise Business Operations (EBO) division is the sustainment team that maintains and facilitates utilization of the State's enterprise resource planning suite, Luma. EBO provides business process and system of record support to state policy owners across five modules: Supply Chain Management (Division of Purchasing), Global Human Resources (Division of Human Resources), Budgeting (Legislative Services Office and Division of Financial Management), Financial Services (State Controller's Office), and Payroll (State Controller's Office). This division processes vendor payments on behalf of state agencies. EBO also runs the State's payroll solution and is responsible for garnishment processing, tax reporting, and electronic fund transfers with major vendors associated with the payroll system. EBO also contains an Operations Bureau and Continuous Improvement Bureau responsible for ensuring that the Luma solution is continuously evolving to improve the functionality of systems, reduce redundancies, and improve overall efficiencies of state business practices.

Enterprise Business Operations is funded by the General Fund with monies recovered through the Statewide Cost Allocation Plan.

# Citizens of the State of Idaho

Brandon D Woolf  
State Controller

Renee Holt  
Human Resources Officer

Scott Smith  
Chief Deputy State Controller

Brian Bejamin  
Deputy Chief of Staff

John Iasonides

Division Administrator  
Division of Administration  
9.6 FTP

Chris Stratton  
Financial Officer

Patrick Hodges

Division Administrator  
Division of Statewide Accounting  
10.23 FTP

Tiffini LeJeune  
Reporting & Review

Hanna Hall

Division Administrator  
Enterprise Business Operations  
43.51 FTP

Bailey Peterson  
Deputy Division  
Administrator

Brandon Purcell  
Financial Bureau  
Chief

Leslie Mickelsen  
Operations Bureau Chief

Liz Brooke  
HCM/Payroll Bureau  
Chief

Julie Hawk  
Continuous  
Improvement  
Bureau Chief

Greg Schenk

Division Administrator  
Computer Services Center  
51.66 FTP

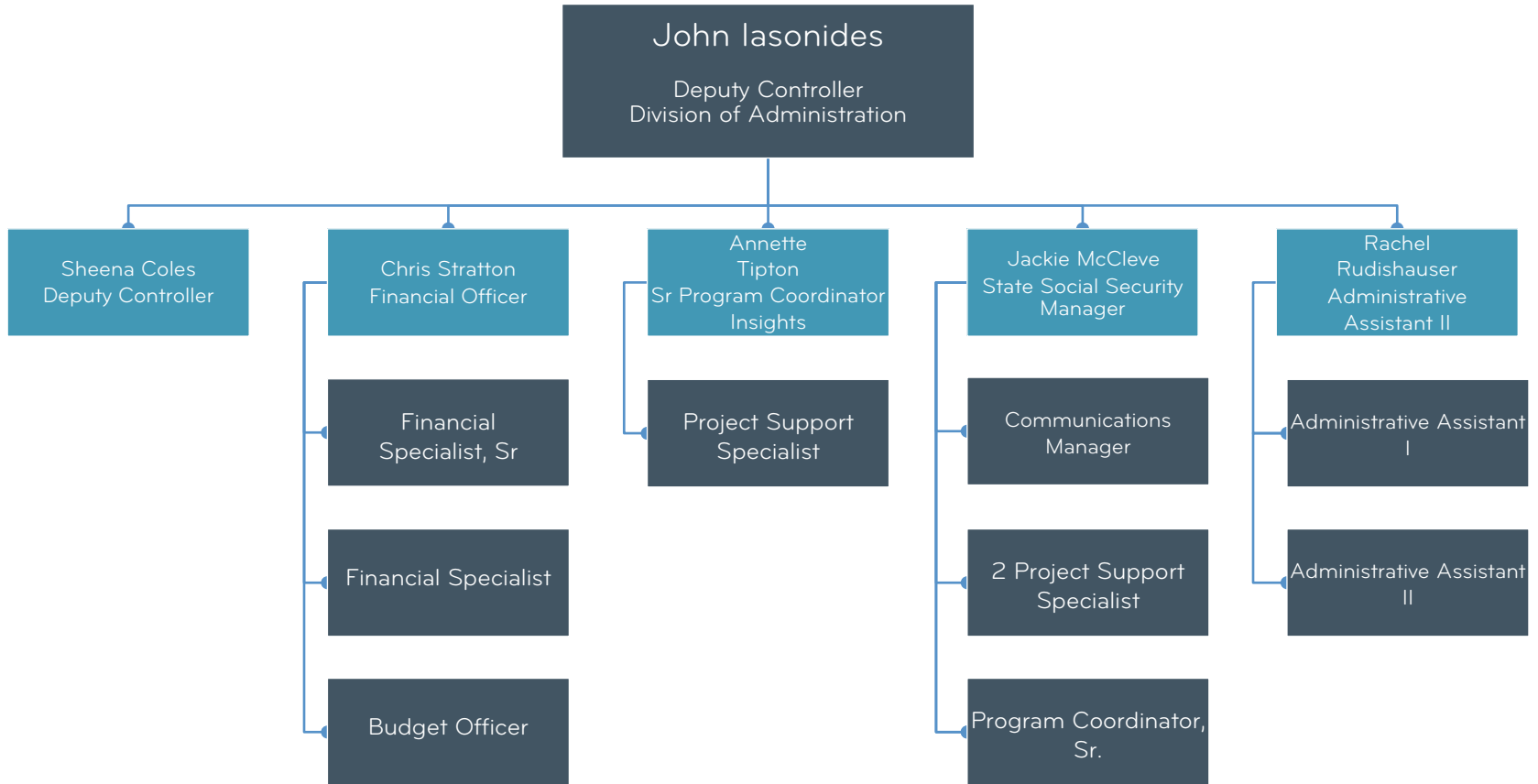
Christine Cullen  
Application Development Bureau  
Chief

Chris Minter  
Operations & Technical Services  
Bureau Chief

Mark McMinn  
Service Modernization Reporting  
Transparency Bureau Chief

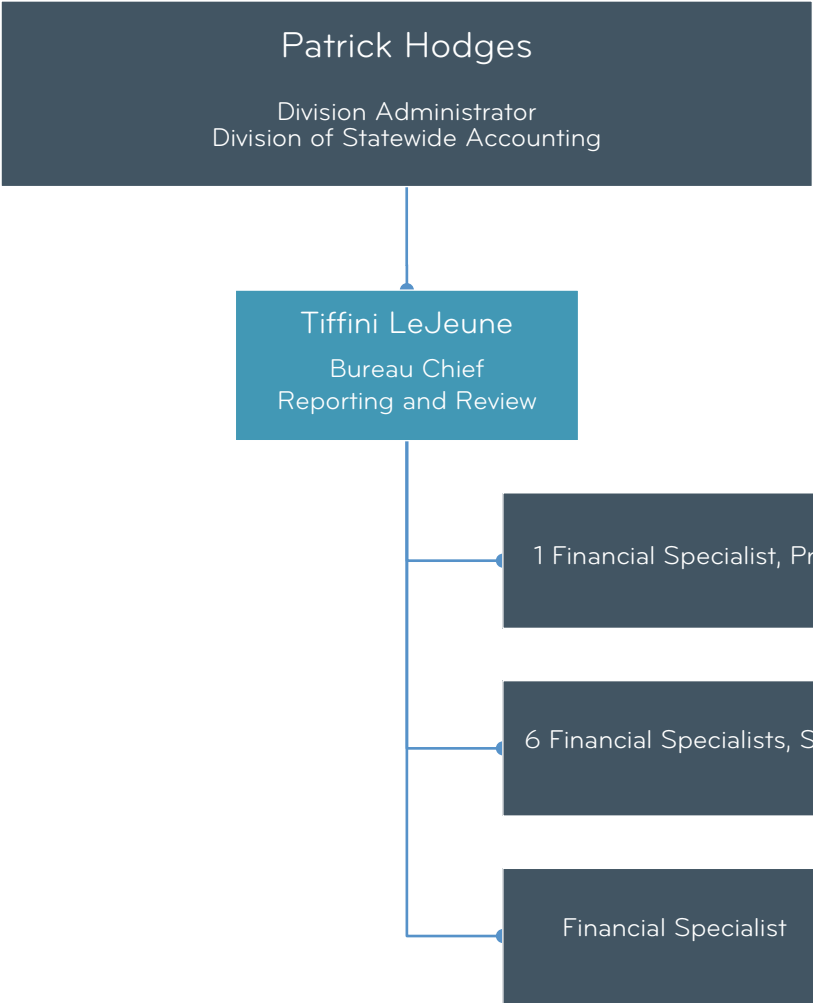
Total FTP 115  
Vacant 9  
As of 8/23/24

# Division of Administration



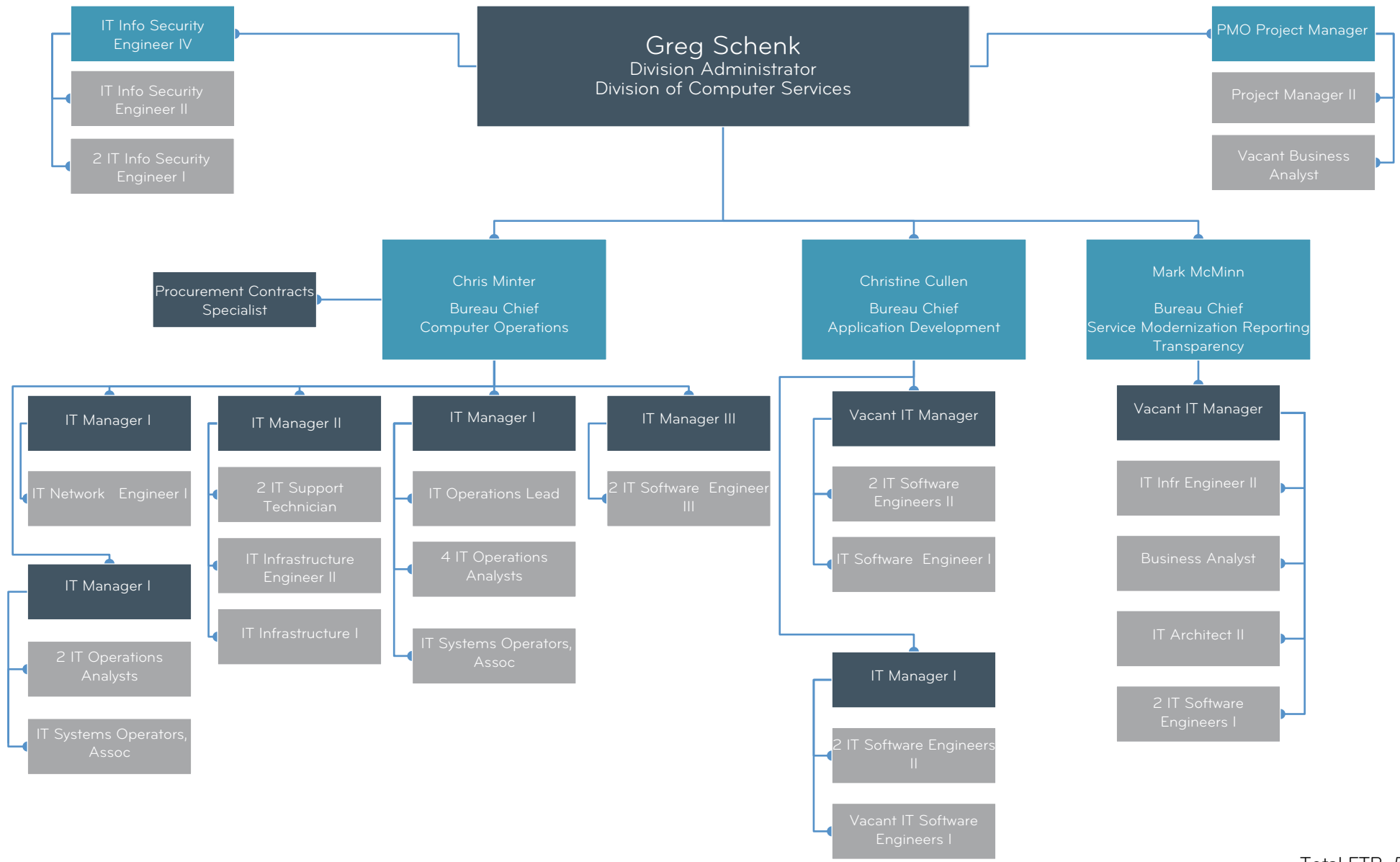
Total FTP 9.6  
Vacant 3.45  
As of 8/23/24

