

**Agency Summary And Certification**

**FY 2026 Request**

**Agency:** Racing Commission

332

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:**

Bill Gardiner

**Date:** 08/30/2024

			<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>							
Racing Commission			472,400	237,000	478,000	478,000	480,500
<b>Total</b>			<b>472,400</b>	<b>237,000</b>	<b>478,000</b>	<b>478,000</b>	<b>480,500</b>
<b>By Fund Source</b>							
D	22900	Dedicated	442,400	236,200	448,000	448,000	450,500
D	48500	Dedicated	30,000	800	30,000	30,000	30,000
<b>Total</b>			<b>472,400</b>	<b>237,000</b>	<b>478,000</b>	<b>478,000</b>	<b>480,500</b>
<b>By Account Category</b>							
Personnel Cost			282,500	164,800	285,800	285,800	288,300
Operating Expense			159,900	71,400	162,200	162,200	162,200
Trustee/Benefit			30,000	800	30,000	30,000	30,000
<b>Total</b>			<b>472,400</b>	<b>237,000</b>	<b>478,000</b>	<b>478,000</b>	<b>480,500</b>
FTP Positions			3.00	3.00	3.00	3.00	3.00
<b>Total</b>			<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

**Division Description****Request for Fiscal Year:** 2026**Agency:** Racing Commission

332

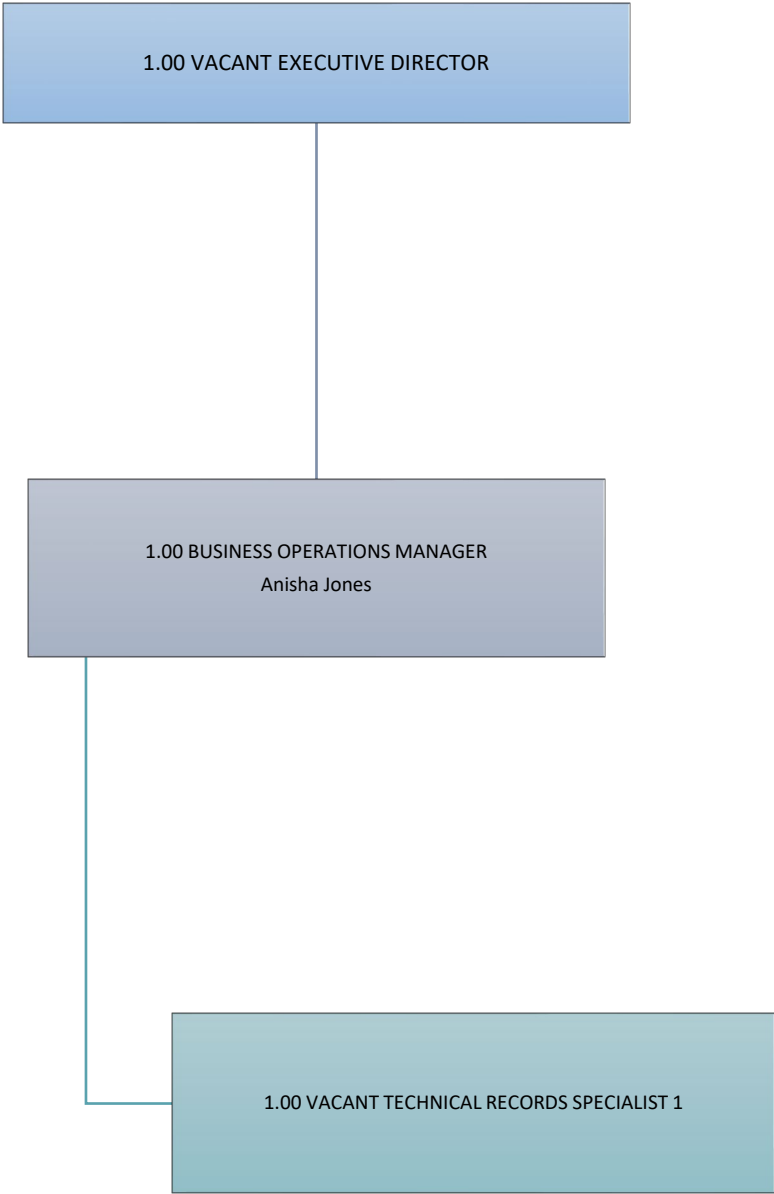
**Division:** Racing Commission

RC1

**Statutory Authority:** Idaho Code 54-2507

The Racing Commission maintains horse racing requirements that protect racing participants and the public from illegal actions surrounding racing operations. The commission appoints a director and a business operations manager to perform the year-round operations as well as state stewards, veterinarians, mutuel inspectors, and licensing clerks during the racing season to ensure the honest operation of the pari-mutuel system and compliance with the Idaho Racing Act [Statutory Authority: Section 54-2507, Idaho Code].

