

Agency Summary And Certification

FY 2027 Request

Agency: Department of Water Resources

360

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: Mathew Weaver

Date: 08/29/2025

			FY 2025 Total Appropriation	FY 2025 Total Expenditures	FY 2026 Original Appropriation	FY 2026 Estimated Expenditures	FY 2027 Total Request
Appropriation Unit							
Bear River Basin Adjudication			852,000	902,000	881,100	854,700	917,300
Management and Support Services			2,485,100	2,289,000	2,855,700	2,798,100	2,776,000
Northern Idaho Adjudication			614,100	581,200	623,000	605,400	642,400
Planning and Technical Services			124,746,600	45,695,900	94,956,200	165,223,600	95,895,600
Planning and Technical Services (Continuous)			0	103,700	0	0	0
Water Management			13,163,900	11,070,100	14,037,100	13,784,700	14,404,100
Total			141,861,700	60,641,900	113,353,100	183,266,500	114,635,400
By Fund Source							
G	10000	General	24,212,200	18,182,500	55,499,700	53,933,900	55,867,500
D	12500	Dedicated	512,000	333,000	512,700	510,400	521,700
D	12900	Dedicated	1,615,700	771,800	1,690,300	1,674,700	1,736,400
D	12901	Dedicated	0	103,700	0	0	0
D	22921	Dedicated	1,869,500	762,900	1,967,400	1,938,300	2,045,700
D	33701	Dedicated	38,700	7,900	38,700	38,700	38,700
F	34430	Federal	110,061,700	38,498,800	50,000,000	121,544,500	50,000,000
F	34800	Federal	1,847,200	1,003,300	1,881,800	1,866,900	1,903,000
D	34900	Dedicated	1,704,700	978,000	1,762,500	1,759,100	1,806,400
D	49001	Dedicated	0	0	0	0	716,000
Total			141,861,700	60,641,900	113,353,100	183,266,500	114,635,400
By Account Category							
Personnel Cost			17,219,700	14,967,400	18,681,600	18,203,400	19,437,900
Operating Expense			10,434,900	6,040,100	37,242,100	39,098,400	37,227,600
Capital Outlay			206,500	395,600	492,900	492,900	317,400
Trustee/Benefit			114,000,600	39,238,800	56,936,500	125,471,800	57,652,500
Total			141,861,700	60,641,900	113,353,100	183,266,500	114,635,400
FTP Positions			170	170	174	171	171
Total			170	170	174	171	171

Division Description

Request for Fiscal Year: 2027

Agency: Department of Water Resources

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Division: Department of Water Resources

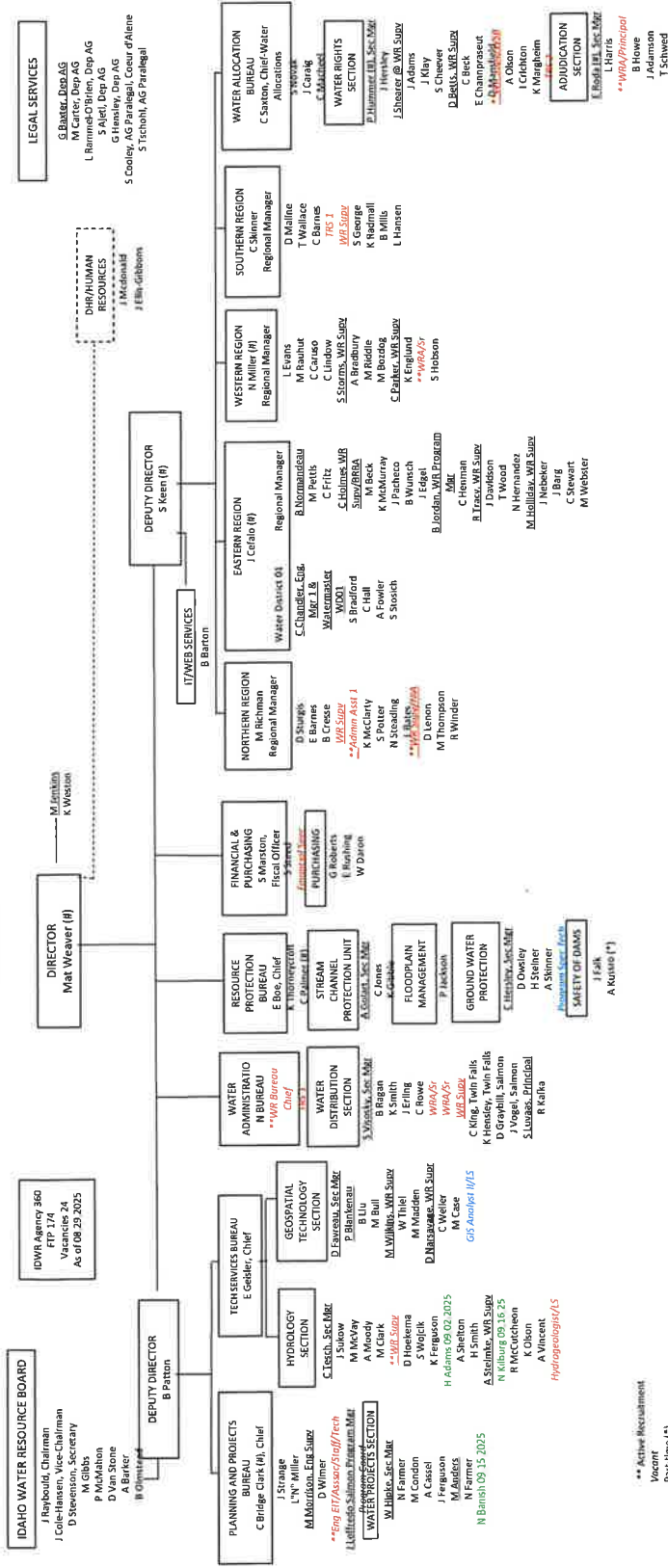
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Statutory Authority: Title 42, Idaho Code

The Office of the State Engineer was created in 1895 to administer provisions of the Carey Act. Over the years, additional laws expanded the agency's duties, particularly with the increasing value, development, and use of Idaho's limited water resources. As the agency saw its responsibilities grow, it also saw its name change several times. The agency became the Department of Reclamation in 1919; the State Reclamation Engineer in 1943; and the Department of Water Administration in 1970. Meanwhile, through amendment of the state constitution in 1964, the Water Resource Board was created to prepare the state water plan for optimum development of water resources in the public interest. The current name was the result of combining the Department of Water Administration with the Idaho Water Resource Board in 1974. The primary authority for the Department of Water Resources and its programs rests in Title 42, Idaho Code.

The department is divided into five major programs for budgeting purposes. 1) The Management and Support Services Program provides administrative, legal, and information system support for the department. 2) The Planning and Technical Services Division provides staff support for the Water Resource Board and provides planning and project management for water sustainability and aquifer stabilization, technical analysis, and ground water monitoring. 3) The Water Management Division provides water resource protection through inspection and regulatory programs, and provides water allocation services through permits and water distribution programs. The Snake River Basin Adjudication Program is responsible for completing a fair and accurate determination of the nature, extent, and priority of Snake River Basin water rights. Remaining responsibilities in this program were rolled into Water Management in the 2008 legislative session. 4) The Northern Idaho Adjudication Program is responsible for completing a fair and accurate determination of the nature, extent, and priority of the water rights north of the Snake River Basin. 5) H382 of 2020 authorized a general water rights adjudication the Bear River Basin. The department requested funding in FY 2022 to begin the adjudication of the Bear River Basin.

Idaho Department of Water Resources
08.26.2025



** Active Recruitment

Vacant

Part-time (*)

(H) Hearing Officer

Underline denotes supervisor/lead responsibilities

(H) EOC - Emergency Operations Coord (Reports to Director during time of emergency)

Unlinked jobs are

New hires to start Sept. 2025

Agency Revenues

Request for Fiscal Year: 2027

Agency: Department of Water Resources

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Fund		FY 23 Actuals	FY 24 Actuals	FY 25 Actuals	FY 26 Estimated Revenue	FY 27 Estimated Revenue	Significant Assumptions
Fund 10000 General Fund							
410	License, Permits & Fees	0	4,423	200	0	0	
433	Fines, Forfeit & Escheats	0	1,183	0	0	0	
435	Sale of Services	0	6,625	0	0	0	
445	Sale of Land, Buildings & Equipment	0	14,850	30,100	20,000	20,000	
463	Rent And Lease Income	0	0	0	0	0	
470	Other Revenue	0	5,433	25,200	10,000	5,000	
	General Fund Total	0	32,514	55,500	30,000	25,000	
Fund 12500 Indirect Cost Recovery-SWCAP							
433	Fines, Forfeit & Escheats	0	15	0	0	0	
441	Sales of Goods	0	100	700	500	500	
470	Other Revenue	478,700	700	0	0	0	
	Indirect Cost Recovery-SWCAP Total	478,700	815	700	500	500	
Fund 12900 Aquifer Planning & Management Fund							
433	Fines, Forfeit & Escheats	0	16,912	0	0	0	
460	Interest	40,800	74,040	79,400	75,000	75,000	
482	Other Fund Stat	0	716,000	716,000	716,000	716,000	
	Aquifer Planning & Management Fund Total	40,800	806,952	795,400	791,000	791,000	
Fund 12901 Secondary Aquifer Planning & Management Fund							
400	Taxes Revenue	0	5,000,000	5,000,000	5,000,000	5,000,000	
435	Sale of Services	0	(25)	432,200	0	0	
450	Fed Grants & Contributions	271,900	160,784	21,400	0	0	
460	Interest	794,300	1,528,072	1,602,800	1,550,000	1,550,000	
470	Other Revenue	3,990	0	0	0	0	
482	Other Fund Stat	0	5,000,000	5,000,000	5,000,000	5,000,000	
	Secondary Aquifer Planning & Management Fund Total	1,070,190	11,688,831	12,056,400	11,550,000	11,550,000	

Agency Revenues

Request for Fiscal Year: 2027

Fund 22921 State Regulatory Funds: Water Administration Account									
410	License, Permits & Fees	1,151,400	451,308	883,100	850,000	850,000			
433	Fines, Forfeit & Escheats	0	617,402	10,300	20,000	20,000			
435	Sale of Services	3,400	970	0	0	0			
441	Sales of Goods	0	831	0	0	0			
State Regulatory Funds: Water Administration Account Total		1,154,800	1,070,511	893,400	870,000	870,000			
Fund 22922 State Regulatory Funds: Water Rights Enforcement Account									
433	Fines, Forfeit & Escheats	14,500	30,475	55,500	40,000	40,000			
State Regulatory Funds: Water Rights Enforcement Account Total		14,500	30,475	55,500	40,000	40,000			
Fund 33700 Water Resource Adjudication Fund Claims									
410	License, Permits & Fees	1,100	1,375	1,400	1,400	1,400			
460	Interest	400	680	800	800	800			
Water Resource Adjudication Fund Claims Total		1,500	2,055	2,200	2,200	2,200			
Fund 33701 Water Resource Adjudication Fund Claims: N Id, CDA, Spokane									
410	License, Permits & Fees	397,800	34,545	14,100	2,700	1,900			
460	Interest	10,300	23,813	25,700	25,000	20,000			
Water Resource Adjudication Fund Claims: N Id, CDA, Spokane Total		408,100	58,358	39,800	27,700	21,900			
Fund 33702 Water Resource Adjudication Fund Claims: Bear River Basin									
410	License, Permits & Fees	43,300	269,077	714,600	50,000	6,300			
460	Interest	0	6,093	18,900	15,000	10,000			
Water Resource Adjudication Fund Claims: Bear River Basin Total		43,300	275,170	733,500	65,000	16,300			
Fund 34430 ARPA State Fiscal Recovery Fund									
435	Sale of Services	0	0	0	0	0			
482	Other Fund Stat	0	24,497,544	75,502,500	50,000,000	0			
ARPA State Fiscal Recovery Fund Total		0	24,497,544	75,502,500	50,000,000	0			

