

Agency Summary And Certification

FY 2026 Request

Agency: Brand Inspection

331

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:

cody.burfile@isp.idaho.gov

Date: 08/30/2024

			FY 2024 Total Appropriation	FY 2024 Total Expenditures	FY 2025 Original Appropriation	FY 2025 Estimated Expenditures	FY 2026 Total Request
Appropriation Unit							
Brand Inspection			4,025,800	3,774,700	4,028,300	4,028,300	4,165,600
Total			4,025,800	3,774,700	4,028,300	4,028,300	4,165,600
By Fund Source							
G	10000	General	0	0	0	0	0
D	22915	Dedicated	4,025,800	3,774,700	4,028,300	4,028,300	4,165,600
Total			4,025,800	3,774,700	4,028,300	4,028,300	4,165,600
By Account Category							
Personnel Cost			3,265,200	3,005,400	3,318,000	3,318,000	3,394,700
Operating Expense			546,400	507,100	525,500	525,500	527,900
Capital Outlay			214,200	262,200	184,800	184,800	243,000
Total			4,025,800	3,774,700	4,028,300	4,028,300	4,165,600
FTP Positions			41.42	41.42	41.42	41.42	41.42
Total			41.42	41.42	41.42	41.42	41.42

Division Description

Request for Fiscal Year: 2026

Agency: Brand Inspection

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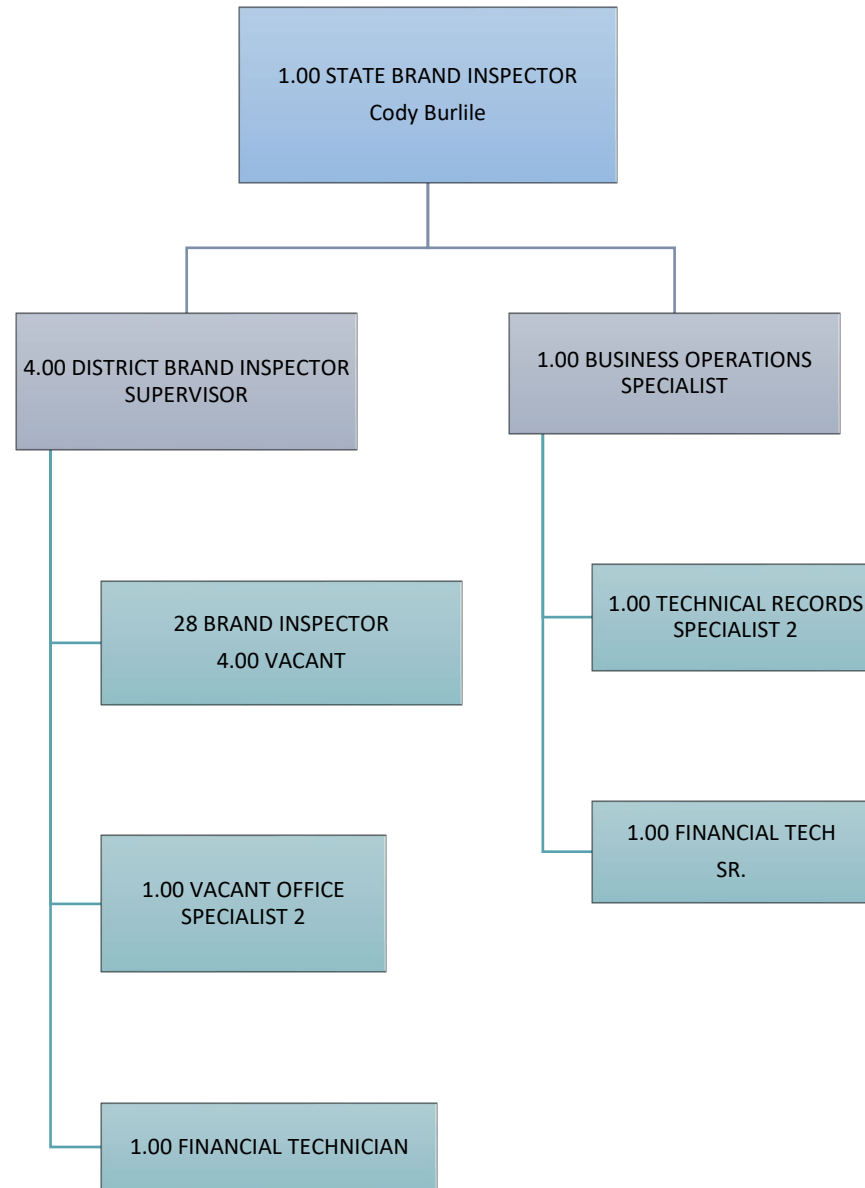
Division: Brand Inspection

B11

Statutory Authority: Idaho Code 25-1161

The Brand Inspection Division provides protection to the livestock industry from losses by theft and illegal slaughter [Statutory Authority: Section 25-1102, Idaho Code].