Idaho State Police  
Racing Commission



**Agency Revenues**

Agency: Racing Commission

		FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimated Revenue	FY 26 Estimated Revenue	Significant Assumptions
<b>Fund</b>	22900 State Regulatory Funds						
410	License, Permits & Fees	70,600	64,705	101,100	78,800	78,800	Please refer to the 332 Racing - Letter Regarding FY24 Revenues attached for all FY24 Actuals recorded.
433	Fines, Forfeit & Escheats	1,700	2,200	0	2,000	2,000	
463	Rent And Lease Income	0	0	0	0	0	
470	Other Revenue	228,800	238,499	179,800	215,700	215,700	
482	Other Fund Stat	0	0	0	0	0	
	<b>State Regulatory Funds Total</b>	<b>301,100</b>	<b>305,404</b>	<b>280,900</b>	<b>296,500</b>	<b>296,500</b>	
<b>Fund</b>	48100 Income Funds						
410	License, Permits & Fees	9,000	6,501	0	7,800	7,800	
470	Other Revenue	61,400	56,159	0	58,800	58,800	
	<b>Income Funds Total</b>	<b>70,400</b>	<b>62,660</b>	<b>0</b>	<b>66,600</b>	<b>66,600</b>	
<b>Fund</b>	48101 Income Funds: Public School Income Fund						
410	License, Permits & Fees	0	0	0	0	0	
	<b>Income Funds: Public School Income Fund Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Fund</b>	48501 Pari-Mutuel Dist Fund: Track Distrib Acct (Small Track)						
410	License, Permits & Fees	100	64,296	0	32,200	32,200	
470	Other Revenue	0	0	0	0	0	
482	Other Fund Stat	0	0	0	0	0	
	<b>Pari-Mutuel Dist Fund: Track Distrib Acct (Small Track) Total</b>	<b>100</b>	<b>64,296</b>	<b>0</b>	<b>32,200</b>	<b>32,200</b>	
<b>Fund</b>	48502 Pari-Mutuel Dist Fund: Breed Dist Account						
410	License, Permits & Fees	0	0	0	0	0	
470	Other Revenue	0	0	0	0	0	
	<b>Pari-Mutuel Dist Fund: Breed Dist Account Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Agency Revenues**

Request for Fiscal Year: 2026

<b>Fund</b> 48504	Pari-Mutuel Dist Fund: Kootenai-Greyhound Simulcasting					
410	License, Permits & Fees	0	0	0	0	0
470	Other Revenue	1,200	1,168	0	1,200	1,200
<b>Pari-Mutuel Dist Fund: Kootenai-Greyhound Simulcasting Total</b>		<b>1,200</b>	<b>1,168</b>	<b>0</b>	<b>1,200</b>	<b>1,200</b>
<b>Fund</b> 48505	Pari-Mutuel Dist Fund: Breeder/Owner-Greyhound Simulcasting					
470	Other Revenue	600	584	0	600	600
<b>Pari-Mutuel Dist Fund: Breeder/Owner-Greyhound Simulcasting Total</b>		<b>600</b>	<b>584</b>	<b>0</b>	<b>600</b>	<b>600</b>
<b>Fund</b> 48512	Pari-Mutuel Dist Fund: Track Purse Enhancement Acct					
410	License, Permits & Fees	0	0	0	0	0
470	Other Revenue	0	0	0	0	0
482	Other Fund Stat	0	0	0	0	0
<b>Pari-Mutuel Dist Fund: Track Purse Enhancement Acct Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund</b> 48514	Pari-Mutuel Dist Fund: Simulcast Purse Moneys Fund					
410	License, Permits & Fees	0	0	62,800	20,900	20,900
460	Interest	0	0	1,300	400	400
470	Other Revenue	0	0	0	0	0
<b>Pari-Mutuel Dist Fund: Simulcast Purse Moneys Fund Total</b>		<b>0</b>	<b>0</b>	<b>64,100</b>	<b>21,300</b>	<b>21,300</b>
<b>Agency Name Total</b>		<b>373,400</b>	<b>434,112</b>	<b>345,000</b>	<b>418,400</b>	<b>418,400</b>

