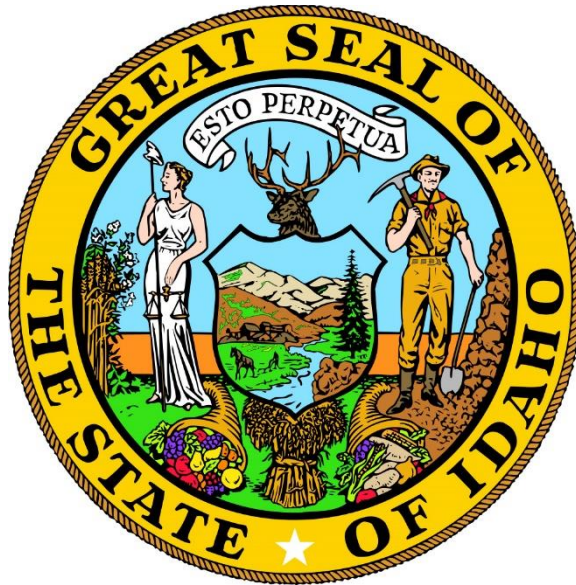


OFFICE OF THE ATTORNEY GENERAL

Fiscal Year 2027 Budget Request



August 29, 2025

Agency Summary And Certification

FY 2027 Request

Agency: Attorney General

160

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:

Raul Labrador

Date: 08/27/2025

			FY 2025 Total Appropriation	FY 2025 Total Expenditures	FY 2026 Original Appropriation	FY 2026 Estimated Expenditures	FY 2027 Total Request
Appropriation Unit							
Internet Crimes Against Children			3,403,900	3,177,500	3,484,200	3,484,200	3,556,600
Special Litigation			740,700	740,700	740,700	740,700	740,700
State Legal Services			29,842,000	28,955,800	30,819,000	30,819,000	31,836,600
Total			33,986,600	32,874,000	35,043,900	35,043,900	36,133,900
By Fund Source							
G	10000	General	31,334,200	31,006,600	32,299,000	32,299,000	33,310,200
F	34800	Federal	1,542,800	1,106,200	1,587,100	1,587,100	1,628,800
D	34900	Dedicated	374,900	184,100	389,100	389,100	400,100
D	34904	Dedicated	472,700	366,100	496,600	496,600	512,000
D	49900	Dedicated	262,000	211,000	272,100	272,100	282,800
Total			33,986,600	32,874,000	35,043,900	35,043,900	36,133,900
By Account Category							
Personnel Cost			29,869,700	27,357,100	31,057,800	31,057,800	32,147,800
Operating Expense			3,038,300	3,239,100	2,962,800	2,962,800	2,962,800
Capital Outlay			55,300	941,900	0	0	0
Trustee/Benefit			1,023,300	1,335,900	1,023,300	1,023,300	1,023,300
Total			33,986,600	32,874,000	35,043,900	35,043,900	36,133,900
FTP Positions			227.4	227.4	227.4	227.4	227.4
Total			227.4	227.4	227.4	227.4	227.4

Division Description**Request for Fiscal Year:** 2027**Agency:** Attorney General

160

Division: Attorney General

AT1

Statutory Authority: §§ 67-1401 through 67-1409 define the role of the Attorney General.

The Office of the Attorney General provides legal representation for the State of Idaho. This representation is furnished to state agencies, offices, and boards in the furtherance of the state's legal interests. The office is part of state government's executive branch, and its duties are laid out in the Idaho Constitution.

Additional details are noted in the attached document.

SPECIAL LITIGATION

DESCRIPTION OF PROGRAM GOAL: To represent the State of Idaho, its governmental entities, and counties when litigation costs arise that cannot be accurately anticipated or budgeted for in advance, or when hiring outside counsel or an attorney with special expertise is necessary.

LIST OF OBJECTIVES:

1. Provide moneys for technical experts to assist in the presentation of the State's position in major on-going state and federal natural resource, antitrust, consumer protection, charitable trusts, and tobacco litigation.
2. Provide moneys for litigation costs associated with major on-going state and federal natural resource litigation, as well as antitrust, consumer protection, charitable trusts, and tobacco litigation.
3. Provide moneys for litigation costs that reasonably could not be anticipated or accurately budgeted for in advance.
4. Provide technical experts to assist and represent the governmental entities of the State and/or its counties whenever the Attorney General's staff does not possess the technical expertise necessary.
5. Engage private legal representation when required or necessary due to an ethical conflict between governmental entities of the State and/or its counties, or where the representation is necessary due to unique resource or expertise requirements.
6. Provide moneys for expert witnesses and scientific examinations and tests in capital litigation.

LIST OF PERFORMANCE INDICATORS:

1. The Governor and the Legislature directed the Office of the Attorney General to fully respond to all federal reserved water right claims filed in the SRBA and the Northern Idaho Adjudication. Rebuttal of these claims requires extensive scientific and technical studies. Thus, the office has been required to retain numerous experts to assist in the preparation and development of these scientific and technical studies. These studies are an on-going effort and their effectiveness will be determined through the litigation of the claims. The performance indicator is the dismissal or settlement of these claims.
2. Representing the state in litigation and administrative proceedings regarding the listing of species under the Endangered Species Act. The performance indicator is the level of state involvement in these proceedings.
3. Representing the state agencies in water rights matters in the SRBA, the Northern Idaho Adjudication and other state court and administrative actions. The performance indicator is the level of state involvement in these proceedings.

4. Representing the state in several cases involving the ownership of the beds and banks of various rivers and lakes within Idaho. The performance indicator is the reasonableness of the time it takes to prepare and litigate each of these cases.

5. Representing the state in litigation regarding tobacco company efforts to reduce or eliminate payments Idaho receives under its tobacco Master Settlement Agreement (MSA), antitrust, consumer protection, and charitable trusts. The performance indicator is the level of state involvement in these proceedings and the time and effort it takes to defend Idaho's MSA payments from reduction or elimination, the marketplace from anticompetitive or deceptive conduct, or Idaho charitable trust assets.

6. Representing the state in litigation regarding the opioid health crisis in state, federal, and bankruptcy courts. The performance indicator is the level of state involvement in these matters and the time and effort it takes to investigate, litigate, settle and, where applicable, implement settlement terms.

STATE LEGAL SERVICES

DESCRIPTION OF PROGRAM GOAL: Idaho Code §§ 67-1401 through 67-1409 define the role of the Attorney General. All Deputy Attorneys General report to the Attorney General and contracts for outside legal services are assigned and overseen by the Attorney General.

LIST OF OBJECTIVES:

The State's chief legal officer, the Attorney General, meets his constitutional and statutory responsibilities through the efforts of seven divisions and one Office of the Solicitor General. Each division has a division chief who reports directly to the Chief Deputy Attorney General and the Chief of Staff. The divisions and their respective responsibilities are as follows:

1. CIVIL LITIGATION AND CONSTITUTIONAL DEFENSE

The Civil Litigation and Constitutional Defense Division provides centralized representation and advice in significant cases for the State's constitutional officers and any state agency or department. The Division represents the State in class actions, civil rights and other constitutional claims, statutory matters, tort claims, and contract actions. The Division also defends actions brought against the judiciary, the legislature, and employment claims brought against state agencies and their employees. Deputies also provide day-to-day legal counsel to the Idaho Transportation Department and represent the Department in litigation. Attorneys within this division also prosecute civil actions on behalf of the Idaho Industrial Commission against employers who fail to comply with the statutory requirement to obtain workers' compensation insurance; and also represent the Chief Certification Officer before the Professional Standards Commission in disciplinary actions against the licenses of teachers and administrators who are alleged to have violated the professional standards applicable to licensed teachers and school administrators.

2. CONSUMER PROTECTION

The Consumer Protection Division enforces over 15 consumer-related laws, including Idaho's Consumer Protection Act, Competition Act, Telephone Solicitation Act, and Charitable Solicitation Act. These laws protect consumers, businesses, and the marketplace from unfair and deceptive acts and practices. The Division presents educational events throughout the state, publishes consumer education manuals, and provides informal dispute resolution services to help consumers and businesses voluntarily resolve their disputes. As directed by the Attorney General, the Division enforces Idaho's Tobacco Master Settlement Agreement (MSA), Tobacco Master Settlement Agreement Complementary, Prevention of Minors' Access to Tobacco, and Reduced Cigarette Ignition Propensity Acts. Enforcement of these laws includes prosecuting violators and defending the laws against constitutional challenges in state and federal court actions. The MSA and other acts promote the public health and protect the fiscal soundness of the state. The Division also fulfills the Attorney General's duties concerning charitable trust assets as outlined in the Idaho Charitable Assets Protection Act, the Nonprofit Hospital Sale or Conversion Act, and other laws. These laws authorize the Attorney General to investigate allegations of misuse or waste of charitable trust assets, review petitions to modify charitable trusts, and initiate court actions to protect charitable purposes and donor intent. The Division also provides administrative legal counsel to state agencies, including the Department of Finance and the Department of Insurance, concerning a broad range of issues.

3. STATE GENERAL COUNSEL

This Division, through its deputy attorneys general, provides centralized general legal counsel on a broad range of issues to state constitutional officers, state agencies, and numerous regulatory boards and commodity commissions. The Division also manages outside legal services contracts on behalf of the State, including the State's Risk Management Program and the Industrial Special Indemnity Fund, which includes appointment of special deputy attorneys general, monitoring of cases, and review and approval of attorney billings.

4. CRIMINAL LAW

The Criminal Law Division executes the statutory duties of the Attorney General related to criminal law and provides legal advice to state legislators and state agencies on matters related to criminal law. The division includes deputy attorneys general, investigators, auditors, analysts, and support staff. The Criminal Law Division is made up of eight different units, each of which serves a unique purpose.

The Special Prosecutions Unit has concurrent jurisdiction with county prosecuting attorneys to prosecute internet crimes against children, crimes committed by elected county or city officials acting in their official capacity, Medicaid fraud, insurance fraud, and fraudulent claims for unemployment insurance. The prosecutors in the Criminal Law Division also assist

county prosecuting attorneys on especially difficult or complex cases when invited to do so by a county prosecuting attorney.

The Special Investigations Unit handles all investigative needs related to any matter over which the Attorney General has jurisdiction. Two investigators are assigned to the Social Security Administration to investigate allegations of fraud related to both state and federal disability programs. The Special Investigations Unit is supported by a Victim Witness Coordinator who assists victims in all matters handled by the division and a Crime Analyst who utilizes criminal intelligence to support the mission of the Criminal Law Division.

The Appellate Unit represents the state in all noncapital criminal appeals in the Idaho Court of Appeals and the Idaho Supreme Court. In consultation with the Office of the Solicitor General, the Appellate Unit decides when the state should appeal a decision in a criminal case to the Idaho Supreme Court or to the Supreme Court of the United States. The Appellate Unit also responds to inquiries from county and other prosecutors throughout the state on difficult or novel legal questions that arise in the context of criminal investigations and prosecutions. A deputy attorney general in the Appellate Unit works with the Governor's Office and the relevant county prosecuting attorney to handle extraditions and detainers pursuant to the Uniform Criminal Extradition Act and the Interstate Agreement on Detainers.

The Capital Litigation Unit represents the state in all death penalty appeals in the Idaho Supreme Court and represents the state in all capital and noncapital habeas proceedings in federal district court, the Ninth Circuit Court of Appeals, and the Supreme Court of the United States. The deputy attorneys general in the Capital Litigation Unit frequently advise county prosecuting attorneys as they handle death penalty cases in the trial courts of the state.

The Medicaid Fraud Control Unit ("MFCU") has the statutory authority and responsibility to investigate and prosecute those who commit fraud or elder abuse related to Medicaid. The federally funded and mandated MFCU is an interdisciplinary team of prosecutors, investigators, auditors, and staff dedicated to protecting vulnerable individuals and safeguarding the finite resources on which they depend.

Deputy attorneys general in the Criminal Law Division provide legal representation to the Idaho State Police. The deputy attorneys general represent the Idaho State Police and its employees in both state and federal court and provide legal advice daily. This representation includes providing legal representation to Police Officer Standards and Training, the entity that certifies law enforcement officers in the state.

Deputy attorneys general in the Criminal Law Division also provide legal representation to the Idaho Department of Correction and the Idaho Department of Juvenile Corrections. The deputy attorneys general represent these agencies and their employees in state and federal court and provide legal advice daily. This representation includes providing legal representation to the Idaho Board of Correction and the Idaho Commission of Pardons and Parole.

5. ENERGY & NATURAL RESOURCES

The division provides advice and assistance to state officials on natural resources and environmental law matters. The division also provides legal services for and supervises the deputy attorneys general who serve:

- Department of Agriculture
- Department of Fish and Game
- Department of Water Resources
- Department of Parks and Recreation
- Idaho Water Resources Board
- Department of Environmental Quality and INL Oversight Program
- Soil and Water Conservation Commission

Specifically, the Energy & Natural Resources Division:

- Represents the state in the Snake River Basin Adjudication, the Northern Idaho Adjudication and the Bear River Adjudication which includes litigation and negotiation of federal reserved water right claims.
- Represents the state in National Wildlife Federation v. National Marine Fisheries Service, et al. and other endangered species litigation.
- Represents the state Director of IDWR in water rights administration cases including conjunctive management issues and civil actions.
- Represents state agencies in Federal Energy Regulatory Commission proceedings including hydroelectric relicensing.
- Represents the state in agriculture regulatory cases.
- Represents the state in environmental quality regulatory cases and administrative proceedings.

6. HEALTH & HUMAN SERVICES

The Division of Health & Human Services provides legal representation to the Idaho Department of Health and Welfare, including the Director, the Board of Health and Welfare and the Department's various divisions, including:

- Behavioral Health
- Licensing and Certification
- Management Services (audits, background checks, and investigations)
- Medicaid
- Self-Reliance
- State Care Facilities
- Public Health
- Youth Safety and Permanency

This division has deputies in Boise at the Department's central office, including Medicaid Estate Recovery, and in each of the seven regional offices around the state.

7. ADMINISTRATION & BUDGET

The Administration & Budget Division is responsible for providing support services, including Human Resources, to the Office of the Attorney General. Accounting services include payroll, accounts payable, and accounts receivable. The Division prepares the annual budget request and manages the day-to-day expenditure of funds in accordance with established fiscal and accounting standards. Computer and communication services include management of the office's IT infrastructure and equipment.

