

**Agency Summary And Certification**

**FY 2026 Request**

Agency: State Treasurer

150

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:**

Julie Ellsworth

**Date:** 08/27/2024

			<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>							
	Custodial Investment Funds		0	0	0	0	0
	Millennium Fund T/B Payments		1,849,800	1,849,800	0	0	0
	State Treasurer		4,931,900	4,764,000	5,174,500	5,174,500	5,326,600
	<b>Total</b>		<b>6,781,700</b>	<b>6,613,800</b>	<b>5,174,500</b>	<b>5,174,500</b>	<b>5,326,600</b>
<b>By Fund Source</b>							
G	10000	General	1,622,100	1,608,600	1,646,000	1,646,000	1,682,500
D	47506	Dedicated	340,400	298,100	345,700	345,700	355,200
D	47507	Dedicated	1,515,500	1,404,300	1,535,700	1,535,700	1,577,800
D	49900	Dedicated	1,929,800	1,929,800	80,000	80,000	80,000
D	51801	Dedicated	1,373,900	1,373,000	1,567,100	1,567,100	1,631,100
	<b>Total</b>		<b>6,781,700</b>	<b>6,613,800</b>	<b>5,174,500</b>	<b>5,174,500</b>	<b>5,326,600</b>
<b>By Account Category</b>							
	Personnel Cost		3,197,500	2,807,900	3,436,200	3,436,200	3,500,300
	Operating Expense		1,734,400	1,950,100	1,738,300	1,738,300	1,826,300
	Capital Outlay		0	6,000	0	0	0
	Trustee/Benefit		1,849,800	1,849,800	0	0	0
	<b>Total</b>		<b>6,781,700</b>	<b>6,613,800</b>	<b>5,174,500</b>	<b>5,174,500</b>	<b>5,326,600</b>
	FTP Positions		28.00	28.00	30.00	30.00	30.00
	<b>Total</b>		<b>28.00</b>	<b>28.00</b>	<b>30.00</b>	<b>30.00</b>	<b>30.00</b>

**Division Description**

**Request for Fiscal Year:** 2026

**Agency:** State Treasurer

150

**Division:** State Treasurer

ST1

**Statutory Authority:** 67-1201

STATE TREASURER: The State Treasurer is one of seven statewide elected constitutional officers in Idaho. It is the responsibility of the State Treasurer to serve as the banker for all Idaho agencies and to act as custodian of the public school endowment funds.

The constitutional and statutory duties of the office include:

- (1) receiving all revenues and fees due to the state;
- (2) depositing funds in banks throughout Idaho;
- (3) paying all accounts;
- (4) investing surplus moneys not needed for day-to-day operations;
- (5) maintaining a pooled investment program for the benefit of public agencies; and
- (6) administering Idaho's unclaimed property statutes.

[Statutory Authority: Section 67-1201 et seq., Idaho Code]

**Agency:** State Treasurer

150

**Division:** Idaho Millennium Fund

ST2

**Statutory Authority:** 67-1201

**TOBACCO SETTLEMENT BACKGROUND**

In 1998, 46 states reached an agreement with the largest tobacco manufacturers ending a legal battle between the states and the industry that began in 1994. Although the payments are expected in perpetuity, the agreement requires the tobacco manufacturers to pay Idaho approximately \$790 million over the first 25 years.

**MILLENNIUM FUND ENABLING LEGISLATION**

Idaho Code Title 67, Chapter 18. The Idaho Millennium Fund was established by the Legislature in 2000 as an endowment fund structure to receive, invest and disburse funds received by the state of Idaho under the Tobacco Master Settlement Agreement reached between participating states and tobacco product manufacturers. This fund preserves the long-term capital value of these moneys through a distribution rule which provides that five percent of the fund's average market value is made available for legislative appropriation each fiscal year. Fund investments are managed by the State Treasurer.

**CONSTITUTIONAL AMENDMENT**

Senate Joint Resolution 107, approved by voters in November 2006, amended the state Constitution to establish a permanent Idaho Millennium Endowment Fund and mandated that 80% of future tobacco settlement payments be placed into the permanent endowment fund and that the remaining 20% be placed into the existing Idaho Millennium Fund. Annual distributions from both of these funds are made to the Idaho Millennium Income Fund, which is subject to appropriation. The amendment also established a cap of \$100 million on the Idaho Millennium Fund. Once the cap is reached, tobacco settlement receipts and earnings in excess of the \$100 million cap will be transferred annually to the Idaho Millennium Permanent Endowment Fund.

**MILLENNIUM INCOME FUND GRANTS**

In 2002, HB 486a created the Joint Millennium Fund Committee, made up of five members of the Senate and five members of the House of Representatives and charged with reviewing grant applications and providing a funding recommendation to the Legislature. There is no specification in law with regard to how the moneys in the Millennium Fund shall be used, but the Joint Millennium Fund Committee has chosen to only consider applications for programs and projects directly related to one or more of the following: (1) tobacco cessation or prevention; (2) substance abuse cessation or prevention; or (3) tobacco or substance abuse related disease treatment. In addition, the committee has determined that funds may not be used for permanent capital improvements or organizational start-up costs.

**APPROPRIATIONS/REQUEST**

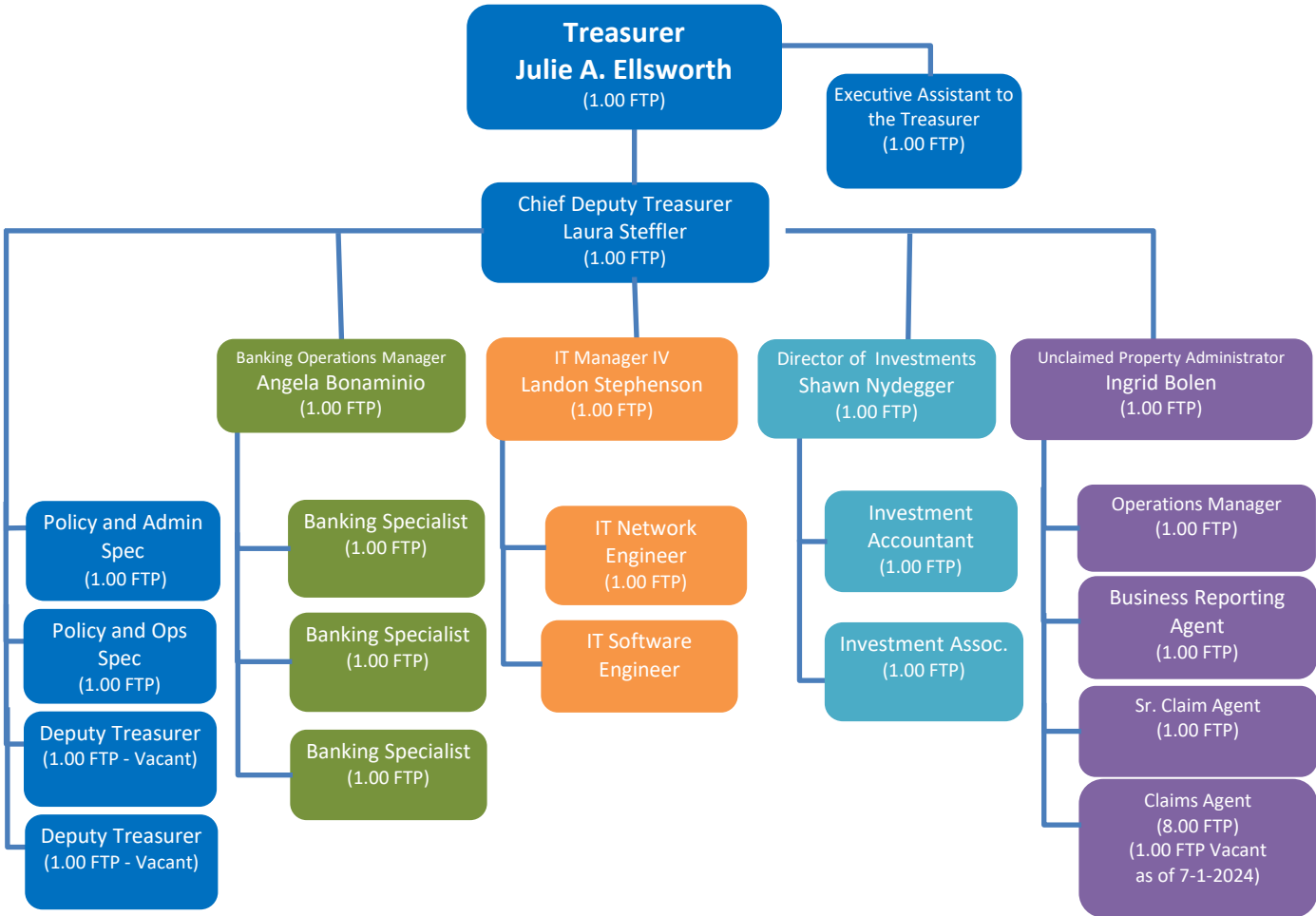
The appropriated amount in the Millennium Fund budget only represents moneys appropriated to non-state organizations. Millennium Fund moneys appropriated to state agencies are transferred by the State Controller from the Millennium Income Fund to the agency, and are reflected in each individual agency budget.

# Idaho State Treasurer's Office

As of: 8/27/2024

Authorized FTP: 30

Vacant FTP: 3



Programs Supported by Treasurer's Office with Positions in Luma:

Idaho College Savings Program (2)

Boards Supported by Treasurer's Office with Positions in Luma

Treasurer's Investment Advisory Board (3)

Idaho Bond Bank Authority (2)

**Appropriation Unit Revenues**

Request for Fiscal Year: 2026

Agency: State Treasurer

150

Appropriation Unit: State Treasurer

STAA

		FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimated Revenue	FY 26 Estimated Revenue	Significant Assumptions
<b>Fund</b> 1000 0	General Fund						
410	License, Permits & Fees	0	0	0	0	0	
435	Sale of Services	0	0	0	0	0	
441	Sales of Goods	0	0	400	0	0	
470	Other Revenue	1,000	100	200	0	0	
	<b>General Fund Total</b>	<b>1,000</b>	<b>100</b>	<b>600</b>	<b>0</b>	<b>0</b>	
<b>Fund</b> 4750 6	Professional Services: Treasurer'S Office-Lgip						
435	Sale of Services	274,300	291,400	295,000	304,400	356,600	
460	Interest	400	2,500	4,900	4,500	4,500	
470	Other Revenue	0	0	0	0	0	
	<b>Professional Services: Treasurer'S Office-Lgip Total</b>	<b>274,700</b>	<b>293,900</b>	<b>299,900</b>	<b>308,900</b>	<b>361,100</b>	
<b>Fund</b> 4750 7	Professional Services: Treasurer'S Office-Prof Services						
410	License, Permits & Fees	0	0	0	0	0	
435	Sale of Services	1,218,000	978,000	1,169,900	1,512,600	1,442,200	
460	Interest	2,300	12,400	9,000	11,000	11,000	
470	Other Revenue	0	0	100	0	0	
	<b>Professional Services: Treasurer'S Office-Prof Services Total</b>	<b>1,220,300</b>	<b>990,400</b>	<b>1,179,000</b>	<b>1,523,600</b>	<b>1,453,200</b>	
<b>Fund</b> 5180 1	Unclaimed Property: Abandoned Property Trust						
433	Fines, Forfeit & Escheats	0	0	(400)	0	0	
445	Sale of Land, Buildings & Equipment	0	500	0	0	0	
470	Other Revenue	0	0	500	0	0	
481	General Fund Stat	0	0	5,500,000	0	0	
	<b>Unclaimed Property: Abandoned Property Trust Total</b>	<b>0</b>	<b>500</b>	<b>5,500,100</b>	<b>0</b>	<b>0</b>	
	<b>State Treasurer Total</b>	<b>1,496,000</b>	<b>1,284,900</b>	<b>6,979,600</b>	<b>1,832,500</b>	<b>1,814,300</b>	

**Appropriation Unit Revenues**

Request for Fiscal Year: 2026

Agency: State Treasurer  
 Appropriation Unit: Millennium Fund T/B Payments

150  
 STAB

		FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimated Revenue	FY 26 Estimated Revenue	Significant Assumptions
<b>Fund</b> 4990 0	Idaho Millennium Income Fund						
460	Interest	38,200	349,100	889,300	100,000	100,000	
482	Other Fund Stat	0	0	970,000	0	0	
	Idaho Millennium Income Fund Total	<b>38,200</b>	<b>349,100</b>	<b>1,859,300</b>	<b>100,000</b>	<b>100,000</b>	
<b>Fund</b> 5400 0	Idaho Millennium Fund						
460	Interest	166,900	1,129,400	2,145,600	1,000,000	1,000,000	
470	Other Revenue	4,442,900	4,619,000	14,842,900	4,600,000	4,600,000	
	Idaho Millennium Fund Total	<b>4,609,800</b>	<b>5,748,400</b>	<b>16,988,500</b>	<b>5,600,000</b>	<b>5,600,000</b>	
<b>Fund</b> 5450 0	Idaho Millennium Permanent Endowment Fund						
460	Interest	26,115,800	14,127,900	15,900,800	19,000,000	19,000,000	
470	Other Revenue	17,771,800	18,476,100	59,371,500	17,800,000	17,800,000	
	Idaho Millennium Permanent Endowment Fund Total	<b>43,887,600</b>	<b>32,604,000</b>	<b>75,272,300</b>	<b>36,800,000</b>	<b>36,800,000</b>	
	State Treasurer Total	<b>48,535,600</b>	<b>38,701,500</b>	<b>94,120,100</b>	<b>42,500,000</b>	<b>42,500,000</b>	

**Appropriation Unit Revenues**

Request for Fiscal Year: 2026

Agency: State Treasurer

150

Appropriation Unit: College Savings Fund (Continuous)

STAC

		FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimated Revenue	FY 26 Estimated Revenue	Significant Assumptions
<b>Fund</b>	5050 College Savings Fund						
	0						
	460 Interest	1,700	13,500	27,600	20,000	20,000	
	470 Other Revenue	358,800	341,200	382,100	350,000	350,000	
	College Savings Fund Total	<b>360,500</b>	<b>354,700</b>	<b>409,700</b>	<b>370,000</b>	<b>370,000</b>	
	State Treasurer Total	<b>360,500</b>	<b>354,700</b>	<b>409,700</b>	<b>370,000</b>	<b>370,000</b>	

**Appropriation Unit Revenues**

Request for Fiscal Year: 2026

Agency: State Treasurer

150

Appropriation Unit: UCP Escheat Trust (Continuous)

STAD

		FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimated Revenue	FY 26 Estimated Revenue	Significant Assumptions
<b>Fund</b> 5180	Unclaimed Property						
0							
433	Fines, Forfeit & Escheats	0	0	0	0	0	
	Unclaimed Property Total	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Fund</b> 5180	Unclaimed Property: Abandoned Property Trust						
1							
433	Fines, Forfeit & Escheats	14,247,300	15,936,900	15,101,400	15,000,000	15,000,000	
	Unclaimed Property: Abandoned Property Trust Total	<b>14,247,300</b>	<b>15,936,900</b>	<b>15,101,400</b>	<b>15,000,000</b>	<b>15,000,000</b>	
	State Treasurer Total	<b>14,247,300</b>	<b>15,936,900</b>	<b>15,101,400</b>	<b>15,000,000</b>	<b>15,000,000</b>	



**Appropriation Unit Revenues**

Request for Fiscal Year: 2026

Agency: State Treasurer

150

Appropriation Unit: State Treasurer Admin (Continuous)