**Analysis of Fund Balances**

Request for Fiscal Year: 2026

Agency: Brand Inspection

331

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
<b>01. Beginning Free Fund Balance</b>	<b>1,141,600</b>	<b>1,490,800</b>	<b>2,577,519</b>	<b>1,875,719</b>	<b>2,068,919</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>1,141,600</b>	<b>1,490,800</b>	<b>2,577,519</b>	<b>1,875,719</b>	<b>2,068,919</b>
04. Revenues (from Form B-11)	450,300	480,230	(350,900)	193,200	193,200
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
<b>08. Total Available for Year</b>	<b>1,590,800</b>	<b>1,977,519</b>	<b>2,226,619</b>	<b>2,068,919</b>	<b>2,262,119</b>
09. Statutory Transfers Out	0	0	0	0	0
10. Operating Transfers Out	100,000	(600,000)	350,900	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>1,490,800</b>	<b>2,577,519</b>	<b>1,875,719</b>	<b>2,068,919</b>	<b>2,262,119</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>1,490,800</b>	<b>2,577,519</b>	<b>1,875,719</b>	<b>2,068,919</b>	<b>2,262,119</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>1,490,800</b>	<b>2,577,519</b>	<b>1,875,719</b>	<b>2,068,919</b>	<b>2,262,119</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: Racing Commission

332

Fund: State Regulatory Funds

22900

Sources and Uses:

Each licensee conducting the pari-mutuel system for live or simulcast horse races shall distribute 1.25% of gross daily receipts and 0.75% of exotic wagers to the Racing Commission Fund, in accordance with §54-2513. Each licensee conducting the pari-mutuel system for historical horse races shall distribute 0.50% of gross daily receipts to the Racing Commission Fund in accordance with §54-2512A. In addition, each individual participating at any race meet must secure a license from the commission. The license fees are set by the commission per §54-2506. The budget system fund detail 0229-06 is used to denote the Idaho State Racing Commission Fund.

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate
<b>01. Beginning Free Fund Balance</b>	<b>259,500</b>	<b>228,700</b>	<b>197,305</b>	<b>413,005</b>	<b>375,705</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>259,500</b>	<b>228,700</b>	<b>197,305</b>	<b>413,005</b>	<b>375,705</b>
04. Revenues (from Form B-11)	301,100	305,404	280,900	295,800	295,800
05. Non-Revenue Receipts and Other Adjustments	600	(17)	0	0	0
06. Statutory Transfers In	0	0	0	0	0
07. Operating Transfers In	0	0	171,000	0	0
<b>08. Total Available for Year</b>	<b>561,200</b>	<b>534,087</b>	<b>649,205</b>	<b>708,805</b>	<b>671,505</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	1,600	(271)	0	0	0
12. Cash Expenditures for Prior Year Encumbrances	0	0	0	0	0
13. Original Appropriation	398,700	407,800	442,400	448,000	450,500
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	(67,800)	(70,747)	(206,200)	(114,900)	(114,900)
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>330,900</b>	<b>337,053</b>	<b>236,200</b>	<b>333,100</b>	<b>335,600</b>
<b>19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)</b>	<b>330,900</b>	<b>337,053</b>	<b>236,200</b>	<b>333,100</b>	<b>335,600</b>
<b>20. Ending Cash Balance</b>	<b>228,700</b>	<b>197,305</b>	<b>413,005</b>	<b>375,705</b>	<b>335,905</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>228,700</b>	<b>197,305</b>	<b>413,005</b>	<b>375,705</b>	<b>335,905</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>228,700</b>	<b>197,305</b>	<b>413,005</b>	<b>375,705</b>	<b>335,905</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>

Please refer to the 332 Racing - Letter Regarding FY24 Revenues attached for all FY24 Actuals recorded.

Note:

**Analysis of Fund Balances**

Request for Fiscal Year: 2026

**Agency:** Racing Commission

332

**Fund:** Pari-Mutuel Distribution Fund

48500

Sources and Uses:

TRACK DISTRIBUTION/A.K.A. SMALL TRACK FUND: Moneys in this fund detail come from one-half of one percent from the pari-mutuel system for live horse races and five percent from the advance deposit wagering account. All moneys are appropriated to the commission  
 TRACK DISTRIBUTION/A.K.A. SMALL TRACK FUND: Recipient horse racing tracks shall be those which, during the race meet year of distribution, have an average daily handle of less than \$60,000.