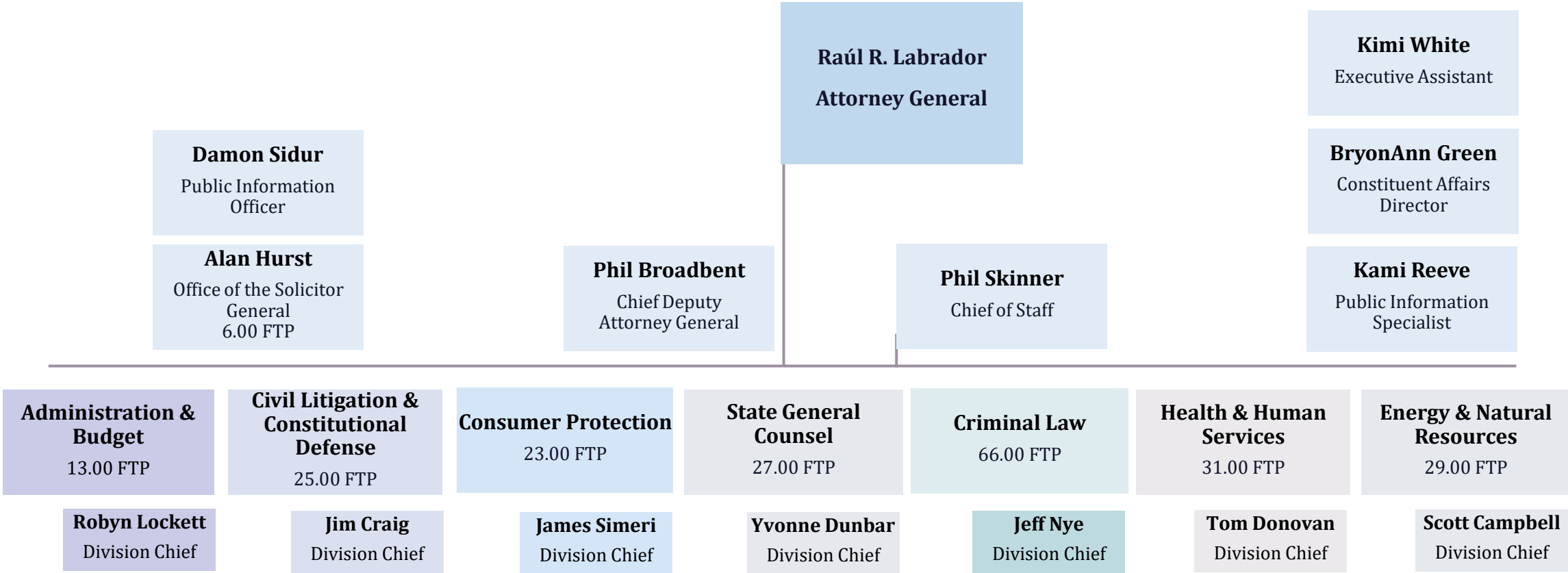
8. OFFICE OF THE SOLICITOR GENERAL

The Office of the Solicitor General is responsible for supervising and approving all appellate litigation for the State of Idaho and for ensuring consistency in legal positions taken by the state. To that end, the Office of the Solicitor General also oversees state litigation against the federal government, aimed at challenging laws, executive actions, or administrative rules, regulations, and guidance that violate Idaho's sovereign interests. The Office of the Solicitor General is responsible for handling the appeals deemed most significant to Idaho's interests and the development of federal and state jurisprudence. In cases of significant public importance, the Office of the Solicitor General also handles all dispositive trial motions, with an assigned division responsible for all other elements of litigation. Patterned after the Office of U.S. Solicitor General, the Office of the Solicitor General evaluates and makes recommendations to the Attorney General concerning requests for Idaho to join or file an amicus brief in cases to which Idaho is not a party. When a request for amicus participation is received, the Office of the Solicitor General reviews the lower court decision and researches Idaho and Ninth Circuit law to determine whether the case impacts an interest important to Idaho. Like other employees within the Office of the Attorney General, the Solicitor General is appointed by and serves at the pleasure of the Attorney General.

INTERNET CRIMES AGAINST CHILDREN (ICAC)

The ICAC Unit has the statutory authority and responsibility to investigate and prosecute those who use technology to sexually exploit children in Idaho. The ICAC Unit acts as the state's central repository for all CyberTips from the National Center for Missing and Exploited Children. Trained analysts within the ICAC Unit triage all CyberTips and assign legitimate leads for investigation. The ICAC Unit investigates and prosecutes as many cases as it can reasonably and responsibly handle and forwards the rest to local law enforcement agencies throughout the state for investigation and prosecution. The ICAC Unit also serves as the lead agency in the ICAC Task Force, a multi-jurisdictional coalition of federal, state, and local law enforcement agencies that investigate and prosecute individuals who use the internet or other technology to criminally exploit children.

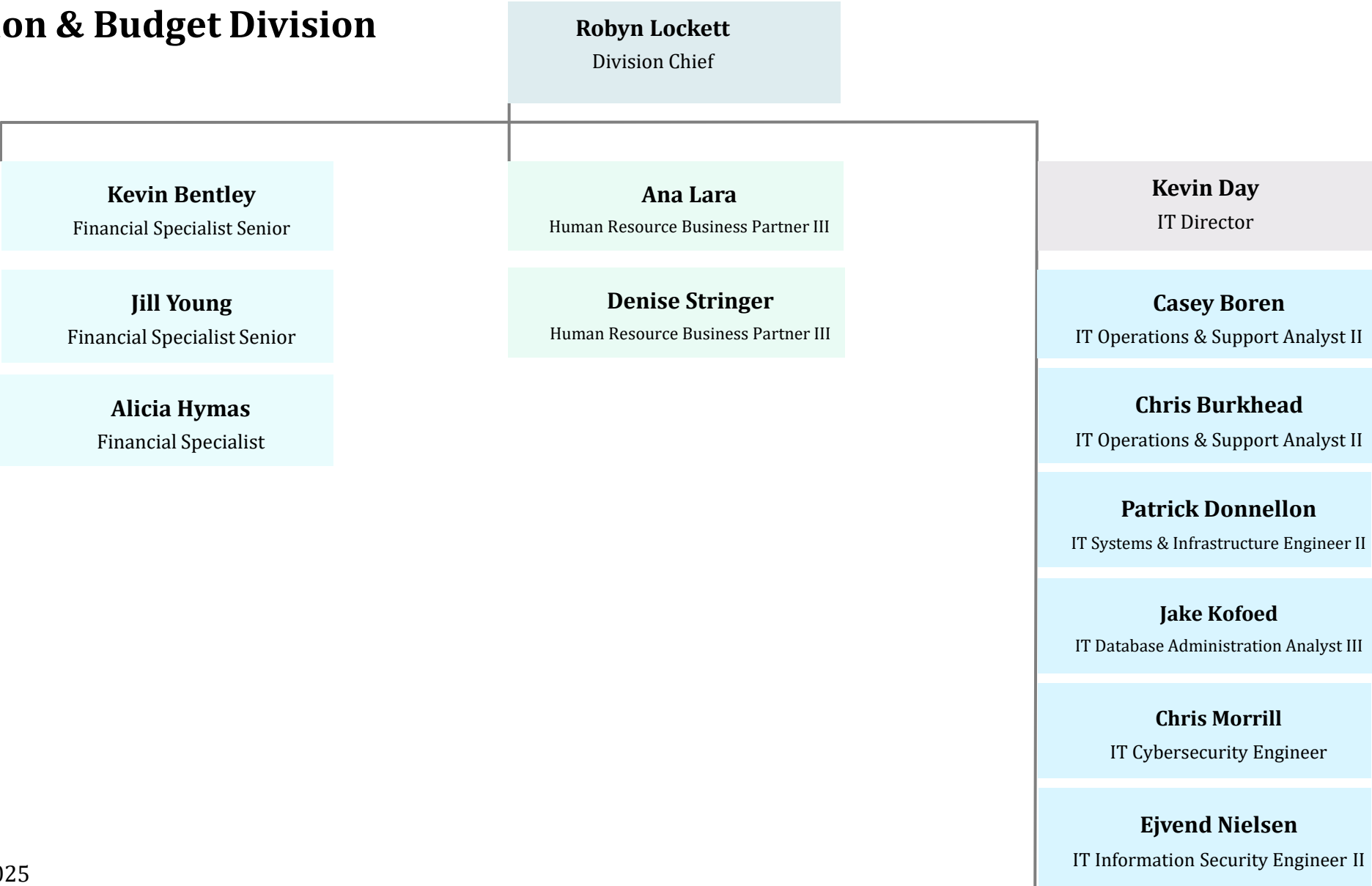
Office of the Attorney General



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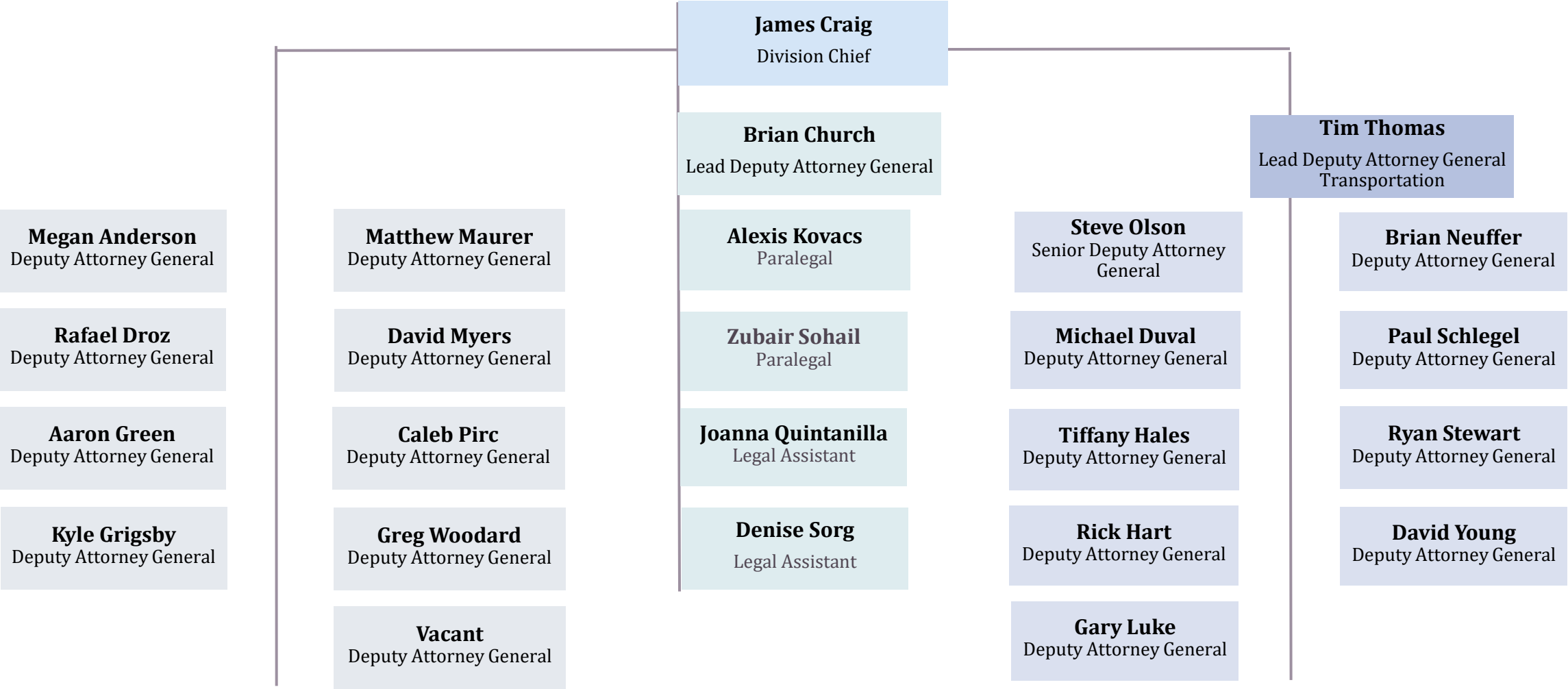
Total Count = 227 FTP (Full Time Positions)

Administration & Budget Division



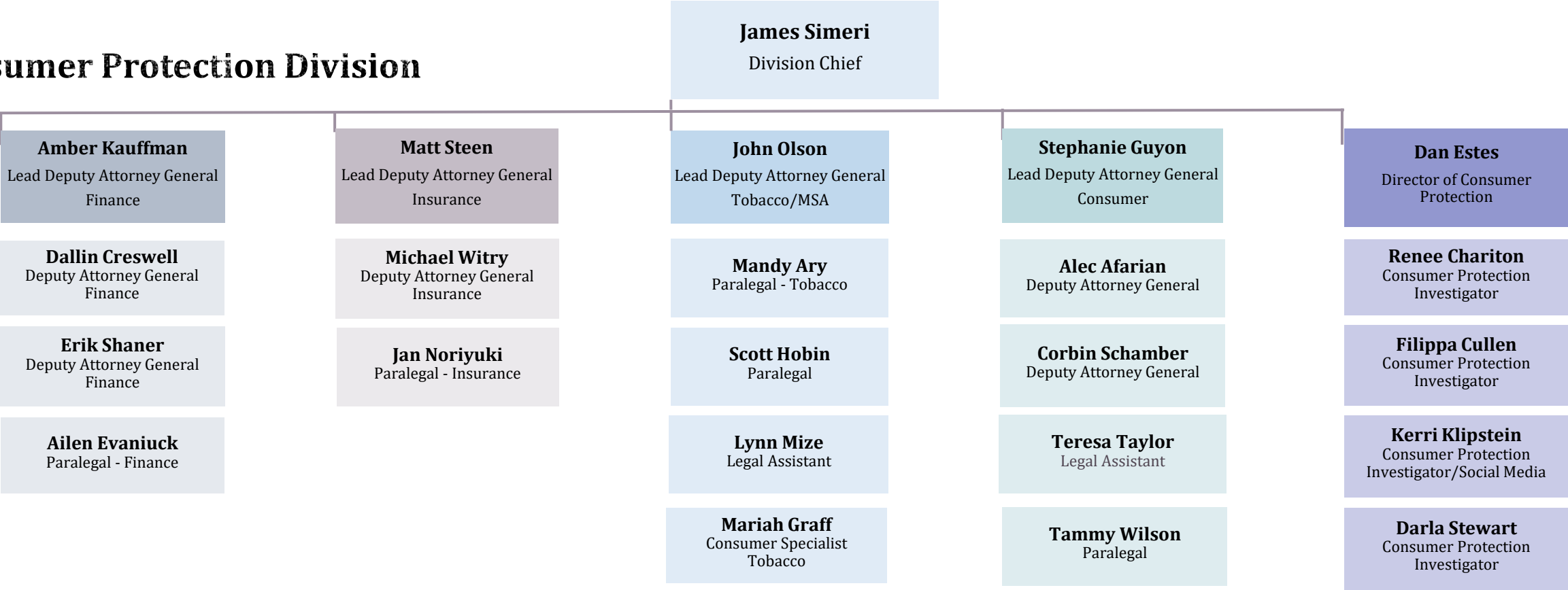
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Civil Litigation & Constitutional Defense Division



