

# Agency Summary And Certification

FY 2027 Request

Agency: State Treasurer

150

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:

Julie Ellsworth

Date: 08/26/2025

			FY 2025 Total Appropriation	FY 2025 Total Expenditures	FY 2026 Original Appropriation	FY 2026 Estimated Expenditures	FY 2027 Total Request
<b>Appropriation Unit</b>							
Millennium Fund T/B Payments			1,291,000	1,291,000	0	0	0
State Treasurer			5,995,700	4,994,100	5,464,700	6,229,500	5,616,800
<b>Total</b>			<b>7,286,700</b>	<b>6,285,100</b>	<b>5,464,700</b>	<b>6,229,500</b>	<b>5,616,800</b>
<b>By Fund Source</b>							
G	10000	General	1,646,000	1,576,600	1,711,700	1,660,400	1,745,700
G	11800	General	821,200	5,100	0	816,100	0
D	47506	Dedicated	345,700	312,000	361,900	361,900	369,100
D	47507	Dedicated	1,535,700	1,488,000	1,607,800	1,607,800	1,652,000
D	49900	Dedicated	1,371,000	1,360,700	80,000	80,000	80,000
D	51801	Dedicated	1,567,100	1,542,700	1,703,300	1,703,300	1,770,000
<b>Total</b>			<b>7,286,700</b>	<b>6,285,100</b>	<b>5,464,700</b>	<b>6,229,500</b>	<b>5,616,800</b>
<b>By Account Category</b>							
Personnel Cost			3,436,200	2,941,800	3,599,900	3,564,400	3,727,700
Operating Expense			2,559,500	1,922,000	1,864,800	2,665,100	1,889,100
Capital Outlay			0	130,300	0	0	0
Trustee/Benefit			1,291,000	1,291,000	0	0	0
<b>Total</b>			<b>7,286,700</b>	<b>6,285,100</b>	<b>5,464,700</b>	<b>6,229,500</b>	<b>5,616,800</b>
FTP Positions			30	30	30	30	30
<b>Total</b>			<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>

**Division Description****Request for Fiscal Year:** 2027**Agency:** State Treasurer

150

**Division:** State Treasurer

ST1

**Statutory Authority:** 67-1201

STATE TREASURER: The State Treasurer is one of seven statewide elected constitutional officers in Idaho. It is the responsibility of the State Treasurer to serve as the banker for all Idaho agencies and to act as custodian of the public school endowment funds.

The primary constitutional and statutory duties of the office include:

- (1) receiving all revenues and fees due to the state.
- (2) depositing funds in banks throughout Idaho.
- (3) paying all accounts.
- (4) investing surplus moneys not needed for day-to-day operations.
- (5) maintaining a pooled investment program for the benefit of public agencies; and
- (6) administering Idaho's unclaimed property statutes.

[Statutory Authority: Section 67-1201 et seq., Idaho Code]

Agency: State Treasurer

150

Division: Idaho Millennium Fund

ST2

Statutory Authority: 67-1201

**TOBACCO SETTLEMENT BACKGROUND**

In 1998, 46 states reached an agreement with the largest tobacco manufacturers ending a legal battle between the states and the industry that began in 1994. Although the payments are expected in perpetuity, the agreement requires the tobacco manufacturers to pay Idaho approximately \$790 million over the first 25 years.

**MILLENNIUM FUND ENABLING LEGISLATION**

Idaho Code Title 67, Chapter 18. The Idaho Millennium Fund was established by the Legislature in 2000 as an endowment fund structure to receive, invest and disburse funds received by the state of Idaho under the Tobacco Master Settlement Agreement reached between participating states and tobacco product manufacturers. This fund preserves the long-term capital value of these moneys through a distribution rule which provides that five percent of the fund's average market value is made available for legislative appropriation each fiscal year. Fund investments are managed by the State Treasurer.

**CONSTITUTIONAL AMENDMENT**

Senate Joint Resolution 107, approved by voters in November 2006, amended the state Constitution to establish a permanent Idaho Millennium Endowment Fund and mandated that 80% of future tobacco settlement payments be placed into the permanent endowment fund and that the remaining 20% be placed into the existing Idaho Millennium Fund. Annual distributions from both of these funds are made to the Idaho Millennium Income Fund, which is subject to appropriation. The amendment also established a cap of \$100 million on the Idaho Millennium Fund. Once the cap is reached, tobacco settlement receipts and earnings in excess of the \$100 million cap will be transferred annually to the Idaho Millennium Permanent Endowment Fund.

**MILLENNIUM INCOME FUND GRANTS**

In 2002, HB 486a created the Joint Millennium Fund Committee, made up of five members of the Senate and five members of the House of Representatives and charged with reviewing grant applications and providing a funding recommendation to the Legislature. There is no specification in law with regard to how the moneys in the Millennium Fund shall be used, but the Joint Millennium Fund Committee has chosen to only consider applications for programs and projects directly related to one or more of the following: (1) tobacco cessation or prevention; (2) substance abuse cessation or prevention; or (3) tobacco or substance abuse related disease treatment. In addition, the committee has determined that funds may not be used for permanent capital improvements or organizational start-up costs.

**APPROPRIATIONS/REQUEST**

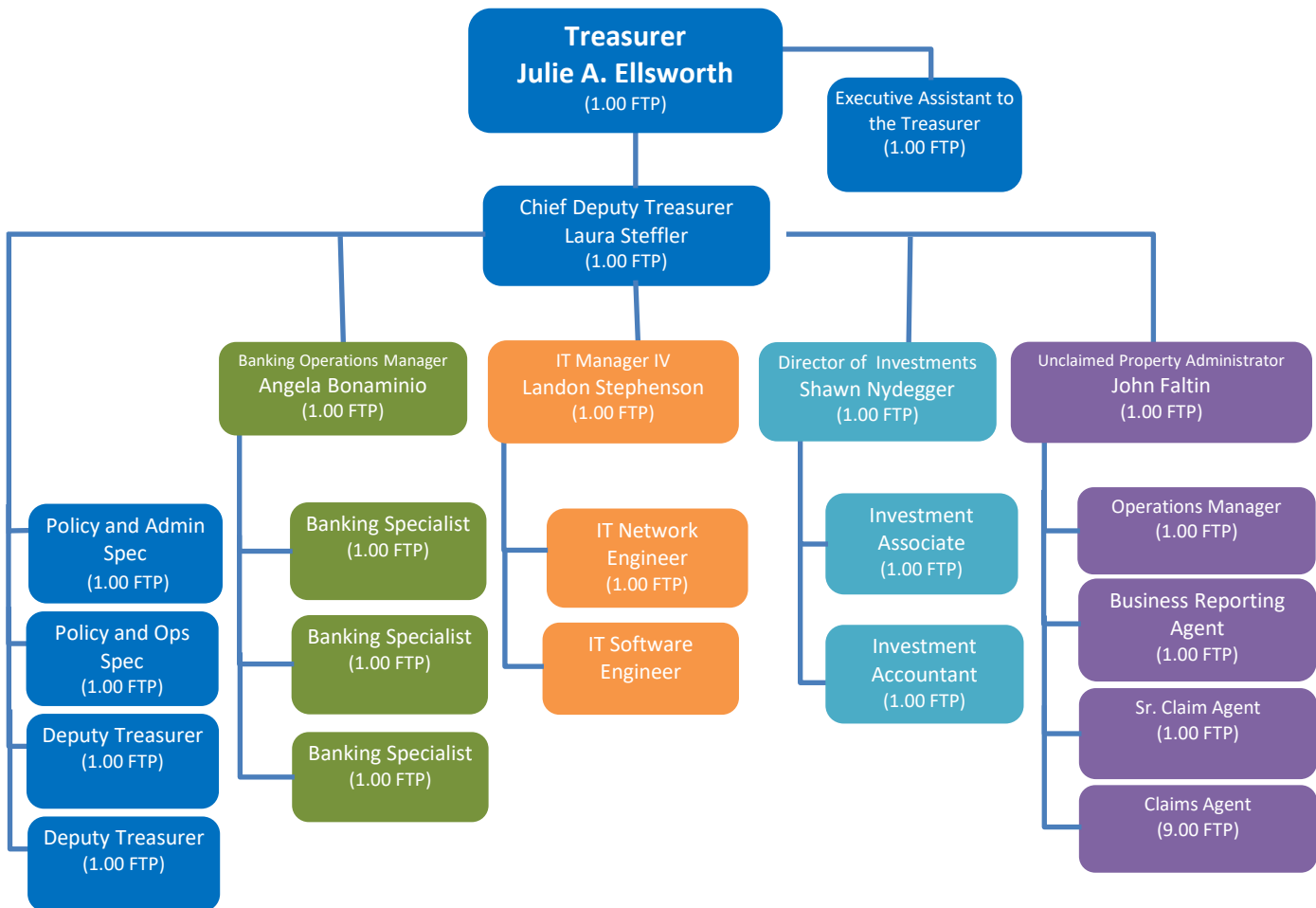
The appropriated amount in the Millennium Fund budget only represents moneys appropriated to non-state organizations. Unless otherwise directed by the Legislature, Millennium Fund moneys appropriated to state agencies are transferred by the State Treasurer from the Millennium Income Fund to the agency and are reflected in each individual agency budget.

# Idaho State Treasurer's Office

As of: 7/28/2025

Authorized FTP: 30

Vacant FTP: 0



Programs Supported by Treasurer's  
Office with  
Positions in Luma:

Idaho College Savings Program  
(2)

Boards Supported by Treasurer's  
Office with Positions in Luma

Treasurer's Investment Advisory  
Board (3)

Idaho Bond Bank Authority (2)

# Appropriation Unit Revenues

Request for Fiscal Year: 2027

Agency: State Treasurer

150

Appropriation Unit: State Treasurer

STAA

			FY 23 Actuals	FY 24 Actuals	FY 25 Actuals	FY 26 Estimated Revenue	FY 27 Estimated Revenue	Significant Assumptions
<b>Fund</b>	<b>1000</b>	General Fund						
	<b>0</b>							
	410	License, Permits & Fees	0	0	0	0	0	
	435	Sale of Services	0	0	0	0	0	
	441	Sales of Goods	0	400	0	0	0	
	470	Other Revenue	100	200	500	500	500	
		General Fund Total	<b>100</b>	<b>600</b>	<b>500</b>	<b>500</b>	<b>500</b>	
<b>Fund</b>	<b>1180</b>	America250 Commemoration Fund						
	<b>0</b>							
	460	Interest	0	0	3,400	10,000	0	IC 57-829 America250 Fund Ends 07-01-2027.
	482	Other Fund Stat		0		0	0	HB 466 America250 Fund One-Time Appropriation.
			0		821,200			Unencumbered balance is reappropriated until 06-30-2026.
		America250 Commemoration Fund Total	<b>0</b>	<b>0</b>	<b>824,600</b>	<b>10,000</b>	<b>0</b>	
<b>Fund</b>	<b>4750</b>	Professional Services: Treasurer'S Office-Lgip						
	<b>6</b>							
	435	Sale of Services	291,400	295,000	298,600	324,100	366,400	
	460	Interest	2,500	4,900	5,000	4,200	4,200	
	470	Other Revenue	0	0	100	100	100	
		Professional Services: Treasurer'S Office-Lgip Total	<b>293,900</b>	<b>299,900</b>	<b>303,700</b>	<b>328,400</b>	<b>370,700</b>	
<b>Fund</b>	<b>4750</b>	Professional Services: Treasurer'S Office-Prof Services						
	<b>7</b>							
	410	License, Permits & Fees	0	0	0	0	0	
	435	Sale of Services	978,000	1,169,900	1,248,900	1,612,000	1,636,500	
	460	Interest	12,400	9,000	18,500	13,300	13,300	
	470	Other Revenue	0	100	200	200	200	
		Professional Services: Treasurer'S Office-Prof Services Total	<b>990,400</b>	<b>1,179,000</b>	<b>1,267,600</b>	<b>1,625,500</b>	<b>1,650,000</b>	

Appropriation Unit Revenues

Request for Fiscal Year: 2027

Fund 5180 Unclaimed Property: Abandoned Property Trust							
1							
433	Fines, Forfeit & Escheats	0	(400)	0	0	0	
445	Sale of Land, Buildings & Equipment	500	0	0	0	0	
470	Other Revenue	0	500	700	700	700	
481	General Fund Stat		5,500,000		2,000,000	0	Transfers were coded using STAA. Will use appropriation code STAD for future transfers to more accurately reflect the purpose which is to pay claims.
		0		4,000,000			
Unclaimed Property: Abandoned Property Trust Total		500	5,500,100	4,000,700	2,000,700	700	
State Treasurer Total		1,284,900	6,979,600	6,397,100	3,965,100	2,021,900	

# Appropriation Unit Revenues

Request for Fiscal Year: 2027

Agency: State Treasurer

150

Appropriation Unit: Millennium Fund T/B Payments

STAB

			FY 23 Actuals	FY 24 Actuals	FY 25 Actuals	FY 26 Estimated Revenue	FY 27 Estimated Revenue	Significant Assumptions
<b>Fund</b>	<b>2280</b>	<b>Opioid Settlement Fund</b>						
	<b>0</b>							
	460	Interest	0	0	533,600	1,200,000	1,400,000	IC 57-825 Opioid Settlement Fund Balance Transferred from Agency 160 to Agency 150 in FY 2025
	470	Other Revenue	0	0	1,316,400	4,434,600	2,000,000	IC 57-825 Opioid Settlement Fund Balance Transferred from Agency 160 to Agency 150 in FY 2025
		<b>Opioid Settlement Fund Total</b>	<b>0</b>	<b>0</b>	<b>1,850,000</b>	<b>5,634,600</b>	<b>3,400,000</b>	
<b>Fund</b>	<b>4990</b>	<b>Idaho Millennium Income Fund</b>						
	<b>0</b>							
	460	Interest	349,100	889,300	1,333,600	857,000	857,000	
	482	Other Fund Stat	0	970,000	0	0	0	
		<b>Idaho Millennium Income Fund Total</b>	<b>349,100</b>	<b>1,859,300</b>	<b>1,333,600</b>	<b>857,000</b>	<b>857,000</b>	
<b>Fund</b>	<b>5400</b>	<b>Idaho Millennium Fund</b>						
	<b>0</b>							
	460	Interest	1,129,400	2,145,600	2,863,400	2,864,000	2,864,000	
	470	Other Revenue	4,619,000	14,842,900	3,849,200	4,000,000	4,000,000	Fund 54000 received a one-time settlement payment that had been held for many years pending litigation that was concluded in FY 2024
		<b>Idaho Millennium Fund Total</b>	<b>5,748,400</b>	<b>16,988,500</b>	<b>6,712,600</b>	<b>6,864,000</b>	<b>6,864,000</b>	
<b>Fund</b>	<b>5450</b>	<b>Idaho Millennium Permanent Endowment Fund</b>						
	<b>0</b>							
	460	Interest	14,127,900	15,900,800	34,046,400	34,047,000	34,047,000	
	470	Other Revenue	18,476,100	59,371,500	15,396,800	15,400,000	15,400,000	Fund 54500 received a one-time settlement payment that had been held for many years pending litigation that was concluded in FY 2024
		<b>Idaho Millennium Permanent Endowment Fund Total</b>	<b>32,604,000</b>	<b>75,272,300</b>	<b>49,443,200</b>	<b>49,447,000</b>	<b>49,447,000</b>	
		<b>State Treasurer Total</b>	<b>38,701,500</b>	<b>94,120,100</b>	<b>59,339,400</b>	<b>62,802,600</b>	<b>60,568,000</b>	

Appropriation Unit Revenues

Request for Fiscal Year: 2027

Agency: State Treasurer

150

Appropriation Unit: College Savings Fund (Continuous)

STAC

		FY 23 Actuals	FY 24 Actuals	FY 25 Actuals	FY 26 Estimated Revenue	FY 27 Estimated Revenue	Significant Assumptions
Fund 5050 0	College Savings Fund						
	460 Interest	13,500	27,600	34,800	35,000	35,000	
	470 Other Revenue	341,200	382,100	437,400	460,000	490,000	
	College Savings Fund Total	354,700	409,700	472,200	495,000	525,000	
	State Treasurer Total	354,700	409,700	472,200	495,000	525,000	



Appropriation Unit Revenues

Request for Fiscal Year: 2027

Agency: State Treasurer

150

Appropriation Unit: UCP Escheat Trust (Continuous)

STAD

			FY 23 Actuals	FY 24 Actuals	FY 25 Actuals	FY 26 Estimated Revenue	FY 27 Estimated Revenue	Significant Assumptions
Fund 5180 Unclaimed Property								
0								
433	Fines, Forfeit & Escheats		0	0	0	0	0	
Unclaimed Property Total			0	0	0	0	0	
Fund 5180 Unclaimed Property: Abandoned Property Trust								
1								
433	Fines, Forfeit & Escheats			15,101,400		35,000,000	35,000,000	In FY 2025, receipts for unclaimed property were mostly receipted in as revenue because the liability balance was greater than what was estimated to be paid out in claims for the fiscal year. In previous years it was split 50/50 between revenue and liability.
			15,936,900		34,986,900			
481	General Fund Stat			0		2,000,000	4,000,000	Transfers were coded using STAA in previous fiscal years. Will use appropriation code STAD for future transfers more accurately reflect the purpose which is to pay claims.
			0		0			
Unclaimed Property: Abandoned Property Trust Total			15,936,900	15,101,400	34,986,900	37,000,000	39,000,000	
State Treasurer Total			15,936,900	15,101,400	34,986,900	37,000,000	39,000,000	

Appropriation Unit Revenues

Request for Fiscal Year: 2027

Agency:State Treasurer150

Appropriation Unit:State Treasurer Admin (Continuous)STAE

			FY 23 Actuals	FY 24 Actuals	FY 25 Actuals	FY 26 Estimated Revenue	FY 27 Estimated Revenue	Significant Assumptions
Fund 3490 0	Miscellaneous Revenue							
	441	Sales of Goods	3,600	7,700	6,300	4,800	3,500	
	Miscellaneous Revenue Total		3,600	7,700	6,300	4,800	3,500	
	State Treasurer Total		3,600	7,700	6,300	4,800	3,500	

Appropriation Unit Revenues

Request for Fiscal Year: 2027

Agency: State Treasurer

150

Appropriation Unit: Control Agency-Tan (Continuous)

STBA

			FY 23 Actuals	FY 24 Actuals	FY 25 Actuals	FY 26 Estimated Revenue	FY 27 Estimated Revenue	Significant Assumptions
Fund	1000	General Fund						
	0							
	460	Interest	27,733,500	0	0	0	0	Posted to STBB after FY 2023.
	470	Other Revenue		155,800		0	0	Federal Energy Regulatory Commission Payment to State. Posted to STBB in FY 2025. Effective 7-1-2025 future payments will be posted to Agency 199 Fund 19900 per S1020, Idaho Code 57-1306.
			159,200		0			
General Fund Total			27,892,700	155,800	0	0	0	
Fund	4750	Professional Services: Treasurer'S Office-Prof Services						
	7							
	435	Sale of Services	0	265,600	45,300	0	0	Administrative fee for Diversified Bond Fund Portfolio is now posted to Appropriation Code STAA to better align with appropriated expenses. The change was made in September 2024
		Professional Services: Treasurer'S Office-Prof Services Total	0	265,600	45,300	0	0	
State Treasurer Total			27,892,700	421,400	45,300	0	0	