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate
<b>01. Beginning Free Fund Balance</b>	<b>1,100</b>	<b>600</b>	<b>977</b>	<b>1,977</b>	<b>2,277</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>1,100</b>	<b>600</b>	<b>977</b>	<b>1,977</b>	<b>2,277</b>
04. Revenues (from Form B-11)	1,800	1,800	1,800	1,800	1,800
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>2,900</b>	<b>2,400</b>	<b>2,777</b>	<b>3,777</b>	<b>4,077</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	30,000	30,000	30,000	30,000	30,000
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	(27,700)	(28,577)	(29,200)	(28,500)	(28,500)
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>2,300</b>	<b>1,423</b>	<b>800</b>	<b>1,500</b>	<b>1,500</b>
<b>19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)</b>	<b>2,300</b>	<b>1,423</b>	<b>800</b>	<b>1,500</b>	<b>1,500</b>
<b>20. Ending Cash Balance</b>	<b>600</b>	<b>977</b>	<b>1,977</b>	<b>2,277</b>	<b>2,577</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>600</b>	<b>977</b>	<b>1,977</b>	<b>2,277</b>	<b>2,577</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>600</b>	<b>977</b>	<b>1,977</b>	<b>2,277</b>	<b>2,577</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>

Please refer to the 332 Racing - Letter Regarding FY24 Revenues attached for all FY24 Actuals recorded.

Note:



		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>Agency</b>	Racing Commission						332
<b>Division</b>	Racing Commission						RC1
<b>Appropriation Unit</b>	Racing Commission						LEAG
<b>FY 2024 Total Appropriation</b>							
1.00	FY 2024 Total Appropriation						LEAG
	H359						
	22900 Dedicated	3.00	282,500	159,900	0	0	442,400
	48500 Dedicated	0.00	0	0	0	30,000	30,000
		3.00	282,500	159,900	0	30,000	472,400
1.61	Reverted Appropriation Balances						LEAG
	22900 Dedicated	0.00	(117,700)	(88,500)	0	0	(206,200)
	48500 Dedicated	0.00	0	0	0	(29,200)	(29,200)
		0.00	(117,700)	(88,500)	0	(29,200)	(235,400)
<b>FY 2024 Actual Expenditures</b>							
2.00	FY 2024 Actual Expenditures						LEAG
	22900 Dedicated	3.00	164,800	71,400	0	0	236,200
	48500 Dedicated	0.00	0	0	0	800	800
		3.00	164,800	71,400	0	800	237,000
<b>FY 2025 Original Appropriation</b>							
3.00	FY 2025 Original Appropriation						LEAG
	S1435 & S1266						
	22900 Dedicated	3.00	285,800	162,200	0	0	448,000
	48500 Dedicated	0.00	0	0	0	30,000	30,000
		3.00	285,800	162,200	0	30,000	478,000
<b>FY 2025 Total Appropriation</b>							
5.00	FY 2025 Total Appropriation						LEAG
	22900 Dedicated	3.00	285,800	162,200	0	0	448,000
	48500 Dedicated	0.00	0	0	0	30,000	30,000
		3.00	285,800	162,200	0	30,000	478,000
<b>FY 2025 Estimated Expenditures</b>							
7.00	FY 2025 Estimated Expenditures						LEAG
	22900 Dedicated	3.00	285,800	162,200	0	0	448,000
	48500 Dedicated	0.00	0	0	0	30,000	30,000
		3.00	285,800	162,200	0	30,000	478,000
<b>FY 2026 Base</b>							
9.00	FY 2026 Base						LEAG
	22900 Dedicated	3.00	285,800	162,200	0	0	448,000
	48500 Dedicated	0.00	0	0	0	30,000	30,000

