Agency Summary And Certification

Agency: State Liquor Division

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: Andrew Arulanandam **Date:** 08/28/2025

		FY 2025 Total Appropriation	FY 2025 Total Expenditures	FY 2026 Original Appropriation	FY 2026 Estimated Expenditures	FY 2027 Total Request
Appropriation Unit						
Liquor Division Operations		30,357,400	28,476,800	31,800,800	31,786,000	34,173,500
	Total	30,357,400	28,476,800	31,800,800	31,786,000	34,173,500
By Fund Source						
D 41800 Dedicated		30,357,400	28,476,800	31,800,800	31,786,000	34,173,500
	Total	30,357,400	28,476,800	31,800,800	31,786,000	34,173,500
By Account Category						
Personnel Cost		19,528,600	18,553,900	20,919,000	20,605,900	21,970,700
Operating Expense		5,848,200	4,482,800	5,650,100	5,707,200	6,126,000
Capital Outlay		4,980,600	5,440,100	5,231,700	5,472,900	6,076,800
	Total	30,357,400	28,476,800	31,800,800	31,786,000	34,173,500
FTP Positions		257.25	257.25	257.25	257.25	257.25
	Total	257.25	257.25	257.25	257.25	257.25

Division Description

Request for Fiscal Year: 2027

Agency: State Liquor Division 185

Division: State Liquor Division LQ1

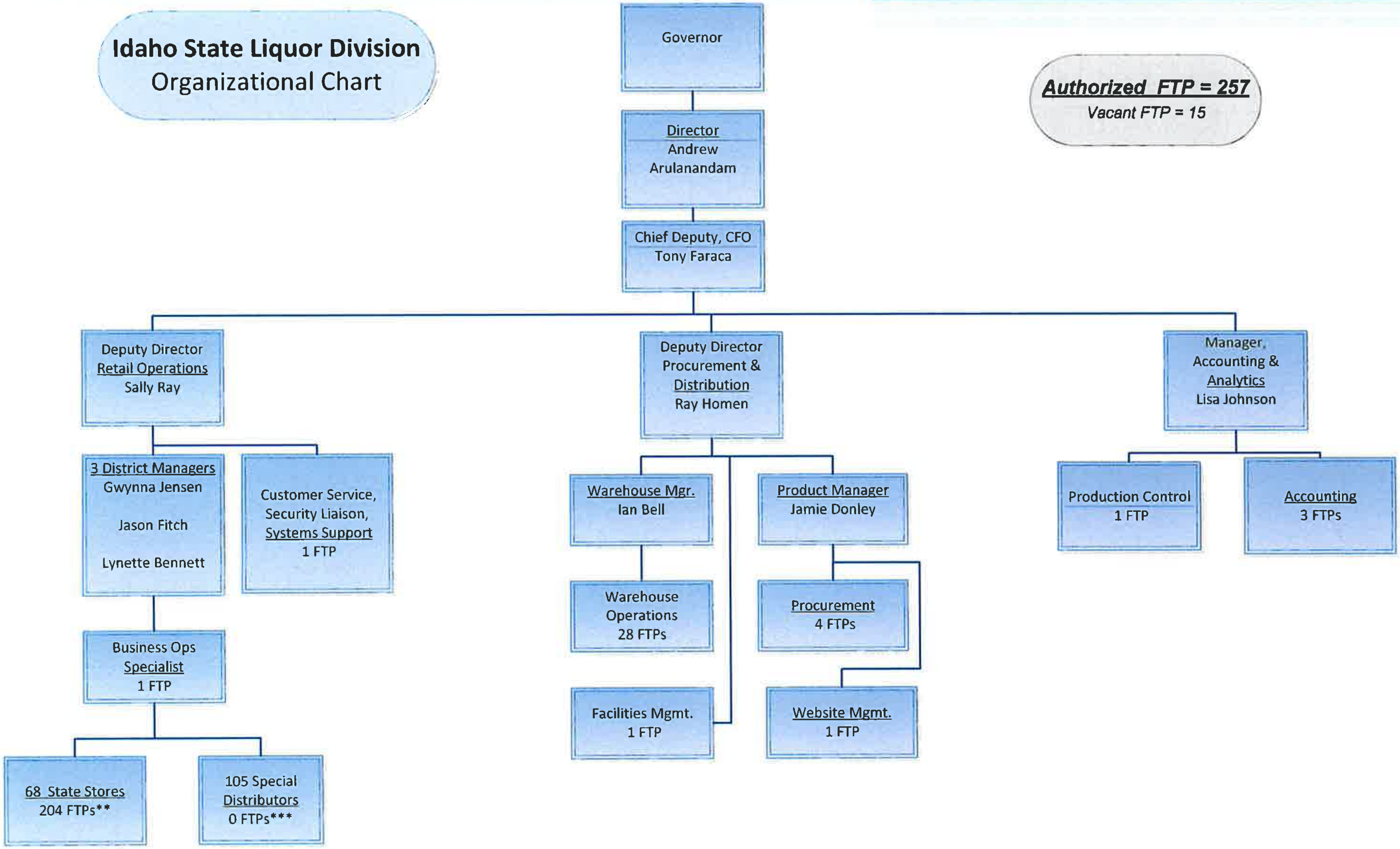
Statutory Authority: IC §23-201

The Idaho State Liquor Division (ISLD) was established by Article III, Section 26 of the Idaho Constitution in 1935 following the repeal of the 18th Amendment to the Constitution of the United States (known as "Prohibition") as a means of directing the importation, distribution, sale, and consumption of beverage alcohol. Idaho is one of 17 states along with jurisdictions in Alaska, Maryland, Minnesota, and South Dakota that actively manage the sale of distilled spirits. These jurisdictions account for over 25% of the U.S. population and regulate their own retail and/or wholesale distribution of beverage alcohol in their various forms.

Organizationally, the ISLD has been an agency in the Office of the Governor since 1974.

Idaho State Liquor Division
Organizational Chart

Authorized FTP = 257
Vacant FTP = 15



** The Liquor Division employs 185 Part-time temporary stock clerks (non-classified).

*** District Managers oversee 105 Contract Liquor Stores.

Andrew Arulanandam, Director

August 29, 2025
Date

Agency Revenues

Agency: State Liquor Division

		FY 23 Actuals	FY 24 Actuals	FY 25 Actuals	FY 26 Estimated Revenue	FY 27 Estimated Revenue	Significant Assumptions
Fund 34000	Drug/Mental Health/Family Court Svcs Fund						
441	Sales of Goods	6,066,000	6,115,600	(1,600)	0	0	
Drug/Mental Health/Family Court Svcs Fund Total		**6,066,000**	**6,115,600**	**(1,600)**	**0**	**0**	
Fund 41800	Liquor Account (Liquor Control)						
410	License, Permits & Fees	12,800	13,100	0	0	0	
441	Sales of Goods	312,605,000	300,041,700	310,944,000	309,400,000	309,650,000	Idaho will continue to maintain a retail price advantage compared to Washington state. Idaho's lower prices result in an estimated 7.5% sales lift from Washington consumer coming into Idaho to shop for spirits. Estimated annual revenue impact = $23.0MM
460	Interest	547,700	624,000	734,500	600,000	475,000	
470	Other Revenue	579,400	582,300	(91,400)	0	0	
Liquor Account (Liquor Control) Total		**313,744,900**	**301,261,100**	**311,587,100**	**310,000,000**	**310,125,000**	
Agency Name Total		**319,810,900**	**307,376,700**	**311,585,500**	**310,000,000**	**310,125,000**	

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2027
Agency Number: 185

Agency/Department: State Liquor Division

Original Request Date: 08//29/2025

Sources and Uses:

	FUND NAME: Liquor Control FUND CODE: 41800	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	**Beginning Unobligated Cash Balance**	20,415,300	13,501,400	16,224,700	17,603,900
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]	663,100	376,100	298,300	250,000
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]	0	0	0	0
04.	**Subtotal Beginning Cash Balance**	21,078,400	13,877,500	16,523,000	17,853,900
05.	Revenues [from Form B-11]	301,261,100	311,587,100	310,000,000	310,125,000
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**	322,339,500	325,464,600	326,523,000	327,978,900
10.	Statutory Transfers Out	59,300,000	53,374,000	54,470,000	54,490,000
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)]**	263,039,500	272,090,600	272,053,000	273,488,900
14.	Borrowing Limit	0	0	0	0
15.	**Total Available Funds for the Year**	263,039,500	272,090,600	272,053,000	273,488,900
16.	Original Appropriation	29,491,500	30,357,400	31,800,800	34,173,300
17.	Prior Year Reappropriation [same as Row 03]	0	0	0	0
18.	Legislative Supplementals and (Rescissions)	0	0		
19.	**Subtotal Legislative Authorizations**	29,491,500	30,357,400	31,800,800	34,173,300
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]	663,100	376,100	298,300	250,000
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]	0	0		
22.	**Total Spending Authorizations**	30,154,600	30,733,500	32,099,100	34,423,300
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)	32,100	74,900	0	0
24.	Final Year End Reversions (DU 1.61)	1,615,500	1,883,400	250,000	250,000
25.	**Subtotal Reversions & Cancelations**	1,647,600	1,958,300	250,000	250,000
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]	376,100	298,300	250,000	240,000
27.	Current Year Reappropriation To Next Year [DU 1.7x]	0	0	0	0
28.	**Total Unused Spending Authorizations**	2,023,700	2,256,600	500,000	490,000
29.	**Authorized Total Cash Expenditures [= Row 22 - Row 29]**	28,130,900	28,476,900	31,599,100	33,933,300
30.	Continuously Appropriated Expenditures	221,031,100	227,090,700	222,600,000	223,400,600
31.	**Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]**	13,877,500	16,523,000	17,853,900	16,155,000
32.	Current Year Executive Carry Forward To Next Year [DU 1.81]	376,100	298,300	250,000	240,000
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)]**	13,501,400	16,224,700	17,603,900	15,915,000
36.	Investments Direct by Agency	0	0		
37.	**Ending Unobligated Cash Balance Plus Direct Investments**	13,501,400	16,224,700	17,603,900	15,915,000
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: ____________

Agency Number: ____________

Original Request Date: ____________

Sources and Uses:

	FUND NAME: FUND NAME	FUND CODE: 34000	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	**Beginning Unobligated Cash Balance**		0	1,600	0	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**		0	1,600	0	0
05.	Revenues [from Form B-11]		6,115,600	(1,600)		
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**		6,115,600	0	0	0
10.	Statutory Transfers Out		6,114,000			
11.	Operating Transfers Out		0			
12.	Non-Expenditure Distributions and Other Adjustments		0			
13.	**Total Cash Available for Year [=Row 9 - (Rows 10→12)]**		1,600	0	0	0
14.	Borrowing Limit		0			
15.	**Total Available Funds for the Year**		1,600	0	0	0
16.	Original Appropriation		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			
31.	**Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]**		1,600	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)]**		1,600	0	0	0
36.	Investments Direct by Agency		0			
37.	**Ending Unobligated Cash Balance Plus Direct Investments**		1,600	0	0	0
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 State Liquor Division							185
Division State Liquor Division							LQ1
Appropriation Unit Liquor Division Operations							GVGA
FY 2025 Total Appropriation							
1.00 FY 2025 Total Appropriation							GVGA
HB459/HB694							
	41800 Dedicated	257.25	19,528,600	5,848,200	4,980,600	0	30,357,400
		257.25	19,528,600	5,848,200	4,980,600	0	30,357,400
1.13 PY Executive Carry Forward							GVGA
	41800 Dedicated	0.00	0	36,500	339,400	0	375,900
		0.00	0	36,500	339,400	0	375,900
1.21 Account Transfers							GVGA
	41800 Dedicated	0.00	0	(500,000)	500,000	0	0
		0.00	0	(500,000)	500,000	0	0
1.61 Reverted Appropriation Balances							GVGA
	41800 Dedicated	0.00	(974,700)	(844,800)	(138,700)	0	(1,958,200)
		0.00	(974,700)	(844,800)	(138,700)	0	(1,958,200)
1.81 CY Executive Carry Forward							GVGA
	41800 Dedicated	0.00	0	(57,100)	(241,200)	0	(298,300)
		0.00	0	(57,100)	(241,200)	0	(298,300)
FY 2025 Actual Expenditures							
2.00 FY 2025 Actual Expenditures							GVGA
	41800 Dedicated	257.25	18,553,900	4,482,800	5,440,100	0	28,476,800
		257.25	18,553,900	4,482,800	5,440,100	0	28,476,800
FY 2026 Original Appropriation							
3.00 FY 2026 Original Appropriation							GVGA
H0483,S1110							
	41800 Dedicated	257.25	20,919,000	5,575,100	4,791,800	0	31,285,900
	OT 41800 Dedicated	0.00	0	75,000	439,900	0	514,900
		257.25	20,919,000	5,650,100	5,231,700	0	31,800,800
FY 2026Total Appropriation							
5.00 FY 2026 Total Appropriation							GVGA
	41800 Dedicated	257.25	20,919,000	5,575,100	4,791,800	0	31,285,900
	OT 41800 Dedicated	0.00	0	75,000	439,900	0	514,900
		257.25	20,919,000	5,650,100	5,231,700	0	31,800,800
Appropriation Adjustments							
6.11 Executive Carry Forward							GVGA