Appropriation Unit Revenues

Request for Fiscal Year: 2027

Agency: State Treasurer150

Appropriation Unit: Custodial Investment FundsSTBB

			FY 23 Actuals	FY 24 Actuals	FY 25 Actuals	FY 26 Estimated Revenue	FY 27 Estimated Revenue	Significant Assumptions
Fund	1000	General Fund						
	0							
	460	Interest	0	21,164,600	15,664,200	0	0	Total in FY 2025 includes Federal Energy Regulatory Commission (FERC) payment of 158,400. FERC was posted to STBA in FY 2024. Effective 7-1-2025 future FERC payments will be posted to Agency 199 Fund 19900 per S1020, Idaho Code 57-1306. Of the total in FY 2025, 84,100 was repayments from counties for Homeowner Property Tax Relief.
	470	Other Revenue		4,400		13,000	0	
			0		242,500			
General Fund Total			0	21,169,000	15,906,700	13,000	0	
State Treasurer Total			0	21,169,000	15,906,700	13,000	0	

Appropriation Unit Revenues

Request for Fiscal Year: 2027

Agency:State Treasurer150

Appropriation Unit:Idaho Bond Bank (Continuous)STBC

			FY 23 Actuals	FY 24 Actuals	FY 25 Actuals	FY 26 Estimated Revenue	FY 27 Estimated Revenue	Significant Assumptions
Fund	2920	ID Municipal Bond Bank Auth Reserve: Bond Bank						
	1	Admin Fund						
	410	License, Permits & Fees	2,000	0	0	500	500	
	460	Interest	7,100	11,300	10,900	10,500	10,100	
	470	Other Revenue	0	500	0	0	0	
ID Municipal Bond Bank Auth Reserve: Bond Bank								
Admin Fund Total			9,100	11,800	10,900	11,000	10,600	
State Treasurer Total			9,100	11,800	10,900	11,000	10,600	

Appropriation Unit Revenues

Request for Fiscal Year: 2027

Agency:State Treasurer150

Appropriation Unit:Custodial Workers Comp (Continuous)STBD

		FY 23 Actuals	FY 24 Actuals	FY 25 Actuals	FY 26 Estimated Revenue	FY 27 Estimated Revenue	Significant Assumptions
Fund	5230 Insurance Insolvency Account: Insolvent Insurer Fund						
	1						
	460 Interest	59,800	123,000	304,800	150,000	150,000	
	470 Other Revenue	(260,500)	(52,200)	105,000	100,000	100,000	Negative Revenue in FY 2023 and FY 2024 was due to refunds of deposits received from insolvent insurers once accounts were settled.
Insurance Insolvency Account: Insolvent Insurer Fund Total		(200,700)	70,800	409,800	250,000	250,000	
State Treasurer Total		(200,700)	70,800	409,800	250,000	250,000	

Appropriation Unit Revenues

Request for Fiscal Year: 2027

Agency:State Treasurer150

Appropriation Unit:Public Charter Schools Facilities Program (Continuous)STBE

		FY 23 Actuals	FY 24 Actuals	FY 25 Actuals	FY 26 Estimated Revenue	FY 27 Estimated Revenue	Significant Assumptions
Fund 5360	Public Charter School Revolving Loan Fund						
0							
460	Interest	0	1,687,000	1,912,800	1,500,000	1,300,000	
482	Other Fund Stat	0	50,000,000	0	0	0	HB 345 (2023) One-time program start-up appropriation.
Public Charter School Revolving Loan Fund Total		0	51,687,000	1,912,800	1,500,000	1,300,000	
Fund 6050	Public Charter Facilities						
0							
410	License, Permits & Fees	0	395,600	215,800	216,000	216,000	Fund 60500 posted to Appropriation STBF in FY 2022 and 2023. Changed to STBE in FY 2024.
460	Interest	0	26,800	45,900	45,000	45,000	Fund 60500 posted to Appropriation STBF in FY 2022 and 2023. Changed to STBE in FY 2024.
Public Charter Facilities Total		0	422,400	261,700	261,000	261,000	
State Treasurer Total		0	52,109,400	2,174,500	1,761,000	1,561,000	

Appropriation Unit Revenues

Request for Fiscal Year: 2027

Agency:State Treasurer150

Appropriation Unit:ID School Bond Guaranty Admin (Continuous)STBF

		FY 23 Actuals	FY 24 Actuals	FY 25 Actuals	FY 26 Estimated Revenue	FY 27 Estimated Revenue	Significant Assumptions
Fund 29400	Idaho School Bond Guaranty Admin Fund						
410	License, Permits & Fees	1,300	700	500	500	500	
433	Fines, Forfeit & Escheats	0	0	0	0	0	
460	Interest	600	1,100	1,200	1,200	1,200	
Idaho School Bond Guaranty Admin Fund Total		1,900	1,800	1,700	1,700	1,700	
Fund 60500	Public Charter Facilities						
410	License, Permits & Fees	164,300	0	0	0	0	0 Fund 60500 posted to Appropriation STBF in FY 2022 and 2023. Changed to STBE in FY 2024.
460	Interest	11,500	0	0	0	0	0 Fund 60500 posted to Appropriation STBF in FY 2022 and 2023. Changed to STBE in FY 2024.
Public Charter Facilities Total		175,800	0	0	0	0	
State Treasurer Total		177,700	1,800	1,700	1,700	1,700	



**FORM B12: ANALYSIS OF FUND BALANCES**

 Request for Fiscal Year : **2027**

 Agency/Department: **Treasurer's Office**

 Agency Number: **150**

 Original Request Date: **August 29, 2025**
**Sources and Uses:**

The America250 Commemoration Fund established by IC 57-829 is for the purpose of funding Idaho's participation in celebrating the 250th anniversary of America's founding. Sources include amounts appropriated by the legislature, gifts, grants, donations, and interest earnings. Uses are for funding America250 events approved by the America250 advisory committee. The fund ends on 07-01-2027.

FUND NAME: <b>America250 Commemoration Fund</b>		FUND CODE: <b>11800</b>	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	<b>Beginning Unobligated Cash Balance</b>		0	0	3,400	0
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]			0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]			0	816,100	0
04.	<b>Subtotal Beginning Cash Balance</b>		0	0	819,500	0
05.	Revenues [from Form B-11]			824,600	10,000	
06.	Non-Revenue Receipts and Other Adjustments					
07.	Statutory Transfers In					
08.	Operating Transfers In					
09.	<b>Subtotal Cash Available for the Year</b>		0	824,600	829,500	0
10.	Statutory Transfers Out					
11.	Operating Transfers Out					
12.	Non-Expenditure Distributions and Other Adjustments					
13.	<b>Total Cash Available for Year [=Row 9 - (Rows 10→12)]</b>		0	824,600	829,500	0
14.	Borrowing Limit					
15.	<b>Total Available Funds for the Year</b>		0	824,600	829,500	0
16.	Original Appropriation					
17.	Prior Year Reappropriation [same as Row 03]		0	0	816,100	0
18.	Legislative Supplementals and (Rescissions)			821,200	13,400	
19.	<b>Subtotal Legislative Authorizations</b>		0	821,200	829,500	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]					
22.	<b>Total Spending Authorizations</b>		0	821,200	829,500	0
23.	Executive Carry Forward Reversions/Cancelations ( DU 1.81)					
24.	Final Year End Reversions (DU 1.61)					
25.	<b>Subtotal Reversions &amp; Cancelations</b>		0	0	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]					
27.	Current Year Reappropriation To Next Year [DU 1.71]			816,100		
28.	<b>Total Unused Spending Authorizations</b>		0	816,100	0	0
29.	<b>Authorized Total Cash Expenditures [= Row 22 - Row 29]</b>		0	5,100	829,500	0
30.	Continuously Appropriated Expenditures					
31.	<b>Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]</b>		0	819,500	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	816,100	0	0
34.	Borrowing Limit		0	0	0	0
35.	<b>Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]</b>		0	3,400	0	0
36.	Investments Direct by Agency					
37.	<b>Ending Unobligated Cash Balance Plus Direct Investments</b>		0	3,400	0	0
38.	Outstanding Loans [if this fund is part of a loan program]		0	0	0	0

**FORM B12: ANALYSIS OF FUND BALANCES**

 Request for Fiscal Year : **2027**

 Agency/Department: **Treasurer's Office**

 Agency Number: **150**

 Original Request Date: **August 29, 2025**
**Sources and Uses:**

The State-Directed Opioid Settlement Fund consists of "(a) Moneys received by the state of Idaho pursuant to settlements and judgments obtained by the state relating to opioids; (b) Legislative appropriations to the fund; (c) Any bequests or donations to the fund; and (d) Interest earned on idle moneys in the fund" (Section 57-825, Idaho Code).

Moneys in the state-directed opioid settlement fund shall be used as determined by legislative appropriation, provided that such moneys must be used only in accordance with the terms of the applicable settlement or judgment and for purposes relating to opioid abuse prevention and recovery programs. (Section 57-825, Idaho Code).

FUND NAME:		FUND CODE:	22800	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	<b>Beginning Unobligated Cash Balance</b>			0	0	30,842,100	35,385,700
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]				0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]				0	0	0
04.	<b>Subtotal Beginning Cash Balance</b>			0	0	30,842,100	35,385,700
05.	Revenues [from Form B-11]				1,850,000	5,634,600	3,400,000
06.	Non-Revenue Receipts and Other Adjustments						
07.	Statutory Transfers In						
08.	Operating Transfers In				28,992,100	0	0
09.	<b>Subtotal Cash Available for the Year</b>			0	30,842,100	36,476,700	38,785,700
10.	Statutory Transfers Out						
11.	Operating Transfers Out					1,091,000	1,091,000
12.	Non-Expenditure Distributions and Other Adjustments						
13.	<b>Total Cash Available for Year [=Row 9 - (Rows 10→12)]</b>			0	30,842,100	35,385,700	37,694,700
14.	Borrowing Limit						
15.	<b>Total Available Funds for the Year</b>			0	30,842,100	35,385,700	37,694,700
16.	Original Appropriation						
17.	Prior Year Reappropriation [same as Row 03]			0	0	0	0
18.	Legislative Supplementals and (Rescissions)						
19.	<b>Subtotal Legislative Authorizations</b>			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]						
22.	<b>Total Spending Authorizations</b>			0	0	0	0
23.	Executive Carry Forward Reversions/Cancelations ( DU 1.81)						
24.	Final Year End Reversions (DU 1.61)						
25.	<b>Subtotal Reversions &amp; Cancelations</b>			0	0	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]						
27.	Current Year Reappropriation To Next Year [DU 1.7x]						
28.	<b>Total Unused Spending Authorizations</b>			0	0	0	0
29.	<b>Authorized Total Cash Expenditures [= Row 22 - Row 29]</b>			0	0	0	0
30.	Continuously Appropriated Expenditures						
31.	<b>Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]</b>			0	30,842,100	35,385,700	37,694,700
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.	<b>Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]</b>			0	30,842,100	35,385,700	37,694,700
36.	Investments Direct by Agency						
37.	<b>Ending Unobligated Cash Balance Plus Direct Investments</b>			0	30,842,100	35,385,700	37,694,700
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: **Treasurer's Office**

 Agency Number: **150**

 Original Request Date: **August 29, 2025**
**Sources and Uses:**

The Idaho Bond Bank Authority was established by Section 67-8703, Idaho Code, as an instrumentality of the state within the office of the State Treasurer, but with a legal existence independent from the state. The purpose of the authority is to bundle bonding activities of local governments to provide greater access to capital markets and to reduce the cost of borrowing. Section 67-8729, Idaho Code, authorized the Bond Bank Administrative Fund, which is credited fees collected from municipalities and other potential sellers of municipal bonds in connection with the application for and receipt of financing under the Idaho Bond Bank Authority Act. Interest earned on the investment of idle moneys in the fund are paid to the fund, and the fund is continuously appropriated to the State Treasurer.

In addition to effectuating the purposes of the Idaho Bond Bank Authority Act, the fund is authorized to retain a portion of the moneys credited up to one-half of one percent of the fund's annual revenues to defray the costs associated with the implementation, administration, and oversight of the Idaho Bond Bank Authority (Section 67-8729, Idaho Code).

FUND NAME:		FUND CODE:	29201	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
ID Municipal Bond Bank Auth Reserve: Bond Bank Admin Fund							
01.	<b>Beginning Unobligated Cash Balance</b>			<b>306,500</b>	<b>274,200</b>	<b>246,300</b>	<b>217,300</b>
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]				0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]				0	0	0
04.	<b>Subtotal Beginning Cash Balance</b>			<b>306,500</b>	<b>274,200</b>	<b>246,300</b>	<b>217,300</b>
05.	Revenues [from Form B-11]			11,800	10,900	11,000	10,600
06.	Non-Revenue Receipts and Other Adjustments						
07.	Statutory Transfers In						
08.	Operating Transfers In						
09.	<b>Subtotal Cash Available for the Year</b>			<b>318,300</b>	<b>285,100</b>	<b>257,300</b>	<b>227,900</b>
10.	Statutory Transfers Out						
11.	Operating Transfers Out						
12.	Non-Expenditure Distributions and Other Adjustments						
13.	<b>Total Cash Available for Year [=Row 9 - (Rows 10→12)]</b>			<b>318,300</b>	<b>285,100</b>	<b>257,300</b>	<b>227,900</b>
14.	Borrowing Limit						
15.	<b>Total Available Funds for the Year</b>			<b>318,300</b>	<b>285,100</b>	<b>257,300</b>	<b>227,900</b>
16.	Original Appropriation						
17.	Prior Year Reappropriation [same as Row 03]			0	0	0	0
18.	Legislative Supplementals and (Rescissions)						
19.	<b>Subtotal Legislative Authorizations</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]			0	0	0	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]						
22.	<b>Total Spending Authorizations</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
23.	Executive Carry Forward Reversions/Cancelations ( DU 1.81)						
24.	Final Year End Reversions (DU 1.61)						
25.	<b>Subtotal Reversions &amp; Cancelations</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]						
27.	Current Year Reappropriation To Next Year [DU 1.7x]						
28.	<b>Total Unused Spending Authorizations</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
29.	<b>Authorized Total Cash Expenditures [= Row 22 - Row 29]</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
30.	Continuously Appropriated Expenditures			44,100	38,800	40,000	40,000
31.	<b>Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]</b>			<b>274,200</b>	<b>246,300</b>	<b>217,300</b>	<b>187,900</b>
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.	<b>Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]</b>			<b>274,200</b>	<b>246,300</b>	<b>217,300</b>	<b>187,900</b>
36.	Investments Direct by Agency						
37.	<b>Ending Unobligated Cash Balance Plus Direct Investments</b>			<b>274,200</b>	<b>246,300</b>	<b>217,300</b>	<b>187,900</b>
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: Treasurer's Office

Agency Number: 150

Original Request Date: August 29, 2025

**Sources and Uses:**

The Public School Guarantee Fund is authorized by Section 33-5309, Idaho Code. The Idaho School Bond Guaranty Act provides a state guaranty to the holders of refunding bonds issued by school districts on or after March 1, 1999, voter-approved bonds which were voted on prior to March 1, 1999, and voter-approved bonds which were voted upon by the electorate after March 1, 1999, as such payments become due. The guaranty does not extend to the payment of any redemption premium. If the state is required to make a debt service payment under its guaranty on behalf of a school district, and if sufficient moneys are not on hand and available, then the State Treasurer shall gather such funds by: 1) intercepting payments by the state to the defaulting school district; 2) requesting the State Controller to transfer to the Public School Guarantee Fund moneys from the General Fund representing sales tax receipts and using such funds to make a scheduled payment; 3) issuing state notes; or 4) negotiating a voluntary loan from the Endowment Fund Investment Board to make the scheduled payment. If funds are not available from the above listed sources, the State Treasurer may request that the Endowment Fund Investment Board purchase notes on behalf of the public school endowment as set forth in Section 57-728, Idaho Code. To the extent that other legally available revenues and funds of the state are not sufficient to meet the certified deficiency, the State Tax Commission shall transfer moneys from the Sales Tax Account as set forth in Section 63-3638, Idaho Code (Section 33-5309, Idaho Code).

Pursuant to the Idaho School Bond Guaranty Act, moneys in the Public School Guarantee Fund are used only for debt service payments, repayment of borrowing, repayment of state funds used to make debt service payments, or to make backup liquidity arrangements pursuant to Section 33-5308, Idaho Code.

FUND NAME:		Idaho School Bond Guaranty Admin Fund		FUND CODE:	29400	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance					26,500	28,300	30,000	31,700
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]						0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]						0	0	0
04.	Subtotal Beginning Cash Balance					26,500	28,300	30,000	31,700
05.	Revenues [from Form B-11]					1,800	1,700	1,700	1,700
06.	Non-Revenue Receipts and Other Adjustments								
07.	Statutory Transfers In								
08.	Operating Transfers In								
09.	Subtotal Cash Available for the Year					28,300	30,000	31,700	33,400
10.	Statutory Transfers Out								
11.	Operating Transfers Out								
12.	Non-Expenditure Distributions and Other Adjustments								
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]					28,300	30,000	31,700	33,400
14.	Borrowing Limit								
15.	Total Available Funds for the Year					28,300	30,000	31,700	33,400
16.	Original Appropriation								
17.	Prior Year Reappropriation [same as Row 03]					0	0	0	0
18.	Legislative Supplementals and (Rescissions)								
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]								
22.	Total Spending Authorizations					0	0	0	0
23.	Executive Carry Forward Reversions/Cancelations ( DU 1.81)								
24.	Final Year End Reversions (DU 1.61)								
25.	Subtotal Reversions & Cancelations					0	0	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]								
27.	Current Year Reappropriation To Next Year [DU 1.7x]								
28.	Total Unused Spending Authorizations					0	0	0	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]					0	0	0	0
30.	Continuously Appropriated Expenditures								
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]					28,300	30,000	31,700	33,400
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)]					28,300	30,000	31,700	33,400
36.	Investments Direct by Agency								
37.	Ending Unobligated Cash Balance Plus Direct Investments					28,300	30,000	31,700	33,400
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: **Treasurer's Office**

 Agency Number: **150**

 Original Request Date: **August 29, 2025**
**Sources and Uses:**

IC 67-1223 allows for sale of Idaho Commemorative Silver Medallions to the public. The state treasurer may use revenue from the sale of medallions to repay costs incurred by the state treasurer in the promotion, shipping and handling of medallions. Remaining revenues are credited to the state veterans' cemetery maintenance fund.

FUND NAME:		Miscellaneous Revenue	FUND CODE:	34900	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	<b>Beginning Unobligated Cash Balance</b>				<b>3,600</b>	<b>11,200</b>	<b>0</b>	<b>0</b>
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]					0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]					0	0	0
04.	<b>Subtotal Beginning Cash Balance</b>				<b>3,600</b>	<b>11,200</b>	<b>0</b>	<b>0</b>
05.	Revenues [from Form B-11]				7,600	6,300	4,800	3,500
06.	Non-Revenue Receipts and Other Adjustments							
07.	Statutory Transfers In							
08.	Operating Transfers In							
09.	<b>Subtotal Cash Available for the Year</b>				<b>11,200</b>	<b>17,500</b>	<b>4,800</b>	<b>3,500</b>
10.	Statutory Transfers Out							
11.	Operating Transfers Out					17,500	4,800	3,500
12.	Non-Expenditure Distributions and Other Adjustments							
13.	<b>Total Cash Available for Year [=Row 9 - (Rows 10→12)]</b>				<b>11,200</b>	<b>0</b>	<b>0</b>	<b>0</b>
14.	Borrowing Limit							
15.	<b>Total Available Funds for the Year</b>				<b>11,200</b>	<b>0</b>	<b>0</b>	<b>0</b>
16.	Original Appropriation							
17.	Prior Year Reappropriation [same as Row 03]				0	0	0	0
18.	Legislative Supplementals and (Rescissions)							
19.	<b>Subtotal Legislative Authorizations</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]				0	0	0	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]							
22.	<b>Total Spending Authorizations</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
23.	Executive Carry Forward Reversions/Cancelations ( DU 1.81)							
24.	Final Year End Reversions (DU 1.61)							
25.	<b>Subtotal Reversions &amp; Cancelations</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]							
27.	Current Year Reappropriation To Next Year [DU 1.7x]							
28.	<b>Total Unused Spending Authorizations</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
29.	<b>Authorized Total Cash Expenditures [= Row 22 - Row 29]</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
30.	Continuously Appropriated Expenditures							
31.	<b>Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]</b>				<b>11,200</b>	<b>0</b>	<b>0</b>	<b>0</b>
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.	<b>Ending Unobligated Cash Balance [= Row 31 - (Rows 32→34)]</b>				<b>11,200</b>	<b>0</b>	<b>0</b>	<b>0</b>
36.	Investments Direct by Agency							
37.	<b>Ending Unobligated Cash Balance Plus Direct Investments</b>				<b>11,200</b>	<b>0</b>	<b>0</b>	<b>0</b>
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: **Treasurer's Office**

 Agency Number: **150**

 Original Request Date: **August 29, 2025**
**Sources and Uses:**

This fund consists of administrative fees collected for Local Government Investment Pool (LGIP) services (Section 67-1226, Idaho Code). This fund retains interest. This fund covers the personnel costs, operating expenditures, and capital outlay associated with the administration of the Local Government Investment Pool (LGIP).