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
		3.00	285,800	162,200	0	30,000	478,000
<b>Program Maintenance</b>							
10.11	Change in Health Benefit Costs						LEAG
This decision unit reflects a change in the employer health benefit costs.							
22900	Dedicated	0.00	1,300	0	0	0	1,300
		0.00	1,300	0	0	0	1,300
10.12	Change in Variable Benefit Costs						LEAG
This decision unit reflects a change in variable benefits.							
22900	Dedicated	0.00	0	0	0	0	0
		0.00	0	0	0	0	0
10.61	Salary Multiplier - Regular Employees						LEAG
This decision unit reflects a 1% salary multiplier for Regular Employees.							
22900	Dedicated	0.00	1,200	0	0	0	1,200
		0.00	1,200	0	0	0	1,200
<b>FY 2026 Total Maintenance</b>							
11.00	FY 2026 Total Maintenance						LEAG
22900	Dedicated	3.00	288,300	162,200	0	0	450,500
48500	Dedicated	0.00	0	0	0	30,000	30,000
		3.00	288,300	162,200	0	30,000	480,500
<b>FY 2026 Total</b>							
13.00	FY 2026 Total						LEAG
22900	Dedicated	3.00	288,300	162,200	0	0	450,500
48500	Dedicated	0.00	0	0	0	30,000	30,000
		3.00	288,300	162,200	0	30,000	480,500

**PCF Detail Report**

Request for Fiscal Year: 2026

Agency: Racing Commission

332

Appropriation Unit: Racing Commission

LEAG

Fund: State Regulatory Funds

22900

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
<b>Totals from Personnel Cost Forecast (PCF)</b>							
		Permanent Positions	1.00	63,731	13,000	14,735	91,466
		Total from PCF	<b>1.00</b>	<b>63,731</b>	<b>13,000</b>	<b>14,735</b>	<b>91,466</b>
		<b>FY 2025 ORIGINAL APPROPRIATION</b>	<b>3.00</b>	<b>201,271</b>	<b>39,000</b>	<b>45,529</b>	<b>285,800</b>
		<b>Unadjusted Over or (Under) Funded:</b>	<b>2.00</b>	<b>137,540</b>	<b>26,000</b>	<b>30,794</b>	<b>194,334</b>
<b>Adjustments to Wage and Salary</b>							
NEWP-283989	90000	GROUP POSITION , Std Benefits/No NE Ret/No Health	.00	39,520	0	3,355	42,875
<b>Estimated Salary Needs</b>							
		Board, Group, & Missing Positions	.00	39,520	0	3,355	42,875
		Permanent Positions	1.00	63,731	13,000	14,735	91,466
		<b>Estimated Salary and Benefits</b>	<b>1.00</b>	<b>103,251</b>	<b>13,000</b>	<b>18,090</b>	<b>134,341</b>
<b>Adjusted Over or (Under) Funding</b>							
		<b>Original Appropriation</b>	<b>2.00</b>	<b>98,020</b>	<b>26,000</b>	<b>27,439</b>	<b>151,459</b>
		<b>Estimated Expenditures</b>	<b>2.00</b>	<b>98,020</b>	<b>26,000</b>	<b>27,439</b>	<b>151,459</b>
		<b>Base</b>	<b>2.00</b>	<b>98,020</b>	<b>26,000</b>	<b>27,439</b>	<b>151,459</b>

**PCF Summary Report**

Request for Fiscal Year: 202  
6

**Agency:** Racing Commission

332

**Appropriation Unit:** Racing Commission

LEAG

**Fund:** State Regulatory Funds

22900

DU		FTP	Salary	Health	Variable Benefits	Total
<b>3.00</b>	<b>FY 2025 ORIGINAL APPROPRIATION</b>	<b>3.00</b>	<b>201,271</b>	<b>39,000</b>	<b>45,529</b>	<b>285,800</b>
<b>5.00</b>	<b>FY 2025 TOTAL APPROPRIATION</b>	<b>3.00</b>	<b>201,271</b>	<b>39,000</b>	<b>45,529</b>	<b>285,800</b>
<b>7.00</b>	<b>FY 2025 ESTIMATED EXPENDITURES</b>	<b>3.00</b>	<b>201,271</b>	<b>39,000</b>	<b>45,529</b>	<b>285,800</b>
<b>9.00</b>	<b>FY 2026 BASE</b>	<b>3.00</b>	<b>201,271</b>	<b>39,000</b>	<b>45,529</b>	<b>285,800</b>
10.11	Change in Health Benefit Costs	0.00	0	1,300	0	1,300
10.12	Change in Variable Benefit Costs	0.00	0	0	0	0
10.61	Salary Multiplier - Regular Employees	0.00	1,000	0	200	1,200
<b>11.00</b>	<b>FY 2026 PROGRAM MAINTENANCE</b>	<b>3.00</b>	<b>202,271</b>	<b>40,300</b>	<b>45,729</b>	<b>288,300</b>
<b>13.00</b>	<b>FY 2026 TOTAL REQUEST</b>	<b>3.00</b>	<b>202,271</b>	<b>40,300</b>	<b>45,729</b>	<b>288,300</b>

## ***Director Attestation for Performance Report***

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In accordance with *Idaho Code* 67-1904, I certify the data provided in the Performance Report has been internally assessed for accuracy, and, to the best of my knowledge, is deemed to be accurate.