Agency Revenues

Fund	34800	Federal (Grant)						
	410	License, Permits & Fees	0	8,864	7,300	0	0	
	433	Fines, Forfeit & Escheats	0	3,064	0	0	0	
	435	Sale of Services	0	266,572	474,500	350,000	350,000	
	441	Sales of Goods	0	13,500	0	0	0	
	450	Fed Grants & Contributions	1,189,800	608,367	640,300	650,000	650,000	
		Federal (Grant) Total	1,189,800	900,367	1,122,100	1,000,000	1,000,000	
Fund	34900	Miscellaneous Revenue						
	410	License, Permits & Fees	8,100	16,345	0	0	0	
	435	Sale of Services	1,156,800	1,094,960	849,500	900,000	950,000	
	463	Rent And Lease Income	172,700	174,946	177,200	180,000	183,000	
		Miscellaneous Revenue Total	1,337,600	1,286,251	1,026,700	1,080,000	1,133,000	
Fund	49001	Rural Rehabilitation Funds: ID Water Resource Bd Revolv Dvlp						
	410	License, Permits & Fees	1,358,500	845	1,695,700	1,300,000	1,300,000	
	433	Fines, Forfeit & Escheats	0	1,868,780	0	0	0	
	435	Sale of Services	1,840,100	480,720	1,477,000	1,500,000	1,500,000	
	441	Sales of Goods	0	48,903	0	0	0	
	450	Fed Grants & Contributions	103,300	0	0	0	0	
	460	Interest	1,526,500	2,229,395	2,165,900	2,200,000	2,200,000	
	470	Other Revenue	0	532	2,000	0	0	
		Rural Rehabilitation Funds: ID Water Resource Bd Revolv Dvlp Total	4,828,400	4,629,175	5,340,600	5,000,000	5,000,000	
Fund	49002	Rural Rehabilitation Funds: Water Management Account						
	460	Interest	3,571,700	11,777,410	13,563,600	14,000,000	14,000,000	
	482	Other Fund Stat	0	1,000,000	31,000,000	31,000,000	31,000,000	
		Rural Rehabilitation Funds: Water Management Account Total	3,571,700	12,777,410	44,563,600	45,000,000	45,000,000	
		Agency Name Total	14,139,390	58,056,428	142,187,900	115,456,400	65,449,900	

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2027

Agency/Department: Water Resources

Agency Number: 360

Original Request Date: August 29, 2025

Sources and Uses:

The source of revenue is the collection of indirect cost on actual expenditures from federal grants (excluding capital outlay and trustee/benefit payments). The rate applied is negotiated and approved by the U.S. Department of Education annually. The money in this account is used to cover the administrative costs of accounting/human resources in the department, as well as to pay for goods and services that would benefit the agency as a whole that are not directly chargeable to any one program.

FUND NAME: Indirect Cost Recovery-Swcap		FUND CODE: 12500	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance		631,300	1,650,300	481,300	869,100
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]		0	0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]		0	0	0	0
04.	Subtotal Beginning Cash Balance		631,300	1,650,300	481,300	869,100
05.	Revenues [from Form B-11]		800	700	500	500
06.	Non-Revenue Receipts and Other Adjustments					
07.	Statutory Transfers In					
08.	Operating Transfers In		411,100		800,000	400,000
09.	Subtotal Cash Available for the Year		1,043,200	1,651,000	1,281,800	1,269,600
10.	Statutory Transfers Out					
11.	Operating Transfers Out		1,300			
12.	Non-Expenditure Distributions and Other Adjustments		(841,800)	836,700		
13.	Total Cash Available for Year [=Row 9 - (Rows 10-12)]		1,883,700	814,300	1,281,800	1,269,600
14.	Borrowing Limit					
15.	Total Available Funds for the Year		1,883,700	814,300	1,281,800	1,269,600
16.	Original Appropriation		544,600	512,000	512,700	521,700
17.	Prior Year Reappropriation [same as Row 03]		0	0	0	0
18.	Legislative Supplementals and (Rescissions)					
19.	Subtotal Legislative Authorizations		544,600	512,000	512,700	521,700
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		544,600	512,000	512,700	521,700
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)					
24.	Final Year End Reversions (DU 1.61)		311,200	179,000	100,000	100,000
25.	Subtotal Reversions & Cancelations		311,200	179,000	100,000	100,000
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]					
27.	Current Year Reappropriation To Next Year [DU 1.7x]					
28.	Total Unused Spending Authorizations		311,200	179,000	100,000	100,000
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]		233,400	333,000	412,700	421,700
30.	Continuously Appropriated Expenditures					
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]		1,650,300	481,300	869,100	847,900
32.	Current Year Executive Carry Forward To Next Year [DU 1.81]		0	0	0	0
33.	Current Year Reappropriation To Next Year [DU 1.7x]		0	0	0	0
34.	Borrowing Limit		0	0	0	0
35.	Ending Unobligated Cash Balance [= Row 31 - (Rows 32-34)]		1,650,300	481,300	869,100	847,900
36.	Investments Direct by Agency					
37.	Ending Unobligated Cash Balance Plus Direct Investments		1,650,300	481,300	869,100	847,900
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: Water Resources

Agency Number: 360

Original Request Date: August 29, 2025

Sources and Uses:

FUND NAME:		Technology Infrastructure Stabilization	FUND CODE:	12800				
					FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance				197,900	197,900	197,900	197,900
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				197,900	197,900	197,900	197,900
05.	Revenues [from Form B-11]							
06.	Non-Revenue Receipts and Other Adjustments							
07.	Statutory Transfers In							
08.	Operating Transfers In							
09.	Subtotal Cash Available for the Year				197,900	197,900	197,900	197,900
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)]				197,900	197,900	197,900	197,900
14.	Borrowing Limit							
15.	Total Available Funds for the Year				197,900	197,900	197,900	197,900
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]				197,900	197,900	197,900	197,900
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)]				197,900	197,900	197,900	197,900
36.	Investments Direct by Agency							
37.	Ending Unobligated Cash Balance Plus Direct Investments				197,900	197,900	197,900	197,900
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: Water Resources

Agency Number: 360

Original Request Date: August 29, 2025

Sources and Uses:

The source of moneys for the Aquifer Planning and Management Fund is from General Fund transfers and such moneys as provided by the Legislature. The Legislature shifted the \$716,000 annual repayment of the Pristine Springs loan from the Revolving Development Fund. The Aquifer Planning and Management Fund shall be used for technical studies, facilitation services, hydrologic monitoring, measurement and comprehensive plan development as well as for personnel costs, operating expenditures and capital outlay associated with the statewide comprehensive aquifer planning and management effort.

FUND NAME: Aquifer Planning & Management Fund		FUND CODE: 12900	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance		1,679,800	1,538,400	1,718,900	819,600
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		1,679,800	1,538,400	1,718,900	819,600
05.	Revenues [from Form B-11]		807,000	795,400	791,000	791,000
06.	Non-Revenue Receipts and Other Adjustments					
07.	Statutory Transfers In					
08.	Operating Transfers In					
09.	Subtotal Cash Available for the Year		2,486,800	2,333,800	2,509,900	1,610,600
10.	Statutory Transfers Out					
11.	Operating Transfers Out					
12.	Non-Expenditure Distributions and Other Adjustments		156,900	(156,900)		
13.	Total Cash Available for Year [=Row 9 - (Rows 10-12)]		2,329,900	2,490,700	2,509,900	1,610,600
14.	Borrowing Limit					
15.	Total Available Funds for the Year		2,329,900	2,490,700	2,509,900	1,610,600
16.	Original Appropriation		1,588,000	1,615,700	1,690,300	1,736,400
17.	Prior Year Reappropriation [same as Row 03]		0	0	0	0
18.	Legislative Supplementals and (Rescissions)					
19.	Subtotal Legislative Authorizations		1,588,000	1,615,700	1,690,300	1,736,400
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]		0	0	0	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]					
22.	Total Spending Authorizations		1,588,000	1,615,700	1,690,300	1,736,400
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)					
24.	Final Year End Reversions (DU 1.61)		772,700	843,900		
25.	Subtotal Reversions & Cancelations		772,700	843,900	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		772,700	843,900	0	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]		815,300	771,800	1,690,300	1,736,400
30.	Continuously Appropriated Expenditures		(23,800)			
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]		1,538,400	1,718,900	819,600	(125,800)
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.	Ending Unobligated Cash Balance [= Row 31 - (Rows 32-34)]		1,538,400	1,718,900	819,600	(125,800)
36.	Investments Direct by Agency					
37.	Ending Unobligated Cash Balance Plus Direct Investments		1,538,400	1,718,900	819,600	(125,800)
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: Water Resources

Agency Number: 360

Original Request Date: August 29, 2025

Sources and Uses:

The source of moneys for the Secondary Aquifer Planning, Management and Implementation Fund is from voluntary contributions by water users and any other moneys provided by law. Beginning with a \$2.5 million FY 2011 supplemental appropriation, JFAC authorized the transfer of moneys from the Revolving Development Fund originally appropriated for a \$10 million loan to ground water users for the purchase of Pristine Springs JFAC followed in FY 2013 with the approval of another \$1.2 million transfer of principal and interest from the Pristine Springs loan to the Secondary Fund. The fund is continuously appropriated (§42-1780(2)). The Secondary Aquifer Planning, Management and Implementation Fund shall be used for the purposes for which the moneys were provided through appropriation, contribution or otherwise. Moneys are continuously appropriated to the Water Resource Board for technical studies, project management services, hydrologic monitoring, measurement and comprehensive plan development, as well as for personnel costs, operating expenditures, capital outlay and water projects associated with the statewide comprehensive aquifer planning and management effort (§42-1780(2)).