FUND NAME: <b>Professional Services: Treasurer'S Office-LGIP</b>		FUND CODE: <b>47506</b>	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	<b>Beginning Unobligated Cash Balance</b>		<b>103,100</b>	<b>105,100</b>	<b>96,700</b>	<b>63,200</b>
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]			0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]			0	0	0
04.	<b>Subtotal Beginning Cash Balance</b>		<b>103,100</b>	<b>105,100</b>	<b>96,700</b>	<b>63,200</b>
05.	Revenues [from Form B-11]		300,000	303,600	328,400	370,700
06.	Non-Revenue Receipts and Other Adjustments					
07.	Statutory Transfers In					
08.	Operating Transfers In					
09.	<b>Subtotal Cash Available for the Year</b>		<b>403,100</b>	<b>408,700</b>	<b>425,100</b>	<b>433,900</b>
10.	Statutory Transfers Out					
11.	Operating Transfers Out					
12.	Non-Expenditure Distributions and Other Adjustments					
13.	<b>Total Cash Available for Year [=Row 9 - (Rows 10→12)]</b>		<b>403,100</b>	<b>408,700</b>	<b>425,100</b>	<b>433,900</b>
14.	Borrowing Limit					
15.	<b>Total Available Funds for the Year</b>		<b>403,100</b>	<b>408,700</b>	<b>425,100</b>	<b>433,900</b>
16.	Original Appropriation		340,400	345,700	361,900	369,100
17.	Prior Year Reappropriation [same as Row 03]		0	0	0	0
18.	Legislative Supplementals and (Rescissions)					
19.	<b>Subtotal Legislative Authorizations</b>		<b>340,400</b>	<b>345,700</b>	<b>361,900</b>	<b>369,100</b>
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]		0	0	0	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]					
22.	<b>Total Spending Authorizations</b>		<b>340,400</b>	<b>345,700</b>	<b>361,900</b>	<b>369,100</b>
23.	Executive Carry Forward Reversions/Cancelations ( DU 1.81)					
24.	Final Year End Reversions (DU 1.61)		42,400	33,700	0	0
25.	<b>Subtotal Reversions &amp; Cancelations</b>		<b>42,400</b>	<b>33,700</b>	<b>0</b>	<b>0</b>
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]					
27.	Current Year Reappropriation To Next Year [DU 1.7x]					
28.	<b>Total Unused Spending Authorizations</b>		<b>42,400</b>	<b>33,700</b>	<b>0</b>	<b>0</b>
29.	<b>Authorized Total Cash Expenditures [= Row 22 - Row 29]</b>		<b>298,000</b>	<b>312,000</b>	<b>361,900</b>	<b>369,100</b>
30.	Continuously Appropriated Expenditures					
31.	<b>Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]</b>		<b>105,100</b>	<b>96,700</b>	<b>63,200</b>	<b>64,800</b>
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.	<b>Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]</b>		<b>105,100</b>	<b>96,700</b>	<b>63,200</b>	<b>64,800</b>
36.	Investments Direct by Agency					
37.	<b>Ending Unobligated Cash Balance Plus Direct Investments</b>		<b>105,100</b>	<b>96,700</b>	<b>63,200</b>	<b>64,800</b>
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: Treasurer's Office

Agency Number: 150

Original Request Date: August 29, 2025

Sources and Uses:

This fund consists of administrative fees deducted from interest earnings for state investment pool services (Section 67-1210, Idaho Code). This fund retains interest. This fund covers the personnel costs, operating expenditures, and capital outlay associated with the administration of state investment pool services.

FUND NAME: Treasurer's Office - Prof Services		FUND CODE: 47507	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	<b>Beginning Unobligated Cash Balance</b>		394,500	434,800	259,700	277,400
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]			0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]			0	0	0
04.	<b>Subtotal Beginning Cash Balance</b>		394,500	434,800	259,700	277,400
05.	Revenues [from Form B-11]		1,444,600	1,312,900	1,625,500	1,650,000
06.	Non-Revenue Receipts and Other Adjustments					
07.	Statutory Transfers In					
08.	Operating Transfers In					
09.	<b>Subtotal Cash Available for the Year</b>		1,839,100	1,747,700	1,885,200	1,927,400
10.	Statutory Transfers Out					
11.	Operating Transfers Out					
12.	Non-Expenditure Distributions and Other Adjustments					
13.	<b>Total Cash Available for Year [=Row 9 - (Rows 10→12)]</b>		1,839,100	1,747,700	1,885,200	1,927,400
14.	Borrowing Limit					
15.	<b>Total Available Funds for the Year</b>		1,839,100	1,747,700	1,885,200	1,927,400
16.	Original Appropriation		1,515,500	1,535,700	1,607,800	1,652,000
17.	Prior Year Reappropriation [same as Row 03]		0	0	0	0
18.	Legislative Supplementals and (Rescissions)					
19.	<b>Subtotal Legislative Authorizations</b>		1,515,500	1,535,700	1,607,800	1,652,000
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]		0	0	0	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]					
22.	<b>Total Spending Authorizations</b>		1,515,500	1,535,700	1,607,800	1,652,000
23.	Executive Carry Forward Reversions/Cancelations ( DU 1.81)					
24.	Final Year End Reversions (DU 1.61)		111,200	47,700	0	0
25.	<b>Subtotal Reversions &amp; Cancelations</b>		111,200	47,700	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]					
27.	Current Year Reappropriation To Next Year [DU 1.7x]					
28.	<b>Total Unused Spending Authorizations</b>		111,200	47,700	0	0
29.	<b>Authorized Total Cash Expenditures [= Row 22 - Row 29]</b>		1,404,300	1,488,000	1,607,800	1,652,000
30.	Continuously Appropriated Expenditures					
31.	<b>Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]</b>		434,800	259,700	277,400	275,400
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.	<b>Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]</b>		434,800	259,700	277,400	275,400
36.	Investments Direct by Agency					
37.	<b>Ending Unobligated Cash Balance Plus Direct Investments</b>		434,800	259,700	277,400	275,400
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: **Treasurer's Office**

 Agency Number: **150**

 Original Request Date: **August 29, 2025**
**Sources and Uses:**

The Idaho Millennium Income Fund (0499-00) consists of distributions from the Idaho Permanent Endowment Fund (beginning in July 2009), the Idaho Millennium Fund and such moneys that may be provided by legislative appropriations. The Joint Millennium Fund Committee has the power and duty to present recommendations annually to the Legislature for use of the moneys in the Income Fund (§67-1808).

FUND NAME: <b>Idaho Millennium Income Fund</b>		FUND CODE: <b>49900</b>	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	<b>Beginning Unobligated Cash Balance</b>		<b>1,895,900</b>	<b>6,519,000</b>	<b>16,156,700</b>	<b>27,180,100</b>
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]			0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]			0	0	0
04.	<b>Subtotal Beginning Cash Balance</b>		<b>1,895,900</b>	<b>6,519,000</b>	<b>16,156,700</b>	<b>27,180,100</b>
05.	Revenues [from Form B-11]		1,859,300	1,333,600	857,000	857,000
06.	Non-Revenue Receipts and Other Adjustments					
07.	Statutory Transfers In		3,069,400	36,180,400	27,203,800	32,558,500
08.	Operating Transfers In		25,223,800			
09.	<b>Subtotal Cash Available for the Year</b>		<b>32,048,400</b>	<b>44,033,000</b>	<b>44,217,500</b>	<b>60,595,600</b>
10.	Statutory Transfers Out		24,099,400	26,515,600	16,957,400	16,957,400
11.	Operating Transfers Out			1,291,000		
12.	Non-Expenditure Distributions and Other Adjustments					
13.	<b>Total Cash Available for Year [=Row 9 - (Rows 10→12)]</b>		<b>7,949,000</b>	<b>16,226,400</b>	<b>27,260,100</b>	<b>43,638,200</b>
14.	Borrowing Limit					
15.	<b>Total Available Funds for the Year</b>		<b>7,949,000</b>	<b>16,226,400</b>	<b>27,260,100</b>	<b>43,638,200</b>
16.	Original Appropriation		1,430,000	80,000	80,000	80,000
17.	Prior Year Reappropriation [same as Row 03]		0	0	0	0
18.	Legislative Supplementals and (Rescissions)					
19.	<b>Subtotal Legislative Authorizations</b>		<b>1,430,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]		0	0	0	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]					
22.	<b>Total Spending Authorizations</b>		<b>1,430,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>
23.	Executive Carry Forward Reversions/Cancelations ( DU 1.81)					
24.	Final Year End Reversions (DU 1.61)			10,300		
25.	<b>Subtotal Reversions &amp; Cancelations</b>		<b>0</b>	<b>10,300</b>	<b>0</b>	<b>0</b>
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]					
27.	Current Year Reappropriation To Next Year [DU 1.7x]					
28.	<b>Total Unused Spending Authorizations</b>		<b>0</b>	<b>10,300</b>	<b>0</b>	<b>0</b>
29.	<b>Authorized Total Cash Expenditures [= Row 22 - Row 29]</b>		<b>1,430,000</b>	<b>69,700</b>	<b>80,000</b>	<b>80,000</b>
30.	Continuously Appropriated Expenditures					
31.	<b>Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]</b>		<b>6,519,000</b>	<b>16,156,700</b>	<b>27,180,100</b>	<b>43,558,200</b>
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.	<b>Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]</b>		<b>6,519,000</b>	<b>16,156,700</b>	<b>27,180,100</b>	<b>43,558,200</b>
36.	Investments Direct by Agency					
37.	<b>Ending Unobligated Cash Balance Plus Direct Investments</b>		<b>6,519,000</b>	<b>16,156,700</b>	<b>27,180,100</b>	<b>43,558,200</b>
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: **Treasurer's Office**

 Agency Number: **150**

 Original Request Date: **August 29, 2025**
**Sources and Uses:**

The College Savings Fund is composed of administrative fees and service charges in connection with agreements, contracts, or transactions related to the state College Savings Program; fees and charges collected to cover costs associated with the powers and duties of the College Savings Program Board; and interest earned on the investment of idle moneys in the fund (Section 33-5409, Idaho Code).

Moneys in the College Savings Fund are continuously appropriated to the College Savings Program Board and may only be used to effectuate the purposes of Chapter 54, Title 33, Idaho Code. The College Savings Program Board is authorized to receive a portion of the moneys approved by the board to defray costs associated with the implementation, administration, and oversight of the College Savings Program (Section 33-5409, Idaho Code)

FUND NAME: <b>College Savings Fund</b>		FUND CODE: <b>50500</b>	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	<b>Beginning Unobligated Cash Balance</b>		<b>654,700</b>	<b>784,000</b>	<b>876,200</b>	<b>931,200</b>
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]			0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]			0	0	0
04.	<b>Subtotal Beginning Cash Balance</b>		<b>654,700</b>	<b>784,000</b>	<b>876,200</b>	<b>931,200</b>
05.	Revenues [from Form B-11]		409,700	472,200	495,000	525,000
06.	Non-Revenue Receipts and Other Adjustments					
07.	Statutory Transfers In					
08.	Operating Transfers In					
09.	<b>Subtotal Cash Available for the Year</b>		<b>1,064,400</b>	<b>1,256,200</b>	<b>1,371,200</b>	<b>1,456,200</b>
10.	Statutory Transfers Out					
11.	Operating Transfers Out					
12.	Non-Expenditure Distributions and Other Adjustments					
13.	<b>Total Cash Available for Year [=Row 9 - (Rows 10→12)]</b>		<b>1,064,400</b>	<b>1,256,200</b>	<b>1,371,200</b>	<b>1,456,200</b>
14.	Borrowing Limit					
15.	<b>Total Available Funds for the Year</b>		<b>1,064,400</b>	<b>1,256,200</b>	<b>1,371,200</b>	<b>1,456,200</b>
16.	Original Appropriation					
17.	Prior Year Reappropriation [same as Row 03]		0	0	0	0
18.	Legislative Supplementals and (Rescissions)					
19.	<b>Subtotal Legislative Authorizations</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]		0	0	0	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]					
22.	<b>Total Spending Authorizations</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
23.	Executive Carry Forward Reversions/Cancelations ( DU 1.81)					
24.	Final Year End Reversions (DU 1.61)					
25.	<b>Subtotal Reversions &amp; Cancelations</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]					
27.	Current Year Reappropriation To Next Year [DU 1.7x]					
28.	<b>Total Unused Spending Authorizations</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
29.	<b>Authorized Total Cash Expenditures [= Row 22 - Row 29]</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
30.	Continuously Appropriated Expenditures		280,400	380,000	440,000	480,000
31.	<b>Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]</b>		<b>784,000</b>	<b>876,200</b>	<b>931,200</b>	<b>976,200</b>
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.	<b>Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]</b>		<b>784,000</b>	<b>876,200</b>	<b>931,200</b>	<b>976,200</b>
36.	Investments Direct by Agency					
37.	<b>Ending Unobligated Cash Balance Plus Direct Investments</b>		<b>784,000</b>	<b>876,200</b>	<b>931,200</b>	<b>976,200</b>
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: **Treasurer's Office**Agency Number: **150**Original Request Date: **August 29, 2025**Sources and Uses:

The Unclaimed Property Fund is established in IC 14-5, and consists of property presumed abandoned as defined in IC 14-5 Part 2.

All moneys are continuously appropriated to the State Treasurer to meet the costs of carrying out and enforcing the Unclaimed Property Law including, but not limited to: payment of claims allowed; refunds; cost of appraisals; payment of costs incurred in connection with acquiring the property; payment of amounts required to be paid by the state as trustee, bailee, or successor in interest to the preceding owner; payment of costs of official advertising in connection with the sale of property held in the name of the fund; transfer to the General Fund; and transfer to the Public School Permanent Endowment Fund. At the end of each fiscal year, or more often, the State Treasurer may transfer all money in the fund in excess of \$500,000 to the General Fund (IC 14-5-801).

FUND NAME: <b>Abandoned Property Trust - Unclaimed Property</b>		FUND CODE: <b>51801</b>	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	<b>Beginning Unobligated Cash Balance</b>		<b>250,000</b>	<b>250,000</b>	<b>500,000</b>	<b>500,000</b>
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]			0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]			0	0	0
04.	<b>Subtotal Beginning Cash Balance</b>		<b>250,000</b>	<b>250,000</b>	<b>500,000</b>	<b>500,000</b>
05.	Revenues [from Form B-11]		20,601,500	38,987,500	39,000,700	39,000,700
06.	Non-Revenue Receipts and Other Adjustments					
07.	Statutory Transfers In					
08.	Operating Transfers In					
09.	<b>Subtotal Cash Available for the Year</b>		<b>20,851,500</b>	<b>39,237,500</b>	<b>39,500,700</b>	<b>39,500,700</b>
10.	Statutory Transfers Out		34,849,600	25,739,800	25,852,400	25,785,700
11.	Operating Transfers Out					
12.	Non-Expenditure Distributions and Other Adjustments		(30,676,000)	(7,289,900)	(7,300,000)	(7,300,000)
13.	<b>Total Cash Available for Year [=Row 9 - (Rows 10→12)]</b>		<b>16,677,900</b>	<b>20,787,600</b>	<b>20,948,300</b>	<b>21,015,000</b>
14.	Borrowing Limit					
15.	<b>Total Available Funds for the Year</b>		<b>16,677,900</b>	<b>20,787,600</b>	<b>20,948,300</b>	<b>21,015,000</b>
16.	Original Appropriation		1,373,900	1,567,100	1,703,300	1,770,000
17.	Prior Year Reappropriation [same as Row 03]		0	0	0	0
18.	Legislative Supplementals and (Rescissions)					
19.	<b>Subtotal Legislative Authorizations</b>		<b>1,373,900</b>	<b>1,567,100</b>	<b>1,703,300</b>	<b>1,770,000</b>
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]		0	0	0	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]					
22.	<b>Total Spending Authorizations</b>		<b>1,373,900</b>	<b>1,567,100</b>	<b>1,703,300</b>	<b>1,770,000</b>
23.	Executive Carry Forward Reversions/Cancelations ( DU 1.81)					
24.	Final Year End Reversions (DU 1.61)		900	24,400	0	0
25.	<b>Subtotal Reversions &amp; Cancelations</b>		<b>900</b>	<b>24,400</b>	<b>0</b>	<b>0</b>
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]					
27.	Current Year Reappropriation To Next Year [DU 1.7x]					
28.	<b>Total Unused Spending Authorizations</b>		<b>900</b>	<b>24,400</b>	<b>0</b>	<b>0</b>
29.	<b>Authorized Total Cash Expenditures [= Row 22 - Row 29]</b>		<b>1,373,000</b>	<b>1,542,700</b>	<b>1,703,300</b>	<b>1,770,000</b>
30.	Continuously Appropriated Expenditures		15,054,900	18,744,900	18,745,000	18,745,000
31.	<b>Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]</b>		<b>250,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
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.	<b>Ending Unobligated Cash Balance [= Row 31 - (Rows 32→34)]</b>		<b>250,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
36.	Investments Direct by Agency					
37.	<b>Ending Unobligated Cash Balance Plus Direct Investments</b>		<b>250,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
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: Treasurer's Office

Agency Number: 150

Original Request Date: August 29, 2025

**Sources and Uses:** The Insolvent Insurer Fund is authorized by Section 72-301(4), Idaho Code. It is a custodial fund held in trust by the State Treasurer on behalf of the Industrial Commission. All insurers and self-insured employers that transact worker's compensation insurance in Idaho are required to deposit and maintain cash or security instruments (bonds, treasury bills, interest-bearing notes, and others authorized by Section 72-301(2)), valued at \$250,000, or \$25,000 if approved by the Industrial Commission prior to July 15, 1988, to secure payment of worker's compensation claims (IDAPA 17.01.01.302). When an insurer has been placed in liquidation, any security being held in the custodial account shall be converted into cash and transferred into the Insolvent Insurer Fund. Interest earned on moneys deposited in the Insolvent Insurer Fund shall be credited, pro rata, to the account balance of security being held to answer claims against an insolvent insurer. Moneys in the Insolvent Insurer Fund are continuously appropriated for the following purposes: 1) paying out any future worker's compensation claims made against an insolvent insurer; 2) funds may be released by the Industrial Commission to the liquidator if one exists, or to the insurer's state of domicile; or 3) moneys may be used to pay bank fees charged by any financial institution holding such funds on deposit for the State Treasurer (Section 72-301 (3)).