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
This DU reflects unliquidated balances that met the requirements of Section 67-3521, Idaho Code to be carried forward from a prior fiscal year.							
41800	Dedicated	0.00	0	57,100	241,200	0	298,300
		0.00	0	57,100	241,200	0	298,300
6.71	Early Reversions						GVGA
FY2026 CEC Reversion - Unutilized Portion of CEC Appropriation							
OT 41800	Dedicated	0.00	(313,100)	0	0	0	(313,100)
		0.00	(313,100)	0	0	0	(313,100)
FY 2026 Estimated Expenditures							
7.00	FY 2026 Estimated Expenditures						GVGA
41800	Dedicated	257.25	20,919,000	5,632,200	5,033,000	0	31,584,200
OT 41800	Dedicated	0.00	(313,100)	75,000	439,900	0	201,800
		257.25	20,605,900	5,707,200	5,472,900	0	31,786,000
Base Adjustments							
8.41	Removal of One-Time Expenditures						GVGA
This decision unit removes one-time appropriation for FY 2026.							
OT 41800	Dedicated	0.00	0	(75,000)	(439,900)	0	(514,900)
		0.00	0	(75,000)	(439,900)	0	(514,900)
FY 2027 Base							
9.00	FY 2027 Base						GVGA
41800	Dedicated	257.25	20,919,000	5,575,100	4,791,800	0	31,285,900
OT 41800	Dedicated	0.00	0	0	0	0	0
		257.25	20,919,000	5,575,100	4,791,800	0	31,285,900
Program Maintenance							
10.11	Change in Health Benefit Costs						GVGA
This decision unit reflects a change in the employer health benefit costs.							
41800	Dedicated	0.00	934,800	0	0	0	934,800
		0.00	934,800	0	0	0	934,800
10.12	Change in Variable Benefit Costs						GVGA
This decision unit reflects a change in variable benefits.							
41800	Dedicated	0.00	(25,300)	0	0	0	(25,300)
		0.00	(25,300)	0	0	0	(25,300)
10.23	Contract Inflation Adjustments						GVGA
41800	Dedicated	0.00	0	52,600	110,200	0	162,800
		0.00	0	52,600	110,200	0	162,800
10.61	Salary Multiplier - Regular Employees						GVGA
This decision unit reflects a 1% salary multiplier for Regular Employees.							
41800	Dedicated	0.00	142,200	0	0	0	142,200
		0.00	142,200	0	0	0	142,200
FY 2027 Total Maintenance							
11.00	FY 2027 Total Maintenance						GVGA

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
41800	Dedicated	257.25	21,970,700	5,627,700	4,902,000	0	32,500,400
OT 41800	Dedicated	0.00	0	0	0	0	0
		257.25	21,970,700	5,627,700	4,902,000	0	32,500,400

Line Items

12.53 General Inflation Adjustments — GVGA

This request reflects the impact of higher general inflation on the Division's operating costs. Essential expenses such as supplies, services, utilities, and contracted support have all risen in line with current market conditions. To maintain existing service levels and meet operational requirements, a budgetary increase is necessary. The requested increase will enable us to maintain current operations in the face of inflationary pressures

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
41800	Dedicated	0.00	0	113,900	0	0	113,900
		0.00	0	113,900	0	0	113,900

12.55 Repair, Replacement, or Alteration Costs — GVGA

Maintenance of Operations request for replacement items and safety enhancements at the Central Office Warehouse and various retail locations.

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
OT 41800	Dedicated	0.00	0	355,400	560,800	0	916,200
		0.00	0	355,400	560,800	0	916,200

12.56 Vehicle Replacement Items Only — GVGA

Maintenance of Operations request for replacement items and safety enhancements at the Central Office Warehouse and various retail locations.

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
OT 41800	Dedicated	0.00	0	0	55,000	0	55,000
		0.00	0	0	55,000	0	55,000

12.57 Repair, Replacement, or Alteration Costs — GVGA

Maintenance of Operations request for replacement items and safety enhancements at the Central Office Warehouse and various retail locations.

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
OT 41800	Dedicated	0.00	0	29,000	131,000	0	160,000
		0.00	0	29,000	131,000	0	160,000

12.58 Repair, Replacement, or Alteration Costs — GVGA

Maintenance of Operations request for replacement items and safety enhancements at the Central Office Warehouse and various retail locations.

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
OT 41800	Dedicated	0.00	0	0	428,000	0	428,000
		0.00	0	0	428,000	0	428,000

FY 2027 Total

13.00 FY 2027 Total — GVGA

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
41800	Dedicated	257.25	21,970,700	5,741,600	4,902,000	0	32,614,300
OT 41800	Dedicated	0.00	0	384,400	1,174,800	0	1,559,200
		257.25	21,970,700	6,126,000	6,076,800	0	34,173,500

Position Number	Job Class	Employee Name	Annual Salary	Salary % (100 = 100%, 50 = 50%)	FTP % (100 = 100%, 50 = 50%)	Class Name	Approp	Employee Number
1850001469	304C	VACANT	33,900.00	100	100	Liquor Store Clerk	GVGA	Z1851469
1850001494	304C	VACANT	33,900.00	100	100	Liquor Store Clerk	GVGA	Z1851494
1850001530	304C	VACANT	33,900.00	100	100	Liquor Store Clerk	GVGA	Z1851530
1850001535	304C	VACANT	33,900.00	100	100	Liquor Store Clerk	GVGA	Z1851535
1850001570	304C	VACANT	33,900.00	75	75	Liquor Store Clerk	GVGA	Z1851570
1850001573	304C	VACANT	33,900.00	100	100	Liquor Store Clerk	GVGA	Z1851573
1850001575	304C	VACANT	33,900.00	100	100	Liquor Store Clerk	GVGA	Z1851575
1850001588	304C	VACANT	33,900.00	100	100	Liquor Store Clerk	GVGA	Z1851588
1850001597	1582C	VACANT	72,800.00	100	100	Program System Specialist Automated 8810	GVGA	Z1851597
1850001598	304N	VACANT	33,900.00	100	100	Liquor Store Clerk	GVGA	Z1851598
1850001600	304C	VACANT	33,900.00	100	100	Liquor Store Clerk	GVGA	Z1851600
1850001689	828C	VACANT	56,200.00	100	100	Management Assistant	GVGA	Z1851689
1850001690	652C	VACANT	93,600.00	100	100	Financial Specialist Principal 7610	GVGA	Z1851690
1850001696	298C	VACANT	40,600.00	100	100	Ship/Rcvg Matrls Handler Liquor Div 8017	GVGA	Z1851696
1850001721	283C	VACANT	46,800.00	100	100	Storekeeper 8017	GVGA	Z1851721

FY2027 Budget Submission: Vacant FTP Questionnaire

Description	Position Code	Job Code	Classified or Non-Classified	Pay Rate	Estimated Vacate Date
LIQUOR STORE CLK	1575	304C	Classified	16.54	6/9/2024

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

Liquor Store Clerk. An Idaho State Liquor Store Clerk is responsible for providing customer service, processing sales transactions, checking IDs for age compliance, stocking and rotating products, maintaining a clean and organized store, and following all Idaho liquor laws and ISLD policies.

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

Both ISLD liquor stores in Lewiston have been subject to closures over the past year due to city road construction and remediation work. Resources have been shifted between the 2 stores over the past year, as for much of the FY25, only one store was open in Lewiston. Now that the construction is complete, the expectation is that this position will be filled in FY26.

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

Minimally. Given that one of the Lewiston stores was closed much of the fiscal year the labor was not necessary.

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

The expectation is that this position will be filled in FY26.

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

Savings created by not filling this position was reverted and remitted to the Division's beneficiaries.

FY2027 Budget Submission: Vacant FTP Questionnaire

Description	Position Code	Job Code	Classified or Non-Classified	Pay Rate	Estimated Vacate Date
LIQUOR STORE CLK	1530	304C	Classified	16.54	12/8/2024

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

Liquor Store Clerk. An Idaho State Liquor Store Clerk is responsible for providing customer service, processing sales transactions, checking IDs for age compliance, stocking and rotating products, maintaining a clean and organized store, and following all Idaho liquor laws and ISLD policies.

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

This work associated with this position is being filled by temporary clerks (group positions). The expectation is that this position will be filled in FY26.

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

Minimally. The work has been performed by temps at a slightly lower per hour wage.

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

The expectation is that this position will be filled in FY26.

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

Minimal savings created by utilizing temps vs. a classified employee was reverted and remitted to the Division's beneficiaries.

PCF Detail Report | Request for Fiscal Year: 202 7

Agency: State Liquor Division | 185

Appropriation Unit: Liquor Division Operations | GVGA

Fund: Liquor Account (Liquor Control) | 41800

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	242.50	10,875,760	3,430,764	2,567,326	16,873,850
		Total from PCF	**242.50**	**10,875,760**	**3,430,764**	**2,567,326**	**16,873,850**
		FY 2026 ORIGINAL APPROPRIATION	**257.25**	**14,035,989**	**3,634,943**	**3,248,068**	**20,919,000**
		Unadjusted Over or (Under) Funded:	**14.75**	**3,160,229**	**204,179**	**680,742**	**4,045,150**
Adjustments to Wage and Salary							
185000 1469	304C R90	Liquor Store Clerk	1.00	33,900	14,130	8,014	56,044
185000 1494	304C R90	Liquor Store Clerk	1.00	33,900	14,130	8,014	56,044
185000 1530	304C R90	Liquor Store Clerk	1.00	33,900	14,130	8,014	56,044
185000 1535	304C R90	Liquor Store Clerk	1.00	33,900	14,130	8,014	56,044
185000 1570	304C R90	Liquor Store Clerk	.75	25,425	0	6,011	31,436
185000 1573	304C R90	Liquor Store Clerk	1.00	33,900	14,130	8,014	56,044
185000 1575	304C R90	Liquor Store Clerk	1.00	33,900	14,130	8,014	56,044
185000 1588	304C R90	Liquor Store Clerk	1.00	33,900	14,130	8,014	56,044
185000 1597	1582C R90	Program System Specialist Automated 8810	1.00	72,800	14,130	17,211	104,141
185000 1598	304N R90	Liquor Store Clerk	1.00	33,900	14,130	7,675	55,705
185000 1600	304C R90	Liquor Store Clerk	1.00	33,900	14,130	8,014	56,044
185000 1689	828C R90	Management Assistant 8810	1.00	56,200	14,130	13,286	83,616
185000 1690	652C R90	Financial Specialist Principal 7610	1.00	93,600	14,130	22,128	129,858
185000 1696	298C R90	Ship/Rcvg Matrls Handler Liquor Div 8017	1.00	40,600	14,130	9,598	64,328
185000 1721	283C R90	Storekeeper 8017	1.00	46,800	14,130	11,064	71,994
NEWP-873645	90000 NE	GROUP POSITION , Std Benefits/No Ret/No Health	.00	1,890,000	0	144,585	2,034,585
Other Adjustments							
	500	Employees	.00	210,000	0	0	210,000
	501	Employees - Temp	.00	40,600	0	0	40,600
	512	Employee Benefits	.00	0	0	49,600	49,600
	513	Health Benefits	.00	0	14,100	0	14,100
Estimated Salary Needs							
		Board, Group, & Missing Positions	.00	1,930,600	0	144,585	2,075,185
		Permanent Positions	257.25	11,726,285	3,642,684	2,768,011	18,136,980
		Estimated Salary and Benefits	**257.25**	**13,656,885**	**3,642,684**	**2,912,596**	**20,212,165**
Adjusted Over or (Under) Funding							