# Division of Statewide Accounting



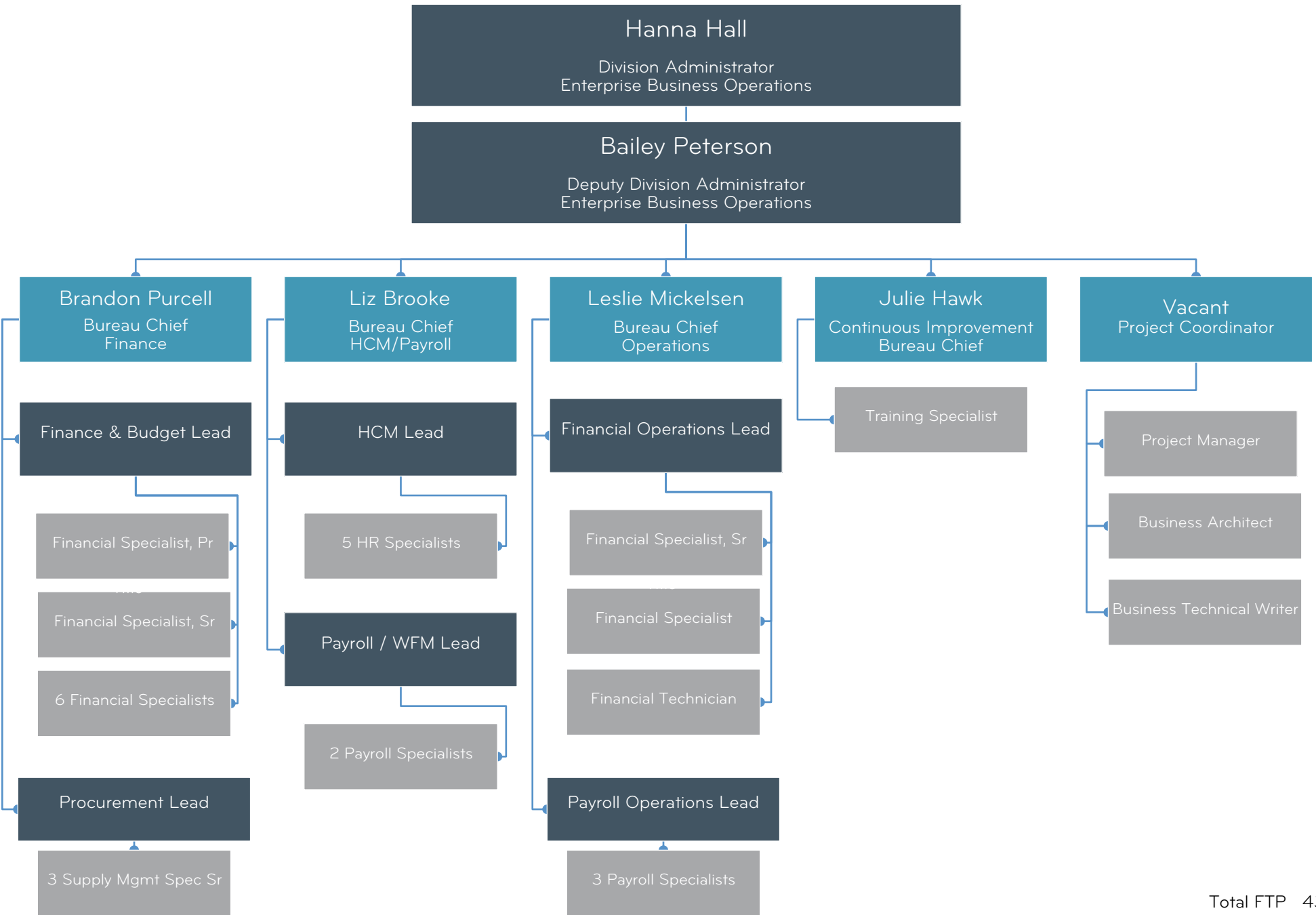


# Division of Computer Services



Total FTP 51.66  
 Vacant 3.11  
 As of 8/23/24

# Enterprise Business Operations



Total FTP 43.51  
 Vacant 2.41  
 As of 8/23/24

Agency Revenues

Request for Fiscal Year: 2026

Agency: State Controller

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		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						
	470 Other Revenue	3,193	1,289	100	0	0	
	<b>General Fund Total</b>	<b>3,193</b>	<b>1,289</b>	<b>100</b>	<b>0</b>	<b>0</b>	
<b>Fund</b>	12500 Indirect Cost Recovery-SWCAP						
	410 License, Permits & Fees	33,400	30,725	31,343	30,000	30,000	
	433 Fines, Forfeit & Escheats	0	0	0	0	0	
	435 Sale of Services	180	170	180	0	0	
	<b>Indirect Cost Recovery-SWCAP Total</b>	<b>33,580</b>	<b>30,895</b>	<b>31,523</b>	<b>30,000</b>	<b>30,000</b>	
<b>Fund</b>	12600 Business Information Infrastructure Cont						
	435 Sale of Services	0	0	0	0	0	
	460 Interest	213,805	1,566,117	1,655,697	50,000	0	All funds to be transferred to 10000 after FY 2025.
	470 Other Revenue	0	300	14	0	0	
	<b>Business Information Infrastructure Cont Total</b>	<b>213,805</b>	<b>1,566,417</b>	<b>1,655,711</b>	<b>50,000</b>	<b>0</b>	
<b>Fund</b>	34400 American Rescue Plan Act - ARPA						
	450 Fed Grants & Contributions	53,970,404	0	0	0	0	FY 2022 - ARPA funds for Local Non-Entitlement Units
	470 Other Revenue	340,820	0	0	0	0	FY 2022 - ARPA funds for CSC IT security application.
	<b>American Rescue Plan Act - ARPA Total</b>	<b>54,311,224</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Fund</b>	48000 Data Processing Services						
	435 Sale of Services	8,136,328	7,701,646	8,331,000	8,500,000	14,000,000	FY 2026 - Increase due to Luma expenses transition from 12600 to 48000.
	460 Interest	11,408	54,804	84,149	40,000	40,000	
	470 Other Revenue	14,465	167	47	0	0	
	<b>Data Processing Services Total</b>	<b>8,162,201</b>	<b>7,756,617</b>	<b>8,415,196</b>	<b>8,540,000</b>	<b>14,040,000</b>	
<b>Fund</b>	52600 Permanent Endowment Funds						
	470 Other Revenue	6,111	1,628	0	0	0	
	<b>Permanent Endowment Funds Total</b>	<b>6,111</b>	<b>1,628</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Agency Revenues**

**Request for Fiscal Year: 2026**

**Fund 52601** Permanent Endowment Funds: Public School

470	Other Revenue	0	0	786	0	0
<b>Permanent Endowment Funds: Public School Total</b>		<b>0</b>	<b>0</b>	<b>786</b>	<b>0</b>	<b>0</b>
<b>Agency Name Total</b>		<b>62,730,114</b>	<b>9,356,846</b>	<b>10,103,316</b>	<b>8,620,000</b>	<b>14,070,000</b>

**Analysis of Fund Balances**

Request for Fiscal Year: 2026

Agency: State Controller

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Fund: Indirect Cost Recovery-SWCAP

12500

Sources and Uses:

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

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate
<b>01. Beginning Free Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,383</b>	<b>31,383</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>0</b>	<b>0</b>	<b>0</b>	<b>31,383</b>	<b>31,383</b>
04. Revenues (from Form B-11)	0	0	31,523	0	0
05. Non-Revenue Receipts and Other Adjustments	0	0	(140)	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>0</b>	<b>0</b>	<b>31,383</b>	<b>31,383</b>	<b>31,383</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	0	0	0	0	0
14. Prior Year Reappropriations, Supplementals, Recessions	0	0	0	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	0	0	0	0	0
17. Current Year Reappropriation	0	0	0	0	0
18. Reserve for Current Year Encumbrances	0	0	0	0	0
<b>19. Current Year Cash Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>20. Ending Cash Balance</b>	<b>0</b>	<b>0</b>	<b>31,383</b>	<b>31,383</b>	<b>31,383</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>0</b>	<b>0</b>	<b>31,383</b>	<b>31,383</b>	<b>31,383</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>0</b>	<b>0</b>	<b>31,383</b>	<b>31,383</b>	<b>31,383</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: State Controller

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Fund: Business Information Infrastructure Cont

12600

Sources and Uses:

H493 of 2018 amended Chapter 10, Title 67, Idaho Code, with the addition of Sections 67-1021A through 67-1021C. Section 67-1021A, Idaho Code, authorized the State Controller to modernize and replace the state's accounting, payroll, human resources, budget. The Business Information Infrastructure Fund is a continuously appropriated fund to be used for the procurement and implementation of a statewide enterprise resource planning (ERP) system including, but not necessarily limited to, financial, payroll, budget.

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate	
<b>01. Beginning Free Fund Balance</b>	<b>54,947,921</b>	<b>64,864,875</b>	<b>61,824,831</b>	<b>18,284,557</b>	<b>1,334,557</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>54,947,921</b>	<b>64,864,875</b>	<b>61,824,831</b>	<b>18,284,557</b>	<b>1,334,557</b>	
04. Revenues (from Form B-11)	213,805	1,566,417	1,655,712	50,000	0	FY 2025 - last year of 12600 use.
05. Non-Revenue Receipts and Other Adjustments	0	0	0	0	0	
06. Statutory Transfers In	26,321,796	22,171,948	0	0	0	FY 2023 - last year for transfers in from 12500.
07. Operating Transfers In	0	0	0	0	0	
<b>08. Total Available for Year</b>	<b>81,483,522</b>	<b>88,603,240</b>	<b>63,480,543</b>	<b>18,334,557</b>	<b>1,334,557</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	1,525	0	0	
12. Cash Expenditures for Prior Year Encumbrances	0	0	0	0	0	
13. Original Appropriation	0	0	0	0	0	
14. Prior Year Reappropriations, Supplementals, Recessions	0	0	0	0	0	
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0	
16. Reversions and Continuous Appropriations	16,618,647	26,778,409	45,194,461	17,000,000	0	FY 2025 - last year of 12600 use.
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>16,618,647</b>	<b>26,778,409</b>	<b>45,194,461</b>	<b>17,000,000</b>	<b>0</b>	
<b>19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)</b>	<b>16,618,647</b>	<b>26,778,409</b>	<b>45,194,461</b>	<b>17,000,000</b>	<b>0</b>	
<b>20. Ending Cash Balance</b>	<b>64,864,875</b>	<b>61,824,831</b>	<b>18,284,557</b>	<b>1,334,557</b>	<b>1,334,557</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>64,864,875</b>	<b>61,824,831</b>	<b>18,284,557</b>	<b>1,334,557</b>	<b>1,334,557</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>64,864,875</b>	<b>61,824,831</b>	<b>18,284,557</b>	<b>1,334,557</b>	<b>1,334,557</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: State Controller

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Fund: Cares Act - Covid 19

34500

Sources and Uses:

The State Controller's Office has the responsibility to complete federally mandated reporting for five years after the final transaction made from these funds (Feb 2027). This is the current balance of the funds appropriated to complete that purpose.

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate
<b>01. Beginning Free Fund Balance</b>	<b>0</b>	<b>(258,225)</b>	<b>(575,289)</b>	<b>(640,772)</b>	<b>(710,772)</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>0</b>	<b>(258,225)</b>	<b>(575,289)</b>	<b>(640,772)</b>	<b>(710,772)</b>
04. Revenues (from Form B-11)	0	0	0	0	0
05. Non-Revenue Receipts and Other Adjustments	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000
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>2,300,000</b>	<b>2,041,775</b>	<b>1,724,711</b>	<b>1,659,228</b>	<b>1,589,228</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	2,300,000	2,300,000	2,041,800	1,724,700	1,659,228
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	(2,041,775)	(1,982,936)	(1,976,317)	(1,654,700)	(1,589,228)
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>258,225</b>	<b>317,064</b>	<b>65,483</b>	<b>70,000</b>	<b>70,000</b>
<b>19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)</b>	<b>258,225</b>	<b>317,064</b>	<b>65,483</b>	<b>70,000</b>	<b>70,000</b>
<b>20. Ending Cash Balance</b>	<b>2,041,775</b>	<b>1,724,711</b>	<b>1,659,228</b>	<b>1,589,228</b>	<b>1,519,228</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	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000
<b>24. Ending Free Fund Balance</b>	<b>(258,225)</b>	<b>(575,289)</b>	<b>(640,772)</b>	<b>(710,772)</b>	<b>(780,772)</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>(258,225)</b>	<b>(575,289)</b>	<b>(640,772)</b>	<b>(710,772)</b>	<b>(780,772)</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: State Controller

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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>4,693</b>	<b>4,693</b>	<b>4,693</b>	<b>4,693</b>	<b>4,693</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>4,693</b>	<b>4,693</b>	<b>4,693</b>	<b>4,693</b>	<b>4,693</b>
04. Revenues (from Form B-11)	0	0	0	0	0
05. Non-Revenue Receipts and Other Adjustments	0	0	0	0	0
06. Statutory Transfers In	0	0	0	0	0
07. Operating Transfers In	0	0	0	0	0
<b>08. Total Available for Year</b>	<b>4,693</b>	<b>4,693</b>	<b>4,693</b>	<b>4,693</b>	<b>4,693</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	10,000	10,000	10,000	10,000	10,000
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	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
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>0</b>	<b>0</b>	<b>0</b>
<b>19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>20. Ending Cash Balance</b>	<b>4,693</b>	<b>4,693</b>	<b>4,693</b>	<b>4,693</b>	<b>4,693</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>4,693</b>	<b>4,693</b>	<b>4,693</b>	<b>4,693</b>	<b>4,693</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>4,693</b>	<b>4,693</b>	<b>4,693</b>	<b>4,693</b>	<b>4,693</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: State Controller

140

Fund: Data Processing Services

48000

Sources and Uses:

Billings to state agencies that utilize the various computing technologies and environments as well as other technology services including housing, disaster recovery, security, environmental controls, and programming. The Computer Service Center maintain To provide personnel costs, operating expenditures and capital outlay acquisitions for the Computer Service Center.