FUND NAME:		Insurance Insolvency Account: Insolvent Insurer Fund	FUND CODE:	52301	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	<b>Beginning Unobligated Cash Balance</b>				3,083,800	3,154,600	3,563,000	3,813,000
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]					0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]					0	0	0
04.	<b>Subtotal Beginning Cash Balance</b>				3,083,800	3,154,600	3,563,000	3,813,000
05.	Revenues [from Form B-11]				70,800	409,800	250,000	250,000
06.	Non-Revenue Receipts and Other Adjustments							
07.	Statutory Transfers In							
08.	Operating Transfers In							
09.	<b>Subtotal Cash Available for the Year</b>				3,154,600	3,564,400	3,813,000	4,063,000
10.	Statutory Transfers Out							
11.	Operating Transfers Out							
12.	Non-Expenditure Distributions and Other Adjustments					1,400		
13.	<b>Total Cash Available for Year [=Row 9 - (Rows 10–12)]</b>				3,154,600	3,563,000	3,813,000	4,063,000
14.	Borrowing Limit							
15.	<b>Total Available Funds for the Year</b>				3,154,600	3,563,000	3,813,000	4,063,000
16.	Original Appropriation							
17.	Prior Year Reappropriation [same as Row 03]				0	0	0	0
18.	Legislative Supplementals and (Rescissions)							
19.	<b>Subtotal Legislative Authorizations</b>				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]							
22.	<b>Total Spending Authorizations</b>				0	0	0	0
23.	Executive Carry Forward Reversions/Cancelations ( DU 1.81)							
24.	Final Year End Reversions (DU 1.61)							
25.	<b>Subtotal Reversions &amp; Cancelations</b>				0	0	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]							
27.	Current Year Reappropriation To Next Year [DU 1.7x]							
28.	<b>Total Unused Spending Authorizations</b>				0	0	0	0
29.	<b>Authorized Total Cash Expenditures [= Row 22 - Row 29]</b>				0	0	0	0
30.	Continuously Appropriated Expenditures							
31.	<b>Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]</b>				3,154,600	3,563,000	3,813,000	4,063,000
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.	<b>Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]</b>				3,154,600	3,563,000	3,813,000	4,063,000
36.	Investments Direct by Agency							
37.	<b>Ending Unobligated Cash Balance Plus Direct Investments</b>				3,154,600	3,563,000	3,813,000	4,063,000
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: **Treasurer's Office**

 Agency Number: **150**

 Original Request Date: **August 29, 2025**

**Sources and Uses:** The Public Charter School Revolving Loan fund is established by Idaho Cod 33-5217. The public charter school revolving loan fund was created to assist qualifying charter schools in obtaining financing for facility purchases, improvements, and construction. The fund shall consist of moneys made available through appropriations, fees, grants, gifts, interest earned on idle moneys in the fund, and any other source to fulfill the purposes of this section. The Idaho housing and finance association issues all loans under this section. Moneys in the fund are continuously appropriated.

FUND NAME: <b>Public Charter School Revolving Loan Fund</b>		FUND CODE: <b>53600</b>	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	<b>Beginning Unobligated Cash Balance</b>		0	44,187,000	43,599,800	37,599,800
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]			0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]			0	0	0
04.	<b>Subtotal Beginning Cash Balance</b>		0	44,187,000	43,599,800	37,599,800
05.	Revenues [from Form B-11]		51,687,000	1,912,800	1,500,000	1,300,000
06.	Non-Revenue Receipts and Other Adjustments					
07.	Statutory Transfers In					
08.	Operating Transfers In					
09.	<b>Subtotal Cash Available for the Year</b>		51,687,000	46,099,800	45,099,800	38,899,800
10.	Statutory Transfers Out					
11.	Operating Transfers Out					
12.	Non-Expenditure Distributions and Other Adjustments					
13.	<b>Total Cash Available for Year [=Row 9 - (Rows 10→12)]</b>		51,687,000	46,099,800	45,099,800	38,899,800
14.	Borrowing Limit					
15.	<b>Total Available Funds for the Year</b>		51,687,000	46,099,800	45,099,800	38,899,800
16.	Original Appropriation					
17.	Prior Year Reappropriation [same as Row 03]		0	0	0	0
18.	Legislative Supplementals and (Rescissions)					
19.	<b>Subtotal Legislative Authorizations</b>		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]					
22.	<b>Total Spending Authorizations</b>		0	0	0	0
23.	Executive Carry Forward Reversions/Cancelations ( DU 1.81)					
24.	Final Year End Reversions (DU 1.61)					
25.	<b>Subtotal Reversions &amp; Cancelations</b>		0	0	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]					
27.	Current Year Reappropriation To Next Year [DU 1.7x]					
28.	<b>Total Unused Spending Authorizations</b>		0	0	0	0
29.	<b>Authorized Total Cash Expenditures [= Row 22 - Row 29]</b>		0	0	0	0
30.	Continuously Appropriated Expenditures		7,500,000	2,500,000	7,500,000	5,000,000
31.	<b>Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]</b>		44,187,000	43,599,800	37,599,800	33,899,800
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.	<b>Ending Unobligated Cash Balance [= Row 31 - (Rows 32→34)]</b>		44,187,000	43,599,800	37,599,800	33,899,800
36.	Investments Direct by Agency					
37.	<b>Ending Unobligated Cash Balance Plus Direct Investments</b>		44,187,000	43,599,800	37,599,800	33,899,800
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: Treasurer's Office

Agency Number: 150

Original Request Date: August 29, 2025

**Sources and Uses:** The Idaho Millennium Fund (0540-00) consists of twenty percent (20%) of the moneys received by the state of Idaho on and after January 1, 2007, pursuant to the master settlement agreement entered into between tobacco product manufacturers and various states, including Idaho, and such moneys as may be provided by legislative appropriations or otherwise directed to the fund by the Legislature including other moneys or assets that the fund receives by bequest or donation. Money in the fund is not subject to appropriation or distribution, except as provided in §67-1804, Idaho Code (§67-1803). On the first business day of July, or as soon thereafter as possible, the State Treasurer shall distribute to the Idaho Millennium Income Fund five percent (5%) of the Idaho Millennium Fund's average monthly fair market value for the first twelve (12) months of the preceding twenty-four (24) months, provided however, that the distribution shall not exceed the Idaho Millennium Fund's fair market value on the first business day in July (§67-1804). The balance of the Idaho Millennium Fund shall not exceed one hundred million dollars (\$100,000,000) as determined on the day following the distribution to the Idaho Millennium Income Fund as required by the provisions of §67-1804. Any amount in excess of the one hundred million dollar (\$100,000,000) limit shall be transferred by the State Treasurer to the Idaho Millennium Permanent Endowment Fund created in §67-1801, Idaho Code (§67-1805).

FUND NAME:		Idaho Millennium Fund	FUND CODE:	54000	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	<b>Beginning Unobligated Cash Balance</b>				53,144,300	67,825,200	72,085,000	76,166,800
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]					0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]					0	0	0
04.	<b>Subtotal Beginning Cash Balance</b>				53,144,300	67,825,200	72,085,000	76,166,800
05.	Revenues [from Form B-11]				16,988,500	6,712,600	6,864,000	6,864,000
06.	Non-Revenue Receipts and Other Adjustments							
07.	Statutory Transfers In							
08.	Operating Transfers In							
09.	<b>Subtotal Cash Available for the Year</b>				70,132,800	74,537,800	78,949,000	83,030,800
10.	Statutory Transfers Out					2,452,800		
11.	Operating Transfers Out				2,307,600		2,782,200	3,394,800
12.	Non-Expenditure Distributions and Other Adjustments							
13.	<b>Total Cash Available for Year [=Row 9 - (Rows 10→12)]</b>				67,825,200	72,085,000	76,166,800	79,636,000
14.	Borrowing Limit							
15.	<b>Total Available Funds for the Year</b>				67,825,200	72,085,000	76,166,800	79,636,000
16.	Original Appropriation							
17.	Prior Year Reappropriation [same as Row 03]				0	0	0	0
18.	Legislative Supplementals and (Rescissions)							
19.	<b>Subtotal Legislative Authorizations</b>				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]							
22.	<b>Total Spending Authorizations</b>				0	0	0	0
23.	Executive Carry Forward Reversions/Cancelations ( DU 1.81)							
24.	Final Year End Reversions (DU 1.61)							
25.	<b>Subtotal Reversions &amp; Cancelations</b>				0	0	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]							
27.	Current Year Reappropriation To Next Year [DU 1.7x]							
28.	<b>Total Unused Spending Authorizations</b>				0	0	0	0
29.	<b>Authorized Total Cash Expenditures [= Row 22 - Row 29]</b>				0	0	0	0
30.	Continuously Appropriated Expenditures							
31.	<b>Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]</b>				67,825,200	72,085,000	76,166,800	79,636,000
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.	<b>Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]</b>				67,825,200	72,085,000	76,166,800	79,636,000
36.	Investments Direct by Agency							
37.	<b>Ending Unobligated Cash Balance Plus Direct Investments</b>				67,825,200	72,085,000	76,166,800	79,636,000
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: **Treasurer's Office**

 Agency Number: **150**

 Original Request Date: **August 29, 2025**

**Sources and Uses:** The Idaho Millennium Permanent Endowment Fund (0545-00) consists of eighty percent (80%) of the moneys received by the state of Idaho on and after January 1, 2007, pursuant to the master settlement agreement entered into between tobacco product manufacturers and the state of Idaho, and such moneys as may be provided by legislative appropriations or otherwise directed to the fund by the Legislature, including other moneys or assets that the fund receives by bequest or donation. The moneys received annually for deposit to the fund, including earnings, shall forever remain inviolate and intact. No portion of the fund shall ever be transferred to any other fund, or used, or appropriated, except as allowed by the provisions of Section 18, Article VII of the Constitution of the State of Idaho and as directed by the provisions of §67-1801 and §67-1802.

On the first business day of July, or as soon thereafter as possible, the State Treasurer shall distribute to the Idaho Millennium Income Fund five percent (5%) of the Idaho Millennium Permanent Endowment Fund's average monthly fair market value of the first twelve (12) months of the preceding twenty-four (24) months, provided however, the distribution shall not exceed the Idaho Millennium Permanent Endowment Fund's fair market value on the first business day in

FUND NAME: <b>Idaho Millennium Permanent Endowment Fund</b>		FUND CODE: <b>54500</b>	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	<b>Beginning Unobligated Cash Balance</b>		<b>22,916,500</b>	<b>21,973,900</b>	<b>31,730,700</b>	<b>36,756,100</b>
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]			0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]			0	0	0
04.	<b>Subtotal Beginning Cash Balance</b>		<b>22,916,500</b>	<b>21,973,900</b>	<b>31,730,700</b>	<b>36,756,100</b>
05.	Revenues [from Form B-11]		75,272,300	49,443,200	49,447,000	49,447,000
06.	Non-Revenue Receipts and Other Adjustments		(53,298,600)	(17,958,800)	(20,000,000)	(20,000,000)
07.	Statutory Transfers In					
08.	Operating Transfers In					
09.	<b>Subtotal Cash Available for the Year</b>		<b>44,890,200</b>	<b>53,458,300</b>	<b>61,177,700</b>	<b>66,203,100</b>
10.	Statutory Transfers Out			21,727,600		
11.	Operating Transfers Out		22,916,300		24,421,600	29,163,700
12.	Non-Expenditure Distributions and Other Adjustments					
13.	<b>Total Cash Available for Year [=Row 9 - (Rows 10→12)]</b>		<b>21,973,900</b>	<b>31,730,700</b>	<b>36,756,100</b>	<b>37,039,400</b>
14.	Borrowing Limit					
15.	<b>Total Available Funds for the Year</b>		<b>21,973,900</b>	<b>31,730,700</b>	<b>36,756,100</b>	<b>37,039,400</b>
16.	Original Appropriation					
17.	Prior Year Reappropriation [same as Row 03]		0	0	0	0
18.	Legislative Supplementals and (Rescissions)					
19.	<b>Subtotal Legislative Authorizations</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]		0	0	0	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]					
22.	<b>Total Spending Authorizations</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
23.	Executive Carry Forward Reversions/Cancelations ( DU 1.81)					
24.	Final Year End Reversions (DU 1.81)					
25.	<b>Subtotal Reversions &amp; Cancelations</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]					
27.	Current Year Reappropriation To Next Year [DU 1.7x]					
28.	<b>Total Unused Spending Authorizations</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
29.	<b>Authorized Total Cash Expenditures [= Row 22 - Row 29]</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
30.	Continuously Appropriated Expenditures					
31.	<b>Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]</b>		<b>21,973,900</b>	<b>31,730,700</b>	<b>36,756,100</b>	<b>37,039,400</b>
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.	<b>Ending Unobligated Cash Balance [= Row 31 - (Rows 32→34)]</b>		<b>21,973,900</b>	<b>31,730,700</b>	<b>36,756,100</b>	<b>37,039,400</b>
36.	Investments Direct by Agency		322,586,900	375,885,500	390,000,000	400,000,000
37.	<b>Ending Unobligated Cash Balance Plus Direct Investments</b>		<b>344,560,800</b>	<b>407,616,200</b>	<b>426,756,100</b>	<b>437,039,400</b>
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: **Treasurer's Office**

 Agency Number: **150**

 Original Request Date: **August 29, 2025**

Sources and Uses: IC 33-5218 established the Public Charter School Facilities Program to assist qualifying charter schools in obtaining favorable financing on bonds for facility improvements and construction so that less money is obligated toward interest payments and more money remains in public charter schools for the benefit of Idaho's students.

The fund consists of moneys made available through appropriations, fees, grants, gifts, or any other source to fulfill the purposes of this section. Moneys in the fund are continuously appropriated and the fund retains interest.

FUND NAME:		Public Charter Facilities	FUND CODE:	60500	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	<b>Beginning Unobligated Cash Balance</b>				<b>550,100</b>	<b>972,500</b>	<b>1,234,200</b>	<b>1,495,200</b>
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]					0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]					0	0	0
04.	<b>Subtotal Beginning Cash Balance</b>				<b>550,100</b>	<b>972,500</b>	<b>1,234,200</b>	<b>1,495,200</b>
05.	Revenues [from Form B-11]				422,400	261,700	261,000	261,000
06.	Non-Revenue Receipts and Other Adjustments							
07.	Statutory Transfers In							
08.	Operating Transfers In							
09.	<b>Subtotal Cash Available for the Year</b>				<b>972,500</b>	<b>1,234,200</b>	<b>1,495,200</b>	<b>1,756,200</b>
10.	Statutory Transfers Out							
11.	Operating Transfers Out							
12.	Non-Expenditure Distributions and Other Adjustments							
13.	<b>Total Cash Available for Year [=Row 9 - (Rows 10→12)]</b>				<b>972,500</b>	<b>1,234,200</b>	<b>1,495,200</b>	<b>1,756,200</b>
14.	Borrowing Limit							
15.	<b>Total Available Funds for the Year</b>				<b>972,500</b>	<b>1,234,200</b>	<b>1,495,200</b>	<b>1,756,200</b>
16.	Original Appropriation							
17.	Prior Year Reappropriation [same as Row 03]				0	0	0	0
18.	Legislative Supplementals and (Rescissions)							
19.	<b>Subtotal Legislative Authorizations</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]				0	0	0	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]							
22.	<b>Total Spending Authorizations</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
23.	Executive Carry Forward Reversions/Cancelations ( DU 1.81)							
24.	Final Year End Reversions (DU 1.61)							
25.	<b>Subtotal Reversions &amp; Cancelations</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]							
27.	Current Year Reappropriation To Next Year [DU 1.7x]							
28.	<b>Total Unused Spending Authorizations</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
29.	<b>Authorized Total Cash Expenditures [= Row 22 - Row 29]</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
30.	Continuously Appropriated Expenditures							
31.	<b>Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]</b>				<b>972,500</b>	<b>1,234,200</b>	<b>1,495,200</b>	<b>1,756,200</b>
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.	<b>Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]</b>				<b>972,500</b>	<b>1,234,200</b>	<b>1,495,200</b>	<b>1,756,200</b>
36.	Investments Direct by Agency							
37.	<b>Ending Unobligated Cash Balance Plus Direct Investments</b>				<b>972,500</b>	<b>1,234,200</b>	<b>1,495,200</b>	<b>1,756,200</b>
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: **Treasurer's Office**

 Agency Number: **150**

 Original Request Date: **August 29, 2025**
**Sources and Uses:**

The Treasurer's Office uses the Custodial Fund 63000 to hold unidentified deposits until it is determined where they belong, and to receipt in deposits for further distribution to local units of government.

FUND NAME:		Custodial Funds	FUND CODE:	63000	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	<b>Beginning Unobligated Cash Balance</b>				<b>42,200</b>	<b>94,100</b>	<b>83,200</b>	<b>63,200</b>
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]					0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]					0	0	0
04.	<b>Subtotal Beginning Cash Balance</b>				<b>42,200</b>	<b>94,100</b>	<b>83,200</b>	<b>63,200</b>
05.	Revenues [from Form B-11]							
06.	Non-Revenue Receipts and Other Adjustments							
07.	Statutory Transfers In							
08.	Operating Transfers In							
09.	<b>Subtotal Cash Available for the Year</b>				<b>42,200</b>	<b>94,100</b>	<b>83,200</b>	<b>63,200</b>
10.	Statutory Transfers Out							
11.	Operating Transfers Out							
12.	Non-Expenditure Distributions and Other Adjustments				(51,900)	10,900	20,000	20,000
13.	<b>Total Cash Available for Year [=Row 9 - (Rows 10→12)]</b>				<b>94,100</b>	<b>83,200</b>	<b>63,200</b>	<b>43,200</b>
14.	Borrowing Limit							
15.	<b>Total Available Funds for the Year</b>				<b>94,100</b>	<b>83,200</b>	<b>63,200</b>	<b>43,200</b>
16.	Original Appropriation							
17.	Prior Year Reappropriation [same as Row 03]				0	0	0	0
18.	Legislative Supplementals and (Rescissions)							
19.	<b>Subtotal Legislative Authorizations</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]				0	0	0	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]							
22.	<b>Total Spending Authorizations</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
23.	Executive Carry Forward Reversions/Cancelations ( DU 1.81)							
24.	Final Year End Reversions (DU 1.61)							
25.	<b>Subtotal Reversions &amp; Cancelations</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]							
27.	Current Year Reappropriation To Next Year [DU 1.7x]							
28.	<b>Total Unused Spending Authorizations</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
29.	<b>Authorized Total Cash Expenditures [= Row 22 - Row 29]</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
30.	Continuously Appropriated Expenditures							
31.	<b>Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]</b>				<b>94,100</b>	<b>83,200</b>	<b>63,200</b>	<b>43,200</b>
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.	<b>Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]</b>				<b>94,100</b>	<b>83,200</b>	<b>63,200</b>	<b>43,200</b>
36.	Investments Direct by Agency							
37.	<b>Ending Unobligated Cash Balance Plus Direct Investments</b>				<b>94,100</b>	<b>83,200</b>	<b>63,200</b>	<b>43,200</b>
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
<b>Agency</b>	State Treasurer						150
<b>Division</b>	State Treasurer						ST1
<b>Appropriation Unit</b>	State Treasurer						STAA
<b>FY 2025 Total Appropriation</b>							
1.00	FY 2025 Total Appropriation						STAA
	SB 1267, SB 1401						
	10000 General	9.20	1,140,000	506,000	0	0	1,646,000
	11800 General	0.00	0	821,200	0	0	821,200
	47506 Dedicated	1.45	212,200	133,500	0	0	345,700
	47507 Dedicated	6.45	952,900	582,800	0	0	1,535,700
	49900 Dedicated	0.00	0	80,000	0	0	80,000
	51801 Dedicated	12.90	1,131,100	436,000	0	0	1,567,100
		30.00	3,436,200	2,559,500	0	0	5,995,700
1.21	Account Transfers						STAA
	10000 General	0.00	(181,100)	67,400	113,700	0	0
	47506 Dedicated	0.00	(26,400)	24,300	2,100	0	0
	47507 Dedicated	0.00	(133,900)	127,400	6,500	0	0
	51801 Dedicated	0.00	(102,700)	94,700	8,000	0	0
		0.00	(444,100)	313,800	130,300	0	0
1.61	Reverted Appropriation Balances						STAA
	10000 General	0.00	(15,800)	(53,600)	0	0	(69,400)
	47506 Dedicated	0.00	(6,100)	(27,600)	0	0	(33,700)
	47507 Dedicated	0.00	(7,400)	(40,300)	0	0	(47,700)
	49900 Dedicated	0.00	0	(10,300)	0	0	(10,300)
	51801 Dedicated	0.00	(21,000)	(3,400)	0	0	(24,400)
		0.00	(50,300)	(135,200)	0	0	(185,500)
1.71	Legislative Reappropriation						STAA
	11800 General	0.00	0	(816,100)	0	0	(816,100)
		0.00	0	(816,100)	0	0	(816,100)
<b>FY 2025 Actual Expenditures</b>							
2.00	FY 2025 Actual Expenditures						STAA
	10000 General	9.20	943,100	519,800	113,700	0	1,576,600
	11800 General	0.00	0	5,100	0	0	5,100
	47506 Dedicated	1.45	179,700	130,200	2,100	0	312,000
	47507 Dedicated	6.45	811,600	669,900	6,500	0	1,488,000
	49900 Dedicated	0.00	0	69,700	0	0	69,700
	51801 Dedicated	12.90	1,007,400	527,300	8,000	0	1,542,700
		30.00	2,941,800	1,922,000	130,300	0	4,994,100
<b>FY 2026 Original Appropriation</b>							
3.00	FY 2026 Original Appropriation						STAA

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
H0249,H0346,H0466							
10000	General	9.20	1,184,900	526,800	0	0	1,711,700
47506	Dedicated	1.45	221,100	140,800	0	0	361,900
47507	Dedicated	6.45	996,600	611,200	0	0	1,607,800
49900	Dedicated	0.00	0	80,000	0	0	80,000
51801	Dedicated	12.90	1,197,300	506,000	0	0	1,703,300
		30.00	3,599,900	1,864,800	0	0	5,464,700

**Appropriation Adjustment**

4.11 Legislative Reappropriation STAA

This decision unit reflects reappropriation authority granted by HB 466 Section 4.