Current as of 08/01/2025
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Consumer Protection Division



Current as of 08/26/2025
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Criminal Law Division

Jeff Nye
Division Chief

Keri Ascherfeld
Legal Assistant

Kale Gans Lead DAG App	LaMont Anderson Lead DAG Cap Lit	Karin Magnelli Lead DAG Corrections	Rachel Kolts Lead DAG ISP	Madison Allen Lead DAG SPU	Ashley Klenski MFCU Director			Nicholas Edwards Chief Investigator/ ICAC Commander		Meredith Heer Education Specialist	
Elizabeth Harrison DAG	Mark Olson DAG Cap Lit/App	Robin Coley-Nickels DAG - IDJC	Douglas Fleenor DAG	James Haws DAG - ICAC	Brad Knell DAG	Robert Heise Sr Investigator	Scott Long Sr Investigator SIU	Crystal Walker Sr ICAC Investigator	Greg Lindsay Sr ICAC Investigator	Gregg Lockwood Sr Forensic Investigator	Emily Moon Case Manager
Kacey Jones DAG	Catherine Minyard Paralegal	Hannah Chute DAG - IDOC	Teri Whilden DAG	Austin Young DAG - ICAC	Kelly Burgess Legal Assistant	Ben Comorosky Investigator	David Cushing Investigator	Jim Bohr ICAC Affiliate- Meridian	Lauren Lane ICAC Investigator	Chris Hardin Forensic Investigator	Lindsay Harris ICAC Analyst
Michael MacEgan DAG		Franziska Mueller DAG-IDOC	Jolene Robles Legal Assistant	Marian Swanberg DAG Unemployment Fraud	Cami Jeppesen Investigative Assistant	Shawn Eastman Investigator	Shaun Wright Investigator	Curtis Carper ICAC Affiliate-Nampa	K9 Badger	Dana Miller Forensic Investigator	Misty Hobbs ICAC Analyst
John McKinney DAG		Tina Schindele DAG - IDOC		Ken Robins DAG		Jason Woodcook Investigator	David Holt Investigator - CDIU	Sam Kuoha ICAC Affiliate-Rupert	Sydney Lang ICAC Investigator		
Neil Paterson DAG		Rebecca Strauss DAG - IDOC		Samuel Camp DAG Insurance Fraud		Amy Jordan Investigative Auditor	Tyler Teuscher Investigator - CDIU	Irina Leach ICAC Affiliate- Pocatello	Amy Knisley ICAC Affiliate-CDA		
Allison Jaros DAG		Debbie Florence Legal Assistant		Marsha Larson DAG Insurance Fraud		Becky Skriletz Investigative Auditor	Brenda Hill Crime Analyst	Scott McDonald ICAC Affiliate- Canyon	Jeremy McMillen ICAC Affiliate- Post Falls		
Molly Garner Paralegal				Jennifer Rupe DAG – Human Trafficking			Aleshea Boals Victim Witness Coordinator	Jared Mendenhall ICAC Affiliate- ID Falls	Lawrence Mowery ICAC Affiliate- Moscow		
Zac Hallett Paralegal				Julie Behm Paralegal				Korey Payne ICAC Affiliate- Bonneville	Ted Ni ICAC Affiliate-Boise		
DeLayne Deck Legal Assistant				Tami Thompson Paralegal							
Ella Merrigan Office Assistant	Current as of 08/26/2025 For Office of the Attorney General use only.										

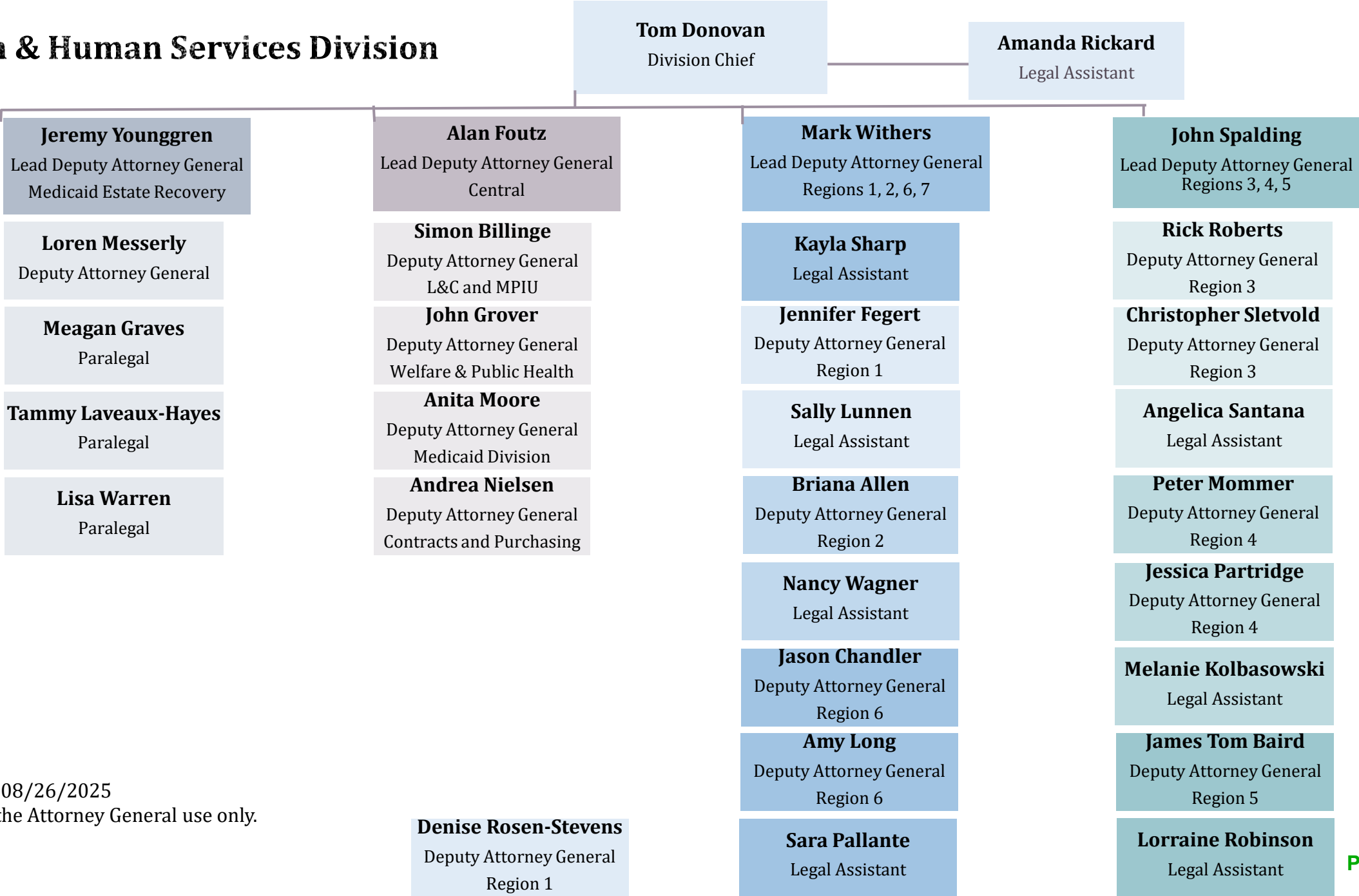
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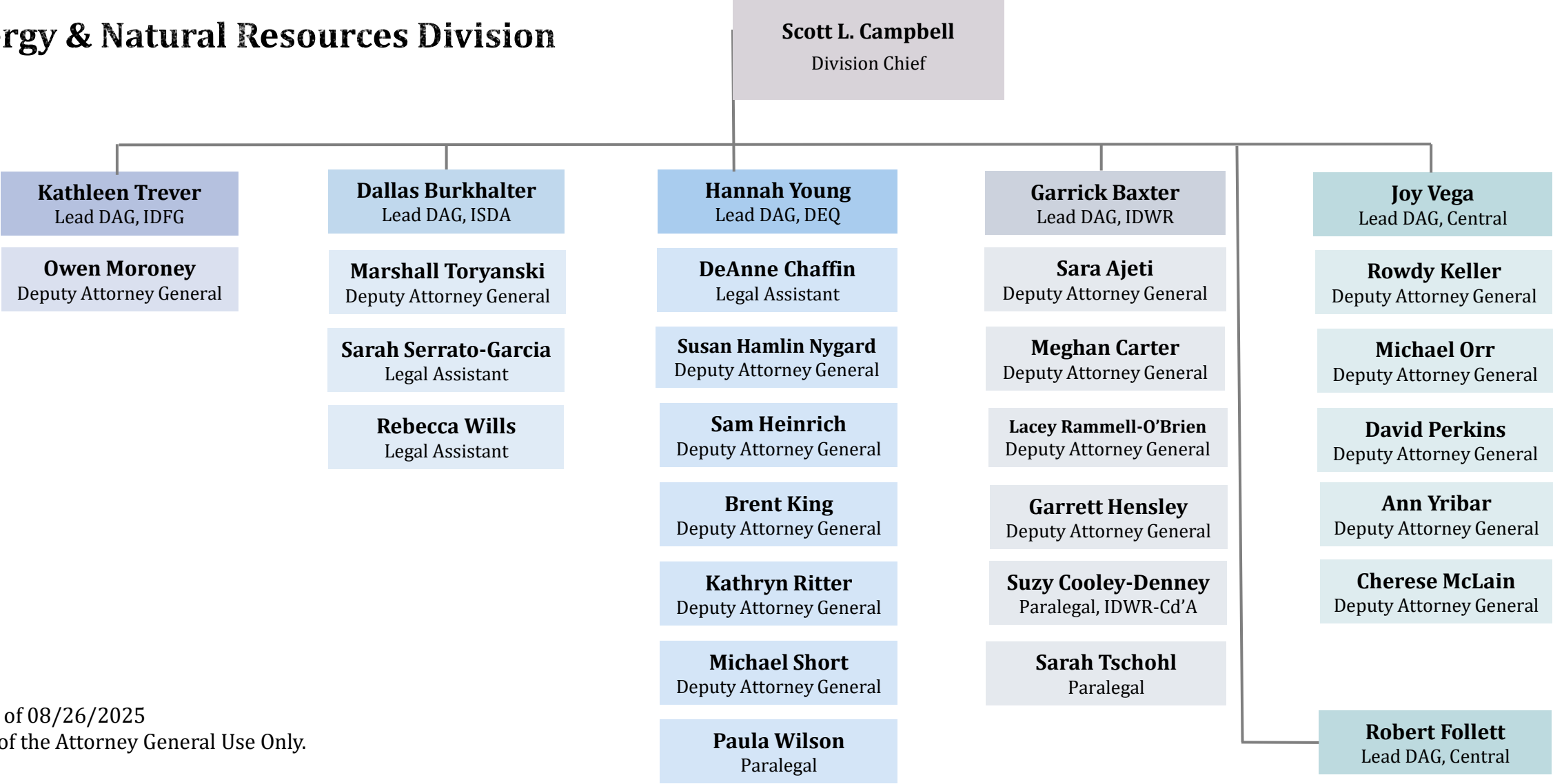
Total Count = 66.00 FTP and 11.00 ICAC Affiliates and 1 K9

Health & Human Services Division



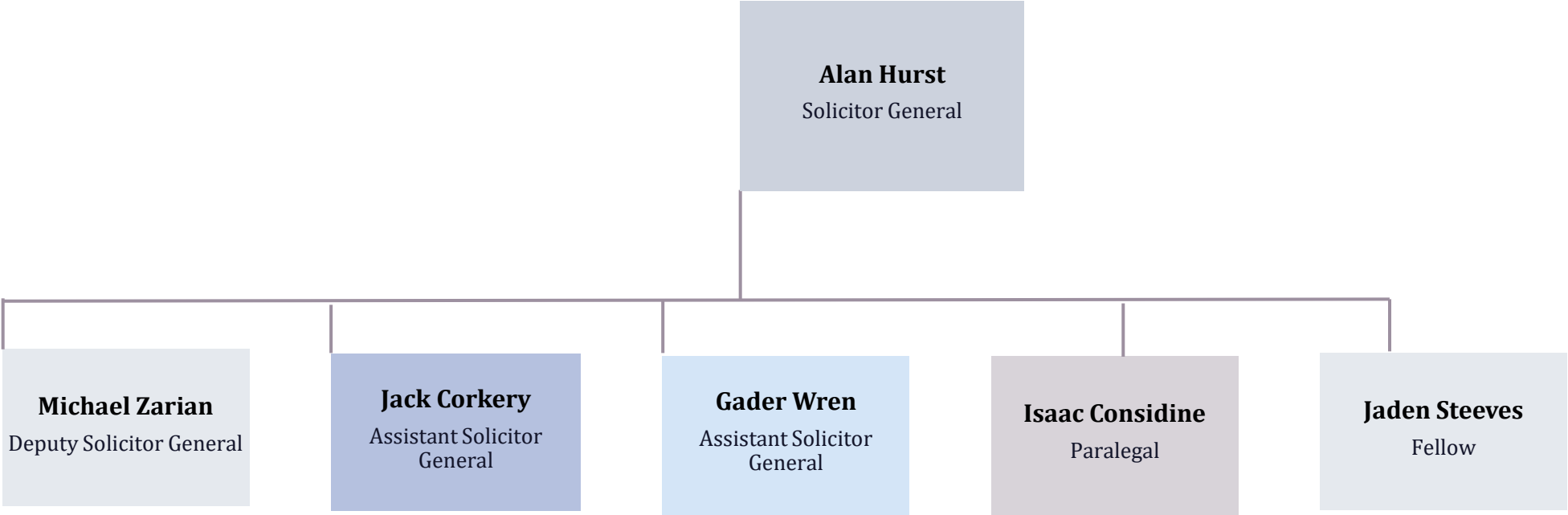
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Energy & Natural Resources Division