Idaho State Police
Brands



Agency Revenues

Agency: Brand Inspection

		FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimated Revenue	FY 26 Estimated Revenue	Significant Assumptions
Fund 22915	State Regulatory Funds: State Brand Account (Operating)						
400	Taxes Revenue	0	0	10	0	0	
410	License, Permits & Fees	3,102,000	2,833,815	2,913,200	3,049,700	3,049,700	Added \$100k to FY25 estimated revenues due to fee increases being implemented this year.
433	Fines, Forfeit & Escheats	0	0	39,600	13,200	13,200	
441	Sales of Goods	200	706	200	400	400	
445	Sale of Land, Buildings & Equipment	2,200	35,705	0	12,600	12,600	
470	Other Revenue	35,600	14,866	30,600	27,000	27,000	
State Regulatory Funds: State Brand Account (Operating) Total		3,140,000	2,885,092	2,983,610	3,102,900	3,102,900	
Fund 22916	State Regulatory Funds: Brand Board Recording Acct (Holding)						
410	License, Permits & Fees	445,900	446,640	(399,300)	436,500	436,500	FY24 Revenues in 22916 and Transfers from 22915 were reported to the same account in Luma, hence the negative amount.
460	Interest	4,400	33,590	48,400	28,800	28,800	
State Regulatory Funds: Brand Board Recording Acct (Holding) Total		450,300	480,230	(350,900)	465,300	465,300	
Agency Name Total		3,590,300	3,365,322	2,632,710	3,568,200	3,568,200	

Analysis of Fund Balances

Request for Fiscal Year: 2026

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Fund: State Regulatory Funds: State Brand Account (Operating)

22915

Sources and Uses:

Monies collected in this fund are for livestock inspection fees and reimbursements from the Idaho Beef Council, the Idaho Sheep Commission, the Bureau of Animal Disease and Livestock Control, and Idaho Horse Board. The brand inspection fee on all cattle shall be \$1.25 per head. The inspection fee on horses, mules and asses shall be \$5 per head. There is a minimum fee of \$20.00 for each brand inspection certificate issued, whether for cattle, horses, mules or asses, or a combination thereof. The minimum fee for brand inspection services at any livestock auction is \$50.00 per day (Section 25-1160, Idaho Code). The State Brand Inspector is the collection agent for the Idaho Beef Council, the Idaho Horse Board, the Idaho Sheep Commission and the Bureau of Animal Disease and Livestock Control. The State Brand Inspector shall be reimbursed in an amount determined by the Idaho Beef Council (5%) (Section 25-2907, Idaho Code), and the Idaho Horse Board (10%) (Section 25-2505, Idaho Code), and the Inspector. The Division of Animal Industries is charged an amount to reimburse the State Brand Inspector not to exceed 1-1/4 cents per head (Section 25-232, Idaho Code). Also, transfers are made as needed from the Brand Board Fund Holding account (0229-16).

