

Agency Summary And Certification

FY 2027 Request

Agency: Division of Financial Management

180

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: Lori Wolff

Date: 08/29/2025

			FY 2025 Total Appropriation	FY 2025 Total Expenditures	FY 2026 Original Appropriation	FY 2026 Estimated Expenditures	FY 2027 Total Request
Appropriation Unit							
Division of Financial Management			44,842,100	30,396,900	44,988,700	44,919,400	44,976,500
Total			44,842,100	30,396,900	44,988,700	44,919,400	44,976,500
By Fund Source							
G	10000	General	2,228,200	2,178,300	2,329,500	2,260,200	2,317,300
D	12500	Dedicated	119,600	108,700	125,900	125,900	125,900
F	34400	Federal	20,589,700	18,535,700	20,589,700	20,589,700	20,589,700
F	34410	Federal	20,000,000	8,000,000	20,000,000	20,000,000	20,000,000
F	34430	Federal	1,087,400	906,600	1,092,400	1,092,400	1,092,400
D	34900	Dedicated	187,400	71,000	197,300	197,300	185,300
D	47505	Dedicated	629,800	596,600	653,900	653,900	665,900
Total			44,842,100	30,396,900	44,988,700	44,919,400	44,976,500
By Account Category							
Personnel Cost			2,772,700	2,555,800	2,884,200	2,852,700	2,884,200
Operating Expense			1,479,700	1,281,000	1,493,700	1,455,900	1,502,600
Capital Outlay			0	24,400	21,100	21,100	0
Trustee/Benefit			40,589,700	26,535,700	40,589,700	40,589,700	40,589,700
Total			44,842,100	30,396,900	44,988,700	44,919,400	44,976,500
FTP Positions			22	22	22	22	21
Total			22	22	22	22	21

Division Description**Request for Fiscal Year:** 2027**Agency:** Division of Financial Management

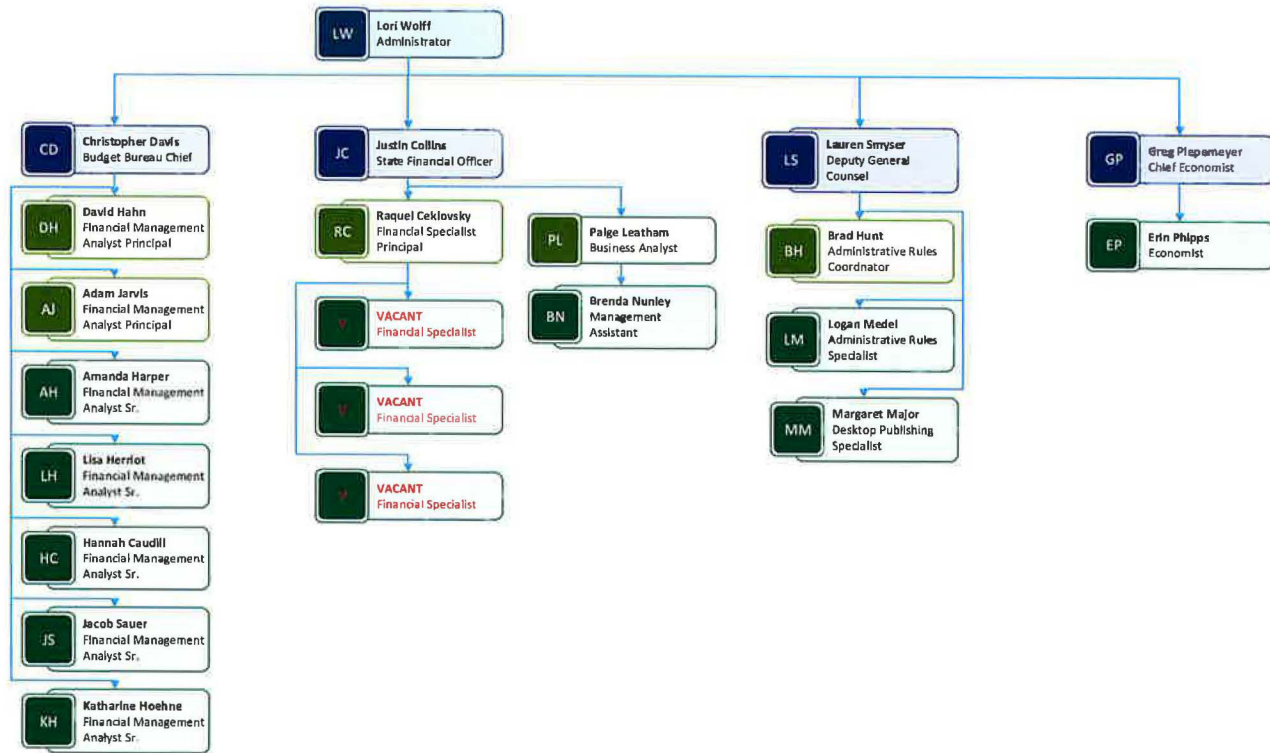
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Division: Division of Financial Management

DF1

Statutory Authority: IC §67-1910 through 1918 and IC § 67-5202

The mission of the Division of Financial Management (DFM) is to support the Governor's vision of short and long-term policies through effective resource allocation. DFM seeks to improve agency service delivery at the point of citizen impact by developing, monitoring, and publicizing performance outcomes, facilitating the development of the executive budget recommendation, and providing a proactive policy resource for the Governor to shape Idaho's future. The division consists of four main administrative units: Budget, Economic Analysis, Management Services, and Regulatory and Legislative Affairs, which includes the Office of the Administrative Rules Coordinator. Statutory Authority: Sections 67-1910 through 1918, Idaho Code, and Section 67-5202, Idaho Code.



FTP: 20
Vacant FTP: 3
August 18, 2025

Agency Revenues

Request for Fiscal Year: 2027

Agency: Division of Financial Management

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		FY 23 Actuals	FY 24 Actuals	FY 25 Actuals	FY 26 Estimated Revenue	FY 27 Estimated Revenue	Significant Assumptions
Fund	10000 General Fund						
	470 Other Revenue	0	3,317,348	1,879,711	0	0	
	General Fund Total	0	3,317,348	1,879,711	0	0	
Fund	12500 Indirect Cost Recovery-SWCAP						
	470 Other Revenue	23,823,700	23,806,400	20,042,135	24,100,000	24,150,000	
	Indirect Cost Recovery-SWCAP Total	23,823,700	23,806,400	20,042,135	24,100,000	24,150,000	
Fund	34400 American Rescue Plan Act - ARPA						
	450 Fed Grants & Contributions	0	58,465,300	0	0	0	
	460 Interest	19,633,700	26,953,200	23,487,679	25,000,000	0	
	470 Other Revenue	0	0	(10,000,000)	0	0	
	482 Other Fund Stat	0	31,512,100	59,623	0	0	
	American Rescue Plan Act - ARPA Total	19,633,700	116,930,600	13,547,302	25,000,000	0	
Fund	34409 SSBCI						
	450 Fed Grants & Contributions	20,589,700	0	22,231,980	24,000,000	0	
	460 Interest	339,200	528,800	305,791	350,000	0	
	SSBCI Total	20,928,900	528,800	22,537,771	24,350,000	0	
Fund	34410 ARPA Homeowner Assistance Fund						
	460 Interest	752,100	2,119,000	2,073,326	0	0	
	470 Other Revenue	0	0	0	0	0	
	ARPA Homeowner Assistance Fund Total	752,100	2,119,000	2,073,326	0	0	
Fund	34420 ARPA Emergency Rental Assistance						
	450 Fed Grants & Contributions	20,003,700	0	0	0	0	
	460 Interest	582,000	33,700	(141,763)	0	0	
	470 Other Revenue	0	0	0	0	0	
	ARPA Emergency Rental Assistance Total	20,585,700	33,700	(141,763)	0	0	