OT 11800	General	0.00	0	816,100	0	0	816,100
		0.00	0	816,100	0	0	816,100

**FY 2026Total Appropriation**

5.00 FY 2026 Total Appropriation STAA

10000	General	9.20	1,184,900	526,800	0	0	1,711,700
OT 11800	General	0.00	0	816,100	0	0	816,100
47506	Dedicated	1.45	221,100	140,800	0	0	361,900
47507	Dedicated	6.45	996,600	611,200	0	0	1,607,800
49900	Dedicated	0.00	0	80,000	0	0	80,000
51801	Dedicated	12.90	1,197,300	506,000	0	0	1,703,300
		30.00	3,599,900	2,680,900	0	0	6,280,800

**Appropriation Adjustments**

6.61 Gov's Approved Reduction STAA

OT 10000	General	0.00	(35,500)	(15,800)	0	0	(51,300)
		0.00	(35,500)	(15,800)	0	0	(51,300)

**FY 2026 Estimated Expenditures**

7.00 FY 2026 Estimated Expenditures STAA

10000	General	9.20	1,184,900	526,800	0	0	1,711,700
OT 10000	General	0.00	(35,500)	(15,800)	0	0	(51,300)
OT 11800	General	0.00	0	816,100	0	0	816,100
47506	Dedicated	1.45	221,100	140,800	0	0	361,900
47507	Dedicated	6.45	996,600	611,200	0	0	1,607,800
49900	Dedicated	0.00	0	80,000	0	0	80,000
51801	Dedicated	12.90	1,197,300	506,000	0	0	1,703,300
		30.00	3,564,400	2,665,100	0	0	6,229,500

**Base Adjustments**

8.41 Removal of One-Time Expenditures STAA

This decision unit removes one-time appropriation for FY 2026.

OT 11800	General	0.00	0	(816,100)	0	0	(816,100)
		0.00	0	(816,100)	0	0	(816,100)

**FY 2027 Base**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
9.00	FY 2027 Base								STAA
	10000 General		9.20	1,184,900	526,800	0	0	1,711,700	
	OT 11800 General		0.00	0	0	0	0	0	
	47506 Dedicated		1.45	221,100	140,800	0	0	361,900	
	47507 Dedicated		6.45	996,600	611,200	0	0	1,607,800	
	49900 Dedicated		0.00	0	80,000	0	0	80,000	
	51801 Dedicated		12.90	1,197,300	506,000	0	0	1,703,300	
			30.00	3,599,900	1,864,800	0	0	5,464,700	

**Program Maintenance**

10.11	Change in Health Benefit Costs								STAA
	This decision unit reflects a change in the employer health benefit costs.								
	10000 General		0.00	26,600	0	0	0	26,600	
	47506 Dedicated		0.00	5,300	0	0	0	5,300	
	47507 Dedicated		0.00	23,100	0	0	0	23,100	
	51801 Dedicated		0.00	47,000	0	0	0	47,000	
			0.00	102,000	0	0	0	102,000	

10.12	Change in Variable Benefit Costs								STAA
	This decision unit reflects a change in variable benefits.								
	10000 General		0.00	(200)	0	0	0	(200)	
	47506 Dedicated		0.00	0	0	0	0	0	
	47507 Dedicated		0.00	(100)	0	0	0	(100)	
	51801 Dedicated		0.00	(100)	0	0	0	(100)	
			0.00	(400)	0	0	0	(400)	

10.23	Contract Inflation Adjustments								STAA
	47507 Dedicated		0.00	0	13,500	0	0	13,500	
	51801 Dedicated		0.00	0	10,800	0	0	10,800	
			0.00	0	24,300	0	0	24,300	

10.61	Salary Multiplier - Regular Employees								STAA
	This decision unit reflects a 1% salary multiplier for Regular Employees.								
	10000 General		0.00	7,600	0	0	0	7,600	
	47506 Dedicated		0.00	1,900	0	0	0	1,900	
	47507 Dedicated		0.00	7,700	0	0	0	7,700	
	51801 Dedicated		0.00	9,000	0	0	0	9,000	
			0.00	26,200	0	0	0	26,200	

**FY 2027 Total Maintenance**

11.00	FY 2027 Total Maintenance								STAA
	10000 General		9.20	1,218,900	526,800	0	0	1,745,700	
	OT 11800 General		0.00	0	0	0	0	0	
	47506 Dedicated		1.45	228,300	140,800	0	0	369,100	
	47507 Dedicated		6.45	1,027,300	624,700	0	0	1,652,000	
	49900 Dedicated		0.00	0	80,000	0	0	80,000	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
51801	Dedicated	12.90	1,253,200	516,800	0	0	1,770,000
		30.00	3,727,700	1,889,100	0	0	5,616,800

**Line Items**

12.91 Budget Law Exemptions/Other Adjustments STAA

Requesting carryover authority for the America250 Commemoration fund to continue until the fund's expiration date of 06/30/2027 for unexpended and unencumbered balances appropriated to the State Treasurer from the America250 Commemoration Fund for fiscal year 2026 for the period July 1, 2026, through June 30, 2027 for the purposes provided in IC 57-829.

OT 11800	General	0.00	0	0	0	0	0
		0.00	0	0	0	0	0

12.92 Budget Law Exemptions/Other Adjustments STAA

Requesting clarification that all moneys received in the America250 Commemoration Fund as gifts, grants, other donations and interest earned and retained by such fund are continuously appropriated for the purposes provided in IC 57-829 for the fiscal years 2026 and 2027 for the period July 1, 2025, through June 30, 2027.

OT 11800	General	0.00	0	0	0	0	0
		0.00	0	0	0	0	0

12.93 Budget Law Exemptions/Other Adjustments STAA

The following language has been included in the Treasurer's appropriation bill in previous years. If the legislature wishes for it to be included, the Treasurer's Office does not object.

Payment of Bank Service Fees. Of the amount appropriated to the State Treasurer, no more than \$406,600 from the General Fund and \$221,700 from the Professional Services Fund may be used for the payment of bank service fees for the period July 1, 2026, through June 30, 2027.

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

**FY 2027 Total**

13.00 FY 2027 Total STAA

10000	General	9.20	1,218,900	526,800	0	0	1,745,700
OT 10000	General	0.00	0	0	0	0	0
OT 11800	General	0.00	0	0	0	0	0
47506	Dedicated	1.45	228,300	140,800	0	0	369,100
47507	Dedicated	6.45	1,027,300	624,700	0	0	1,652,000
49900	Dedicated	0.00	0	80,000	0	0	80,000
51801	Dedicated	12.90	1,253,200	516,800	0	0	1,770,000
		30.00	3,727,700	1,889,100	0	0	5,616,800

**AGENCY: Treasurer's Office**

Approp  
Unit: STAA

Decision Unit No: 12.91

Title: Budget Law Exemption America250  
Commemoration Fund Carryover Authority

	General	Dedicated	Federal	Other	Total
FULL-TIME POSITIONS (FTP)	N/A				
PERSONNEL COSTS					
1. Salaries					
2. Benefits					
3. Group Position Funding					
TOTAL PERSONNEL COSTS					
OPERATING EXPENSES					
TOTAL OPERATING EXPENDITURES					
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY					
T/B PAYMENTS					
GRAND TOTAL					

**Explain the request and provide justification for the need.**

This fund was created by HB 466 with the intent of the America250 Advisory Committee to direct the expenditures from the fund. The fund was intended to be able to receipt in gifts, grants and other donations for use by the Committee with the purpose of funding Idaho's participation in celebrating the two hundred fiftieth anniversary of America's founding on July 4, 2026.

This is a request for carryover authority for the America250 Commemoration fund to continue until the fund's expiration date of June 30, 2027, for unexpended and unencumbered balances appropriated to the State Treasurer from the America250 Commemoration Fund for fiscal year 2026 for the period July 1, 2026, through June 30, 2027 for the purposes provided in IC 57-829.

**If a supplemental, what emergency is being addressed?**

The celebration is throughout fiscal year 2026 until July 4, 2026, in fiscal year 2027 so the funds are needed for the intended purpose of funding Idaho's participation in celebrating the two hundred fiftieth anniversary of America's founding on July 4, 2026. The fund expires on June 30, 2027.

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

IC 57-829, HB 466

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

N/A

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

N/A

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

OE of 816,100 is currently appropriated for this fund through June 30, 2026.

**What resources are necessary to implement this request?**

N/A

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

N/A

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

N/A

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

N/A

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

N/A

**Provide detail about the revenue assumptions supporting this request.**

N/A

**Who is being served by this request and what is the impact if not funded?**

Idaho residents. If this budget law exemption is not granted, the donations and gifts received, and interest earned on the fund, will not be able to be used for the purpose established for the fund of funding Idaho's participation in celebrating the two hundred fiftieth anniversary of America's founding on July 4, 2026.

**AGENCY: Treasurer's Office**

Approp  
Unit: STAA

Decision Unit No: 12.92

Title: Budget Law Exemption America250  
Commemoration Fund Continuous Appropriation

	General	Dedicated	Federal	Other	Total
FULL-TIME POSITIONS (FTP)	N/A				
PERSONNEL COSTS					
1. Salaries					
2. Benefits					
3. Group Position Funding					
TOTAL PERSONNEL COSTS					
OPERATING EXPENSES					
TOTAL OPERATING EXPENDITURES					
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY					
T/B PAYMENTS					
GRAND TOTAL					



**Explain the request and provide justification for the need.**

This fund was created by HB 466 with the intent of the America250 Advisory Committee to direct the expenditures from the fund. The fund was intended to be able to receipt in gifts, grants and other donations for use by the Committee with the purpose of funding Idaho's participation in celebrating the two hundred fiftieth anniversary of America's founding on July 4, 2026.

The appropriation bill did not provide a continuous appropriation for gifts, grants and other donations and the interest earned and retained by the fund.

This request is to clarify that all moneys received in the America250 Commemoration Fund as gifts, grants, other donations and interest earned and retained by such fund are continuously appropriated for the purposes provided in IC 57-829 for the fiscal years 2026 and 2027 for the period July 1, 2025, through June 30, 2027.

**If a supplemental, what emergency is being addressed?**

The celebration is throughout fiscal year 2026 until July 4, 2026, in fiscal year 2027 so the funds are needed for the intended purpose of funding Idaho's participation in celebrating the two hundred fiftieth anniversary of America's founding on July 4, 2026. The fund expires on June 30, 2027.

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

IC 57-829, HB 466

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

N/A

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

N/A

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

OE of 816,100 is currently appropriated.

**What resources are necessary to implement this request?**

N/A

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

N/A

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

N/A

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

N/A

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

N/A

**Provide detail about the revenue assumptions supporting this request.**

N/A

**Who is being served by this request and what is the impact if not funded?**

Idaho residents. If this budget law exemption is not granted, the donations and gifts received, and interest earned on the fund, will not be able to be used for the purpose established for the fund of funding Idaho's participation in celebrating the two hundred fiftieth anniversary of America's founding on July 4, 2026.

**AGENCY: Treasurer's Office**

Approp  
Unit: STAA

Decision Unit No: 12.93

Title: Budget Law Exemption Bank Service Fees

	General	Dedicated	Federal	Other	Total
FULL-TIME POSITIONS (FTP)	N/A				
PERSONNEL COSTS					
1. Salaries					
2. Benefits					
3. Group Position Funding					
TOTAL PERSONNEL COSTS					
OPERATING EXPENSES					
TOTAL OPERATING EXPENDITURES					
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY					
T/B PAYMENTS					
GRAND TOTAL					

**Explain the request and provide justification for the need.**

The following language has been included in the Treasurer's appropriation bill in previous years. If the legislature wishes for it to be included, the Treasurer's Office does not object:

Payment of Bank Service Fees. Of the amount appropriated to the State Treasurer, no more than \$406,600 from the General Fund and \$221,700 from the Professional Services Fund may be used for the payment of bank service fees for the period July 1, 2026, through June 30, 2027.

**If a supplemental, what emergency is being addressed?**

N/A

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

N/A

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

N/A

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

N/A

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

OE of \$406,600 from the General Fund and \$221,700 from the Professional Services

**What resources are necessary to implement this request?**

N/A

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

N/A

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

N/A

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

N/A

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

N/A

**Provide detail about the revenue assumptions supporting this request.**

N/A

**Who is being served by this request and what is the impact if not funded?**

N/A

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>Agency</b>	State Treasurer						150
<b>Division</b>	Idaho Millennium Fund						ST2
<b>Appropriation Unit</b>	Millennium Fund T/B Payments						STAB
<b>FY 2025 Total Appropriation</b>							
1.00	FY 2025 Total Appropriation						STAB
	HB 458, HB 685, HB 715, HB 762, SB 1267, SB 1268, SB 1399, SB 1434, SB 1455, SB 1456						
	49900 Dedicated	0.00	0	0	0	1,291,000	1,291,000
		0.00	0	0	0	1,291,000	1,291,000
<b>FY 2025 Actual Expenditures</b>							
2.00	FY 2025 Actual Expenditures						STAB
	49900 Dedicated	0.00	0	0	0	1,291,000	1,291,000
		0.00	0	0	0	1,291,000	1,291,000

Agency 150 has no vacant positions as of 06-30-2025

AgencyCode	AgencyName	IDBudgetGroupType	PositionFamily	FTE	Description	ShortDescription	Estimated Vacate Date	Position	Job	Job_ShortDescription	ationUnit_Short	IDFilledVacancy	isibilityTotalWeightAg	Active
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## PCF Detail Report

Request for Fiscal Year: 202  
7

Agency: State Treasurer

150

Appropriation Unit: State Treasurer

STAA

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
<b>Totals from Personnel Cost Forecast (PCF)</b>							
		Elected Officials & Full Time Commissioners	1.00	128,690	14,130	26,306	169,126
		Permanent Positions	8.20	625,642	89,019	127,886	842,547
		Total from PCF	9.20	754,332	103,149	154,192	1,011,673
		<b>FY 2026 ORIGINAL APPROPRIATION</b>	9.20	875,868	129,996	179,036	1,184,900
		<b>Unadjusted Over or (Under) Funded:</b>	.00	121,536	26,847	24,844	173,227
<b>Estimated Salary Needs</b>							
		Permanent Positions	9.20	754,332	103,149	154,192	1,011,673
		<b>Estimated Salary and Benefits</b>	9.20	754,332	103,149	154,192	1,011,673
<b>Adjusted Over or (Under) Funding</b>							
		Original Appropriation	.00	121,536	26,847	24,844	173,227
		Estimated Expenditures	.00	121,536	26,847	24,844	173,227
		Base	.00	121,536	26,847	24,844	173,227



**PCF Summary Report**Request for Fiscal Year: 202  
7

Agency: State Treasurer

150

Appropriation Unit: State Treasurer

STAA

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	9.20	875,868	129,996	179,036	1,184,900
5.00	FY 2026 TOTAL APPROPRIATION	9.20	875,868	129,996	179,036	1,184,900
7.00	FY 2026 ESTIMATED EXPENDITURES	9.20	875,868	129,996	179,036	1,184,900
9.00	FY 2027 BASE	9.20	875,868	129,996	179,036	1,184,900
10.11	Change in Health Benefit Costs	0.00	0	26,600	0	26,600
10.12	Change in Variable Benefit Costs	0.00	0	0	(200)	(200)
10.61	Salary Multiplier - Regular Employees	0.00	6,300	0	1,300	7,600
11.00	FY 2027 PROGRAM MAINTENANCE	9.20	882,168	156,596	180,136	1,218,900
13.00	FY 2027 TOTAL REQUEST	9.20	882,168	156,596	180,136	1,218,900

## PCF Detail Report

Request for Fiscal Year: 202  
7

Agency: State Treasurer

150

Appropriation Unit: State Treasurer

STAA

Fund: Professional Services: Treasurer'S Office-Lgip

47506

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
<b>Totals from Personnel Cost Forecast (PCF)</b>							
		Permanent Positions	1.45	156,694	20,488	32,031	209,213
		Total from PCF	1.45	156,694	20,488	32,031	209,213
		<b>FY 2026 ORIGINAL APPROPRIATION</b>	1.45	166,564	20,489	34,047	221,100
		<b>Unadjusted Over or (Under) Funded:</b>	.00	9,870	1	2,016	11,887
<b>Estimated Salary Needs</b>							
		Permanent Positions	1.45	156,694	20,488	32,031	209,213
		<b>Estimated Salary and Benefits</b>	1.45	156,694	20,488	32,031	209,213
<b>Adjusted Over or (Under) Funding</b>							
		Original Appropriation	.00	9,870	1	2,016	11,887
		Estimated Expenditures	.00	9,870	1	2,016	11,887
		Base	.00	9,870	1	2,016	11,887

**PCF Summary Report**Request for Fiscal Year: 202  
7

Agency: State Treasurer

150

Appropriation Unit: State Treasurer

STAA

Fund: Professional Services: Treasurer'S Office-Lgip

47506

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	1.45	166,564	20,489	34,047	221,100
5.00	FY 2026 TOTAL APPROPRIATION	1.45	166,564	20,489	34,047	221,100
7.00	FY 2026 ESTIMATED EXPENDITURES	1.45	166,564	20,489	34,047	221,100
9.00	FY 2027 BASE	1.45	166,564	20,489	34,047	221,100
10.11	Change in Health Benefit Costs	0.00	0	5,300	0	5,300
10.12	Change in Variable Benefit Costs	0.00	0	0	0	0
10.61	Salary Multiplier - Regular Employees	0.00	1,600	0	300	1,900
11.00	FY 2027 PROGRAM MAINTENANCE	1.45	168,164	25,789	34,347	228,300
13.00	FY 2027 TOTAL REQUEST	1.45	168,164	25,789	34,347	228,300