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate	
01. Beginning Free Fund Balance	275,600	159,000	101,422	196,328	286,728	
02. Encumbrances as of July 1	53,400	126,100	85,806	0	0	
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0	
03. Beginning Cash Balance	329,000	285,100	187,228	196,328	286,728	
04. Revenues (from Form B-11)	3,140,000	2,885,092	2,983,700	3,102,900	3,102,900	Added \$100k to FY25 estimated revenues due to fee increases being implemented this year.
05. Non-Revenue Receipts and Other Adjustments	0	3,194,600	0	0	0	
06. Statutory Transfers In	0	0	0	0	0	
07. Operating Transfers In	100,000	600,000	800,000	800,000	800,000	FY24 Revenues in 22916 and Transfers from 22915 were reported. \$800k was transferred into 22915.
08. Total Available for Year	3,569,000	6,964,792	3,970,928	4,099,228	4,189,628	
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	3,200,860	0	0	0	
12. Cash Expenditures for Prior Year Encumbrances	53,400	126,068	85,800	0	0	
13. Original Appropriation	3,439,300	3,710,900	4,025,800	4,028,300	4,165,600	
14. Prior Year Reappropriations, Supplementals, Recessions	0	0	0	0	0	
15. Non-cogs, Receipts to Appropriations, etc.	2,200	35,705	15,300	0	0	
16. Reversions and Continuous Appropriations	(84,900)	(210,163)	(352,300)	(215,800)	(215,800)	
17. Current Year Reappropriation	0	0	0	0	0	
18. Reserve for Current Year Encumbrances	(126,100)	(85,806)	0	0	0	
19. Current Year Cash Expenditures	3,230,500	3,450,636	3,688,800	3,812,500	3,949,800	
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	3,356,600	3,536,442	3,688,800	3,812,500	3,949,800	
20. Ending Cash Balance	285,100	187,228	196,328	286,728	239,828	
21. Prior Year Encumbrances as of June 30	0	0	0	0	0	
22. Current Year Encumbrances as of June 30	126,100	85,806	0	0	0	
22a. Current Year Reappropriation	0	0	0	0	0	
23. Borrowing Limit	0	0	0	0	0	
24. Ending Free Fund Balance	159,000	101,422	196,328	286,728	239,828	
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0	

Analysis of Fund Balances

Request for Fiscal Year: 2026

24b. Ending Free Fund Balance Including Direct Investments	159,000	101,422	196,328	286,728	239,828
26. Outstanding Loans (if this fund is part of a loan program)	0	0	0	0	0

Note:

Analysis of Fund Balances

Request for Fiscal Year: 2026

Agency: Brand Inspection

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Fund: State Regulatory Funds: Brand Board Recording Acct (Holding)

22916

Sources and Uses:

Monies collected in this fund are for new brand applications and recorded brand renewals. The fee for filing a new brand application is \$50.00 and may be prorated for staggered renewal (§25-1144). Recorded brands shall be renewed every five years. The fee for filing each such renewal application shall be not more than \$100.00 (§25-1145).

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate	
01. Beginning Free Fund Balance	1,141,600	1,490,800	2,577,519	3,826,619	4,291,919	
02. Encumbrances as of July 1	0	0	0	0	0	
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0	
03. Beginning Cash Balance	1,141,600	1,490,800	2,577,519	3,826,619	4,291,919	
04. Revenues (from Form B-11)	450,300	480,230	449,100	465,300	465,300	FY24 Revenues in 22916 and Transfers from 22915 were reported. \$800k was transferred out, \$449,100 revenues were collected.
05. Non-Revenue Receipts and Other Adjustments	(1,100)	6,489	0	0	0	
06. Statutory Transfers In	0	0	0	0	0	
07. Operating Transfers In	0	0	0	0	0	
08. Total Available for Year	1,590,800	1,977,519	3,026,619	4,291,919	4,757,219	
09. Statutory Transfers Out	0	0	0	0	0	
10. Operating Transfers Out	100,000	(600,000)	(800,000)	0	0	
11. Non-Expenditure Distributions and Other Adjustments	0	0	0	0	0	
12. Cash Expenditures for Prior Year Encumbrances	0	0	0	0	0	
13. Original Appropriation	0	0	0	0	0	
14. Prior Year Reappropriations, Supplementals, Recessions	0	0	0	0	0	
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0	
16. Reversions and Continuous Appropriations	0	0	0	0	0	
17. Current Year Reappropriation	0	0	0	0	0	
18. Reserve for Current Year Encumbrances	0	0	0	0	0	
19. Current Year Cash Expenditures	0	0	0	0	0	
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	0	0	0	0	0	
20. Ending Cash Balance	1,490,800	2,577,519	3,826,619	4,291,919	4,757,219	
21. Prior Year Encumbrances as of June 30	0	0	0	0	0	
22. Current Year Encumbrances as of June 30	0	0	0	0	0	
22a. Current Year Reappropriation	0	0	0	0	0	
23. Borrowing Limit	0	0	0	0	0	
24. Ending Free Fund Balance	1,490,800	2,577,519	3,826,619	4,291,919	4,757,219	
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0	
24b. Ending Free Fund Balance Including Direct Investments	1,490,800	2,577,519	3,826,619	4,291,919	4,757,219	
26. Outstanding Loans (if this fund is part of a loan program)	0	0	0	0	0	

Note:

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	Brand Inspection						331
Division	Brand Inspection						BI1
Appropriation Unit	Brand Inspection						LEAF
FY 2024 Total Appropriation							
1.00	FY 2024 Total Appropriation						LEAF
	H359						
	22915 Dedicated	41.42	3,265,200	546,400	214,200	0	4,025,800
		41.42	3,265,200	546,400	214,200	0	4,025,800
1.13	PY Executive Carry Forward						LEAF
	10000 General	0.00	0	29,000	0	0	29,000
	22915 Dedicated	0.00	0	0	85,800	0	85,800
		0.00	0	29,000	85,800	0	114,800
1.21	Account Transfers						LEAF
	22915 Dedicated	0.00	(100,000)	100,000	0	0	0
		0.00	(100,000)	100,000	0	0	0
1.41	Receipts to Appropriation						LEAF
	22915 Dedicated	0.00	0	0	15,300	0	15,300
		0.00	0	0	15,300	0	15,300
1.61	Reverted Appropriation Balances						LEAF
	10000 General	0.00	0	(29,000)	0	0	(29,000)
	22915 Dedicated	0.00	(159,800)	(139,300)	(53,100)	0	(352,200)
		0.00	(159,800)	(168,300)	(53,100)	0	(381,200)
FY 2024 Actual Expenditures							
2.00	FY 2024 Actual Expenditures						LEAF
	10000 General	0.00	0	0	0	0	0
	22915 Dedicated	41.42	3,005,400	507,100	262,200	0	3,774,700
		41.42	3,005,400	507,100	262,200	0	3,774,700
FY 2025 Original Appropriation							
3.00	FY 2025 Original Appropriation						LEAF
	S1266 & S1435						
	22915 Dedicated	41.42	3,318,000	520,700	0	0	3,838,700
	OT 22915 Dedicated	0.00	0	4,800	184,800	0	189,600
		41.42	3,318,000	525,500	184,800	0	4,028,300
FY 2025 Total Appropriation							
5.00	FY 2025 Total Appropriation						LEAF
	22915 Dedicated	41.42	3,318,000	520,700	0	0	3,838,700
	OT 22915 Dedicated	0.00	0	4,800	184,800	0	189,600

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
		41.42	3,318,000	525,500	184,800	0	4,028,300
FY 2025 Estimated Expenditures							
7.00	FY 2025 Estimated Expenditures						LEAF
22915	Dedicated	41.42	3,318,000	520,700	0	0	3,838,700
OT 22915	Dedicated	0.00	0	4,800	184,800	0	189,600
		41.42	3,318,000	525,500	184,800	0	4,028,300
Base Adjustments							
8.41	Removal of One-Time Expenditures						LEAF
This decision unit removes one-time appropriation for FY 20258.							
OT 22915	Dedicated	0.00	0	(4,800)	(184,800)	0	(189,600)
		0.00	0	(4,800)	(184,800)	0	(189,600)
FY 2026 Base							
9.00	FY 2026 Base						LEAF
22915	Dedicated	41.42	3,318,000	520,700	0	0	3,838,700
OT 22915	Dedicated	0.00	0	0	0	0	0
		41.42	3,318,000	520,700	0	0	3,838,700
Program Maintenance							
10.11	Change in Health Benefit Costs						LEAF
This decision unit reflects a change in the employer health benefit costs.							
22915	Dedicated	0.00	52,000	0	0	0	52,000
		0.00	52,000	0	0	0	52,000
10.12	Change in Variable Benefit Costs						LEAF
This decision unit reflects a change in variable benefits.							
22915	Dedicated	0.00	1,300	0	0	0	1,300
		0.00	1,300	0	0	0	1,300
10.61	Salary Multiplier - Regular Employees						LEAF
This decision unit reflects a 1% salary multiplier for Regular Employees.							
22915	Dedicated	0.00	23,400	0	0	0	23,400
		0.00	23,400	0	0	0	23,400
FY 2026 Total Maintenance							
11.00	FY 2026 Total Maintenance						LEAF
22915	Dedicated	41.42	3,394,700	520,700	0	0	3,915,400
OT 22915	Dedicated	0.00	0	0	0	0	0
		41.42	3,394,700	520,700	0	0	3,915,400
Line Items							
12.55	Repair, Replacement, or Alteration Costs						LEAF
OT 22915	Dedicated	0.00	0	7,200	243,000	0	250,200
		0.00	0	7,200	243,000	0	250,200
FY 2026 Total							

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
13.00	FY 2026 Total							LEAF
	22915 Dedicated	41.42	3,394,700	520,700	0	0	3,915,400	
	OT 22915 Dedicated	0.00	0	7,200	243,000	0	250,200	
		41.42	3,394,700	527,900	243,000	0	4,165,600	