Agency Revenues

Request for Fiscal Year: 2027

Fund 34430 ARPA State Fiscal Recovery Fund

450	Fed Grants & Contributions	0	(758,500)	0	0	0
460	Interest	0	133,600	0	0	0
470	Other Revenue	0	758,500	0	0	0
482	Other Fund Stat	0	0	21,054,200	22,000,000	0
ARPA State Fiscal Recovery Fund Total		0	133,600	21,054,200	22,000,000	0

Fund 34900 Miscellaneous Revenue

435	Sale of Services	59,600	13,600	1,495	50,000	60,000
441	Sales of Goods	0	0	2,763	50,000	60,000
Miscellaneous Revenue Total		59,600	13,600	4,258	100,000	120,000

Fund 47505 Professional Services: Administrative Code Fund

441	Sales of Goods	815,500	265,900	443,350	550,000	600,000
460	Interest	25,000	43,200	38,843	40,000	42,000
Professional Services: Administrative Code Fund Total		840,500	309,100	482,193	590,000	642,000

Fund 58500 Twenty Seventh Payroll Fund

460	Interest	802,600	1,452,500	1,617,723	1,800,000	2,000,000
Twenty Seventh Payroll Fund Total		802,600	1,452,500	1,617,723	1,800,000	2,000,000
Agency Name Total		87,426,800	148,644,648	83,096,856	97,940,000	26,912,000

FORM B12: ANALYSIS OF FUND BALANCES
Request for Fiscal Year : 2027

Agency/Department: Division of Financial Management

Agency Number: 180

Original Request Date: August 25, 2025

Sources and Uses:

FUND NAME: Indirect Recovery Cost		FUND CODE: 12500	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance		1,380,667	25,102,408	2,487,408	2,361,508
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]		0	0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]		0	0	0	0
04.	Subtotal Beginning Cash Balance		1,380,667	25,102,408	2,487,408	2,361,508
05.	Revenues [from Form B-11]		23,806,441	20,042,100	22,000,000	24,000,000
06.	Non-Revenue Receipts and Other Adjustments		0	0	0	0
07.	Statutory Transfers In		0	0	0	0
08.	Operating Transfers In		0	0	0	0
09.	Subtotal Cash Available for the Year		25,187,108	45,144,508	24,487,408	26,361,508
10.	Statutory Transfers Out		0	42,548,400	22,000,000	22,000,000
11.	Operating Transfers Out		0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments		0	0	0	0
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]		25,187,108	2,596,108	2,487,408	4,361,508
14.	Borrowing Limit		0	0	0	
15.	Total Available Funds for the Year		25,187,108	2,596,108	2,487,408	4,361,508
16.	Original Appropriation		117,400	119,600	125,900	125,900
17.	Prior Year Reappropriation [same as Row 03]		0	0	0	0
18.	Legislative Supplementals and (Rescissions)		0	0	0	0
19.	Subtotal Legislative Authorizations		117,400	119,600	125,900	125,900
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]		0	0	0	0
22.	Total Spending Authorizations		117,400	119,600	125,900	125,900
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)		0	0	0	0
24.	Final Year End Reversions (DU 1.61)		32,700	10,900	0	0
25.	Subtotal Reversions & Cancelations		32,700	10,900	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]		0	0	0	0
27.	Current Year Reappropriation To Next Year [DU 1.7x]		0	0	0	0
28.	Total Unused Spending Authorizations		32,700	10,900	0	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]		84,700	108,700	125,900	125,900
30.	Continuously Appropriated Expenditures		0	0	0	0
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]		25,102,408	2,487,408	2,361,508	4,235,608
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)]		25,102,408	2,487,408	2,361,508	4,235,608
36.	Investments Direct by Agency		0	0	0	0
37.	Ending Unobligated Cash Balance Plus Direct Investments		25,102,408	2,487,408	2,361,508	4,235,608
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: Division of Financial Management

Agency Number: 180

Original Request Date: August 25, 2025

Sources and Uses:

FUND NAME: ARPA		FUND CODE: 34400	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance		544,845,000	409,891,700	211,298,000	0
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]		0	0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]		0	0	0	0
04.	Subtotal Beginning Cash Balance		544,845,000	409,891,700	211,298,000	0
05.	Revenues [from Form B-11]		58,465,300	13,547,300	13,547,300	0
06.	Non-Revenue Receipts and Other Adjustments		0	0	0	0
07.	Statutory Transfers In		0	0	0	0
08.	Operating Transfers In		0	0	0	0
09.	Subtotal Cash Available for the Year		603,310,300	423,439,000	224,845,300	0
10.	Statutory Transfers Out		173,972,900	193,605,300	0	0
11.	Operating Transfers Out		0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments		0	0	0	0
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]		429,337,400	229,833,700	224,845,300	0
14.	Borrowing Limit		0	0		
15.	Total Available Funds for the Year		429,337,400	229,833,700	224,845,300	0
16.	Original Appropriation		20,589,700	20,589,700	20,589,700	0
17.	Prior Year Reappropriation [same as Row 03]		0	0	0	0
18.	Legislative Supplementals and (Rescissions)		0	0	0	0
19.	Subtotal Legislative Authorizations		20,589,700	20,589,700	20,589,700	0
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]		0	0	0	0
22.	Total Spending Authorizations		20,589,700	20,589,700	20,589,700	0
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)		0	0	0	0
24.	Final Year End Reversions (DU 1.61)		1,144,000	2,054,000	0	0
25.	Subtotal Reversions & Cancelations		1,144,000	2,054,000	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]		0	0	0	0
27.	Current Year Reappropriation To Next Year [DU 1.7x]		0	0	0	0
28.	Total Unused Spending Authorizations		1,144,000	2,054,000	0	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]		19,445,700	18,535,700	20,589,700	0
30.	Continuously Appropriated Expenditures		0	0	0	0
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]		409,891,700	211,298,000	204,255,600	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)]		409,891,700	211,298,000	204,255,600	0
36.	Investments Direct by Agency					
37.	Ending Unobligated Cash Balance Plus Direct Investments		409,891,700	211,298,000	204,255,600	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: Division of Financial Management