Original Appropriation	**.00**	**379,104**	**(7,741)**	**335,472**	**706,835**
Estimated Expenditures	**.00**	**66,004**	**(7,741)**	**335,472**	**393,735**
Base	**.00**	**379,104**	**(7,741)**	**335,472**	**706,835**

PCF Summary Report | **Request for Fiscal Year:** 2027

Agency: State Liquor Division | 185

Appropriation Unit: Liquor Division Operations | GVGA

Fund: Liquor Account (Liquor Control) | 41800

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	**FY 2026 ORIGINAL APPROPRIATION**	**257.25**	**14,035,989**	**3,634,943**	**3,248,068**	**20,919,000**
5.00	**FY 2026 TOTAL APPROPRIATION**	**257.25**	**14,035,989**	**3,634,943**	**3,248,068**	**20,919,000**
6.71	Early Reversions	0.00	(313,100)	0	0	(313,100)
7.00	**FY 2026 ESTIMATED EXPENDITURES**	**257.25**	**13,722,889**	**3,634,943**	**3,248,068**	**20,605,900**
9.00	**FY 2027 BASE**	**257.25**	**14,035,989**	**3,634,943**	**3,248,068**	**20,919,000**
10.11	Change in Health Benefit Costs	0.00	0	934,800	0	934,800
10.12	Change in Variable Benefit Costs	0.00	0	0	(25,300)	(25,300)
10.61	Salary Multiplier - Regular Employees	0.00	115,200	0	27,000	142,200
11.00	**FY 2027 PROGRAM MAINTENANCE**	**257.25**	**14,151,189**	**4,569,743**	**3,249,768**	**21,970,700**
13.00	**FY 2027 TOTAL REQUEST**	**257.25**	**14,151,189**	**4,569,743**	**3,249,768**	**21,970,700**

Form B4: Inflationary Adjustments

Agency: Liquor Dispensary | Agency Number: 185 | FY 2027 Request

Function: Liquor Division Operations | Function/Activity Number:____________ | Page _____ of _____

Activity: ______________________________ | Original Submission ____ or Revision No. ____

(1)	(2)	(3)	(4)	(5)	FY 2024 to FY 2025		(8)	(9)	(10)
Operating Expenditures Summary Object	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Actual**	**FY 2025 Actual**	**(6) Change**	**(7) % Change**	**FY 2026 Approp**	**FY 2026 Exp. Adj.**	**FY 2026 Est. Exp.**
Communication Costs	377,168	397,357	401,700	285,999	(115,701)	-28.80%	291,719	-	291,719
Employee Development	18,536	26,672	34,988	24,855	(10,133)	-28.96%	25,352	-	25,352
General Services	276,038	227,913	113,325	166,949	53,624	47.32%	335,018	-	335,018
Professional Services	133,552	136,745	69,548	85,921	16,373	23.54%	87,640	-	87,640
Repair & Maintenance	296,449	459,070	394,609	733,961	339,352	86.00%	748,641	-	748,641
Administrative Services	2,527	3,216	4,236	1,084	(3,152)	-74.41%	1,106	-	1,106
Computer Services	128,077	70,356	171,597	852,948	681,351	397.06%	1,594,207	-	1,594,207
MISC. TRAVEL AND MOVING COSTS	61,644	92,808	19,269	22,211	2,942	15.27%	22,655	-	22,655
EMPLOYEE IN STATE TRAVEL COSTS	-	-	75,649	87,036	11,387	15.05%	88,777	-	88,777
EMPLOYEE OUT OF STATE TRAVEL COSTS	-	-	28,723	21,291	(7,432)	-25.87%	21,717	-	21,717
Employee Out Of Country Travel Costs	-	-	-	-	-		-	-	-
Administrative Supplies	230,835	227,528	168,117	127,001	(41,116)	-24.46%	129,541	-	129,541
Fuel & Lubricants	17,051	17,574	15,963	12,126	(3,837)	-24.04%	12,368	-	12,368
Manufacturing and Merchant Costs	-	-	-	-	-		-	-	-
Computer Supplies	143,288	123,628	158,941	200,406	41,465	26.09%	279,414	-	279,414
Repair & Maintenance Supplies	240,485	167,743	299,389	225,389	(73,999)	-24.72%	250,097	-	250,097
Institution & Resident Supplies	40	-	-	-	-		-	-	-
Specific Use Supplies	36,423	30,344	37,856	46,582	8,726	23.05%	120,953	-	120,953
Insurance Costs	63,847	51,516	65,520	80,168	14,648	22.36%	81,772	-	81,772
Utilities	539,606	598,810	580,038	563,321	(16,717)	-2.88%	574,587	-	574,587
Rental Costs	600,647	708,358	753,394	881,810	128,416	17.04%	919,446	-	919,446
Miscellaneous Expense	253,656	220,683	222,050	63,815	(158,236)	-71.26%	65,091	-	65,091
Total	**3,419,869**	**3,560,320**	**3,614,912**	**4,482,872**	**867,960**	**24.01%**	**5,650,100**	-	**5,650,100**
FundSource									
General	-	-	-	-	-		-	-	-
Dedicated	-	-	3,614,912	4,482,872	867,960	24.01%	5,650,100	-	5,650,100
Federal	-	-	-	-	-		-	-	-
Total	-	-	**3,614,912**	**4,482,872**	**867,960**	**24.01%**	**5,650,100**	-	**5,650,100**

(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Part B: Operating Expenditures Summary Object	**FY 2026 Est. Exp**	**Remove One Time Funding**	**SWCAP, Nondisc., Rent**	**FY 2027 Base**	**General Inflation (DU 12.53)**	**% Change**	**Medical Inflation (DU 12.54)**	**% Change**	**FY2027 Total**
Communication Costs	291,719	-	-	291,719	7,000	2.40%	-	0.00%	298,719
Employee Development	25,352	-	-	25,352	-	0.00%	-	0.00%	25,352
General Services	335,018	-	-	335,018	14,900	4.45%	-	0.00%	349,918
Professional Services	87,640	-	-	87,640		0.00%	-	0.00%	87,640
Repair & Maintenance	748,641	-	-	748,641	37,500	5.01%	-	0.00%	786,141
Administrative Services	1,106	-	-	1,106	-	0.00%	-	0.00%	1,106
Computer Services	1,594,207	(75,000)	-	1,519,207	9,500	0.63%	-	0.00%	1,528,707
MISC. TRAVEL AND MOVING COSTS	22,655	-	-	22,655		0.00%	-	0.00%	22,655
EMPLOYEE IN STATE TRAVEL COSTS	88,777	-	-	88,777		0.00%	-	0.00%	88,777
EMPLOYEE OUT OF STATE TRAVEL COSTS	21,717	-	-	21,717		0.00%	-	0.00%	21,717
Employee Out Of Country Travel Costs	-	-	-	-			-	0.00%	-
Administrative Supplies	129,541	-	-	129,541	6,500	5.02%	-	0.00%	136,041
Fuel & Lubricants	12,368	-	-	12,368		0.00%	-	0.00%	12,368
Manufacturing and Merchant Costs	-	-	-	-			-	0.00%	-
Computer Supplies	279,414	-	-	279,414		0.00%	-	0.00%	279,414
Repair & Maintenance Supplies	250,097	-	-	250,097	12,500	5.00%	-	0.00%	262,597
Institution & Resident Supplies	-	-	-	-			-	0.00%	-
Specific Use Supplies	120,953	-	-	120,953	6,000	4.96%	-	0.00%	126,953
Insurance Costs	81,772	-	-	81,772		0.00%	-	0.00%	81,772
Utilities	574,587	-	-	574,587	20,000	3.48%	-	0.00%	594,587
Rental Costs	919,446	-	-	919,446	-	0.00%	-	0.00%	919,446
Miscellaneous Expense	65,091	-	-	65,091	-	0.00%	-	0.00%	65,091
Total	**5,650,100**	**(75,000)**	-	**5,575,100**	**113,900**	**2.04%**	-	-	**5,689,000**
FundSource									
General	-	-	-	-	-		-	0.00%	-
Dedicated	5,650,100	(75,000)	-	5,575,100	113,900	2.04%	-	0.00%	5,689,000
Federal	-	-	-	-	-		-	0.00%	-
Total	**5,650,100**	**(75,000)**	-	**5,575,100**	**113,900**	**2.04%**	-	-	**5,689,000**

A. In-State Travel

What are the primary reasons for the program's in-state travel?
The primary reason for in-state travel expenses is the need for retail leadeship to travel to the various outlets in order to effectively manage store operations. The transfer product from one store to the other is also a factor in travel expenses. Additionally, the Division will bring store managers together for strategy meetings.

How does in-state travel support the program's mission, strategic goals, or statutory requirements?
In-state travel is vital to the overall operation of the districts and retail stores. It ensures that retail leaders have the ability to travel to physical store locations and maintain adequate oversight of the retail operation. Manager conferences help staff stay current on industry trends, build valuable connections, and bring back new ideas and tools that strengthen organizational performance.

Are there changes to the program's anticipated in-state travel budget for fiscal year 2027? If so, please explain.
Manager conferences may be cancelled in FY26 depending on economic factors. There are no other planned changes to the in-state travel budget at this time

B. Out-of-State Travel

What are the primary reasons for the program's out-of-state travel?
The ISLD's level of out-of-state travel expenses are de minimus. On rare occasions, there may be some out-of-state travel expense due to Division leadership gaining professional development and staying apprised of policy and industry issues which may affect the liquor industry. National conferences bolster the industry knowledge and overall business acumen of ISLD leadership.

How does out-of-state travel support the program's mission, strategic goals, or statutory requirements?
Out-of-state travel is vital to the overall operation of the districts and retail stores. It ensures that leadership has the ability to access professional development which increases their ability to stay aprised of issues which affect the liquor industry both at the national and state level.

Are there changes to the program's anticipated out-of-state travel budget for fiscal year 2027? If so, please explain.
There are no planned changes to the out-of-state travel budget at this time.