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate
<b>01. Beginning Free Fund Balance</b>	<b>2,879,290</b>	<b>2,867,765</b>	<b>2,110,205</b>	<b>1,896,072</b>	<b>1,513,102</b>
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	1,850,054	1,408,823	1,538,451	1,690,847	1,115,167
<b>03. Beginning Cash Balance</b>	<b>4,729,344</b>	<b>4,276,588</b>	<b>3,648,656</b>	<b>3,586,919</b>	<b>2,628,269</b>
04. Revenues (from Form B-11)	8,162,201	7,756,616	8,415,196	8,540,000	14,040,000
05. Non-Revenue Receipts and Other Adjustments	(1)	(1)	92,257	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>12,891,544</b>	<b>12,033,203</b>	<b>12,156,109</b>	<b>12,126,919</b>	<b>16,668,269</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	(475)	475	186	0	0
12. Cash Expenditures for Prior Year Encumbrances	0	0	0	0	0
13. Original Appropriation	8,174,200	8,513,700	8,721,400	8,830,900	14,100,000
14. Prior Year Reappropriations, Supplementals, Recessions	1,850,054	1,408,823	1,538,451	1,782,917	1,115,167
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	0	0	0	0	0
17. Current Year Reappropriation	(1,408,823)	(1,538,451)	(1,690,847)	(1,115,167)	(1,200,000)
18. Reserve for Current Year Encumbrances	0	0	0	0	0
<b>19. Current Year Cash Expenditures</b>	<b>8,615,431</b>	<b>8,384,072</b>	<b>8,569,004</b>	<b>9,498,650</b>	<b>14,015,167</b>
<b>19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)</b>	<b>8,615,431</b>	<b>8,384,072</b>	<b>8,569,004</b>	<b>9,498,650</b>	<b>14,015,167</b>
<b>20. Ending Cash Balance</b>	<b>4,276,588</b>	<b>3,648,656</b>	<b>3,586,919</b>	<b>2,628,269</b>	<b>2,653,102</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	1,408,823	1,538,451	1,690,847	1,115,167	1,200,000
23. Borrowing Limit	0	0	0	0	0
<b>24. Ending Free Fund Balance</b>	<b>2,867,765</b>	<b>2,110,205</b>	<b>1,896,072</b>	<b>1,513,102</b>	<b>1,453,102</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>2,867,765</b>	<b>2,110,205</b>	<b>1,896,072</b>	<b>1,513,102</b>	<b>1,453,102</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:

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		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>Agency</b>	State Controller						140
<b>Division</b>	State Controller						SC1
<b>Appropriation Unit</b>	Administration						SCAA
<b>FY 2024 Total Appropriation</b>							
1.00	FY 2024 Total Appropriation						SCAA
	S1180						
	10000 General	10.30	1,275,300	4,153,700	0	84,000	5,513,000
	34500 Federal	0.00	0	2,041,800	0	0	2,041,800
		10.30	1,275,300	6,195,500	0	84,000	7,554,800
1.21	Account Transfers						SCAA
	Transfers from PC or OE to CO or T&B						
	10000 General	0.00	0	(6,000)	6,000	0	0
		0.00	0	(6,000)	6,000	0	0
1.61	Reverted Appropriation Balances						SCAA
	Reversion of FY 2024 Appropriation						
	10000 General	0.00	(369,900)	(147,100)	(4,000)	0	(521,000)
	34500 Federal	0.00	0	(1,976,300)	0	0	(1,976,300)
		0.00	(369,900)	(2,123,400)	(4,000)	0	(2,497,300)
1.71	Legislative Reappropriation						SCAA
	Reappropriation from FY 2024 to FY 2025						
	10000 General	0.00	0	(2,199,100)	0	0	(2,199,100)
		0.00	0	(2,199,100)	0	0	(2,199,100)
<b>FY 2024 Actual Expenditures</b>							
2.00	FY 2024 Actual Expenditures						SCAA
	10000 General	10.30	905,400	1,801,500	2,000	84,000	2,792,900
	34500 Federal	0.00	0	65,500	0	0	65,500
		10.30	905,400	1,867,000	2,000	84,000	2,858,400
<b>FY 2025 Original Appropriation</b>							
3.00	FY 2025 Original Appropriation						SCAA
	S1267, S1408						
	10000 General	9.60	1,238,600	1,955,300	0	0	3,193,900
	34500 Federal	0.00	0	1,724,700	0	0	1,724,700
		9.60	1,238,600	3,680,000	0	0	4,918,600
<b>Appropriation Adjustment</b>							
4.11	Legislative Reappropriation						SCAA
	This decision unit reflects reappropriation authority granted by SB 1267.						
	OT 10000 General	0.00	0	2,199,100	0	0	2,199,100
		0.00	0	2,199,100	0	0	2,199,100
<b>FY 2025 Total Appropriation</b>							
5.00	FY 2025 Total Appropriation						SCAA
	10000 General	9.60	1,238,600	1,955,300	0	0	3,193,900

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
OT 10000	General	0.00	0	2,199,100	0	0	2,199,100
34500	Federal	0.00	0	1,724,700	0	0	1,724,700
		9.60	1,238,600	5,879,100	0	0	7,117,700

**FY 2025 Estimated Expenditures**

7.00	FY 2025 Estimated Expenditures							SCAA
10000	General	9.60	1,238,600	1,955,300	0	0	3,193,900	
OT 10000	General	0.00	0	2,199,100	0	0	2,199,100	
34500	Federal	0.00	0	1,724,700	0	0	1,724,700	
		9.60	1,238,600	5,879,100	0	0	7,117,700	

**Base Adjustments**

8.31	ADM Level of Effort Program Transfers							SCAA
	ADM program transfers between SCAA, SCBA, SCDA, SCEA, and SCBI.							
10000	General	0.00	0	0	0	0	0	
		0.00	0	0	0	0	0	
8.41	ADM Removal of One-Time Expenditures							SCAA
	This decision unit removes one-time appropriation for FY 2025.							
OT 10000	General	0.00	0	(2,199,100)	0	0	(2,199,100)	
		0.00	0	(2,199,100)	0	0	(2,199,100)	
8.51	Base Reductions							SCAA
	This decision unit provides a base reduction to Cares funds appropriated to the State Controller to fulfill Federally mandated reporting requirements to bring the appropriation in line with the remaining fund balance.							
34500	Federal	0.00	0	(65,500)	0	0	(65,500)	
		0.00	0	(65,500)	0	0	(65,500)	

**FY 2026 Base**

9.00	FY 2026 Base							SCAA
10000	General	9.60	1,238,600	1,955,300	0	0	3,193,900	
OT 10000	General	0.00	0	0	0	0	0	
34500	Federal	0.00	0	1,659,200	0	0	1,659,200	
		9.60	1,238,600	3,614,500	0	0	4,853,100	

**Program Maintenance**

10.11	Change in Health Benefit Costs							SCAA
	This decision unit reflects a change in the employer health benefit costs.							
10000	General	0.00	13,800	0	0	0	13,800	
		0.00	13,800	0	0	0	13,800	
10.12	Change in Variable Benefit Costs							SCAA
	This decision unit reflects a change in variable benefits.							
10000	General	0.00	(100)	0	0	0	(100)	
		0.00	(100)	0	0	0	(100)	
10.45	Risk Management Costs							SCAA
	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	(700)	0	0	(700)	
		0.00	0	(700)	0	0	(700)	

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
10.46	Controller's Fees							SCAA
	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	5,300	0	0	5,300
			0.00	0	5,300	0	0	5,300
10.48	Office of Information Technology Services Support Fees							SCAA
	This decision unit reflects adjustments of information technology support services provided by the Office of Information Technology.							
	10000	General	0.00	0	3,900	0	0	3,900
			0.00	0	3,900	0	0	3,900
10.61	Salary Multiplier - Regular Employees							SCAA
	This decision unit reflects a 1% salary multiplier for Regular Employees.							
	10000	General	0.00	9,000	0	0	0	9,000
			0.00	9,000	0	0	0	9,000
<b>FY 2026 Total Maintenance</b>								
11.00	FY 2026 Total Maintenance							SCAA
	10000	General	9.60	1,261,300	1,963,800	0	0	3,225,100
	OT 10000	General	0.00	0	0	0	0	0
	34500	Federal	0.00	0	1,659,200	0	0	1,659,200
			9.60	1,261,300	3,623,000	0	0	4,884,300
<b>Line Items</b>								
12.01	EBO Personnel Costs Funding							SCAA
	Requesting funds for previously approved 13 FTP, 7 additional positions, and 2.18 FTP for Admin Division level of effort costs that have been funded using Business Information Infrastructure Fund (BIIF) monies; the BIIF will expire at the end of FY 2025. Also transferring previously appropriated FTP from the BIIF to General Fund divisions.							
	10000	General	0.00	0	0	0	0	0
			0.00	0	0	0	0	0
12.05	ADM Personnel Costs Funding							SCAA
	Requesting one Communications Manager position for the Division of Administration and funding from the General Fund.							
	10000	General	1.00	117,000	9,500	0	0	126,500
			1.00	117,000	9,500	0	0	126,500
12.06	Admin Level of Effort FTP Program Transfers							SCAA
	Admin division level of effort program transfer of FTP and associated costs from SCDA-48000 & SCEA-12600 to SCAA-10000, SCBA-10000, & SCEA-1000.							
	10000	General	0.84	44,600	0	0	0	44,600
			0.84	44,600	0	0	0	44,600
12.92	ADM Budget Law Exemptions/Other Adjustments							SCAA
	Requests carryover authority for the Administration Division to complete development of the Insight integrated data system. This authority will provide the additional time required to provide policymakers with a secure, stable, and usable application.							
	OT 10000	General	0.00	0	0	0	0	0
			0.00	0	0	0	0	0
<b>FY 2026 Total</b>								
13.00	FY 2026 Total							SCAA
	10000	General	11.44	1,422,900	1,973,300	0	0	3,396,200
	OT 10000	General	0.00	0	0	0	0	0

	FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
34500 Federal	0.00	0	1,659,200	0	0	1,659,200
	11.44	1,422,900	3,632,500	0	0	5,055,400

Agency: State Controller

140

Decision Unit Number 12.05 Descriptive Title ADM Personnel Costs Funding

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	117,000	0	0	117,000
55 - Operating Expense	9,500	0	0	9,500
70 -	0	0	0	0
80 -	0	0	0	0
Totals	126,500	0	0	126,500
Full Time Positions	1.00	0.00	0.00	1.00

Appropriation Unit: Administration SCAA

Personnel Cost				
500 Employees	85,264	0	0	85,264
512 Employee Benefits	17,436	0	0	17,436
513 Health Benefits	14,300	0	0	14,300
Personnel Cost Total	117,000	0	0	117,000
Operating Expense				
590 Computer Services	9,500	0	0	9,500
Operating Expense Total	9,500	0	0	9,500
FTP - Permanent				
500 Employees	0	0	0	0
FTP - Permanent Total	0	0	0	0
Full Time Positions				
FTP - Permanent	1.00	0.00	0.00	1.00
Full Time Positions Total	0	0	0	0
	<b>126,500</b>	<b>0</b>	<b>0</b>	<b>126,500</b>

**Explain the request and provide justification for the need.**

This request is for the addition of a communications manager within the administration division that would be funded from the general fund and would support the multiple public facing and statewide activities that have been recently added to the SCO. Over the past 4 years, the SCO has been tasked with managing multiple portals and websites that serve not only the state of Idaho operations, but also public citizens. These activities would include TownHall Idaho, Transparent Idaho (primarily adding all 1300+ local districts), Idaho Insights (formally know as the Idaho Criminal Justice Integrated Data System), Local Governmental Central Registry, and multiple other programs. This position is paramount to making sure that timely, accurate information regarding these programs and the impact they have on stakeholders and citizens is being conveyed properly. Without a dedicated communications team to execute on the overall strategy, even the best of programs may fail.

**If a supplemental, what emergency is being addressed?**

N/A

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

H0432 (2021) - Insights  
 H0073 (2022) - Local Transparency  
 S1416 (2023) - Grants portal

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

**What resources are necessary to implement this request?**

No other resources required.

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

---

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

---

N/A

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

---

Ongoing impact to OE would be desktop and workspace operating expenditures for computer, phone, and other desk related equipment for staff.

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

---

Rates and costs were derived from the current DHR statewide job classification information. The rates align with other positions within the state with similar job titles and responsibilities.