STAE

		FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimated Revenue	FY 26 Estimated Revenue	Significant Assumptions
<b>Fund</b>	3490 0	Miscellaneous Revenue					
	441	10,200	3,600	7,700	1,500	1,500	
		<b>10,200</b>	<b>3,600</b>	<b>7,700</b>	<b>1,500</b>	<b>1,500</b>	
		<b>10,200</b>	<b>3,600</b>	<b>7,700</b>	<b>1,500</b>	<b>1,500</b>	

**Appropriation Unit Revenues**

Request for Fiscal Year: 2026

Agency: State Treasurer

150

Appropriation Unit: Control Agency-Tan (Continuous)

STBA

		FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimated Revenue	FY 26 Estimated Revenue	Significant Assumptions
<b>Fund</b> 1000	General Fund						
0							
460	Interest	6,375,300	27,733,500	0	0	0	
467	Other Investment Income	8,208,600	0	0	0	0	
470	Other Revenue	153,800	159,200	155,800	0	0	Post to STBB for FY 25
	General Fund Total	<b>14,737,700</b>	<b>27,892,700</b>	<b>155,800</b>	<b>0</b>	<b>0</b>	
<b>Fund</b> 4750	Professional Services: Treasurer'S Office-Prof						
7	Services						
435	Sale of Services	0	0	265,600	0	0	Post to STAA for FY 25
	Professional Services: Treasurer'S Office-Prof Services Total	<b>0</b>	<b>0</b>	<b>265,600</b>	<b>0</b>	<b>0</b>	
	State Treasurer Total	<b>14,737,700</b>	<b>27,892,700</b>	<b>421,400</b>	<b>0</b>	<b>0</b>	

**Appropriation Unit Revenues**

Request for Fiscal Year: 2026

Agency: State Treasurer

150

Appropriation Unit: Custodial Investment Funds

STBB

		FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimated Revenue	FY 26 Estimated Revenue	Significant Assumptions
<b>Fund</b>	<sup>1000</sup> General Fund						
	<sup>0</sup>						
460	Interest	0	0	21,164,600	21,165,000	21,165,000	
470	Other Revenue	0	0	4,400	150,000	150,000	
	General Fund Total	<b>0</b>	<b>0</b>	<b>21,169,000</b>	<b>21,315,000</b>	<b>21,315,000</b>	
	State Treasurer Total	<b>0</b>	<b>0</b>	<b>21,169,000</b>	<b>21,315,000</b>	<b>21,315,000</b>	

**Appropriation Unit Revenues**

Request for Fiscal Year: 2026

Agency: State Treasurer

150

Appropriation Unit: Idaho Bond Bank (Continuous)

STBC

		FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimated Revenue	FY 26 Estimated Revenue	Significant Assumptions
<b>Fund</b>	2920 ID Municipal Bond Bank Auth Reserve: Bond Bank						
	1 Admin Fund						
	410 License, Permits & Fees	16,500	2,000	0	0	0	
	460 Interest	1,200	7,100	11,300	7,500	7,500	
	470 Other Revenue	0	0	500	0	0	
	ID Municipal Bond Bank Auth Reserve: Bond Bank Admin Fund Total	<b>17,700</b>	<b>9,100</b>	<b>11,800</b>	<b>7,500</b>	<b>7,500</b>	
	State Treasurer Total	<b>17,700</b>	<b>9,100</b>	<b>11,800</b>	<b>7,500</b>	<b>7,500</b>	

**Appropriation Unit Revenues**

Request for Fiscal Year: 2026

Agency: State Treasurer

150

Appropriation Unit: Custodial Workers Comp (Continuous)

STBD

		FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimated Revenue	FY 26 Estimated Revenue	Significant Assumptions
<b>Fund</b>	<b>5230</b>	Insurance Insolvency Account: Insolvent Insurer Fund					
	<b>1</b>						
	460	Interest	11,800	59,800	123,000	123,000	
	470	Other Revenue	0	(260,500)	(52,200)	0	0
		Insurance Insolvency Account: Insolvent Insurer Fund Total	<b>11,800</b>	<b>(200,700)</b>	<b>70,800</b>	<b>123,000</b>	<b>123,000</b>
		State Treasurer Total	<b>11,800</b>	<b>(200,700)</b>	<b>70,800</b>	<b>123,000</b>	<b>123,000</b>

**Appropriation Unit Revenues**

Request for Fiscal Year: 2026

Agency: State Treasurer

150

Appropriation Unit: Public Charter Schools Facilities Program (Continuous)

STBE

		FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimated Revenue	FY 26 Estimated Revenue	Significant Assumptions
<b>Fund</b>	6050 Public Charter Facilities						
	0						
	433 Fines, Forfeit & Escheats	0	0	395,600	100,000	100,000	
	460 Interest	0	0	26,820	26,000	26,000	
	Public Charter Facilities Total	<b>0</b>	<b>0</b>	<b>422,420</b>	<b>126,000</b>	<b>126,000</b>	
	State Treasurer Total	<b>0</b>	<b>0</b>	<b>422,420</b>	<b>126,000</b>	<b>126,000</b>	

**Appropriation Unit Revenues**

Request for Fiscal Year: 2026

Agency: State Treasurer

150

Appropriation Unit: ID School Bond Guaranty Admin (Continuous)

STBF

		FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimated Revenue	FY 26 Estimated Revenue	Significant Assumptions
<b>Fund</b> 2940	Idaho School Bond Guaranty Admin Fund						
0							
410	License, Permits & Fees	1,200	1,300	0	0	0	
433	Fines, Forfeit & Escheats	0	0	700	500	500	
460	Interest	100	600	1,100	1,000	1,000	
	Idaho School Bond Guaranty Admin Fund Total	<b>1,300</b>	<b>1,900</b>	<b>1,800</b>	<b>1,500</b>	<b>1,500</b>	
<b>Fund</b> 6050	Public Charter Facilities						
0							
410	License, Permits & Fees	235,000	164,300	0	0	0	
460	Interest	800	11,500	0	0	0	
	Public Charter Facilities Total	<b>235,800</b>	<b>175,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	State Treasurer Total	<b>237,100</b>	<b>177,700</b>	<b>1,800</b>	<b>1,500</b>	<b>1,500</b>	

**Analysis of Fund Balances**

Request for Fiscal Year: 2026

Agency: State Treasurer

150

Fund: ID Municipal Bond Bank Auth Reserve: Bond Bank Admin Fund

29201

Sources and Uses:

The Idaho Bond Bank Authority was established by Section 67-8703, Idaho Code, as an instrumentality of the state within the office of the State Treasurer, but with a legal existence independent from the state. The purpose of the authority is to bundle bonding activities of local governments to provide greater access to capital markets and to reduce the cost of borrowing. Section 67-8729, Idaho Code, authorized the Bond Bank Administrative Fund, which is credited fees collected from municipalities and other potential sellers of municipal bonds in connection with the application for and receipt of financing under the Idaho Bond Bank Authority Act. Interest earned on the investment of idle moneys in the fund are paid to the fund, and the fund is continuously appropriated to the State Treasurer.

In addition to effectuating the purposes of the Idaho Bond Bank Authority Act, the fund is authorized to retain a portion of the moneys credited up to one-half of one percent of the fund's annual revenues to defray the costs associated with the implementation, administration, and oversight of the Idaho Bond Bank Authority (Section 67-8729, Idaho Code).

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate
<b>01. Beginning Free Fund Balance</b>	<b>342,800</b>	<b>330,800</b>	<b>306,600</b>	<b>274,200</b>	<b>281,700</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>342,800</b>	<b>330,800</b>	<b>306,600</b>	<b>274,200</b>	<b>281,700</b>
04. Revenues (from Form B-11)	17,700	9,100	11,800	7,500	7,500
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>360,500</b>	<b>339,900</b>	<b>318,400</b>	<b>281,700</b>	<b>289,200</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	29,700	33,300	44,200	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>29,700</b>	<b>33,300</b>	<b>44,200</b>	<b>0</b>	<b>0</b>
<b>19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)</b>	<b>29,700</b>	<b>33,300</b>	<b>44,200</b>	<b>0</b>	<b>0</b>
<b>20. Ending Cash Balance</b>	<b>330,800</b>	<b>306,600</b>	<b>274,200</b>	<b>281,700</b>	<b>289,200</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>330,800</b>	<b>306,600</b>	<b>274,200</b>	<b>281,700</b>	<b>289,200</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>330,800</b>	<b>306,600</b>	<b>274,200</b>	<b>281,700</b>	<b>289,200</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 Treasurer

150

**Fund:** Idaho School Bond Guaranty Admin Fund

29400

Sources and Uses:

The Public School Guaranty Fund is authorized by Section 33-5309, Idaho Code. The Idaho School Bond Guaranty Act provides a state guaranty to the holders of refunding bonds issued by school districts on or after March 1, 1999, voter-approved bonds which were voted on prior to March 1, 1999, and voter-approved bonds which were voted upon by the electorate after March 1, 1999, as such payments become due. The guaranty does not extend to the payment of any redemption premium. If the state is required to make a debt service payment under its guaranty on behalf of a school district, and if sufficient moneys are not on hand and available, then the State Treasurer shall gather such funds by: 1) intercepting payments by the state to the defaulting school district; 2) requesting the State Controller to transfer to the Public School Guaranty Fund moneys from the General Fund representing sales tax receipts and using such funds to make a scheduled payment; 3) issuing state notes; or 4) negotiating a voluntary loan from the Endowment Fund Investment Board to make the scheduled payment. If funds are not available from the above listed sources, the State Treasurer may request that the Endowment Fund Investment Board purchase notes on behalf of the public school endowment as set forth in Section 57-728, Idaho Code. To the extent that other legally available revenues and funds of the state are not sufficient to meet the certified deficiency, the State Tax Commission shall transfer moneys from the Sales Tax Account as set forth in Section 63-3638, Idaho Code (Section 33-5309, Idaho Code).

Pursuant to the Idaho School Bond Guaranty Act, moneys in the Public School Guaranty Fund are used only for debt service payments, repayment of borrowing, repayment of state funds used to make debt service payments, or to make backup liquidity arrangements pursuant to Section 33-5308, Idaho Code.

	<b>FY 22 Actuals</b>	<b>FY 23 Actuals</b>	<b>FY 24 Actuals</b>	<b>FY 25 Estimate</b>	<b>FY 26 Estimate</b>
<b>01. Beginning Free Fund Balance</b>	<b>23,200</b>	<b>24,500</b>	<b>26,400</b>	<b>28,200</b>	<b>29,700</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>23,200</b>	<b>24,500</b>	<b>26,400</b>	<b>28,200</b>	<b>29,700</b>
04. Revenues (from Form B-11)	1,300	1,900	1,800	1,500	1,500
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>24,500</b>	<b>26,400</b>	<b>28,200</b>	<b>29,700</b>	<b>31,200</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>24,500</b>	<b>26,400</b>	<b>28,200</b>	<b>29,700</b>	<b>31,200</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>24,500</b>	<b>26,400</b>	<b>28,200</b>	<b>29,700</b>	<b>31,200</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>24,500</b>	<b>26,400</b>	<b>28,200</b>	<b>29,700</b>	<b>31,200</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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**Analysis of Fund Balances**

Request for Fiscal Year: 2026

Agency: State Treasurer

150

Fund: Idaho Work Force Housing

34300

Sources and Uses:

Administered by the Idaho Housing and Finance Association, the Idaho Workforce Housing Fund is authorized by Section 67-6227, Idaho Code.

The Idaho Workforce Housing Fund was established for the purpose of providing financial assistance for workforce housing development.

Funding allocated from the Idaho workforce housing fund is used for the purpose of gap financing.

	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>0</b>	<b>0</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>0</b>	<b>0</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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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	50,000,000	0	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	0	(50,000,000)	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>0</b>	<b>0</b>	<b>0</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>0</b>	<b>0</b>	<b>0</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>0</b>	<b>0</b>	<b>0</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 Treasurer

150

Fund: Miscellaneous Revenue

34900

Sources and Uses:

IC 67-1223 allows for sale of Idaho Commemorative Silver Medallions to the public. The state treasurer may use revenue from the sale of medallions to repay costs incurred by the state treasurer in the promotion, shipping and handling of medallions. Remaining revenues are credited to the state veterans' cemetery maintenance fund.

	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>10,200</b>	<b>3,600</b>	<b>11,300</b>	<b>12,800</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>10,200</b>	<b>3,600</b>	<b>11,300</b>	<b>12,800</b>
04. Revenues (from Form B-11)	10,200	3,600	7,700	1,500	1,500
05. Non-Revenue Receipts and Other Adjustments	(33,100)	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>(22,900)</b>	<b>13,800</b>	<b>11,300</b>	<b>12,800</b>	<b>14,300</b>
09. Statutory Transfers Out	0	10,200	0	0	0
10. Operating Transfers Out	(33,100)	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>10,200</b>	<b>3,600</b>	<b>11,300</b>	<b>12,800</b>	<b>14,300</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>10,200</b>	<b>3,600</b>	<b>11,300</b>	<b>12,800</b>	<b>14,300</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>10,200</b>	<b>3,600</b>	<b>11,300</b>	<b>12,800</b>	<b>14,300</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 Treasurer

150

Fund: Professional Services: Treasurer'S Office-Lgip

47506

Sources and Uses:

This fund consists of administrative fees collected for Local Government Investment Pool (LGIP) services (Section 67-1226, Idaho Code). This fund retains interest. This fund covers the personnel costs, operating expenditures, and capital outlay associated with the administration of the Local Government Investment Pool (LGIP).

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate
<b>01. Beginning Free Fund Balance</b>	<b>105,600</b>	<b>98,500</b>	<b>103,100</b>	<b>105,000</b>	<b>68,200</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>105,600</b>	<b>98,500</b>	<b>103,100</b>	<b>105,000</b>	<b>68,200</b>
04. Revenues (from Form B-11)	274,700	293,900	299,900	308,900	361,100
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>380,300</b>	<b>392,400</b>	<b>403,000</b>	<b>413,900</b>	<b>429,300</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	325,000	334,900	340,400	345,700	355,200
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	(43,200)	(45,600)	(42,400)	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>281,800</b>	<b>289,300</b>	<b>298,000</b>	<b>345,700</b>	<b>355,200</b>
<b>19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)</b>	<b>281,800</b>	<b>289,300</b>	<b>298,000</b>	<b>345,700</b>	<b>355,200</b>
<b>20. Ending Cash Balance</b>	<b>98,500</b>	<b>103,100</b>	<b>105,000</b>	<b>68,200</b>	<b>74,100</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>98,500</b>	<b>103,100</b>	<b>105,000</b>	<b>68,200</b>	<b>74,100</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>98,500</b>	<b>103,100</b>	<b>105,000</b>	<b>68,200</b>	<b>74,100</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 Treasurer

150

Fund: Professional Services: Treasurer'S Office-Prof Services

47507

Sources and Uses:

This fund consists of administrative fees deducted from interest earnings for state investment pool services (Section 67-1210, Idaho Code). This fund retains interest. This fund covers the personnel costs, operating expenditures, and capital outlay associated with the administration of state investment pool services.