Inflationary Adjustments

Agency: State Liquor Division

Appropriation Unit: Liquor Division Operations

Request for Fiscal Year: 2027

185

GVGA

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	Change	% Change	FY 2026 Appropriation	CY 2026 Expenditure Adjustments	FY 2026 Estimated Expenditures	Remove One Time Funding	FY 2027 Base less Adjustments	General Inflation DU 10.21	% Change	Medical Inflation DU 10.22	% Change	FY 2027 Totals
Summary Account																
Communication Costs	0	0	0	0	0	0	291,700	0	291,700	0	291,700	7,000	0	0	0	298,700
General Services	0	0	0	0	0	0	335,000	0	335,000	0	335,000	14,900	0	0	0	349,900
Repair & Maintenance	0	0	0	0	0	0	748,600	0	748,600	0	748,600	37,500	0	0	0	786,100
Computer Services	0	0	0	0	0	0	1,594,200	0	1,594,200	(75,000)	1,519,200	9,500	0	0	0	1,528,700
Administrative Supplies	0	0	0	0	0	0	129,500	0	129,500	0	129,500	6,500	0	0	0	136,000
Repair & Maintenance Supplies	0	0	0	0	0	0	250,100	0	250,100	0	250,100	12,500	0	0	0	262,600
Specific Use Supplies	0	0	0	0	0	0	121,000	0	121,000	0	121,000	6,000	0	0	0	127,000
Utilities	0	0	0	0	0	0	574,600	0	574,600	0	574,600	20,000	0	0	0	594,600
Total	**0**	**0**	**0**	**0**	**0**	**0**	**4,044,700**	**0**	**4,044,700**	**(75,000)**	**3,969,700**	**113,900**	**0**	**0**	**0**	**4,083,600**
Fund Source																
Dedicated	0	0	0	0	0	0	4,044,700	0	4,044,700	(75,000)	3,969,700	113,900	0	0	0	4,083,600
Total	**0**	**0**	**0**	**0**	**0**	**0**	**4,044,700**	**0**	**4,044,700**	**(75,000)**	**3,969,700**	**113,900**	**0**	**0**	**0**	**4,083,600**

AGENCY: State Liquor Division

Approp Unit: GVGA

Decision Unit No: 12.53

Title: General Inflation

	General	Dedicated	Federal	Other	Total
FULL-TIME POSITIONS (FTP)					
PERSONNEL COSTS					
1. Salaries					
2. Benefits					
3. Group Position Funding					
TOTAL PERSONNEL COSTS					
OPERATING EXPENSES					
Communication Costs		7,000			
General Services		14,900			
Repair & Maintenance		37,500			
Computer Services		9,500			
Admin Supplies		6,500			
Repair & Maintenance Supplies		12,500			
Specific Use Supplies		6,000			
Utilities		20,000			
TOTAL OPERATING EXPENDITURES		$113,900			
CAPITAL OUTLAY					

TOTAL CAPITAL OUTLAY					
T/B PAYMENTS					
GRAND TOTAL					

Explain the request and provide justification for the need.
Rising inflation has increased the cost of goods and services compared to prior budget periods. This means that expenses such as supplies, equipment, contracts, and operating costs are higher than originally projected. To maintain the same level of operations and service delivery, additional budget authority is required to offset these inflation-driven cost increases.

If a supplemental, what emergency is being addressed?
N/A

Specify the authority in statute or rule that supports this request.
Idaho Code 23-306 provides the Director of the ISLD the power and duty to exercise general supervision of the conduct of the business of the Division. Furthermore, 23-203 provides the Division the power and duty to traffic in liquor, operate liquor stores, to acquire the necessary property to conduct its business. Consequently, the Division requires adequate spending authority to operate its enterprise effectively.

Please identify the performance measure, goal, or priority this request is intended to improve in the strategic plan or performance measurement report.
This request, if granted, will enable the Division to appropriately maintain its current level of service and maintenance at our warehouse and retail locations.

What is the anticipated measured outcome if this request is funded?
The Division will not have the spending authority to effectively operate its enterprise.

Indicate existing base of PC, OE, and/or CO by source for this request.
All funding for liquor division operations comes via sales proceeds. No general fund dollars are utilized.

What resources are necessary to implement this request?
Legislative approval of spending authority.

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.
The dollar amounts of this request are based on historical spends and anticipated inflationary increases in select OPEX areas.

Provide detail about the revenue assumptions supporting this request.
The ISLD generates over $300MM annually in Sales and over $115MM/year in profits.

Who is being served by this request and what is the impact if not funded?
This request primarily supports the agency and its ability to manage store operations and maintain optimal revenue generation.

Contract Inflation

Request for Fiscal Year: 202
7

Agency: State Liquor Division 185

Liquor Division Operations GVGA

Appropriation Unit:

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated Expenditures	Contract Dates	FY 2027 Contractual % Change	FY 2027 Total
Contract								
Mecalux/ACS/Boise Dynamics-Warehouse Automation Support	50,000	50,000	50,000	50,000	50,000	07/01/26-6/30/2027	0	25,000
Store Rental Expense	4,487,000	4,866,800	5,135,700	5,418,200	5,638,800	Various	0	137,800
Total	**4,537,000**	**4,916,800**	**5,185,700**	**5,468,200**	**5,688,800**			**162,800**
Fund Source								
Dedicated	4,537,000	4,916,800	5,185,700	5,468,200	5,688,800			162,800
Total	**4,537,000**	**4,916,800**	**5,185,700**	**5,468,200**	**5,688,800**			**162,800**