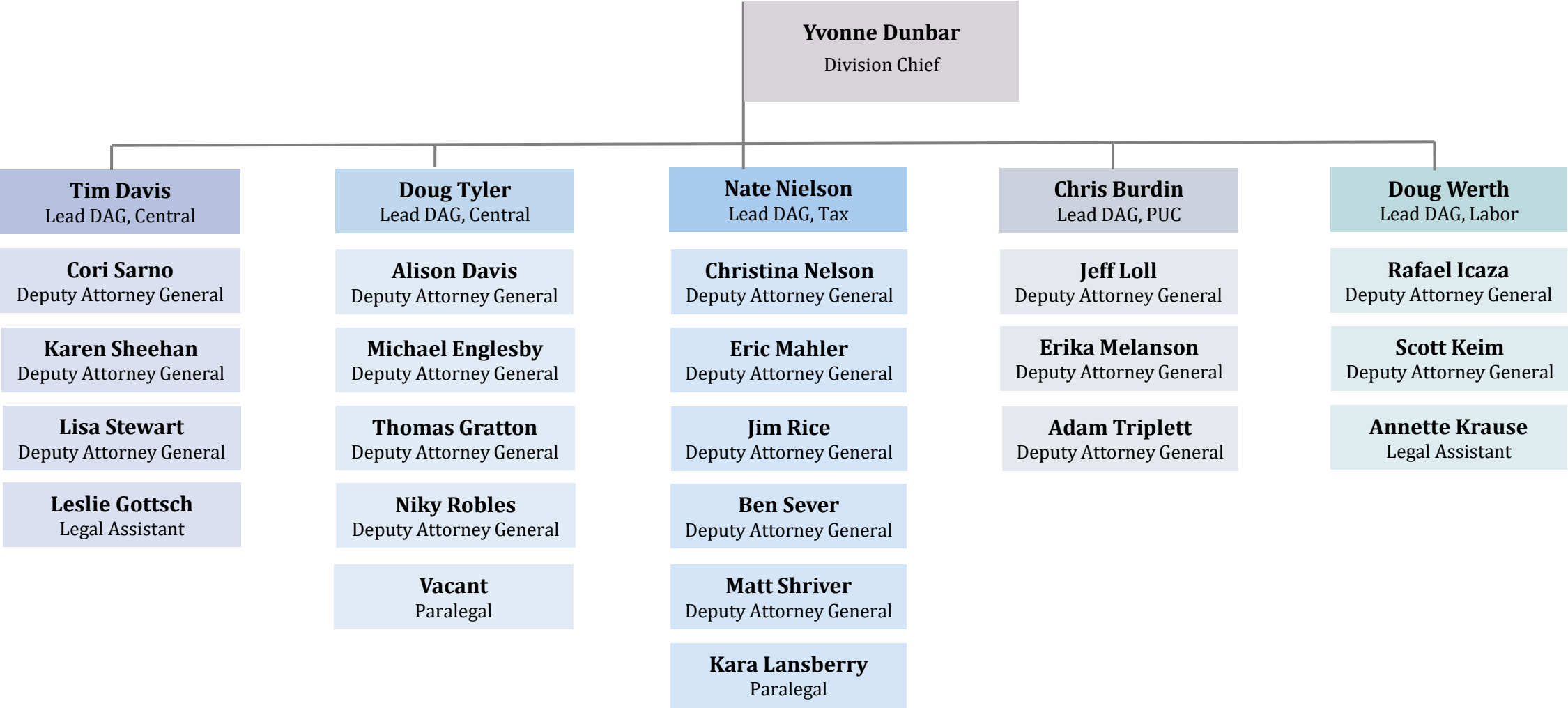
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Office of the Solicitor General



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State General Counsel Division



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Agency Revenues

Request for Fiscal Year: 2027

Agency: Attorney General

160

			FY 23 Actuals	FY 24 Actuals	FY 25 Actuals	FY 26 Estimated Revenue	FY 27 Estimated Revenue	Significant Assumptions
Fund	10000	General Fund						
	435	Sale of Services	900	1,244	1,088	1,000	1,000	
	450	Fed Grants & Contributions	0	0	0	0	0	
	460	Interest	0	20,292	63,859	25,000	25,000	
	470	Other Revenue	4,500	106,830	34,158	35,000	35,000	
		General Fund Total	5,400	128,366	99,105	61,000	61,000	
Fund	12500	Indirect Cost Recovery-SWCAP						
	435	Sale of Services	23,000	5,591	22,180	5,000	5,000	
		Indirect Cost Recovery-SWCAP Total	23,000	5,591	22,180	5,000	5,000	
Fund	22800	Opioid Settlement Fund						
	460	Interest	0	674,413	756,100	0	0	Idaho Code, Section 57-825, directs the use of the Opioid Settlement Fund. The funds are not used by the Office of the Attorney General, rather the funds are deposited at the State Treasurer's Office and then distributed to the health districts and the state.
	470	Other Revenue		12,932,789		0	0	
			14,738,800		(27,184,441)			
		Opioid Settlement Fund Total	14,738,800	13,607,202	(26,428,341)	0	0	
Fund	34800	Federal (Grant)						
	450	Fed Grants & Contributions	1,343,800	1,026,901	1,360,443	1,300,000	1,300,000	
	470	Other Revenue	0	435	1,935	0	0	
		Federal (Grant) Total	1,343,800	1,027,336	1,362,378	1,300,000	1,300,000	
Fund	34900	Miscellaneous Revenue						
	410	License, Permits & Fees	900	0	0	0	0	
	435	Sale of Services	0	227,788	268,773	300,000	300,000	
		Miscellaneous Revenue Total	900	227,788	268,773	300,000	300,000	

Agency Revenues

Request for Fiscal Year: 2027

Fund 34904 Miscellaneous Revenue: Consumer Protection Fund

433	Fines, Forfeit & Escheats	0	328,284	0	0	0
435	Sale of Services	229,600	0	0	0	0
470	Other Revenue	6,148,300	2,663,555	2,758,443	2,000,000	2,000,000
Miscellaneous Revenue: Consumer Protection Fund Total		6,377,900	2,991,839	2,758,443	2,000,000	2,000,000

Fund 49900 Idaho Millennium Income Fund

482	Other Fund Stat	0	291,100	262,000	270,000	270,000
Idaho Millennium Income Fund Total		0	291,100	262,000	270,000	270,000

Fund 63000 Custodial Funds

433	Fines, Forfeit & Escheats	0	1,800	0	0	0
470	Other Revenue	0	(1,335)	(280)	0	0
Custodial Funds Total		0	465	(280)	0	0
Agency Name Total		22,489,800	18,279,687	(21,655,742)	3,936,000	3,936,000

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2027

Agency/Department: Office of the Attorney General

Agency Number: 160

Original Request Date: August 29, 2025

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).

FUND NAME:		Millennium Fund	FUND CODE:	49900	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance				0	0	0	0
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]					0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]					0	0	0
04.	Subtotal Beginning Cash Balance				0	0	0	0
05.	Revenues [from Form B-11]				291,100	262,000	270,000	270,000
06.	Non-Revenue Receipts and Other Adjustments							
07.	Statutory Transfers In							
08.	Operating Transfers In							
09.	Subtotal Cash Available for the Year				291,100	262,000	270,000	270,000
10.	Statutory Transfers Out				56,687			
11.	Operating Transfers Out							
12.	Non-Expenditure Distributions and Other Adjustments							
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]				234,413	262,000	270,000	270,000
14.	Borrowing Limit							
15.	Total Available Funds for the Year				234,413	262,000	270,000	270,000
16.	Original Appropriation				256,100	262,000	270,000	270,000
17.	Prior Year Reappropriation [same as Row 03]				0	0	0	0
18.	Legislative Supplementals and (Rescissions)							
19.	Subtotal Legislative Authorizations				256,100	262,000	270,000	270,000
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]				0	0	0	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]							
22.	Total Spending Authorizations				256,100	262,000	270,000	270,000
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)							
24.	Final Year End Reversions (DU 1.61)				21,687			
25.	Subtotal Reversions & Cancelations				21,687	0	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]							
27.	Current Year Reappropriation To Next Year [DU 1.7x]							
28.	Total Unused Spending Authorizations				21,687	0	0	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]				234,413	262,000	270,000	270,000
30.	Continuously Appropriated Expenditures							
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]				0	0	0	0
32.	Current Year Executive Carry Forward To Next Year [DU 1.81]				0	0	0	0
33.	Current Year Reappropriation To Next Year [DU 1.7x]				0	0	0	0
34.	Borrowing Limit				0	0	0	0
35.	Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]				0	0	0	0
36.	Investments Direct by Agency							
37.	Ending Unobligated Cash Balance Plus Direct Investments				0	0	0	0
38.	Outstanding Loans [if this fund is part of a loan program]				0	0	0	0

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2027

Agency/Department: Office of the Attorney General

Agency Number: 160

Original Request Date: August 29, 2025

Sources and Uses: Revenue is derived from penalties, costs, and fees recovered by the Attorney General through litigation for violation of the Consumer Protection Act. Funds are to be used for the furtherance of the Attorney General's duties and activities under the Consumer Protection Act. At the beginning of each fiscal year, any cash in excess of 150% of the current year's appropriation is deposited into the General Fund (Section 48-606(5), Idaho Code).

FUND NAME:		Consumer Protection	FUND CODE:	34904	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance				6,792,736	3,289,342	2,994,793	14,793
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]					0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]					0	0	0
04.	Subtotal Beginning Cash Balance				6,792,736	3,289,342	2,994,793	14,793
05.	Revenues [from Form B-11]				2,991,839	2,758,443	2,000,000	2,000,000
06.	Non-Revenue Receipts and Other Adjustments							
07.	Statutory Transfers In							
08.	Operating Transfers In							
09.	Subtotal Cash Available for the Year				9,784,575	6,047,785	4,994,793	2,014,793
10.	Statutory Transfers Out				6,114,257	2,580,292	4,500,000	1,500,000
11.	Operating Transfers Out							
12.	Non-Expenditure Distributions and Other Adjustments				(41)			
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]				3,670,358	3,467,493	494,793	514,793
14.	Borrowing Limit							
15.	Total Available Funds for the Year				3,670,358	3,467,493	494,793	514,793
16.	Original Appropriation				467,300	472,700	480,000	480,000
17.	Prior Year Reappropriation [same as Row 03]				0	0	0	0
18.	Legislative Supplementals and (Rescissions)							
19.	Subtotal Legislative Authorizations				467,300	472,700	480,000	480,000
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]				0	0	0	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]							
22.	Total Spending Authorizations				467,300	472,700	480,000	480,000
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)							
24.	Final Year End Reversions (DU 1.61)				86,284			
25.	Subtotal Reversions & Cancelations				86,284	0	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]							
27.	Current Year Reappropriation To Next Year [DU 1.7x]							
28.	Total Unused Spending Authorizations				86,284	0	0	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]				381,016	472,700	480,000	480,000
30.	Continuously Appropriated Expenditures							
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]				3,289,342	2,994,793	14,793	34,793
32.	Current Year Executive Carry Forward To Next Year [DU 1.81]				0	0	0	0
33.	Current Year Reappropriation To Next Year [DU 1.7x]				0	0	0	0
34.	Borrowing Limit				0	0	0	0
35.	Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]				3,289,342	2,994,793	14,793	34,793
36.	Investments Direct by Agency							
37.	Ending Unobligated Cash Balance Plus Direct Investments				3,289,342	2,994,793	14,793	34,793
38.	Outstanding Loans [if this fund is part of a loan program]				0	0	0	0

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2027

Agency/Department: Office of the Attorney General

Agency Number: 160

Original Request Date: August 29, 2025

Sources and Uses: Revenue is derived from federal grant funds from the Social Security Administration (SSA), which are provided to the Idaho Disability Determination Services (DDS) within the Idaho Department of Labor and then passed through to the Attorney General's Office via inter-agency billing. Funds are used for the ongoing personnel costs and operating expenditures of two investigators from the Attorney General's Office who serve on the Cooperative Disability Investigations Unit (CDIU) and assist the Social Security Administration (SSA) in its investigation of allegations of fraudulent Social Security disability claims.