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate
<b>01. Beginning Free Fund Balance</b>	<b>607,400</b>	<b>620,600</b>	<b>394,500</b>	<b>434,800</b>	<b>572,700</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>607,400</b>	<b>620,600</b>	<b>394,500</b>	<b>434,800</b>	<b>572,700</b>
04. Revenues (from Form B-11)	1,220,300	990,400	1,444,600	1,673,600	1,603,200
05. Non-Revenue Receipts and Other Adjustments	0	0	0	0	0
06. Statutory Transfers In	0	0	0	0	0
07. Operating Transfers In	0	0	0	0	0
<b>08. Total Available for Year</b>	<b>1,827,700</b>	<b>1,611,000</b>	<b>1,839,100</b>	<b>2,108,400</b>	<b>2,175,900</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	1,235,200	1,277,000	1,515,500	1,535,700	1,577,800
14. Prior Year Reappropriations, Supplementals, Recessions	0	0	0	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	(28,100)	(60,500)	(111,200)	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>1,207,100</b>	<b>1,216,500</b>	<b>1,404,300</b>	<b>1,535,700</b>	<b>1,577,800</b>
<b>19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)</b>	<b>1,207,100</b>	<b>1,216,500</b>	<b>1,404,300</b>	<b>1,535,700</b>	<b>1,577,800</b>
<b>20. Ending Cash Balance</b>	<b>620,600</b>	<b>394,500</b>	<b>434,800</b>	<b>572,700</b>	<b>598,100</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>620,600</b>	<b>394,500</b>	<b>434,800</b>	<b>572,700</b>	<b>598,100</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>620,600</b>	<b>394,500</b>	<b>434,800</b>	<b>572,700</b>	<b>598,100</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 Treasurer

150

Fund: Idaho Millennium Income Fund

49900

Sources and Uses:

The Idaho Millennium Income Fund (0499-00) consists of distributions from the Idaho Permanent Endowment Fund (beginning in July 2009), the Idaho Millennium Fund and such moneys that may be provided by legislative appropriations. The Joint Millennium Fund Committee has the power and duty to present recommendations annually to the Legislature for use of the moneys in the Income Fund (§67-1808).

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate
<b>01. Beginning Free Fund Balance</b>	<b>685,800</b>	<b>399,500</b>	<b>1,895,900</b>	<b>6,519,000</b>	<b>6,539,000</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>685,800</b>	<b>399,500</b>	<b>1,895,900</b>	<b>6,519,000</b>	<b>6,539,000</b>
04. Revenues (from Form B-11)	38,200	349,100	1,859,300	100,000	100,000
05. Non-Revenue Receipts and Other Adjustments	0	0	0	0	0
06. Statutory Transfers In	95,400	76,300	3,069,300	0	0
07. Operating Transfers In	19,422,700	22,799,700	25,223,800	0	0
<b>08. Total Available for Year</b>	<b>20,242,100</b>	<b>23,624,600</b>	<b>32,048,300</b>	<b>6,619,000</b>	<b>6,639,000</b>
09. Statutory Transfers Out	19,780,600	20,781,200	24,099,300	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	80,000	980,000	1,430,000	80,000	80,000
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	(18,000)	(32,500)	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>62,000</b>	<b>947,500</b>	<b>1,430,000</b>	<b>80,000</b>	<b>80,000</b>
<b>19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)</b>	<b>62,000</b>	<b>947,500</b>	<b>1,430,000</b>	<b>80,000</b>	<b>80,000</b>
<b>20. Ending Cash Balance</b>	<b>399,500</b>	<b>1,895,900</b>	<b>6,519,000</b>	<b>6,539,000</b>	<b>6,559,000</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>399,500</b>	<b>1,895,900</b>	<b>6,519,000</b>	<b>6,539,000</b>	<b>6,559,000</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>399,500</b>	<b>1,895,900</b>	<b>6,519,000</b>	<b>6,539,000</b>	<b>6,559,000</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 Treasurer

150

Fund: College Savings Fund

50500

Sources and Uses:

The College Savings Fund is composed of administrative fees and service charges in connection with agreements, contracts, or transactions related to the state College Savings Program; fees and charges collected to cover costs associated with the powers and duties of the College Savings Program Board; and interest earned on the investment of idle moneys in the fund (Section 33-5409, Idaho Code).

Moneys in the College Savings Fund are continuously appropriated to the College Savings Program Board and may only be used to effectuate the purposes of Chapter 54, Title 33, Idaho Code. The College Savings Program Board is authorized to receive a portion of the moneys approved by the board to defray costs associated with the implementation, administration, and oversight of the College Savings Program (Section 33-5409, Idaho Code)

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate
<b>01. Beginning Free Fund Balance</b>	<b>404,300</b>	<b>528,700</b>	<b>654,800</b>	<b>784,000</b>	<b>1,154,000</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>404,300</b>	<b>528,700</b>	<b>654,800</b>	<b>784,000</b>	<b>1,154,000</b>
04. Revenues (from Form B-11)	360,400	354,700	409,600	370,000	370,000
05. Non-Revenue Receipts and Other Adjustments	0	0	0	0	0
06. Statutory Transfers In	0	0	0	0	0
07. Operating Transfers In	0	0	0	0	0
<b>08. Total Available for Year</b>	<b>764,700</b>	<b>883,400</b>	<b>1,064,400</b>	<b>1,154,000</b>	<b>1,524,000</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	236,000	228,600	280,400	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>236,000</b>	<b>228,600</b>	<b>280,400</b>	<b>0</b>	<b>0</b>
<b>19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)</b>	<b>236,000</b>	<b>228,600</b>	<b>280,400</b>	<b>0</b>	<b>0</b>
<b>20. Ending Cash Balance</b>	<b>528,700</b>	<b>654,800</b>	<b>784,000</b>	<b>1,154,000</b>	<b>1,524,000</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>528,700</b>	<b>654,800</b>	<b>784,000</b>	<b>1,154,000</b>	<b>1,524,000</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>528,700</b>	<b>654,800</b>	<b>784,000</b>	<b>1,154,000</b>	<b>1,524,000</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 Treasurer

150

**Fund:** Unclaimed Property: Abandoned Property Trust

51801

Sources and Uses:

The Unclaimed Property Fund consists of moneys including, but not limited to: any sum payable on checks certified in Idaho on which a banking or financial organization is directly liable and which has been outstanding for five years (Section 14-505, Idaho Code); any demand, savings, or matured time deposit with a banking or financial organization, including a deposit that is automatically renewable, and any funds paid toward the purchase of a share, a mutual investment certificate, or any other interest in a banking or financial organization which has been inactive for five years (Section 14-506(1), Idaho Code); certain funds held or owing under any life or endowment insurance policy or annuity contract that has matured or terminated and has not been claimed for more than five years after the funds become due and payable (Section 14-507(1), Idaho Code); certain deposits and refunds payable by utilities that remain unclaimed by the owner for more than one year after termination of services for which the deposit or advance payment was made (Section 14-508(1), Idaho Code); and all tangible and intangible property held in a safe deposit box or any other safekeeping repository in Idaho and proceeds resulting from the sale of the property permitted by other law, which remain unclaimed by the owner for more than five years after the lease or rental period on the box or other repository has expired (Section 14-516, Idaho Code).

All moneys are continuously appropriated to the State Treasurer to meet the costs of carrying out and enforcing the Unclaimed Property Law including, but not limited to: payment of claims allowed; refunds; cost of appraisals; payment of costs incurred in connection with acquiring the property; payment of amounts required to be paid by the state as trustee, bailee, or successor in interest to the preceding owner; payment of costs of official advertising in connection with the sale of property held in the name of the fund; transfer to the General Fund; and transfer to the Public School Permanent Endowment Fund. At the end of each fiscal year, or more often, the State Treasurer may transfer all money in the fund in excess of \$500,000 to the General Fund (Section 14-523, Idaho Code).

	<b>FY 22 Actuals</b>	<b>FY 23 Actuals</b>	<b>FY 24 Actuals</b>	<b>FY 25 Estimate</b>	<b>FY 26 Estimate</b>
<b>01. Beginning Free Fund Balance</b>	<b>250,000</b>	<b>247,900</b>	<b>249,300</b>	<b>250,000</b>	<b>250,000</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>250,000</b>	<b>247,900</b>	<b>249,300</b>	<b>250,000</b>	<b>250,000</b>
04. Revenues (from Form B-11)	14,247,300	15,937,500	15,101,500	16,300,000	16,300,000
05. Non-Revenue Receipts and Other Adjustments	10,056,800	20,194,700	30,494,600	20,000,000	20,000,000
06. Statutory Transfers In	0	550,000	5,500,100	2,000,000	2,000,000
07. Operating Transfers In	0	0	0	0	0
<b>08. Total Available for Year</b>	<b>24,554,100</b>	<b>36,930,100</b>	<b>51,345,500</b>	<b>38,550,000</b>	<b>38,550,000</b>
09. Statutory Transfers Out	15,316,000	28,723,100	34,849,600	26,732,900	26,668,900
10. Operating Transfers Out	0	0	0	0	0
11. Non-Expenditure Distributions and Other Adjustments	7,456,700	6,534,300	14,872,900	10,000,000	10,000,000
12. Cash Expenditures for Prior Year Encumbrances	0	0	0	0	0
13. Original Appropriation	1,262,300	1,324,100	1,373,900	1,567,100	1,631,100
14. Prior Year Reappropriations, Supplementals, Recessions	0	0	0	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	500	0	0	0
16. Reversions and Continuous Appropriations	271,200	98,800	(900)	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>1,533,500</b>	<b>1,423,400</b>	<b>1,373,000</b>	<b>1,567,100</b>	<b>1,631,100</b>
<b>19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)</b>	<b>1,533,500</b>	<b>1,423,400</b>	<b>1,373,000</b>	<b>1,567,100</b>	<b>1,631,100</b>
<b>20. Ending Cash Balance</b>	<b>247,900</b>	<b>249,300</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</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>247,900</b>	<b>249,300</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</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>247,900</b>	<b>249,300</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>

**Analysis of Fund Balances**

**Request for Fiscal Year: 2026**

<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>
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Note:

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**Analysis of Fund Balances**

Request for Fiscal Year: 2026

Agency: State Treasurer

150

Fund: Insurance Insolvency Account: Insolvent Insurer Fund

52301

Sources and Uses:

The Insolvent Insurer Fund is authorized by Section 72-301(4), Idaho Code. It is a custodial fund held in trust by the State Treasurer on behalf of the Industrial Commission. All insurers and self-insured employers that transact worker's compensation insurance in Idaho are required to deposit and maintain cash or security instruments (bonds, treasury bills, interest-bearing notes, and others authorized by Section 72-301(2)), valued at \$250,000, or \$25,000 if approved by the Industrial Commission prior to July 15, 1988, to secure payment of worker's compensation claims (IDAPA 17.01.01.302). When an insurer has been placed in liquidation, any security being held in the custodial account shall be converted into cash and transferred into the Insolvent Insurer Fund. Interest earned on moneys deposited in the Insolvent Insurer Fund shall be credited, pro rata, to the account balance of security being held to answer claims against an insolvent insurer.

Moneys in the Insolvent Insurer Fund are continuously appropriated for the following purposes: 1) paying out any future worker's compensation claims made against an insolvent insurer; 2) funds may be released by the Industrial Commission to the liquidator if one exists, or to the insurer's state of domicile; or 3) moneys may be used to pay bank fees charged by any financial institution holding such funds on deposit for the State Treasurer (Section 72-301 (3)).

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate
<b>01. Beginning Free Fund Balance</b>	<b>3,272,700</b>	<b>3,284,500</b>	<b>3,083,800</b>	<b>3,154,700</b>	<b>3,274,700</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>3,272,700</b>	<b>3,284,500</b>	<b>3,083,800</b>	<b>3,154,700</b>	<b>3,274,700</b>
04. Revenues (from Form B-11)	11,800	(200,700)	70,900	120,000	120,000
05. Non-Revenue Receipts and Other Adjustments	0	274,100	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>3,284,500</b>	<b>3,357,900</b>	<b>3,154,700</b>	<b>3,274,700</b>	<b>3,394,700</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	274,100	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>3,284,500</b>	<b>3,083,800</b>	<b>3,154,700</b>	<b>3,274,700</b>	<b>3,394,700</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>3,284,500</b>	<b>3,083,800</b>	<b>3,154,700</b>	<b>3,274,700</b>	<b>3,394,700</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>3,284,500</b>	<b>3,083,800</b>	<b>3,154,700</b>	<b>3,274,700</b>	<b>3,394,700</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 Treasurer

150

Fund: Public Charter School Revolving Loan Fund

53600

Sources and Uses:

The Public Charter School Revolving Loan fund is established by Idaho Cod 33-5217. The public charter school revolving loan fund was created to assist qualifying charter schools in obtaining financing for facility purchases, improvements, and construction. The fund shall consist of moneys made available through appropriations, fees, grants, gifts, interest earned on idle moneys in the fund, and any other source to fulfill the purposes of this section.

The Idaho housing and finance association issues all loans under this section.

Moneys in the fund are continuously appropriated.

	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>44,187,000</b>	<b>44,187,000</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>44,187,000</b>	<b>44,187,000</b>
04. Revenues (from Form B-11)	0	0	51,687,000	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>0</b>	<b>0</b>	<b>51,687,000</b>	<b>44,187,000</b>	<b>44,187,000</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	7,500,000	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>7,500,000</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>7,500,000</b>	<b>0</b>	<b>0</b>
<b>20. Ending Cash Balance</b>	<b>0</b>	<b>0</b>	<b>44,187,000</b>	<b>44,187,000</b>	<b>44,187,000</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>44,187,000</b>	<b>44,187,000</b>	<b>44,187,000</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>44,187,000</b>	<b>44,187,000</b>	<b>44,187,000</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 Treasurer

150

Fund: Idaho Millennium Fund

54000

Sources and Uses:

The Idaho Millennium Fund (0540-00) consists of twenty percent (20%) of the moneys received by the state of Idaho on and after January 1, 2007, pursuant to the master settlement agreement entered into between tobacco product manufacturers and various states, including Idaho, and such moneys as may be provided by legislative appropriations or otherwise directed to the fund by the Legislature including other moneys or assets that the fund receives by bequest or donation. Money in the fund is not subject to appropriation or distribution, except as provided in §67-1804, Idaho Code (§67-1803). On the first business day of July, or as soon thereafter as possible, the State Treasurer shall distribute to the Idaho Millennium Income Fund five percent (5%) of the Idaho Millennium Fund's average monthly fair market value for the first twelve (12) months of the preceding twenty-four (24) months, provided however, that the distribution shall not exceed the Idaho Millennium Fund's fair market value on the first business day in July (§67-1804). The balance of the Idaho Millennium Fund shall not exceed one hundred million dollars (\$100,000,000) as determined on the day following the distribution to the Idaho Millennium Income Fund as required by the provisions of §67-1804. Any amount in excess of the one hundred million dollar (\$100,000,000) limit shall be transferred by the State Treasurer to the Idaho Millennium Permanent Endowment Fund created in §67-1801, Idaho Code (§67-1805).

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate
<b>01. Beginning Free Fund Balance</b>	<b>47,009,300</b>	<b>49,576,700</b>	<b>53,144,300</b>	<b>67,825,200</b>	<b>70,223,000</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>47,009,300</b>	<b>49,576,700</b>	<b>53,144,300</b>	<b>67,825,200</b>	<b>70,223,000</b>
04. Revenues (from Form B-11)	4,609,800	5,748,400	16,988,500	5,180,000	5,180,000
05. Non-Revenue Receipts and Other Adjustments	0	0	0	0	0
06. Statutory Transfers In	0	0	0	0	0
07. Operating Transfers In	0	0	0	0	0
<b>08. Total Available for Year</b>	<b>51,619,100</b>	<b>55,325,100</b>	<b>70,132,800</b>	<b>73,005,200</b>	<b>75,403,000</b>
09. Statutory Transfers Out	0	0	0	0	0
10. Operating Transfers Out	2,042,400	2,180,800	2,307,600	2,782,200	2,783,000
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>49,576,700</b>	<b>53,144,300</b>	<b>67,825,200</b>	<b>70,223,000</b>	<b>72,620,000</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>49,576,700</b>	<b>53,144,300</b>	<b>67,825,200</b>	<b>70,223,000</b>	<b>72,620,000</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>49,576,700</b>	<b>53,144,300</b>	<b>67,825,200</b>	<b>70,223,000</b>	<b>72,620,000</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 Treasurer

150

Fund: Idaho Millennium Permanent Endowment Fund

54500

Sources and Uses:

The Idaho Millennium Permanent Endowment Fund (0545-00) consists of eighty percent (80%) of the moneys received by the state of Idaho on and after January 1, 2007, pursuant to the master settlement agreement entered into between tobacco product manufacturers and the state of Idaho, and such moneys as may be provided by legislative appropriations or otherwise directed to the fund by the Legislature, including other moneys or assets that the fund receives by bequest or donation. The moneys received annually for deposit to the fund, including earnings, shall forever remain inviolate and intact. No portion of the fund shall ever be transferred to any other fund, or used, or appropriated, except as allowed by the provisions of Section 18, Article VII of the Constitution of the State of Idaho and as directed by the provisions of §67-1801 and §67-1802.