**Provide detail about the revenue assumptions supporting this request.**

---

N/A

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

---

This position will primarily serve as the communications conduit between the SCO and both legislators and citizens and local districts. The primary function will aid in making sure that stakeholders are made aware of the types of tools and services available to them. Should this position not be funded, we run the risk of stakeholders not being made aware of services offered and available and misinformation increasing due to a lack of communications.

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

---

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

---



Agency: State Controller

140

Decision Unit Number 12.06 Descriptive Title Admin Level of Effort FTP Program Transfers

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	665,400	(253,300)	0	412,100
55 - Operating Expense	0	0	0	0
70 -	0	0	0	0
80 -	0	0	0	0
Totals	665,400	(253,300)	0	412,100
Full Time Positions	5.18	(5.18)	0.00	0.00

Appropriation Unit: Administration SCAA

Personnel Cost

500 Employees	32,400	0	0	32,400
512 Employee Benefits	6,700	0	0	6,700
513 Health Benefits	5,500	0	0	5,500
Personnel Cost Total	44,600	0	0	44,600

FTP - Permanent

500 Employees	1	0	0	1
FTP - Permanent Total	0	0	0	0
	<b>44,600</b>	<b>0</b>	<b>0</b>	<b>44,600</b>

Appropriation Unit: Statewide Accounting SCBA

Personnel Cost

500 Employees	239,100	0	0	239,100
512 Employee Benefits	48,800	0	0	48,800
513 Health Benefits	40,000	0	0	40,000
Personnel Cost Total	327,900	0	0	327,900

FTP - Permanent

500 Employees	3	0	0	3
FTP - Permanent Total	0	0	0	0
	<b>327,900</b>	<b>0</b>	<b>0</b>	<b>327,900</b>

Appropriation Unit: Computer Center SCDA

Personnel Cost

500 Employees	0	(185,700)	0	(185,700)
512 Employee Benefits	0	(35,200)	0	(35,200)
513 Health Benefits	0	(32,400)	0	(32,400)
Personnel Cost Total	0	(253,300)	0	(253,300)

FTP - Permanent

500 Employees	0	(3)	0	(3)
FTP - Permanent Total	0	0	0	0
	<b>0</b>	<b>(253,300)</b>	<b>0</b>	<b>(253,300)</b>

<b>Appropriation Unit:</b>	Enterprise Business Operations				SCEA
Personnel Cost					
500 Employees		225,800	0	0	225,800
512 Employee Benefits		35,900	0	0	35,900
513 Health Benefits		31,200	0	0	31,200
	Personnel Cost Total	292,900	0	0	292,900
FTP - Permanent					
500 Employees		1	(2)	0	(1)
	FTP - Permanent Total	0	0	0	0
		<b>292,900</b>	<b>0</b>	<b>0</b>	<b>292,900</b>

**Explain the request and provide justification for the need.**

Admin division level of effort program transfer of FTP and associated costs from SCDA-48000 & SCEA-12600 to SCAA-10000, SCBA-10000, & SCEA-1000. Administration division wage costs are allocated across divisions within the Controller's Office as a consequence of the level of effort expended performing services for these organizations.

**If a supplemental, what emergency is being addressed?**

N/A

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

N/A

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

N/A

**What resources are necessary to implement this request?**

N/A

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

N/A

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

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

N/A

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

N/A

**Provide detail about the revenue assumptions supporting this request.**

Funding for the General Fund will be recouped via the SWCAP.

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

Administration division employees. Without this transfer, wages will not be paid from the correct source.

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

---

N/A

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

---

N/A

**AGENCY: State Controller's Office (140)**

Approp Unit: SCAA

Decision Unit No: 12.92

Title: ADM Budget Law Exemptions/Other Adjustments

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

## **DU12.92 Questions and Answers**

### **Explain the request and provide justification for the need.**

The SCO requests carryover authority for the Administration Division to complete development of the Insight integrated data system. The Insight program will help answer critical questions surrounding the criminal justice and behavioral health needs across the state and provide data-driven guidance for better policy moving forward.

This authority will provide the additional time required to provide policymakers with a secure, stable, and usable application.

### **If a supplemental, what emergency is being addressed?**

N/A

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

House Bill 432 from the second regular session of the Sixty-Fifth Legislature and Idaho Code Title 19 chapter 48.

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

N/A

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

N/A

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

The amount to reappropriate will come from the remaining base amount at the end of the fiscal year.

### **What resources are necessary to implement this request?**

Legislative approval.

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

N/A

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

N/A

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

This request is for a single year.

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

Amounts that remain in the fund at the end of FY2025

### **Provide detail about the revenue assumptions supporting this request.**

No additional revenue is anticipated on the implementation funding for this project.

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

This authority will provide the additional time required to provide policymakers with a secure, stable, and usable application.

**PCF Detail Report**

Request for Fiscal Year: 2026

Agency: State Controller

140

Appropriation Unit: Administration

SCAA

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
<b>Totals from Personnel Cost Forecast (PCF)</b>							
		Elected Officials & Full Time Commissioners	1.00	128,690	13,000	26,318	168,008
		Permanent Positions	4.82	420,343	70,850	85,965	577,158
		Total from PCF	<b>5.82</b>	<b>549,033</b>	<b>83,850</b>	<b>112,283</b>	<b>745,166</b>
		<b>FY 2025 ORIGINAL APPROPRIATION</b>	<b>9.60</b>	<b>924,691</b>	<b>124,800</b>	<b>189,109</b>	<b>1,238,600</b>
		<b>Unadjusted Over or (Under) Funded:</b>	<b>3.78</b>	<b>375,658</b>	<b>40,950</b>	<b>76,826</b>	<b>493,434</b>
<b>Adjustments to Wage and Salary</b>							
140000 0560	220N R90	Administrative Assistant 2 8810	.35	22,925	4,550	4,688	32,163
140000 0566	2736N R90	Budget Officer	.10	10,313	1,300	2,109	13,722
140000 0567	902N R90	Business Analyst 8810	.30	26,535	3,900	5,427	35,862
140000 0568	902N R90	Business Analyst 8810	1.00	64,480	13,000	13,187	90,667
140000 0665	2752N R90	Program Coordinator Senior	1.00	110,853	13,000	22,671	146,524
NEWP- 226407	90000_H R NE	GROUP POSITION, Std. Benefits plus Health & Retire (R90)	.00	10,920	4,550	2,160	17,630
NEWP- 271271	2752N R90	Program Coordinator Senior	.50	66,300	0	13,114	79,414
NEWP- 889483	2754N R90	State Social Security Manager 8810	.33	46,600	0	9,217	55,817
<b>Other Adjustments</b>							
	500	Employees	.00	0	0	0	0
	512	Employee Benefits	.00	0	0	0	0
	513	Health Benefits	.00	0	0	0	0
<b>Estimated Salary Needs</b>							
		Board, Group, & Missing Positions	.83	123,820	4,550	24,491	152,861
		Permanent Positions	8.57	784,139	119,600	160,365	1,064,104
		<b>Estimated Salary and Benefits</b>	<b>9.40</b>	<b>907,959</b>	<b>124,150</b>	<b>184,856</b>	<b>1,216,965</b>
<b>Adjusted Over or (Under) Funding</b>							
		<b>Original Appropriation</b>	<b>.20</b>	<b>16,732</b>	<b>650</b>	<b>4,253</b>	<b>21,635</b>
		<b>Estimated Expenditures</b>	<b>.20</b>	<b>16,732</b>	<b>650</b>	<b>4,253</b>	<b>21,635</b>
		<b>Base</b>	<b>.20</b>	<b>25,159</b>	<b>(2,848)</b>	<b>(676)</b>	<b>21,635</b>

**PCF Summary Report**

Request for Fiscal Year: 2026

Agency: State Controller

140

Appropriation Unit: Administration

SCAA

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
<b>3.00</b>	<b>FY 2025 ORIGINAL APPROPRIATION</b>	<b>9.60</b>	<b>924,691</b>	<b>124,800</b>	<b>189,109</b>	<b>1,238,600</b>
<b>5.00</b>	<b>FY 2025 TOTAL APPROPRIATION</b>	<b>9.60</b>	<b>924,691</b>	<b>124,800</b>	<b>189,109</b>	<b>1,238,600</b>
<b>7.00</b>	<b>FY 2025 ESTIMATED EXPENDITURES</b>	<b>9.60</b>	<b>924,691</b>	<b>124,800</b>	<b>189,109</b>	<b>1,238,600</b>
8.31	ADM Level of Effort Program Transfers	0.00	8,427	(3,498)	(4,929)	0
<b>9.00</b>	<b>FY 2026 BASE</b>	<b>9.60</b>	<b>933,118</b>	<b>121,302</b>	<b>184,180</b>	<b>1,238,600</b>
10.11	Change in Health Benefit Costs	0.00	0	13,800	0	13,800
10.12	Change in Variable Benefit Costs	0.00	0	0	(100)	(100)
10.61	Salary Multiplier - Regular Employees	0.00	7,500	0	1,500	9,000
<b>11.00</b>	<b>FY 2026 PROGRAM MAINTENANCE</b>	<b>9.60</b>	<b>940,618</b>	<b>135,102</b>	<b>185,580</b>	<b>1,261,300</b>
12.01	EBO Personnel Costs Funding	0.00	0	0	0	0
12.05	ADM Personnel Costs Funding	1.00	85,264	14,300	17,436	117,000
12.06	Admin Level of Effort FTP Program Transfers	0.84	32,400	5,500	6,700	44,600
<b>13.00</b>	<b>FY 2026 TOTAL REQUEST</b>	<b>11.44</b>	<b>1,058,282</b>	<b>154,902</b>	<b>209,716</b>	<b>1,422,900</b>



		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>Agency</b>	State Controller						140
<b>Division</b>	State Controller						SC1
<b>Appropriation Unit</b>	Statewide Accounting						SCBA
<b>FY 2024 Total Appropriation</b>							
1.00	FY 2024 Total Appropriation						SCBA
	S1180						
	10000 General	10.26	1,172,500	452,700	0	0	1,625,200
	34900 Dedicated	0.00	0	5,000	0	0	5,000
		10.26	1,172,500	457,700	0	0	1,630,200
1.61	Reverted Appropriation Balances						SCBA
	Reversion of FY 2024 Appropriation						
	10000 General	0.00	(38,200)	(32,200)	0	0	(70,400)
	34900 Dedicated	0.00	0	(5,000)	0	0	(5,000)
		0.00	(38,200)	(37,200)	0	0	(75,400)
<b>FY 2024 Actual Expenditures</b>							
2.00	FY 2024 Actual Expenditures						SCBA
	10000 General	10.26	1,134,300	420,500	0	0	1,554,800
	34900 Dedicated	0.00	0	0	0	0	0
		10.26	1,134,300	420,500	0	0	1,554,800
<b>FY 2025 Original Appropriation</b>							
3.00	FY 2025 Original Appropriation						SCBA
	S1267, S1408						
	10000 General	10.23	1,196,500	454,100	0	0	1,650,600
	34900 Dedicated	0.00	0	5,000	0	0	5,000
		10.23	1,196,500	459,100	0	0	1,655,600
<b>FY 2025 Total Appropriation</b>							
5.00	FY 2025 Total Appropriation						SCBA
	10000 General	10.23	1,196,500	454,100	0	0	1,650,600
	34900 Dedicated	0.00	0	5,000	0	0	5,000
		10.23	1,196,500	459,100	0	0	1,655,600
<b>FY 2025 Estimated Expenditures</b>							
7.00	FY 2025 Estimated Expenditures						SCBA
	10000 General	10.23	1,196,500	454,100	0	0	1,650,600
	34900 Dedicated	0.00	0	5,000	0	0	5,000
		10.23	1,196,500	459,100	0	0	1,655,600
<b>Base Adjustments</b>							
8.31	ADM Level of Effort Program Transfers						SCBA
	ADM program transfers between SCAA, SCBA, SCDA, SCEA, and SCBI.						
	10000 General	0.00	0	0	0	0	0
		0.00	0	0	0	0	0