FUND NAME:		Misc Revenue Fund	FUND CODE:	34900	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance				(11,748)	(37,314)	(47,795)	(122,795)
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]					0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]					0	0	0
04.	Subtotal Beginning Cash Balance				(11,748)	(37,314)	(47,795)	(122,795)
05.	Revenues [from Form B-11]				227,788	268,773	300,000	300,000
06.	Non-Revenue Receipts and Other Adjustments							
07.	Statutory Transfers In							
08.	Operating Transfers In							
09.	Subtotal Cash Available for the Year				216,040	231,460	252,205	177,205
10.	Statutory Transfers Out							
11.	Operating Transfers Out							
12.	Non-Expenditure Distributions and Other Adjustments				135	(210)		
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]				215,905	231,670	252,205	177,205
14.	Borrowing Limit				100,000	100,000	100,000	100,000
15.	Total Available Funds for the Year				315,905	331,670	352,205	277,205
16.	Original Appropriation				367,900	374,900	375,000	375,000
17.	Prior Year Reappropriation [same as Row 03]				0	0	0	0
18.	Legislative Supplementals and (Rescissions)							
19.	Subtotal Legislative Authorizations				367,900	374,900	375,000	375,000
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]				0	0	0	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]							
22.	Total Spending Authorizations				367,900	374,900	375,000	375,000
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)							
24.	Final Year End Reversions (DU 1.61)				116,334	95,435		
25.	Subtotal Reversions & Cancelations				116,334	95,435	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]							
27.	Current Year Reappropriation To Next Year [DU 1.7x]							
28.	Total Unused Spending Authorizations				116,334	95,435	0	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]				251,566	279,465	375,000	375,000
30.	Continuously Appropriated Expenditures							
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]				64,339	52,205	(22,795)	(97,795)
32.	Current Year Executive Carry Forward To Next Year [DU 1.81]				0	0	0	0
33.	Current Year Reappropriation To Next Year [DU 1.7x]				0	0	0	0
34.	Borrowing Limit				100,000	100,000	100,000	100,000
35.	Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]				(35,661)	(47,795)	(122,795)	(197,795)
36.	Investments Direct by Agency							
37.	Ending Unobligated Cash Balance Plus Direct Investments				(35,661)	(47,795)	(122,795)	(197,795)
38.	Outstanding Loans [if this fund is part of a loan program]				0	0	0	0

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2027

Agency/Department: Office of the Attorney General

Agency Number: 160

Original Request Date: August 29, 2025

Sources and Uses: Revenue is derived from grant funds from the Office of Inspector General (OIG - State Medicaid Fraud Control Units); and the Department of Justice (DOJ - Internet Crimes Against Children). Funds from the OIG are used to eliminate fraud and patient abuse in State Medicaid Programs; and DOJ funds are used to support the Internet Crimes Against Children Task Force Program to enhance the investigative response to cases involving missing and exploited children.

FUND NAME:		FUND CODE:	34800	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance			(98,756)	(153,202)	(17,540)	(160,340)
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]				0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]				0	0	0
04.	Subtotal Beginning Cash Balance			(98,756)	(153,202)	(17,540)	(160,340)
05.	Revenues [from Form B-11]			1,027,336	1,362,378	1,300,000	1,300,000
06.	Non-Revenue Receipts and Other Adjustments			(98,757)	97,455		
07.	Statutory Transfers In						
08.	Operating Transfers In						
09.	Subtotal Cash Available for the Year			829,823	1,306,630	1,282,460	1,139,660
10.	Statutory Transfers Out						
11.	Operating Transfers Out						
12.	Non-Expenditure Distributions and Other Adjustments			3,690	(352)		
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]			826,133	1,306,982	1,282,460	1,139,660
14.	Borrowing Limit			350,000	350,000	350,000	350,000
15.	Total Available Funds for the Year			1,176,133	1,656,982	1,632,460	1,489,660
16.	Original Appropriation			1,514,300	1,542,800	1,542,800	1,542,800
17.	Prior Year Reappropriation [same as Row 03]			0	0	0	0
18.	Legislative Supplementals and (Rescissions)						
19.	Subtotal Legislative Authorizations			1,514,300	1,542,800	1,542,800	1,542,800
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]			0	0	0	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]						
22.	Total Spending Authorizations			1,514,300	1,542,800	1,542,800	1,542,800
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)						
24.	Final Year End Reversions (DU 1.61)			337,449	218,278	100,000	100,000
25.	Subtotal Reversions & Cancelations			337,449	218,278	100,000	100,000
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]						
27.	Current Year Reappropriation To Next Year [DU 1.7x]						
28.	Total Unused Spending Authorizations			337,449	218,278	100,000	100,000
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]			1,176,851	1,324,522	1,442,800	1,442,800
30.	Continuously Appropriated Expenditures						
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]			(718)	332,460	189,660	46,860
32.	Current Year Executive Carry Forward To Next Year [DU 1.81]			0	0	0	0
33.	Current Year Reappropriation To Next Year [DU 1.7x]			0	0	0	0
34.	Borrowing Limit			350,000	350,000	350,000	350,000
35.	Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]			(350,718)	(17,540)	(160,340)	(303,140)
36.	Investments Direct by Agency						
37.	Ending Unobligated Cash Balance Plus Direct Investments			(350,718)	(17,540)	(160,340)	(303,140)
38.	Outstanding Loans [if this fund is part of a loan program]			0	0	0	0

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	Attorney General						160
3.00	FY 2026 Original Appropriation						
10000	General	208.65	28,930,700	2,351,000	0	1,017,300	32,299,000
34900	Dedicated	3.00	360,800	28,300	0	0	389,100
34904	Dedicated	5.00	343,600	153,000	0	0	496,600
49900	Dedicated	2.00	269,700	2,400	0	0	272,100
34800	Federal	8.75	1,153,000	428,100	0	6,000	1,587,100
		227.40	31,057,800	2,962,800	0	1,023,300	35,043,900
5.00	FY 2026 Total Appropriation						
10000	General	208.65	28,930,700	2,351,000	0	1,017,300	32,299,000
34900	Dedicated	3.00	360,800	28,300	0	0	389,100
34904	Dedicated	5.00	343,600	153,000	0	0	496,600
49900	Dedicated	2.00	269,700	2,400	0	0	272,100
34800	Federal	8.75	1,153,000	428,100	0	6,000	1,587,100
		227.40	31,057,800	2,962,800	0	1,023,300	35,043,900
7.00	FY 2026 Estimated Expenditures						
10000	General	208.65	28,930,700	2,351,000	0	1,017,300	32,299,000
34900	Dedicated	3.00	360,800	28,300	0	0	389,100
34904	Dedicated	5.00	343,600	153,000	0	0	496,600
49900	Dedicated	2.00	269,700	2,400	0	0	272,100
34800	Federal	8.75	1,153,000	428,100	0	6,000	1,587,100
		227.40	31,057,800	2,962,800	0	1,023,300	35,043,900
8.11	FTP or Fund Adjustments						
10000	General	1.65	0	0	0	0	0
34900	Dedicated	(1.00)	0	0	0	0	0
34904	Dedicated	(1.00)	0	0	0	0	0
49900	Dedicated	0.35	0	0	0	0	0
		0.00	0	0	0	0	0
9.00	FY 2027 Base						
10000	General	210.30	28,930,700	2,351,000	0	1,017,300	32,299,000
34900	Dedicated	2.00	360,800	28,300	0	0	389,100
34904	Dedicated	4.00	343,600	153,000	0	0	496,600
49900	Dedicated	2.35	269,700	2,400	0	0	272,100
34800	Federal	8.75	1,153,000	428,100	0	6,000	1,587,100
		227.40	31,057,800	2,962,800	0	1,023,300	35,043,900

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
10.11	Change in Health Benefit Costs						
10000	General	0.00	762,200	0	0	0	762,200
34900	Dedicated	0.00	7,300	0	0	0	7,300
34904	Dedicated	0.00	12,700	0	0	0	12,700
49900	Dedicated	0.00	8,600	0	0	0	8,600
34800	Federal	0.00	30,000	0	0	0	30,000
		0.00	820,800	0	0	0	820,800
10.12	Change in Variable Benefit Costs						
10000	General	0.00	(8,600)	0	0	0	(8,600)
34900	Dedicated	0.00	1,200	0	0	0	1,200
34904	Dedicated	0.00	(200)	0	0	0	(200)
49900	Dedicated	0.00	(200)	0	0	0	(200)
34800	Federal	0.00	1,900	0	0	0	1,900
		0.00	(5,900)	0	0	0	(5,900)
10.61	Salary Multiplier - Regular Employees						
10000	General	0.00	257,600	0	0	0	257,600
34900	Dedicated	0.00	2,500	0	0	0	2,500
34904	Dedicated	0.00	2,900	0	0	0	2,900
49900	Dedicated	0.00	2,300	0	0	0	2,300
34800	Federal	0.00	9,800	0	0	0	9,800
		0.00	275,100	0	0	0	275,100
11.00	FY 2027 Total Maintenance						
10000	General	210.30	29,941,900	2,351,000	0	1,017,300	33,310,200
34900	Dedicated	2.00	371,800	28,300	0	0	400,100
34904	Dedicated	4.00	359,000	153,000	0	0	512,000
49900	Dedicated	2.35	280,400	2,400	0	0	282,800
34800	Federal	8.75	1,194,700	428,100	0	6,000	1,628,800
		227.40	32,147,800	2,962,800	0	1,023,300	36,133,900
12.91	Budget Law Exemptions/Other Adjustments						
10000	General	0.00	0	0	0	0	0
		0.00	0	0	0	0	0
13.00	FY 2027 Total						
10000	General	210.30	29,941,900	2,351,000	0	1,017,300	33,310,200
34900	Dedicated	2.00	371,800	28,300	0	0	400,100
34904	Dedicated	4.00	359,000	153,000	0	0	512,000
49900	Dedicated	2.35	280,400	2,400	0	0	282,800
34800	Federal	8.75	1,194,700	428,100	0	6,000	1,628,800

	FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
	227.40	32,147,800	2,962,800	0	1,023,300	36,133,900
Change from FY 26 Original	0.00	1,090,000	0	0	0	1,090,000
Percent Change	0.0%	3.5%	0.0%		0.0%	3.1%

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	Attorney General						160
Division	Attorney General						AT1
Appropriation Unit	Special Litigation						ATAA
FY 2025 Total Appropriation							
1.00	FY 2025 Total Appropriation						ATAA
	S1267, S1434, H752, and S1458						
	10000 General	0.00	0	740,700	0	0	740,700
		0.00	0	740,700	0	0	740,700
FY 2025 Actual Expenditures							
2.00	FY 2025 Actual Expenditures						ATAA
	10000 General	0.00	0	740,700	0	0	740,700
		0.00	0	740,700	0	0	740,700
FY 2026 Original Appropriation							
3.00	FY 2026 Original Appropriation						ATAA
	H0249						
	10000 General	0.00	0	740,700	0	0	740,700
		0.00	0	740,700	0	0	740,700
FY 2026 Total Appropriation							
5.00	FY 2026 Total Appropriation						ATAA
	10000 General	0.00	0	740,700	0	0	740,700
		0.00	0	740,700	0	0	740,700
FY 2026 Estimated Expenditures							
7.00	FY 2026 Estimated Expenditures						ATAA
	10000 General	0.00	0	740,700	0	0	740,700
		0.00	0	740,700	0	0	740,700
FY 2027 Base							
9.00	FY 2027 Base						ATAA
	10000 General	0.00	0	740,700	0	0	740,700
		0.00	0	740,700	0	0	740,700
FY 2027 Total Maintenance							
11.00	FY 2027 Total Maintenance						ATAA
	10000 General	0.00	0	740,700	0	0	740,700
		0.00	0	740,700	0	0	740,700
Line Items							
12.91	Budget Law Exemptions/Other Adjustments						ATAA
	The office is requesting a budget law exemption for all three programs: Special Litigation, State Legal Services, and Internet Crimes Against Children (ICAC). This authority is a critical tool for actively managing our budget to provide resources where they are most needed and to maintain appropriate levels of service to the state.						
	10000 General	0.00	0	0	0	0	0

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
		0.00	0	0	0	0	0
FY 2027 Total							
13.00	FY 2027 Total						ATAA
10000	General	0.00	0	740,700	0	0	740,700
		0.00	0	740,700	0	0	740,700

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	Attorney General							160
Division	Attorney General							AT1
Appropriation Unit	State Legal Services							ATAB
FY 2025 Total Appropriation								
1.00	FY 2025 Total Appropriation							ATAB
	S1267, S1434, H752, and S1458							
	10000	General	194.65	26,148,500	1,358,400	55,300	0	27,562,200
	34800	Federal	7.75	960,900	209,300	0	0	1,170,200
	34900	Dedicated	3.00	346,600	28,300	0	0	374,900
	34904	Dedicated	5.00	319,700	153,000	0	0	472,700
	49900	Dedicated	2.00	259,600	2,400	0	0	262,000
			212.40	28,035,300	1,751,400	55,300	0	29,842,000
1.21	Account Transfers							ATAB
	10000	General	0.00	(683,800)	301,600	382,200	0	0
			0.00	(683,800)	301,600	382,200	0	0
1.31	Transfers Between Programs							ATAB
	34800	Federal	0.00	(15,000)	(20,000)	0	0	(35,000)
			0.00	(15,000)	(20,000)	0	0	(35,000)
1.61	Reverted Appropriation Balances							ATAB
	10000	General	0.00	0	(20,600)	0	0	(20,600)
	34800	Federal	0.00	(108,100)	(105,200)	0	0	(213,300)
	34900	Dedicated	0.00	(80,200)	(15,200)	0	0	(95,400)
	34904	Dedicated	0.00	(52,500)	(800)	0	0	(53,300)
	49900	Dedicated	0.00	(23,200)	(2,300)	0	0	(25,500)
			0.00	(264,000)	(144,100)	0	0	(408,100)
FY 2025 Actual Expenditures								
2.00	FY 2025 Actual Expenditures							ATAB
	10000	General	194.65	25,464,700	1,639,400	437,500	0	27,541,600
	34800	Federal	7.75	837,800	84,100	0	0	921,900
	34900	Dedicated	3.00	266,400	13,100	0	0	279,500
	34904	Dedicated	5.00	267,200	152,200	0	0	419,400
	49900	Dedicated	2.00	236,400	100	0	0	236,500
			212.40	27,072,500	1,888,900	437,500	0	29,398,900
FY 2026 Original Appropriation								
3.00	FY 2026 Original Appropriation							ATAB
	H0249							
	10000	General	194.65	27,174,900	1,282,900	0	0	28,457,800
	34800	Federal	7.75	994,100	209,300	0	0	1,203,400
	34900	Dedicated	3.00	360,800	28,300	0	0	389,100
	34904	Dedicated	5.00	343,600	153,000	0	0	496,600

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
49900	Dedicated	2.00	269,700	2,400	0	0	272,100
		212.40	29,143,100	1,675,900	0	0	30,819,000

FY 2026 Total Appropriation

5.00 FY 2026 Total Appropriation ATAB

10000	General	194.65	27,174,900	1,282,900	0	0	28,457,800
34800	Federal	7.75	994,100	209,300	0	0	1,203,400
34900	Dedicated	3.00	360,800	28,300	0	0	389,100
34904	Dedicated	5.00	343,600	153,000	0	0	496,600
49900	Dedicated	2.00	269,700	2,400	0	0	272,100
		212.40	29,143,100	1,675,900	0	0	30,819,000

FY 2026 Estimated Expenditures

7.00 FY 2026 Estimated Expenditures ATAB

10000	General	194.65	27,174,900	1,282,900	0	0	28,457,800
34800	Federal	7.75	994,100	209,300	0	0	1,203,400
34900	Dedicated	3.00	360,800	28,300	0	0	389,100
34904	Dedicated	5.00	343,600	153,000	0	0	496,600
49900	Dedicated	2.00	269,700	2,400	0	0	272,100
		212.40	29,143,100	1,675,900	0	0	30,819,000

Base Adjustments

8.11 FTP or Fund Adjustments ATAB

This decision unit aligns the office's personnel cost allocations by fund. The impact is a net zero adjustment across the office, and we remain below our total authorized FTP cap and within our existing personnel cost budget.