ISLD Lease Contracts FY27 Estimates
07/01/2026 - 06/30/2027
Total Leases: 68

Lease Description	Lease Ty	Classific	Cash July 2026	August 2026	September 2026	October 2026	November 2026	December 2026	January 2027	February 2027	March 2027	April 2027	May 2027	June 2027	Total Cash
Building - 10458 W FAIRVIEW AVE, Boise, Idaho	Capital	Building	5,039.55	5,039.55	5,039.55	5,039.55	5,039.55	5,039.55	5,165.53	5,165.53	5,165.53	5,165.53	5,165.53	5,165.53	61,230.48
Building - 10657 W LK HAZEL RD, Boise, Idaho	Operati	Building	7,666.67	7,666.67	7,666.67	7,666.67	7,666.67	7,666.67	7,666.67	7,666.67	7,666.67	7,666.67	7,666.67	7,666.67	92,000.04
Building - 11004 S LINCOLON AVE, Jerome, Idaho	Operati	Building	1,600.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	22,500.00
Building - 1101 BRYDEN AVE, Lewiston, Idaho	Operati	Building	5,098.33	5,098.33	5,098.33	5,098.33	5,098.33	5,098.33	5,098.33	5,098.33	5,098.33	5,098.33	5,098.33	5,098.33	61,179.96
Building - 115 CLARK ST, Salmon, Idaho	Operati	Building	1,282.05	1,282.05	1,282.05	1,282.05	1,282.05	1,282.05	1,282.05	1,282.05	1,282.05	1,282.05	1,282.05	1,282.05	15,384.60
Building - 1201 E SHERMAN., Coeur d'Alene, Idaho	Operati	Building	5,225.00	5,225.00	5,225.00	5,225.00	5,225.00	5,225.00	5,225.00	5,225.00	5,225.00	5,225.00	5,225.00	5,225.00	62,700.00
Building - 13010 HWY 12., Orofino, Idaho	Operati	Building	2,870.50	2,870.50	2,870.50	2,870.50	2,870.50	2,870.50	2,870.50	2,870.50	2,870.50	3,014.03	3,014.03	3,014.03	34,876.59
Building - 1305 S BROADWAY., Boise, Idaho	Operati	Building	6,602.50	6,602.50	6,602.50	6,602.50	6,602.50	6,602.50	6,602.50	6,602.50	6,602.50	6,602.50	6,602.50	6,602.50	79,230.00
Building - 131 W CAMERON AVE, Kellogg, Idaho	Capital	Building	1,465.00	1,465.00	1,465.00	1,465.00	1,465.00	1,465.00	1,465.00	1,465.00	1,465.00	1,465.00	1,465.00	1,465.00	17,580.00
Building - 1311 12TH AVE RD, Nampa, Idaho	Capital	Building	8,706.26	8,706.26	8,880.38	8,880.38	8,880.38	8,880.38	8,880.38	8,880.38	8,880.38	8,880.38	8,880.38	8,880.38	106,216.32
Building - 1419 GROVE ST, Boise, Idaho	Operati	Building	5,065.16	5,242.44	5,242.44	5,242.44	5,242.44	5,242.44	5,242.44	5,242.44	5,242.44	5,242.44	5,242.44	5,242.44	62,732.00
Building - 148 CHENEY DR W, STE 500, Twin Falls, Idaho	Capital	Building	8,776.05	8,776.05	8,776.05	8,776.05	9,039.34	9,039.34	9,039.34	9,039.34	9,039.34	9,039.34	9,039.34	9,039.34	107,418.92
Building - 1533 S FIVE MILE RD, Boise, Idaho	Capital	Building	8,138.13	8,138.13	8,138.13	8,138.13	8,138.13	8,418.75	8,418.75	8,418.75	8,418.75	8,418.75	8,418.75	8,418.75	99,621.90
Building - 160 BLUE LKS BLVD N, STE 9, Twin Falls, Idaho	Operati	Building	7,071.64	7,071.64	7,071.64	7,071.64	7,071.64	7,071.64	7,071.64	7,071.64	7,071.64	7,425.22	7,425.22	7,425.22	85,920.42
Building - 1607 NW BLVD, Coeur d'Alene, Idaho	Operati	Building	4,268.47	4,268.47	4,268.47	4,268.47	4,268.47	4,268.47	4,268.47	4,268.47	4,268.47	4,268.47	4,268.47	4,268.47	51,221.64
Building - 16376 N HWY 41., STE B, Rathdrum, Idaho	Operati	Building	6,370.00	6,560.00	6,560.00	6,560.00	6,560.00	6,560.00	6,560.00	6,560.00	6,560.00	6,560.00	6,560.00	6,560.00	78,530.00
Building - 1653 ISLAND GREEN DR, Meridian, Idaho	Operati	Building	11,733.75	11,733.75	11,996.25	11,996.25	11,996.25	11,996.25	11,996.25	11,996.25	11,996.25	11,996.25	11,996.25	11,996.25	143,430.00
Building - 16572 N MIDLAND BLVD, STE 100, Nampa, Idaho	Operati	Building	7,896.35	7,896.35	7,896.35	7,896.35	7,896.35	7,896.35	7,896.35	7,896.35	7,896.35	7,896.35	7,896.35	7,896.35	94,756.20
Building - 1717 W BROADWAY ST, Idaho Falls, Idaho	Operati	Building	6,187.50	6,187.50	6,187.50	6,187.50	6,187.50	6,187.50	6,187.50	6,187.50	6,187.50	6,187.50	6,187.50	6,187.50	74,250.00
Building - 1730 W STATE ST, Boise, Idaho	Operati	Building	9,221.34	9,496.54	9,496.54	9,496.54	9,496.54	9,496.54	9,496.54	9,496.54	9,496.54	9,496.54	9,496.54	9,496.54	113,683.28
Building - 1980 S MERIDIAN RD, STE 110, Meridian, Idaho	Capital	Building	6,381.67	6,381.67	6,381.67	6,381.67	6,381.67	6,700.75	6,700.75	6,700.75	6,700.75	6,700.75	6,700.75	6,700.75	78,813.60
Building - 202 E SELTICE WAY, Post Falls, Idaho	Operati	Building	3,985.45	3,985.45	3,985.45	3,985.45	3,985.45	3,985.45	3,985.45	3,985.45	3,985.45	4,105.01	4,105.01	4,105.01	48,184.08
Building - 2041 KIMBERLY RD, Twin Falls, Idaho	Operati	Building	4,507.64	4,507.64	4,507.64	4,597.79	4,597.79	4,597.79	4,597.79	4,597.79	4,597.79	4,597.79	4,597.79	4,597.79	54,903.03
Building - 205 S MAIN ST, Hailey, Idaho	Operati	Building	4,408.93	4,408.93	4,408.93	4,408.93	4,408.93	4,408.93	4,408.93	4,408.93	4,408.93	4,408.93	4,408.93	4,408.93	52,907.16
Building - 2448 S APPLE ST, Boise, Idaho	Capital	Building	8,310.00	8,310.00	8,310.00	8,310.00	8,310.00	8,310.00	8,483.13	8,483.13	8,483.13	8,483.13	8,483.13	8,483.13	100,758.78
Building - 2642 N GOVERNMENT WAY, Coeur d'Alene, Idaho	Operati	Building	6,834.82	6,972.41	6,972.41	6,972.41	6,972.41	6,972.41	6,972.41	6,972.41	6,972.41	6,972.41	6,972.41	6,972.41	83,531.33
Building - 271 WASHINGTON AVE, Ketchum, Idaho	Operati	Building	9,192.92	9,192.92	9,192.92	9,192.92	9,192.92	9,192.92	9,192.92	9,192.92	9,192.92	9,192.92	9,192.92	9,560.67	110,682.79
Building - 275 E JACKSON ST, Mountain Home, Idaho	Capital	Building	3,096.06	3,096.06	3,096.06	3,188.94	3,188.94	3,188.94	3,188.94	3,188.94	3,188.94	3,188.94	3,188.94	3,188.94	37,988.64
Building - 3039 3045 E 17TH ST, Ammon, Idaho	Capital	Building	7,990.00	7,990.00	7,990.00	7,990.00	7,990.00	7,990.00	7,990.00	7,990.00	7,990.00	7,990.00	7,990.00	7,990.00	95,880.00
Building - 310 N MERIDIAN ST, STE A, Blackfoot, Idaho	Operati	Building	4,033.33	4,033.33	4,033.33	4,033.33	4,033.33	4,033.33	4,033.33	4,033.33	4,033.33	4,033.33	4,033.33	4,033.33	48,399.96
Building - 314 ONEIDA ST, Rupert, Idaho	Operati	Building	1,769.32	1,769.32	1,769.32	1,769.32	1,769.32	1,769.32	1,769.32	1,769.32	1,769.32	2,000.00	2,000.00	2,000.00	21,923.88
Building - 3172 E STATE ST, Eagle, Idaho	Operati	Building	10,681.98	10,681.98	10,681.98	10,681.98	10,681.98	10,681.98	10,681.98	10,681.98	10,895.62	10,895.62	10,895.62	10,895.62	129,038.32
Building - 3321 COLE RD, Boise, Idaho	Capital	Building	6,311.41	6,311.41	6,311.41	6,311.41	6,311.41	6,311.41	6,500.75	6,500.75	6,500.75	6,500.75	6,500.75	6,500.75	76,872.96
Building - 3325 N TEN MILE RD, STE 120-130, Meridian, Idaho	Capital	Building	6,886.13	6,886.13	7,058.28	7,058.28	7,058.28	7,058.28	7,058.28	7,058.28	7,058.28	7,058.28	7,058.28	7,058.28	84,355.06
Building - 335 W PRAIRIE SHOPPING CTR, Hayden, Idaho	Operati	Building	6,914.79	6,914.79	6,914.79	6,914.79	6,914.79	6,914.79	6,914.79	6,914.79	6,914.79	6,914.79	6,914.79	6,914.79	82,977.48
Building - 360 Caldwell Blvd, Suite B, Nampa, ID	Capital	Building	7,083.83	7,083.83	7,083.83	7,083.83	7,083.83	7,083.83	7,083.83	7,083.83	7,296.67	7,296.67	7,296.67	7,296.67	90,857.32
Building - 385 N WOODRUFF AVE, Idaho Falls, Idaho	Capital	Building	4,900.00	4,900.00	4,900.00	4,900.00	4,900.00	4,900.00	4,900.00	4,900.00	4,900.00	4,900.00	4,900.00	4,900.00	58,800.00
Building - 385 S 16TH ST, STE F, Payette, Idaho	Capital	Building	3,083.82	3,083.82	3,083.82	3,083.82	3,083.82	3,083.82	3,083.82	3,083.82	3,083.82	3,083.82	3,083.82	3,083.82	37,005.84
Building - 3909 W FAIRVIEW AVE, STE 110, Meridian, Idaho	Operati	Building	7,808.73	7,808.73	7,808.73	7,808.73	7,808.73	7,808.73	7,808.73	7,808.73	7,808.73	7,964.91	7,964.91	7,964.91	94,173.30
Building - 411 DEINHARD LN, SUITES A C, McCall, Idaho	Operati	Building	7,489.57	7,489.57	7,489.57	7,489.57	7,489.57	7,489.57	7,489.57	7,489.57	7,489.57	7,489.57	7,489.57	7,489.57	89,874.84
Building - 4248 W CHINDEN AVE, Garden City, Idaho	Capital	Building	5,411.75	5,411.75	5,411.75	5,411.75	5,411.75	5,411.75	5,411.75	5,411.75	5,411.75	5,411.75	5,411.75	5,411.75	64,941.00
Building - 4403 E USTICK RD, Caldwell, Idaho	Operati	Building	6,528.17	6,528.17	6,528.17	6,528.17	6,528.17	6,528.17	6,528.17	6,528.17	6,528.17	6,528.17	6,528.17	6,789.30	78,599.17
Building - 4568 N EAGLE RD, Boise, Idaho	Operati	Building	4,340.00	4,340.00	4,340.00	4,470.20	4,470.20	4,470.20	4,470.20	4,470.20	4,470.20	4,470.20	4,470.20	4,470.20	53,251.80
Building - 4820 YELLOWSTONE AVE, Chubbuck, Idaho	Operati	Building	6,333.33	6,333.33	6,333.33	6,333.33	6,333.33	6,333.33	6,333.33	6,333.33	6,333.33	6,333.33	6,333.33	6,333.33	75,999.96
Building - 501 MAIN AVE, St. Maries, Idaho	Operati	Building	2,004.60	2,004.60	2,004.60	2,004.60	2,004.60	2,004.60	2,004.60	2,004.60	2,004.60	2,004.60	2,004.60	2,004.60	24,055.20
Building - 5180 OVERLAND RD, Boise, Idaho	Capital	Building	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	75,000.00
Building - 5471 HWY 2., Priest River, Idaho	Operati	Building	1,860.76	1,860.76	1,860.76	1,860.76	1,860.76	1,860.76	1,860.76	1,860.76	1,860.76	1,860.76	1,860.76	1,860.76	22,329.12
Building - 560 W KATHLEEN AVE, SUITES H-L, Coeur d'Alene, Idah	Operati	Building	5,040.00	5,040.00	5,040.00	5,040.00	5,040.00	5,040.00	5,040.00	5,040.00	5,040.00	5,040.00	5,040.00	5,040.00	60,480.00
Building - 612 N 5TH AVE, Sandpoint, Idaho	Operati	Building	5,475.00	5,475.00	5,475.00	5,475.00	5,475.00	5,475.00	5,475.00	5,475.00	5,475.00	5,475.00	5,475.00	5,475.00	65,700.00
Building - 6580 S FEDERAL WAY, Boise, Idaho	Capital	Building	5,573.58	5,573.58	5,573.58	5,573.58	5,852.26	5,852.26	5,852.26	5,852.26	5,852.26	5,852.26	5,852.26	5,852.26	69,112.40
Building - 675 KOOTENAI CUTOFF RD, STE G, Ponderay, Idaho	Operati	Building	5,200.00	5,200.00	5,200.00	5,200.00	5,200.00	5,200.00	5,200.00	5,266.67	5,266.67	5,266.67	5,266.67	5,266.67	62,733.35
Building - 6759 MAIN ST, Bonners Ferry, Idaho	Operati	Building	2,627.63	2,627.63	2,627.63	2,627.63	2,627.63	2,627.63	2,627.63	2,627.63	2,627.63	2,627.63	2,627.63	2,627.63	31,531.56
Building - 6910 W STATE ST, Boise, Idaho	Capital	Building	8,306.38	8,306.38	8,306.38	8,306.38	8,306.38	8,306.38	8,306.38	8,306.38	8,306.38	8,306.38	8,306.38	8,306.38	99,676.56
Building - 701 OVERLAND AVE, Burley, Idaho	Operati	Building	1,916.25	1,916.25	1,916.25	1,916.25	1,916.25	1,916.25	1,916.25	1,916.25	1,916.25	1,973.74	1,973.74	1,973.74	23,167.47
Building - 718 E AVALON., Kuna, Idaho	Operati	Building	5,489.35	5,489.35	5,489.35	5,489.35	5,489.35	5,489.35	5,489.35	5,489.35	5,489.35	5,489.35	5,489.35	5,489.35	65,872.20
Building - 7209 W SELTICE WAY, State Line, Idaho	Capital	Building	3,613.29	3,613.29	3,613.29	3,721.69	3,721.69	3,721.69	3,721.69	3,721.69	3,721.69	3,721.69	3,721.69	3,721.69	44,335.08
Building - 726 E SHERMAN RD, Pocatello, Idaho	Operati	Building	4,066.54	4,066.54	4,066.54	4,066.54	4,066.54	4,066.54	4,066.54	4,066.54	4,066.54	4,066.54	4,066.54	4,066.54	48,798.48
Building - 74 W STATE ST, Eagle, Idaho	Capital	Building	7,174.98	7,174.98	7,174.98	7,174.98	7,174.98	7,390.23	7,390.23	7,390.23	7,390.23	7,390.23	7,390.23	7,390.23	87,606.51
Building - 76 E FAIRVIEW AVE, Meridian, Idaho	Capital	Building	6,235.30	6,235.30	6,235.30	6,235.30	6,235.30	6,235.30	6,235.30	6,235.30	6,235.30	6,547.07	6,547.07	6,547.07	75,758.91
Building - 770 YELLOWSTONE AVE, Pocatello, Idaho	Operati	Building	5,371.38	5,371.38	5,371.38	5,371.38	5,371.38	5,371.38	5,371.38	5,371.38	5,371.38	5,371.38	5,371.38	5,371.38	64,456.56
Building - 808 VISTA AVE, Boise, Idaho	Capital	Building	7,210.83	7,210.83	7,210.83	7,210.83	7,210.83	7,210.83	7,210.83	7,210.83	7,210.83	7,210.83	7,210.83	7,210.83	86,529.96
Building - 832 E 17TH ST, Idaho Falls, Idaho	Operati	Building	8,147.70	8,350.02	8,350.02	8,350.02	8,350.02	8,350.02	8,350.02	8,350.02	8,350.02	8,350.02	8,350.02	8,350.02	99,997.92
Building - 872 TROY HWY ., STE 110, Moscow, Idaho	Operati	Building	4,451.02	4,451.02	4,538.49	4,538.49	4,538.49	4,538.49	4,538.49	4,538.49	4,538.49	4,538.49	4,538.49	4,538.49	54,286.94
Building - 904 W PULLMAN HWY, Moscow, Idaho	Operati	Building	8,977.83	8,977.83	8,977.83	8,977.83	8,977.83	8,977.83	8,977.83	8,977.83	8,977.83	8,977.83	8,977.83	8,977.83	107,733.96
Building - 913 MAIN ST, Lewiston, Idaho	Capital	Building	6,352.79	6,352.79	6,352.79	6,352.79	6,352.79	6,352.79	6,352.79	6,352.79	6,352.79	6,352.79	6,352.79	6,352.79	76,233.48
Building - 918 BLAINE ST, Caldwell, Idaho	Operati	Building	5,981.25	5,981.25	5,981.25	5,981.25	5,981.25	5,981.25	5,981.25	5,981.25	5,981.25	5,981.25	5,981.25	5,981.25	71,775.00
Building - 920 N HWY 41., SUITES 8 9, Post Falls, Idaho	Operati	Building	6,758.62	6,961.38	6,961.38	6,961.38	6,961.38	6,961.38	6,961.38	6,961.38	6,961.38	6,961.38	6,961.38	6,961.38	83,333.80
Building - 9651 W STATE ST, Star, Idaho	Capital	Building	9,282.88	9,282.88	9,282.88	9,561.36	9,561.36	9,561.36	9,561.36	9,561.36	9,561.36	9,561.36	9,561.36	9,561.36	113,900.88
														FY27 Estimate	4,829,587.99
														FY26 Estimate	4,719,433.78
														FY27 Contract Inflation	110,154.21