Agency Number: 180

Original Request Date: August 25, 2025

Sources and Uses:

FUND NAME:	SSBCI	FUND CODE:	34409	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance			14,361,000	703,500	23,241,300	0
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]			0	0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]			0	0	0	0
04.	Subtotal Beginning Cash Balance			14,361,000	703,500	23,241,300	0
05.	Revenues [from Form B-11]			528,800	22,537,800	0	0
06.	Non-Revenue Receipts and Other Adjustments			0	0	0	0
07.	Statutory Transfers In			0	0	0	0
08.	Operating Transfers In			0	0	0	0
09.	Subtotal Cash Available for the Year			14,889,800	23,241,300	23,241,300	0
10.	Statutory Transfers Out			0	0	0	0
11.	Operating Transfers Out			0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments			0	0	0	0
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]			14,889,800	23,241,300	23,241,300	0
14.	Borrowing Limit			0			
15.	Total Available Funds for the Year			0	23,241,300	23,241,300	0
16.	Original Appropriation			0	0	0	0
17.	Prior Year Reappropriation [same as Row 03]			0	0	0	0
18.	Legislative Supplementals and (Rescissions)			0			
19.	Subtotal Legislative Authorizations			0	0	0	0
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]			0			
22.	Total Spending Authorizations			0	0	0	0
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)			0			
24.	Final Year End Reversions (DU 1.61)			0			
25.	Subtotal Reversions & Cancelations			0	0	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]			0			
27.	Current Year Reappropriation To Next Year [DU 1.7x]			0			
28.	Total Unused Spending Authorizations			0	0	0	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]			0	0	0	0
30.	Continuously Appropriated Expenditures			0	0	0	0
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]			0	23,241,300	23,241,300	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	23,241,300	23,241,300	0
36.	Investments Direct by Agency						
37.	Ending Unobligated Cash Balance Plus Direct Investments			0	23,241,300	23,241,300	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: Division of Financial Management

Agency Number: 180

Original Request Date: August 25, 2025

Sources and Uses:

FUND NAME: Homeowners Assistance		FUND CODE: 34410	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance		52,828,100	45,560,000	39,633,300	0
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]		0	0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]		0	0	0	0
04.	Subtotal Beginning Cash Balance		52,828,100	45,560,000	39,633,300	0
05.	Revenues [from Form B-11]		2,119,000	2,073,300		
06.	Non-Revenue Receipts and Other Adjustments		0			
07.	Statutory Transfers In		0			
08.	Operating Transfers In		0			
09.	Subtotal Cash Available for the Year		54,947,100	47,633,300	39,633,300	0
10.	Statutory Transfers Out		0			
11.	Operating Transfers Out		0			
12.	Non-Expenditure Distributions and Other Adjustments		0			
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]		54,947,100	47,633,300	39,633,300	0
14.	Borrowing Limit		0			
15.	Total Available Funds for the Year		54,947,100	47,633,300	39,633,300	0
16.	Original Appropriation		20,000,000	20,000,000	20,000,000	
17.	Prior Year Reappropriation [same as Row 03]		0	0	0	0
18.	Legislative Supplementals and (Rescissions)		0			
19.	Subtotal Legislative Authorizations		20,000,000	20,000,000	20,000,000	0
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]		0			
22.	Total Spending Authorizations		20,000,000	20,000,000	20,000,000	0
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)		0			
24.	Final Year End Reversions (DU 1.61)		10,612,900	12,000,000		
25.	Subtotal Reversions & Cancelations		10,612,900	12,000,000	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]		0			
27.	Current Year Reappropriation To Next Year [DU 1.7x]		0			
28.	Total Unused Spending Authorizations		10,612,900	12,000,000	0	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]		9,387,100	8,000,000	20,000,000	0
30.	Continuously Appropriated Expenditures		0			
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]		45,560,000	39,633,300	19,633,300	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)]		45,560,000	39,633,300	19,633,300	0
36.	Investments Direct by Agency					
37.	Ending Unobligated Cash Balance Plus Direct Investments		45,560,000	39,633,300	19,633,300	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: Division of Financial Management

Agency Number: 180

Original Request Date: August 25, 2025

Sources and Uses:

FUND NAME:	Emergency Rental Assistance	FUND CODE:	34420	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance			767,700	801,400	943,200	0
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]			0	0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]			0	0	0	0
04.	Subtotal Beginning Cash Balance			767,700	801,400	943,200	0
05.	Revenues [from Form B-11]			33,700	141,800	141,800	0
06.	Non-Revenue Receipts and Other Adjustments			0	0	0	0
07.	Statutory Transfers In			0	0	0	0
08.	Operating Transfers In			0	0	0	0
09.	Subtotal Cash Available for the Year			801,400	943,200	1,085,000	0
10.	Statutory Transfers Out			0	0	0	0
11.	Operating Transfers Out			0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments			0	0	0	0
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]			801,400	943,200	1,085,000	0
14.	Borrowing Limit			0	0	0	0
15.	Total Available Funds for the Year			801,400	943,200	1,085,000	0
16.	Original Appropriation			0	0	0	0
17.	Prior Year Reappropriation [same as Row 03]			0	0	0	0
18.	Legislative Supplementals and (Rescissions)			0	0	0	0
19.	Subtotal Legislative Authorizations			0	0	0	0
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]			0	0	0	0
22.	Total Spending Authorizations			0	0	0	0
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)			0	0	0	0
24.	Final Year End Reversions (DU 1.61)			0	0	0	0
25.	Subtotal Reversions & Cancelations			0	0	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]			0	0	0	0
27.	Current Year Reappropriation To Next Year [DU 1.7x]			0	0	0	0
28.	Total Unused Spending Authorizations			0	0	0	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]			0	0	0	0
30.	Continuously Appropriated Expenditures			0	0	0	0
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]			801,400	943,200	1,085,000	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)]			801,400	943,200	1,085,000	0
36.	Investments Direct by Agency			0	0	0	0
37.	Ending Unobligated Cash Balance Plus Direct Investments			801,400	943,200	1,085,000	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: Division of Financial Management

Agency Number: 180

Original Request Date: August 25, 2025

Sources and Uses:

FUND NAME: ARPA-2		FUND CODE: 34430		FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance			32,581,700	1,069,100	20,310,100	0
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]			0	0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]			0	0	0	0
04.	Subtotal Beginning Cash Balance			32,581,700	1,069,100	20,310,100	0
05.	Revenues [from Form B-11]			133,600	21,054,200	21,054,200	0
06.	Non-Revenue Receipts and Other Adjustments			0	0	0	0
07.	Statutory Transfers In			0	0	0	0
08.	Operating Transfers In			0	0	0	0
09.	Subtotal Cash Available for the Year			32,715,300	22,123,300	41,364,300	0
10.	Statutory Transfers Out			31,496,100	906,600	0	0
11.	Operating Transfers Out			0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments			0	0	0	0
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]			1,219,200	21,216,700	41,364,300	0
14.	Borrowing Limit						
15.	Total Available Funds for the Year			1,219,200	21,216,700	41,364,300	0
16.	Original Appropriation			1,085,600	1,087,400	1,092,400	0
17.	Prior Year Reappropriation [same as Row 03]			0	0	0	0
18.	Legislative Supplementals and (Rescissions)			0	0	0	0
19.	Subtotal Legislative Authorizations			1,085,600	1,087,400	1,092,400	0
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]			0	0	0	0
22.	Total Spending Authorizations			1,085,600	1,087,400	1,092,400	0
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)			0	0	0	0
24.	Final Year End Reversions (DU 1.61)			935,500	180,800	180,800	0
25.	Subtotal Reversions & Cancelations			935,500	180,800	180,800	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]			0	0	0	0
27.	Current Year Reappropriation To Next Year [DU 1.7x]			0	0	0	0
28.	Total Unused Spending Authorizations			935,500	180,800	180,800	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]			150,100	906,600	911,600	0
30.	Continuously Appropriated Expenditures			0	0	0	0
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]			1,069,100	20,310,100	40,452,700	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)]			1,069,100	20,310,100	40,452,700	0
36.	Investments Direct by Agency			0	0	0	0
37.	Ending Unobligated Cash Balance Plus Direct Investments			1,069,100	20,310,100	40,452,700	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: Division of Financial Management

Agency Number: 180

Original Request Date: August 25, 2025

Sources and Uses:

FUND NAME: Misc Revenue		FUND CODE: 34900	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance		214,008	169,510	102,810	30,510
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]		0	0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]		0	0	0	0
04.	Subtotal Beginning Cash Balance		214,008	169,510	102,810	30,510
05.	Revenues [from Form B-11]		13,583	4,300	125,000	170,000
06.	Non-Revenue Receipts and Other Adjustments		0	0	0	0
07.	Statutory Transfers In		0	0	0	0
08.	Operating Transfers In		0	0	0	0
09.	Subtotal Cash Available for the Year		227,591	173,810	227,810	200,510
10.	Statutory Transfers Out		0	0	0	0
11.	Operating Transfers Out		0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments		0	0	0	0
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]		227,591	173,810	227,810	200,510
14.	Borrowing Limit		0			
15.	Total Available Funds for the Year		227,591	173,810	227,810	200,510
16.	Original Appropriation		183,000	187,400	197,300	197,300
17.	Prior Year Reappropriation [same as Row 03]		0	0	0	0
18.	Legislative Supplementals and (Rescissions)		0	0	0	0
19.	Subtotal Legislative Authorizations		183,000	187,400	197,300	197,300
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]		0	0	0	0
22.	Total Spending Authorizations		183,000	187,400	197,300	197,300
23.	Executive Carry Forward Reversions/Cancellations (DU 1.81)		0	0	0	0
24.	Final Year End Reversions (DU 1.61)		114,457	116,400	0	0
25.	Subtotal Reversions & Cancellations		114,457	116,400	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]		0	0	0	0
27.	Current Year Reappropriation To Next Year [DU 1.7x]		0	0	0	0
28.	Total Unused Spending Authorizations		114,457	116,400	0	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]		68,543	71,000	197,300	197,300
30.	Continuously Appropriated Expenditures		0	0	0	0
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]		159,048	102,810	30,510	3,210
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)]		159,048	102,810	30,510	3,210
36.	Investments Direct by Agency		0	0	0	0
37.	Ending Unobligated Cash Balance Plus Direct Investments		159,048	102,810	30,510	3,210
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: Division of Financial Management

Agency Number: _____

 Original Request Date: August 25, 2025
Sources and Uses:

FUND NAME: Admin Rules		FUND CODE: 47505	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance		1,222,433	1,089,300	974,800	820,900
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]		0	0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]		0	0	0	0
04.	Subtotal Beginning Cash Balance		1,222,433	1,089,300	974,800	820,900
05.	Revenues [from Form B-11]		309,021	482,200	500,000	550,000
06.	Non-Revenue Receipts and Other Adjustments		114,327	0	0	0
07.	Statutory Transfers In		0	0	0	0
08.	Operating Transfers In		0	0	0	0
09.	Subtotal Cash Available for the Year		1,645,781	1,571,500	1,474,800	1,370,900
10.	Statutory Transfers Out		0	0	0	0
11.	Operating Transfers Out		0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments		(100)	(100)	0	0
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]		1,645,881	1,571,600	1,474,800	1,370,900
14.	Borrowing Limit		0			
15.	Total Available Funds for the Year		1,645,881	1,571,600	1,474,800	1,370,900
16.	Original Appropriation		614,100	629,800	653,900	653,900
17.	Prior Year Reappropriation [same as Row 03]		0	0	0	0
18.	Legislative Supplementals and (Rescissions)		0	0	0	0
19.	Subtotal Legislative Authorizations		614,100	629,800	653,900	653,900
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]		0			
22.	Total Spending Authorizations		614,100	629,800	653,900	653,900
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)		0	0	0	0
24.	Final Year End Reversions (DU 1.61)		75,139	33,200	0	0
25.	Subtotal Reversions & Cancelations		75,139	33,200	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]		0	0	0	0
27.	Current Year Reappropriation To Next Year [DU 1.7x]		0	0	0	0
28.	Total Unused Spending Authorizations		75,139	33,200	0	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]		538,961	596,600	653,900	653,900
30.	Continuously Appropriated Expenditures		0	0	0	0
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]		1,106,920	975,000	820,900	717,000
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)]		1,106,920	975,000	820,900	717,000
36.	Investments Direct by Agency		0	0	0	0
37.	Ending Unobligated Cash Balance Plus Direct Investments		1,106,920	975,000	820,900	717,000
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: Division of Financial Management

Agency Number: 180

Original Request Date: August 25, 2025

Sources and Uses:

FUND NAME: Twnty-seventh payroll		FUND CODE: 58500	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance		35,853,497	37,306,001	38,923,724	40,723,724
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]		0	0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]		0	0	0	0
04.	Subtotal Beginning Cash Balance		35,853,497	37,306,001	38,923,724	40,723,724
05.	Revenues [from Form B-11]		1,452,504	1,617,723	1,800,000	1,820,000
06.	Non-Revenue Receipts and Other Adjustments		0	0	0	0
07.	Statutory Transfers In		0	0	0	0
08.	Operating Transfers In		0	0	0	0
09.	Subtotal Cash Available for the Year		37,306,001	38,923,724	40,723,724	42,543,724
10.	Statutory Transfers Out		0	0	0	0
11.	Operating Transfers Out		0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments		0	0	0	0
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]		37,306,001	38,923,724	40,723,724	42,543,724
14.	Borrowing Limit		0	0	0	0
15.	Total Available Funds for the Year		37,306,001	38,923,724	40,723,724	42,543,724
16.	Original Appropriation		0	0	0	0
17.	Prior Year Reappropriation [same as Row 03]		0	0	0	0
18.	Legislative Supplementals and (Rescissions)		0	0	0	0
19.	Subtotal Legislative Authorizations		0	0	0	0
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]		0	0	0	0
22.	Total Spending Authorizations		0	0	0	0
23.	Executive Carry Forward Reversions/Cancellations (DU 1.81)		0	0	0	0
24.	Final Year End Reversions (DU 1.61)		0	0	0	0
25.	Subtotal Reversions & Cancellations		0	0	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]		0	0	0	0
27.	Current Year Reappropriation To Next Year [DU 1.7x]		0	0	0	0
28.	Total Unused Spending Authorizations		0	0	0	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]		0	0	0	0
30.	Continuously Appropriated Expenditures		0	0	0	0
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]		37,306,001	38,923,724	40,723,724	42,543,724
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)]		37,306,001	38,923,724	40,723,724	42,543,724
36.	Investments Direct by Agency		0	0	0	0
37.	Ending Unobligated Cash Balance Plus Direct Investments		37,306,001	38,923,724	40,723,724	42,543,724
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	Division of Financial Management							180
Division	Division of Financial Management							DF1
Appropriation Unit	Division of Financial Management							GVCA
FY 2025 Total Appropriation								
1.00	FY 2025 Total Appropriation							GVCA
	H459, H676							
	10000 General	14.65	1,992,600	235,600	0	0	2,228,200	
	12500 Dedicated	1.00	109,600	10,000	0	0	119,600	
	34400 Federal	0.00	0	0	0	20,589,700	20,589,700	
	34410 Federal	0.00	0	0	0	20,000,000	20,000,000	
	34430 Federal	1.00	87,400	1,000,000	0	0	1,087,400	
	34900 Dedicated	1.35	142,400	45,000	0	0	187,400	
	47505 Dedicated	4.00	440,700	189,100	0	0	629,800	
		22.00	2,772,700	1,479,700	0	40,589,700	44,842,100	
1.21	Account Transfers							GVCA
	10000 General	0.00	0	(13,500)	13,500	0	0	
	12500 Dedicated	0.00	(100)	100	0	0	0	
	47505 Dedicated	0.00	0	(13,500)	13,500	0	0	
		0.00	(100)	(26,900)	27,000	0	0	
1.61	Reverted Appropriation Balances							GVCA
	10000 General	0.00	(12,700)	(37,100)	(100)	0	(49,900)	
	12500 Dedicated	0.00	(10,900)	0	0	0	(10,900)	
	34400 Federal	0.00	0	0	0	(2,054,000)	(2,054,000)	
	34410 Federal	0.00	0	0	0	(12,000,000)	(12,000,000)	
	34430 Federal	0.00	(87,400)	(93,400)	0	0	(180,800)	
	34900 Dedicated	0.00	(83,900)	(32,500)	0	0	(116,400)	
	47505 Dedicated	0.00	(21,900)	(8,800)	(2,500)	0	(33,200)	
		0.00	(216,800)	(171,800)	(2,600)	(14,054,000)	(14,445,200)	
FY 2025 Actual Expenditures								
2.00	FY 2025 Actual Expenditures							GVCA
	10000 General	14.65	1,979,900	185,000	13,400	0	2,178,300	
	12500 Dedicated	1.00	98,600	10,100	0	0	108,700	
	34400 Federal	0.00	0	0	0	18,535,700	18,535,700	
	34410 Federal	0.00	0	0	0	8,000,000	8,000,000	
	34430 Federal	1.00	0	906,600	0	0	906,600	
	34900 Dedicated	1.35	58,500	12,500	0	0	71,000	
	47505 Dedicated	4.00	418,800	166,800	11,000	0	596,600	
		22.00	2,555,800	1,281,000	24,400	26,535,700	30,396,900	
FY 2026 Original Appropriation								
3.00	FY 2026 Original Appropriation							GVCA
	H0373,S1110							

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
10000	General	14.15	2,064,400	244,000	0	0	2,308,400
OT 10000	General	0.00	0	0	21,100	0	21,100
12500	Dedicated	1.25	115,900	10,000	0	0	125,900
34400	Federal	0.00	0	0	0	20,589,700	20,589,700
34410	Federal	0.00	0	0	0	20,000,000	20,000,000
34430	Federal	1.00	92,400	1,000,000	0	0	1,092,400
34900	Dedicated	1.75	151,300	46,000	0	0	197,300
47505	Dedicated	3.85	460,200	193,700	0	0	653,900
		22.00	2,884,200	1,493,700	21,100	40,589,700	44,988,700

FY 2026 Total Appropriation

5.00 FY 2026 Total Appropriation GVCA

10000	General	14.15	2,064,400	244,000	0	0	2,308,400
OT 10000	General	0.00	0	0	21,100	0	21,100
12500	Dedicated	1.25	115,900	10,000	0	0	125,900
34400	Federal	0.00	0	0	0	20,589,700	20,589,700
34410	Federal	0.00	0	0	0	20,000,000	20,000,000
34430	Federal	1.00	92,400	1,000,000	0	0	1,092,400
34900	Dedicated	1.75	151,300	46,000	0	0	197,300
47505	Dedicated	3.85	460,200	193,700	0	0	653,900
		22.00	2,884,200	1,493,700	21,100	40,589,700	44,988,700

Appropriation Adjustments

6.41 FTP/Noncognizable Adjustment GVCA

This decision unit reflects non-cognizable spending authority granted by the Division of Financial Management for FY 2021

10000	General	1.00	0	0	0	0	0
12500	Dedicated	(0.25)	0	0	0	0	0
34900	Dedicated	(0.75)	0	0	0	0	0
		0.00	0	0	0	0	0

6.61 Gov's Approved Reduction GVCA

OT 10000	General	0.00	(31,500)	(37,800)	0	0	(69,300)
		0.00	(31,500)	(37,800)	0	0	(69,300)

FY 2026 Estimated Expenditures

7.00 FY 2026 Estimated Expenditures GVCA

10000	General	15.15	2,064,400	244,000	0	0	2,308,400
OT 10000	General	0.00	(31,500)	(37,800)	21,100	0	(48,200)
12500	Dedicated	1.00	115,900	10,000	0	0	125,900
34400	Federal	0.00	0	0	0	20,589,700	20,589,700
34410	Federal	0.00	0	0	0	20,000,000	20,000,000
34430	Federal	1.00	92,400	1,000,000	0	0	1,092,400
34900	Dedicated	1.00	151,300	46,000	0	0	197,300
47505	Dedicated	3.85	460,200	193,700	0	0	653,900
		22.00	2,852,700	1,455,900	21,100	40,589,700	44,919,400