10000	General	1.65	0	0	0	0	0
34900	Dedicated	(1.00)	0	0	0	0	0
34904	Dedicated	(1.00)	0	0	0	0	0
49900	Dedicated	0.35	0	0	0	0	0
		0.00	0	0	0	0	0

FY 2027 Base

9.00 FY 2027 Base ATAB

10000	General	196.30	27,174,900	1,282,900	0	0	28,457,800
34800	Federal	7.75	994,100	209,300	0	0	1,203,400
34900	Dedicated	2.00	360,800	28,300	0	0	389,100
34904	Dedicated	4.00	343,600	153,000	0	0	496,600
49900	Dedicated	2.35	269,700	2,400	0	0	272,100
		212.40	29,143,100	1,675,900	0	0	30,819,000

Program Maintenance

10.11 Change in Health Benefit Costs ATAB

This decision unit reflects a change in the employer health benefit costs.

10000	General	0.00	714,000	0	0	0	714,000
34800	Federal	0.00	27,300	0	0	0	27,300
34900	Dedicated	0.00	7,300	0	0	0	7,300

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
34904	Dedicated	0.00	12,700	0	0	0	12,700
49900	Dedicated	0.00	8,600	0	0	0	8,600
		0.00	769,900	0	0	0	769,900
10.12	Change in Variable Benefit Costs						ATAB
This decision unit reflects a change in variable benefits.							
10000	General	0.00	(13,100)	0	0	0	(13,100)
34800	Federal	0.00	1,400	0	0	0	1,400
34900	Dedicated	0.00	1,200	0	0	0	1,200
34904	Dedicated	0.00	(200)	0	0	0	(200)
49900	Dedicated	0.00	(200)	0	0	0	(200)
		0.00	(10,900)	0	0	0	(10,900)
10.61	Salary Multiplier - Regular Employees						ATAB
This decision unit reflects a 1% salary multiplier for Regular Employees.							
10000	General	0.00	242,200	0	0	0	242,200
34800	Federal	0.00	8,700	0	0	0	8,700
34900	Dedicated	0.00	2,500	0	0	0	2,500
34904	Dedicated	0.00	2,900	0	0	0	2,900
49900	Dedicated	0.00	2,300	0	0	0	2,300
		0.00	258,600	0	0	0	258,600
FY 2027 Total Maintenance							
11.00	FY 2027 Total Maintenance						ATAB
10000	General	196.30	28,118,000	1,282,900	0	0	29,400,900
34800	Federal	7.75	1,031,500	209,300	0	0	1,240,800
34900	Dedicated	2.00	371,800	28,300	0	0	400,100
34904	Dedicated	4.00	359,000	153,000	0	0	512,000
49900	Dedicated	2.35	280,400	2,400	0	0	282,800
		212.40	30,160,700	1,675,900	0	0	31,836,600
Line Items							
12.91	Budget Law Exemptions/Other Adjustments						ATAB
The office is requesting a budget law exemption for all three programs: Special Litigation, State Legal Services, and Internet Crimes Against Children (ICAC). This authority is a critical tool for actively managing our budget to provide resources where they are most needed and to maintain appropriate levels of service to the state.							
10000	General	0.00	0	0	0	0	0
		0.00	0	0	0	0	0
FY 2027 Total							
13.00	FY 2027 Total						ATAB
10000	General	196.30	28,118,000	1,282,900	0	0	29,400,900
34800	Federal	7.75	1,031,500	209,300	0	0	1,240,800
34900	Dedicated	2.00	371,800	28,300	0	0	400,100
34904	Dedicated	4.00	359,000	153,000	0	0	512,000
49900	Dedicated	2.35	280,400	2,400	0	0	282,800
		212.40	30,160,700	1,675,900	0	0	31,836,600

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	Attorney General						160
Division	Attorney General						AT1
Appropriation Unit	Internet Crimes Against Children						ATAC
FY 2025 Total Appropriation							
1.00	FY 2025 Total Appropriation						ATAC
	S1267, S1434, H752, and S1458						
	10000 General	14.00	1,686,600	327,400	0	1,017,300	3,031,300
	34800 Federal	1.00	147,800	218,800	0	6,000	372,600
		15.00	1,834,400	546,200	0	1,023,300	3,403,900
1.21	Account Transfers						ATAC
	10000 General	0.00	(201,600)	(15,000)	41,600	175,000	0
	34800 Federal	0.00	(30,000)	(34,000)	20,000	44,000	0
		0.00	(231,600)	(49,000)	61,600	219,000	0
1.31	Transfers Between Programs						ATAC
	34800 Federal	0.00	15,000	20,000	0	0	35,000
		0.00	15,000	20,000	0	0	35,000
1.61	Reverted Appropriation Balances						ATAC
	10000 General	0.00	(75,600)	(7,800)	0	(59,800)	(143,200)
	34800 Federal	0.00	(1,300)	(300)	(500)	(2,900)	(5,000)
		0.00	(76,900)	(8,100)	(500)	(62,700)	(148,200)
FY 2025 Actual Expenditures							
2.00	FY 2025 Actual Expenditures						ATAC
	10000 General	14.00	1,409,400	304,600	41,600	1,132,500	2,888,100
	34800 Federal	1.00	131,500	204,500	19,500	47,100	402,600
		15.00	1,540,900	509,100	61,100	1,179,600	3,290,700
FY 2026 Original Appropriation							
3.00	FY 2026 Original Appropriation						ATAC
	H0249						
	10000 General	14.00	1,755,800	327,400	0	1,017,300	3,100,500
	34800 Federal	1.00	158,900	218,800	0	6,000	383,700
		15.00	1,914,700	546,200	0	1,023,300	3,484,200
FY 2026 Total Appropriation							
5.00	FY 2026 Total Appropriation						ATAC
	10000 General	14.00	1,755,800	327,400	0	1,017,300	3,100,500
	34800 Federal	1.00	158,900	218,800	0	6,000	383,700
		15.00	1,914,700	546,200	0	1,023,300	3,484,200
FY 2026 Estimated Expenditures							
7.00	FY 2026 Estimated Expenditures						ATAC

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
10000	General	14.00	1,755,800	327,400	0	1,017,300	3,100,500
34800	Federal	1.00	158,900	218,800	0	6,000	383,700
		15.00	1,914,700	546,200	0	1,023,300	3,484,200

FY 2027 Base

9.00 FY 2027 Base ATAC

10000	General	14.00	1,755,800	327,400	0	1,017,300	3,100,500
34800	Federal	1.00	158,900	218,800	0	6,000	383,700
		15.00	1,914,700	546,200	0	1,023,300	3,484,200

Program Maintenance

10.11 Change in Health Benefit Costs ATAC

This decision unit reflects a change in the employer health benefit costs.

10000	General	0.00	48,200	0	0	0	48,200
34800	Federal	0.00	2,700	0	0	0	2,700
		0.00	50,900	0	0	0	50,900

10.12 Change in Variable Benefit Costs ATAC

This decision unit reflects a change in variable benefits.

10000	General	0.00	4,500	0	0	0	4,500
34800	Federal	0.00	500	0	0	0	500
		0.00	5,000	0	0	0	5,000

10.61 Salary Multiplier - Regular Employees ATAC

This decision unit reflects a 1% salary multiplier for Regular Employees.

10000	General	0.00	15,400	0	0	0	15,400
34800	Federal	0.00	1,100	0	0	0	1,100
		0.00	16,500	0	0	0	16,500

FY 2027 Total Maintenance

11.00 FY 2027 Total Maintenance ATAC

10000	General	14.00	1,823,900	327,400	0	1,017,300	3,168,600
34800	Federal	1.00	163,200	218,800	0	6,000	388,000
		15.00	1,987,100	546,200	0	1,023,300	3,556,600

Line Items

12.91 Budget Law Exemptions/Other Adjustments ATAC

The office is requesting a budget law exemption for all three programs: Special Litigation, State Legal Services, and Internet Crimes Against Children (ICAC). This authority is a critical tool for actively managing our budget to provide resources where they are most needed and to maintain appropriate levels of service to the state.

10000	General	0.00	0	0	0	0	0
		0.00	0	0	0	0	0

FY 2027 Total

13.00 FY 2027 Total ATAC

10000	General	14.00	1,823,900	327,400	0	1,017,300	3,168,600
34800	Federal	1.00	163,200	218,800	0	6,000	388,000
		15.00	1,987,100	546,200	0	1,023,300	3,556,600

Budget Law Exemptions/Other Adjustments

DU 12.91

Header	Detail	Attachments
DU Title:* <input type="text" value="Budget Law Exemptions/Other Adjustments"/>		
<input type="button" value="Save"/>		
Brief Description (shown on Detail Report):	<input type="text" value="The office is requesting a budget law exemption for all three programs: Special Litigation, State Legal Services, and ICAC. This authority is a critical tool for actively managing our budget to provide resources where they are most needed and to maintain appropriate levels of service for the state."/>	DU Detail #: <input type="text" value="12.91"/>
Analyst's Comments (Public):	<input type="text"/>	LSO Reviewed: <input type="checkbox"/>
Brief Description (DFM):	<input type="text"/>	DFM Reviewed: <input type="checkbox"/>

AGENCY: 160 Office of the Attorney General

**Approp Unit: ATAA, ATAB, and
ATAC**

Decision Unit No: 12.91

**Title: Budget Law
Exemptions/Other Adjustments**

Explain the request and provide justification for the need.

This budget exemption is a critical tool for actively managing our budget to provide resources where they are most needed and to maintain appropriate levels of service for the state. Without it, transfers between programs are limited by 10% of smallest program's appropriation. (\$74,000 – Special Litigation program)

If a supplemental, what emergency is being addressed?

n/a

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

The Office of the Attorney General requests an appropriation that is exempt from Section 67-3511, Idaho Code, which restricts the transfer of appropriation between programs and account categories. This authority requires legislative approval.

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

n/a

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

n/a

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

All fund sources, for all budgeted programs.

What resources are necessary to implement this request?

n/a – no new resources, this allows the office to reallocate existing resources.

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

n/a

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

n/a

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

n/a

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

n/a

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?

The office and the state of Idaho are being served by this request. By reallocating existing resources, rather than asking for new ones, we are saving taxpayer funds.

FY2027 Budget Submission: Vacant FTP Questionnaire

Description	Position Code	Job Code	Classified or Non-Classified	Pay Rate	Estimated Vacate Date
Chief of Constitutional and Litigation Policy	729	2703	Non-Classified	TBD	Sept 20, 2024

What is the specific title and primary responsibilities of the vacant position?

Chief of Constitutional and Litigation Policy -- Will work closely with the Attorney General, Chief Deputy, and the Civil Litigation Division to strategize and manage high profile cases defending Idaho's laws and sovereignty. Will lead a team of two to four attorneys pursuing some of the most consequential cases the office is handling. The candidate and team will be engaged in strategizing, researching, writing, filing suits, taking depositions, arguing in court, trying cases, and carrying out all aspects of litigation in these special cases for the office.

Why has the position remained vacant for more than six months?

We are waiting to fill this position with the ideal candidate and the job market for hiring attorneys is challenging and competitive.

Has this vacancy impacted your agency? If so, how?

Yes, having this position vacant has impacted our workload, particularly in the Civil Litigation Division and the Office of the Solicitor General. We've moved assignments around, as necessary, to ensure we're still meeting our statutory authority.

What is your agency's plan for this vacant position moving forward?

Because the number and complexity of legal cases varies throughout the year, we're shifting resources when necessary to get the work done. The position is currently advertised and when we find a dynamic, experienced litigator who exhibits exceptional research, writing, communication, and interpersonal skills, we plan to make an offer. The ideal candidate will be an aggressive and thoughtful litigator who takes a principled approach to protecting the state of Idaho in the courts.

How has your agency managed the appropriation related to this position during the period it has been vacant?

We have used some of our funding to hire another attorney in the Civil Litigation Division, to ensure we have adequate staffing to meet the demands of our legal caseload. Many of the division's attorneys carry large comp time and vacation balances because they have been obligated to handle the extra work.