FUND NAME: Secondary Aquifer Planning & Management Fund		FUND CODE: 12901				
			FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01. Beginning Unobligated Cash Balance			34,047,100	34,495,200	38,993,300	40,543,300
02. Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]				103,500	0	0
03. Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]				0	0	0
04. Subtotal Beginning Cash Balance			34,047,100	34,598,700	38,993,300	40,543,300
05. Revenues [from Form B-11]			11,688,800	12,056,300	11,550,000	11,550,000
06. Non-Revenue Receipts and Other Adjustments				250,000		
07. Statutory Transfers In						
08. Operating Transfers In			1,300			
09. Subtotal Cash Available for the Year			45,737,200	46,905,000	50,543,300	52,093,300
10. Statutory Transfers Out						
11. Operating Transfers Out						
12. Non-Expenditure Distributions and Other Adjustments			(119,800)	119,800		
13. Total Cash Available for Year [=Row 9 - (Rows 10-12)]			45,857,000	46,785,200	50,543,300	52,093,300
14. Borrowing Limit						
15. Total Available Funds for the Year			45,857,000	46,785,200	50,543,300	52,093,300
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	103,500	0	0
21. Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]						
22. Total Spending Authorizations			0	103,500	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]			103,500			
27. Current Year Reappropriation To Next Year [DU 1.7x]						
28. Total Unused Spending Authorizations			103,500	0	0	0
29. Authorized Total Cash Expenditures [= Row 22 - Row 29]			(103,500)	103,500	0	0
30. Continuously Appropriated Expenditures			11,258,300	7,688,400	10,000,000	10,000,000
31. Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]			34,702,200	38,993,300	40,543,300	42,093,300
32. Current Year Executive Carry Forward To Next Year [DU 1.81]			103,500	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)]			34,598,700	38,993,300	40,543,300	42,093,300
36. Investments Direct by Agency						
37. Ending Unobligated Cash Balance Plus Direct Investments			34,598,700	38,993,300	40,543,300	42,093,300
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: Water Resources

Agency Number: 360

Original Request Date: August 29, 2025

Sources and Uses:

All fees and other moneys collected by the director of the Department of Water Resources according to §42-327(g) and §42-238, Idaho Code, are deposited into the Water Administration Fund ((§42-238(a))),

The funds are used for the administration of the provisions of Title 42 ((§42-238(a))). The Department of Water Resources is the state agency providing the administration of Idaho water resources.

FUND NAME: State Regulatory Funds: Water Administration Account		FUND CODE: 22921				
			FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance		920,600	925,500	1,059,000	711,600
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		920,600	925,500	1,059,000	711,600
05.	Revenues [from Form B-11]		1,070,500	893,400	870,000	870,000
06.	Non-Revenue Receipts and Other Adjustments					
07.	Statutory Transfers In					
08.	Operating Transfers In		28,500			
09.	Subtotal Cash Available for the Year		2,019,600	1,818,900	1,929,000	1,581,600
10.	Statutory Transfers Out					
11.	Operating Transfers Out		8,400			
12.	Non-Expenditure Distributions and Other Adjustments		3,000	(3,000)		
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]		2,008,200	1,821,900	1,929,000	1,581,600
14.	Borrowing Limit					
15.	Total Available Funds for the Year		2,008,200	1,821,900	1,929,000	1,581,600
16.	Original Appropriation		1,835,300	1,869,500	1,967,400	2,045,700
17.	Prior Year Reappropriation [same as Row 03]		0	0	0	0
18.	Legislative Supplementals and (Rescissions)					
19.	Subtotal Legislative Authorizations		1,835,300	1,869,500	1,967,400	2,045,700
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]		0	0	0	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]					
22.	Total Spending Authorizations		1,835,300	1,869,500	1,967,400	2,045,700
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)					
24.	Final Year End Reversions (DU 1.61)		752,600	1,106,600	750,000	600,000
25.	Subtotal Reversions & Cancelations		752,600	1,106,600	750,000	600,000
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]					
27.	Current Year Reappropriation To Next Year [DU 1.7x]					
28.	Total Unused Spending Authorizations		752,600	1,106,600	750,000	600,000
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]		1,082,700	762,900	1,217,400	1,445,700
30.	Continuously Appropriated Expenditures					
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]		925,500	1,059,000	711,600	135,900
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)]		925,500	1,059,000	711,600	135,900
36.	Investments Direct by Agency					
37.	Ending Unobligated Cash Balance Plus Direct Investments		925,500	1,059,000	711,600	135,900
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: Water Resources

Agency Number: 360

Original Request Date: August 29, 2025

Sources and Uses:

Established by §42-1778, Idaho Code, this fund receives civil penalties collected by the department for illegal diversion or use of water, or other disciplinary fees. This fund may be directed by the director in carrying out a water rights enforcement program.

FUND NAME: State Regulatory Funds: Water Rights Enforcement Account		FUND CODE: 12500					
		FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate		
01.	Beginning Unobligated Cash Balance	321,300	247,900	286,500	226,500		
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	321,300	247,900	286,500	226,500		
05.	Revenues [from Form B-11]	30,500	55,500	40,000	40,000		
06.	Non-Revenue Receipts and Other Adjustments						
07.	Statutory Transfers In						
08.	Operating Transfers In						
09.	Subtotal Cash Available for the Year	351,800	303,400	326,500	266,500		
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)]	351,800	303,400	326,500	266,500		
14.	Borrowing Limit						
15.	Total Available Funds for the Year	351,800	303,400	326,500	266,500		
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	103,900	16,900	100,000	100,000		
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]	247,900	286,500	226,500	166,500		
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)]	247,900	286,500	226,500	166,500		
36.	Investments Direct by Agency						
37.	Ending Unobligated Cash Balance Plus Direct Investments	247,900	286,500	226,500	166,500		
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: Water Resources

Agency Number: 360

Original Request Date: August 29, 2025

Sources and Uses:

Water Resource Adjudication Fund is created and established in the state treasury. The State Controller may establish multiple fund details within the fund to account for fees collected from different adjudications. Fee moneys in the fund are to be utilized by the Department of Water Resources, upon appropriation by the Legislature, to pay the costs of the department attributable to general water rights adjudications conducted pursuant to Chapter 14, Title 42, Idaho Code. The State Treasurer is directed to invest all moneys in the fund. All interest or other income accruing from such investment shall accrue to the appropriate fund detail. Receipts are deposited for water right filing fees as scheduled in §42-1414, Idaho Code. In addition to expenses of the Idaho Department of Water Resources, fee moneys in the fund may be utilized by the judiciary, upon appropriation by the Legislature, to pay for judicial expenses directly relating to each adjudication including, but not limited to, compensation and expenses of special masters appointed by the Idaho Supreme Court or by the district court, compensation and expenses of clerical staff of the district court, and publication, notice and mailing costs incurred by the district court. Historically, moneys were used to pay for the Snake River Basin Adjudication (§42-1406A) under fund 0337. The Northern Idaho Adjudication Program was added in FY 2007 but no fees were deposited into the fund detail until FY 2010 (§42-1407)

FUND NAME: Water Resource Adjudication Fund Claims		FUND CODE: 33700	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance		14,800	16,900	19,100	21,300
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		14,800	16,900	19,100	21,300
05.	Revenues [from Form B-11]		2,100	2,200	2,200	2,200
06.	Non-Revenue Receipts and Other Adjustments					
07.	Statutory Transfers In					
08.	Operating Transfers In					
09.	Subtotal Cash Available for the Year		16,900	19,100	21,300	23,500
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)]		16,900	19,100	21,300	23,500
14.	Borrowing Limit					
15.	Total Available Funds for the Year		16,900	19,100	21,300	23,500
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]		16,900	19,100	21,300	23,500
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)]		16,900	19,100	21,300	23,500
36.	Investments Direct by Agency					
37.	Ending Unobligated Cash Balance Plus Direct Investments		16,900	19,100	21,300	23,500
38.	Outstanding Loans [if this fund is part of a loan program]		0	0	0	0

FORM B12: ANALYSIS OF FUND BALANCESRequest for Fiscal Year : 2027Agency/Department: Water ResourcesAgency Number: 360Original Request Date: August 29, 2025

Sources and Uses:

Water Resource Adjudication Fund is created and established in the state treasury. The State Controller may establish multiple fund details within the fund to account for fees collected from different adjudications. Fee moneys in the fund are to be utilized by the Department of Water Resources, upon appropriation by the Legislature, to pay the costs of the department attributable to general water rights adjudications conducted pursuant to Chapter 14, Title 42, Idaho Code. The State Treasurer is directed to invest all moneys in the fund. All interest or other income accruing from such investment shall accrue to the appropriate fund detail. Receipts are deposited for water right filing fees as scheduled in §42-1414, Idaho Code. In addition to expenses of the Idaho Department of Water Resources, fee moneys in the fund may be utilized by the judiciary, upon appropriation by the Legislature, to pay for judicial expenses directly relating to each adjudication including, but not limited to, compensation and expenses of special masters appointed by the Idaho Supreme Court or by the district court, compensation and expenses of clerical staff of the district court, and publication, notice and mailing costs incurred by the district court. Historically, moneys were used to pay for the Snake River Basin Adjudication (§42-1406A) under fund 0337. The Northern Idaho Adjudication Program was added in FY 2007 but no fees were deposited into the fund detail until FY 2010 (§42-1407)

FUND NAME: Water Resource Adjudication		FUND CODE: 33701		FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Fund Claims: N Id, CDA, Spokane							
01.	Beginning Unobligated Cash Balance			579,100	590,700	622,600	611,600
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			579,100	590,700	622,600	611,600
05.	Revenues [from Form B-11]			58,400	39,800	27,700	21,900
06.	Non-Revenue Receipts and Other Adjustments						
07.	Statutory Transfers In						
08.	Operating Transfers In						
09.	Subtotal Cash Available for the Year			637,500	630,500	650,300	633,500
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)]			637,500	630,500	650,300	633,500
14.	Borrowing Limit						
15.	Total Available Funds for the Year			637,500	630,500	650,300	633,500
16.	Original Appropriation			47,700	38,700	38,700	38,700
17.	Prior Year Reappropriation [same as Row 03]			0	0	0	0
18.	Legislative Supplementals and (Rescissions)						
19.	Subtotal Legislative Authorizations			47,700	38,700	38,700	38,700
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			47,700	38,700	38,700	38,700
23.	Executive Carry Forward Reversions/Cancellations (DU 1.81)						
24.	Final Year End Reversions (DU 1.81)			900	30,800		
25.	Subtotal Reversions & Cancellations			900	30,800	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			900	30,800	0	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]			46,800	7,900	38,700	38,700
30.	Continuously Appropriated Expenditures						
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]			590,700	622,600	611,600	594,800
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.	Ending Unobligated Cash Balance [= Row 31 - (Rows 32-34)]			590,700	622,600	611,600	594,800
36.	Investments Direct by Agency						
37.	Ending Unobligated Cash Balance Plus Direct Investments			590,700	622,600	611,600	594,800
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: Water Resources

Agency Number: 360

Original Request Date: August 29, 2025

Sources and Uses:

The Water Resource Adjudication Fund was created with multiple fund details within the fund to account for fees collected from different adjudications. Fee moneys in the fund are to be utilized by the Department of Water Resources, upon appropriation by t In addition to expenses of the Idaho Department of Water Resources, fee moneys in the fund may be utilized by the judiciary, upon appropriation by the Legislature, to pay for judicial expenses directly relating to each adjudication including, but not limi

FUND NAME: Bear River Basin Adjudication		FUND CODE: 33702	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance		43,300	318,500	1,052,100	1,117,100
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		43,300	318,500	1,052,100	1,117,100
05.	Revenues [from Form B-11]		275,200	733,600	65,000	16,300
06.	Non-Revenue Receipts and Other Adjustments					
07.	Statutory Transfers In					
08.	Operating Transfers In					
09.	Subtotal Cash Available for the Year		318,500	1,052,100	1,117,100	1,133,400
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)]		318,500	1,052,100	1,117,100	1,133,400
14.	Borrowing Limit					
15.	Total Available Funds for the Year		318,500	1,052,100	1,117,100	1,133,400
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]		318,500	1,052,100	1,117,100	1,133,400
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)]		318,500	1,052,100	1,117,100	1,133,400
36.	Investments Direct by Agency					
37.	Ending Unobligated Cash Balance Plus Direct Investments		318,500	1,052,100	1,117,100	1,133,400
38.	Outstanding Loans [if this fund is part of a loan program]		0	0	0	0

FORM B12: ANALYSIS OF FUND BALANCESRequest for Fiscal Year : 2027Agency/Department: Water ResourcesAgency Number: 360Original Request Date: August 29, 2025Sources and Uses:

American Rescue Plan Act (ARPA) Funds, State & Local Fiscal Recovery Funds. Eligible uses include capital projects in response to the far-reaching public health and negative economic impacts of the COVID-19 pandemic.