On the first business day of July, or as soon thereafter as possible, the State Treasurer shall distribute to the Idaho Millennium Income Fund five percent (5%) of the Idaho Millennium Permanent Endowment Fund's average monthly fair market value of the first twelve (12) months of the preceding twenty-four (24) months, provided however, the distribution shall not exceed the Idaho Millennium Permanent Endowment Fund's fair market value on the first business day in July (§67-1802).

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate
<b>01. Beginning Free Fund Balance</b>	<b>17,696,400</b>	<b>20,638,800</b>	<b>22,916,400</b>	<b>75,272,500</b>	<b>89,150,900</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>17,696,400</b>	<b>20,638,800</b>	<b>22,916,400</b>	<b>75,272,500</b>	<b>89,150,900</b>
04. Revenues (from Form B-11)	43,887,600	32,604,000	75,272,400	38,300,000	38,300,000
05. Non-Revenue Receipts and Other Adjustments	0	0	0	0	0
06. Statutory Transfers In	0	0	0	0	0
07. Operating Transfers In	0	0	0	0	0
<b>08. Total Available for Year</b>	<b>61,584,000</b>	<b>53,242,800</b>	<b>98,188,800</b>	<b>113,572,500</b>	<b>127,450,900</b>
09. Statutory Transfers Out	0	0	0	0	0
10. Operating Transfers Out	17,380,300	20,618,900	22,916,300	24,421,600	24,500,000
11. Non-Expenditure Distributions and Other Adjustments	23,564,900	9,707,500	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>20,638,800</b>	<b>22,916,400</b>	<b>75,272,500</b>	<b>89,150,900</b>	<b>102,950,900</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>20,638,800</b>	<b>22,916,400</b>	<b>75,272,500</b>	<b>89,150,900</b>	<b>102,950,900</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>20,638,800</b>	<b>22,916,400</b>	<b>75,272,500</b>	<b>89,150,900</b>	<b>102,950,900</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 Treasurer

150

Fund: Public Charter Facilities

60500

Sources and Uses:

IC 33-5218 established the Public Charter School Facilities Program to assist qualifying charter schools in obtaining favorable financing on bonds for facility improvements and construction so that less money is obligated toward interest payments and more money remains in public charter schools for the benefit of Idaho's students.

The fund consists of moneys made available through appropriations, fees, grants, gifts, or any other source to fulfill the purposes of this section.

Moneys in the fund are continuously appropriated and the fund retains interest.

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate
<b>01. Beginning Free Fund Balance</b>	<b>138,500</b>	<b>374,300</b>	<b>550,100</b>	<b>972,500</b>	<b>1,250,500</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>138,500</b>	<b>374,300</b>	<b>550,100</b>	<b>972,500</b>	<b>1,250,500</b>
04. Revenues (from Form B-11)	235,800	175,800	422,400	278,000	278,000
05. Non-Revenue Receipts and Other Adjustments	0	13,700	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>374,300</b>	<b>563,800</b>	<b>972,500</b>	<b>1,250,500</b>	<b>1,528,500</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	13,700	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>374,300</b>	<b>550,100</b>	<b>972,500</b>	<b>1,250,500</b>	<b>1,528,500</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>374,300</b>	<b>550,100</b>	<b>972,500</b>	<b>1,250,500</b>	<b>1,528,500</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>374,300</b>	<b>550,100</b>	<b>972,500</b>	<b>1,250,500</b>	<b>1,528,500</b>
<b>26. Outstanding Loans (if this fund is part of a loan program)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note:

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>Agency</b>	State Treasurer						150
<b>Division</b>	State Treasurer						ST1
<b>Appropriation Unit</b>	State Treasurer						STAA
<b>FY 2024 Total Appropriation</b>							
1.00	FY 2024 Total Appropriation						STAA
	HB283, HB345						
	10000 General	9.20	1,116,500	505,600	0	0	1,622,100
	47506 Dedicated	1.45	207,000	133,400	0	0	340,400
	47507 Dedicated	6.45	933,000	582,500	0	0	1,515,500
	49900 Dedicated	0.00	0	80,000	0	0	80,000
	51801 Dedicated	10.90	941,000	432,900	0	0	1,373,900
		28.00	3,197,500	1,734,400	0	0	4,931,900
1.21	Account Transfers						STAA
	10000 General	0.00	(90,000)	90,000	0	0	0
	47506 Dedicated	0.00	(20,000)	20,000	0	0	0
	47507 Dedicated	0.00	(150,000)	150,000	0	0	0
	51801 Dedicated	0.00	(19,500)	13,500	6,000	0	0
		0.00	(279,500)	273,500	6,000	0	0
1.61	Reverted Appropriation Balances						STAA
	10000 General	0.00	(8,300)	(5,200)	0	0	(13,500)
	47506 Dedicated	0.00	(29,400)	(12,900)	0	0	(42,300)
	47507 Dedicated	0.00	(71,900)	(39,300)	0	0	(111,200)
	51801 Dedicated	0.00	(500)	(400)	0	0	(900)
		0.00	(110,100)	(57,800)	0	0	(167,900)
<b>FY 2024 Actual Expenditures</b>							
2.00	FY 2024 Actual Expenditures						STAA
	10000 General	9.20	1,018,200	590,400	0	0	1,608,600
	47506 Dedicated	1.45	157,600	140,500	0	0	298,100
	47507 Dedicated	6.45	711,100	693,200	0	0	1,404,300
	49900 Dedicated	0.00	0	80,000	0	0	80,000
	51801 Dedicated	10.90	921,000	446,000	6,000	0	1,373,000
		28.00	2,807,900	1,950,100	6,000	0	4,764,000
<b>FY 2025 Original Appropriation</b>							
3.00	FY 2025 Original Appropriation						STAA
	SB 1267, SB 1401						
	10000 General	9.20	1,140,000	506,000	0	0	1,646,000
	47506 Dedicated	1.45	212,200	133,500	0	0	345,700
	47507 Dedicated	6.45	952,900	582,800	0	0	1,535,700
	49900 Dedicated	0.00	0	80,000	0	0	80,000
	51801 Dedicated	12.90	1,131,100	436,000	0	0	1,567,100
		30.00	3,436,200	1,738,300	0	0	5,174,500



		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>FY 2025 Total Appropriation</b>							
5.00	FY 2025 Total Appropriation						STAA
10000	General	9.20	1,140,000	506,000	0	0	1,646,000
47506	Dedicated	1.45	212,200	133,500	0	0	345,700
47507	Dedicated	6.45	952,900	582,800	0	0	1,535,700
49900	Dedicated	0.00	0	80,000	0	0	80,000
51801	Dedicated	12.90	1,131,100	436,000	0	0	1,567,100
		30.00	3,436,200	1,738,300	0	0	5,174,500
<b>FY 2025 Estimated Expenditures</b>							
7.00	FY 2025 Estimated Expenditures						STAA
10000	General	9.20	1,140,000	506,000	0	0	1,646,000
47506	Dedicated	1.45	212,200	133,500	0	0	345,700
47507	Dedicated	6.45	952,900	582,800	0	0	1,535,700
49900	Dedicated	0.00	0	80,000	0	0	80,000
51801	Dedicated	12.90	1,131,100	436,000	0	0	1,567,100
		30.00	3,436,200	1,738,300	0	0	5,174,500
<b>FY 2026 Base</b>							
9.00	FY 2026 Base						STAA
10000	General	9.20	1,140,000	506,000	0	0	1,646,000
47506	Dedicated	1.45	212,200	133,500	0	0	345,700
47507	Dedicated	6.45	952,900	582,800	0	0	1,535,700
49900	Dedicated	0.00	0	80,000	0	0	80,000
51801	Dedicated	12.90	1,131,100	436,000	0	0	1,567,100
		30.00	3,436,200	1,738,300	0	0	5,174,500
<b>Program Maintenance</b>							
10.11	Change in Health Benefit Costs						STAA
This decision unit reflects a change in the employer health benefit costs.							
10000	General	0.00	12,000	0	0	0	12,000
47506	Dedicated	0.00	1,900	0	0	0	1,900
47507	Dedicated	0.00	8,400	0	0	0	8,400
51801	Dedicated	0.00	16,800	0	0	0	16,800
		0.00	39,100	0	0	0	39,100
10.12	Change in Variable Benefit Costs						STAA
This decision unit reflects a change in variable benefits.							
10000	General	0.00	(100)	0	0	0	(100)
47506	Dedicated	0.00	0	0	0	0	0
47507	Dedicated	0.00	(100)	0	0	0	(100)
51801	Dedicated	0.00	(100)	0	0	0	(100)
		0.00	(300)	0	0	0	(300)
10.23	Contract Inflation Adjustments						STAA

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
10000	General	0.00	0	10,000	0	0	10,000
47506	Dedicated	0.00	0	3,300	0	0	3,300
47507	Dedicated	0.00	0	21,300	0	0	21,300
51801	Dedicated	0.00	0	28,400	0	0	28,400
		0.00	0	63,000	0	0	63,000
10.61	Salary Multiplier - Regular Employees						STAA
This decision unit reflects a 1% salary multiplier for Regular Employees.							
10000	General	0.00	7,100	0	0	0	7,100
47506	Dedicated	0.00	1,800	0	0	0	1,800
47507	Dedicated	0.00	7,500	0	0	0	7,500
51801	Dedicated	0.00	8,900	0	0	0	8,900
		0.00	25,300	0	0	0	25,300

**FY 2026 Total Maintenance**

11.00	FY 2026 Total Maintenance						STAA
10000	General	9.20	1,159,000	516,000	0	0	1,675,000
47506	Dedicated	1.45	215,900	136,800	0	0	352,700
47507	Dedicated	6.45	968,700	604,100	0	0	1,572,800
49900	Dedicated	0.00	0	80,000	0	0	80,000
51801	Dedicated	12.90	1,156,700	464,400	0	0	1,621,100
		30.00	3,500,300	1,801,300	0	0	5,301,600

**Line Items**

12.01	150-Cyber Security Software "Abnormal"						STAA
This request is for Abnormal Cloud Email Security Software. The Treasurer's Office tried this cybersecurity software in FY 2024 and found it to be beneficial in blocking many of the phishing emails as well as being effective at separating spam and promotional emails.							
10000	General	0.00	0	7,500	0	0	7,500
47506	Dedicated	0.00	0	2,500	0	0	2,500
47507	Dedicated	0.00	0	5,000	0	0	5,000
51801	Dedicated	0.00	0	10,000	0	0	10,000
		0.00	0	25,000	0	0	25,000

**FY 2026 Total**

13.00	FY 2026 Total						STAA
10000	General	9.20	1,159,000	523,500	0	0	1,682,500
47506	Dedicated	1.45	215,900	139,300	0	0	355,200
47507	Dedicated	6.45	968,700	609,100	0	0	1,577,800
49900	Dedicated	0.00	0	80,000	0	0	80,000
51801	Dedicated	12.90	1,156,700	474,400	0	0	1,631,100
		30.00	3,500,300	1,826,300	0	0	5,326,600

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>Agency</b>	State Treasurer						150
<b>Division</b>	State Treasurer						ST1
<b>Appropriation Unit</b>	Custodial Investment Funds						STBB
<b>FY 2024 Total Appropriation</b>							
1.61	Reverted Appropriation Balances						STBB
	10000 General	0.00	0	0	0	0	0
		0.00	0	0	0	0	0
<b>FY 2024 Actual Expenditures</b>							
2.00	FY 2024 Actual Expenditures						STBB
	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>Agency</b>	State Treasurer						150
<b>Division</b>	Idaho Millennium Fund						ST2
<b>Appropriation Unit</b>	Millennium Fund T/B Payments						STAB
<b>FY 2024 Total Appropriation</b>							
1.00	FY 2024 Total Appropriation						STAB
	HB355						
	49900 Dedicated	0.00	0	0	0	1,849,800	1,849,800
		0.00	0	0	0	1,849,800	1,849,800
<b>FY 2024 Actual Expenditures</b>							
2.00	FY 2024 Actual Expenditures						STAB
	49900 Dedicated	0.00	0	0	0	1,849,800	1,849,800
		0.00	0	0	0	1,849,800	1,849,800

Agency: State Treasurer

150

Decision Unit Number 12.01 Descriptive Title 150-Cyber Security Software "Abnormal"

	General	Dedicated	Federal	Total
Request Totals				
50 -	0	0	0	0
55 - Operating Expense	7,500	17,500	0	25,000
70 -	0	0	0	0
80 -	0	0	0	0
Totals	7,500	17,500	0	25,000
	0.00	0.00	0.00	0.00

Appropriation Unit: State Treasurer

STAA

Operating Expense

590 Computer Services

	7,500	17,500	0	25,000
Operating Expense Total	7,500	17,500	0	25,000
	<b>7,500</b>	<b>17,500</b>	<b>0</b>	<b>25,000</b>

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

This request is for Abnormal Cloud Email Security Software. Cybersecurity threats are becoming more complex. Stopping those threats with modern software is crucial. The Treasurer's Office tried this cybersecurity software in FY 2024 and found it to be beneficial in blocking many of the phishing emails as well as being effective at separating spam and promotional emails.

**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 12

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

This is an addition to cybersecurity products currently in place so there is not an existing base of funding for this request.

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

The Treasurer's Office is requesting an ongoing appropriation of \$7,500 from the general fund and \$17,500 from dedicated funds.

**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.**

No staff will be redirected.

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

The Treasurer's Office is requesting an ongoing appropriation of \$7,500 from the General Fund 10000 and \$17,500 from dedicated funds, Professional Services 47507, Local Government Investment Pool 47506, and Unclaimed Property 51801. No other future costs are anticipated.

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

Market Cost

**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?**

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Safeguarding The Idaho State Treasurer's Office against cybersecurity threats will help keep the citizens of Idaho's tax dollars secure.

**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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Filtering additional suspicious email.