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total		
<b>FY 2026 Base</b>									
9.00	FY 2026 Base								SCBA
	10000	General	10.23	1,196,500	454,100	0	0	1,650,600	
	34900	Dedicated	0.00	0	5,000	0	0	5,000	
			10.23	1,196,500	459,100	0	0	1,655,600	
<b>Program Maintenance</b>									
10.11	Change in Health Benefit Costs								SCBA
	This decision unit reflects a change in the employer health benefit costs.								
	10000	General	0.00	17,200	0	0	0	17,200	
			0.00	17,200	0	0	0	17,200	
10.12	Change in Variable Benefit Costs								SCBA
	This decision unit reflects a change in variable benefits.								
	10000	General	0.00	(100)	0	0	0	(100)	
			0.00	(100)	0	0	0	(100)	
10.45	Risk Management Costs								SCBA
	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	(700)	0	0	(700)	
			0.00	0	(700)	0	0	(700)	
10.46	Controller's Fees								SCBA
	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	5,600	0	0	5,600	
			0.00	0	5,600	0	0	5,600	
10.48	Office of Information Technology Services Support Fees								SCBA
	This decision unit reflects adjustments of information technology support services provided by the Office of Information Technology.								
	10000	General	0.00	0	3,900	0	0	3,900	
			0.00	0	3,900	0	0	3,900	
10.61	Salary Multiplier - Regular Employees								SCBA
	This decision unit reflects a 1% salary multiplier for Regular Employees.								
	10000	General	0.00	13,200	0	0	0	13,200	
			0.00	13,200	0	0	0	13,200	
<b>FY 2026 Total Maintenance</b>									
11.00	FY 2026 Total Maintenance								SCBA
	10000	General	10.23	1,226,800	462,900	0	0	1,689,700	
	34900	Dedicated	0.00	0	5,000	0	0	5,000	
			10.23	1,226,800	467,900	0	0	1,694,700	
<b>Line Items</b>									
12.01	EBO Personnel Costs Funding								SCBA
	Requesting funds for previously approved 13 FTP, 7 additional positions, and 2.18 FTP for Admin Division level of effort costs that have been funded using Business Information Infrastructure Fund (BIIF) monies; the BIIF will expire at the end of FY 2025. Also transferring previously appropriated FTP from the BIIF to General Fund divisions.								
	10000	General	0.00	0	0	0	0	0	
			0.00	0	0	0	0	0	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
12.04	DSA Personnel Costs Funding						SCBA
	Requesting two Financial Specialist positions and associated funding for the Division of Statewide Accounting to support statewide Shared Services.						
	10000 General	2.00	211,700	19,000	0	0	230,700
		2.00	211,700	19,000	0	0	230,700
12.06	Admin Level of Effort FTP Program Transfers						SCBA
	Admin division level of effort program transfer of FTP and associated costs from SCDA-48000 & SCEA-12600 to SCAA-10000, SCBA-10000, & SCEA-1000.						
	10000 General	2.98	327,900	0	0	0	327,900
		2.98	327,900	0	0	0	327,900
<b>FY 2026 Total</b>							
13.00	FY 2026 Total						SCBA
	10000 General	15.21	1,766,400	481,900	0	0	2,248,300
	34900 Dedicated	0.00	0	5,000	0	0	5,000
		15.21	1,766,400	486,900	0	0	2,253,300

Agency: State Controller

140

Decision Unit Number 12.04 Descriptive Title DSA Personnel Costs Funding

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	211,700	0	0	211,700
55 - Operating Expense	19,000	0	0	19,000
70 -	0	0	0	0
80 -	0	0	0	0
Totals	230,700	0	0	230,700
Full Time Positions	2.00	0.00	0.00	2.00

Appropriation Unit: Statewide Accounting SCBA

Personnel Cost				
500 Employees	152,030	0	0	152,030
512 Employee Benefits	31,070	0	0	31,070
513 Health Benefits	28,600	0	0	28,600
Personnel Cost Total	211,700	0	0	211,700
Operating Expense				
590 Computer Services	19,000	0	0	19,000
Operating Expense Total	19,000	0	0	19,000
FTP - Permanent				
500 Employees	0	0	0	0
FTP - Permanent Total	0	0	0	0
Full Time Positions				
FTP - Permanent	2.00	0.00	0.00	2.00
Full Time Positions Total	0	0	0	0
	<b>230,700</b>	<b>0</b>	<b>0</b>	<b>230,700</b>

**Explain the request and provide justification for the need.**

Requesting two Financial Specialist positions and associated funding for the Division of Statewide Accounting to support statewide Shared Services. It is anticipated that two unused positions from agencies that utilize Shared Services can be repurposed, creating a net zero FTP increase.

The State Controller’s Office is responsible for superintending the fiscal concerns of the state. State agencies have a need to ensure timely and accurate processing of vendor payments and expense reimbursements. In addition, small agency fiscal staff have a need to ensure adequate internal controls through maintaining separation of duties. SCO is providing staff to agencies through a Shared Services Bureau to assist agencies in successfully maintaining separation of duties and timely and accurate payment processing.

**Services Offered:**

Through the Shared Services Bureau, SCO will make trained staff available to agencies for the following Luma modules:

- Workflow development – setup and management of approval workflows within Luma.
- Expense Management – data entry and approval of expense reimbursements within the XM module.
- Accounts Payable – data entry and approval of vendor payments in Luma, including receiving, contract payments, invoice matching, journalizing transactions, and cash requirements.
- Reporting – expense and revenue tracking, appropriation monitoring, closing package data entry, and budget development.
- Accounts Receivable – invoice and billing creation and processing.
- Cash – monitoring and transferring according to statute.
- Pcard – data entry, tracking, and approval.
- Vendor Management – setting up vendors within Luma.

**If a supplemental, what emergency is being addressed?**

N/A

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

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

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**What resources are necessary to implement this request?**

HR resources will work to solidify these positions into permanent funding positions. Otherwise, no other resources are necessary.

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

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

Staff are not being re-directed but solidified from their current limited-service project positions to sustainment positions.

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

Ongoing impact to OE would be desktop and workspace operating expenditures for computer, phone, and other desk related equipment for staff.

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

Rates and personnel costs are derived from currently filled temporary positions for the project and represent CECs followed the continuous appropriated fund over the past few years, market conditions of employment, and equity in duty at the State Controller's office.

**Provide detail about the revenue assumptions supporting this request.**

The expected recovery model is a General Funded appropriation for these services. The General Fund expenditures would then be recovered through the SWCAP (Statewide Cost Allocation Plan) from all agencies that utilize the central services of the state on a two-year cycle.

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

Any agencies requiring assistance with accounting services.

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

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

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**PCF Detail Report**

Request for Fiscal Year: 2026

Agency: State Controller

140

Appropriation Unit: Statewide Accounting

SCBA

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
<b>Totals from Personnel Cost Forecast (PCF)</b>							
		Permanent Positions	10.19	844,274	132,470	172,663	1,149,407
		Total from PCF	<b>10.19</b>	<b>844,274</b>	<b>132,470</b>	<b>172,663</b>	<b>1,149,407</b>
		<b>FY 2025 ORIGINAL APPROPRIATION</b>	<b>10.23</b>	<b>882,940</b>	<b>132,990</b>	<b>180,570</b>	<b>1,196,500</b>
		<b>Unadjusted Over or (Under) Funded:</b>	<b>.04</b>	<b>38,666</b>	<b>520</b>	<b>7,907</b>	<b>47,093</b>
<b>Adjustments to Wage and Salary</b>							
140000	220N	Administrative Assistant 2 8810	.01	655	130	134	919
0560	R90						
140000	2736N	Budget Officer	.02	2,063	260	422	2,745
0566	R90						
140000	902N	Business Analyst 8810	.01	885	130	181	1,196
0567	R90						
NEWP-226407	90000_H R NE	GROUP POSITION, Std. Benefits plus Health & Retire (R90)	.00	312	130	62	504
<b>Estimated Salary Needs</b>							
		Board, Group, & Missing Positions	.00	312	130	62	504
		Permanent Positions	10.23	847,877	132,990	173,400	1,154,267
		<b>Estimated Salary and Benefits</b>	<b>10.23</b>	<b>848,189</b>	<b>133,120</b>	<b>173,462</b>	<b>1,154,771</b>
<b>Adjusted Over or (Under) Funding</b>							
		<b>Original Appropriation</b>	<b>.00</b>	<b>34,751</b>	<b>(130)</b>	<b>7,108</b>	<b>41,729</b>
		<b>Estimated Expenditures</b>	<b>.00</b>	<b>34,751</b>	<b>(130)</b>	<b>7,108</b>	<b>41,729</b>
		<b>Base</b>	<b>.00</b>	<b>81,218</b>	<b>(20,930)</b>	<b>(18,559)</b>	<b>41,729</b>

**PCF Summary Report**

Request for Fiscal Year: 2026

Agency: State Controller

140

Appropriation Unit: Statewide Accounting

SCBA

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
<b>3.00</b>	<b>FY 2025 ORIGINAL APPROPRIATION</b>	<b>10.23</b>	<b>882,940</b>	<b>132,990</b>	<b>180,570</b>	<b>1,196,500</b>
<b>5.00</b>	<b>FY 2025 TOTAL APPROPRIATION</b>	<b>10.23</b>	<b>882,940</b>	<b>132,990</b>	<b>180,570</b>	<b>1,196,500</b>
<b>7.00</b>	<b>FY 2025 ESTIMATED EXPENDITURES</b>	<b>10.23</b>	<b>882,940</b>	<b>132,990</b>	<b>180,570</b>	<b>1,196,500</b>
8.31	ADM Level of Effort Program Transfers	0.00	46,467	(20,800)	(25,667)	0
<b>9.00</b>	<b>FY 2026 BASE</b>	<b>10.23</b>	<b>929,407</b>	<b>112,190</b>	<b>154,903</b>	<b>1,196,500</b>
10.11	Change in Health Benefit Costs	0.00	0	17,200	0	17,200
10.12	Change in Variable Benefit Costs	0.00	0	0	(100)	(100)
10.61	Salary Multiplier - Regular Employees	0.00	11,000	0	2,200	13,200
<b>11.00</b>	<b>FY 2026 PROGRAM MAINTENANCE</b>	<b>10.23</b>	<b>940,407</b>	<b>129,390</b>	<b>157,003</b>	<b>1,226,800</b>
12.01	EBO Personnel Costs Funding	0.00	0	0	0	0
12.04	DSA Personnel Costs Funding	2.00	152,030	28,600	31,070	211,700
12.06	Admin Level of Effort FTP Program Transfers	2.98	239,100	40,000	48,800	327,900
<b>13.00</b>	<b>FY 2026 TOTAL REQUEST</b>	<b>15.21</b>	<b>1,331,537</b>	<b>197,990</b>	<b>236,873</b>	<b>1,766,400</b>

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>Agency</b>	State Controller						140
<b>Division</b>	State Controller						SC1
<b>Appropriation Unit</b>	Computer Center						SCDA
<b>FY 2024 Total Appropriation</b>							
1.00	FY 2024 Total Appropriation						SCDA
	S1180						
	48000 Dedicated	50.26	6,182,100	3,768,200	309,500	0	10,259,800
		50.26	6,182,100	3,768,200	309,500	0	10,259,800
1.21	Account Transfers						SCDA
	Transfers from PC or OE to CO or T&B						
	48000 Dedicated	0.00	(500,000)	0	500,000	0	0
		0.00	(500,000)	0	500,000	0	0
1.71	Legislative Reappropriation						SCDA
	Reappropriation from FY 2024 to FY 2025						
	48000 Dedicated	0.00	(361,941)	(1,096,271)	(232,636)	0	(1,690,848)
		0.00	(361,941)	(1,096,271)	(232,636)	0	(1,690,848)
<b>FY 2024 Actual Expenditures</b>							
2.00	FY 2024 Actual Expenditures						SCDA
	48000 Dedicated	50.26	5,320,159	2,671,929	576,864	0	8,568,952
		50.26	5,320,159	2,671,929	576,864	0	8,568,952
<b>FY 2025 Original Appropriation</b>							
3.00	FY 2025 Original Appropriation						SCDA
	S1267, S1408						
	48000 Dedicated	51.66	5,967,400	2,863,500	0	0	8,830,900
		51.66	5,967,400	2,863,500	0	0	8,830,900
<b>Appropriation Adjustment</b>							
4.11	Legislative Reappropriation						SCDA
	This decision unit reflects reappropriation authority granted by SB 1267.						
	OT 48000 Dedicated	0.00	361,900	1,095,700	232,600	0	1,690,200
		0.00	361,900	1,095,700	232,600	0	1,690,200
<b>FY 2025 Total Appropriation</b>							
5.00	FY 2025 Total Appropriation						SCDA
	48000 Dedicated	51.66	5,967,400	2,863,500	0	0	8,830,900
	OT 48000 Dedicated	0.00	361,900	1,095,700	232,600	0	1,690,200
		51.66	6,329,300	3,959,200	232,600	0	10,521,100
<b>FY 2025 Estimated Expenditures</b>							
7.00	FY 2025 Estimated Expenditures						SCDA
	48000 Dedicated	51.66	5,967,400	2,863,500	0	0	8,830,900
	OT 48000 Dedicated	0.00	361,900	1,095,700	232,600	0	1,690,200
		51.66	6,329,300	3,959,200	232,600	0	10,521,100