FUND NAME:		ARPA SLFRF	FUND CODE: 34430	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance			25,502,500	(25,514,000)	6,900	6,900
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]				60,061,700	71,544,500	50,000,000
04.	Subtotal Beginning Cash Balance			25,502,500	34,547,700	71,551,400	50,006,900
05.	Revenues [from Form B-11]			24,497,500	75,502,500	50,000,000	
06.	Non-Revenue Receipts and Other Adjustments						
07.	Statutory Transfers In						
08.	Operating Transfers In						
09.	Subtotal Cash Available for the Year			50,000,000	110,050,200	121,551,400	50,006,900
10.	Statutory Transfers Out						
11.	Operating Transfers Out			11,500			
12.	Non-Expenditure Distributions and Other Adjustments						
13.	Total Cash Available for Year [=Row 9 - (Rows 10--12)]			49,988,500	110,050,200	121,551,400	50,006,900
14.	Borrowing Limit						
15.	Total Available Funds for the Year			49,988,500	110,050,200	121,551,400	50,006,900
16.	Original Appropriation			50,000,000	50,000,000	50,000,000	0
17.	Prior Year Reappropriation [same as Row 03]			0	60,061,700	71,544,500	50,000,000
18.	Legislative Supplementals and (Rescissions)			25,502,500			
19.	Subtotal Legislative Authorizations			75,502,500	110,061,700	121,544,500	50,000,000
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]			0	0	0	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]						
22.	Total Spending Authorizations			75,502,500	110,061,700	121,544,500	50,000,000
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)						
24.	Final Year End Reversions (DU 1.61)				18,400		
25.	Subtotal Reversions & Cancelations			0	18,400	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]						
27.	Current Year Reappropriation To Next Year [DU 1.7x]			60,061,700	71,544,500	50,000,000	
28.	Total Unused Spending Authorizations			60,061,700	71,562,900	50,000,000	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]			15,440,800	38,498,800	71,544,500	50,000,000
30.	Continuously Appropriated Expenditures						
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]			34,547,700	71,551,400	50,006,900	6,900
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]			60,061,700	71,544,500	50,000,000	0
34.	Borrowing Limit			0	0	0	0
35.	Ending Unobligated Cash Balance [= Row 31 - (Rows 32 - 34)]			(25,514,000)	6,900	6,900	6,900
36.	Investments Direct by Agency						
37.	Ending Unobligated Cash Balance Plus Direct Investments			(25,514,000)	6,900	6,900	6,900
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: Water Resources

Agency Number: 360

Original Request Date: August 29, 2025

Sources and Uses:

Major federal fund sources are the Federal Emergency Management Agency, Pacific Coast Salmon Recovery Fund, National Fish and Wildlife Foundation, Environmental Protection Agency, Corps of Engineers, and U.S. Geological Survey. Major uses are Federal Emergency Management Agency for flood plain map modernization and community field work, Pacific Coast Salmon Recovery funds and National Fish and Wildlife Foundation for endangered species water transactions, Environmental Protection Agency for underground injection control, and U.S. Geological Survey for hydrography dataset research and data collection.

FUND NAME:		Federal Fund	FUND CODE: 34800	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance			(45,000)	(74,100)	25,700	43,900
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			(45,000)	(74,100)	25,700	43,900
05.	Revenues [from Form B-11]			900,400	1,122,100	1,000,000	1,000,000
06.	Non-Revenue Receipts and Other Adjustments			31,900	(18,600)		
07.	Statutory Transfers In						
08.	Operating Transfers In						
09.	Subtotal Cash Available for the Year			887,300	1,029,400	1,025,700	1,043,900
10.	Statutory Transfers Out						
11.	Operating Transfers Out			144,100			
12.	Non-Expenditure Distributions and Other Adjustments			(100)	400		
13.	Total Cash Available for Year [=Row 9 - (Rows 10-12)]			743,300	1,029,000	1,025,700	1,043,900
14.	Borrowing Limit			350,000	350,000	350,000	350,000
15.	Total Available Funds for the Year			1,093,300	1,379,000	1,375,700	1,393,900
16.	Original Appropriation			1,838,100	1,847,200	1,881,800	1,903,000
17.	Prior Year Reappropriation [same as Row 03]			0	0	0	0
18.	Legislative Supplementals and (Rescissions)						
19.	Subtotal Legislative Authorizations			1,838,100	1,847,200	1,881,800	1,903,000
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]			0	0	0	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]						
22.	Total Spending Authorizations			1,838,100	1,847,200	1,881,800	1,903,000
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)						
24.	Final Year End Reversions (DU 1.61)			1,084,400	843,900	900,000	900,000
25.	Subtotal Reversions & Cancelations			1,084,400	843,900	900,000	900,000
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]						
27.	Current Year Reappropriation To Next Year [DU 1.7x]						
28.	Total Unused Spending Authorizations			1,084,400	843,900	900,000	900,000
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]			753,700	1,003,300	981,800	1,003,000
30.	Continuously Appropriated Expenditures						
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]			339,600	375,700	393,900	390,900
32.	Current Year Executive Carry Forward To Next Year [DU 1.81]			0	0	0	0
33.	Current Year Reappropriation To Next Year [DU 1.7x]			0	0	0	0
34.	Borrowing Limit			350,000	350,000	350,000	350,000
35.	Ending Unobligated Cash Balance [= Row 31 - (Rows 32-34)]			(10,400)	25,700	43,900	40,900
36.	Investments Direct by Agency						
37.	Ending Unobligated Cash Balance Plus Direct Investments			(10,400)	25,700	43,900	40,900
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: Water Resources

Agency Number: 360

Original Request Date: August 29, 2025

Sources and Uses:

Water District 01 and miscellaneous interstate and intrastate agencies, and utilities. Water District 01 is the largest district in the State. Its office is in Idaho Falls, and it distributes water throughout Eastern and Southern Idaho. The fund is used to control the reimbursement of expenses for service provided to the district. Services include providing a watermaster and administrative expenses. This fund is also used for various water and energy resource studies.

FUND NAME: Micellaneous Revenue		FUND CODE: 34900	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance		241,200	222,700	95,800	63,300
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		241,200	222,700	95,800	63,300
05.	Revenues [from Form B-11]		1,286,300	1,026,700	1,080,000	1,133,000
06.	Non-Revenue Receipts and Other Adjustments		175,600	(175,600)		
07.	Statutory Transfers In					
08.	Operating Transfers In					
09.	Subtotal Cash Available for the Year		1,703,100	1,073,800	1,175,800	1,196,300
10.	Statutory Transfers Out					
11.	Operating Transfers Out		249,300			
12.	Non-Expenditure Distributions and Other Adjustments					
13.	Total Cash Available for Year [=Row 9 - (Rows 10-12)]		1,453,800	1,073,800	1,175,800	1,196,300
14.	Borrowing Limit					
15.	Total Available Funds for the Year		1,453,800	1,073,800	1,175,800	1,196,300
16.	Original Appropriation		1,680,000	1,704,700	1,762,500	1,806,400
17.	Prior Year Reappropriation [same as Row 03]		0	0	0	0
18.	Legislative Supplementals and (Rescissions)					
19.	Subtotal Legislative Authorizations		1,680,000	1,704,700	1,762,500	1,806,400
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]		0	0	0	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]					
22.	Total Spending Authorizations		1,680,000	1,704,700	1,762,500	1,806,400
23.	Executive Carry Forward Reversions/Cancellations (DU 1.81)					
24.	Final Year End Reversions (DU 1.61)		800,200	726,700	650,000	650,000
25.	Subtotal Reversions & Cancellations		800,200	726,700	650,000	650,000
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]					
27.	Current Year Reappropriation To Next Year [DU 1.7x]					
28.	Total Unused Spending Authorizations		800,200	726,700	650,000	650,000
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]		879,800	978,000	1,112,500	1,156,400
30.	Continuously Appropriated Expenditures					
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]		574,000	95,800	63,300	39,900
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)]		574,000	95,800	63,300	39,900
36.	Investments Direct by Agency					
37.	Ending Unobligated Cash Balance Plus Direct Investments		574,000	95,800	63,300	39,900
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: Water Resources

Agency Number: 360

Original Request Date: August 29, 2025

Sources and Uses:

State appropriations, water supply bank receipts, and interest earned on loans from the Revolving Development Fund established under §42-1752, Idaho Code. The interest earned by the State Treasurer is also deposited to this fund. The program was started in 1969 with a \$500,000 General Fund appropriation. The Revolving Development Fund is used to make loans for projects which further implement the Idaho State Water Plan in the public interest. The projects are reviewed and approved by the board according to Idaho Code, §42-1750 to §42-1759.

FUND NAME: Rural Rehabilitation Funds: Id Water Resource Bd Revolv Dvlp		FUND CODE: 49001					
		FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate		
01. Beginning Unobligated Cash Balance		38,049,800	38,223,700	43,411,400	47,570,400		
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. Subtotal Beginning Cash Balance		38,049,800	38,223,700	43,411,400	47,570,400		
05. Revenues [from Form B-11]		4,629,200	5,340,600	5,000,000	5,000,000		
06. Non-Revenue Receipts and Other Adjustments		2,316,900	2,923,900	1,875,000	2,000,000		
07. Statutory Transfers In							
08. Operating Transfers In							
09. Subtotal Cash Available for the Year		44,995,900	46,488,200	50,286,400	54,570,400		
10. Statutory Transfers Out		716,000	716,000	716,000	716,000		
11. Operating Transfers Out		17,100					
12. Non-Expenditure Distributions and Other Adjustments		(68,400)	28,400				
13. Total Cash Available for Year [=Row 9 - (Rows 10--12)]		44,331,200	45,743,800	49,570,400	53,854,400		
14. Borrowing Limit							
15. Total Available Funds for the Year		44,331,200	45,743,800	49,570,400	53,854,400		
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		1,473,700	2,332,400	2,000,000	2,000,000		
31. Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]		42,857,500	43,411,400	47,570,400	51,854,400		
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)]		42,857,500	43,411,400	47,570,400	51,854,400		
36. Investments Direct by Agency							
37. Ending Unobligated Cash Balance Plus Direct Investments		42,857,500	43,411,400	47,570,400	51,854,400		
38. Outstanding Loans [if this fund is part of a loan program]		14,669,800	16,986,700	15,100,000	15,000,000		

FORM B12: ANALYSIS OF FUND BALANCESRequest for Fiscal Year : 2027Agency/Department: Water ResourcesAgency Number: 360Original Request Date: August 29, 2025**Sources and Uses:**

State appropriations, water supply bank receipts, and interest earned on loans from the Water Management Fund established under §42-1760, Idaho Code. In 1978, the Idaho Legislature set up this fund, funding it with \$1,000,000. All loans repaid to this fund, plus interest, are reloaned for other projects. Loans or grants from the Water Management Fund may be used for new water projects or the rehabilitation of existing water projects limited to reclamation, upstream storage, offstream storage, aquifer recharge, reservoir site acquisition and protection, water supply, water quality, recreation, and water resource studies, including feasibility studies for qualifying projects (§42-1760).