Department: Idaho Racing Commission



\_\_\_\_\_  
Director's Signature

08/30/2024

\_\_\_\_\_  
Date

Please return to:

Division of Financial Management  
304 N. 8<sup>th</sup> Street, 3<sup>rd</sup> Floor  
Boise, Idaho 83720-0032

FAX: 334-2438

E-mail: [info@dfm.idaho.gov](mailto:info@dfm.idaho.gov)

**Part I – Agency Profile**

**Agency Overview**

The Idaho State Racing Commission was created to enhance, promote and protect the live race industry in the state of Idaho. Our mission is accomplished through licensing; regulations and supervision of all live and simulcast race meets in this state under the terms of the Horse Racing Act, *Idaho Code*, Title 54, Chapter 25.

The Racing Commission is comprised of three members appointed by the Governor and confirmed by the Senate for six-year terms. The Executive Director is appointed by the Director of Idaho State Police, who then in turn hires and manages the office staff and part-time regulatory personnel, under the direction of the Idaho State Police. Since February of 2015 the commission has been without an Executive Director. Remaining employees are 2 full time administration persons, (1) seasonal part-time licensing clerk, and (3) three part-time seasonal stewards to perform the day-to-day operations. The Racing Commission’s office is located in Meridian at the Idaho State Police facility. A small satellite office was opened in Blackfoot in late 2021 to better serve the industry as most live horse racing occurs in the southeastern part of our state.

Commission Members:

- Chairman Nikeela Abrams
- Commissioner Scot Ludwig
- Commissioner Matthew Woodington

ISP Director:

Colonel Kedrick Wills

The Idaho State Racing Commission is a dedicated fund agency with its revenue coming from a percentage of the pari-mutuel handle, licensing fees and fines. Revenue is driven by the industry.

Revenues for the Commission have been very low in the past several years due to the closure of the largest track located in the heaviest populated area of the state. During the 2021 regular session of the 65<sup>th</sup> Idaho Legislature, SB1178 was brought forward by the industry as a way to better fund the Commission. This change amended existing law to provide for a retention of a percentage of advance deposit wagering monies by the Idaho State Racing Commission for racing administration. The legislation passed and was signed by the Governor on May 5<sup>th</sup>, 2021. The industry continues discussions on other possible revenue streams which will help continue to fund this long held tradition in Idaho alive.

**Core Functions/Idaho Code**

The Idaho State Racing Commission has authority to prepare and promulgate a complete set of rules and regulations to govern race meets in order to ensure the individuals who participate at race meets will act in the best interest of racing. It is the duty of the Racing Commission to license, regulate, and supervise all race meets held in this state. (Title 54, Chapter 25, *Idaho Code*)

**Revenue and Expenditures**

Revenue	FY 2021	FY 2022	FY 2023	FY 2024
Racing Commission	\$303,900	\$299,400	\$305,400	
Pari-mutuel Distributions \$	\$2,400	\$1,700	\$1,700	
<b>Total</b>	<b>\$306,300</b>	<b>\$301,100</b>	<b>\$307,100</b>	

<b>Expenditures</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>
Personnel Costs	\$132,500	\$187,600	\$203,300	
Operating Expenditures	\$78,000	\$143,300	\$133,700	
Capital Outlay	\$0.00	\$0	\$0	
Trustee/Benefit Payments	\$2,500	\$2,300	\$1,400	
<b>Total</b>	<b>\$213,000</b>	<b>\$333,200</b>	<b>\$338,400</b>	

**Profile of Cases Managed and/or Key Services Provided**

<b>Cases Managed and/or Key Services Provided</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>
Occupational Licenses	\$61,434	\$61,188	\$54,614	
Fines	\$1,050	\$1,600	\$2,200	