**PCF Detail Report**

Request for Fiscal Year: 2026

Agency: State Treasurer

150

Appropriation Unit: State Treasurer

STAA

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	8.20	586,730	106,600	119,992	813,322
		Total from PCF	<b>9.20</b>	<b>715,420</b>	<b>119,600</b>	<b>146,310</b>	<b>981,330</b>
		<b>FY 2025 ORIGINAL APPROPRIATION</b>	<b>9.20</b>	<b>847,149</b>	<b>119,600</b>	<b>173,251</b>	<b>1,140,000</b>
		<b>Unadjusted Over or (Under) Funded:</b>	<b>.00</b>	<b>131,729</b>	<b>0</b>	<b>26,941</b>	<b>158,670</b>
<b>Estimated Salary Needs</b>							
		Permanent Positions	9.20	715,420	119,600	146,310	981,330
		<b>Estimated Salary and Benefits</b>	<b>9.20</b>	<b>715,420</b>	<b>119,600</b>	<b>146,310</b>	<b>981,330</b>
<b>Adjusted Over or (Under) Funding</b>							
		<b>Original Appropriation</b>	<b>.00</b>	<b>131,729</b>	<b>0</b>	<b>26,941</b>	<b>158,670</b>
		<b>Estimated Expenditures</b>	<b>.00</b>	<b>131,729</b>	<b>0</b>	<b>26,941</b>	<b>158,670</b>
		<b>Base</b>	<b>.00</b>	<b>131,729</b>	<b>0</b>	<b>26,941</b>	<b>158,670</b>

**PCF Detail Report**

Request for Fiscal Year: 2026

Agency: State Treasurer

150

Appropriation Unit: State Treasurer

STAA

Fund: Professional Services: Treasurer'S Office-Lgip

47506

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
<b>Totals from Personnel Cost Forecast (PCF)</b>							
		Permanent Positions	1.45	153,586	18,850	31,410	203,846
		Total from PCF	1.45	153,586	18,850	31,410	203,846
		<b>FY 2025 ORIGINAL APPROPRIATION</b>	<b>1.45</b>	<b>160,522</b>	<b>18,850</b>	<b>32,828</b>	<b>212,200</b>
		<b>Unadjusted Over or (Under) Funded:</b>	<b>.00</b>	<b>6,936</b>	<b>0</b>	<b>1,418</b>	<b>8,354</b>
<b>Estimated Salary Needs</b>							
		Permanent Positions	1.45	153,586	18,850	31,410	203,846
		<b>Estimated Salary and Benefits</b>	<b>1.45</b>	<b>153,586</b>	<b>18,850</b>	<b>31,410</b>	<b>203,846</b>
<b>Adjusted Over or (Under) Funding</b>							
		<b>Original Appropriation</b>	<b>.00</b>	<b>6,936</b>	<b>0</b>	<b>1,418</b>	<b>8,354</b>
		<b>Estimated Expenditures</b>	<b>.00</b>	<b>6,936</b>	<b>0</b>	<b>1,418</b>	<b>8,354</b>
		<b>Base</b>	<b>.00</b>	<b>6,936</b>	<b>0</b>	<b>1,418</b>	<b>8,354</b>



**PCF Detail Report**

Request for Fiscal Year: 2026

Agency: State Treasurer

150

Appropriation Unit: State Treasurer

STAA

Fund: Professional Services: Treasurer'S Office-Prof Services

47507

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
<b>Totals from Personnel Cost Forecast (PCF)</b>							
		Permanent Positions	6.45	618,110	83,850	126,411	828,371
		Total from PCF	<b>6.45</b>	<b>618,110</b>	<b>83,850</b>	<b>126,411</b>	<b>828,371</b>
		<b>FY 2025 ORIGINAL APPROPRIATION</b>	<b>6.45</b>	<b>721,497</b>	<b>83,850</b>	<b>147,553</b>	<b>952,900</b>
		<b>Unadjusted Over or (Under) Funded:</b>	<b>.00</b>	<b>103,387</b>	<b>0</b>	<b>21,142</b>	<b>124,529</b>
<b>Estimated Salary Needs</b>							
		Permanent Positions	6.45	618,110	83,850	126,411	828,371
		<b>Estimated Salary and Benefits</b>	<b>6.45</b>	<b>618,110</b>	<b>83,850</b>	<b>126,411</b>	<b>828,371</b>
<b>Adjusted Over or (Under) Funding</b>							
		<b>Original Appropriation</b>	<b>.00</b>	<b>103,387</b>	<b>0</b>	<b>21,142</b>	<b>124,529</b>
		<b>Estimated Expenditures</b>	<b>.00</b>	<b>103,387</b>	<b>0</b>	<b>21,142</b>	<b>124,529</b>
		<b>Base</b>	<b>.00</b>	<b>103,387</b>	<b>0</b>	<b>21,142</b>	<b>124,529</b>

**PCF Detail Report**

Request for Fiscal Year: 2026

Agency: State Treasurer

150

Appropriation Unit: State Treasurer

STAA

Fund: Unclaimed Property: Abandoned Property Trust

51801

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
<b>Totals from Personnel Cost Forecast (PCF)</b>							
		Permanent Positions	10.90	653,827	141,700	133,713	929,240
		Total from PCF	<b>10.90</b>	<b>653,827</b>	<b>141,700</b>	<b>133,713</b>	<b>929,240</b>
		<b>FY 2025 ORIGINAL APPROPRIATION</b>	<b>12.90</b>	<b>799,827</b>	<b>167,700</b>	<b>163,573</b>	<b>1,131,100</b>
		<b>Unadjusted Over or (Under) Funded:</b>	<b>2.00</b>	<b>146,000</b>	<b>26,000</b>	<b>29,860</b>	<b>201,860</b>
<b>Adjustments to Wage and Salary</b>							
150002	2724N	Deputy Treasurer	1.00	44,720	13,000	9,146	66,866
0882	R90						
150002	2724N	Deputy Treasurer	1.00	44,720	13,000	9,146	66,866
0883	R90						
<b>Estimated Salary Needs</b>							
		Permanent Positions	12.90	743,267	167,700	152,005	1,062,972
		<b>Estimated Salary and Benefits</b>	<b>12.90</b>	<b>743,267</b>	<b>167,700</b>	<b>152,005</b>	<b>1,062,972</b>
<b>Adjusted Over or (Under) Funding</b>							
		<b>Original Appropriation</b>	<b>.00</b>	<b>56,560</b>	<b>0</b>	<b>11,568</b>	<b>68,128</b>
		<b>Estimated Expenditures</b>	<b>.00</b>	<b>56,560</b>	<b>0</b>	<b>11,568</b>	<b>68,128</b>
		<b>Base</b>	<b>.00</b>	<b>56,560</b>	<b>0</b>	<b>11,568</b>	<b>68,128</b>

**PCF Summary Report**

Request for Fiscal Year: 2026

Agency: State Treasurer

150

Appropriation Unit: State Treasurer

STAA

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
<b>3.00</b>	<b>FY 2025 ORIGINAL APPROPRIATION</b>	<b>9.20</b>	<b>847,149</b>	<b>119,600</b>	<b>173,251</b>	<b>1,140,000</b>
<b>5.00</b>	<b>FY 2025 TOTAL APPROPRIATION</b>	<b>9.20</b>	<b>847,149</b>	<b>119,600</b>	<b>173,251</b>	<b>1,140,000</b>
<b>7.00</b>	<b>FY 2025 ESTIMATED EXPENDITURES</b>	<b>9.20</b>	<b>847,149</b>	<b>119,600</b>	<b>173,251</b>	<b>1,140,000</b>
<b>9.00</b>	<b>FY 2026 BASE</b>	<b>9.20</b>	<b>847,149</b>	<b>119,600</b>	<b>173,251</b>	<b>1,140,000</b>
10.11	Change in Health Benefit Costs	0.00	0	12,000	0	12,000
10.12	Change in Variable Benefit Costs	0.00	0	0	(100)	(100)
10.61	Salary Multiplier - Regular Employees	0.00	5,900	0	1,200	7,100
<b>11.00</b>	<b>FY 2026 PROGRAM MAINTENANCE</b>	<b>9.20</b>	<b>853,049</b>	<b>131,600</b>	<b>174,351</b>	<b>1,159,000</b>
<b>13.00</b>	<b>FY 2026 TOTAL REQUEST</b>	<b>9.20</b>	<b>853,049</b>	<b>131,600</b>	<b>174,351</b>	<b>1,159,000</b>

**PCF Summary Report**

Request for Fiscal Year: 202  
6

**Agency:** State Treasurer

150

**Appropriation Unit:** State Treasurer

STAA

**Fund:** Professional Services: Treasurer'S Office-Lgip

47506

DU		FTP	Salary	Health	Variable Benefits	Total
<b>3.00</b>	<b>FY 2025 ORIGINAL APPROPRIATION</b>	<b>1.45</b>	<b>160,522</b>	<b>18,850</b>	<b>32,828</b>	<b>212,200</b>
<b>5.00</b>	<b>FY 2025 TOTAL APPROPRIATION</b>	<b>1.45</b>	<b>160,522</b>	<b>18,850</b>	<b>32,828</b>	<b>212,200</b>
<b>7.00</b>	<b>FY 2025 ESTIMATED EXPENDITURES</b>	<b>1.45</b>	<b>160,522</b>	<b>18,850</b>	<b>32,828</b>	<b>212,200</b>
<b>9.00</b>	<b>FY 2026 BASE</b>	<b>1.45</b>	<b>160,522</b>	<b>18,850</b>	<b>32,828</b>	<b>212,200</b>
10.11	Change in Health Benefit Costs	0.00	0	1,900	0	1,900
10.12	Change in Variable Benefit Costs	0.00	0	0	0	0
10.61	Salary Multiplier - Regular Employees	0.00	1,500	0	300	1,800
<b>11.00</b>	<b>FY 2026 PROGRAM MAINTENANCE</b>	<b>1.45</b>	<b>162,022</b>	<b>20,750</b>	<b>33,128</b>	<b>215,900</b>
<b>13.00</b>	<b>FY 2026 TOTAL REQUEST</b>	<b>1.45</b>	<b>162,022</b>	<b>20,750</b>	<b>33,128</b>	<b>215,900</b>

**PCF Summary Report**

Request for Fiscal Year: 2026

**Agency:** State Treasurer

150

**Appropriation Unit:** State Treasurer

STAA

**Fund:** Professional Services: Treasurer'S Office-Prof Services

47507

DU		FTP	Salary	Health	Variable Benefits	Total
<b>3.00</b>	<b>FY 2025 ORIGINAL APPROPRIATION</b>	<b>6.45</b>	<b>721,497</b>	<b>83,850</b>	<b>147,553</b>	<b>952,900</b>
<b>5.00</b>	<b>FY 2025 TOTAL APPROPRIATION</b>	<b>6.45</b>	<b>721,497</b>	<b>83,850</b>	<b>147,553</b>	<b>952,900</b>
<b>7.00</b>	<b>FY 2025 ESTIMATED EXPENDITURES</b>	<b>6.45</b>	<b>721,497</b>	<b>83,850</b>	<b>147,553</b>	<b>952,900</b>
<b>9.00</b>	<b>FY 2026 BASE</b>	<b>6.45</b>	<b>721,497</b>	<b>83,850</b>	<b>147,553</b>	<b>952,900</b>
10.11	Change in Health Benefit Costs	0.00	0	8,400	0	8,400
10.12	Change in Variable Benefit Costs	0.00	0	0	(100)	(100)
10.61	Salary Multiplier - Regular Employees	0.00	6,200	0	1,300	7,500
<b>11.00</b>	<b>FY 2026 PROGRAM MAINTENANCE</b>	<b>6.45</b>	<b>727,697</b>	<b>92,250</b>	<b>148,753</b>	<b>968,700</b>
<b>13.00</b>	<b>FY 2026 TOTAL REQUEST</b>	<b>6.45</b>	<b>727,697</b>	<b>92,250</b>	<b>148,753</b>	<b>968,700</b>

**PCF Summary Report**

Request for Fiscal Year: 2026

Agency: State Treasurer

150

Appropriation Unit: State Treasurer

STAA

Fund: Unclaimed Property: Abandoned Property Trust

51801

DU		FTP	Salary	Health	Variable Benefits	Total
<b>3.00</b>	<b>FY 2025 ORIGINAL APPROPRIATION</b>	<b>12.90</b>	<b>799,827</b>	<b>167,700</b>	<b>163,573</b>	<b>1,131,100</b>
<b>5.00</b>	<b>FY 2025 TOTAL APPROPRIATION</b>	<b>12.90</b>	<b>799,827</b>	<b>167,700</b>	<b>163,573</b>	<b>1,131,100</b>
<b>7.00</b>	<b>FY 2025 ESTIMATED EXPENDITURES</b>	<b>12.90</b>	<b>799,827</b>	<b>167,700</b>	<b>163,573</b>	<b>1,131,100</b>
<b>9.00</b>	<b>FY 2026 BASE</b>	<b>12.90</b>	<b>799,827</b>	<b>167,700</b>	<b>163,573</b>	<b>1,131,100</b>
10.11	Change in Health Benefit Costs	0.00	0	16,800	0	16,800
10.12	Change in Variable Benefit Costs	0.00	0	0	(100)	(100)
10.61	Salary Multiplier - Regular Employees	0.00	7,400	0	1,500	8,900
<b>11.00</b>	<b>FY 2026 PROGRAM MAINTENANCE</b>	<b>12.90</b>	<b>807,227</b>	<b>184,500</b>	<b>164,973</b>	<b>1,156,700</b>
<b>13.00</b>	<b>FY 2026 TOTAL REQUEST</b>	<b>12.90</b>	<b>807,227</b>	<b>184,500</b>	<b>164,973</b>	<b>1,156,700</b>

**Contract Inflation**

Request for Fiscal Year: 2026

Agency: State Treasurer

150

State Treasurer

STAA

**Appropriation Unit:**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated Expenditures	Contract Dates	FY 2026 Contractual % Change	FY 2026 Total
<b>Contract</b>								
Contract with Kelmar for software called KAPS to administer the Unclaimed Property Program	155,000	155,000	155,000	175,900	185,100	07/09/2023 - 07/09/2028	5	9,200
Factset - Provides Investment Analytics	139,300	145,400	153,000	161,600	168,100		4	6,500
ICE Data Services - Provides Market Pricing for Investment Securities	94,500	103,800	89,900	88,800	95,000		7	6,700
KAPS OnBase imaging - Document Management System for Unclaimed Property Program	15,000	15,000	15,000	21,000	21,000		28	6,000
Meeder - Investment Consultant	48,000	48,000	48,000	48,000	49,500		3	1,500
VMWare Licensing for Servers	3,000	2,600	3,300	13,200	13,400		74	10,000
VMWare Licensing for Servers	2,500	2,800	3,100	13,200	13,400		148	9,900
VMWare Licensing for Servers	4,000	3,500	4,400	17,600	17,800		74	13,200
<b>Total</b>	<b>461,300</b>	<b>476,100</b>	<b>471,700</b>	<b>539,300</b>	<b>563,300</b>			<b>63,000</b>
<b>Fund Source</b>								
Dedicated	458,300	473,500	468,400	526,100	549,900			53,000
General	3,000	2,600	3,300	13,200	13,400			10,000
<b>Total</b>	<b>461,300</b>	<b>476,100</b>	<b>471,700</b>	<b>539,300</b>	<b>563,300</b>			<b>63,000</b>

## **KAPS® Master Software License, Maintenance, and Support Agreement**

This KAPS® Master Software License, Maintenance, and Support Agreement (“Agreement”) is made and entered into as of this 4th day of May 2023 by and between Kelmar Associates, LLC (“Kelmar”), a Delaware Limited Liability Company, having a principal place of business at 500 Edgewater Drive, Suite 525, Wakefield, MA 01880 and the Idaho State Treasurer (the “State” or “STO”), having a principal place of business at 700 W. Jefferson, Suite 110, Boise, Idaho 83720 (hereinafter the “State” or the “STO”)(at times Kelmar and the State shall be individually referred to as a “Party” and collectively as the “Parties”).

Whereas, Kelmar is the developer of, and has the right to license to others, certain proprietary computer software products.

Whereas, the STO has agreed to license Kelmar's proprietary unclaimed property management software and public state website solution (the “Software”), the KAPS Website Translation Services, the KAPS® Integrated Document Management Solution, the KAPS® LexisNexis® Instant Verify® and LexID® Identification Verification Services, the Kelmar Fraud Index in connection with ThreatMetrix®, and to receive maintenance and support services in accordance with the terms and conditions of this Agreement.