FUND NAME: Rural Rehabilitation Funds: Water Management Account		FUND CODE: 49002				
			FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance		293,029,800	293,130,500	318,744,000	328,744,000
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.	Subtotal Beginning Cash Balance		293,029,800	293,130,500	318,744,000	328,744,000
05.	Revenues [from Form B-11]		12,777,400	44,563,600	45,000,000	45,000,000
06.	Non-Revenue Receipts and Other Adjustments			84,600		
07.	Statutory Transfers In					
08.	Operating Transfers In					
09.	Subtotal Cash Available for the Year		305,807,200	337,778,700	363,744,000	373,744,000
10.	Statutory Transfers Out					
11.	Operating Transfers Out					
12.	Non-Expenditure Distributions and Other Adjustments		(11,300)	11,300		
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]		305,818,500	337,767,400	363,744,000	373,744,000
14.	Borrowing Limit					
15.	Total Available Funds for the Year		305,818,500	337,767,400	363,744,000	373,744,000
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/Cancellations (DU 1.81)					
24.	Final Year End Reversions (DU 1.61)					
25.	Subtotal Reversions & Cancellations		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		12,688,000	19,023,400	35,000,000	35,000,000
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]		293,130,500	318,744,000	328,744,000	338,744,000
32.	Current Year Executive Carry Forward To Next Year [DU 1.81]		0	0	0	0
33.	Current Year Reappropriation To Next Year [DU 1.7x]		0	0	0	0
34.	Borrowing Limit		0	0	0	0
35.	Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]		293,130,500	318,744,000	328,744,000	338,744,000
36.	Investments Direct by Agency					
37.	Ending Unobligated Cash Balance Plus Direct Investments		293,130,500	318,744,000	328,744,000	338,744,000
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: Water Resources

Agency Number: 360

Original Request Date: August 29, 2025

Sources and Uses:

Carey Act trust fund; pass through funds held until payment is requested by USGS and other contractors for streamgaging work.

FUND NAME: Custodial Funds		FUND CODE: 63000	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance		7,600	7,600	7,600	7,600
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		7,600	7,600	7,600	7,600
05.	Revenues [from Form B-11]					
06.	Non-Revenue Receipts and Other Adjustments					
07.	Statutory Transfers In					
08.	Operating Transfers In					
09.	Subtotal Cash Available for the Year		7,600	7,600	7,600	7,600
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)]		7,600	7,600	7,600	7,600
14.	Borrowing Limit					
15.	Total Available Funds for the Year		7,600	7,600	7,600	7,600
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 1.81)					
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]		7,600	7,600	7,600	7,600
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)]		7,600	7,600	7,600	7,600
36.	Investments Direct by Agency					
37.	Ending Unobligated Cash Balance Plus Direct Investments		7,600	7,600	7,600	7,600
38.	Outstanding Loans (if this fund is part of a loan program)		0	0	0	0

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Agency	Department of Water Resources							360
Division	Department of Water Resources							WR1
Appropriation Unit	Management and Support Services							WRAA
FY 2025 Total Appropriation								
1.00	FY 2025 Total Appropriation							WRAA
	S1269/S1411							
	10000 General	8.30	907,800	940,100	64,000	0	1,911,900	
	12500 Dedicated	1.70	182,600	197,500	0	0	380,100	
	22921 Dedicated	0.00	0	21,900	0	0	21,900	
	34900 Dedicated	0.00	0	171,200	0	0	171,200	
		10.00	1,090,400	1,330,700	64,000	0	2,485,100	
1.21	Account Transfers							WRAA
	10000 General	0.00	0	(4,500)	4,500	0	0	
		0.00	0	(4,500)	4,500	0	0	
1.61	Reverted Appropriation Balances							WRAA
	10000 General	0.00	(200)	0	0	0	(200)	
	12500 Dedicated	0.00	(167,100)	(11,900)	0	0	(179,000)	
	22921 Dedicated	0.00	0	(16,900)	0	0	(16,900)	
		0.00	(167,300)	(28,800)	0	0	(196,100)	
FY 2025 Actual Expenditures								
2.00	FY 2025 Actual Expenditures							WRAA
	10000 General	8.30	907,600	935,600	68,500	0	1,911,700	
	12500 Dedicated	1.70	15,500	185,600	0	0	201,100	
	22921 Dedicated	0.00	0	5,000	0	0	5,000	
	34900 Dedicated	0.00	0	171,200	0	0	171,200	
		10.00	923,100	1,297,400	68,500	0	2,289,000	
FY 2026 Original Appropriation								
3.00	FY 2026 Original Appropriation							WRAA
	H0248,H0445							
	10000 General	8.00	948,900	895,200	0	0	1,844,100	
	OT 10000 General	0.00	0	0	432,400	0	432,400	
	12500 Dedicated	1.70	191,000	195,900	0	0	386,900	
	22921 Dedicated	0.00	0	21,100	0	0	21,100	
	34900 Dedicated	0.00	0	171,200	0	0	171,200	
		9.70	1,139,900	1,283,400	432,400	0	2,855,700	
FY 2026Total Appropriation								
5.00	FY 2026 Total Appropriation							WRAA
	10000 General	8.00	948,900	895,200	0	0	1,844,100	
	OT 10000 General	0.00	0	0	432,400	0	432,400	
	12500 Dedicated	1.70	191,000	195,900	0	0	386,900	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
22921	Dedicated	0.00	0	21,100	0	0	21,100
34900	Dedicated	0.00	0	171,200	0	0	171,200
		9.70	1,139,900	1,283,400	432,400	0	2,855,700
Appropriation Adjustments							
6.61	Gov's Approved Reduction						WRAA
	3% Governor's Holdback and Vacant Position Reversion						
OT 10000	General	0.00	(28,400)	(26,900)	0	0	(55,300)
		0.00	(28,400)	(26,900)	0	0	(55,300)
6.71	Early Reversions						WRAA
	CEC Reversions						
OT 12500	Dedicated	0.00	(2,300)	0	0	0	(2,300)
		0.00	(2,300)	0	0	0	(2,300)
FY 2026 Estimated Expenditures							
7.00	FY 2026 Estimated Expenditures						WRAA
10000	General	8.00	948,900	895,200	0	0	1,844,100
OT 10000	General	0.00	(28,400)	(26,900)	432,400	0	377,100
12500	Dedicated	1.70	191,000	195,900	0	0	386,900
OT 12500	Dedicated	0.00	(2,300)	0	0	0	(2,300)
22921	Dedicated	0.00	0	21,100	0	0	21,100
34900	Dedicated	0.00	0	171,200	0	0	171,200
		9.70	1,109,200	1,256,500	432,400	0	2,798,100
Base Adjustments							
8.41	Removal of One-Time Expenditures						WRAA
	This decision unit removes one-time appropriation for FY 2026.						
OT 10000	General	0.00	0	0	(432,400)	0	(432,400)
		0.00	0	0	(432,400)	0	(432,400)
FY 2027 Base							
9.00	FY 2027 Base						WRAA
10000	General	8.00	948,900	895,200	0	0	1,844,100
OT 10000	General	0.00	0	0	0	0	0
12500	Dedicated	1.70	191,000	195,900	0	0	386,900
22921	Dedicated	0.00	0	21,100	0	0	21,100
34900	Dedicated	0.00	0	171,200	0	0	171,200
		9.70	1,139,900	1,283,400	0	0	2,423,300
Program Maintenance							
10.11	Change in Health Benefit Costs						WRAA
	This decision unit reflects a change in the employer health benefit costs.						
10000	General	0.00	28,200	0	0	0	28,200
12500	Dedicated	0.00	7,600	0	0	0	7,600
		0.00	35,800	0	0	0	35,800
10.12	Change in Variable Benefit Costs						WRAA
	This decision unit reflects a change in variable benefits.						

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
	10000 General	0.00	(700)	0	0	0	(700)
	12500 Dedicated	0.00	(100)	0	0	0	(100)
		0.00	(800)	0	0	0	(800)
10.23	Contract Inflation Adjustments						WRAA
	Contract Inflation for leased office space						
	10000 General	0.00	0	11,000	0	0	11,000
	34900 Dedicated	0.00	0	6,200	0	0	6,200
		0.00	0	17,200	0	0	17,200
10.61	Salary Multiplier - Regular Employees						WRAA
	This decision unit reflects a 1% salary multiplier for Regular Employees.						
	10000 General	0.00	8,000	0	0	0	8,000
	12500 Dedicated	0.00	1,500	0	0	0	1,500
		0.00	9,500	0	0	0	9,500
FY 2027 Total Maintenance							
11.00	FY 2027 Total Maintenance						WRAA
	10000 General	8.00	984,400	906,200	0	0	1,890,600
	OT 10000 General	0.00	0	0	0	0	0
	12500 Dedicated	1.70	200,000	195,900	0	0	395,900
	22921 Dedicated	0.00	0	21,100	0	0	21,100
	34900 Dedicated	0.00	0	177,400	0	0	177,400
		9.70	1,184,400	1,300,600	0	0	2,485,000
Line Items							
12.55	Repair, Replacement, or Alteration Costs						WRAA
	Replace 40 laptop computers @ \$1,860 each & 40 docking stations @ \$225 each						
	OT 10000 General	0.00	0	0	83,400	0	83,400
		0.00	0	0	83,400	0	83,400
12.56	Vehicle Replacement Items Only						WRAA
	Replace four vehicles and three flowmeters						
	OT 10000 General	0.00	0	0	164,400	0	164,400
		0.00	0	0	164,400	0	164,400
12.79	ITS Recommended Replacement Items Only						WRAA
	15 Access Points, 2 Routers						
	OT 10000 General	0.00	0	0	43,200	0	43,200
		0.00	0	0	43,200	0	43,200
FY 2027 Total							
13.00	FY 2027 Total						WRAA
	10000 General	8.00	984,400	906,200	0	0	1,890,600
	OT 10000 General	0.00	0	0	291,000	0	291,000
	12500 Dedicated	1.70	200,000	195,900	0	0	395,900
	22921 Dedicated	0.00	0	21,100	0	0	21,100
	34900 Dedicated	0.00	0	177,400	0	0	177,400

FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
9.70	1,184,400	1,300,600	291,000	0	2,776,000