PCF Detail Report

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Agency: Brand Inspection

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Appropriation Unit: Brand Inspection

LEAF

Fund: State Regulatory Funds: State Brand Account (Operating)

22915

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	34.84	1,628,604	455,000	441,891	2,525,495
		Total from PCF	34.84	1,628,604	455,000	441,891	2,525,495
		FY 2025 ORIGINAL APPROPRIATION	41.42	2,233,621	538,460	545,919	3,318,000
		Unadjusted Over or (Under) Funded:	6.58	605,017	83,460	104,028	792,505
Adjustments to Wage and Salary							
331001	18C	Brand Inspector 7720	1.00	39,603	13,000	10,943	63,546
5554	R80						
331001	18C	Brand Inspector 7720	1.00	44,160	13,000	12,202	69,362
5555	R80						
331001	18C	Brand Inspector 7720	1.00	44,160	13,000	12,202	69,362
5567	R80						
331001	18C	Brand Inspector 7720	1.00	44,160	13,000	12,202	69,362
5591	R80						
331001	243C	Office Specialist 2 8810	1.00	30,568	13,000	7,624	51,192
5615	R90						
NEWP-194843	90000	GROUP POSITION , Std Benefits/No NE Ret/No Health	.00	165,832	0	17,098	182,930
Estimated Salary Needs							
		Board, Group, & Missing Positions	.00	165,832	0	17,098	182,930
		Permanent Positions	39.84	1,831,255	520,000	497,064	2,848,319
		Estimated Salary and Benefits	39.84	1,997,087	520,000	514,162	3,031,249
Adjusted Over or (Under) Funding							
		Original Appropriation	1.58	236,534	18,460	31,757	286,751
		Estimated Expenditures	1.58	236,534	18,460	31,757	286,751
		Base	1.58	236,534	18,460	31,757	286,751

PCF Summary Report

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Appropriation Unit: Brand Inspection

LEAF

Fund: State Regulatory Funds: State Brand Account (Operating)

22915

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2025 ORIGINAL APPROPRIATION	41.42	2,233,621	538,460	545,919	3,318,000
5.00	FY 2025 TOTAL APPROPRIATION	41.42	2,233,621	538,460	545,919	3,318,000
7.00	FY 2025 ESTIMATED EXPENDITURES	41.42	2,233,621	538,460	545,919	3,318,000
9.00	FY 2026 BASE	41.42	2,233,621	538,460	545,919	3,318,000
10.11	Change in Health Benefit Costs	0.00	0	52,000	0	52,000
10.12	Change in Variable Benefit Costs	0.00	0	0	1,300	1,300
10.61	Salary Multiplier - Regular Employees	0.00	18,400	0	5,000	23,400
11.00	FY 2026 PROGRAM MAINTENANCE	41.42	2,252,021	590,460	552,219	3,394,700
13.00	FY 2026 TOTAL REQUEST	41.42	2,252,021	590,460	552,219	3,394,700

One-Time Operating & One-Time Capital Outlay Summary

Request for Fiscal Year: 2026

Agency: Brand Inspection

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Priority	Appropriation Unit	DU	Fund	Summary Account	Item Description	Current Mileage	Date Acquired	Quantity in Stock	Request Quantity Desired	Request Unit Cost	Request Total Cost	
Detail												
1	LEAF	12.55	22915	755	Ford F150s (See attachment titled "Brands 6700 Form Vehicle Detail)	0		0.00	4.00	47,000.00	162,000	
1	LEAF	12.55	22915	755	Dodge Rams (See attachment titled "Brands 6700 Form Vehicle Detail)	0		0.00	2.00	47,000.00	81,000	
2	LEAF	12.55	22915	625	High-end Tablets	0		0.00	2.00	1,330.00	2,700	
3	LEAF	12.55	22915	625	High-end Ultra Thin Laptops	0		0.00	2.00	2,250.00	4,500	
Subtotal								0.00	10.00		250,200	
Grand Total by Appropriation Unit												
LEAF												250,200
Subtotal											250,200	
Grand Total by Decision Unit												
12.55												250,200
Subtotal											250,200	
Grand Total by Fund Source												
			22915									250,200
Subtotal											250,200	
Grand Total by Summary Account												
				625				0.00	4.00	7,200		
				755				0.00	6.00	243,000		
Subtotal								0.00	10.00		250,200	