Now, therefore, in consideration of the mutual covenants hereinafter set forth, the receipt and sufficiency of which is hereby acknowledged, Kelmar and the STO, intending to be legally bound, hereby covenant and agree as follows:

### **1. DEFINITIONS.**

Capitalized terms used in this Agreement, the Exhibits, and Schedules have the meaning set forth in **Exhibit A**.

### **2. LICENSE.**

In accordance with the terms and conditions of this Agreement (inclusive of all Exhibits and Schedules attached hereto and incorporated herein by reference), Kelmar grants to the STO, and the STO accepts, a limited, nontransferable, non-exclusive license to use the Software under the terms and conditions stated herein for the STO’s use in the administration of its unclaimed property program and business related thereto. The grant of rights hereunder to license and utilize the Software is not a sale of the Software or any portion thereof and does not convey any rights of ownership in the Software to the STO. Kelmar reserves all rights not expressly granted by this Agreement and the STO hereby agrees that all title and ownership of the Software and all Software Deliverables and associated intellectual property rights are and shall always remain with Kelmar; provided, however, where the Software Deliverable constitutes “New Work”, the STO shall have all rights of ownership as described more fully in Article 8 of this Agreement.

In addition to the restricted license to the Software as described above, and subject to the terms and conditions of this Agreement (inclusive of all Exhibits and Schedules attached hereto and incorporated herein by reference), Kelmar shall grant the STO a restricted, nontransferable, non-exclusive license to Kelmar’s KAPS® Integrated Document Management Solution which will allow the STO to image,



## EXHIBIT H PRICING SCHEDULE

### 1. KAPS® SOFTWARE LICENSE FEE.

In exchange for the license to utilize the KAPS® Software (inclusive of the KAPS® System and KAPS® Public State Website Solution) for a period of five (5) years commencing July 9, 2023, the State shall pay Kelmar the following annual license fees:

YEAR	KAPS® SOFTWARE LICENSE FEE
Year 1	\$175,875.00
Year 2	\$184,668.75
Year 3	\$193,902.19
Year 4	\$203,597.30
Year 5	\$213,777.16
<b>Total License Fee</b>	<b>\$971,820.40</b>

Kelmar shall invoice the State the annual KAPS® Software License Fee in accordance with the chart above. The applicable annual KAPS® Software License Fee shall be paid by the State to Kelmar in twelve (12) equal monthly installments. For example, the Year 1 Annual KAPS® Software License Fee shall be paid in installments of Fourteen Thousand Six Hundred Fifty Six Dollars and Twenty-Five Cents (\$14,656.25) per month.

The KAPS® Software License Fee includes the following:

- All required servers, software licenses, operating system licenses, and access to the KAPS® System hosted by Kelmar in a secure data center.
- Kelmar managed, State dedicated test version of KAPS® for User Acceptance Testing prior to any module or deployment changes.
- Hosting of, and all required software licenses to, the KAPS® Public State Website Solution which includes management of the following website functions:
  - Search & claim of properties by the public
  - Import of claims into the KAPS® System, and management of claims workflow, fast track, LexisNexis® integration and emails to claimants.
  - Delivery of claims created on the website to the KAPS® System.
  - Public user query of Claim Status information
  - Public user upload of claim documentation, with integration with the OnBase Imaging Solution
  - Holder capture and upload of annual unclaimed property reports, and direct import of associated data into the KAPS® System.
  - Holder manual online entry of unclaimed property reports, and direct import of associated data into the KAPS® System.
  - Static pages for unclaimed property specific content, including FAQs, Holder reporting information, departmental contact information and other key pages.
- KAPS® Training, System Documentation, and System Support for the five (5) year license term.
- Operational consulting for department workflows and operational efficiencies.

**2. KAPS® STATE WEBSITE SOLUTION --WEBSITE TRANSLATION SERVICES  
OPTIONAL – AT THE STATE’S ELECTION**

If elected in writing by the STO, Kelmar shall provide the STO with a license to utilize certain integrated website translation services (the “Translation Services”). Beginning on the date the Translation Services are first delivered, the STO shall pay the following license fees:

<b>YEAR</b>	<b>SWS TRANSLATION SERVICES SUBSCRIPTION FEE</b>
Year 1	\$6,000.00
Year 2	\$6,300.00
Year 3	\$6,615.00
Year 4	\$6,945.75
Year 5	\$7,293.04
<b>Total License Fee</b>	<b>\$33,153.79</b>

The license fee for the Translation Services shall be payable by the STO to Kelmar each year in twelve (12) equal monthly installments. For example, if elected in Year 1, the STO shall pay a monthly license fee in the amount of Five Hundred Dollars (\$500.00).

**3. KAPS® INTEGRATED DOCUMENT MANAGEMENT SOLUTION LICENSE  
FEE**

In exchange for the license to utilize the KAPS® Integrated Document Management Solution for a period of five (5) years commencing on July 9, 2023, the STO shall pay Kelmar the following license fees:

<b>YEAR</b>	<b>KAPS® INTEGRATED DOCUMENT MANAGEMENT SOLUTION LICENSE FEE</b>
Year 1	\$20,000.00
Year 2	\$21,000.00
Year 3	\$22,050.00
Year 4	\$23,150.50
Year 5	\$24,310.13
<b>Total License Fee</b>	<b>\$110,510.63</b>

Kelmar shall invoice the STO the annual KAPS® Integrated Document Management Solution License Fee in accordance with the chart above. The applicable annual KAPS® Integrated Document Management Solution License Fee shall be paid by the State to Kelmar in twelve (12) equal monthly installments. For example, the Year 1 Annual KAPS® Integrated Document Management Solution License Fee shall be payable in installments of One Thousand Six Hundred Sixty-Six Dollars and Sixty-Seven Cents (\$1,666.67) per month.

The KAPS® Integrated Document Management Solution License Fee includes the following:

- all licensing and support associated with the DM System;
- all image storage and backup of imaged data up to 1 TB;
- continued assistance to the State with workflow and status changes based on incoming images;
- direct access to images from all key areas of the KAPS® System; and
- secure upload of images from the KAPS® Public State Website Solution directly into the DM System and indexed to applicable claim.

**Excess Storage:** The KAPS® Document Management and Imaging Services include up to 1 Terabyte of storage. Document storage in excess of 1 Terabyte will be billed to the State for an additional one time flat fee of Four Thousand Two Hundred Dollars (\$4,200.00) per Terabyte stored (the “Excess Storage Fee”). This Excess Storage fee will be billed on a lump sum basis each time the State requires an additional one (1) Terabyte of storage and will be itemized on any invoice where applicable.

#### 4. KAPS® LN SERVICES

Kelmar shall provide the State with a license to utilize the KAPS® LexisNexis® Instant Verify® and LexID® Identification Verification Services (the “KAPS® LN Services”) to provide the following: (a) Claimant Identification Verification Services at \$1.25 per Call for each individual owner record (this function is triggered when there is a new claimant and includes complete claimant verification services (i.e. the “Call” includes verification of claimant social security number, address using the “best address feature”, and date of birth); (b) Property Owner Identification Verification Services at \$0.04 per unique owner record where such Calls are placed in batches solely for LexIDs (for example, where the State requests LexIDs for all claimants within the database) where we pre-populate the data with LexIDs; and (c) \$0.25 per Call for verification of previous addresses of a claimant with a LexID® in the KAPS® System and which is requested on an ad hoc basis. For purposes of this Exhibit H, a “Call” means an automated request from the KAPS® System to LexisNexis® for identification and verification services.

Charges for the KAPS® LN Services shall be assessed on a transactional basis and will be billed by Kelmar to the State in monthly installments based on the rates referenced above at the conclusion of each month.

#### 5. THE KFI SERVICES

In exchange for a license to utilize Kelmar’s advanced fraud profiling system, the Kelmar Fraud Index (“KFI”), created through an integration with LexisNexis’ ThreatMetrix Solution (collectively, the “KFI Services”), Kelmar shall receive a Fee of \$0.50 per internet claim filed and assigned a KFI score. Charges for the KFI Services shall be assessed on a transactional basis and will be billed by Kelmar to the State at the conclusion of each month.

**6. KAPS® CHANGE ORDERS - NEW WORK - TRANSITION SERVICES**


In the event the State elects, in its sole discretion, to approve a Change Order for New Work or to engage Kelmar to provide transition services, the below hourly fee structure shall apply. This fee structure shall remain applicable throughout the Term of this Agreement.

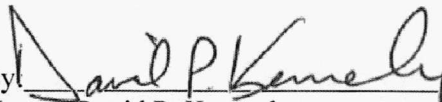
<b>Labor Category</b>	<b>Hourly Rate</b>
Developer	\$205.00
Quality Assurance	\$175.00
Business Intelligence	\$200.00
Business Analyst	\$200.00
Project Manager	\$200.00
Executive Management	\$325.00

IN WITNESS WHEREOF, the Parties have caused this KAPS® Master Software License, Maintenance, and Support Agreement to be executed and delivered the day and year first above written.

State Treasurer of Idaho,

Kelmar Associates, LLC

By:   
Name: Julie A. Ellsworth  
Its:

By:   
Name: David P. Kennedy  
Its: General Counsel & Member

## FactSet® Master Client License Agreement Amendment

Reference is made to the FactSet Master Client License Agreement, dated 08 July 2013, between Idaho State Treasurer's Office ("Licensee") and FactSet Research Systems Inc. ("FactSet" or "Licensor"), as amended from time to time (the "Agreement"). All terms used and not defined herein shall have the meanings assigned to them in such Agreement. Except as expressly set forth herein, this Amendment shall not alter, modify, or in any way affect the terms contained in the Agreement, all of which are ratified and affirmed in all respects and shall continue in full force and effect. As of 01 August 2024, the Agreement is amended as follows:

### The following shall be added as Section 2.e of the Agreement:

"The Service may include cognitive computing and generative artificial intelligence components ("Gen AI"), including large language machine-learning models consisting of more than 1 million parameters ("LLM"). The Service will not include any publicly-exposed LLM. For any private LLMs that are provided as part of the Service (each a "Private LLM"), unless otherwise agreed by Licensee and Licensor in writing, such Private LLM may only be trained using Licensee's Confidential Information if there is an instance of such Private LLM that is isolated from other clients and is expunged upon the termination of Licensee's subscription to the applicable Service in the same manner as Licensee's Confidential Information is expunged. The use of Licensee Confidential Information via a Retrieval Augmented Generation (RAG) technique, or via a vector database, or through an external plugin does not constitute training an LLM.

Licensee may not enter illegal, defamatory, or obscene input into any Gen AI. Without limiting the disclaimers set forth in the Agreement, Licensee acknowledges and agrees that responses provided by Gen AI: (i) may contain inaccuracies, including those unique to generative artificial intelligence products and services, and (ii) are provided only for informational purposes and do not constitute investment advice, rating, or opinion with respect to any investment vehicle, financial instrument, or security by Licensor or any of its affiliates. Notwithstanding anything to the contrary, Licensee's queries and responses will be logged to improve Licensor's products and services in accordance with industry best practices. Licensor shall be under no obligation to expunge data relating to queries and responses so long as it is only used in accordance with the preceding sentence.

Licensee's use of data provided via the Service in any LLMs that are outside of the Service shall be permitted only to the extent specified in the applicable Schedule."

### Schedule A

#### List of Fees and Services • Standard FactSet Service

Licensee and Primary Site:	Idaho State Treasurer's Office 700 W. Jefferson St. Suite 126 Boise, Idaho 83702 United States	Other Sites:	Boise, Idaho [816927]		
Business Units:	None	fdsCRM ID:	816927		
Initial Term	01 Aug 2024	and ends on:	31 Jul 2026	Invoice	Monthly in Advance



begins on:				Frequency:	
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**Products and Services:**

Description	Qty	Annual Unit Price	Annual Unit Discount	Price Start Date	Price End Date	Currency	Annual Subtotal
Structured Products - Basic	1	17,628		01 Aug 2024	31 Jul 2026	USD	17,628
Asset Owner Essential - Enterprise Solution	1	89,500	12,970	01 Aug 2024	31 Jul 2026	USD	76,530
Portfolio Services	1	24,594		01 Aug 2024	31 Jul 2026	USD	24,594
Asset Owner - Essential	2	25,000	2,000	01 Aug 2024	31 Jul 2026	USD	46,000

**Service Notes:**

- Portfolio Services shall be subject to the additional terms and conditions set forth on the Portfolio Services Exhibit hereto.

**Additional Terms and Conditions:**

- For this Schedule A only, Section 5.b of the Agreement shall be deleted in its entirety and replaced with the following: "Either party may terminate any Schedule to this Agreement in whole or in part upon three months' prior written notice with such termination effective at the end of the then-current term. If Licensee terminates a portion of a Schedule, such Schedule will be deemed amended to reflect such reduced Service. This Agreement shall automatically terminate upon the termination of all Schedules outstanding hereunder. For the avoidance of doubt, (i) the termination of a Schedule in whole or in part shall be deemed as a termination of the Agreement with regard to the Services subject to the termination, and (ii) the termination of a Schedule shall not impact any other existing Schedule to the Agreement. Either party may terminate this Agreement (i) upon material breach and failure to cure or correct such breach within thirty (30) days after receiving written notice from the non-breaching party; or (ii) immediately upon the bankruptcy of or the bankruptcy-related event related to the other party."
- Business Units refer to the departments or affiliates that are licensed to use the Service under this Schedule. This license shall automatically extend to include users within Business Units that are employed by affiliates of Licensee unless otherwise noted. This license shall not extend to any entity that becomes an affiliate of Licensee after the commencement of the Initial Term through a transaction or by operation of law, unless Licensor provides advanced consent in writing, which consent shall not be unreasonably withheld, delayed or conditioned.
- Upon the expiration of the Initial Term, all discounts shall automatically expire. The expiration of any discount shall not be considered an increase in fees pursuant to Section 4.c of the Agreement.
- Any increase in Fees expressly identified in this Schedule shall not be considered an increase in Fees pursuant to Section 4.c of the Agreement.
- At Licensor's sole discretion, Licensor will issue a single non-billable network ID for use by Licensee's IT staff for the sole purpose of administering Licensee's use of the Service. This workstation may not be used as a substitute for licensing the Service or any part thereof. Licensor can terminate access to this workstation, if, in its sole but reasonable discretion, Licensee is using such workstation not in accordance with the terms herein.
- Licensor may, at its sole discretion, provide unpaid trials of the Service to Licensee or its affiliates. Unless otherwise agreed to by Licensor, such trials shall be limited to thirty (30) days. For the avoidance of doubt, all

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**From:** [Shawn Nydegger](#)  
**To:** [Laura Steffler](#); [John Faltin](#)  
**Subject:** FW: Important Information About Your FactSet Account  
**Date:** Friday, September 29, 2023 6:04:17 AM

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Just FYI.

---

**From:** FactSet Price Increase <priceincrease@factset.com>  
**Sent:** Thursday, September 28, 2023 5:39 PM  
**To:** Shawn Nydegger <Shawn.Nydegger@sto.idaho.gov>  
**Subject:** Important Information About Your FactSet Account

**CAUTION: This email originated outside the State of Idaho network. Verify links and attachments BEFORE you click or open, even if you recognize and/or trust the sender. Contact your agency service desk with any concerns.**



September 28, 2023

Shawn Nydegger  
304 N. 8th Street, Room 403  
Boise, Idaho 83702  
United States

Dear Shawn,

Thank you for being a FactSet client and for the continued confidence you place in us. We value our ongoing relationship and are committed to giving you the best content, technology, and user experience. Through continuous investments, FactSet expands content sets, develops new research and analytics tools, and enhances the speed of our platform. Strategic investments in our digital platform, including open and AI/ML-enhanced technology, our comprehensive and connected data, and next-generation workflow solutions are transforming the way clients discover, decide, and act on opportunities.