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Base Adjustments							
8.11	FTP or Fund Adjustments						GVCA
	This decision unit aligns the agency's FTP allocation by fund.						
	This decision unit makes a fund shift from x to y due to zzz						
	10000 General	1.00	0	0	0	0	0
	12500 Dedicated	(0.25)	0	0	0	0	0
	34430 Federal	0.00	0	0	0	0	0
	34900 Dedicated	(0.75)	(12,000)	0	0	0	(12,000)
	47505 Dedicated	0.00	12,000	0	0	0	12,000
		0.00	0	0	0	0	0
8.51	Base Reductions						GVCA
	This decision unit provides a base reduction to x.						
	34430 Federal	(1.00)	0	0	0	0	0
		(1.00)	0	0	0	0	0
8.61	Base Additions / Restorations						GVCA
	10000 General	0.00	0	8,900	0	0	8,900
		0.00	0	8,900	0	0	8,900
FY 2027 Base							
9.00	FY 2027 Base						GVCA
	10000 General	15.15	2,064,400	252,900	0	0	2,317,300
	OT 10000 General	0.00	0	0	21,100	0	21,100
	12500 Dedicated	1.00	115,900	10,000	0	0	125,900
	34400 Federal	0.00	0	0	0	20,589,700	20,589,700
	34410 Federal	0.00	0	0	0	20,000,000	20,000,000
	34430 Federal	0.00	92,400	1,000,000	0	0	1,092,400
	34900 Dedicated	1.00	139,300	46,000	0	0	185,300
	47505 Dedicated	3.85	472,200	193,700	0	0	665,900
		21.00	2,884,200	1,502,600	21,100	40,589,700	44,997,600
FY 2027 Total Maintenance							
11.00	FY 2027 Total Maintenance						GVCA
	10000 General	15.15	2,064,400	252,900	0	0	2,317,300
	OT 10000 General	0.00	0	0	21,100	0	21,100
	12500 Dedicated	1.00	115,900	10,000	0	0	125,900
	34400 Federal	0.00	0	0	0	20,589,700	20,589,700
	34410 Federal	0.00	0	0	0	20,000,000	20,000,000
	34430 Federal	0.00	92,400	1,000,000	0	0	1,092,400
	34900 Dedicated	1.00	139,300	46,000	0	0	185,300
	47505 Dedicated	3.85	472,200	193,700	0	0	665,900
		21.00	2,884,200	1,502,600	21,100	40,589,700	44,997,600
FY 2027 Total							

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
13.00	FY 2027 Total						GVCA
	10000 General	15.15	2,064,400	252,900	0	0	2,317,300
OT	10000 General	0.00	0	0	21,100	0	21,100
	12500 Dedicated	1.00	115,900	10,000	0	0	125,900
	34400 Federal	0.00	0	0	0	20,589,700	20,589,700
	34410 Federal	0.00	0	0	0	20,000,000	20,000,000
	34430 Federal	0.00	92,400	1,000,000	0	0	1,092,400
	34900 Dedicated	1.00	139,300	46,000	0	0	185,300
	47505 Dedicated	3.85	472,200	193,700	0	0	665,900
		21.00	2,884,200	1,502,600	21,100	40,589,700	44,997,600

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: Division of Financial Management

180

Appropriation Unit: Division of Financial Management

GVCA

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	15.15	1,497,627	214,069	320,741	2,032,437
		Total from PCF	15.15	1,497,627	214,069	320,741	2,032,437
		FY 2026 ORIGINAL APPROPRIATION	14.15	1,528,986	199,940	335,475	2,064,401
		Unadjusted Over or (Under) Funded:	(1.00)	31,359	(14,129)	14,734	31,964
Estimated Salary Needs							
		Permanent Positions	15.15	1,497,627	214,069	320,741	2,032,437
		Estimated Salary and Benefits	15.15	1,497,627	214,069	320,741	2,032,437
Adjusted Over or (Under) Funding							
		Original Appropriation	(1.00)	31,359	(14,129)	14,734	31,964
		Estimated Expenditures	.00	(141)	(14,129)	14,734	464
		Base	.00	31,359	(14,129)	14,734	31,964

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: Division of Financial Management

180

Appropriation Unit: Division of Financial Management

GVCA

Fund: Indirect Cost Recovery-SWCAP

12500

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	1.00	67,704	14,130	14,516	96,350
		Total from PCF	1.00	67,704	14,130	14,516	96,350
		FY 2026 ORIGINAL APPROPRIATION	1.25	80,562	17,663	17,676	115,901
		Unadjusted Over or (Under) Funded:	.25	12,858	3,533	3,160	19,551
Estimated Salary Needs							
		Permanent Positions	1.00	67,704	14,130	14,516	96,350
		Estimated Salary and Benefits	1.00	67,704	14,130	14,516	96,350
Adjusted Over or (Under) Funding							
		Original Appropriation	.25	12,858	3,533	3,160	19,551
		Estimated Expenditures	.00	12,858	3,533	3,160	19,551
		Base	.00	12,858	3,533	3,160	19,551

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: Division of Financial Management

180

Appropriation Unit: Division of Financial Management

GVCA

Fund: ARPA State Fiscal Recovery Fund

34430

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
		FY 2026 ORIGINAL APPROPRIATION	1.00	64,187	14,130	14,083	92,400
		Unadjusted Over or (Under) Funded:	1.00	64,187	14,130	14,083	92,400
		Adjusted Over or (Under) Funding					
		Original Appropriation	1.00	64,187	14,130	14,083	92,400
		Estimated Expenditures	1.00	64,187	14,130	14,083	92,400
		Base	.00	64,187	14,130	14,083	92,400

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: Division of Financial Management

180

Appropriation Unit: Division of Financial Management

GVCA

Fund: Miscellaneous Revenue

34900

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	1.00	52,104	14,130	11,172	77,406
		Total from PCF	1.00	52,104	14,130	11,172	77,406
		FY 2026 ORIGINAL APPROPRIATION	1.75	103,798	24,728	22,774	151,300
		Unadjusted Over or (Under) Funded:	.75	51,694	10,598	11,602	73,894
Estimated Salary Needs							
		Permanent Positions	1.00	52,104	14,130	11,172	77,406
		Estimated Salary and Benefits	1.00	52,104	14,130	11,172	77,406
Adjusted Over or (Under) Funding							
		Original Appropriation	.75	51,694	10,598	11,602	73,894
		Estimated Expenditures	.00	51,694	10,598	11,602	73,894
		Base	.00	39,694	10,598	11,602	61,894

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: Division of Financial Management

180

Appropriation Unit: Division of Financial Management

GVCA

Fund: Professional Services: Administrative Code Fund

47505

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	3.85	343,155	54,400	73,575	471,130
		Total from PCF	3.85	343,155	54,400	73,575	471,130
		FY 2026 ORIGINAL APPROPRIATION	3.85	332,783	54,401	73,016	460,200
		Unadjusted Over or (Under) Funded:	.00	(10,372)	1	(559)	(10,930)
Estimated Salary Needs							
		Permanent Positions	3.85	343,155	54,400	73,575	471,130
		Estimated Salary and Benefits	3.85	343,155	54,400	73,575	471,130
Adjusted Over or (Under) Funding							
		Original Appropriation	.00	(10,372)	1	(559)	(10,930)
		Estimated Expenditures	.00	(10,372)	1	(559)	(10,930)
		Base	.00	1,628	1	(559)	1,070