# PCF Detail Report

Request for Fiscal Year: 2027

Agency: State Treasurer

150

Appropriation Unit: State Treasurer

STAA

Fund: Professional Services: Treasurer'S Office-Prof Services

47507

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
<b>Totals from Personnel Cost Forecast (PCF)</b>							
		Permanent Positions	6.45	641,192	89,723	131,067	861,982
		Total from PCF	<b>6.45</b>	<b>641,192</b>	<b>89,723</b>	<b>131,067</b>	<b>861,982</b>
		<b>FY 2026 ORIGINAL APPROPRIATION</b>	<b>6.45</b>	<b>751,788</b>	<b>91,139</b>	<b>153,673</b>	<b>996,600</b>
		<b>Unadjusted Over or (Under) Funded:</b>	<b>.00</b>	<b>110,596</b>	<b>1,416</b>	<b>22,606</b>	<b>134,618</b>
<b>Estimated Salary Needs</b>							
		Permanent Positions	6.45	641,192	89,723	131,067	861,982
		<b>Estimated Salary and Benefits</b>	<b>6.45</b>	<b>641,192</b>	<b>89,723</b>	<b>131,067</b>	<b>861,982</b>
<b>Adjusted Over or (Under) Funding</b>							
		<b>Original Appropriation</b>	<b>.00</b>	<b>110,596</b>	<b>1,416</b>	<b>22,606</b>	<b>134,618</b>
		<b>Estimated Expenditures</b>	<b>.00</b>	<b>110,596</b>	<b>1,416</b>	<b>22,606</b>	<b>134,618</b>
		<b>Base</b>	<b>.00</b>	<b>110,596</b>	<b>1,416</b>	<b>22,606</b>	<b>134,618</b>

**PCF Summary Report**Request for Fiscal Year: 202  
7

Agency: State Treasurer

150

Appropriation Unit: State Treasurer

STAA

Fund: Professional Services: Treasurer'S Office-Prof  
Services

47507

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2026 ORIGINAL APPROPRIATION	6.45	751,788	91,139	153,673	996,600
5.00 FY 2026 TOTAL APPROPRIATION	6.45	751,788	91,139	153,673	996,600
7.00 FY 2026 ESTIMATED EXPENDITURES	6.45	751,788	91,139	153,673	996,600
9.00 FY 2027 BASE	6.45	751,788	91,139	153,673	996,600
10.11 Change in Health Benefit Costs	0.00	0	23,100	0	23,100
10.12 Change in Variable Benefit Costs	0.00	0	0	(100)	(100)
10.61 Salary Multiplier - Regular Employees	0.00	6,400	0	1,300	7,700
11.00 FY 2027 PROGRAM MAINTENANCE	6.45	758,188	114,239	154,873	1,027,300
13.00 FY 2027 TOTAL REQUEST	6.45	758,188	114,239	154,873	1,027,300

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	12.90	745,929	182,277	152,477	1,080,683
		Total from PCF	12.90	745,929	182,277	152,477	1,080,683
		FY 2026 ORIGINAL APPROPRIATION	12.90	842,755	182,277	172,268	1,197,300
		Unadjusted Over or (Under) Funded:	.00	96,826	0	19,791	116,617
Estimated Salary Needs							
		Permanent Positions	12.90	745,929	182,277	152,477	1,080,683
		Estimated Salary and Benefits	12.90	745,929	182,277	152,477	1,080,683
Adjusted Over or (Under) Funding							
		Original Appropriation	.00	96,826	0	19,791	116,617
		Estimated Expenditures	.00	96,826	0	19,791	116,617
		Base	.00	96,826	0	19,791	116,617

**PCF Summary Report**Request for Fiscal Year: 202  
7

Agency: State Treasurer

150

Appropriation Unit: State Treasurer

STAA

Fund: Unclaimed Property: Abandoned Property Trust

51801

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2026 ORIGINAL APPROPRIATION	12.90	842,755	182,277	172,268	1,197,300
5.00 FY 2026 TOTAL APPROPRIATION	12.90	842,755	182,277	172,268	1,197,300
7.00 FY 2026 ESTIMATED EXPENDITURES	12.90	842,755	182,277	172,268	1,197,300
9.00 FY 2027 BASE	12.90	842,755	182,277	172,268	1,197,300
10.11 Change in Health Benefit Costs	0.00	0	47,000	0	47,000
10.12 Change in Variable Benefit Costs	0.00	0	0	(100)	(100)
10.61 Salary Multiplier - Regular Employees	0.00	7,500	0	1,500	9,000
11.00 FY 2027 PROGRAM MAINTENANCE	12.90	850,255	229,277	173,668	1,253,200
13.00 FY 2027 TOTAL REQUEST	12.90	850,255	229,277	173,668	1,253,200

## Form B4: Inflationary Adjustments

Agency: Treasurer, State

Function: State Treasurer

Activity: \_\_\_\_\_

Agency Number: 150

Function/Activity Number: \_\_\_\_\_

FY 2027 Request

Page \_\_\_\_\_ of \_\_\_\_\_

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	21,961	18,603	23,676	18,806	(4,869)	-20.57%	-	-	-
Employee Development	27,251	17,936	71,824	38,977	(32,847)	-45.73%	-	-	-
General Services	327,819	328,947	205,419	220,197	14,778	7.19%	-	-	-
Professional Services	704,918	811,959	769,550	803,998	34,449	4.48%	-	-	-
Repair & Maintenance	238,894	256,307	254,669	194,484	(60,186)	-23.63%	-	-	-
Administrative Services	1,531	2,899	8,729	5,331	(3,398)	-38.92%	-	-	-
Computer Services	249,792	252,645	439,892	455,206	15,314	3.48%	-	-	-
MISC. TRAVEL AND MOVING COSTS	18,829	16,229	(120)	-	120	-100.00%	-	-	-
EMPLOYEE IN STATE TRAVEL COSTS	-	-	726	8,803	8,077	1112.33%	-	-	-
EMPLOYEE OUT OF STATE TRAVEL COSTS	-	-	11,139	23,064	11,926	107.07%	-	-	-
Employee Out Of Country Travel Costs	18,829	16,229	-	-	-	#DIV/0!	-	-	-
Administrative Supplies	28,831	16,524	24,960	14,275	(10,685)	-42.81%	-	-	-
Computer Supplies	48,946	17,075	70,270	101,807	31,538	44.88%	-	-	-
Specific Use Supplies	172	64	-	-	-	#DIV/0!	-	-	-
Insurance Costs	2,788	1,509	3,354	5,055	1,701	50.72%	-	-	-
Utilities	598	-	-	-	-	#DIV/0!	-	-	-
Rental Costs	1,872	-	-	-	-	#DIV/0!	-	-	-
Miscellaneous Expense	28,953	30,708	65,900	32,201	(33,700)	-51.14%	-	-	-
<b>Total</b>	<b>1,721,985</b>	<b>1,787,633</b>	<b>1,949,988</b>	<b>1,922,206</b>	<b>(27,782)</b>	<b>-1.42%</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FundSource</b>									
General	525,961	548,083	590,365	519,811	(70,554)	-11.95%	526,800	-	526,800
Dedicated	1,177,194	1,223,321	1,359,623	1,402,395	42,772	3.15%	1,338,000	-	1,338,000
Federal	-	-	-	-	-	#DIV/0!	-	-	-
<b>Total</b>	<b>1,703,155</b>	<b>1,771,404</b>	<b>1,949,988</b>	<b>1,922,206</b>	<b>(27,782)</b>	<b>-1.42%</b>	<b>1,864,800</b>	<b>-</b>	<b>1,864,800</b>

(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	-	-	-	-	-	#DIV/0!	-	0.00%	-
Employee Development	-	-	-	-	-	#DIV/0!	-	0.00%	-
General Services	-	-	-	-	-	#DIV/0!	-	0.00%	-
Professional Services	-	-	-	-	-	#DIV/0!	-	0.00%	-
Repair & Maintenance	-	-	-	-	-	#DIV/0!	-	0.00%	-
Administrative Services	-	-	-	-	-	#DIV/0!	-	0.00%	-
Computer Services	-	-	-	-	-	#DIV/0!	-	0.00%	-
MISC. TRAVEL AND MOVING COSTS	-	-	-	-	-	#DIV/0!	-	0.00%	-
EMPLOYEE IN STATE TRAVEL COSTS	-	-	-	-	-	#DIV/0!	-	0.00%	-
EMPLOYEE OUT OF STATE TRAVEL COSTS	-	-	-	-	-	#DIV/0!	-	0.00%	-
Employee Out Of Country Travel Costs	-	-	-	-	-	#DIV/0!	-	0.00%	-
Administrative Supplies	-	-	-	-	-	#DIV/0!	-	0.00%	-
Computer Supplies	-	-	-	-	-	#DIV/0!	-	0.00%	-
Specific Use Supplies	-	-	-	-	-	#DIV/0!	-	0.00%	-
Insurance Costs	-	-	-	-	-	#DIV/0!	-	0.00%	-
Utilities	-	-	-	-	-	#DIV/0!	-	0.00%	-
Rental Costs	-	-	-	-	-	#DIV/0!	-	0.00%	-
Miscellaneous Expense	-	-	-	-	-	#DIV/0!	-	0.00%	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FundSource</b>									
General	526,800	-	-	526,800	-	0.00%	-	0.00%	526,800
Dedicated	1,338,000	-	-	1,338,000	-	0.00%	-	0.00%	1,338,000
Federal	-	-	-	-	-	#DIV/0!	-	0.00%	-
<b>Total</b>	<b>1,864,800</b>	<b>-</b>	<b>-</b>	<b>1,864,800</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>1,864,800</b>



## Form B4: Inflationary Adjustments

Agency: Treasurer, State

Agency Number: 150

FY 2027 Request

Function: State Treasurer

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.
Professional Services	-	-	-	-	-	#DIV/0!	-	-	-
<b>Total</b>	-	-	-	-	-	#DIV/0!	-	-	-
<b>FundSource</b>									
General	-	-	-	-	-	#DIV/0!	526,800	-	526,800
Dedicated	-	-	-	-	-	#DIV/0!	1,338,000	-	1,338,000
Federal	-	-	-	-	-	#DIV/0!	-	-	-
<b>Total</b>	-	-	-	-	-	#DIV/0!	<b>1,864,800</b>	-	<b>1,864,800</b>

(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
Professional Services	-	-	-	-	-	#DIV/0!	-	0.00%	-
<b>Total</b>	-	-	-	-	-	#DIV/0!	-	-	-
<b>FundSource</b>									
General	526,800	-	-	526,800	-	0.00%	-	0.00%	526,800
Dedicated	1,338,000	-	-	1,338,000	-	0.00%	-	0.00%	1,338,000
Federal	-	-	-	-	-	#DIV/0!	-	0.00%	-
<b>Total</b>	<b>1,864,800</b>	-	-	<b>1,864,800</b>	-	<b>0.00%</b>	-	-	<b>1,864,800</b>

## Form B4: Inflationary Adjustments

Agency: Treasurer, State

Agency Number: 150

FY 2027 Request

Function: State Treasurer

Function/Activity Number: \_\_\_\_\_

Page \_\_\_\_ of \_\_\_\_

Activity: \_\_\_\_\_

Original Submission \_\_\_\_ or Revision No. \_\_\_\_

(1)	(2)	(3)	(4)	(5)	FY 2024 to FY 2025		(8)	(9)	(10)
Trustee/Benefit 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.
Misc Payments As Agent	-	-	-	-	-	#DIV/0!	-	-	-
<b>Total</b>	-	-	-	-	-	#DIV/0!	-	-	-
<b>FundSource</b>									
General	-	-	-	-	-	#DIV/0!	-	-	-
Dedicated	-	-	-	-	-	#DIV/0!	-	-	-
Federal	-	-	-	-	-	#DIV/0!	-	-	-
<b>Total</b>	-	-	-	-	-	#DIV/0!	-	-	-

(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Part B: Trustee/Benefit 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
Misc Payments As Agent	-	-	-	-	-	#DIV/0!	-	0.00%	-
<b>Total</b>	-	-	-	-	-	#DIV/0!	-	-	-
<b>FundSource</b>									
General	-	-	-	-	-	#DIV/0!	-	0.00%	-
Dedicated	-	-	-	-	-	#DIV/0!	-	0.00%	-
Federal	-	-	-	-	-	#DIV/0!	-	0.00%	-
<b>Total</b>	-	-	-	-	-	#DIV/0!	-	-	-

## Form B4: Inflationary Adjustments

Agency: Treasurer, State

Agency Number: 150

FY 2027 Request

Function: State Treasurer

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	-	-	-	-	-	#DIV/0!	-	-	-
Employee Development	-	-	-	-	-	#DIV/0!	-	-	-
Professional Services	-	-	-	-	-	#DIV/0!	-	-	-
Repair & Maintenance	-	-	-	-	-	#DIV/0!	-	-	-
Administrative Services	-	-	-	-	-	#DIV/0!	-	-	-
Computer Services	-	-	-	-	-	#DIV/0!	-	-	-
MISC. TRAVEL AND MOVING	-	-	-	-	-	#DIV/0!	-	-	-
EMPLOYEE IN STATE TRAVEL	-	-	-	-	-	#DIV/0!	-	-	-
EMPLOYEE OUT OF STATE TR	-	-	-	-	-	#DIV/0!	-	-	-
Employee Out Of Country Trave	-	-	-	-	-	#DIV/0!	-	-	-
Administrative Supplies	-	-	-	-	-	#DIV/0!	-	-	-
Fuel & Lubricants	-	-	-	-	-	#DIV/0!	-	-	-
Computer Supplies	-	-	-	-	-	#DIV/0!	-	-	-
Insurance Costs	-	-	-	-	-	#DIV/0!	-	-	-
Rental Costs	-	-	-	-	-	#DIV/0!	-	-	-
Miscellaneous Expense	-	-	-	-	-	#DIV/0!	-	-	-
<b>Total</b>	-	-	-	-	-	#DIV/0!	-	-	-
<b>FundSource</b>									
General	-	-	-	-	-	#DIV/0!	526,800	-	526,800
Dedicated	-	-	-	-	-	#DIV/0!	1,338,000	-	1,338,000
Federal	-	-	-	-	-	#DIV/0!	-	-	-
<b>Total</b>	-	-	-	-	-	#DIV/0!	<b>1,864,800</b>	-	<b>1,864,800</b>

(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	-	-	-	-	-	#DIV/0!	-	0.00%	-
Employee Development	-	-	-	-	-	#DIV/0!	-	0.00%	-
Professional Services	-	-	-	-	-	#DIV/0!	-	0.00%	-
Repair & Maintenance	-	-	-	-	-	#DIV/0!	-	0.00%	-
Administrative Services	-	-	-	-	-	#DIV/0!	-	0.00%	-
Computer Services	-	-	-	-	-	#DIV/0!	-	0.00%	-
MISC. TRAVEL AND MOVING	-	-	-	-	-	#DIV/0!	-	0.00%	-
EMPLOYEE IN STATE TRAVEL	-	-	-	-	-	#DIV/0!	-	0.00%	-
EMPLOYEE OUT OF STATE TR	-	-	-	-	-	#DIV/0!	-	0.00%	-
Employee Out Of Country Trave	-	-	-	-	-	#DIV/0!	-	0.00%	-
Administrative Supplies	-	-	-	-	-	#DIV/0!	-	0.00%	-
Fuel & Lubricants	-	-	-	-	-	#DIV/0!	-	0.00%	-
Computer Supplies	-	-	-	-	-	#DIV/0!	-	0.00%	-
Insurance Costs	-	-	-	-	-	#DIV/0!	-	0.00%	-
Rental Costs	-	-	-	-	-	#DIV/0!	-	0.00%	-
Miscellaneous Expense	-	-	-	-	-	#DIV/0!	-	0.00%	-
<b>Total</b>	-	-	-	-	-	#DIV/0!	-	-	-
<b>FundSource</b>									
General	526,800	-	-	526,800	-	0.00%	-	0.00%	526,800
Dedicated	1,338,000	-	-	1,338,000	-	0.00%	-	0.00%	1,338,000
Federal	-	-	-	-	-	#DIV/0!	-	0.00%	-
<b>Total</b>	<b>1,864,800</b>	-	-	<b>1,864,800</b>	-	<b>0.00%</b>	-	-	<b>1,864,800</b>

## **Employee Travel Questionnaire - B4**

### **A. In-State Travel**

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

For all divisions of the State Treasurer's Office, the primary reasons for in-state travel are to attend conferences across the state, attend speaking engagements, or attend events related to programs managed by the Treasurer's Office.

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

In-state travel directly supports the mission and statutory responsibilities of the State Treasurer as outlined in Idaho Code Chapter 12, Title 67 and Chapter 5, Title 14. The Investments Division oversees the Local Government Investment Pool (LGIP) and other funds that serve municipalities and school districts. This involves collaboration and communication with local government entities, which sometimes needs to occur in person; hence the need for in-state travel. The Unclaimed Property Division works to reunite Idahoans with lost or forgotten funds, and having the ability to travel and represent this division in different areas of the state allows more people to become aware of their services.

#### **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?**

For all divisions of the State Treasurer's Office, the primary reasons for out-of-state travel are attending conferences, ongoing training and education, and speaking at events.

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

Out-of-state travel directly supports the mission and statutory responsibilities of the State Treasurer as outlined in Idaho Code Chapter 12, Title 67 and Chapter 5, Title 14. Conferences, trainings and events help our office by connecting with individuals who also work for State Treasurers and receive up-to-date training. For example, training for our IT division on cybersecurity is very important as advances are made to protect against scams or threats. The Government Investment Officers Association National Conference is important because it provides training and education for our Investments Division, which is required to utilize prudent investment strategies to safeguard public funds.

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

No.