Description	ShortDescription	Estimated Vacate Date	Position	Job	Notes -- OAG
Deputy Attorney General Appellate E	160 DAG APP E	May 17, 2024	824	2699	<i>To be filled 07/21/2025</i>
Deputy Attorney General Natural Resources B	160 DAG NR B	Jul 3, 2025	801	2699	<i>To be filled 08/04/2025</i>
Deputy Attorney General Water Resources A	160 DAG Water A	Mar 3, 2023	831	2699	<i>To be filled 08/04/2025</i>
Deputy Attorney General HHS Central E	160 DAG HHS Cen E		776	2699	<i>To be filled 08/05/2025</i>
Deputy Attorney General Appellate F	160 DAG App F		744	2699	<i>To be filled 09/02/2025</i>
Chief of Constitutional and Litigation Policy	160 Chief Constitut	Sep 20, 2024	729	2703	<i>Vacant, currently advertised to be filled ** Details in attached questionnaire</i>
Deputy Attorney General Consumer B	160 DAG Consumer B	Jul 25, 2025	754	2699	<i>Vacant, currently advertised to be filled</i>
Deputy Attorney General Civil Litigation H	160 DAG CivLit H	Apr 15, 2022	807	2699	<i>Position recently became vacant (7/06/2025). Will be advertised to be filled</i>
Paralegal General Counsel	160 Para Gen Couns		940	2701	<i>Holding vacant to see if we can use this position elsewhere instead</i>
Deputy Attorney General MFCU B	160 DAG MFCU B	Sep 16, 2024	799	2699	<i>No longer active</i>
ICAC Investigator C	160 ICAC Investig C	Jun 16, 2024	852	3067	<i>No longer active</i>
Deputy Attorney General Industrial Commission	160 Industrial Comm		856	2699	<i>No longer active</i>
Deputy Attorney General PERSI	160 DAG PERSI	Mar 27, 2024	805	2699	<i>No longer active</i>
Deputy Attorney General Lands B	160 DAG Lands B		796	2699	<i>No longer active</i>
Deputy Attorney General Fair Hearings Unit A	160 DAG FHU A	Apr 21, 2023	763	2699	<i>No longer active</i>
Lead Deputy Attorney General Fair Hearings Unit	160 Lead DAG FHU	Sep 8, 2023	879	2699	<i>No longer active</i>
Paralegal FHU	160 Para FHU		937	2701	<i>No longer active</i>
Deputy Attorney General Fair Hearings Unit B	160 DAG FHU B		938	2699	<i>No longer active</i>

All positions equal 1.00 FTE and are non-classified

As of 08/01/2025

PCF Summary ReportRequest for Fiscal Year: 202
7

Agency: Attorney General

160

Appropriation Unit: State Legal Services

ATAB

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	194.65	20,235,537	2,750,405	4,188,959	27,174,900
5.00	FY 2026 TOTAL APPROPRIATION	194.65	20,235,537	2,750,405	4,188,959	27,174,900
7.00	FY 2026 ESTIMATED EXPENDITURES	194.65	20,235,537	2,750,405	4,188,959	27,174,900
8.11	FTP or Fund Adjustments	1.65	0	0	0	0
9.00	FY 2027 BASE	196.30	20,235,537	2,750,405	4,188,959	27,174,900
10.11	Change in Health Benefit Costs	0.00	0	714,000	0	714,000
10.12	Change in Variable Benefit Costs	0.00	0	0	(13,100)	(13,100)
10.61	Salary Multiplier - Regular Employees	0.00	200,600	0	41,600	242,200
11.00	FY 2027 PROGRAM MAINTENANCE	196.30	20,436,137	3,464,405	4,217,459	28,118,000
13.00	FY 2027 TOTAL REQUEST	196.30	20,436,137	3,464,405	4,217,459	28,118,000

PCF Summary ReportRequest for Fiscal Year: 202
7

Agency: Attorney General

160

Appropriation Unit: State Legal Services

ATAB

Fund: Federal (Grant)

34800

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	7.75	732,879	109,508	151,713	994,100
5.00	FY 2026 TOTAL APPROPRIATION	7.75	732,879	109,508	151,713	994,100
7.00	FY 2026 ESTIMATED EXPENDITURES	7.75	732,879	109,508	151,713	994,100
9.00	FY 2027 BASE	7.75	732,879	109,508	151,713	994,100
10.11	Change in Health Benefit Costs	0.00	0	27,300	0	27,300
10.12	Change in Variable Benefit Costs	0.00	0	0	1,400	1,400
10.61	Salary Multiplier - Regular Employees	0.00	7,200	0	1,500	8,700
11.00	FY 2027 PROGRAM MAINTENANCE	7.75	740,079	136,808	154,613	1,031,500
13.00	FY 2027 TOTAL REQUEST	7.75	740,079	136,808	154,613	1,031,500

PCF Summary ReportRequest for Fiscal Year: 202
7

Agency: Attorney General

160

Appropriation Unit: State Legal Services

ATAB

Fund: Miscellaneous Revenue

34900

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	3.00	263,801	42,390	54,609	360,800
5.00	FY 2026 TOTAL APPROPRIATION	3.00	263,801	42,390	54,609	360,800
7.00	FY 2026 ESTIMATED EXPENDITURES	3.00	263,801	42,390	54,609	360,800
8.11	FTP or Fund Adjustments	(1.00)	0	0	0	0
9.00	FY 2027 BASE	2.00	263,801	42,390	54,609	360,800
10.11	Change in Health Benefit Costs	0.00	0	7,300	0	7,300
10.12	Change in Variable Benefit Costs	0.00	0	0	1,200	1,200
10.61	Salary Multiplier - Regular Employees	0.00	2,000	0	500	2,500
11.00	FY 2027 PROGRAM MAINTENANCE	2.00	265,801	49,690	56,309	371,800
13.00	FY 2027 TOTAL REQUEST	2.00	265,801	49,690	56,309	371,800

PCF Summary ReportRequest for Fiscal Year: 202
7

Agency: Attorney General

160

Appropriation Unit: State Legal Services

ATAB

Fund: Miscellaneous Revenue: Consumer Protection Fund

34904

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2026 ORIGINAL APPROPRIATION	5.00	226,137	70,650	46,813	343,600
5.00 FY 2026 TOTAL APPROPRIATION	5.00	226,137	70,650	46,813	343,600
7.00 FY 2026 ESTIMATED EXPENDITURES	5.00	226,137	70,650	46,813	343,600
8.11 FTP or Fund Adjustments	(1.00)	0	0	0	0
9.00 FY 2027 BASE	4.00	226,137	70,650	46,813	343,600
10.11 Change in Health Benefit Costs	0.00	0	12,700	0	12,700
10.12 Change in Variable Benefit Costs	0.00	0	0	(200)	(200)
10.61 Salary Multiplier - Regular Employees	0.00	2,400	0	500	2,900
11.00 FY 2027 PROGRAM MAINTENANCE	4.00	228,537	83,350	47,113	359,000
13.00 FY 2027 TOTAL REQUEST	4.00	228,537	83,350	47,113	359,000

PCF Summary ReportRequest for Fiscal Year: 202
7

Agency: Attorney General

160

Appropriation Unit: State Legal Services

ATAB

Fund: Idaho Millennium Income Fund

49900

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	2.00	200,031	28,260	41,409	269,700
5.00	FY 2026 TOTAL APPROPRIATION	2.00	200,031	28,260	41,409	269,700
7.00	FY 2026 ESTIMATED EXPENDITURES	2.00	200,031	28,260	41,409	269,700
8.11	FTP or Fund Adjustments	0.35	0	0	0	0
9.00	FY 2027 BASE	2.35	200,031	28,260	41,409	269,700
10.11	Change in Health Benefit Costs	0.00	0	8,600	0	8,600
10.12	Change in Variable Benefit Costs	0.00	0	0	(200)	(200)
10.61	Salary Multiplier - Regular Employees	0.00	1,900	0	400	2,300
11.00	FY 2027 PROGRAM MAINTENANCE	2.35	201,931	36,860	41,609	280,400
13.00	FY 2027 TOTAL REQUEST	2.35	201,931	36,860	41,609	280,400

PCF Summary ReportRequest for Fiscal Year: 202
7**Agency:** Attorney General

160

Appropriation Unit: Internet Crimes Against Children

ATAC

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	14.00	1,290,776	197,820	267,204	1,755,800
5.00	FY 2026 TOTAL APPROPRIATION	14.00	1,290,776	197,820	267,204	1,755,800
7.00	FY 2026 ESTIMATED EXPENDITURES	14.00	1,290,776	197,820	267,204	1,755,800
9.00	FY 2027 BASE	14.00	1,290,776	197,820	267,204	1,755,800
10.11	Change in Health Benefit Costs	0.00	0	48,200	0	48,200
10.12	Change in Variable Benefit Costs	0.00	0	0	4,500	4,500
10.61	Salary Multiplier - Regular Employees	0.00	12,600	0	2,800	15,400
11.00	FY 2027 PROGRAM MAINTENANCE	14.00	1,303,376	246,020	274,504	1,823,900
13.00	FY 2027 TOTAL REQUEST	14.00	1,303,376	246,020	274,504	1,823,900

PCF Summary ReportRequest for Fiscal Year: 202
7

Agency: Attorney General

160

Appropriation Unit: Internet Crimes Against Children

ATAC

Fund: Federal (Grant)

34800

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	1.00	119,941	14,130	24,829	158,900
5.00	FY 2026 TOTAL APPROPRIATION	1.00	119,941	14,130	24,829	158,900
7.00	FY 2026 ESTIMATED EXPENDITURES	1.00	119,941	14,130	24,829	158,900
9.00	FY 2027 BASE	1.00	119,941	14,130	24,829	158,900
10.11	Change in Health Benefit Costs	0.00	0	2,700	0	2,700
10.12	Change in Variable Benefit Costs	0.00	0	0	500	500
10.61	Salary Multiplier - Regular Employees	0.00	900	0	200	1,100
11.00	FY 2027 PROGRAM MAINTENANCE	1.00	120,841	16,830	25,529	163,200
13.00	FY 2027 TOTAL REQUEST	1.00	120,841	16,830	25,529	163,200

PCF Detail Report

Request for Fiscal Year: 2027

Agency: Attorney General160

Appropriation Unit: State Legal ServicesATAB

Fund: General Fund10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Elected Officials & Full Time Commissioners	1.00	146,730	14,130	30,375	191,235
		Permanent Positions	187.15	19,167,883	2,644,423	3,974,502	25,786,808
		Total from PCF	188.15	19,314,613	2,658,553	4,004,877	25,978,043
		FY 2026 ORIGINAL APPROPRIATION	194.65	20,235,537	2,750,405	4,188,959	27,174,901
		Unadjusted Over or (Under) Funded:	6.50	920,924	91,852	184,082	1,196,858
Adjustments to Wage and Salary							
1600000734	2704N R90	Consumer Specialist	1.00	65,000	14,130	13,456	92,586
1600000744	2699N R90	Deputy Attorney General	1.00	110,000	14,130	22,771	146,901
1600000763	2699N R90	Deputy Attorney General	1.00	120,000	14,130	24,841	158,971
1600000769	2699N R90	Deputy Attorney General	1.00	120,000	14,130	24,841	158,971
1600000776	2699N R90	Deputy Attorney General	1.00	120,000	14,130	24,841	158,971
1600000796	2699N R90	Deputy Attorney General	1.00	120,000	14,130	24,841	158,971
1600000801	2699N R90	Deputy Attorney General	1.00	120,000	14,130	24,841	158,971
1600000805	2699N R90	Deputy Attorney General	1.00	120,000	14,130	24,841	158,971
Estimated Salary Needs							
		Permanent Positions	196.15	20,209,613	2,771,593	4,190,150	27,171,356
		Estimated Salary and Benefits	196.15	20,209,613	2,771,593	4,190,150	27,171,356
Adjusted Over or (Under) Funding							
		Original Appropriation	(1.50)	25,924	(21,188)	(1,191)	3,545
		Estimated Expenditures	(1.50)	25,924	(21,188)	(1,191)	3,545
		Base	.15	25,924	(21,188)	(1,191)	3,545

PCF Detail Report

Request for Fiscal Year: 2027

Agency: Attorney General

Appropriation Unit: State Legal Services

Fund: Federal (Grant)

160

ATAB

34800

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	7.50	715,088	105,970	154,144	975,202
		Total from PCF	7.50	715,088	105,970	154,144	975,202
		FY 2026 ORIGINAL APPROPRIATION	7.75	732,879	109,508	151,713	994,100
		Unadjusted Over or (Under) Funded:	.25	17,791	3,538	(2,431)	18,898
Estimated Salary Needs							
		Permanent Positions	7.50	715,088	105,970	154,144	975,202
		Estimated Salary and Benefits	7.50	715,088	105,970	154,144	975,202
Adjusted Over or (Under) Funding							
		Original Appropriation	.25	17,791	3,538	(2,431)	18,898
		Estimated Expenditures	.25	17,791	3,538	(2,431)	18,898
		Base	.25	17,791	3,538	(2,431)	18,898

PCF Detail Report

Request for Fiscal Year: 2027

Agency: Attorney General

Appropriation Unit: State Legal Services

Fund: Miscellaneous Revenue

160

ATAB

34900

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	2.00	201,926	28,260	45,880	276,066
		Total from PCF	2.00	201,926	28,260	45,880	276,066
		FY 2026 ORIGINAL APPROPRIATION	3.00	263,801	42,390	54,609	360,800
		Unadjusted Over or (Under) Funded:	1.00	61,875	14,130	8,729	84,734
Estimated Salary Needs							
		Permanent Positions	2.00	201,926	28,260	45,880	276,066
		Estimated Salary and Benefits	2.00	201,926	28,260	45,880	276,066
Adjusted Over or (Under) Funding							
		Original Appropriation	1.00	61,875	14,130	8,729	84,734
		Estimated Expenditures	1.00	61,875	14,130	8,729	84,734
		Base	.00	61,875	14,130	8,729	84,734

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: Attorney General

160

Appropriation Unit: State Legal Services

ATAB

Fund: Miscellaneous Revenue: Consumer Protection Fund

34904

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	3.00	207,689	42,390	42,994	293,073
		Total from PCF	3.00	207,689	42,390	42,994	293,073
		FY 2026 ORIGINAL APPROPRIATION	5.00	226,137	70,650	46,813	343,600
		Unadjusted Over or (Under) Funded:	2.00	18,448	28,260	3,819	50,527
Adjustments to Wage and Salary							
160000 0736	2704N R90	Consumer Specialist	.50	30,000	7,065	6,210	43,275
Estimated Salary Needs							
		Permanent Positions	3.50	237,689	49,455	49,204	336,348
		Estimated Salary and Benefits	3.50	237,689	49,455	49,204	336,348
Adjusted Over or (Under) Funding							
		Original Appropriation	1.50	(11,552)	21,195	(2,391)	7,252
		Estimated Expenditures	1.50	(11,552)	21,195	(2,391)	7,252
		Base	.50	(11,552)	21,195	(2,391)	7,252

PCF Detail Report

Request for Fiscal Year: 2027

Agency: Attorney General160

Appropriation Unit: State Legal ServicesATAB

Fund: Idaho Millennium Income Fund49900

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	2.35	190,794	33,205	39,496	263,495
		Total from PCF	2.35	190,794	33,205	39,496	263,495
		FY 2026 ORIGINAL APPROPRIATION	2.00	200,031	28,260	41,409	269,700
		Unadjusted Over or (Under) Funded:	(.35)	9,237	(4,945)	1,913	6,205
Estimated Salary Needs							
		Permanent Positions	2.35	190,794	33,205	39,496	263,495
		Estimated Salary and Benefits	2.35	190,794	33,205	39,496	263,495
Adjusted Over or (Under) Funding							
		Original Appropriation	(.35)	9,237	(4,945)	1,913	6,205
		Estimated Expenditures	(.35)	9,237	(4,945)	1,913	6,205
		Base	.00	9,237	(4,945)	1,913	6,205