One-Time Operating & One-Time Capital Outlay Summary

Request for Fiscal Year: 2027

Agency: State Liquor Division

185

Priority	Appropriation Unit	DU	Fund	Summary Account	Item Description	Current Mileage	Date Acquired	Quantity in Stock	Request Quantity Desired	Request Unit Cost	Request Total Cost
Detail											
1	GVGA	12.58	41800	740	IT Replacement Items incuding, PCs, network switches, access points.	0		140.00	157.00	7,642.00	428,000
2	GVGA	12.55	41800	740	Replace obsolete security systmes @ 10 Stores	0		0.00	52.00	16,000.00	131,100
3	GVGA	12.55	41800	700	Replace Dated/Broken Signage & Shelving @ multiple stores	0		0.00	25.00	27,345.00	429,700
4	GVGA	12.57	41800	755	Warehouse Replacement Items including fork lift, pallet jack, racking supports, plastic baler	0		0.00	4.00	117,000.00	117,000
5	GVGA	12.57	41800	700	Fencing Replacement at Central Office/Warehouse	0		0.00	1.00	14,000.00	14,000
6	GVGA	12.55	41800	578	Retail Replacement Items including service and safety improvements	0		0.00	52.00	41,005.00	355,400
7	GVGA	12.56	41800	755	Replace Fleet Vehicle; includes cargo safety equipment	212,000	2015	10.00	1.00	55,000.00	55,000
8	GVGA	12.57	41800	578	CO/Warehouse Office Replacements	0		0.00	2.00	29,000.00	29,000
							Subtotal				**1,559,200**
Grand Total by Appropriation Unit											
	GVGA										1,559,200
							Subtotal				**1,559,200**
Grand Total by Decision Unit											
		12.55									916,200
		12.56									55,000
		12.57									160,000
		12.58									428,000
							Subtotal				**1,559,200**
Grand Total by Fund Source											
			41800								1,559,200
							Subtotal				**1,559,200**

Grand Total by Summary Account

578	0.00	54.00	384,400
700	0.00	26.00	443,700
740	140.00	209.00	559,100
755	10.00	5.00	172,000
Subtotal			**1,559,200**

FORM B7: ONE-TIME OPERATING EXPENDITURES & ONE-TIME CAPITAL OUTLAY SUMMARY

Agency/Department: State Liquor Division
Program (If applicable):

Request for Fiscal Year: 2027
Agency Number: 185
Function/Activity Number: 01/00

Original Request Date: 8/29/25

Revision Request Date:

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Priority Order	Program	DU	Fund	Account	Item/Description	Mileage	Date Acquired	Quantity in Stock	Request Quantity Desired	Request Unit Cost	Request Total Cost	Column1
15	01	12.55	41800	578	Replacing aging & leaking coolers in 6 stores		2015	70	6	3,500	21,000	
18	01	12.55	41800	578	Replace chipped, cracked, and dingy interior paint at 9 Stores		2015	68	9	5,267	47,400	
6	01	12.55	41800	578	Replace broken lighting at 16 Stores		2015	600	16	6,188	99,000	
5	01	12.55	41800	578	Replace hazardous flooring at 5 Stores		2000	68	5	20,800	104,000	
8	01	12.55	41800	578	Weather ProtectaWraps at 15 Stores		2014	68	16	5,250	84,000	
4	01	12.55	41800	700	Replace Dated/Broken Signage at 4 stores		2000	68	4	8,500	34,000	
2	01	12.55	41800	700	Replace aging & hazardous Shelving at multiple stores		2000	150	21	18,845	395,700	
14	01	12.55	41800	740	POS System Battery Backups		2013	68	40	250	10,000	
11	01	12.55	41800	740	Replace obsolete Security Systems at 10 Stores		2017	68	10	11,200	112,000	
12	01	12.55	41800	740	Replace faulty Security Panels at 2 Stores		2005, 2007	68	2	4,550	9,100	
17	01	12.56	41800	755	New ISLD Fleet Vehicle & Cargo Protection	212,177	2015	9	1	55,000	55,000	
20	01	12.57	41800	578	Warehouse and Office Efficient Lighting Upgrades => Energy Savings		1999	1	1	13,000	13,000	
19	01	12.57	41800	578	Central Office Parking Lot Repairs & Resurfacing		1999	1	1	16,000	16,000	
21	01	12.57	41800	700	Fencing Relocation at Central Office/Warehouse to expand usable space		1999	1	1	14,000	14,000	
9	01	12.57	41800	755	Forklift Replacement		2010	3	1	53,000	53,000	
10	01	12.57	41800	755	Pallet Jack Replacement		2012	2	1	24,000	24,000	
7	01	12.57	41800	755	Warehouse Rack Supports		1999	4	1	20,000	20,000	
16	01	12.57	41800	755	Plastic Baler Replacement		2007	1	1	20,000	20,000	
13	01	12.58	41800	740	ITS Recommended: Replace Network Switches at Retail Stores & Warehouse		Various	75	75	3,769	282,700	
1	01	12.58	41800	740	ITS Recommended: replace obsolete Wi-Fi network system at ISLD Office & Warehouse		2015	25	25	2,352	58,800	
3	01	12.58	41800	740	ITS Recommended: Replace obsolete and high-risk PCs at Central Office & Warehouse		2010-2022	68	57	1,518	86,500	
										Subtotal of filtered items	$1,559,200	
Grand Total by Program											$1,559,200	
	01										1,559,200	
Grand Total by Decision Unit											$1,559,200	
		12.55			*General Replacement Items*						916,200	
		12.56			*Vehicle & Motorized Equipment*						55,000	
		12.57			Repair & Maintenance						160,000	
		12.58			*IT Replacement Items*						428,000	
Grand Total by Fund Source											$1,559,200	
			41800								1,559,200	
Grand Total by Category								1,486	294		$1,559,200	
			OE	578	Repair & Maintenance			876	54		384,400	
			CO	700	Property & Improvement			219	26		443,700	
			CO	740	Computer Equipment			372	209		559,100	
			CO	755	Motorized & Non-Motorized Equipment			19	5		172,000	

1. How does this request conform with the agency's individual IT plan? Has your IT plan been approved by the Office of Information Technology Services (ITS)? Does the request align with the state's IT plan and all other state standards? Attach any supporting documents about this request that you got from ITS or the Idaho Technology Authority.

This plan is in alignment with the Division's plan that was submitted to ITS. This plan has been fully approved by ITS.

2. If vehicle replacement is being requested, and the vehicle is a pooled car, report how many days per month the vehicle is used on average, how many miles it averages per business day, and submit a cost/benefit analysis of purchasing a replacement vehicle vs using a rental vehicle for the days needed. A pooled or fleet vehicle is defined as a vehicle that "provides a temporary means of transportation and may be assigned to more than one employee on a daily, weekly, or monthly basis." The cost/benefit analysis should include the proposed purchase cost and the anticipated annual cost for fuel, maintenance, insurance, and the anticipated resale value over the period of ownership of the vehicle requested to be replaced. This should be compared to the cost to rent a similar vehicle for the same period of time (days used each year) or usage (miles driven per year).

The Vehicle being requested is not a pooled vehicle. It is a dedicated automobile to a district manager utilized in the supervision of retail stores.

OFFICE of information technology services

11331 W Chinden Blvd
Suite B201
Boise, Idaho 83714

Phone: 208.605.4000
Fax: 208.605.4090

its.idaho.gov

Office of Information Technology Services

Technology Purchase and Use Attestation Letter

Date: 8/18/2025

To: Idaho State Liquor Division - 18500

Subject: Technology Purchase and Use Approval

The Office of Information Technology Services (ITS) attests that the technology identified in the Idaho State Liquor Division IT Budget Packet has been reviewed and determined to meet statewide technology policies and standards for potential purchase and use by Idaho State Liquor Division. This attestation is intended to provide documentation for the Division of Financial Management (DFM), the Division of Purchasing (DOP), or other oversight bodies that require confirmation of ITS review as part of budgeting, procurement, or technology decision-making processes. Data exports or downloads from the IT Budget Packet may be attached to this attestation letter when it is shared with DFM, DOP, or other oversight bodies as supporting documentation.

This attestation does not constitute a commitment by ITS to deploy, implement, or provide ongoing support for any technology included in the IT Budget Packet. It is not an endorsement of business need, nor does it imply that ITS recommends or requires any agency to adopt the solutions listed. The attestation solely reflects that the technologies identified are permissible for agency acquisition within the parameters of state IT policy and security standards.

This approval is contingent on adherence to the Office of ITS guidelines for operation, maintenance, and data security, as outlined in the applicable policy documents.

If you have any questions regarding this approval, please contact our office.

OITS FY27 Budget Packet for Idaho State Liquor Division

Agency	re0	Count	Subtotal before Inflation	FY	Estimated Inflation	Total	Current Serial Number	Current Model Number	New Model Info	OBJECTID
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	123
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	124
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	125
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	126
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	127
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	128
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	129
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	130
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	131
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	132
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	133
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	134
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	135
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	136
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	137
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	138
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	139
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	140
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	141
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	142
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	143
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	144
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	145
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	146
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	147
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	148
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	149
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	150
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	151
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	152
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	153
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	154
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	155
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	156
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	157

Agency	re0	Count	Subtotal before Inflation	FY	Estimated Inflation	Total	Current Serial Number	Current Model Number	New Model Info	OBJECTID
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	158
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	159
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	160
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	161
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	162
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	163
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	164
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	165
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	166
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	167
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	168
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	169
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	170
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	171
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	172
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	173
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	174
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	175
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	176
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	177
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	178
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	179
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	180
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	181
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	182
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	183
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	184
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	185
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	186
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	187
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	188
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	189
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	190
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	191
ISLD	ISLD End of life switches	1	2,182.55	FY 2027	20	2,619	TBD	HP Microswitch 1410 & 1420	EX4100-F-12P	192