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Agency	Department of Water Resources							360
Division	Department of Water Resources							WR1
Appropriation Unit	Planning and Technical Services							WRAB
FY 2025 Total Appropriation								
1.00	FY 2025 Total Appropriation							WRAB
	S1269/S1411							
	10000 General	35.49	3,895,300	797,200	0	6,936,500	11,629,000	
	12500 Dedicated	0.00	0	62,700	0	0	62,700	
	12900 Dedicated	10.00	1,158,300	457,400	0	0	1,615,700	
	34430 Federal	0.00	0	2,997,600	0	107,064,100	110,061,700	
	34800 Federal	3.51	355,300	857,700	0	0	1,213,000	
	34900 Dedicated	0.00	0	164,500	0	0	164,500	
		49.00	5,408,900	5,337,100	0	114,000,600	124,746,600	
1.21	Account Transfers							WRAB
	12900 Dedicated	0.00	0	(6,800)	6,800	0	0	
		0.00	0	(6,800)	6,800	0	0	
1.61	Reverted Appropriation Balances							WRAB
	10000 General	0.00	(1,000)	0	0	(6,000,000)	(6,001,000)	
	12900 Dedicated	0.00	(611,000)	(232,900)	0	0	(843,900)	
	34430 Federal	0.00	0	0	0	(18,400)	(18,400)	
	34800 Federal	0.00	(126,400)	(352,000)	0	0	(478,400)	
	34900 Dedicated	0.00	0	(164,500)	0	0	(164,500)	
		0.00	(738,400)	(749,400)	0	(6,018,400)	(7,506,200)	
1.71	Legislative Reappropriation							WRAB
	34430 Federal	0.00	0	(2,801,100)	0	(68,743,400)	(71,544,500)	
		0.00	0	(2,801,100)	0	(68,743,400)	(71,544,500)	
FY 2025 Actual Expenditures								
2.00	FY 2025 Actual Expenditures							WRAB
	10000 General	35.49	3,894,300	797,200	0	936,500	5,628,000	
	12500 Dedicated	0.00	0	62,700	0	0	62,700	
	12900 Dedicated	10.00	547,300	217,700	6,800	0	771,800	
	34430 Federal	0.00	0	196,500	0	38,302,300	38,498,800	
	34800 Federal	3.51	228,900	505,700	0	0	734,600	
	34900 Dedicated	0.00	0	0	0	0	0	
		49.00	4,670,500	1,779,800	6,800	39,238,800	45,695,900	
FY 2026 Original Appropriation								
3.00	FY 2026 Original Appropriation							WRAB
	H0248,H0445							
	10000 General	35.79	4,108,800	30,765,400	0	6,936,500	41,810,700	
	12500 Dedicated	0.00	0	58,300	0	0	58,300	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
12900	Dedicated	10.00	1,232,900	457,400	0	0	1,690,300
34430	Federal	0.00	0	0	0	50,000,000	50,000,000
34800	Federal	3.51	374,700	857,700	0	0	1,232,400
34900	Dedicated	0.00	0	164,500	0	0	164,500
		49.30	5,716,400	32,303,300	0	56,936,500	94,956,200
Appropriation Adjustment							
4.11	Legislative Reappropriation						WRAB
This decision unit reflects reappropriation authority granted by HB 445.							
OT 34430	Federal	0.00	0	2,801,100	0	68,743,400	71,544,500
		0.00	0	2,801,100	0	68,743,400	71,544,500
FY 2026 Total Appropriation							
5.00	FY 2026 Total Appropriation						WRAB
10000	General	35.79	4,108,800	30,765,400	0	6,936,500	41,810,700
12500	Dedicated	0.00	0	58,300	0	0	58,300
12900	Dedicated	10.00	1,232,900	457,400	0	0	1,690,300
34430	Federal	0.00	0	0	0	50,000,000	50,000,000
OT 34430	Federal	0.00	0	2,801,100	0	68,743,400	71,544,500
34800	Federal	3.51	374,700	857,700	0	0	1,232,400
34900	Dedicated	0.00	0	164,500	0	0	164,500
		49.30	5,716,400	35,104,400	0	125,679,900	166,500,700
Appropriation Adjustments							
6.61	Gov's Approved Reduction						WRAB
3% Governor's Holdback and Vacant Position Reversion							
OT 10000	General	(0.39)	(123,200)	(923,000)	0	(208,100)	(1,254,300)
OT 34800	Federal	(0.61)	0	0	0	0	0
		(1.00)	(123,200)	(923,000)	0	(208,100)	(1,254,300)
6.71	Early Reversions						WRAB
CEC Reversions							
OT 12900	Dedicated	0.00	(15,600)	0	0	0	(15,600)
OT 34800	Federal	0.00	(7,200)	0	0	0	(7,200)
		0.00	(22,800)	0	0	0	(22,800)
FY 2026 Estimated Expenditures							
7.00	FY 2026 Estimated Expenditures						WRAB
10000	General	35.79	4,108,800	30,765,400	0	6,936,500	41,810,700
OT 10000	General	(0.39)	(123,200)	(923,000)	0	(208,100)	(1,254,300)
12500	Dedicated	0.00	0	58,300	0	0	58,300
12900	Dedicated	10.00	1,232,900	457,400	0	0	1,690,300
OT 12900	Dedicated	0.00	(15,600)	0	0	0	(15,600)
34430	Federal	0.00	0	0	0	50,000,000	50,000,000
OT 34430	Federal	0.00	0	2,801,100	0	68,743,400	71,544,500
34800	Federal	3.51	374,700	857,700	0	0	1,232,400
OT 34800	Federal	(0.61)	(7,200)	0	0	0	(7,200)

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
34900	Dedicated	0.00	0	164,500	0	0	164,500
		48.30	5,570,400	34,181,400	0	125,471,800	165,223,600
Base Adjustments							
8.41	Removal of One-Time Expenditures						WRAB
	This decision unit removes one-time appropriation for FY 2026.						
OT 34430	Federal	0.00	0	(2,801,100)	0	(68,743,400)	(71,544,500)
		0.00	0	(2,801,100)	0	(68,743,400)	(71,544,500)
8.51	Base Reductions						WRAB
	This decision unit provides a base reduction to .						
10000	General	(0.39)	0	0	0	0	0
34800	Federal	(0.61)	0	0	0	0	0
		(1.00)	0	0	0	0	0
FY 2027 Base							
9.00	FY 2027 Base						WRAB
10000	General	35.40	4,108,800	30,765,400	0	6,936,500	41,810,700
12500	Dedicated	0.00	0	58,300	0	0	58,300
12900	Dedicated	10.00	1,232,900	457,400	0	0	1,690,300
34430	Federal	0.00	0	0	0	50,000,000	50,000,000
OT 34430	Federal	0.00	0	0	0	0	0
34800	Federal	2.90	374,700	857,700	0	0	1,232,400
34900	Dedicated	0.00	0	164,500	0	0	164,500
		48.30	5,716,400	32,303,300	0	56,936,500	94,956,200
Program Maintenance							
10.11	Change in Health Benefit Costs						WRAB
	This decision unit reflects a change in the employer health benefit costs.						
10000	General	0.00	124,700	0	0	0	124,700
12900	Dedicated	0.00	36,400	0	0	0	36,400
34800	Federal	0.00	10,600	0	0	0	10,600
		0.00	171,700	0	0	0	171,700
10.12	Change in Variable Benefit Costs						WRAB
	This decision unit reflects a change in variable benefits.						
10000	General	0.00	(3,100)	0	0	0	(3,100)
12900	Dedicated	0.00	(900)	0	0	0	(900)
34800	Federal	0.00	(200)	0	0	0	(200)
		0.00	(4,200)	0	0	0	(4,200)
10.23	Contract Inflation Adjustments						WRAB
	Contract Inflation for leased office space						
10000	General	0.00	0	7,700	0	0	7,700
		0.00	0	7,700	0	0	7,700
10.61	Salary Multiplier - Regular Employees						WRAB
	This decision unit reflects a 1% salary multiplier for Regular Employees.						
10000	General	0.00	35,000	0	0	0	35,000
12900	Dedicated	0.00	10,600	0	0	0	10,600

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
34800	Federal	0.00	2,600	0	0	0	2,600
		0.00	48,200	0	0	0	48,200
FY 2027 Total Maintenance							
11.00	FY 2027 Total Maintenance						WRAB
10000	General	35.40	4,265,400	30,773,100	0	6,936,500	41,975,000
12500	Dedicated	0.00	0	58,300	0	0	58,300
12900	Dedicated	10.00	1,279,000	457,400	0	0	1,736,400
34430	Federal	0.00	0	0	0	50,000,000	50,000,000
OT 34430	Federal	0.00	0	0	0	0	0
34800	Federal	2.90	387,700	857,700	0	0	1,245,400
34900	Dedicated	0.00	0	164,500	0	0	164,500
		48.30	5,932,100	32,311,000	0	56,936,500	95,179,600
Line Items							
12.01	Aquifer Planning and Management Fund Cash Transfer						WRAB
	Aquifer Planning and Management Fund Cash Transfer						
OT 49001	Dedicated	0.00	0	0	0	716,000	716,000
		0.00	0	0	0	716,000	716,000
FY 2027 Total							
13.00	FY 2027 Total						WRAB
10000	General	35.40	4,265,400	30,773,100	0	6,936,500	41,975,000
12500	Dedicated	0.00	0	58,300	0	0	58,300
12900	Dedicated	10.00	1,279,000	457,400	0	0	1,736,400
34430	Federal	0.00	0	0	0	50,000,000	50,000,000
OT 34430	Federal	0.00	0	0	0	0	0
34800	Federal	2.90	387,700	857,700	0	0	1,245,400
34900	Dedicated	0.00	0	164,500	0	0	164,500
OT 49001	Dedicated	0.00	0	0	0	716,000	716,000
		48.30	5,932,100	32,311,000	0	57,652,500	95,895,600

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Agency	Department of Water Resources							360
Division	Department of Water Resources							WR1
Appropriation Unit	Water Management							WRAE
FY 2025 Total Appropriation								
1.00	FY 2025 Total Appropriation							WRAE
	S1269/S1411							
	10000 General	68.13	6,714,400	2,387,000	142,500	0	9,243,900	
	12500 Dedicated	0.00	0	69,200	0	0	69,200	
	22921 Dedicated	19.58	1,612,600	235,000	0	0	1,847,600	
	34800 Federal	2.84	285,400	348,800	0	0	634,200	
	34900 Dedicated	8.45	1,048,800	320,200	0	0	1,369,000	
		99.00	9,661,200	3,360,200	142,500	0	13,163,900	
1.13	PY Executive Carry Forward							WRAE
	10000 General	0.00	0	0	900	0	900	
		0.00	0	0	900	0	900	
1.41	Receipts to Appropriation							WRAE
	10000 General	0.00	0	5,200	45,400	0	50,600	
		0.00	0	5,200	45,400	0	50,600	
1.61	Reverted Appropriation Balances							WRAE
	10000 General	0.00	(45,400)	0	0	0	(45,400)	
	22921 Dedicated	0.00	(1,015,100)	(74,600)	0	0	(1,089,700)	
	34800 Federal	0.00	(41,800)	(323,700)	0	0	(365,500)	
	34900 Dedicated	0.00	(242,000)	(320,200)	0	0	(562,200)	
		0.00	(1,344,300)	(718,500)	0	0	(2,062,800)	
1.81	CY Executive Carry Forward							WRAE
	10000 General	0.00	0	(82,500)	0	0	(82,500)	
		0.00	0	(82,500)	0	0	(82,500)	
FY 2025 Actual Expenditures								
2.00	FY 2025 Actual Expenditures							WRAE
	10000 General	68.13	6,669,000	2,309,700	188,800	0	9,167,500	
	12500 Dedicated	0.00	0	69,200	0	0	69,200	
	22921 Dedicated	19.58	597,500	160,400	0	0	757,900	
	34800 Federal	2.84	243,600	25,100	0	0	268,700	
	34900 Dedicated	8.45	806,800	0	0	0	806,800	
		99.00	8,316,900	2,564,400	188,800	0	11,070,100	
FY 2026 Original Appropriation								
3.00	FY 2026 Original Appropriation							WRAE
	H0248,H0445							
	10000 General	72.13	7,586,500	2,235,100	0	0	9,821,600	