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: Attorney General

160

Appropriation Unit: Internet Crimes Against Children

ATAC

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	12.25	1,138,838	173,092	250,236	1,562,166
		Total from PCF	12.25	1,138,838	173,092	250,236	1,562,166
		FY 2026 ORIGINAL APPROPRIATION	14.00	1,290,776	197,820	267,204	1,755,800
		Unadjusted Over or (Under) Funded:	1.75	151,938	24,728	16,968	193,634
Adjustments to Wage and Salary							
160000 0852	3067N R80	Investigator-Criminal	1.00	125,000	14,130	28,401	167,531
Estimated Salary Needs							
		Permanent Positions	13.25	1,263,838	187,222	278,637	1,729,697
		Estimated Salary and Benefits	13.25	1,263,838	187,222	278,637	1,729,697
Adjusted Over or (Under) Funding							
		Original Appropriation	.75	26,938	10,598	(11,433)	26,103
		Estimated Expenditures	.75	26,938	10,598	(11,433)	26,103
		Base	.75	26,938	10,598	(11,433)	26,103

PCF Detail Report

Request for Fiscal Year: 2027
160
ATAC
34800

Agency: Attorney General
Appropriation Unit: Internet Crimes Against Children
Fund: Federal (Grant)

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	.75	92,430	10,597	21,001	124,028
		Total from PCF	.75	92,430	10,597	21,001	124,028
		FY 2026 ORIGINAL APPROPRIATION	1.00	119,941	14,130	24,829	158,900
		Unadjusted Over or (Under) Funded:	.25	27,511	3,533	3,828	34,872
Estimated Salary Needs							
		Permanent Positions	.75	92,430	10,597	21,001	124,028
		Estimated Salary and Benefits	.75	92,430	10,597	21,001	124,028
Adjusted Over or (Under) Funding							
		Original Appropriation	.25	27,511	3,533	3,828	34,872
		Estimated Expenditures	.25	27,511	3,533	3,828	34,872
		Base	.25	27,511	3,533	3,828	34,872

NOTE: Agencies will complete one questionnaire per budgeted program that had employee travel expenditures in FY 2025 (as reflected in the OE tab(s) of the B-4) when the B-4 is updated (est. August 1st).

Employee Travel Questionnaire-B4
Budget Unit ATAB - State Legal Services

A. In-State Travel

1. What are the primary reasons for the program's in-state travel?

The Criminal Law Division travels throughout the state to investigate and prosecute cases over which the Attorney General has jurisdiction. These cases include internet crimes against children, public corruption, Medicaid fraud, insurance fraud, and fraud related to unemployment benefits. The office also travels for court hearings and cases.

2. How does in-state travel support the program's mission, strategic goals, or statutory requirements

The office has geographic jurisdiction over the entire state. Regardless of where the crime occurs in the state, we must be able to send investigators to investigate the crime and prosecutors to prosecute the crimes investigated.

3. Are there changes to the program's anticipated in-state travel budget for fiscal year 2027? If so, please explain.

Yes, we anticipate in-state travel expenses will increase for FY 2027. The number of cases handled by the Criminal Law Division has significantly increased over the last 2-3 years, and we anticipate that trend will continue. Court hearings and legal cases will also continue, but we don't anticipate major changes.

B. Out-of-State Travel

1. What are the primary reasons for the program's out-of-state travel?

We travel out of state to attend training specific to the relevant subject matter for the employee traveling. There are also times we travel out of state for legal matters, which include attorney appearances in federal courts.

2. How does out-of-state travel support the program's mission, strategic goals, or statutory requirements?

Our office has jurisdiction over unique and complex areas of the law. It is critical that our investigators, prosecutors, and other attorneys stay abreast of best practices and attend court where needed.

3. Are there changes to the program's anticipated out-of-state travel budget for fiscal year 2027? If so, please explain.

No.

NOTE: Agencies will complete one questionnaire per budgeted program that had employee travel expenditures in FY 2025 (as reflected in the OE tab(s) of the B-4) when the B-4 is updated (est. August 1st).

Employee Travel Questionnaire-B4
Budget Unit ATAC - Internet Crimes Against Children (ICAC)

A. In-State Travel

1. What are the primary reasons for the program's in-state travel?

We travel throughout the state to investigate and prosecute internet crimes against children, to train local law enforcement and county prosecutors on internet crimes against children, and to teach members of the public, especially parents, on internet safety and preventing internet crimes against children.

2. How does in-state travel support the program's mission, strategic goals, or statutory requirements?

Pursuant to Idaho Code § 67-1410, the Attorney General has "the authority and responsibility to conduct a statewide program for the investigation and prosecution" of internet crimes against children. It would be impossible to operate this statewide program without in-state travel because we are centrally located in Boise.

3. Are there changes to the program's anticipated in-state travel budget for fiscal year 2027? If so, please explain.

Yes, we anticipate in-state travel expenses will increase for fiscal year 2027. The number of cases we investigate and prosecute has significantly increased over the last 2-3 years, and we anticipate that trend will continue.

B. Out-of-State Travel

1. What are the primary reasons for the program's out-of-state travel?

We travel out of state to attend national conferences where the federal government and other law enforcement partners train on topics related to internet crimes against children. We also have obligations to travel out-of-state connected to the federal funding received by the Idaho Internet Crimes Against Children Task Force.

2. How does out-of-state travel support the program's mission, strategic goals, or statutory requirements?

By definition, internet crimes against children involve the use of technology. It is imperative that our investigators and prosecutors stay abreast of recent technological advances, including artificial intelligence, and recent developments in the law.

3. Are there changes to the program's anticipated out-of-state travel budget for fiscal year 2027? If so, please explain.

No.

Form B4: Inflationary Adjustments

Agency: Attorney General

Agency Number: 160

Function: Special Litigation

Function/Activity Number: _____

Activity: _____

Original

(1)	(2)	(3)	(4)	(5)	FY 2024 to FY 2025	
Operating Expenditures Summary Object	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	(6) Change	(7) % Change
Communication Costs	32	353	-	45	45	
Employee Development	-	-	750	-	(750)	-100.00%
Professional Services	186,907	457,475	1,311,522	388,575	(922,947)	-70.37%
Administrative Services	-	381	-	19,876	19,876	
Computer Services	28,882	44,640	31,425	-	(31,425)	-100.00%
MISC. TRAVEL AND MOVING COSTS	5,742	28,451	4,947	-	(4,947)	-100.00%
EMPLOYEE IN STATE TRAVEL COSTS	-	-	16,105	-	(16,105)	-100.00%
EMPLOYEE OUT OF STATE TRAVEL COSTS	-	-	2,068	-	(2,068)	-100.00%
Employee Out Of Country Travel Costs	-	-	-	-	-	
Fuel & Lubricants	-	97	-	-	-	
Rental Costs	-	252	29,932	-	(29,932)	-100.00%
Miscellaneous Expense	14,521	9,297	96,029	332,203	236,174	245.94%
Total	236,084	540,946	1,492,778	740,700	(752,078)	-50.38%
FundSource						
General	-	-	1,492,778	740,700	(752,078)	-50.38%
Dedicated	-	-	-	-	-	
Federal	-	-	-	-	-	
Total	-	-	1,492,778	740,700	(752,078)	-50.38%

Form B4: Inflationary Adjustments

Agency: Attorney General

Agency Number: 160

Function: State Legal Services

Function/Activity Number: _____

Activity: _____

Original

(1)	(2)	(3)	(4)	(5)	FY 2024 to FY 2025	
Operating Expenditures Summary Object	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	(6) Change	(7) % Change
Communication Costs	110,934	59,163	52,289	96,817	44,528	85.16%
Employee Development	96,434	130,225	120,836	124,718	3,882	3.21%
General Services	238,715	197,549	199,757	175,610	(24,147)	-12.09%
Professional Services	125,043	83,791	100,093	62,505	(37,588)	-37.55%
Repair & Maintenance	137,175	225,864	458,932	582,508	123,576	26.93%
Administrative Services	22,387	23,840	43,814	17,785	(26,029)	-59.41%
Computer Services	34,123	43,621	81,820	35,675	(46,145)	-56.40%
MISC. TRAVEL AND MOVING	66,463	83,106	5,042	6,562	1,520	30.15%
EMPLOYEE IN STATE TRAVEL	-	-	35,570	39,339	3,769	10.59%
EMPLOYEE OUT OF STATE TRAVEL	-	-	97,037	77,849	(19,188)	-19.77%
Employee Out Of Country Travel	-	-	-	-	-	
Administrative Supplies	51,350	64,873	59,278	44,291	(14,987)	-25.28%
Fuel & Lubricants	8,268	12,194	12,997	5,969	(7,029)	-54.08%
Manufacturing and Merchant Costs	-	-	118	-	(118)	-100.00%
Computer Supplies	175,195	572,066	142,119	256,272	114,153	80.32%
Repair & Maintenance Supplies	409	227	859	80	(779)	-90.69%
Specific Use Supplies	51,936	15,117	118,034	94,779	(23,255)	-19.70%
Insurance Costs	13,964	29,635	8,177	44,347	36,170	442.34%
Rental Costs	43,971	64,636	104,666	75,213	(29,453)	-28.14%
Miscellaneous Expense	81,680	75,247	69,481	148,626	79,145	113.91%
Total	1,258,047	1,681,152	1,710,919	1,888,944	178,024	10.41%

Form B4: Inflationary Adjustments

Agency: Attorney General

Agency Number: 160

Function: Internet Crimes Against Children

Function/Activity Number: _____

Activity: _____

Orig

(1)	(2)	(3)	(4)	(5)	FY 2024 to FY 2025	
Operating Expenditures Summary Object	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	(6) Change	(7) % Change
Communication Costs	22,016	37,536	40,462	29,301	(11,161)	-27.58%
Employee Development	5,574	10,560	12,670	15,881	3,211	25.34%
General Services	1,148	-	200	288	88	43.80%
Professional Services	27,139	33,817	10,916	13,406	2,490	22.81%
Repair & Maintenance	91,292	89,549	76,264	53,194	(23,070)	-30.25%
Administrative Services	-	-	381	516	135	35.47%
Computer Services	1,483	1,440	53,609	15,255	(38,354)	-71.54%
MISC. TRAVEL AND MOVING	46,424	60,616	148	2,789	2,641	1780.17%
EMPLOYEE IN STATE TRAVE	-	-	44,580	37,001	(7,580)	-17.00%
EMPLOYEE OUT OF STATE T	-	-	65,774	33,029	(32,745)	-49.78%
Employee Out Of Country Trav	-	-	-	-	-	
Administrative Supplies	4,721	3,253	4,197	2,697	(1,500)	-35.74%
Fuel & Lubricants	15,005	15,930	9,501	12,009	2,508	26.40%
Computer Supplies	33,467	92,737	122,486	114,762	(7,723)	-6.31%
Repair & Maintenance Supplies	281	137	118	-	(118)	-100.00%
Specific Use Supplies	41,237	176,945	3,314	37,554	34,241	1033.30%
Rental Costs	13,135	13,295	12,930	16,816	3,886	30.05%
Miscellaneous Expense	22,371	30,637	35,571	124,542	88,971	250.12%
Total	325,295	566,453	493,119	509,039	15,920	3.23%

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 c

orting Agency/Department: Office of the Attorney General (Agency 160)
Contact Person/Title: Robyn Lockett, Administration & Budget Division Chief

Agency Code: 160
Contact Phone Number: 208-334-4524

Fiscal Year: 2027
Contact Email: robyn.lockett@ag.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#/Cooperativ e 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 Approp [OT] Annually, [OG] In Base, or [C] Continuous §67-1917(1)(b), I.C.	MOE or MOU requirements? [Y] Yes or [N] No If Yes answer question # 2. (§67-	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)(d), I.C.)	Total State Match Amount (§67- 1917(1)(d), I.C.)	FY 2023 Actual Federal Expenditures	FY 2023 Actual State Match Expenditures	FY 2024 Actual Federal Expenditures	FY 2024 Actual State Match Expenditures	FY 2025 Actual Federal Funds Received (CASH) §67-1917(1)(a), I.C.	FY 2025 Actual Federal Expenditures	FY 2025 Actual State Match Expenditures§ 67- 1917(1)(d), I.C.	FY 2026 Estimated Available Federal Funds §67-1917(1)(b), I.C.	FY 2026 Estimated Federal Expenditures §67- 1917(1)(b), I.C.	FY 2027 Estimated Available Federal Funds §67-1917(1)(b), I.C.	FY 2027 Estimated Federal Expenditures §67-1917(1)(b), I.C.	Known Reductions of 10% - 49%, fill out column AD §67- 3502(1)(e),	Grant Reduced by 50% or More from the previous years funding?	
CFDA #93.775	F	Dept. of Health & Human Services; Office of the Inspector General	State Medicaid Fraud Control Units	The funding is used to address fraud and patient abuse in the State Medicaid programs.		State Legal Services	Capped	Ongoing	Annually on Sept. 30		OG	N	Y	General Fund	25%	\$285,700	\$708,009	\$803,144	\$268,053	\$ 905,619	\$920,802.00	\$307,597.00	\$1,128,852.00	\$1,068,852.00	\$1,174,000.00	\$1,114,000.00	no	no	
CFDA #16.543	C	Dept. of Justice	Missing Children's Assistance (Internet Crimes Against Children)	The funds are used to support ICAC Task Force Programs to enhance the investigative response to missing and exploited children.		Internet Crimes Against Children	Capped	Ongoing	Annually on Sept. 30		OG	N	N	n/a	n/a	n/a	\$336,711	\$374,839	n/a	\$401,275	\$401,318.00	n/a	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000	no	no
Total										\$0.00						\$285,700	\$1,044,720	\$1,177,983	\$268,053	\$0	\$1,322,120	\$307,597	\$1,503,852	\$1,443,852	\$1,549,000	\$1,489,000			

Total FY 2025 All Funds Appropriation (DU 1.00)	\$33,986,600
Federal Funds as Percentage of Funds §67-1917(1)(e)	3.89%