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Agency	re0	Count	Subtotal before Inflation	FY	Estimated Inflation	Total	Current Serial Number	Current Model Number	New Model Info	OBJECTID
ISLD	ISLD End of life antennas	1	317.52	FY 2027	20	381	TBD	TBD	DWMM4G-6-60-5SP	193
ISLD	ISLD End of life antennas	1	317.52	FY 2027	20	381	TBD	TBD	DWMM4G-6-60-5SP	194
ISLD	ISLD End of life antennas	1	317.52	FY 2027	20	381	TBD	TBD	DWMM4G-6-60-5SP	195
ISLD	ISLD End of life antennas	1	317.52	FY 2027	20	381	TBD	TBD	DWMM4G-6-60-5SP	196
ISLD	ISLD End of life antennas	1	317.52	FY 2027	20	381	TBD	TBD	DWMM4G-6-60-5SP	197
ISLD	ISLD End of life antennas	1	1,317.52	FY 2027	20	1,581	TBD	TBD	DWMM4G-6-60-5SP	198
ISLD	ISLD End of life antennas	1	1,317.52	FY 2027	20	1,581	TBD	TBD	DWMM4G-6-60-5SP	199
ISLD	ISLD End of life antennas	1	1,317.52	FY 2027	20	1,581	TBD	TBD	DWMM4G-6-60-5SP	200
ISLD	ISLD End of life antennas	1	1,317.52	FY 2027	20	1,581	TBD	TBD	DWMM4G-6-60-5SP	201
ISLD	ISLD End of life antennas	1	1,317.52	FY 2027	20	1,581	TBD	TBD	DWMM4G-6-60-5SP	202
ISLD	ISLD End of life switches	1	8,939.70	FY 2027	20	10,728	JY0217410085	EX2300-24P	EX4100-48MP	203
ISLD	ISLD End of life switches	1	8,939.70	FY 2027	20	10,728	NW0218360151	EX3400-24P	EX4100-48MP	204
ISLD	ISLD End of life switches	1	6,097.30	FY 2027	20	7,317	TBD	EX2300-C-12P	EX4100-24MP	205
ISLD	ISLD End of life switches	1	10,320.75	FY 2027	20	12,385	NY0218351183	EX3400-48P	EX4400-48MP	206
ISLD	ISLD End of life switches	1	10,320.75	FY 2027	20	12,385	NY0218352138	EX3400-48P	EX4400-48MP	207
ISLD	ISLD End of life access points	1	1,700	FY 2027	20	2,040	2.45E+12	AeroHive AP245X	AP47-US	208
ISLD	ISLD End of life access points	1	1,700	FY 2027	20	2,040	2.45E+12	AeroHive AP245X	AP47-US	209
ISLD	ISLD End of life access points	1	1,700	FY 2027	20	2,040	2.45E+12	AeroHive AP245X	AP47-US	210
ISLD	ISLD End of life access points	1	1,700	FY 2027	20	2,040	2.45E+12	AeroHive AP245X	AP47-US	211
ISLD	ISLD End of life access points	1	1,700	FY 2027	20	2,040	2.45E+12	AeroHive AP245X	AP47-US	212
ISLD	ISLD End of life access points	1	1,700	FY 2027	20	2,040	2.45E+12	AeroHive AP245X	AP47-US	213
ISLD	ISLD End of life access points	1	1,700	FY 2027	20	2,040	2.45E+12	AeroHive AP245X	AP47-US	214
ISLD	ISLD End of life access points	1	1,700	FY 2027	20	2,040	2.50E+12	AeroHive AP250	AP47-US	215
ISLD	ISLD End of life access points	1	1,700	FY 2027	20	2,040	2.50E+12	AeroHive AP250	AP47-US	216
ISLD	ISLD End of life access points	1	1,700	FY 2027	20	2,040	2.50E+12	AeroHive AP250	AP47-US	217
ISLD	ISLD End of life access points	1	1,700	FY 2027	20	2,040	9.82E+13	AeroHive AP250	AP47-US	218
ISLD	ISLD End of life access points	1	1,700	FY 2027	20	2,040	9.90E+13	AeroHive AP250	AP47-US	219
ISLD	ISLD End of life access points	1	1,700	FY 2027	20	2,040	2.50E+12	AeroHive AP250	AP47-US	220
ISLD	ISLD End of life access points	1	1,700	FY 2027	20	2,040	5.50E+12	AeroHive AP550	AP47-US	221
ISLD	ISLD End of life access points	1	1,700	FY 2027	20	2,040	9.88E+13	AeroHive AP650X	AP47-US	222
ISLD	ISLD End of life access points	1	1,700	FY 2027	20	2,040	9.86E+13	AeroHive AP650X	AP47-US	223
ISLD	ISLD End of life access points	1	1,700	FY 2027	20	2,040	9.82E+13	AeroHive AP650X	AP47-US	224
ISLD	ISLD End of life access points	1	1,700	FY 2027	20	2,040	9.89E+13	AeroHive AP650X	AP47-US	225
ISLD	ISLD End of life access points	1	1,700	FY 2027	20	2,040	TBD	TBD	AP47-US	226
ISLD	ISLD End of life access points	1	1,700	FY 2027	20	2,040	TBD	TBD	AP47-US	227

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Agency	re0	Count	Subtotal before Inflation	FY	Estimated Inflation	Total	Current Serial Number	Current Model Number	New Model Info	OBJECTID
ISLD	ISLD End of life access points	1	1,700	FY 2027	20	2,040	TBD	TBD	AP47-US	228
ISLD	ISLD End of life access points	1	1,700	FY 2027	20	2,040	TBD	TBD	AP47-US	229
ISLD	ISLD End of life access points	1	1,700	FY 2027	20	2,040	TBD	TBD	AP47-US	230
ISLD	ISLD End of life access points	1	1,700	FY 2027	20	2,040	TBD	TBD	AP47-US	231
ISLD	ISLD Upgrade Switches	2	38,204.90	FY 2027	20	45,846	NY0218351183	EX3400	N9K-C93180-FX3	510
ISLD	ISLD Upgrade Switches	0	0	FY 2027	20	0	NY0218352138	Ex3400	-	511
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I279967	TBD	Computer	3237
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I279968	TBD	Computer	3238
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I279969	TBD	Computer	3239
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I280089	TBD	Computer	3240
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I287074	TBD	Computer	3241
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I289809	TBD	Computer	3242
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I304857	TBD	Computer	3243
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I309466	TBD	Computer	3244
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I309467	TBD	Computer	3245
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I309468	TBD	Computer	3246
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I309469	TBD	Computer	3247
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I309473	TBD	Computer	3248
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I309479	TBD	Computer	3249
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I309480	TBD	Computer	3250
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I309481	TBD	Computer	3251
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I309482	TBD	Computer	3252
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I309483	TBD	Computer	3253
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I309484	TBD	Computer	3254
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I309485	TBD	Computer	3255
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I309486	TBD	Computer	3256
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I309487	TBD	Computer	3257
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I309488	TBD	Computer	3258
ISLD	ISLD Replacement endpoint - Laptop	1	1,550	FY 2027	20	1,860	I309497	TBD	Laptop	3259
ISLD	ISLD Replacement endpoint - Laptop	1	1,550	FY 2027	20	1,860	I309498	TBD	Laptop	3260
ISLD	ISLD Replacement endpoint - Laptop	1	1,550	FY 2027	20	1,860	I309499	TBD	Laptop	3261
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I309561	TBD	Computer	3262
ISLD	ISLD Replacement endpoint - Laptop	1	1,550	FY 2027	20	1,860	I311233	TBD	Laptop	3263
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I999073	TBD	Computer	3264
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I999268	TBD	Computer	3265

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Agency	re0	Count	Subtotal before Inflation	FY	Estimated Inflation	Total	Current Serial Number	Current Model Number	New Model Info	OBJECTID
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I999269	TBD	Computer	3266
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I999270	TBD	Computer	3267
ISLD	ISLD Replacement endpoint - Laptop	1	1,550	FY 2027	20	1,860	I999287	TBD	Laptop	3268
ISLD	ISLD Replacement endpoint - Laptop	1	1,550	FY 2027	20	1,860	I999349	TBD	Laptop	3269
ISLD	ISLD Replacement endpoint - Laptop	1	1,550	FY 2027	20	1,860	I999350	TBD	Laptop	3270
ISLD	ISLD Replacement endpoint - Laptop	1	1,550	FY 2027	20	1,860	I999461	TBD	Laptop	3271
ISLD	ISLD Replacement endpoint - Laptop	1	1,550	FY 2027	20	1,860	I999462	TBD	Laptop	3272
ISLD	ISLD Replacement endpoint - Laptop	1	1,550	FY 2027	20	1,860	I999463	TBD	Laptop	3273
ISLD	ISLD Replacement endpoint - Laptop	1	1,550	FY 2027	20	1,860	I999464	TBD	Laptop	3274
ISLD	ISLD Replacement endpoint - Laptop	1	1,550	FY 2027	20	1,860	I999465	TBD	Laptop	3275
ISLD	ISLD Replacement endpoint - Laptop	1	1,550	FY 2027	20	1,860	I999466	TBD	Laptop	3276
ISLD	ISLD Replacement endpoint - Laptop	1	1,550	FY 2027	20	1,860	I999467	TBD	Laptop	3277
ISLD	ISLD Replacement endpoint - Laptop	1	1,550	FY 2027	20	1,860	I999468	TBD	Laptop	3278
ISLD	ISLD Replacement endpoint - Laptop	1	1,550	FY 2027	20	1,860	I999469	TBD	Laptop	3279
ISLD	ISLD Replacement endpoint - Laptop	1	1,550	FY 2027	20	1,860	I999470	TBD	Laptop	3280
ISLD	ISLD Replacement endpoint - Laptop	1	1,550	FY 2027	20	1,860	I999471	TBD	Laptop	3281
ISLD	ISLD Replacement endpoint - Laptop	1	1,550	FY 2027	20	1,860	I999472	TBD	Laptop	3282
ISLD	ISLD Replacement endpoint - Laptop	1	1,550	FY 2027	20	1,860	I999473	TBD	Laptop	3283
ISLD	ISLD Replacement endpoint - Laptop	1	1,550	FY 2027	20	1,860	I999474	TBD	Laptop	3284
ISLD	ISLD Replacement endpoint - Laptop	1	1,550	FY 2027	20	1,860	I999475	TBD	Laptop	3285
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I299407	TBD	Computer	3286
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I299494	TBD	Computer	3287
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I299496	TBD	Computer	3288
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I299545	TBD	Computer	3289
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I299563	TBD	Computer	3290
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I299502	TBD	Computer	3291
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I299446	TBD	Computer	3292
ISLD	ISLD Replacement endpoint - Comp	1	1,084	FY 2027	20	1,301	I389497	TBD	Computer	3293
						$ 427,944				

FY2027
CAPITAL BUDGET REQUEST

ALTERATION AND REPAIR PROJECTS

(Facilities alterations and updates to meet program needs)

AGENCY: IDAHO STATE LIQUOR DIVISION

PROJECT DESCRIPTION / ADDRESS:	**COST**	**PRIORITY**
Pavement Expansion (West Side of Property): This project request emerged during the site overview planning process for the FY25/FY26 Seepage Bed & Paving project. Currently, the existing property fence line stops before reaching the west side property line of ISLD's property. In the short term, utilizing this area would enhance truck and trailer turnaround, staging, and overall site traffic flow by making full use of the available property space. In the long term, it would provide the necessary paved surface area to accommodate a 48-foot expansion of the existing ASRS building, should capacity become a concern. **(A)** ISLD is requesting that the remaining portion of the property—approximately half an acre, or about 10% of the total site—be paved to enhance truck and trailer turnaround, staging, and to alleviate site traffic congestion in the short term. Additionally, this paved area will provide the necessary surface area to accommodate a future ASRS expansion as capacity demands increase. A new perimeter fence will be installed to safely secure the expanded area. **(B)** Paving this area will immediately provide the space needed to accommodate the operational efficiencies needed for the existing truck and trailer traffic, as well as additional on-site trailer storage. Over the long term, the expanded area will support a future ASRS building expansion, addressing future capacity requirements driven by ongoing business growth. This project enhancement will expand usable space, reduce site congestion, and improve overall operational efficiency and safety. The freight vendor's initial equipment plans a year ago included eight (8) trucks and fourteen (14) trailers; however, current route models now call for fifteen (15) trucks and twenty-one (21) trailers. **(C)** No impact on the operating budget. **(D)** ISLD will continue to operate under existing conditions while continuing to evaluate long term planning solutions to extend the useful life of this property and facility. *Awarded Seepage Bed Project Enhancement Funds FY25: 25320 - $125,000 FY26: 26320 - $825,000	$550,000	1

PLEASE INCLUDE ANY ANTICIPATED ASBESTOS COSTS IN THE OVERALL BUDGET.