**Contract Inflation**

Request for Fiscal Year: 2027

Agency: State Treasurer

150

State Treasurer

STAA

**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
<b>Contract</b>								
Contract with Kelmar for software called KAPS to administer the Unclaimed Property Program	167,500	167,500	175,000	184,000	193,100	07/09/2023 - 07/09/2028	5	9,700
Factset - Provides Investment Analytics	145,400	153,000	161,600	167,200	172,200	08/01/2024 - 07/31/2026	3	5,200
ICE Data Services - Provides Market Pricing for Investment Securities	103,800	93,400	89,800	106,500	113,900	12/22/2010 - Until Cancelled	6	6,800
KAPS OnBase imaging - Document Management System for Unclaimed Property Program	15,000	15,000	19,500	20,900	22,000	07/09/2023 - 07/08/2028	5	1,100
Meeder - Investment Consultant	48,000	48,000	48,000	49,100	51,300	02/01/2014 - Until Cancelled	3	1,500
<b>Total</b>	<b>479,700</b>	<b>476,900</b>	<b>493,900</b>	<b>527,700</b>	<b>552,500</b>			<b>24,300</b>
<b>Fund Source</b>								
Dedicated	479,700	476,900	493,900	527,700	552,500			24,300
<b>Total</b>	<b>479,700</b>	<b>476,900</b>	<b>493,900</b>	<b>527,700</b>	<b>552,500</b>			<b>24,300</b>

**Form B4: Part C - Contract Inflation**

Agency: Treasurer, State

Division: \_\_\_\_\_

Program: \_\_\_\_\_

Agency Number: 150

Function/Activity Number: \_\_\_\_\_

Request **2027**

Page \_\_\_\_\_ of \_\_\_\_\_

Original Submission X or Revision No. \_\_\_\_\_

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Part C: Contract (identify who and what)	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Est. Exp.	Contract Date	Term of Contract (Year x of x)	FY 2027 Contractual % Change	FY 2027 Change	FY 2027 Total
ICE Data Services - Provides Market Pricing for Investment Securities	93,400	89,800	106,500	113,900	12/2010	Until Cancelled	6.00%	6,800	120,700
Factset - Provides Investment Analytics	153,000	161,600	167,200	172,200	08/2024	2 of 2	3.00%	5,200	177,400
Meeder Investment Consultant	48,000	48,000	49,100	51,300	02/2014	Until Cancelled	3.00%	1,500	52,800
Contract with Kelmar for software called KAPS to administer the Unclaimed Property Program	167,500	175,000	184,000	193,100	07/2023	4 of 5	5.00%	9,700	202,800
KAPS OnBase imaging - Document Management System for Unclaimed Property Program	15,000	19,500	20,900	22,000	07/2023	4 of 5	5.00%	1,100	23,100
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
<b>Total</b>	<b>476,900</b>	<b>493,900</b>	<b>527,700</b>	<b>552,500</b>			<b>4.40%</b>	<b>24,300</b>	<b>576,800</b>
<b>FundSource</b>							<b>Proportion</b>		
General	-	-	-	-			0.0%	-	-
Dedicated	-	-	-	-			100.0%	24,300	576,800
Federal	-	-	-	-			0.0%	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>100.00%</b>	<b>24,300</b>	<b>576,800</b>

Notes:

## Interactive Data Pricing and Reference Data, Inc. Services Agreement

This Agreement is made effective as of December 22, 2010 (the "Effective Date") between Interactive Data Pricing and Reference Data, Inc. ("Vendor") with a principal place of business at 32 Crosby Drive, Bedford, MA 01730 and

Idaho State Treasurer's Office

700 W. Jefferson St.

Boise, Idaho 83702

(the "Customer").

Attention: Mr. Landon Stephenson

Vendor agrees to provide, as available, the services set forth on the Schedule(s) referencing this Agreement (the "Services") under the following terms and conditions:

### 1. The Services

(a) Vendor shall provide to Customer financial information (which may include Evaluations (as defined below), securities pricing, descriptive data, fundamental data, and econometric data), analysis and reports (the "Data") via Vendor's Services as more particularly described in the Schedule. For the purposes of this Agreement, "Services" shall mean the services provided by Vendor to Customer including without limitation the Data, software, Data access, delivery of Data, programming, consulting and technical assistance. "Evaluations" shall mean Vendor's good faith opinions of value as to what a buyer in the marketplace would pay for the securities or instruments (typically in an institutional round lot position) in a current sale. Evaluations are determined based on Vendor's proprietary models and methodologies, using relevant market, sector, issue, and issuer information then available to us (including bid information communicated by our customers), market assumptions and/or broker quotes. Evaluations may not conform to actual purchase or sale prices in the marketplace or to information available from third parties. Valuations based on different information, models, methodologies or assumptions may differ, in some cases materially, from Vendor's evaluations. Evaluations are sometimes referred to as "prices" solely for convenience of reference. Evaluations do not represent an offer to purchase or sell any security or any other instrument.

(b) As set forth on the applicable Schedule, access to, or delivery or transmission of Services shall be made to or from Customer's computer system ("Computer") at the address set forth on the applicable Schedule, if applicable.

(c) This Agreement is subject to any requirements of Vendor's third party suppliers including those requirements which may be imposed from time to time. Vendor's agreement to make any data available to Customer under this Agreement that is provided to Vendor by third party suppliers is expressly conditioned on the effectiveness of Vendor's agreements with such third party suppliers. Vendor shall no longer make such data available to Customer upon termination of the license granted by such third party suppliers to Vendor to distribute such data. Customer acknowledges that it may be required under the terms of certain agreements between Vendor and its third party suppliers to enter into a direct agreement (including the payment of licensing fees) with such suppliers for receipt of information provided by such supplier to Vendor.

### 2. Charges, Taxes, and Billing

(a) Customer agrees to pay all charges within thirty (30) days of receipt of Vendor's invoice therefor, without any set off. Charges shall begin to accrue as of the Commencement Date set forth on the applicable Schedule. After the first twelve (12) months that a Service is provided under this Agreement, all charges, terms and conditions are subject to change by Vendor; provided: (i) Vendor gives thirty (30) days prior written notice, and (ii) Customer may terminate that Schedule by written notice received by Vendor at least two (2) weeks prior to the effective date of such change. If applicable, Customer shall be responsible for the payment of any and all applicable fees billed to Vendor or directly to Customer by the third party suppliers that result from Customer's use of the Services. Notwithstanding any other provision, Vendor reserves the right to pass through to Customer any third party supplier change in cost; provided such a change is passed through no more than once in any calendar year for any Service.

(b) Customer shall pay all taxes, exchange user fees, or amounts equal to all taxes, however designated or levied, based on Vendor's charges, the services provided hereunder or otherwise arising out of this Agreement, exclusive of taxes based on Vendor's income.

(c) Any applicable additional site or additional application discount is in effect only while Customer subscribes to such Service at the same or greater frequency for some other site and application at full retail price.

### 3. Change in Services

Vendor may change the content, format, medium, or means of access to or delivery of the Services by at least sixty (60) days prior written notice to Customer. If such change would result in a material adverse effect on the functionality of the Services as then used by the Customer, Customer may terminate the Services by not less than two (2) weeks written notice prior to the effective date of the change.

### 4. No Warranties

VENDOR, ITS AFFILIATES AND ALL OF THEIR THIRD PARTY SUPPLIERS DISCLAIM ANY AND ALL WARRANTIES AND REPRESENTATIONS, EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION, ANY WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE OR USE AS TO THE SERVICES, INCLUDING THE INFORMATION, DATA, SOFTWARE, APPLICATIONS OR PRODUCTS CONTAINED THEREIN OR THE RESULTS OBTAINED BY THEIR USE OR AS TO THE PERFORMANCE

Interactive Data





21-NOV-2024

STATE OF IDAHO (OFFICE OF THE TREASURER)  
ATTN: LONDON STEPHENSON  
700 W. JEFFERSON ST.  
BOISE, ID 83702  
U.S.A.

RE: Account Number 4474800000

Dear Client,

Thank you for choosing ICE Data Services to support your trading, compliance, risk, and portfolio management needs. We value the confidence you place in us. At the same time, we are constantly investing in our products and services to help serve you better.

To that end, we continue to expand our data and analytic content, and the secure and flexible connections by which we provide that information. To support these investments, we are applying a 6% price increase effective 01-JAN-2025 or on the next applicable 2025 bill date, per the terms of your agreement(s) with the exception of BAML Evaluations which will reflect a 3% fee increase.

We appreciate your business and look forward to serving you in the future. If you have any questions, would like to learn more about our offerings, or review your existing services, please contact your Relationship Manager for assistance.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark Heckert", is written over a light gray rectangular background.

**Mark Heckert**  
Chief Operating Officer  
ICE Data Services

\* ICE Data Services refers to a group of Intercontinental Exchange, Inc. companies and is the name used in this communication for one or more of the following entities: ICE Data Services, Inc., ICE Data Connectivity & Feeds, Inc., ICE Data Pricing & Reference Data, LLC, ICE Data Analytics, LLC, ICE Data Derivatives, Inc., ICE Data Services Japan KK, ICE Data Services Hong Kong Limited, ICE Data Services Singapore PTE. Ltd., ICE Data Services Australia PTY Ltd., ICE Data Services Europe Limited, ICE Data Desktop Solutions Limited, ICE Data Derivatives UK Limited, ICE Data, LP, ICE Data Indices, LLC, ICE Data Services Limited, NYSE Technologies Canada, Ltd., NYSE Technologies Connectivity, Inc., Intercontinental Exchange Holdings, Inc. and ICE Data Services Wireless LLC. The above referenced account numbers are specific to one or more of the aforementioned entities.

**ICE Data Services**

11 Wall Street  
New York, NY 10005  
Tel: +1 212.497.5030 | Fax: 212.497.3100  
[ice.com](http://ice.com)

and Exchange Commission Form ADV upon written request of Customer.

(k) This Agreement may be signed in counterparts, with the same effect as if the signature on each counterpart were upon the same instrument.

In Witness Whereof, the parties hereto have signed by their authorized representatives.

CUSTOMER:

INTERACTIVE DATA PRICING AND  
REFERENCE DATA, INC.

IDAHO STATE TREASURER'S OFFICE

(PLEASE PRINT OR TYPE)

BY: R. Crane

NAME: RON G. CRANE

(PLEASE PRINT OR TYPE)

TITLE: IDAHO STATE TREASURER

DATE: JANUARY 10, 2011

BY: Edward M. Addenwsky

NAME: Earl Humphrey Edward M. Addenwsky

TITLE: Regional Sales Director

DATE: 1/14/11

*Other products, services, or company names mentioned herein are the property of,  
and may be the service mark or trademark of, their respective owners.*

*Interactive Data<sup>SM</sup> and the Interactive Data logo are service marks of Interactive Data Corporation*

## FactSet® Master Client License Agreement Amendment

Reference is made to the FactSet Master Client License Agreement, dated 08 July 2013, between Idaho State Treasurer's Office ("Licensee") and FactSet Research Systems Inc. ("FactSet" or "Licensor"), as amended from time to time (the "Agreement"). All terms used and not defined herein shall have the meanings assigned to them in such Agreement. Except as expressly set forth herein, this Amendment shall not alter, modify, or in any way affect the terms contained in the Agreement, all of which are ratified and affirmed in all respects and shall continue in full force and effect. As of 01 August 2024, the Agreement is amended as follows:

### The following shall be added as Section 2.e of the Agreement:

"The Service may include cognitive computing and generative artificial intelligence components ("Gen AI"), including large language machine-learning models consisting of more than 1 million parameters ("LLM"). The Service will not include any publicly-exposed LLM. For any private LLMs that are provided as part of the Service (each a "Private LLM"), unless otherwise agreed by Licensee and Licensor in writing, such Private LLM may only be trained using Licensee's Confidential Information if there is an instance of such Private LLM that is isolated from other clients and is expunged upon the termination of Licensee's subscription to the applicable Service in the same manner as Licensee's Confidential Information is expunged. The use of Licensee Confidential Information via a Retrieval Augmented Generation (RAG) technique, or via a vector database, or through an external plugin does not constitute training an LLM.

Licensee may not enter illegal, defamatory, or obscene input into any Gen AI. Without limiting the disclaimers set forth in the Agreement, Licensee acknowledges and agrees that responses provided by Gen AI: (i) may contain inaccuracies, including those unique to generative artificial intelligence products and services, and (ii) are provided only for informational purposes and do not constitute investment advice, rating, or opinion with respect to any investment vehicle, financial instrument, or security by Licensor or any of its affiliates. Notwithstanding anything to the contrary, Licensee's queries and responses will be logged to improve Licensor's products and services in accordance with industry best practices. Licensor shall be under no obligation to expunge data relating to queries and responses so long as it is only used in accordance with the preceding sentence.

Licensee's use of data provided via the Service in any LLMs that are outside of the Service shall be permitted only to the extent specified in the applicable Schedule."

### Schedule A

#### List of Fees and Services • Standard FactSet Service

Licensee and Primary Site:	Idaho State Treasurer's Office 700 W. Jefferson St. Suite 126 Boise, Idaho 83702 United States			Other Sites:	Boise, Idaho [816927]
Business Units:	None			fdsCRM ID:	816927
Initial Term	01 Aug 2024	and ends on:	31 Jul 2026	Invoice	Monthly in Advance



begins on:				Frequency:	
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## Products and Services:

Description	Qty	Annual Unit Price	Annual Unit Discount	Price Start Date	Price End Date	Currency	Annual Subtotal
Structured Products - Basic	1	17,628		01 Aug 2024	31 Jul 2026	USD	17,628
Asset Owner Essential - Enterprise Solution	1	89,500	12,970	01 Aug 2024	31 Jul 2026	USD	76,530
Portfolio Services	1	24,594		01 Aug 2024	31 Jul 2026	USD	24,594
Asset Owner - Essential	2	25,000	2,000	01 Aug 2024	31 Jul 2026	USD	46,000

## Service Notes:

- Portfolio Services shall be subject to the additional terms and conditions set forth on the Portfolio Services Exhibit hereto.

## Additional Terms and Conditions:

- For this Schedule A only, Section 5.b of the Agreement shall be deleted in its entirety and replaced with the following: "Either party may terminate any Schedule to this Agreement in whole or in part upon three months' prior written notice with such termination effective at the end of the then-current term. If Licensee terminates a portion of a Schedule, such Schedule will be deemed amended to reflect such reduced Service. This Agreement shall automatically terminate upon the termination of all Schedules outstanding hereunder. For the avoidance of doubt, (i) the termination of a Schedule in whole or in part shall be deemed as a termination of the Agreement with regard to the Services subject to the termination, and (ii) the termination of a Schedule shall not impact any other existing Schedule to the Agreement. Either party may terminate this Agreement (i) upon material breach and failure to cure or correct such breach within thirty (30) days after receiving written notice from the non-breaching party; or (ii) immediately upon the bankruptcy of or the bankruptcy-related event related to the other party."
- Business Units refer to the departments or affiliates that are licensed to use the Service under this Schedule. This license shall automatically extend to include users within Business Units that are employed by affiliates of Licensee unless otherwise noted. This license shall not extend to any entity that becomes an affiliate of Licensee after the commencement of the Initial Term through a transaction or by operation of law, unless Licensor provides advanced consent in writing, which consent shall not be unreasonably withheld, delayed or conditioned.
- Upon the expiration of the Initial Term, all discounts shall automatically expire. The expiration of any discount shall not be considered an increase in fees pursuant to Section 4.c of the Agreement.
- Any increase in Fees expressly identified in this Schedule shall not be considered an increase in Fees pursuant to Section 4.c of the Agreement.
- At Licensor's sole discretion, Licensor will issue a single non-billable network ID for use by Licensee's IT staff for the sole purpose of administering Licensee's use of the Service. This workstation may not be used as a substitute for licensing the Service or any part thereof. Licensor can terminate access to this workstation, if, in its sole but reasonable discretion, Licensee is using such workstation not in accordance with the terms herein.
- Licensor may, at its sole discretion, provide unpaid trials of the Service to Licensee or its affiliates. Unless otherwise agreed to by Licensor, such trials shall be limited to thirty (30) days. For the avoidance of doubt, all

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## Important Information About Your FactSet Account

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From FactSet Price Increase <priceincrease@factset.com>

Date Sat 9/21/2024 10:42 AM

To shawn.nydegger@sto.idaho.gov <shawn.nydegger@sto.idaho.gov>

**CAUTION: This email originated outside the State of Idaho network. Verifv links and attachments BEFORE you click or open, even if you recognize and/or trust the sender. Contact your agency service desk with any concerns.**



September 21, 2024

Shawn Nydegger  
304 N. 8th Street, Room 403  
Boise, Idaho 83702  
United States

Dear Shawn,

Thank you for being a FactSet client and for the continued confidence you place in us. We value our ongoing relationship and are committed to providing you with the industry's leading content, technology, and service to power your most critical workflows. As your needs and market dynamics continue to evolve, increasing demand for unique, curated data and connected workflows across teams, we are focused on enhancing our open and intelligent platform to help you stay ahead. We aim to remain your trusted partner by anticipating your needs and delivering innovative technology and solutions that help you make decisions with confidence, increase efficiency, and grow your business.

Over the past year, we have expanded our content sets, developed new research and analytics tools, and introduced features to improve your productivity and quickly surface valuable insights. As we do each year, we've revisited our prices considering our ongoing development investments. The 2025 annual price increase will be 3.00%, effective January 2025. The increment will be calculated on your fees as of December 2024. Accordingly, we will raise the rates of our solutions beginning January 2025. Increases will appear in one or more of the following products:

- FactSet Workstations
- FactSet Essential, Plus, and Premier Packages
- FactSet Portfolio Analysis
- FactSet Digital, Data feed and API Solutions
- FactSet Enterprise Solutions

We are confident that the strategic investments we have made in our products will allow us to continue providing you with premium quality and service.

If you have any questions, please contact your Account Manager. We look forward to continuing to work together as your trusted technology and content partner for many years to come.


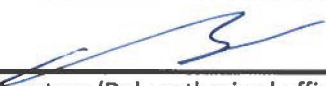
Sincerely,

A handwritten signature in black ink that reads "Goran Skoko". The signature is written in a cursive style, with the first name "Goran" and the last name "Skoko" clearly legible.

Goran Skoko  
Chief Revenue Officer



In witness thereof, Licensee and Licensor have duly executed this Amendment as of the date on page 1 of this Amendment.

Agreed to by: FACTSET RESEARCH SYSTEMS INC. 	Agreed to by: IDAHO STATE TREASURER'S OFFICE 
Signature (Duly authorized officer or partner)	Signature (Duly authorized officer or partner)
JASON BARONI	Shawn Nydegger
Name (Please print or type)	Name (Please print or type)
Senior Director of Global Operations	Director of Investments
Title (Please print or type)	Title (Please print or type)



**From:** [Shawn Nydegger](#)  
**To:** [Laura Steffler](#)  
**Subject:** FW: Inflation Adjustment  
**Date:** Thursday, March 21, 2024 1:21:02 PM  
**Attachments:** [image001.png](#)

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Just FYI.

Thanks,

Shawn

---

**From:** Rick Phillips <rphillips@meederinvestment.com>  
**Sent:** Wednesday, March 20, 2024 4:26 PM  
**To:** Shawn Nydegger <Shawn.Nydegger@sto.idaho.gov>  
**Cc:** Tonya Dazzio <tdazzio@meederinvestment.com>  
**Subject:** Inflation Adjustment

**CAUTION:** This email originated outside the State of Idaho network. Verify links and attachments BEFORE you click or open, even if you recognize and/or trust the sender. Contact your agency service desk with any concerns.

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Hi Shawn,

As we discussed today, our fee has been a flat \$12,000 per quarter since 2014 and we will increase the fee by 3% each year starting July 1, 2024. Therefore, the new quarterly fee will be \$12,360 for fiscal year 2025.

Thank you for doing this. It will help offset some of the increased costs we have experienced.

---

**RICK PHILLIPS**

Senior Vice President, Chief Investment Strategist  
702.575.6666  
[rphillips@meederinvestment.com](mailto:rphillips@meederinvestment.com)



10655 Park Run Drive, Suite 120, Las Vegas, NV 89144  
[meederinvestment.com](http://meederinvestment.com)



## INVESTMENT ADVISORY AGREEMENT

This Agreement, made as of the 1<sup>st</sup> day of February, 2014 between the State of Idaho Treasurer's Office, (herein "State") and FTN Financial Main Street Advisors, LLC, (herein "Advisor") regarding the management of certain assets (herein "Account") under the control of the State. The Principal, by means of delegated authority from the State, will be the State Treasurer (herein "Treasurer") for investment advisory services.