PCF Summary ReportRequest for Fiscal Year: 202
7

Agency: Division of Financial Management

180

Appropriation Unit: Division of Financial Management

GVCA

Fund: General Fund

10000

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2026 ORIGINAL APPROPRIATION	14.15	1,528,986	199,940	335,475	2,064,400
5.00 FY 2026 TOTAL APPROPRIATION	14.15	1,528,986	199,940	335,475	2,064,400
6.41 FTP/Noncognizable Adjustment	1.00	0	0	0	0
6.61 Gov's Approved Reduction	0.00	(31,500)	0	0	(31,500)
7.00 FY 2026 ESTIMATED EXPENDITURES	15.15	1,497,486	199,940	335,475	2,032,900
8.11 FTP or Fund Adjustments	1.00	0	0	0	0
9.00 FY 2027 BASE	15.15	1,528,986	199,940	335,475	2,064,400
11.00 FY 2027 PROGRAM MAINTENANCE	15.15	1,528,986	199,940	335,475	2,064,400
13.00 FY 2027 TOTAL REQUEST	15.15	1,528,986	199,940	335,475	2,064,400

PCF Summary ReportRequest for Fiscal Year: 202
7

Agency: Division of Financial Management

180

Appropriation Unit: Division of Financial Management

GVCA

Fund: Indirect Cost Recovery-SWCAP

12500

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2026 ORIGINAL APPROPRIATION	1.25	80,562	17,663	17,676	115,900
5.00 FY 2026 TOTAL APPROPRIATION	1.25	80,562	17,663	17,676	115,900
6.41 FTP/Noncognizable Adjustment	(0.25)	0	0	0	0
7.00 FY 2026 ESTIMATED EXPENDITURES	1.00	80,562	17,663	17,676	115,900
8.11 FTP or Fund Adjustments	(0.25)	0	0	0	0
9.00 FY 2027 BASE	1.00	80,562	17,663	17,676	115,900
11.00 FY 2027 PROGRAM MAINTENANCE	1.00	80,562	17,663	17,676	115,900
13.00 FY 2027 TOTAL REQUEST	1.00	80,562	17,663	17,676	115,900

PCF Summary ReportRequest for Fiscal Year: 202
7

Agency: Division of Financial Management

180

Appropriation Unit: Division of Financial Management

GVCA

Fund: ARPA State Fiscal Recovery Fund

34430

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2026 ORIGINAL APPROPRIATION	1.00	64,187	14,130	14,083	92,400
5.00 FY 2026 TOTAL APPROPRIATION	1.00	64,187	14,130	14,083	92,400
7.00 FY 2026 ESTIMATED EXPENDITURES	1.00	64,187	14,130	14,083	92,400
8.11 FTP or Fund Adjustments	0.00	0	0	0	0
8.51 Base Reductions	(1.00)	0	0	0	0
9.00 FY 2027 BASE	0.00	64,187	14,130	14,083	92,400
11.00 FY 2027 PROGRAM MAINTENANCE	0.00	64,187	14,130	14,083	92,400
13.00 FY 2027 TOTAL REQUEST	0.00	64,187	14,130	14,083	92,400

PCF Summary ReportRequest for Fiscal Year: 202
7

Agency: Division of Financial Management

180

Appropriation Unit: Division of Financial Management

GVCA

Fund: Miscellaneous Revenue

34900

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2026 ORIGINAL APPROPRIATION	1.75	103,798	24,728	22,774	151,300
5.00 FY 2026 TOTAL APPROPRIATION	1.75	103,798	24,728	22,774	151,300
6.41 FTP/Noncognizable Adjustment	(0.75)	0	0	0	0
7.00 FY 2026 ESTIMATED EXPENDITURES	1.00	103,798	24,728	22,774	151,300
8.11 FTP or Fund Adjustments	(0.75)	(12,000)	0	0	(12,000)
9.00 FY 2027 BASE	1.00	91,798	24,728	22,774	139,300
11.00 FY 2027 PROGRAM MAINTENANCE	1.00	91,798	24,728	22,774	139,300
13.00 FY 2027 TOTAL REQUEST	1.00	91,798	24,728	22,774	139,300

PCF Summary ReportRequest for Fiscal Year: 202
7

Agency: Division of Financial Management

180

Appropriation Unit: Division of Financial Management

GVCA

Fund: Professional Services: Administrative Code Fund

47505

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2026 ORIGINAL APPROPRIATION	3.85	332,783	54,401	73,016	460,200
5.00 FY 2026 TOTAL APPROPRIATION	3.85	332,783	54,401	73,016	460,200
7.00 FY 2026 ESTIMATED EXPENDITURES	3.85	332,783	54,401	73,016	460,200
8.11 FTP or Fund Adjustments	0.00	12,000	0	0	12,000
9.00 FY 2027 BASE	3.85	344,783	54,401	73,016	472,200
11.00 FY 2027 PROGRAM MAINTENANCE	3.85	344,783	54,401	73,016	472,200
13.00 FY 2027 TOTAL REQUEST	3.85	344,783	54,401	73,016	472,200

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

A. In-State Travel

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

The Division of Financial Management has minimal in-state travel throughout the year. The priority travel for the Division includes the budget director attending Capitol for a Day to connect with local communities on priorities for investments and policy as well as regular meetings with legislators and stakeholders throughout the state for scheduled JFAC tours, legislative discussions, presentations, and coordination on strategic priorities as budgets and policy priorities are determined for legislative action each year.

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

All in-state travel supports DFM's mission to determine budget and policy priorities for the executive branch to ensure coordination with either implementation of decisions and appropriations made by the legislature are appropriately implemented or discussions with legislators and stakeholders occur to determine planning and submission of budget priorities for upcoming legislative sessions.

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

No.

B. Out-of-State Travel

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

As the Governor's budget and policy office, DFM must remain closely connected to national best practices, federal partners, and organizations and trainings that directly impact Idaho's fiscal and policy landscape. Although DFM participates in very few out-of-state meetings, we do attend the National Association of State Budget Officers(NASBO) meetings twice per year to connect with all other budget directors and staff to understand impacts of federal budget decisions, receive updates on economic trends, and learn ideas and best practices from states grappling with relevant issues for the year. We also have staff attend annual economic impact meetings in Washington DC to ensure our revenue forecasts and models are up to date and align with considerations others states are making in projecting revenue and economic trends. Seldom, but when necessary, new staff will attend training opportunities offered by NASBO for new budget analysts. By engaging in coordination with other states and national leaders, DFM strengthens our ability to deliver more accurate and effective fiscal and policy guidance to the Governor and legislature.

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

Any meetings or conferences that DFM attends directly relates to our core mission of supporting the Governor as the Chief budget officer for the State of Idaho. The information received from NASBO and other interactions ensures we understand fiscal impacts from federal actions and decisions, understand trends and priorities facing other states, and have better understanding of economic trends to improve revenue forecasting and fiscal impacts that all contribute to more accurate budgeting and fiscal management.