Agency Head Signature: [signature]

Date: 7/31/2025

FY2027
CAPITAL BUDGET REQUEST

SIX-YEAR PLAN FY 2027 THROUGH FY 2032
CAPITAL IMPROVEMENTS

AGENCY: IDAHO STATE LIQUOR DIVISION

PROJECT DESCRIPTION / ADDRESS	FY 2027 $	FY 2028 $	FY 2029 $	FY 2030 $	FY 2031 $	FY 2032 $
Pavement Expansion (Phase 2 – Retention Pond Project)	$550,000					
Dock Door Capacity Expansion		$1,000,000				
Facility Restroom Rehab (Main Office 1st Floor + Warehouse)			$TBD			
Repave Loading Dock + Main Parking Lot Areas Repair / Repave Sidewalks and Curbs in front of Main Entrance				$TBD		
HVAC Replacement (1st Floor)					$TBD	
Repaint Exterior						$TBD
Landscape Rehab + Replace/Remove Trees						
ASRS Building Expansion Add 1-2 Cranes (Increase Capacity) Add ATS/ASRS Generator						
HVAC Replacement (2nd Floor)						
TOTAL	$550,000	$1,000,000	—	—	—	—

Agency Head Signature: [signature]

Date: 7/31/2025

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

AGENCY INFORMATION

AGENCY NAME:	Idaho State Liquor Division	**Division/Bureau:**	
Prepared By:	Miranda Harmon	**E-mail Address:**	miranda.harmon@liquor.idaho.gov
Telephone Number:	208.947.9457	**Fax Number:**	208.947.9401
DFM Analyst:	Amanda Harper	**LSO/BPA Analyst:**	Morgan Poloni
Date Prepared:	8/4/2025	**Fiscal Year:**	2027

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

Facility Name:	Idaho State Liquor Division - Central Office and Distribution Center				
City:	Boise	**County:**	Ada		
Property Address:	1349 E. Beechcraft Court			**Zip Code:**	83716
Facility Ownership (could be private or state-owned)	**Private Lease:** ☐	**State Owned:**	☑	**Lease Expires:**	

FUNCTION/USE OF FACILITY

Includes administrative and managerial personnel, product warehousing operations, and centralized distribution services supporting all retail locations.

COMMENTS

Facility was purchased August 1, 2002.

WORK AREAS

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Total Number of Work Areas:	60	61	61	61	61	61
Full-Time Equivalent Positions:	58	59	59	59	59	59
Temp. Employees, Contractors, Auditors, etc.:	2	2	2	2	2	2

SQUARE FEET

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Square Feet:	104,200	104,200	104,200	104,200	104,200	104,200

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:	$309,917	$319,215	$328,791	$338,655	$348,814	$359,279

SURPLUS PROPERTY

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
	☐	☐	☐	☐	☐	☐

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:

Part I – Agency Profile

Agency Overview

The Idaho State Liquor Division (ISLD) was established by Article III, Section 26 of the Idaho Constitution in 1935 following the repeal of the 18th Amendment to the Constitution of the United States (known as "Prohibition") as a means of directing the importation, distribution, sale, and consumption of beverage alcohol. Idaho is one of 17 states along with jurisdictions in Alaska, Maryland, Minnesota, and South Dakota that actively manage the sale of distilled spirits. These jurisdictions account for over 25% of the U.S. population and regulate their own retail and/or wholesale distribution of beverage alcohol in their various forms.

Organizationally, the ISLD has been an agency in the Office of the Governor since 1974. Andrew Arulanandam, Director, was appointed by the Governor and has served the Division since September of 2024.

The ISLD Central Office and Warehouse are located in Boise. All aspects of the business, including purchasing, finance, human resources, contract administration, and retail management are administered by a staff of 26, along with three district managers. Twenty-nine warehouse personnel - co-located within the central office - receive, store, and distribute 1.4 million nine-liter cases annually over a geographic area of 83,000 square miles. The warehouse typically inventories about 200,000 cases valued at approximately $18 million, the majority of which is owned by suppliers under a bailment system. An approximately equal amount of product is also inventoried in retail stores operated by the state and its private sector retail partners.

As of September 1, 2025, the ISLD operated 175 retail outlets throughout the State. Of those, 68 are state-run liquor stores, leased from the private sector, and staffed by Division employees; 107 are private sector retailers operating under contract with the Division. Each store is stocked and maintained to meet the needs of customers, including licensed liquor by-the-drink establishments. Retail outlets feature a selection of products designed to appeal to the tastes of the local communities they serve. All products are uniformly and competitively priced throughout the state.

Idaho's responsible and conservative system of liquor distribution provides benefits to all the State's citizens. Moderation and temperance related to Idaho's model of spirits distribution generally reduces social costs associated with beverage alcohol consumption. Additionally, Idaho law provides for the distribution of liquor profits to substance abuse prevention and treatment programs, the General Fund, all 44 counties, and 198 cities. Over the previous decade, $985 million has been distributed to state programs, counties, and cities, including $114.6 million in FY 2025. The ISLD projects distributions to reach nearly $1.2 billion over the coming decade.

General economic conditions and consumer trends impact on the Division's results and ability to successfully deliver on its performance measures. Continued softness in alcohol market conditions underscore the need for the ISLD to temper expectations for sales and profitability. Consequently, the ISLD is projecting a -0.5% sales decrease for FY 2026. Distributions for FY 2026 are forecast to increase slightly to approximately $116 million.

Core Functions/Idaho Code

The Idaho State Liquor Division's statutory authority is stated in Title 23 of *Idaho Code*. The primary functions of the agency as stated in *Idaho Code 23-203 include but are not limited to*:

- ***Regulation of liquor traffic:*** to permit, license, inspect, and regulate the manufacture, importation, transportation, storage, sale, and delivery of alcoholic liquor;
- ***Traffic in Liquor:*** to buy, import, transport, store, sell, and deliver alcoholic liquor;
- ***Operation of Liquor Stores:*** to establish, maintain, and discontinue warehouses, state liquor stores, and distribution stations [contract liquor stores];
- ***Acquisition of Real Estate:*** to acquire, buy, and lease real estate, and to improve and equip the same for the conduct of its business;
- ***Acquisition of Personal Property:*** to acquire, buy, and lease personal property necessary and convenient for the conduct of business;
- ***Making Reports:*** to report annually to the Governor and at such other times as he may require, concerning the condition, management, and financial transactions of the Division.

Revenue and Expenditures

Revenue	FY 2022	FY 2023	FY 2024	FY 2025
Liquor Control Fund	$306,665,100	$319,810,900	$313,714,800	$311,585,400
Total	**$306,665,100**	**$319,810,900**	**$313,714,800**	**$311,585,400**

Expenditures	FY 2022	FY 2023	FY 2024	FY 2025
Personnel Costs	$15,242,600	$17,905,700	$18,758,100	$18,553,900
Operating Expenditures	$3,419,900	$3,560,300	$3,614,900	$4,482,700
Capital Outlay	$5,007,500	$5,142,600	$5,757,800	$5,440,100
Continuous Appropriation (COGS)	$170,602,600	$173,541,000	$161,477,300	$165,874,800
Distributions to Stakeholders	$115,566,200	$121,036,200	$118,316,400	$114,589,900
Total	**$309,838,800**	**$321,185,800**	**$307,924,500**	**$305,941,400**

Profile of Key Services Provided

Cases Managed and/or Key Services Provided	FY 2022	FY 2023	FY 2024	FY 2025
Nine-Liter Cases Sold	1,440,500	1,429,300	1,388,100	1,359,800
Total Dollar Sales	$305,619,200	$319,850,000	$319,165,200	$316,452,700
Net Income	$114,246,000	$120,588,000	$116,637,200	$112,964,100
Profit Distributions	$115,556,600	$121,036,200	$118,316,400	$114,589,900

FY 2025 Performance Highlights

- Consumption/Nine-Liter case sales decreased by 28,000 cases from 1.388 million to 1.360 million – a decline of -2.0%
- Sales decreased by -$2.7 million, from $319.2 million to $316.5 – a decline of -0.8%
- Net Profit decreased -$3.6 million, from $116.6 million to $113.0 million – a decline of -3.2%
- Distributions to State programs, General Fund, Cities and Counties decreased -$3.7 million, from $118.3 million to $114.6 million – down -3.1%

In FY 2025, the ISLD experienced a slower, though still successful, year in terms of sales and profitability. The Division delivered one of the highest distributions in its history, despite another year of declining sales and per-capita consumption. This trend reflects a nationwide slowdown in alcohol consumption that began more than four years ago. At the same time, shifting consumer preferences continue to strengthen the market share of distilled spirits relative to beer and wine. While reduced alcohol consumption carries clear societal benefits, it also places downward pressure on the dividends the Division can return to its beneficiaries. Compounding these dynamics, ongoing inflationary pressures remain challenges that we are actively managing. Collectively, these factors will continue to shape ISLD's sales performance and profitability in the years ahead.

Building strong relationships with organizations that support healthy communities across Idaho is a core priority of the ISLD. In partnership with the National Alcohol Beverage Control Association (NABCA), the Division offers a competitive grant program that funds education and prevention initiatives to address alcohol and drug abuse. In FY2025, $60,000 was awarded among 12 organizations: Idaho Department of Education, Boise State University, Boise Police Department, City of Caldwell, Idaho Office of Drug Policy, Idaho Drug Free Youth, Insight Matters, Inc., Salmon Substance Abuse Prevention Coalition, Upriver Youth Leadership Council, Canyon Springs Alternative School, Kootenai County Substance Abuse Council, and the Idaho State Police. The ISLD also remains committed to responsible sales practices and to the professional development of its associates. All retail employees complete mandatory training in cybersecurity, respectful workplace practices, HR compliance, and safe selling.

Part II – Performance Measures

Agency Goal

Idaho Statue 23-203 specifies the powers and duties of the Idaho State Liquor Division. Furthermore, the statute directs the Division to "exercise its powers as to curtail the intemperate use of alcoholic beverages. It shall not attempt to stimulate the normal demands of temperate consumers thereof, irrespective of the effect on the revenue..." To this end, the Division has established a benchmark philosophy that is the basis for its strategic and operational planning. The benchmarks aim to ensure the Division responsibly optimizes net revenues without implementing strategies that encourage consumption. Specifically, the Division strives for the following: *Distributions to stakeholders should grow faster than dollar sales; dollar sales should grow faster than 9-liter case sales; 9-liter case sales should grow faster than consumption per capita.*

Performance Measure		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
1. Low Per Capita Consumption (9-Liter Cases per Adult) *Change vs. Prior Year*	actual	1.05 -2.8%	1.03 -1.9%	0.99 -3.9%	0.95 -3.0%	0.92 -3.1%
	target	*Below -1.5%*	*Below -0.9%*	*Below -2.%*	*Below -2.0%*	*Below -1.8%*
2. 9-Liter Cases Sold *Change vs. Prior Year*	actual	1,442,000 -1.4%	1,429,000 -0.9%	1,388,100 -2.9%	1,359,800 -2.0%	1,335,300 -1.8%
	target	*Above -2.8%*	*Above -1.9%*	*Above -3.9%*	*Above -3.0%*	*Above -2.0%*
3. Sales (000s) *Change vs. Prior Year*	actual	$305,619,200 +2.9%	$319,850,000 +4.6%	$319,165,200 -0.2%	$316,452,700 -0.8%	$314,870,400 -0.5%
	target	*Above -1.5%*	*Above -0.9%*	*Above -2.6%*	*Above -2.0%*	*Above -3.0%*
4. Distributions (000s) *Change vs. Prior Year*	actual	$115,556,600 +0.9%	$121,036,100 +4.7%	$118,316,400 -2.2%	$114,589,900 -3.1%	$116,147,400 +0.3%
	target	*Above+ 2.9%*	*Above +4.6%*	*Above -0.2%*	*Above -0.8%*	*Above -0.5%*

Performance Measure Explanatory Notes

The ISLD has an excellent track record of meeting or exceeding its established benchmarks, and FY 2025 was a successful year by most measures. Distributions to our beneficiaries decreased by -3.1%, in light of ongoing declines in volume sales and per capita consumption. The Division was successful in delivering on three of its four measurement areas. However, due to product mix, inflationary factors, and operating expenses rising faster than dollar Sales, distribution payouts to beneficiaries fell short of the target.

For More Information Contact

Andrew Arulanandam, Director
Idaho State Liquor Division
1349 E. Beechcraft Ct.
Boise, ID 83716
Phone: (208) 947-9402
E-mail: andrew.arulanandam@liquor.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: **Idaho State Liquor Division**

Director's Signature

August 27, 2025

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