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
OT 10000	General		0.00	0	65,000	60,500	0	125,500
12500	Dedicated		0.00	0	67,500	0	0	67,500
22921	Dedicated		19.58	1,711,300	235,000	0	0	1,946,300
34800	Federal		2.84	300,600	348,800	0	0	649,400
34900	Dedicated		8.45	1,106,600	320,200	0	0	1,426,800
			103.00	10,705,000	3,271,600	60,500	0	14,037,100
FY 2026Total Appropriation								
5.00	FY 2026 Total Appropriation							WRAE
10000	General		72.13	7,586,500	2,235,100	0	0	9,821,600
OT 10000	General		0.00	0	65,000	60,500	0	125,500
12500	Dedicated		0.00	0	67,500	0	0	67,500
22921	Dedicated		19.58	1,711,300	235,000	0	0	1,946,300
34800	Federal		2.84	300,600	348,800	0	0	649,400
34900	Dedicated		8.45	1,106,600	320,200	0	0	1,426,800
			103.00	10,705,000	3,271,600	60,500	0	14,037,100
Appropriation Adjustments								
6.11	Executive Carry Forward							WRAE
10000	General		0.00	0	82,500	0	0	82,500
			0.00	0	82,500	0	0	82,500
6.61	Gov's Approved Reduction							WRAE
3% Governor's Holdback and Vacant Position Reversion								
OT 10000	General		0.00	(227,600)	(67,100)	0	0	(294,700)
OT 22921	Dedicated		(1.00)	0	0	0	0	0
OT 34800	Federal		(1.00)	0	0	0	0	0
			(2.00)	(227,600)	(67,100)	0	0	(294,700)
6.71	Early Reversions							WRAE
CEC Reversions								
OT 22921	Dedicated		0.00	(29,100)	0	0	0	(29,100)
OT 34800	Federal		0.00	(7,700)	0	0	0	(7,700)
OT 34900	Dedicated		0.00	(3,400)	0	0	0	(3,400)
			0.00	(40,200)	0	0	0	(40,200)
FY 2026 Estimated Expenditures								
7.00	FY 2026 Estimated Expenditures							WRAE
10000	General		72.13	7,586,500	2,317,600	0	0	9,904,100
OT 10000	General		0.00	(227,600)	(2,100)	60,500	0	(169,200)
12500	Dedicated		0.00	0	67,500	0	0	67,500
22921	Dedicated		19.58	1,711,300	235,000	0	0	1,946,300
OT 22921	Dedicated		(1.00)	(29,100)	0	0	0	(29,100)
34800	Federal		2.84	300,600	348,800	0	0	649,400
OT 34800	Federal		(1.00)	(7,700)	0	0	0	(7,700)
34900	Dedicated		8.45	1,106,600	320,200	0	0	1,426,800

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
OT 34900	Dedicated	0.00	(3,400)	0	0	0	(3,400)	
		101.00	10,437,200	3,287,000	60,500	0	13,784,700	
Base Adjustments								
8.41	Removal of One-Time Expenditures							WRAE
	This decision unit removes one-time appropriation for FY 2026.							
OT 10000	General	0.00	0	(65,000)	(60,500)	0	(125,500)	
		0.00	0	(65,000)	(60,500)	0	(125,500)	
8.51	Base Reductions							WRAE
	This decision unit provides a base reduction to .							
22921	Dedicated	(1.00)	0	0	0	0	0	
34800	Federal	(1.00)	0	0	0	0	0	
		(2.00)	0	0	0	0	0	
FY 2027 Base								
9.00	FY 2027 Base							WRAE
10000	General	72.13	7,586,500	2,235,100	0	0	9,821,600	
OT 10000	General	0.00	0	0	0	0	0	
12500	Dedicated	0.00	0	67,500	0	0	67,500	
22921	Dedicated	18.58	1,711,300	235,000	0	0	1,946,300	
34800	Federal	1.84	300,600	348,800	0	0	649,400	
34900	Dedicated	8.45	1,106,600	320,200	0	0	1,426,800	
		101.00	10,705,000	3,206,600	0	0	13,911,600	
Program Maintenance								
10.11	Change in Health Benefit Costs							WRAE
	This decision unit reflects a change in the employer health benefit costs.							
10000	General	0.00	260,900	0	0	0	260,900	
22921	Dedicated	0.00	65,300	0	0	0	65,300	
34800	Federal	0.00	6,700	0	0	0	6,700	
34900	Dedicated	0.00	30,800	0	0	0	30,800	
		0.00	363,700	0	0	0	363,700	
10.12	Change in Variable Benefit Costs							WRAE
	This decision unit reflects a change in variable benefits.							
10000	General	0.00	(5,700)	0	0	0	(5,700)	
22921	Dedicated	0.00	(1,300)	0	0	0	(1,300)	
34800	Federal	0.00	(100)	0	0	0	(100)	
34900	Dedicated	0.00	(700)	0	0	0	(700)	
		0.00	(7,800)	0	0	0	(7,800)	
10.23	Contract Inflation Adjustments							WRAE
	Contract Inflation for leased office space							
10000	General	0.00	0	22,200	0	0	22,200	
		0.00	0	22,200	0	0	22,200	
10.61	Salary Multiplier - Regular Employees							WRAE
	This decision unit reflects a 1% salary multiplier for Regular Employees.							
10000	General	0.00	64,500	0	0	0	64,500	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
22921	Dedicated	0.00	14,300	0	0	0	14,300
34800	Federal	0.00	1,600	0	0	0	1,600
34900	Dedicated	0.00	7,600	0	0	0	7,600
		0.00	88,000	0	0	0	88,000
FY 2027 Total Maintenance							
11.00	FY 2027 Total Maintenance						WRAE
10000	General	72.13	7,906,200	2,257,300	0	0	10,163,500
OT 10000	General	0.00	0	0	0	0	0
12500	Dedicated	0.00	0	67,500	0	0	67,500
22921	Dedicated	18.58	1,789,600	235,000	0	0	2,024,600
34800	Federal	1.84	308,800	348,800	0	0	657,600
34900	Dedicated	8.45	1,144,300	320,200	0	0	1,464,500
		101.00	11,148,900	3,228,800	0	0	14,377,700
Line Items							
12.57	Repair, Replacement, or Alteration Costs						WRAE
	Replace four vehicles and three flowmeters						
OT 10000	General	0.00	0	0	26,400	0	26,400
		0.00	0	0	26,400	0	26,400
FY 2027 Total							
13.00	FY 2027 Total						WRAE
10000	General	72.13	7,906,200	2,257,300	0	0	10,163,500
OT 10000	General	0.00	0	0	26,400	0	26,400
12500	Dedicated	0.00	0	67,500	0	0	67,500
22921	Dedicated	18.58	1,789,600	235,000	0	0	2,024,600
34800	Federal	1.84	308,800	348,800	0	0	657,600
34900	Dedicated	8.45	1,144,300	320,200	0	0	1,464,500
		101.00	11,148,900	3,228,800	26,400	0	14,404,100

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Agency	Department of Water Resources								360
Division	Department of Water Resources								WR1
Appropriation Unit	Northern Idaho Adjudication								WRAN
FY 2025 Total Appropriation									
1.00	FY 2025 Total Appropriation								WRAN
S1269/S1411									
	10000	General	4.00	373,700	201,700	0	0	575,400	
	33701	Dedicated	0.00	0	38,700	0	0	38,700	
			4.00	373,700	240,400	0	0	614,100	
1.61	Reverted Appropriation Balances								WRAN
	10000	General	0.00	(2,100)	0	0	0	(2,100)	
	33701	Dedicated	0.00	0	(30,800)	0	0	(30,800)	
			0.00	(2,100)	(30,800)	0	0	(32,900)	
FY 2025 Actual Expenditures									
2.00	FY 2025 Actual Expenditures								WRAN
	10000	General	4.00	371,600	201,700	0	0	573,300	
	33701	Dedicated	0.00	0	7,900	0	0	7,900	
			4.00	371,600	209,600	0	0	581,200	
FY 2026 Original Appropriation									
3.00	FY 2026 Original Appropriation								WRAN
H0248,H0445									
	10000	General	4.00	394,100	190,200	0	0	584,300	
	33701	Dedicated	0.00	0	38,700	0	0	38,700	
			4.00	394,100	228,900	0	0	623,000	
FY 2026Total Appropriation									
5.00	FY 2026 Total Appropriation								WRAN
	10000	General	4.00	394,100	190,200	0	0	584,300	
	33701	Dedicated	0.00	0	38,700	0	0	38,700	
			4.00	394,100	228,900	0	0	623,000	
Appropriation Adjustments									
6.61	Gov's Approved Reduction								WRAN
3% Governor's Holdback and Vacant Position Reversion									
	OT 10000	General	0.00	(11,900)	(5,700)	0	0	(17,600)	
			0.00	(11,900)	(5,700)	0	0	(17,600)	
FY 2026 Estimated Expenditures									
7.00	FY 2026 Estimated Expenditures								WRAN
	10000	General	4.00	394,100	190,200	0	0	584,300	
	OT 10000	General	0.00	(11,900)	(5,700)	0	0	(17,600)	
	33701	Dedicated	0.00	0	38,700	0	0	38,700	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
		4.00	382,200	223,200	0	0	605,400
FY 2027 Base							
9.00	FY 2027 Base						WRAN
10000	General	4.00	394,100	190,200	0	0	584,300
33701	Dedicated	0.00	0	38,700	0	0	38,700
		4.00	394,100	228,900	0	0	623,000
Program Maintenance							
10.11	Change in Health Benefit Costs						WRAN
This decision unit reflects a change in the employer health benefit costs.							
10000	General	0.00	14,900	0	0	0	14,900
		0.00	14,900	0	0	0	14,900
10.12	Change in Variable Benefit Costs						WRAN
This decision unit reflects a change in variable benefits.							
10000	General	0.00	(300)	0	0	0	(300)
		0.00	(300)	0	0	0	(300)
10.23	Contract Inflation Adjustments						WRAN
Contract Inflation for leased office space							
10000	General	0.00	0	1,700	0	0	1,700
		0.00	0	1,700	0	0	1,700
10.61	Salary Multiplier - Regular Employees						WRAN
This decision unit reflects a 1% salary multiplier for Regular Employees.							
10000	General	0.00	3,100	0	0	0	3,100
		0.00	3,100	0	0	0	3,100
FY 2027 Total Maintenance							
11.00	FY 2027 Total Maintenance						WRAN
10000	General	4.00	411,800	191,900	0	0	603,700
33701	Dedicated	0.00	0	38,700	0	0	38,700
		4.00	411,800	230,600	0	0	642,400
FY 2027 Total							
13.00	FY 2027 Total						WRAN
10000	General	4.00	411,800	191,900	0	0	603,700
33701	Dedicated	0.00	0	38,700	0	0	38,700
		4.00	411,800	230,600	0	0	642,400