As we do each year, we have reviewed our prices to reflect this ongoing investment in our products, as well as the increased cost of services we are experiencing worldwide. The 2024 price increase will be "4.00%", effective "January 2024". The increment will be calculated on your fees as of "December 2023". The increase will appear in one or more of the following product categories:

- FactSet Workstations
- FactSet Essential, Plus, and Premier Packages
- FactSet Portfolio Analytics and Risk
- FactSet Research Management
- FactSet Data, Reporting, & Enterprise Solutions

We believe these changes will help us continue providing you with premium quality and service. Thank you again for your ongoing support and partnership.

If you have any questions, please contact your Account Manager. We look forward to continuing to work together as your trusted technology and content partner for many years to come.



Sincerely,


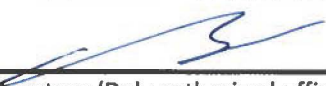
Helen Shan



Helen Shan  
Chief Revenue Officer



In witness thereof, Licensee and Licensor have duly executed this Amendment as of the date on page 1 of this Amendment.

Agreed to by: FACTSET RESEARCH SYSTEMS INC. 	Agreed to by: IDAHO STATE TREASURER'S OFFICE 
Signature (Duly authorized officer or partner)	Signature (Duly authorized officer or partner)
JASON BARONI	<i>Shawn Nydegger</i>
Name (Please print or type)	Name (Please print or type)
Senior Director of Global Operations	<i>Director of Investments</i>
Title (Please print or type)	Title (Please print or type)



## Interactive Data Pricing and Reference Data, Inc. Services Agreement

This Agreement is made effective as of December 22, 2010 (the "Effective Date") between Interactive Data Pricing and Reference Data, Inc. ("Vendor") with a principal place of business at 32 Crosby Drive, Bedford, MA 01730 and

Idaho State Treasurer's Office

700 W. Jefferson St.

Boise, Idaho 83702

(the "Customer").

Attention: Mr. Landon Stephenson

Vendor agrees to provide, as available, the services set forth on the Schedule(s) referencing this Agreement (the "Services") under the following terms and conditions:

### 1. The Services

(a) Vendor shall provide to Customer financial information (which may include Evaluations (as defined below), securities pricing, descriptive data, fundamental data, and econometric data), analysis and reports (the "Data") via Vendor's Services as more particularly described in the Schedule. For the purposes of this Agreement, "Services" shall mean the services provided by Vendor to Customer including without limitation the Data, software, Data access, delivery of Data, programming, consulting and technical assistance. "Evaluations" shall mean Vendor's good faith opinions of value as to what a buyer in the marketplace would pay for the securities or instruments (typically in an institutional round lot position) in a current sale. Evaluations are determined based on Vendor's proprietary models and methodologies, using relevant market, sector, issue, and issuer information then available to us (including bid information communicated by our customers), market assumptions and/or broker quotes. Evaluations may not conform to actual purchase or sale prices in the marketplace or to information available from third parties. Valuations based on different information, models, methodologies or assumptions may differ, in some cases materially, from Vendor's evaluations. Evaluations are sometimes referred to as "prices" solely for convenience of reference. Evaluations do not represent an offer to purchase or sell any security or any other instrument.

(b) As set forth on the applicable Schedule, access to, or delivery or transmission of Services shall be made to or from Customer's computer system ("Computer") at the address set forth on the applicable Schedule, if applicable.

(c) This Agreement is subject to any requirements of Vendor's third party suppliers including those requirements which may be imposed from time to time. Vendor's agreement to make any data available to Customer under this Agreement that is provided to Vendor by third party suppliers is expressly conditioned on the effectiveness of Vendor's agreements with such third party suppliers. Vendor shall no longer make such data available to Customer upon termination of the license granted by such third party suppliers to Vendor to distribute such data. Customer acknowledges that it may be required under the terms of certain agreements between Vendor and its third party suppliers to enter into a direct agreement (including the payment of licensing fees) with such suppliers for receipt of information provided by such supplier to Vendor.

### 2. Charges, Taxes, and Billing

(a) Customer agrees to pay all charges within thirty (30) days of receipt of Vendor's invoice therefor, without any set off. Charges shall begin to accrue as of the Commencement Date set forth on the applicable Schedule. After the first twelve (12) months that a Service is provided under this Agreement, all charges, terms and conditions are subject to change by Vendor; provided: (i) Vendor gives thirty (30) days prior written notice, and (ii) Customer may terminate that Schedule by written notice received by Vendor at least two (2) weeks prior to the effective date of such change. If applicable, Customer shall be responsible for the payment of any and all applicable fees billed to Vendor or directly to Customer by the third party suppliers that result from Customer's use of the Services. Notwithstanding any other provision, Vendor reserves the right to pass through to Customer any third party supplier change in cost; provided such a change is passed through no more than once in any calendar year for any Service.

(b) Customer shall pay all taxes, exchange user fees, or amounts equal to all taxes, however designated or levied, based on Vendor's charges, the services provided hereunder or otherwise arising out of this Agreement, exclusive of taxes based on Vendor's income.

(c) Any applicable additional site or additional application discount is in effect only while Customer subscribes to such Service at the same or greater frequency for some other site and application at full retail price.

### 3. Change in Services

Vendor may change the content, format, medium, or means of access to or delivery of the Services by at least sixty (60) days prior written notice to Customer. If such change would result in a material adverse effect on the functionality of the Services as then used by the Customer, Customer may terminate the Services by not less than two (2) weeks written notice prior to the effective date of the change.

### 4. No Warranties

VENDOR, ITS AFFILIATES AND ALL OF THEIR THIRD PARTY SUPPLIERS DISCLAIM ANY AND ALL WARRANTIES AND REPRESENTATIONS, EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION, ANY WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE OR USE AS TO THE SERVICES, INCLUDING THE INFORMATION, DATA, SOFTWARE, APPLICATIONS OR PRODUCTS CONTAINED THEREIN OR THE RESULTS OBTAINED BY THEIR USE OR AS TO THE PERFORMANCE



24-AUG-2023

State of Idaho [Office of the State Treasurer]  
700 W. Jefferson St  
Boise, ID 83702  
U.S.A.

RE: Account Number 0862834375

Dear Client,

Thank you for choosing ICE Data Services to support your trading, compliance, risk, and portfolio management needs. We value the confidence you place in us. Like most of you, we continue to navigate historic inflationary conditions. At the same time, we are constantly investing in our products and services to help serve you better.

To that end, we continue to expand our data and analytic content, and the secure and flexible connections by which we provide that information. To support these investments, we are applying a 7% price increase effective 01-OCT-2023 or on the next applicable 2023 bill date, per the terms of your agreement(s).

We appreciate your business and look forward to serving you in the future. If you have any questions, would like to learn more about our offerings, or review your existing services, please contact your Account Manager for assistance.

Sincerely,

A handwritten signature in black ink, appearing to read 'Mark Heckert', is placed over a light gray rectangular background.

**Mark Heckert**  
Chief Product Officer  
ICE Data Services

\* ICE Data Services refers to a group of Intercontinental Exchange, Inc. companies and is the name used in this communication for one or more of the following entities: ICE Data Services, Inc., ICE Data Connectivity & Feeds, Inc., ICE Data Pricing & Reference Data, LLC, ICE Data Analytics, LLC, ICE Data Derivatives, Inc., ICE Data Services Japan KK, ICE Data Services Hong Kong Limited, ICE Data Services Singapore PTE. Ltd., ICE Data Services Australia PTY Ltd., ICE Data Services Europe Limited, ICE Data Desktop Solutions Limited, ICE Data Derivatives UK Limited, ICE Data, LP, ICE Data Indices, LLC, ICE Data Services Limited, NYSE Technologies Canada, Ltd., NYSE Technologies Connectivity, Inc., Intercontinental Exchange Holdings, Inc. and ICE Data Services Wireless LLC. The above referenced account numbers are specific to one or more of the aforementioned entities.

**ICE Data Services**  
100 Church Street  
New York, NY 10007

Tel: 212.497.5030  
Fax: 212.497.3100  
[theice.com](http://theice.com)

and Exchange Commission Form ADV upon written request of Customer.

(k) This Agreement may be signed in counterparts, with the same effect as if the signature on each counterpart were upon the same instrument.

In Witness Whereof, the parties hereto have signed by their authorized representatives.

CUSTOMER:

IDAHO STATE TREASURER'S OFFICE

(PLEASE PRINT OR TYPE)

BY: R. Crane

NAME: RON G. CRANE

(PLEASE PRINT OR TYPE)

TITLE: IDAHO STATE TREASURER

DATE: JANUARY 10, 2011

**INTERACTIVE DATA PRICING AND  
REFERENCE DATA, INC.**

BY: Edward M. Addenwsky

NAME: ~~Earl Humphrey~~ Edward M. Addenwsky

TITLE: Regional Sales Director

DATE: 1/14/11

*Other products, services, or company names mentioned herein are the property of, and may be the service mark or trademark of, their respective owners.*

*Interactive Data<sup>SM</sup> and the Interactive Data logo are service marks of Interactive Data Corporation*

**From:** [Shawn Nydegger](#)  
**To:** [Laura Steffler](#)  
**Subject:** FW: Inflation Adjustment  
**Date:** Thursday, March 21, 2024 1:21:02 PM  
**Attachments:** [image001.png](#)

---

Just FYI.

Thanks,

Shawn

---

**From:** Rick Phillips <rphillips@meederinvestment.com>  
**Sent:** Wednesday, March 20, 2024 4:26 PM  
**To:** Shawn Nydegger <Shawn.Nydegger@sto.idaho.gov>  
**Cc:** Tonya Dazzio <tdazzio@meederinvestment.com>  
**Subject:** Inflation Adjustment

**CAUTION: This email originated outside the State of Idaho network. Verifv links and attachments BEFORE you click or open, even if you recognize and/or trust the sender. Contact your agency service desk with any concerns.**

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Hi Shawn,

As we discussed today, our fee has been a flat \$12,000 per quarter since 2014 and we will increase the fee by 3% each year starting July 1, 2024. Therefore, the new quarterly fee will be \$12,360 for fiscal year 2025.

Thank you for doing this. It will help offset some of the increased costs we have experienced.

---

## RICK PHILLIPS

Senior Vice President, Chief Investment Strategist  
702.575.6666  
[rphillips@meederinvestment.com](mailto:rphillips@meederinvestment.com)



10655 Park Run Drive, Suite 120, Las Vegas, NV 89144  
[meederinvestment.com](http://meederinvestment.com)

## INVESTMENT ADVISORY AGREEMENT

This Agreement, made as of the 1<sup>st</sup> day of February, 2014 between the State of Idaho Treasurer's Office, (herein "State") and FTN Financial Main Street Advisors, LLC, (herein "Advisor") regarding the management of certain assets (herein "Account") under the control of the State. The Principal, by means of delegated authority from the State, will be the State Treasurer (herein "Treasurer") for investment advisory services.

The State and the Advisor hereto agree as follows:

1. **Appointment and Acceptance.** The State hereby appoints, and the Advisor hereby accepts its appointment as an investment advisor. The Advisor will act as an investment advisor for the State for the purposes, to the extent, and in the manner and within the limitations set forth in this Agreement.
2. **Scope of Services.** An outline of the scope of services is attached hereto as Exhibit A and incorporated herein.
3. **Custodial Services.** Custodial services will be provided by the State's custodian (herein "Custodian") and the Advisor will not be custodian for any of the assets in the Account.
4. **Effective Date.** This Agreement shall be effective on the 1<sup>st</sup> day of February, 2014.
5. **Amendment and Termination.** This Agreement may be amended at any time in writing in such manner as may be mutually agreed upon by the State and the Advisor. This Agreement may be terminated at any time upon thirty (30) days prior written notice by either party. Fees will be prorated to date of termination and paid to the Advisor.
6. **Fiduciary Responsibility.**
  - A. The Advisor hereby represents and confirms that it is a registered investment advisor under the Federal Investment Advisor Act of 1940 and that registration is currently effective and will remain current throughout the term of the Agreement. In connection therewith, the Advisor shall deliver to the Treasurer on the effective date of this agreement a copy of the most recent Part II of the Advisor's Form ADV.
  - B. The Advisor further represents and confirms that, all applicable state and local licenses and registrations are currently effective and will remain current throughout the term of the Agreement. In connection therewith, the Advisor shall deliver copies of the licenses and registrations.
  - C. The Advisor acknowledges that it is a fiduciary with respect to the services provided under this Agreement. The State acknowledges that Advisor's services do not include the exercise of decision-making authority with respect to the management and administration of the funds to which Advisor is providing services. The Advisor shall discharge all of its duties and exercise all of its powers hereunder (i) solely in the interest of the State, (ii) in accordance with the standard of care set forth in section 21 of this Agreement, and (iii) otherwise in accordance with the standards applicable to the State under Idaho Code.



## Consent to Assignment of Investment Advisory Agreement

The undersigned hereby consents to the assignment of the **Investment Advisory Agreement dated February 1, 2014** with FHN Financial Main Street Advisors, LLC to Meeder Public Funds, Inc. (collectively, the "Parties") pursuant to the Assignment and Purchase Agreement dated October 31, 2023, between the Parties. The undersigned further acknowledges the receipt of Meeder Public Funds, Inc.'s Form ADV and Meeder's Privacy Policy available using the links contained in our letter to you and consent to the electronic delivery of the same as provided herein and in the future.

### State of Idaho Treasurer's Office

\_\_\_\_\_  
Name of Client

A handwritten signature in blue ink, appearing to read "Julie Ellsworth", written over a horizontal line.

\_\_\_\_\_  
Authorized Signatory

**Julie Ellsworth**

\_\_\_\_\_  
Print Name of Authorized Signatory

**Idaho State Treasurer**

\_\_\_\_\_  
Title of Authorized Signatory

11/07/23

\_\_\_\_\_  
Date

**Please return this completed and signed form as soon as possible but no later than November 30, 2023, to:**

By mail:  
FHN Financial Main Street Advisors  
Attn: Tonya Dazzio  
10655 Park Run Drive  
Suite 120  
Las Vegas, NV 89144

By email:  
[tonya.dazzio@fhnmainstreet.com](mailto:tonya.dazzio@fhnmainstreet.com)

**10655 Park Run Drive, Suite 120, Las Vegas, NV 89144 | 702.575.6600 | [www.fhnmainstreet.com](http://www.fhnmainstreet.com)**

Although this information has been obtained from sources which we believe to be reliable, we do not guarantee its accuracy, and it may be incomplete or condensed. This is for informational purposes only and is not intended as an offer or solicitation with respect to the purchase or sale of any security. All herein listed securities are subject to availability and change in price. Past performance is not indicative of future results, and changes in any assumptions may have a material effect on projected results. Ratings on all securities are subject to change.

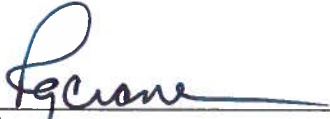
FHN Financial Capital Markets, FHN Financial Portfolio Advisors, and FHN Financial Municipal Advisors are divisions of First Horizon Bank. FHN Financial Securities Corp., FHN Financial Main Street Advisors, LLC, and FHN Financial Capital Assets Corp. are wholly owned subsidiaries of First Horizon Bank. FHN Financial Securities Corp. is a member of FINRA and SIPC — <http://www.sipc.org>

FHN Financial Municipal Advisors is a registered municipal advisor. FHN Financial Portfolio Advisors is a portfolio manager operating under the trust powers of First Horizon Bank. FHN Financial Main Street Advisors, LLC is a registered investment advisor. None of the other FHN entities, including FHN Financial Capital Markets, FHN Financial Securities Corp., or FHN Financial Capital Assets Corp. are acting as your advisor, and none owe a fiduciary duty under the securities laws to you, any municipal entity, or any obligated person with respect to, among other things, the information and material contained in this communication. Instead, these FHN entities are acting for their own interests. You should discuss any information or material contained in this communication with any and all internal or external advisors and experts that you deem appropriate before acting on this information or material.