		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>Base Adjustments</b>							
8.31	ADM Level of Effort Program Transfers						SCDA
	ADM program transfers between SCAA, SCBA, SCDA, SCEA, and SCBI.						
	48000 Dedicated	0.00	0	0	0	0	0
		0.00	0	0	0	0	0
8.41	ADM Removal of One-Time Expenditures						SCDA
	This decision unit removes one-time appropriation for FY 2025.						
	OT 48000 Dedicated	0.00	(361,900)	(1,095,700)	(232,600)	0	(1,690,200)
		0.00	(361,900)	(1,095,700)	(232,600)	0	(1,690,200)
<b>FY 2026 Base</b>							
9.00	FY 2026 Base						SCDA
	48000 Dedicated	51.66	5,967,400	2,863,500	0	0	8,830,900
	OT 48000 Dedicated	0.00	0	0	0	0	0
		51.66	5,967,400	2,863,500	0	0	8,830,900
<b>Program Maintenance</b>							
10.11	Change in Health Benefit Costs						SCDA
	This decision unit reflects a change in the employer health benefit costs.						
	48000 Dedicated	0.00	65,100	0	0	0	65,100
		0.00	65,100	0	0	0	65,100
10.12	Change in Variable Benefit Costs						SCDA
	This decision unit reflects a change in variable benefits.						
	48000 Dedicated	0.00	(400)	0	0	0	(400)
		0.00	(400)	0	0	0	(400)
10.45	Risk Management Costs						SCDA
	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.						
	48000 Dedicated	0.00	0	(3,300)	0	0	(3,300)
		0.00	0	(3,300)	0	0	(3,300)
10.46	Controller's Fees						SCDA
	This decision unit reflects adjustments for statewide accounting and statewide payroll processing services provided by the Office of the State Controller.						
	48000 Dedicated	0.00	0	(2,700)	0	0	(2,700)
		0.00	0	(2,700)	0	0	(2,700)
10.48	Office of Information Technology Services Support Fees						SCDA
	This decision unit reflects adjustments of information technology support services provided by the Office of Information Technology.						
	48000 Dedicated	0.00	0	19,500	0	0	19,500
		0.00	0	19,500	0	0	19,500
10.61	Salary Multiplier - Regular Employees						SCDA
	This decision unit reflects a 1% salary multiplier for Regular Employees.						
	48000 Dedicated	0.00	47,200	0	0	0	47,200
		0.00	47,200	0	0	0	47,200
<b>FY 2026 Total Maintenance</b>							
11.00	FY 2026 Total Maintenance						SCDA

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
48000	Dedicated	51.66	6,079,300	2,877,000	0	0	8,956,300
OT 48000	Dedicated	0.00	0	0	0	0	0
		51.66	6,079,300	2,877,000	0	0	8,956,300

**Line Items**

12.02 CSC Increased Spending Authority for Luma Costs Assumption SCDA

A spending authority increase for the Data Processing Fund within the Computer Services Center is required to cover Luma operating costs that will be shifted from the Business Information Infrastructure Fund (BIIF) once the BIIF expires at the end of FY 2025.

48000	Dedicated	0.00	0	5,500,000	0	0	5,500,000
		0.00	0	5,500,000	0	0	5,500,000

12.06 Admin Level of Effort FTP Program Transfers SCDA

Admin division level of effort program transfer of FTP and associated costs from SCDA-48000 & SCEA-12600 to SCAA-10000, SCBA-10000, & SCEA-1000.

48000	Dedicated	(2.87)	(253,300)	0	0	0	(253,300)
		(2.87)	(253,300)	0	0	0	(253,300)

12.91 CSC Budget Law Exemptions/Other Adjustments SCDA

Requests continuance of carryover authority for the Computer Service Center (CSC) to help meet ever-changing customer needs. This authority provides flexibility critical to negotiating better pricing and contract terms when making substantial technology purchases, resulting in significant cost savings for taxpayers.

OT 48000	Dedicated	0.00	0	0	0	0	0
		0.00	0	0	0	0	0

**FY 2026 Total**

13.00 FY 2026 Total SCDA

48000	Dedicated	48.79	5,826,000	8,377,000	0	0	14,203,000
OT 48000	Dedicated	0.00	0	0	0	0	0
		48.79	5,826,000	8,377,000	0	0	14,203,000

Agency: State Controller

140

Decision Unit Number 12.02 Descriptive Title CSC Increased Spending Authority for Luma Costs Assumption

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	0	0	0	0
55 - Operating Expense	0	5,500,000	0	5,500,000
70 -	0	0	0	0
80 -	0	0	0	0
Totals	0	5,500,000	0	5,500,000
Full Time Positions	0.00	0.00	0.00	0.00

Appropriation Unit: Computer Center

SCDA

Operating Expense

590 Computer Services	0	5,500,000	0	5,500,000
Operating Expense Total	0	5,500,000	0	5,500,000
	<b>0</b>	<b>5,500,000</b>	<b>0</b>	<b>5,500,000</b>

**Explain the request and provide justification for the need.**

A spending authority increase for the Data Processing Fund within the Computer Services Center is required to cover Luma operating costs that will be shifted from the Business Information Infrastructure Fund (BIIF) once the BIIF expires at the end of FY 2025.

The BIIF has been the funding mechanism to pay for Luma project and sustainment costs. However, with the decommissioning of the mainframe and the sunseting of the BIIF at the end of FY 2025, all related Luma technology costs will be assumed by the CSC. The additional costs are due to the increased capability, capacity, and cost of a modern ERP system and the centralization of many other finance, budget, procurement, human resource, and payroll systems throughout the state

**If a supplemental, what emergency is being addressed?**

N/A

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

The authority to manage the accounting and payroll systems of the state of Idaho and organization structure for the office are espoused in Idaho Code - 67-1021. The Luma Leadership Council and Governance Structure is defined under Idaho Code - 67-1021A, 67-1021B, and 67-1021C. The constitutional authority is referenced in Article 1 Section 4.

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

**What resources are necessary to implement this request?**

No other resources required.

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

N/A

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

N/A

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

New OE & CO costs required to maintain the Luma infrastructure.

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

Costs were calculated using known current and future costs that have already been established and for which the state is under contract.

**Provide detail about the revenue assumptions supporting this request.**

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Costs to the CSC will be recovered by direct bill to the Enterprise Business Operations (EBO) division. Luma costs paid by EBO will then be recovered via the Statewide Cost Allocation Plan (SWCAP) within two years after the close of each fiscal year.

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

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Agency personnel are directly supported by the central services provided by Luma. Luma is critical to ensuring agencies can perform their fiscal, payroll, human resource, and procurement responsibilities. Additionally, the added resources centrally due to the consolidation of systems should eliminate a great amount of duplicative agency-level requirements over-time for personnel and operational resources across the state as economies of scale can be obtained through the investment in resources centrally and the continued consolidation of systems that agencies individually supported.

If sufficient resources are not funded, the state risks not realizing the long-term benefits of this very significant investment to modernize and streamline the back-office systems, which could very likely result in the reemergence of siloed data and proliferation of duplicative systems and their subsequent costs across the state.

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

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

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**AGENCY: State Controller's Office (140)**

Approp Unit: SCDA

Decision Unit No: 12.91

Title: CSC Budget Law Exemptions/Other  
Adjustments

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

## **DU12.91 Questions and Answers**

### **Explain the request and provide justification for the need.**

Requests continuance of carryover authority for the Computer Service Center (CSC) to help meet ever-changing customer needs. This authority provides flexibility critical to negotiating better pricing and contract terms when making substantial technology purchases, resulting in significant cost savings for taxpayers.

### **If a supplemental, what emergency is being addressed?**

N/A

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

Idaho Code Title 67 Chapter 10.

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

N/A

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

N/A

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

The amount to reappropriate will come from the remaining base amount at the end of the fiscal year.

### **What resources are necessary to implement this request?**

Legislative approval.

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

N/A

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

N/A

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

This request is for a single year.

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

Amounts that remain in the fund at the end of FY2025

### **Provide detail about the revenue assumptions supporting this request.**

Based on CSC services provided.

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

This authority provides flexibility critical to negotiating better pricing and contract terms when making substantial technology purchases, resulting in significant cost savings for taxpayers.

**PCF Detail Report**

Request for Fiscal Year: 2026

Agency: State Controller

140

Appropriation Unit: Computer Center

SCDA

Fund: Data Processing Services

48000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
<b>Totals from Personnel Cost Forecast (PCF)</b>							
		Permanent Positions	45.83	3,742,776	601,900	765,437	5,110,113
		Total from PCF	<b>45.83</b>	<b>3,742,776</b>	<b>601,900</b>	<b>765,437</b>	<b>5,110,113</b>
<b>FY 2025 ORIGINAL APPROPRIATION</b>			<b>51.66</b>	<b>4,396,659</b>	<b>671,580</b>	<b>899,161</b>	<b>5,967,400</b>
<b>Unadjusted Over or (Under) Funded:</b>			<b>5.83</b>	<b>653,883</b>	<b>69,680</b>	<b>133,724</b>	<b>857,287</b>
<b>Adjustments to Wage and Salary</b>							
140000 0560	220N R90	Administrative Assistant 2 8810	.45	29,475	5,850	6,028	41,353
140000 0566	2736N R90	Budget Officer	.66	68,063	8,580	13,920	90,563
140000 0567	902N R90	Business Analyst 8810	.30	26,535	3,900	5,427	35,862
140000 0613	359N R90	IT Systems & Infrastructure Engineer I	1.00	64,667	13,000	13,225	90,892
140000 0620	383N R90	IT Manager I 8810	1.00	85,010	13,000	17,385	115,395
140000 0622	333N R90	IT Software Engineer I 8810	1.00	66,560	13,000	13,612	93,172
140000 0639	336N R90	IT Software Engineer II 8810	1.00	66,560	13,000	13,612	93,172
NEWP- 226407	90000_H R NE	GROUP POSITION, Std. Benefits plus Health & Retire (R90)	.00	14,040	5,850	2,777	22,667
NEWP- 550117	2730N R90	IT Ops Analyst SCO	.17	14,560	0	2,978	17,538
NEWP- 680178	2757N R90	IT Systems Operator Associate	.33	22,100	0	4,520	26,620
NEWP- 693459	2757N R90	IT Systems Operator Associate	.17	14,900	0	3,047	17,947
NEWP- 831028	90000_H R NE	GROUP POSITION, Std. Benefits plus Health & Retire (R90)	.00	31,200	13,000	6,171	50,371
<b>Estimated Salary Needs</b>							
		Board, Group, & Missing Positions	.67	96,800	18,850	19,493	135,143
		Permanent Positions	51.24	4,149,646	672,230	848,646	5,670,522
<b>Estimated Salary and Benefits</b>			<b>51.91</b>	<b>4,246,446</b>	<b>691,080</b>	<b>868,139</b>	<b>5,805,665</b>
<b>Adjusted Over or (Under) Funding</b>							
		<b>Original Appropriation</b>	<b>(.25)</b>	<b>150,213</b>	<b>(19,500)</b>	<b>31,022</b>	<b>161,735</b>
		<b>Estimated Expenditures</b>	<b>(.25)</b>	<b>512,113</b>	<b>(19,500)</b>	<b>31,022</b>	<b>523,635</b>
		<b>Base</b>	<b>(.25)</b>	<b>111,889</b>	<b>707</b>	<b>49,139</b>	<b>161,735</b>



**PCF Summary Report**

Request for Fiscal Year: 2026

Agency: State Controller

140

Appropriation Unit: Computer Center

SCDA

Fund: Data Processing Services

48000

DU		FTP	Salary	Health	Variable Benefits	Total
<b>3.00</b>	<b>FY 2025 ORIGINAL APPROPRIATION</b>	<b>51.66</b>	<b>4,396,659</b>	<b>671,580</b>	<b>899,161</b>	<b>5,967,400</b>
4.11	Legislative Reappropriation	0.00	361,900	0	0	361,900
<b>5.00</b>	<b>FY 2025 TOTAL APPROPRIATION</b>	<b>51.66</b>	<b>4,758,559</b>	<b>671,580</b>	<b>899,161</b>	<b>6,329,300</b>
<b>7.00</b>	<b>FY 2025 ESTIMATED EXPENDITURES</b>	<b>51.66</b>	<b>4,758,559</b>	<b>671,580</b>	<b>899,161</b>	<b>6,329,300</b>
8.31	ADM Level of Effort Program Transfers	0.00	(38,324)	20,207	18,117	0
8.41	ADM Removal of One-Time Expenditures	0.00	(361,900)	0	0	(361,900)
<b>9.00</b>	<b>FY 2026 BASE</b>	<b>51.66</b>	<b>4,358,335</b>	<b>691,787</b>	<b>917,278</b>	<b>5,967,400</b>
10.11	Change in Health Benefit Costs	0.00	0	65,100	0	65,100
10.12	Change in Variable Benefit Costs	0.00	0	0	(400)	(400)
10.61	Salary Multiplier - Regular Employees	0.00	39,200	0	8,000	47,200
<b>11.00</b>	<b>FY 2026 PROGRAM MAINTENANCE</b>	<b>51.66</b>	<b>4,397,535</b>	<b>756,887</b>	<b>924,878</b>	<b>6,079,300</b>
12.06	Admin Level of Effort FTP Program Transfers	(2.87)	(185,700)	(32,400)	(35,200)	(253,300)
12.91	CSC Budget Law Exemptions/Other Adjustments	0.00	0	0	0	0
<b>13.00</b>	<b>FY 2026 TOTAL REQUEST</b>	<b>48.79</b>	<b>4,211,835</b>	<b>724,487</b>	<b>889,678</b>	<b>5,826,000</b>