**Part II – Performance Measures**

<b>Maintain the Integrity of Horse Racing in Idaho</b>						
<b><u>Objective 1.1 – Safety:</u></b>	actual	100%	100%	100%		
	target	100%	100%	100%		
<b><u>Performance Measure:</u></b> While performing a comprehensive inspection for pari-mutuel racetracks, the Commission seeks to ensure the facilities at the racetracks and the operations comply fully with the statutes and rules of the Commission. Reports are provided to the Racing Association personnel as well as the Idaho State Racing Commission Personal for review/and suggestions.						
<b><u>Objective 1.2 – Owners and Trainers:</u></b>	actual	100%	100%	100%		
	target	100%	100%	100%		
<b><u>Performance Measure:</u></b> Any licensees providing false information on their application may have their license suspended or revoked and could be fined by the Commission. Commission staff meets with licensees to interview and document pertinent information regarding licensee.						
<b><u>Objective 1.3 – Race Meet</u></b>	actual	100%	100%	100%		
	target	100%	100%	100%		
<b><u>Performance Measures:</u></b> 1. Jockeys must have a physical performed prior to being licensed and must provide a doctor's release after any incident. Jockey's will provide the required documentation to the Racing Commission prior to racing.						

<p>2. Horses and jockeys will submit to urine and blood tests as required by the State Vet or the Board of Stewards.</p> <p>3. Horses are free from any forbidden medication or drugs prior to races.</p> <p>4. All races are monitored by State Stewards and are recorded for the fair and equitable treatment of all parties and are scrutinized to identify any possible illegal practices.</p>						
<p><b>Objective 1.4 – Rules</b></p> <p><b>Performance Measure:</b> Investigate all rule infractions and sanction penalties as required for violations. Continually review IDAPA rules for improvement/updates.</p>	actual	100%	100%	100%		
	target	100%	100%	100%		
<b>PROMOTE CLEAR COMMUNICATION WITH THE PUBLIC</b>						
<p><b>Objective 2.1: <u>Develop and present a unified, well-organized image to the public. Continue to provide the public with opportunities for input regarding the integrity of rule enforcement at Commission meetings, as well as participating in other opportunities to interact with horseman’s groups, tracks and breed associations as needed.</u></b></p> <p><b>Performance Measure:</b> The Commission holds quarterly and special open meetings for the public to attend. All meetings are made available to attend virtually as well as posted on the Commission website and Town Hall Idaho. At quarterly Commission meetings, PUBLIC COMMENTS regarding items on the agenda is added to encourage input from racing industry.</p>	actual	100%	100%	100%		
	target	100%	100%	100%		
<b>CHART THE FINANCIAL FUTURE OF THE IDAHO STATE RACING COMMISSION.</b>						
<p><b>Objective 3.1: <u>Operate the Idaho State Racing Commission in the most cost-effective manner.</u></b></p> <p><b>Performance Measure:</b> The Commission Office located in Meridian has downsized in office space and opened a small office on the Eastern side of the state to be more available to horsemen and closer to the racetracks, as we run mostly all races in Southeastern Idaho.</p>	actual	100%	100%	100%		
	target	100%	100%	100%		



<p><b>Objective 3.2: Cyber Security Executive Order No. 2017-2</b></p> <p><b>Performance Measure:</b> Yearly, the Commission Staff participates in Cyber Security Trainings. Currently there are two full-time employees. Idaho State Racing Commission employees have access to computers both in the office and out in the field. The Commission employees use these computers to data enter Occupational Licenses. These computers are used as a "stand alone" and are not at any time joined into the ISP network. All employees working in the Commission Office are required to take the online training provided by Human Resources yearly as well as ISP's required training.</p>	actual	100%	100%	100%		
	target	100%	100%	100%		
<p><b>Objective 3.3: Licensing Freedom Act of 2019</b></p> <p><b>Performance Measure:</b> The Commission struggles from time to time with revenue. During a past Legislative session, a simple change to the ADW distribution was passed and is helping stabilize the Commission funding issue much. The horse industry continues to look at other states funding sources to see if there may possibly be other funding avenues to pursue.</p>	actual	100%	100%	100%		
	target	100%	100%	100%		

**For More Information Contact**

Anisha Jones  
 Racing Commission  
 291 North Broadway Street      and      700 Stratford Dr  
 Blackfoot, ID 83221      Meridian, ID 83642  
 Phone O: (208) 884-7080 C : (208) 954-6830  
 E-mail: [anisha.jones@isp.idaho.gov](mailto:anisha.jones@isp.idaho.gov)