FHN Financial, through First Horizon Bank or its affiliates, offers investment products and services. Investment products are not FDIC insured, have no bank guarantee, and may lose value.



In witness whereof, the Parties have executed this Agreement as of the 1<sup>st</sup> day of February, 2014.



\_\_\_\_\_  
Ron Crane  
State Treasurer



\_\_\_\_\_  
Rick Phillips, President  
FTN Financial Main Street Advisors, LLC

Approved as to form: \_\_\_\_\_

CompuNet, Inc.  
 1111 S. Silverstone Way, Ste 200  
 Meridian, ID 83642  
 (208) 286-3000

Invoice



Date	Invoice
06/06/2024	258085

**Bill To:**  
 Idaho State Treasurer  
 Attn: Landon Stephenson  
 304 N. 8th St., Suite 208  
 Boise, ID 83702  
 United States

**Ship To:**  
 Idaho State Treasurer  
 Attn: Landon Stephenson  
 304 N. 8th St., Suite 208  
 Boise, ID 83702  
 United States

Terms	Due Date	PO Number	Reference
Due Upon Receipt	06/06/2024	STO474	Order #100290
Thank you for your business!			

<b>Project Name</b>	
<b>Billing Type</b>	Down Payment
<b>Billing Method</b>	
<b>Original Downpayment</b>	0.00
<b>Amount</b>	0.00
<b>Company Name</b>	Idaho State Treasurer
<b>Contact Name</b>	

Description	Quantity	Price	Amount
VSP-PL-TD-TL-1P-C: VMware vSphere Foundation - 1-Year Prepaid Commit - Per Core	256.00	171.99	44,029.44
<b>Total:</b>			<b>44,029.44</b>

Make checks payable to CompuNet, Inc.	<b>Invoice Subtotal:</b>	44,029.44
	<b>Sales Tax</b>	0.00
	<b>Invoice Total:</b>	<b>44,029.44</b>
	<b>Payments:</b>	0.00
	<b>Credits:</b>	0.00
	<b>Balance Due:</b>	<b>44,029.44</b>

Please remit payment to:

LB 410802  
 CompuNet, Inc.  
 PO Box 35143  
 Seattle WA 98124-5143

Please send payment detail to: remit@compunet.biz  
 ACH Payments preferred



Right! Systems, Inc.  
 PO Box 11626  
 Tacoma, WA 98411  
 PH: 360.956.0414  
 FAX: 360.956.0336  
 TIN: 91-1603597

# INVOICE

Page: 1

Invoice Number: SI-179644  
 Invoice Date: 2/10/2023

Bill: IDAHO STATE TREASURER'S OFFICE  
 Landon.Stephenson@sto.idaho.gov  
 700 W JEFFERSON ST., STE. 126  
 BOISE, ID 83702

Ship: IDAHO STATE TREASURER'S OFFICE  
 ATTN: LANDON STEPHENSON  
 700 W JEFFERSON ST, STE 126  
 BOISE, ID 83702

Ship Via Electronic  
 Ship Date 2/7/2023  
 Due Date 3/12/2023  
 Terms Net 30 Days  
 Your Reference

Customer ID STA288  
 P.O. Number STO430  
 P.O. Date 2/7/2023  
 Our Order No. SO-094892  
 SalesPerson CCAD

Item/Description	Unit	Taxable	Order Qty	Quantity	Unit Price	Total Price
VCS8-STD-P-SSS-C VMWARE VCENTER SERVER 8 STD PROD SUPPORT	Each	N	1	1	1,496.41	1,496.41
VS8-EPL-P-SSS-C VMWARE VSPHERE8 ENTERPRISE 1 PROC PROD SUPP SUPPORT DATE: 4/30/23-4/29/24	Each	N	10	10	957.55	9,575.50

PO-106663 SYN 137680528

**Subtotal:** 11,071.91  
 Invoice Discount: 0.00  
 Tax Amount (0%): 0.00  


---

**Total USD:** 11,071.91

## 1. INTRODUCTION

- 1.1. This Foundation Agreement ("**Foundation Agreement**") between the applicable Regional Broadcom Entity set forth in the referencing Transaction Document, a Broadcom Inc. company, ("**Broadcom**"), and your organization, ("**Customer**"), is effective on the date set forth in the referencing Transaction Document which identifies the "Start Date" and specifies the terms and conditions agreed between the Parties as a foundation for their relationship as further defined in the applicable Modules.
- 1.2. With respect to the Broadcom Offering, additional terms shall be included in a Module, while terms specific to each individual order from Customer or Broadcom Partner shall be set forth in the Transaction Document(s) for such order.
- 1.3. This Foundation Agreement may incorporate any applicable Module referenced in the "Governing Contract" section of the applicable Transaction Document.

## 2. DEFINITIONS

- 2.1. "**Agreement**" means this Foundation Agreement, the applicable Module, the applicable Transaction Document, and any document incorporated expressly therein by reference.
- 2.2. "**Affiliate**" means any person or entity which directly or indirectly owns, controls, is controlled by, or is under common control with a party, where control is defined as owning or directing more than fifty percent (50%) of the voting equity securities or a similar ownership interest in the controlled entity.
- 2.3. "**Broadcom Offering**" means the individual offering (such as software, services, education, software as a service, or support) in the CA, Symantec, or VMware product families.
- 2.4. "**Broadcom Partner**" means a Broadcom authorized channel partner selected by the Customer.
- 2.5. "**Broadcom Software**" means the computer software programs in the CA, Symantec, or VMware product families made generally available and licensed to Customer under the applicable Module pursuant to the applicable Transaction Document. Broadcom Software may be provided individually or packaged as a software appliance and includes all versions and releases provided as part of Broadcom Maintenance, if applicable.
- 2.6. "**Confidential Information**" means any information, maintained in confidence by the disclosing Party, communicated in written or oral form, marked as proprietary, confidential, or otherwise so identified, or any information that by its form, nature, content, or mode of transmission would be deemed confidential or proprietary to a reasonable recipient, including, without limitation, Broadcom Offerings, Documentation, the Agreement, Transaction Documents, Broadcom provided pricing, and any benchmarking data or results.
- 2.7. "**Documentation**" means the technical product specifications or user manuals published by Broadcom or a Broadcom Affiliate.
- 2.8. "**Module**" means the additional terms and conditions applicable to a Broadcom Offering. If a Broadcom Offering includes both on-premises software and SaaS, then each applicable Module applies.

(1) Operating Expenditures Summary Object	(2)	(3)	(4)	(5)	FY 2023 to FY 2024		(8)	(9)	(10)
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	(6) Change	(7) % Change	FY 2025 Approp	FY 2025 Exp. Adj.	FY 2025 Est. Exp.
Communication Costs	14,158	21,961	18,603	23,676	5,073	27.27%	23,700	-	23,700
Employee Development	17,578	27,251	17,936	71,824	53,888	300.44%	71,900	-	71,900
General Services	323,885	327,819	328,947	205,419	(123,527)	-37.55%	205,400	-	205,400
Professional Services	795,399	704,918	811,959	769,550	(42,409)	-5.22%	469,600	-	469,600
Repair & Maintenance	194,177	238,894	256,307	254,669	(1,638)	-0.64%	254,700	-	254,700
Administrative Services	9,543	1,531	2,899	8,729	5,830	201.10%	8,800	-	8,800
Computer Services	229,206	249,792	252,645	439,892	187,247	74.11%	439,900	-	439,900
MISC. TRAVEL AND MOVING	3,647	18,829	16,229	(120)	(16,349)	-100.74%	-	-	-
EMPLOYEE IN STATE TRAVE	-	-	-	726	726	0.00%	800	-	800
EMPLOYEE OUT OF STATE T	-	-	-	11,139	11,139	0.00%	11,200	-	11,200
Employee Out Of Country Trav	3,647	18,829	16,229	-	(16,229)	-100.00%	-	-	-
Administrative Supplies	(10,273)	28,831	16,524	24,960	8,436	51.06%	25,000	-	25,000
Computer Supplies	16,198	48,946	17,075	70,270	53,194	311.53%	70,300	-	70,300
Repair & Maintenance Supplies	175	-	-	-	-	0.00%	-	-	-
Specific Use Supplies	-	172	64	-	(64)	-100.00%	-	-	-
Insurance Costs	34,973	2,788	1,509	3,354	1,845	122.28%	3,400	-	3,400
Utilities	-	598	-	-	-	0.00%	-	-	-
Rental Costs	3,123	1,872	-	-	-	0.00%	-	-	-
Miscellaneous Expense	27,667	28,953	30,708	65,900	35,193	114.61%	65,900	-	65,900
<b>Total</b>	<b>1,663,103</b>	<b>1,721,985</b>	<b>1,787,633</b>	<b>1,949,988</b>	<b>162,355</b>	<b>9.08%</b>	<b>1,650,600</b>	-	<b>1,650,600</b>
<b>FundSource</b>									
General	578,926	525,961	548,083	590,365	42,281	7.71%	506,000	-	506,000
Dedicated	1,080,530	1,177,194	1,223,321	1,359,623	136,302	11.14%	1,232,300	-	1,232,300
Federal	-	-	-	-	-	#DIV/0!	-	-	-
<b>Total</b>	<b>1,659,456</b>	<b>1,703,155</b>	<b>1,771,404</b>	<b>1,949,988</b>	<b>178,584</b>	<b>10.08%</b>	<b>1,738,300</b>	-	<b>1,738,300</b>

(11) Part B: Operating Expenditures Summary Object	(12) FY 2025 Est. Exp	(13) Remove One Time Funding	(14) SWCAP, Nondisc., Rent	(15) FY 2026 Base	(16) General Inflation (DU 10.21)	(17) % Change	(18) Medical Inflation (DU 10.22)	(19) % Change	(20) FY2026 Total
Communication Costs	23,700	-	-	23,700	-	0.00%	-	0.00%	23,700
Employee Development	71,900	-	-	71,900	-	0.00%	-	0.00%	71,900
General Services	205,400	-	-	205,400	-	0.00%	-	0.00%	205,400
Professional Services	469,600	-	-	469,600	1,500	0.32%	-	0.00%	471,100
Repair & Maintenance	254,700	-	-	254,700	-	0.00%	-	0.00%	254,700
Administrative Services	8,800	-	-	8,800	-	0.00%	-	0.00%	8,800
Computer Services	439,900	-	-	439,900	61,500	13.98%	-	0.00%	501,400
MISC. TRAVEL AND MOVING	-	-	-	-	-	0.00%	-	0.00%	-
EMPLOYEE IN STATE TRAVE	800	-	-	800	-	0.00%	-	0.00%	800
EMPLOYEE OUT OF STATE T	11,200	-	-	11,200	-	0.00%	-	0.00%	11,200
Employee Out Of Country Trav	-	-	-	-	-	0.00%	-	0.00%	-
Administrative Supplies	25,000	-	-	25,000	-	0.00%	-	0.00%	25,000
Computer Supplies	70,300	-	-	70,300	-	0.00%	-	0.00%	70,300
Repair & Maintenance Supplies	-	-	-	-	-	0.00%	-	0.00%	-
Specific Use Supplies	-	-	-	-	-	0.00%	-	0.00%	-
Insurance Costs	3,400	-	-	3,400	-	0.00%	-	0.00%	3,400
Utilities	-	-	-	-	-	0.00%	-	0.00%	-
Rental Costs	-	-	-	-	-	0.00%	-	0.00%	-
Miscellaneous Expense	65,900	-	-	65,900	-	0.00%	-	0.00%	65,900
<b>Total</b>	<b>1,650,600</b>	-	-	<b>1,650,600</b>	<b>63,000</b>	<b>3.82%</b>	-	-	<b>1,713,600</b>
<b>FundSource</b>									
General	506,000	-	-	506,000	10,000	1.98%	-	0.00%	516,000
Dedicated	1,232,300	-	-	1,232,300	53,000	4.30%	-	0.00%	1,285,300
Federal	-	-	-	-	-	0.00%	-	0.00%	-
<b>Total</b>	<b>1,738,300</b>	-	-	<b>1,738,300</b>	<b>63,000</b>	<b>3.62%</b>	-	-	<b>1,801,300</b>

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

Reporting Agency/Department: Treasurer's Office  
 Contact Person/Title: Laura Steffler / Chief Deputy Treasurer

Agency Code: 150  
 Contact Phone Number: 208-332-2999

Fiscal Year: 2026  
 Contact Email: [laura.steffler@sto.idaho.gov](mailto:laura.steffler@sto.idaho.gov)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC				
Grant Number CFDA#/Cooperative Agreement # /Identifying #	Grant Type	Federal Granting Agency	Grant Title	Grant Description	Pass Through State Agency	Budgeted Program	Award Structure	Grant is Ongoing or Short-Term	Date of Expiration - If Known *Required if Short-term §67- 1917(1)(c), I.C.	Total Grant Amount	State Approv (OT) Annually, (OC) in Base, or (C) Continuou §67- 1917(1)(b), I.C.	MOE or MOU requirements? (Y) Yes or (N) No if question # 2. (67- 1917(1)(d), I.C.)	State Match Required: (Y) Yes or (N) No (67- 1917(1)(d), I.C.)	State Match Description & Fund Source (GF or other state fund) (67-1917(1)(g), I.C.)	Total State Match Amount (67- 1917(1)(d), I.C.)	FY 2022 Actual Federal Expenditures	FY 2022 Actual State Match Expenditures	FY 2023 Actual Federal Expenditures	FY 2023 Actual State Match Expenditures	FY 2024 Actual Federal Funds Received (CASH) 667-1917(1)(a), I.C.	FY 2024 Actual Federal Expenditures	FY 2024 Actual State Match Expenditures § 67- 1917(1)(d), I.C.	FY 2025 Estimated Available Federal Funds 667-1917(1)(b), I.C.	FY 2025 Estimated Federal Expenditures 667- 1917(1)(b), I.C.	FY 2026 Estimated Available Federal Funds 667- 1917(1)(b), I.C.	FY 2026 Estimated Federal Expenditures 667- 1917(1)(b), I.C.	Known Reductions; Plan for 10% or More Reduction Complete question # 3 667-3502(1)(e), I.C.	Grant Reduced by 50% or More from the previous years funding? Complete question #3. 667-1917(2), I.C.				
ARPA	O	U.S. Dept. of Treasury	Idaho Workforce Housing Fund	Created by IC 67-6227. Administered by Idaho Housing and Finance Association. Appropriated as T/B to STD.				Short-term	12/31/2026	\$50,000,000.00	OT	N	N																			
										\$50,000,000.00																						
<b>Total</b>																																

Total FY 2024 All Funds Appropriation (DU 1.00) \$0  
 Federal Funds as Percentage of Funds 667-1917(1)(e), I.C. #DU/DI

2. Identify below for each grant any obligations, agreements, joint exercise of powers agreements, maintenance of efforts agreements, or memoranda of understanding that may be impacted by federal or state decisions regarding federal receipts, include any state matching requirements. 667-1917(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 667-3502(1)(e), I.C. or, 50% or more from the previous year's funding include the plan to either reduce or eliminate the services provided through the grant or to continue the services without a shift to state resources. 667-1917(2), I.C.

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