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>Agency</b>	State Controller						140
<b>Division</b>	State Controller						SC1
<b>Appropriation Unit</b>	Enterprise Business Operations						SCEA
<b>FY 2024 Total Appropriation</b>							
1.00	FY 2024 Total Appropriation						SCEA
	S1180						
	10000 General	32.87	2,882,400	6,108,200	0	0	8,990,600
	12600 Dedicated	11.31	0	0	0	0	0
	34900 Dedicated	0.00	0	5,000	0	0	5,000
		44.18	2,882,400	6,113,200	0	0	8,995,600
1.61	Reverted Appropriation Balances						SCEA
	Reversion of FY 2024 Appropriation						
	10000 General	0.00	(22,028)	(104,459)	0	0	(126,487)
	34900 Dedicated	0.00	0	(5,000)	0	0	(5,000)
		0.00	(22,028)	(109,459)	0	0	(131,487)
<b>FY 2024 Actual Expenditures</b>							
2.00	FY 2024 Actual Expenditures						SCEA
	10000 General	32.87	2,860,372	6,003,741	0	0	8,864,113
	12600 Dedicated	11.31	0	0	0	0	0
	34900 Dedicated	0.00	0	0	0	0	0
		44.18	2,860,372	6,003,741	0	0	8,864,113
<b>FY 2025 Original Appropriation</b>							
3.00	FY 2025 Original Appropriation						SCEA
	S1267, S1408						
	10000 General	32.20	3,009,100	6,113,500	0	0	9,122,600
	12600 Dedicated	11.31	0	0	0	0	0
	34900 Dedicated	0.00	0	5,000	0	0	5,000
		43.51	3,009,100	6,118,500	0	0	9,127,600
<b>FY 2025 Total Appropriation</b>							
5.00	FY 2025 Total Appropriation						SCEA
	10000 General	32.20	3,009,100	6,113,500	0	0	9,122,600
	12600 Dedicated	11.31	0	0	0	0	0
	34900 Dedicated	0.00	0	5,000	0	0	5,000
		43.51	3,009,100	6,118,500	0	0	9,127,600
<b>FY 2025 Estimated Expenditures</b>							
7.00	FY 2025 Estimated Expenditures						SCEA
	10000 General	32.20	3,009,100	6,113,500	0	0	9,122,600
	12600 Dedicated	11.31	0	0	0	0	0
	34900 Dedicated	0.00	0	5,000	0	0	5,000
		43.51	3,009,100	6,118,500	0	0	9,127,600

**Base Adjustments**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
8.31	ADM Level of Effort Program Transfers						SCEA
	ADM program transfers between SCAA, SCBA, SCDA, SCEA, and SCBI.						
	10000 General	0.00	0	0	0	0	0
	12600 Dedicated	0.00	0	0	0	0	0
		0.00	0	0	0	0	0
<b>FY 2026 Base</b>							
9.00	FY 2026 Base						SCEA
	10000 General	32.20	3,009,100	6,113,500	0	0	9,122,600
	12600 Dedicated	11.31	0	0	0	0	0
	34900 Dedicated	0.00	0	5,000	0	0	5,000
		43.51	3,009,100	6,118,500	0	0	9,127,600
<b>Program Maintenance</b>							
10.11	Change in Health Benefit Costs						SCEA
	This decision unit reflects a change in the employer health benefit costs.						
	10000 General	0.00	40,000	0	0	0	40,000
		0.00	40,000	0	0	0	40,000
10.12	Change in Variable Benefit Costs						SCEA
	This decision unit reflects a change in variable benefits.						
	10000 General	0.00	(200)	0	0	0	(200)
		0.00	(200)	0	0	0	(200)
10.45	Risk Management Costs						SCEA
	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	(3,300)	0	0	(3,300)
		0.00	0	(3,300)	0	0	(3,300)
10.46	Controller's Fees						SCEA
	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	27,300	0	0	27,300
		0.00	0	27,300	0	0	27,300
10.47	Treasurer's Fees						SCEA
	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	(100)	0	0	(100)
		0.00	0	(100)	0	0	(100)
10.48	Office of Information Technology Services Support Fees						SCEA
	This decision unit reflects adjustments of information technology support services provided by the Office of Information Technology.						
	10000 General	0.00	0	19,300	0	0	19,300
		0.00	0	19,300	0	0	19,300
10.61	Salary Multiplier - Regular Employees						SCEA
	This decision unit reflects a 1% salary multiplier for Regular Employees.						
	10000 General	0.00	27,200	0	0	0	27,200
		0.00	27,200	0	0	0	27,200

**FY 2026 Total Maintenance**

11.00	FY 2026 Total Maintenance						SCEA
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		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
10000	General	32.20	3,076,100	6,156,700	0	0	9,232,800
12600	Dedicated	11.31	0	0	0	0	0
34900	Dedicated	0.00	0	5,000	0	0	5,000
		43.51	3,076,100	6,161,700	0	0	9,237,800

**Line Items**

12.01 EBO Personnel Costs Funding SCEA

Requesting funds for previously approved 13 FTP, 7 additional positions, and 2.18 FTP for Admin Division level of effort costs that have been funded using Business Information Infrastructure Fund (BIIF) monies; the BIIF will expire at the end of FY 2025. Also transferring previously appropriated FTP from the BIIF to General Fund divisions.

10000	General	16.00	2,159,900	0	0	0	2,159,900
12600	Dedicated	(9.00)	0	0	0	0	0
		7.00	2,159,900	0	0	0	2,159,900

12.03 EBO OE Appropriation Increase to Cover Luma Costs SCEA

Requesting OE appropriation increase in the Enterprise Business Operations division to cover Luma operating costs billed out by the Computer Services Center.

10000	General	0.00	0	6,800,000	0	0	6,800,000
		0.00	0	6,800,000	0	0	6,800,000

12.06 Admin Level of Effort FTP Program Transfers SCEA

Admin division level of effort program transfer of FTP and associated costs from SCDA-48000 & SCEA-12600 to SCAA-10000, SCBA-10000, & SCEA-1000.

10000	General	1.36	292,900	0	0	0	292,900
12600	Dedicated	(2.31)	0	0	0	0	0
		(0.95)	292,900	0	0	0	292,900

**FY 2026 Total**

13.00 FY 2026 Total SCEA

10000	General	49.56	5,528,900	12,956,700	0	0	18,485,600
12600	Dedicated	0.00	0	0	0	0	0
34900	Dedicated	0.00	0	5,000	0	0	5,000
		49.56	5,528,900	12,961,700	0	0	18,490,600

Agency: State Controller

140

Decision Unit Number 12.01 Descriptive Title EBO Personnel Costs Funding

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	2,159,900	0	0	2,159,900
55 - Operating Expense	0	0	0	0
70 -	0	0	0	0
80 -	0	0	0	0
Totals	2,159,900	0	0	2,159,900
Full Time Positions	16.00	(9.00)	0.00	7.00

Appropriation Unit: Administration SCAA

FTP - Permanent

500 Employees	0	0	0	0
FTP - Permanent Total	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Appropriation Unit: Statewide Accounting SCBA

FTP - Permanent

500 Employees	0	0	0	0
FTP - Permanent Total	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Appropriation Unit: Enterprise Business Operations SCEA

Personnel Cost

500 Employees	1,555,859	0	0	1,555,859
512 Employee Benefits	318,041	0	0	318,041
513 Health Benefits	286,000	0	0	286,000
Personnel Cost Total	2,159,900	0	0	2,159,900

FTP - Permanent

500 Employees	(4)	(9)	0	(13)
FTP - Permanent Total	0	0	0	0

Full Time Positions

FTP - Permanent	20.00	0.00	0.00	20.00
Full Time Positions Total	0	0	0	0
	<b>2,159,900</b>	<b>0</b>	<b>0</b>	<b>2,159,900</b>

**Explain the request and provide justification for the need.**

This request is for funding of the already appropriated 13 FTP that are currently being funded by the one-time BIIF project funds and the addition of 1 product manager, four training specialists, and 2 financial specialist personnel needed to support agency personnel's continued process improvement and full utilization of Luma. These positions are critical to the support of 85+ agencies and roughly 25,000 employees across the state. Additionally, these central support personnel will aid in the on-going realization of the benefits of Luma in reducing duplication of systems and processes across the state.

Over time, agencies have purchased/built duplicative systems due to lack of functionality in the legacy systems that created lack of visibility in financial and human capital operations of the state as well as increased costs associated with software and the needed support of duplicative systems by agency personnel. Centralizing these services under a modern tool set with central support and utilizing enterprise purchasing capabilities that leverages the entire state's buying power will reduce hidden support costs of duplicative systems in each agency. These positions centrally will work with the other central services of the state to ensure standards are maintained and wasteful duplication of tools does not continue to proliferate.

The additional training personnel are needed to provide support to the changing employment of the state personnel. These resources will work to provide not only training to aid adoption of the platforms and tools provided by Luma, but also aid process changes that will provide greater

standardization and clarity of data for decision makers over time. This team will provide agencies the critical feedback loop needed to adapt processes, utilize already deployed tools, and enhance the suite of tools so the state can realize the continuous improvement of enterprise solutions to further diminish the need for other technology or services in the state. Additionally, this team will work to provide certifications for employees to continue to grow knowledge and experience needed to realize efficiencies over time that were created by siloed agency only training of staff under the legacy model.

The additional financial support personnel are needed to support the consolidated Grant Management processes and Cash Management activity for the state. The system standardization opportunity for grant management processes will aid support of agencies in standardizing grant distribution and sub-recipient monitoring that is currently being done in disparate systems across the state. Added support in the Cash Management area is needed to ensure agencies have the needed support for this critical function.

Without these positions the Controller's office will not be able to meet demands of the changing workforce in support of the constitutional duties of the office, nor meet the projected efficiencies outlined in the business case for Luma, as process will eventually fall back to legacy agency siloed activity.

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**If a supplemental, what emergency is being addressed?**

N/A

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

The authority to manage the accounting and payroll systems of the state of Idaho and organization structure for the office are espoused in Idaho Code - 67-1021. The Luma Leadership Council and Governance Structure is defined under Idaho Code - 67-1021A, 67-1021B, and 67-1021C. The constitutional authority is referenced in Article 1 Section 4.

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

Sufficient OE is available to cover desktop expenditures. No other on-going resources are available to support this request.

---

**What resources are necessary to implement this request?**

HR resources will work to solidify these positions into permanent funding positions. Otherwise, no other resources are necessary.

---

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

---

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

Staff are not being re-directed but solidified from their current limited-service project positions to sustainment positions. The organizational chart already represents this group as necessary for sustainment operations as part of the Continuous Improvement Bureau.

---

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

The only impact on OE, which is already covered by project funds, would be the desktop and workspace operating expenditures for computer, phone, and other desk related equipment for staff. These items were already purchased as part of the project and can be utilized for on-going operational activity.

---

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

Rates and personnel costs are derived from currently filled temporary positions for the project and represent CECs followed the continuous appropriated fund over the past few years, market conditions of employment, and equity in duty at the State Controller's office.

---

**Provide detail about the revenue assumptions supporting this request.**

The request is for personnel funding for needed resources to properly provide central support for the 25,000+ employees across the state in conjunction with other central service providers. The current recovery model is a General Funded appropriation for these services. The General Fund expenditures are then recovered through the SWCAP (Statewide Cost Allocation Plan) from all agencies that utilize the central services of the state on a two-year cycle.

For FY 2026, the estimated remaining \$1 million BIF balance can be transferred to the General Fund as a partial funding solution. Remaining FY 2026 and ongoing funding can be provided from the Indirect Cost Recovery Fund (SWCAP).

---

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

Agency personnel are directly supported by the central services teams, and specifically the Luma support teams that currently are either limited service or one-time funded. These personnel are critical to ensuring agencies can do their work and continue to learn process improvements over-time. Additionally, the added resources centrally due to the consolidation of systems should eliminate a great amount of duplicative agency-level requirements over-time for personnel and operational resources across the state as economies of scale can be obtained through the investment in resources centrally and the continued consolidation of systems that agencies individually supported. Through the efficient service of agency personnel, Idaho businesses, citizens, and the general public benefit from the service provided by these positions.

If sufficient resources are not funded, the state risks not realizing the long-term benefits of this very significant investment to modernize and streamline the back-office systems, which could very likely result in the reemergence of siloed data and proliferation of duplicative systems and their subsequent costs across the state. These positions are critical to the continuous improvement of the systems and processes needed to meet efficiencies projected over the 10-year ROI.

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

---

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

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Agency: State Controller

140

Decision Unit Number 12.03 Descriptive Title EBO OE Appropriation Increase to Cover Luma Costs

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	0	0	0	0
55 - Operating Expense	6,800,000	0	0	6,800,000
70 -	0	0	0	0
80 -	0	0	0	0
Totals	6,800,000	0	0	6,800,000
Full Time Positions	0.00	0.00	0.00	0.00

Appropriation Unit: Enterprise Business Operations SCEA

Operating Expense

590 Computer Services	6,800,000	0	0	6,800,000
Operating Expense Total	6,800,000	0	0	6,800,000
	<b>6,800,000</b>	<b>0</b>	<b>0</b>	<b>6,800,000</b>

**Explain the request and provide justification for the need.**

Historically, costs for centralized accounting and payroll services provided through the mainframe were recovered by monthly invoice payments issued to state agencies. In order to simplify the budgeting process for agencies, the State Controller's Office will move away from monthly direct invoices for Luma services sent to every agency throughout the state, and the Computer Services Center (CSC) within the Controller's Office will seek recoupment of Luma costs from the Enterprise Business Operations (EBO) division; the costs to EBO will then be recovered through the Statewide Cost Allocation Plan (SWCAP) process.