The State and the Advisor hereto agree as follows:

1. **Appointment and Acceptance.** The State hereby appoints, and the Advisor hereby accepts its appointment as an investment advisor. The Advisor will act as an investment advisor for the State for the purposes, to the extent, and in the manner and within the limitations set forth in this Agreement.
2. **Scope of Services.** An outline of the scope of services is attached hereto as Exhibit A and incorporated herein.
3. **Custodial Services.** Custodial services will be provided by the State's custodian (herein "Custodian") and the Advisor will not be custodian for any of the assets in the Account.
4. **Effective Date.** This Agreement shall be effective on the 1<sup>st</sup> day of February, 2014.
5. **Amendment and Termination.** This Agreement may be amended at any time in writing in such manner as may be mutually agreed upon by the State and the Advisor. This Agreement may be terminated at any time upon thirty (30) days prior written notice by either party. Fees will be prorated to date of termination and paid to the Advisor.
6. **Fiduciary Responsibility.**
  - A. The Advisor hereby represents and confirms that it is a registered investment advisor under the Federal Investment Advisor Act of 1940 and that registration is currently effective and will remain current throughout the term of the Agreement. In connection therewith, the Advisor shall deliver to the Treasurer on the effective date of this agreement a copy of the most recent Part II of the Advisor's Form ADV.
  - B. The Advisor further represents and confirms that, all applicable state and local licenses and registrations are currently effective and will remain current throughout the term of the Agreement. In connection therewith, the Advisor shall deliver copies of the licenses and registrations.
  - C. The Advisor acknowledges that it is a fiduciary with respect to the services provided under this Agreement. The State acknowledges that Advisor's services do not include the exercise of decision-making authority with respect to the management and administration of the funds to which Advisor is providing services. The Advisor shall discharge all of its duties and exercise all of its powers hereunder (i) solely in the interest of the State, (ii) in accordance with the standard of care set forth in section 21 of this Agreement, and (iii) otherwise in accordance with the standards applicable to the State under Idaho Code.




## Consent to Assignment of Investment Advisory Agreement

The undersigned hereby consents to the assignment of the **Investment Advisory Agreement dated February 1, 2014** with FHN Financial Main Street Advisors, LLC to Meeder Public Funds, Inc. (collectively, the "Parties") pursuant to the Assignment and Purchase Agreement dated October 31, 2023, between the Parties. The undersigned further acknowledges the receipt of Meeder Public Funds, Inc.'s Form ADV and Meeder's Privacy Policy available using the links contained in our letter to you and consent to the electronic delivery of the same as provided herein and in the future.

### State of Idaho Treasurer's Office

\_\_\_\_\_  
Name of Client

  
\_\_\_\_\_  
Authorized Signatory

**Julie Ellsworth**

\_\_\_\_\_  
Print Name of Authorized Signatory

### Idaho State Treasurer

\_\_\_\_\_  
Title of Authorized Signatory

11/07/23

\_\_\_\_\_  
Date

**Please return this completed and signed form as soon as possible but no later than November 30, 2023, to:**

By mail:  
FHN Financial Main Street Advisors  
Attn: Tonya Dazzio  
10655 Park Run Drive  
Suite 120  
Las Vegas, NV 89144

By email:  
[tonya.dazzio@fhnmainstreet.com](mailto:tonya.dazzio@fhnmainstreet.com)

**10655 Park Run Drive, Suite 120, Las Vegas, NV 89144 | 702.575.6600 | [www.fhnmainstreet.com](http://www.fhnmainstreet.com)**

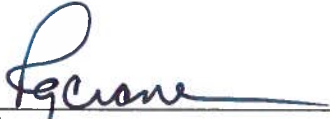
Although this information has been obtained from sources which we believe to be reliable, we do not guarantee its accuracy, and it may be incomplete or condensed. This is for informational purposes only and is not intended as an offer or solicitation with respect to the purchase or sale of any security. All herein listed securities are subject to availability and change in price. Past performance is not indicative of future results, and changes in any assumptions may have a material effect on projected results. Ratings on all securities are subject to change.

FHN Financial Capital Markets, FHN Financial Portfolio Advisors, and FHN Financial Municipal Advisors are divisions of First Horizon Bank. FHN Financial Securities Corp., FHN Financial Main Street Advisors, LLC, and FHN Financial Capital Assets Corp. are wholly owned subsidiaries of First Horizon Bank. FHN Financial Securities Corp. is a member of FINRA and SIPC — <http://www.sipc.org>.

FHN Financial Municipal Advisors is a registered municipal advisor. FHN Financial Portfolio Advisors is a portfolio manager operating under the trust powers of First Horizon Bank. FHN Financial Main Street Advisors, LLC is a registered investment advisor. None of the other FHN entities, including FHN Financial Capital Markets, FHN Financial Securities Corp., or FHN Financial Capital Assets Corp. are acting as your advisor, and none owe a fiduciary duty under the securities laws to you, any municipal entity, or any obligated person with respect to, among other things, the information and material contained in this communication. Instead, these FHN entities are acting for their own interests. You should discuss any information or material contained in this communication with any and all internal or external advisors and experts that you deem appropriate before acting on this information or material.

FHN Financial, through First Horizon Bank or its affiliates, offers investment products and services. Investment products are not FDIC insured, have no bank guarantee, and may lose value.

In witness whereof, the Parties have executed this Agreement as of the 1<sup>st</sup> day of February, 2014.

A handwritten signature in blue ink, appearing to read "Ron Crane", written over a horizontal line.

Ron Crane  
State Treasurer

A handwritten signature in blue ink, appearing to read "Rick Phillips", written over a horizontal line.

Rick Phillips, President  
FTN Financial Main Street Advisors, LLC

Approved as to form: \_\_\_\_\_

## **KAPS® Master Software License, Maintenance, and Support Agreement**

This KAPS® Master Software License, Maintenance, and Support Agreement (“Agreement”) is made and entered into as of this 4th day of May 2023 by and between Kelmar Associates, LLC (“Kelmar”), a Delaware Limited Liability Company, having a principal place of business at 500 Edgewater Drive, Suite 525, Wakefield, MA 01880 and the Idaho State Treasurer (the “State” or “STO”), having a principal place of business at 700 W. Jefferson, Suite 110, Boise, Idaho 83720 (hereinafter the “State” or the “STO”)(at times Kelmar and the State shall be individually referred to as a “Party” and collectively as the “Parties”).

Whereas, Kelmar is the developer of, and has the right to license to others, certain proprietary computer software products.

Whereas, the STO has agreed to license Kelmar's proprietary unclaimed property management software and public state website solution (the “Software”), the KAPS Website Translation Services, the KAPS® Integrated Document Management Solution, the KAPS® LexisNexis® Instant Verify® and LexID® Identification Verification Services, the Kelmar Fraud Index in connection with ThreatMetrix®, and to receive maintenance and support services in accordance with the terms and conditions of this Agreement.

Now, therefore, in consideration of the mutual covenants hereinafter set forth, the receipt and sufficiency of which is hereby acknowledged, Kelmar and the STO, intending to be legally bound, hereby covenant and agree as follows:

### **1. DEFINITIONS.**

Capitalized terms used in this Agreement, the Exhibits, and Schedules have the meaning set forth in **Exhibit A**.

### **2. LICENSE.**

In accordance with the terms and conditions of this Agreement (inclusive of all Exhibits and Schedules attached hereto and incorporated herein by reference), Kelmar grants to the STO, and the STO accepts, a limited, nontransferable, non-exclusive license to use the Software under the terms and conditions stated herein for the STO's use in the administration of its unclaimed property program and business related thereto. The grant of rights hereunder to license and utilize the Software is not a sale of the Software or any portion thereof and does not convey any rights of ownership in the Software to the STO. Kelmar reserves all rights not expressly granted by this Agreement and the STO hereby agrees that all title and ownership of the Software and all Software Deliverables and associated intellectual property rights are and shall always remain with Kelmar; provided, however, where the Software Deliverable constitutes “New Work”, the STO shall have all rights of ownership as described more fully in Article 8 of this Agreement.

In addition to the restricted license to the Software as described above, and subject to the terms and conditions of this Agreement (inclusive of all Exhibits and Schedules attached hereto and incorporated herein by reference), Kelmar shall grant the STO a restricted, nontransferable, non-exclusive license to Kelmar's KAPS® Integrated Document Management Solution which will allow the STO to image,

## EXHIBIT H PRICING SCHEDULE

### 1. KAPS® SOFTWARE LICENSE FEE.

In exchange for the license to utilize the KAPS® Software (inclusive of the KAPS® System and KAPS® Public State Website Solution) for a period of five (5) years commencing July 9, 2023, the State shall pay Kelmar the following annual license fees:

YEAR	KAPS® SOFTWARE LICENSE FEE
Year 1	\$175,875.00
Year 2	\$184,668.75
Year 3	\$193,902.19
Year 4	\$203,597.30
Year 5	\$213,777.16
<b>Total License Fee</b>	<b>\$971,820.40</b>

Kelmar shall invoice the State the annual KAPS® Software License Fee in accordance with the chart above. The applicable annual KAPS® Software License Fee shall be paid by the State to Kelmar in twelve (12) equal monthly installments. For example, the Year 1 Annual KAPS® Software License Fee shall be paid in installments of Fourteen Thousand Six Hundred Fifty Six Dollars and Twenty-Five Cents (\$14,656.25) per month.

The KAPS® Software License Fee includes the following:

- All required servers, software licenses, operating system licenses, and access to the KAPS® System hosted by Kelmar in a secure data center.
- Kelmar managed, State dedicated test version of KAPS® for User Acceptance Testing prior to any module or deployment changes.
- Hosting of, and all required software licenses to, the KAPS® Public State Website Solution which includes management of the following website functions:
  - Search & claim of properties by the public
  - Import of claims into the KAPS® System, and management of claims workflow, fast track, LexisNexis® integration and emails to claimants.
  - Delivery of claims created on the website to the KAPS® System.
  - Public user query of Claim Status information
  - Public user upload of claim documentation, with integration with the OnBase Imaging Solution
  - Holder capture and upload of annual unclaimed property reports, and direct import of associated data into the KAPS® System.
  - Holder manual online entry of unclaimed property reports, and direct import of associated data into the KAPS® System.
  - Static pages for unclaimed property specific content, including FAQs, Holder reporting information, departmental contact information and other key pages.
- KAPS® Training, System Documentation, and System Support for the five (5) year license term.
- Operational consulting for department workflows and operational efficiencies.

**2. KAPS® STATE WEBSITE SOLUTION --WEBSITE TRANSLATION SERVICES  
OPTIONAL – AT THE STATE’S ELECTION**

If elected in writing by the STO, Kelmar shall provide the STO with a license to utilize certain integrated website translation services (the “Translation Services”). Beginning on the date the Translation Services are first delivered, the STO shall pay the following license fees:

<b>YEAR</b>	<b>SWS TRANSLATION SERVICES SUBSCRIPTION FEE</b>
Year 1	\$6,000.00
Year 2	\$6,300.00
Year 3	\$6,615.00
Year 4	\$6,945.75
Year 5	\$7,293.04
<b>Total License Fee</b>	<b>\$33,153.79</b>

The license fee for the Translation Services shall be payable by the STO to Kelmar each year in twelve (12) equal monthly installments. For example, if elected in Year 1, the STO shall pay a monthly license fee in the amount of Five Hundred Dollars (\$500.00).

**3. KAPS® INTEGRATED DOCUMENT MANAGEMENT SOLUTION LICENSE  
FEE**

In exchange for the license to utilize the KAPS® Integrated Document Management Solution for a period of five (5) years commencing on July 9, 2023, the STO shall pay Kelmar the following license fees:

<b>YEAR</b>	<b>KAPS® INTEGRATED DOCUMENT MANAGEMENT SOLUTION LICENSE FEE</b>
Year 1	\$20,000.00
Year 2	\$21,000.00
Year 3	\$22,050.00
Year 4	\$23,150.50
Year 5	\$24,310.13
<b>Total License Fee</b>	<b>\$110,510.63</b>

Kelmar shall invoice the STO the annual KAPS® Integrated Document Management Solution License Fee in accordance with the chart above. The applicable annual KAPS® Integrated Document Management Solution License Fee shall be paid by the State to Kelmar in twelve (12) equal monthly installments. For example, the Year 1 Annual KAPS® Integrated Document Management Solution License Fee shall be payable in installments of One Thousand Six Hundred Sixty-Six Dollars and Sixty-Seven Cents (\$1,666.67) per month.

The KAPS® Integrated Document Management Solution License Fee includes the following:

- all licensing and support associated with the DM System;
- all image storage and backup of imaged data up to 1 TB;
- continued assistance to the State with workflow and status changes based on incoming images;
- direct access to images from all key areas of the KAPS® System; and
- secure upload of images from the KAPS® Public State Website Solution directly into the DM System and indexed to applicable claim.

**Excess Storage:** The KAPS® Document Management and Imaging Services include up to 1 Terabyte of storage. Document storage in excess of 1 Terabyte will be billed to the State for an additional one time flat fee of Four Thousand Two Hundred Dollars (\$4,200.00) per Terabyte stored (the "Excess Storage Fee"). This Excess Storage fee will be billed on a lump sum basis each time the State requires an additional one (1) Terabyte of storage and will be itemized on any invoice where applicable.

#### **4. KAPS® LN SERVICES**

Kelmar shall provide the State with a license to utilize the KAPS® LexisNexis® Instant Verify® and LexID® Identification Verification Services (the "KAPS® LN Services") to provide the following: (a) Claimant Identification Verification Services at \$1.25 per Call for each individual owner record (this function is triggered when there is a new claimant and includes complete claimant verification services (i.e. the "Call" includes verification of claimant social security number, address using the "best address feature", and date of birth); (b) Property Owner Identification Verification Services at \$0.04 per unique owner record where such Calls are placed in batches solely for LexIDs (for example, where the State requests LexIDs for all claimants within the database) where we pre-populate the data with LexIDs; and (c) \$0.25 per Call for verification of previous addresses of a claimant with a LexID® in the KAPS® System and which is requested on an ad hoc basis. For purposes of this **Exhibit H**, a "Call" means an automated request from the KAPS® System to LexisNexis® for identification and verification services.

Charges for the KAPS® LN Services shall be assessed on a transactional basis and will be billed by Kelmar to the State in monthly installments based on the rates referenced above at the conclusion of each month.

#### **5. THE KFI SERVICES**

In exchange for a license to utilize Kelmar's advanced fraud profiling system, the Kelmar Fraud Index ("KFI"), created through an integration with LexisNexis' ThreatMetrix Solution (collectively, the "KFI Services"), Kelmar shall receive a Fee of \$0.50 per internet claim filed and assigned a KFI score. Charges for the KFI Services shall be assessed on a transactional basis and will be billed by Kelmar to the State at the conclusion of each month.

**6. KAPS® CHANGE ORDERS - NEW WORK - TRANSITION SERVICES**

In the event the State elects, in its sole discretion, to approve a Change Order for New Work or to engage Kelmar to provide transition services, the below hourly fee structure shall apply. This fee structure shall remain applicable throughout the Term of this Agreement.


Labor Category	Hourly Rate
Developer	\$205.00
Quality Assurance	\$175.00
Business Intelligence	\$200.00
Business Analyst	\$200.00
Project Manager	\$200.00
Executive Management	\$325.00

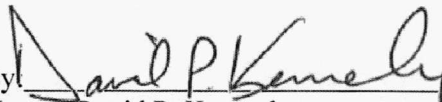


IN WITNESS WHEREOF, the Parties have caused this KAPS® Master Software License, Maintenance, and Support Agreement to be executed and delivered the day and year first above written.

State Treasurer of Idaho,

Kelmar Associates, LLC

By:   
Name: Julie A. Ellsworth  
Its:

By:   
Name: David P. Kennedy  
Its: General Counsel & Member



500 Edgewater Drive, Suite 525  
Wakefield, MA 01880  
T: 781.213.6926 | F: 781.928.9126



Invoice: **KAPSID-2024-008**  
Invoice Date: **8/1/2024**

**Idaho State Treasurer's Office**  
**Unclaimed Property Section**  
**PO Box 83720**  
**Boise, ID 83720-9101**

**INVOICE FOR KAPS SERVICES PERFORMED DURING THE PERIOD OF JULY 1, 2024 TO JULY 31, 2024**

**KAPS Software Fees -**

Fee for Month of July 2024:	\$14,240.62
Website Fee for Month of July 2024:	\$1,148.44
OnBase Imaging Fee for Month of July 2024:	\$1,750.00

**KAPS Services -**

LexisNexis LexID for July 2024:	
25902 @ 0.04/owner	\$1,036.08
LexisNexis Authentication for July 2024:	
976 @ 1.25/claim	\$1,220.00
SWS Translation Fee for July 2024:	\$525.00

**Total Amount Due to Kelmar:** **\$19,920.14**

Thank you for choosing Kelmar. If you have any questions regarding this invoice, please contact our billing department at [billing@kelmarassoc.com](mailto:billing@kelmarassoc.com).

**PAYABLE UPON RECEIPT**

Please make checks payable to: Kelmar Associates, LLC  
Or email to inquire about electronic payment options  
Billing Inquires: [Billing@KelmarAssoc.com](mailto:Billing@KelmarAssoc.com)  
Phone: (781)213-6926 · Fax: (781)928-9126

**REMIT TO:**

Kelmar Associates, LLC  
Department 3380  
PO Box 986500  
Boston, MA 02298-6500



500 Edgewater Drive, Suite 525  
Wakefield, MA 01880  
T: 781.213.6926 | F: 781.928.9126

Invoice: **KAPSID-2025-008**  
Invoice Date: 8/1/2025

Idaho State Treasurer's Office  
Unclaimed Property Section  
PO Box 83720  
Boise, ID 83720-9101

**INVOICE FOR KAPS SERVICES PERFORMED DURING THE PERIOD OF JULY 1, 2025 TO JULY 31, 2025**

**KAPS Software Fees -**

Fee for Month of July 2025:	\$14,952.66
Website Fee for Month of July 2025:	\$1,205.85
OnBase Imaging Fee for Month of July 2025:	\$1,837.50

**KAPS Services -**

LexisNexis LexID for July 2025:	
11037 @ 0.04/owner	\$441.48
LexisNexis Authentication for July 2025:	
1142 @ 1.25/claim	\$1,427.50
KFI Transactions for July 2025:	
3970.00 transactions @ 0.50/transaction	\$1,985.00
SWS Translation Fee for July 2025:	\$551.25

**Total Amount Due to Kelmar:** **\$22,401.24**

Thank you for choosing Kelmar. If you have any questions regarding this invoice, please contact our billing department at [billing@kelmarassoc.com](mailto:billing@kelmarassoc.com).

**PAYABLE UPON RECEIPT**

Please make checks payable to: Kelmar Associates, LLC  
Or email to inquire about electronic payment options  
Billing Inquires: [Billing@KelmarAssoc.com](mailto:Billing@KelmarAssoc.com)  
Phone: (781)213-6926 · Fax: (781)928-9126

**REMIT TO:**

Kelmar Associates, LLC  
Department 3380  
PO Box 986500  
Boston, MA 02298-6500

Federal Funds Inventory Form  
As Required By Sections 67-1517 & 67-3523(a), Idaho Code  
\*\*\* Request must be submitted to the Division of Financial Management and Legislative Services Office as part of your budget request.

Reporting Agency/Department: Treasurer's Office  
Contact Person/Title: Jason Maffei / Chief Deputy Treasurer

Agency Code: \_\_\_\_\_  
Contact Phone Number: \_\_\_\_\_

Fiscal Year: 2027  
Contact Email: \_\_\_\_\_

Grant Number	Grant Title	Funding Source Agency	Grant Title	Grant Description	Funding Through State Agency	Budgetary Program	Award Number	Award Title	State Agency	Federal Agency	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding Amount	Funding 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# DHR Legislative Review: FY25 Bonuses (5,000 row record limit)

To Accounting Entity	Agency Name	Employee	Last Name	First Name	Position Description	Total Pay Rate	Pay Code	Incentive Amount	Payment Date	Comments
150	STATE TREASURER	319758	Hall	Dawn	Ideal - Idaho College Savings Program Executive Director	52.89	REC6	2,000.00	08/17/2024	