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

No.

To Agency Code	Employee Number	Employee Name	Work Assignment	Amount	Currency	Pay Code	Pay Code Description	Time Record Date
180	262508	WOLFF, LORI A.	1	5000	USD	REN	RETENTION-MORE THAN 6 MO	5/24/2025
180	293164	HERRIOT, LISA B.	1	2000	USD	STC	PERFORMANCE BONUS	5/24/2025
180	298413	COVEY, HANNAH N.	1	2000	USD	STC	PERFORMANCE BONUS	5/24/2025
180	299330	CEKLOVSKY, RAQUEL C.	1	5000	USD	STC	RETENTION-MORE THAN 6 MO	5/24/2025
180	319280	Sauer, Jacob	1	5000	USD	STC	RETENTION-MORE THAN 6 MO	5/24/2025

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

AGENCY NAME:	Executive Office of the Governor	Division/Bureau:	Division of Financial Management
Prepared By:	Raquel Ceklovsky	E-mail Address:	raquel.cekvsky@dfm.idaho.gov
Telephone Number:	208-854-3044	Fax Number:	208-334-2438
DFM Analyst:	David Hahn	LSO/BPA Analyst:	Janica
Date Prepared:	8/28/2025	Fiscal Year:	2027

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

Facility Name:	Borah Building				
City:	Boise	County:			
Property Address:	304 N 8th street ste 325			Zip Code:	
Facility Ownership (could be private or state-owned)	Private Lease:	<input type="checkbox"/>	State Owned:	<input checked="" type="checkbox"/>	Lease Expires:

FUNCTION/USE OF FACILITY

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COMMENTS

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WORK AREAS

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Total Number of Work Areas:	22	22	22	22	22	22
Full-Time Equivalent Positions:	21	21	21	21	21	21
Temp. Employees, Contractors, Auditors, etc.:						

SQUARE FEET

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Square Feet:	7767	7767	7767	7767	7767	\$7,767

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

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Total Facility Cost/Yr:	\$114,736.98	\$122,649.00	\$122,649.00	\$122,649.00	\$122,649.00	\$122,649.00

SURPLUS PROPERTY

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IMPORTANT NOTES:

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

AGENCY NOTES:

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Part I – Agency Profile

Agency Overview

The Division of Financial Management serves as the Governor's budget office and is part of the Executive Office of the Governor. The Division is committed to helping state government provide effective and efficient services to the people of the State of Idaho. The Division has a total of 22 full-time positions located within four bureaus: Budget Bureau, Economic Analysis Bureau, Financial Operations Bureau, and Regulatory and Legislative Affairs. These bureaus work closely with one another and the rest of state government to provide fiscal guidance, oversight, and management services on behalf of the Governor. The Division is located in the Borah building.

Core Functions/Idaho Code

- Statewide policy development, implementation, and monitoring.
- Budget development and oversight.
- Revenue forecasting and economic analysis.
- Fiscal policy development, implementation, and oversight.
- Development and administration of the annual statewide indirect cost allocation plan.

The statutory authority for the Division of Financial Management is Idaho Code 67-35.

Revenue and Expenditures

Revenue	FY 2022	FY 2023	FY 2024	FY 2025
General Fund	\$1,984,900	\$2,260,500	\$3,317,348	\$1,879,711
Miscellaneous Revenue	\$52,900	\$59,600	\$13,583	\$4,258
Administrative Rules	\$800,900	\$840,600	\$309,100	\$482,193
American Rescue Plan Act	\$614,004,200	\$61,900,300	\$58,465,201	\$13,547,303
Total	\$616,842,900	\$65,061,000	\$90,105,232	\$15,913,465
Expenditures	FY 2022	FY 2023	FY 2024	FY 2025
Personnel Costs	\$1,913,900	\$2,147,700	\$2,429,600	\$2,555,800
Operating Expenditures	\$335,100	\$594,800	\$745,500	\$1,281,000
Capital Outlay	\$3,800	\$54,500	\$0	\$24,400
Trustee/Benefit Payments	\$12,539,600	\$101,315,500	\$28,832,800	\$26,535,700
Total	\$14,792,400	\$104,112,400	\$32,007,900	\$30,447,974

Profile of Cases Managed and/or Key Services Provided

Cases Managed and/or Key Services Provided	FY 2022	FY 2023	FY 2024	FY 2025
Total General Fund Available	\$5,738,400,000	\$5,086,108,700	\$5,497,474,300	\$5,768,142,800
Total General Fund Appropriation	\$4,335,800,000	\$4,669,745,300	\$5,177,408,700	\$5,347,809,200

Part II – Performance Measures

Performance Measure		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Goal 3						
<i>Help the Governor by developing and implementing sound executive branch statewide policies and ensuring timely and consistent application.</i>						
1. Median number of business days for analyst to recommend/not recommend grant requests	actual	1	1	2	2	
	target	<5	<5	<5	<5	<5
2. Percentage of agencies for which encumbrance request is reviewed by SCO deadline	actual	100%	100%	100%	100%	
	target	100%	100%	100%	100%	100%
3. Percentage of memos released by established deadline	actual	25%				
	target	100%	N/A	N/A	N/A	N/A
Goal 1						
<i>Assist agencies with budget requests, oversee Executive Budget development, and monitor budget implementation.</i>						
4. Percentage of agency budget recommendations finalized by December 24 th each year	actual	100%	98%	100%	100%	
	target	90%	90%	90%	90%	90%
Goal 2						
<i>Accurately forecast, explain, and monitor General Fund revenues by source and provide meaningful analysis on matters of economic concern to policy makers and the public of Idaho</i>						
5. Percentage differences between year-end General Fund revenues and most recent revenue forecast	actual	19.4%	1.4%	1.0%	1.4%	
	target	+/- <5%	+/- <5%	+/- <5%	+/- <5%	+/- <5%
6. Percentage of publications released by established deadline	actual	100%	100%	100%	100%	
	target	100%	100%	100%	100%	100%
Goal 5						
<i>Provide effective management for the State of Idaho on all inter- and intra-governmental financial issues</i>						
7. Number of audit exceptions for agencies using DFM as a fiscal agent	actual	0	1	0	0	
	target	0	0	0	0	0

Performance Measure Explanatory Notes

Goal 3: memo's delayed due to current pandemic and economic situation in order to provide best guidance available for the current situation. The strategic plan no longer includes this measure for FY 2023, hence the N/A for the FY 2023 – FY 2026 target.


For More Information Contact

Justin Collins
Financial Management, Division of
304 N 8th Street, 3rd Floor
PO Box 83720
Boise, ID 83720-0032
Phone: (208) 854-3063
E-mail: justin.collins@dfm.idaho.gov

Director Attestation for Performance Report

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: Division of Financial Management


Director's Signature

8/29/25
Date

Please return to:

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

FAX: 334-2438
E-mail: info@dfm.idaho.gov