This modified billing process will reduce budgetary and frequent fiscal administrative overhead for agencies.

**If a supplemental, what emergency is being addressed?**

N/A

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

The authority to manage the accounting and payroll systems of the state of Idaho and organization structure for the office are espoused in Idaho Code - 67-1021. The Luma Leadership Council and Governance Structure is defined under Idaho Code - 67-1021A, 67-1021B, and 67-1021C. The constitutional authority is referenced in Article 1 Section 4.

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

**What resources are necessary to implement this request?**

N/A

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

N/A

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

N/A

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

Luma operating costs requiring recoupment by the CSC.

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

Actual known costs as currently established to maintain the Luma system.



**Provide detail about the revenue assumptions supporting this request.**

---

The additional cost to EBO will be funded by Indirect Cost Recovery Fund collections.

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

---

Agency administrative work will be reduced.

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

---

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

---

**PCF Detail Report**

Request for Fiscal Year: 2026

Agency: State Controller

140

Appropriation Unit: Enterprise Business Operations

SCEA

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
<b>Totals from Personnel Cost Forecast (PCF)</b>							
		Permanent Positions	23.83	1,790,900	309,790	366,257	2,466,947
		Total from PCF	<b>23.83</b>	<b>1,790,900</b>	<b>309,790</b>	<b>366,257</b>	<b>2,466,947</b>
		<b>FY 2025 ORIGINAL APPROPRIATION</b>	<b>32.20</b>	<b>2,150,667</b>	<b>418,600</b>	<b>439,833</b>	<b>3,009,100</b>
		<b>Unadjusted Over or (Under) Funded:</b>	<b>8.37</b>	<b>359,767</b>	<b>108,810</b>	<b>73,576</b>	<b>542,153</b>
<b>Adjustments to Wage and Salary</b>							
140000 0567	902N R90	Business Analyst 8810	.39	34,496	5,070	7,055	46,621
140000 0577	2751N R90	Deputy Controller	1.00	143,104	13,000	29,266	185,370
140000 0672	509N R90	Project Coordinator 8810	1.00	62,171	13,000	12,715	87,886
NEWP- 191201	90000_H R NE	GROUP POSITION, Std. Benefits plus Health & Retire (R90)	.00	39,000	13,000	7,714	59,714
NEWP- 226407	90000_H R NE	GROUP POSITION, Std. Benefits plus Health & Retire (R90)	.00	5,928	2,470	1,173	9,571
NEWP- 383239	917N R90	Project Manager 2 8810	1.00	101,700	13,000	20,116	134,816
<b>Other Adjustments</b>							
	500	Employees	.00	0	0	0	0
	512	Employee Benefits	.00	0	0	0	0
	513	Health Benefits	.00	0	0	0	0
<b>Estimated Salary Needs</b>							
		Board, Group, & Missing Positions	1.00	146,628	28,470	29,003	204,101
		Permanent Positions	26.22	2,030,671	340,860	415,293	2,786,824
		<b>Estimated Salary and Benefits</b>	<b>27.22</b>	<b>2,177,299</b>	<b>369,330</b>	<b>444,296</b>	<b>2,990,925</b>
<b>Adjusted Over or (Under) Funding</b>							
		<b>Original Appropriation</b>	<b>4.98</b>	<b>(26,632)</b>	<b>49,270</b>	<b>(4,463)</b>	<b>18,175</b>
		<b>Estimated Expenditures</b>	<b>4.98</b>	<b>(26,632)</b>	<b>49,270</b>	<b>(4,463)</b>	<b>18,175</b>
		<b>Base</b>	<b>4.98</b>	<b>(35,364)</b>	<b>49,530</b>	<b>4,009</b>	<b>18,175</b>

**PCF Summary Report**

Request for Fiscal Year: 2026

Agency: State Controller

140

Appropriation Unit: Enterprise Business Operations

SCEA

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
<b>3.00</b>	<b>FY 2025 ORIGINAL APPROPRIATION</b>	<b>32.20</b>	<b>2,150,667</b>	<b>418,600</b>	<b>439,833</b>	<b>3,009,100</b>
<b>5.00</b>	<b>FY 2025 TOTAL APPROPRIATION</b>	<b>32.20</b>	<b>2,150,667</b>	<b>418,600</b>	<b>439,833</b>	<b>3,009,100</b>
<b>7.00</b>	<b>FY 2025 ESTIMATED EXPENDITURES</b>	<b>32.20</b>	<b>2,150,667</b>	<b>418,600</b>	<b>439,833</b>	<b>3,009,100</b>
8.31	ADM Level of Effort Program Transfers	0.00	(8,732)	260	8,472	0
<b>9.00</b>	<b>FY 2026 BASE</b>	<b>32.20</b>	<b>2,141,935</b>	<b>418,860</b>	<b>448,305</b>	<b>3,009,100</b>
10.11	Change in Health Benefit Costs	0.00	0	40,000	0	40,000
10.12	Change in Variable Benefit Costs	0.00	0	0	(200)	(200)
10.61	Salary Multiplier - Regular Employees	0.00	22,600	0	4,600	27,200
<b>11.00</b>	<b>FY 2026 PROGRAM MAINTENANCE</b>	<b>32.20</b>	<b>2,164,535</b>	<b>458,860</b>	<b>452,705</b>	<b>3,076,100</b>
12.01	EBO Personnel Costs Funding	16.00	1,555,859	286,000	318,041	2,159,900
12.06	Admin Level of Effort FTP Program Transfers	1.36	225,800	31,200	35,900	292,900
<b>13.00</b>	<b>FY 2026 TOTAL REQUEST</b>	<b>49.56</b>	<b>3,946,194</b>	<b>776,060</b>	<b>806,646</b>	<b>5,528,900</b>

**PCF Detail Report**

Request for Fiscal Year: 202  
6

Agency: State Controller

140

Appropriation Unit: Enterprise Business Operations

SCEA

Fund: Business Information Infrastructure Cont

12600

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
		<b>FY 2025 ORIGINAL APPROPRIATION</b>	<b>11.31</b>	<b>(122,066)</b>	<b>147,030</b>	<b>(24,964)</b>	<b>0</b>
		<b>Unadjusted Over or (Under) Funded:</b>	<b>11.31</b>	<b>(122,066)</b>	<b>147,030</b>	<b>(24,964)</b>	<b>0</b>
		<b>Adjusted Over or (Under) Funding</b>					
		Original Appropriation	11.31	(122,066)	147,030	(24,964)	0
		Estimated Expenditures	11.31	(122,066)	147,030	(24,964)	0
		Base	11.31	(122,066)	147,030	(24,964)	0

**PCF Summary Report**

Request for Fiscal Year: 2026

Agency: State Controller

140

Appropriation Unit: Enterprise Business Operations

SCEA

Fund: Business Information Infrastructure Cont

12600

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	<b>FY 2025 ORIGINAL APPROPRIATION</b>	11.31	(122,066)	147,030	(24,964)	0
5.00	<b>FY 2025 TOTAL APPROPRIATION</b>	11.31	(122,066)	147,030	(24,964)	0
7.00	<b>FY 2025 ESTIMATED EXPENDITURES</b>	11.31	(122,066)	147,030	(24,964)	0
8.31	ADM Level of Effort Program Transfers	0.00	0	0	0	0
9.00	<b>FY 2026 BASE</b>	11.31	(122,066)	147,030	(24,964)	0
11.00	<b>FY 2026 PROGRAM MAINTENANCE</b>	11.31	(122,066)	147,030	(24,964)	0
12.01	EBO Personnel Costs Funding	(9.00)	0	0	0	0
12.06	Admin Level of Effort FTP Program Transfers	(2.31)	0	0	0	0
13.00	<b>FY 2026 TOTAL REQUEST</b>	0.00	(122,066)	147,030	(24,964)	0

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**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: State Controller's Office  
 Contact Person/Title: Nicholema Silva, Financial Specialist Sr

Agency Code: 140  
 Contact Phone Number: 208-334-3100 Option 0

Fiscal Year: 2026  
 Contact Email: nsilva@dmr.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	Place Through State Agency	Budgetary Program	Account 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 Agency (DT) Amount, (DD) In Base, or (C) Continued §67- 1917(1)(b), I.C.	MDC or MDU Requirements? (H) Yes or (N) No If Yes answer question # 2. (§67- 1917(1)(e), I.C.)	State Match Required: (I) Yes or (N) No (§67- 1917(1)(e), I.C.)	State Match Description & Fund Source (G or other state funds) (§67-1917(1)(g), I.C.)	Total State Match Amount (§67- 1917(1)(e), I.C.)	FY 2022 Actual Federal Expenditures	FY 2022 Actual State Match Expenditures	FY 2022 Actual Federal Expenditures	FY 2022 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)(e), I.C.	FY 2025 Estimated Available Federal Funds §67-1917(1)(b), I.C.	FY 2025 Estimated Federal Expenditures §67- 1917(1)(e), I.C.	FY 2025 Estimated Available Federal Funds §67- 1917(1)(b), I.C.	FY 2026 Estimated Federal Expenditures §67- 1917(1)(e), I.C.	Known Reductions/ Plans for 10% or More Reduction Complete question # 3 §67- 1902(1)(a), I.C.	Grant Reduced by 20% or More from the previous years funding? Complete question #3, §67-1917(2), I.C.	
FDIA 21019	D	U.S. Department of the Treasury	Coronavirus Relief Fund	Used for necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19).		SCAA	Capped	Short-term	5 years from date of final payment using CBE monies (Treasury Dept memorandum DIG-CA-20-021)	\$2,300,000.00	OT	N	N		\$0.00	\$268,226.93	\$0.00	\$317,063.88	\$0.00	\$1,724,711.08	\$65,483.00	\$0.00	\$1,659,228.08	\$70,000.00	\$1,589,228.08	\$70,000.00	Running balance reduced for each fiscal year's expenditures.	N	
FDIA 21027	D	U.S. Department of the Treasury	Coronavirus State and Local Fiscal Recovery Funds	Payments to non-entitlement units of local government to respond to the COVID-19 public health emergency or its negative economic impact		SCAA	Capped	Short-term	12/31/2024	\$107,940,808.00	OT	N	N		\$0.00	\$67,788,705.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	All funds have been distributed.	N
FDIA 21027	D	U.S. Department of the Treasury	Coronavirus State and Local Fiscal Recovery Funds	Cybersecurity Project - Public Sector Capacity Effective Service Delivery		SCDA	Capped	Short-term	12/31/2024	\$950,000.00	OT	N	N		\$0.00	\$0.00	\$866,094.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	All funds have been distributed.	N
<b>Total</b>										<b>\$113,190,808.04</b>					<b>\$0.00</b>	<b>\$268,045,930.83</b>	<b>\$0.00</b>	<b>\$1,183,157.99</b>	<b>\$0.00</b>	<b>\$1,724,711.08</b>	<b>\$65,483.04</b>	<b>\$0.00</b>	<b>\$1,659,228.08</b>	<b>\$70,000.00</b>	<b>\$1,589,228.08</b>	<b>\$70,000.00</b>			

Total FY 2024 All Funds Appropriation (DU 1.00) \$28,450,400  
 Federal Funds as Percentage of Funds §67-1917(1)(e), I.C. 0.23%

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.

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)(a), 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.

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

**AGENCY INFORMATION**

AGENCY NAME:	State Controllers Office	Division/Bureau:	N/A
Prepared By:	Nicholena Silva	E-mail Address:	scofiscaloffice@sco.idaho.gov
Telephone Number:	208-334-3100 Option 0	Fax Number:	208-334-2671
DFM Analyst:	David Hahn	LSO/BPA Analyst:	
Date Prepared:	8/24/2024	For Fiscal Year:	2024

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

Facility Name:	Joe R. Williams (JRW) Building				
City:	Boise	County:	Ada	Zip Code:	83720
Property Address:	700 W State St			Zip Code:	83720
Facility Ownership (could be private or state-owned)	Private Lease:	<input type="checkbox"/>	State Owned:	<input checked="" type="checkbox"/>	Lease Expires:

**FUNCTION/USE OF FACILITY**

All function of the SCO including housing the states largets computer room.

**COMMENTS**

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**WORK AREAS**

FISCAL YR:	ACTUAL 2024	ESTIMATE 2025	REQUEST 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029
Total Number of Work Areas:	157					
Full-Time Equivalent Positions:	115	115	125	0		
Temp. Employees, Contractors, Auditors, etc.:	11					

**SQUARE FEET**

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

**FACILITY COST**

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

FISCAL YR:	ACTUAL 2024	ESTIMATE 2025	REQUEST 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029
Total Facility Cost/Yr:						

**SURPLUS PROPERTY**

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

**IMPORTANT NOTES:**

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

**AGENCY NOTES:**

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