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	Department of Water Resources						360
Division	Department of Water Resources						WR1
Appropriation Unit	Planning and Technical Services (Continuous)						WRAP
FY 2025 Total Appropriation							
1.13	PY Executive Carry Forward						WRAP
12901	Dedicated	0.00	0	22,400	81,300	0	103,700
		0.00	0	22,400	81,300	0	103,700
FY 2025 Actual Expenditures							
2.00	FY 2025 Actual Expenditures						WRAP
12901	Dedicated	0.00	0	22,400	81,300	0	103,700
		0.00	0	22,400	81,300	0	103,700

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	Department of Water Resources							360
Division	Department of Water Resources							WR1
Appropriation Unit	Bear River Basin Adjudication							WRAR
FY 2025 Total Appropriation								
1.00	FY 2025 Total Appropriation							WRAR
	S1269/S1411							
	10000	General	8.00	685,500	166,500	0	0	852,000
			8.00	685,500	166,500	0	0	852,000
1.13	PY Executive Carry Forward							WRAR
	10000	General	0.00	0	0	50,200	0	50,200
			0.00	0	0	50,200	0	50,200
1.61	Reverted Appropriation Balances							WRAR
	10000	General	0.00	(200)	0	0	0	(200)
			0.00	(200)	0	0	0	(200)
FY 2025 Actual Expenditures								
2.00	FY 2025 Actual Expenditures							WRAR
	10000	General	8.00	685,300	166,500	50,200	0	902,000
			8.00	685,300	166,500	50,200	0	902,000
FY 2026 Original Appropriation								
3.00	FY 2026 Original Appropriation							WRAR
	H0248,H0445							
	10000	General	8.00	726,200	154,900	0	0	881,100
			8.00	726,200	154,900	0	0	881,100
FY 2026Total Appropriation								
5.00	FY 2026 Total Appropriation							WRAR
	10000	General	8.00	726,200	154,900	0	0	881,100
			8.00	726,200	154,900	0	0	881,100
Appropriation Adjustments								
6.61	Gov's Approved Reduction							WRAR
	3% Governor's Holdback and Vacant Position Reversion							
	OT 10000	General	0.00	(21,800)	(4,600)	0	0	(26,400)
			0.00	(21,800)	(4,600)	0	0	(26,400)
FY 2026 Estimated Expenditures								
7.00	FY 2026 Estimated Expenditures							WRAR
	10000	General	8.00	726,200	154,900	0	0	881,100
	OT 10000	General	0.00	(21,800)	(4,600)	0	0	(26,400)
			8.00	704,400	150,300	0	0	854,700

FY 2027 Base

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
9.00	FY 2027 Base							WRAR
	10000 General	8.00	726,200	154,900	0	0	881,100	
		8.00	726,200	154,900	0	0	881,100	
Program Maintenance								
10.11	Change in Health Benefit Costs							WRAR
	This decision unit reflects a change in the employer health benefit costs.							
	10000 General	0.00	29,100	0	0	0	29,100	
		0.00	29,100	0	0	0	29,100	
10.12	Change in Variable Benefit Costs							WRAR
	This decision unit reflects a change in variable benefits.							
	10000 General	0.00	(500)	0	0	0	(500)	
		0.00	(500)	0	0	0	(500)	
10.23	Contract Inflation Adjustments							WRAR
	Contract Inflation for leased office space							
	10000 General	0.00	0	1,700	0	0	1,700	
		0.00	0	1,700	0	0	1,700	
10.61	Salary Multiplier - Regular Employees							WRAR
	This decision unit reflects a 1% salary multiplier for Regular Employees.							
	10000 General	0.00	5,900	0	0	0	5,900	
		0.00	5,900	0	0	0	5,900	
FY 2027 Total Maintenance								
11.00	FY 2027 Total Maintenance							WRAR
	10000 General	8.00	760,700	156,600	0	0	917,300	
		8.00	760,700	156,600	0	0	917,300	
FY 2027 Total								
13.00	FY 2027 Total							WRAR
	10000 General	8.00	760,700	156,600	0	0	917,300	
		8.00	760,700	156,600	0	0	917,300	

Agency: Department of Water Resources

360

Decision Unit Number 12.01 Descriptive Title Aquifer Planning and Management Fund Cash Transfer

	General	Dedicated	Federal	Total
Request Totals				
50 -	0	0	0	0
55 -	0	0	0	0
70 - Capital Outlay	0	0	0	0
80 - Trustee/Benefit	0	716,000	0	716,000
Totals	0	716,000	0	716,000
	0.00	0.00	0.00	0.00

Appropriation Unit: Planning and Technical Services

WRAB

Trustee/Benefit

800 Award Contracts & Claims	0	716,000	0	716,000
Trustee/Benefit Total	0	716,000	0	716,000
	0	716,000	0	716,000

Explain the request and provide justification for the need.

The Idaho Water Resource Board (IWRB) and the Idaho Department of Water Resources (IDWR) request that \$716,000 be transferred from the IWRB's Revolving Development Fund to the Aquifer Planning and Management Fund. The IWRB has committed these funds for the purpose of aquifer monitoring, measurement, and modeling by resolution dated May 16, 2014 but transfer is needed to ensure consistency of purpose for which the two funds were established. The funds will be used to maintain and expand the hydrologic monitoring networks that have been established to monitor and measure ground water levels and spring discharges in the various aquifers, including the Eastern Snake Plain Aquifer, Wood River Valley, Treasure Valley, Rathdrum Prairie, Palouse, Lewiston, and others. The funds will also be used to maintain and enhance the Eastern Snake Plain Aquifer ground water model, and the Rathdrum Prairie Aquifer ground water model, and to continue the development of the Wood River Valley ground water model and the Treasure Valley ground water model. This funds transfer pays the salaries for eleven full-time employees.

If a supplemental, what emergency is being addressed?

N/A

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

I.C. 42-1754, I.C. 42-1780

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

There are currently 13 FTP's that work on aquifer monitoring and modeling throughout the state. There is \$700,000 of General Fund in the Base to support these activities.

What resources are necessary to implement this request?

No additional resources are needed to implement this request.

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.

This is a one-time request. The funding source consists of continuously appropriated funds that the IWRB hold in its Revolving Development Fund. These funds result from the Pristine Springs loan payments into the Revolving Development Fund by various ground water districts on the Eastern Snake Plain. The final loan payment is due in January 2027. In prior years, the IWRB had dedicated these funds to Eastern Snake Plain Aquifer (ESPA) stabilization projects consistent with the ESPA Comprehensive Aquifer Management Plan, while the aquifer monitoring, measurement, and modeling function had been funded by drawing down one-time funds in the Aquifer Planning and Management Fund. However, due to concerns about depleting the one-time funds in the Aquifer Planning and Management Fund, and with the dedication of ongoing cigarette tax revenues and ongoing General Fund for statewide aquifer stabilization purposes, the IWRB, by resolution dated May 16, 2014, dedicated these funds for the aquifer monitoring, measurement, and modeling function.

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

If the funds are not transferred from the Revolving Development Fund to the Aquifer Planning and Management Fund, critical functions of IDWR and IWRB will be severely impacted. IDWR could not collect and analyze necessary data nor could IDWR develop and refine ground water models needed to carry out its obligations for conjunctive administration water delivery calls and water right administration. The IWRB could not assess the effectiveness of its aquifer stabilization efforts in the Eastern Snake Plain Aquifer (ESPA), and planning future ESPA stabilization projects would be impacted. If the ESPA is not stabilized additional water use conflicts will likely occur, with the potential to negatively impact the agricultural component of Idaho's economy. In addition, if ESPA ground water levels and spring discharges continue to decline the state may not be able to meet its obligations under the Swan Falls Agreement to maintain minimum flows for hydropower generation in the Snake River at the Murphy Gage.

Identify the measure/goal/priority this will improve in the strat plan or PMR.

N/A

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

N/A

Agency: Department of Water Resources

360

Decision Unit Number 12.79 Descriptive Title ITS Recommended Replacement Items Only

	General	Dedicated	Federal	Total
Request Totals				
50 -	0	0	0	0
55 -	0	0	0	0
70 - Capital Outlay	43,200	0	0	43,200
80 - Trustee/Benefit	0	0	0	0
Totals	43,200	0	0	43,200
	0.00	0.00	0.00	0.00

Appropriation Unit: Management and Support Services

WRAA

Capital Outlay

740 Computer Equipment	43,200	0	0	43,200
Capital Outlay Total	43,200	0	0	43,200
	43,200	0	0	43,200

Explain the request and provide justification for the need.

The routers and wireless access pints that were included in our IT budget packet at a critical level one.

If a supplemental, what emergency is being addressed?

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

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

What resources are necessary to implement this request?

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

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

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

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

Provide detail about the revenue assumptions supporting this request.

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

Identify the measure/goal/priority this will improve in the strat plan or PMR.

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



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Office of Information Technology Services

Technology Purchase and Use Attestation Letter

Date: 8/18/2025

To: Idaho Department of Water Resources - 36000

Subject: Technology Purchase and Use Approval

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

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

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

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

* Estimated Vacate Date – there may be times when the date for the last estimated vacated date is not known for a position. Currently, this is happening when an employee transfers to another state agency or is promoted within an agency and the position is not filled on the current work assignment. When this happens, the report will generate a "blank" cell.

** Pay Rate = \$0.00 – a zero dollar amount will appear when there has not been a state employee previously in this position.

Agency Code	Agency Name	Budget Group Type	Position Family	FTE	Description	Short Description	Estimated Vacate Date	Position	Job	Job_Short Description	HR Organization/Unit_Short Description	ID Filled Vacant	Responsibility Total Weight Aggregate	Active
360	DEPARTMENT OF WATER RESOURCES	PERM	CLASSIFIED	1.00	GIS ANALYST II	360 GIS ANALYST 2 5		16740	345	01720 8810	360 Geospatial	VACANT	0	True
360	DEPARTMENT OF WATER RESOURCES	PERM	CLASSIFIED	1.00	Program Specialist	360 Program Spcl1		16757	840	05274 8810	360 Deputy Director	VACANT	0	True
360	DEPARTMENT OF WATER RESOURCES	PERM	CLASSIFIED	1.00	WATER RSRC AGENT,SR	360 WRA SR STATE 7	10/31/2023	16889	538	03137	360 WR Permits 2	VACANT	0	True
360	DEPARTMENT OF WATER RESOURCES	PERM	CLASSIFIED	1.00	FINANCIAL SPECIALIST 2	360 FINANCIAL SPEC 2	9/27/2024	16734	665	04246 8742	360 Financial	VACANT	0	True
360	DEPARTMENT OF WATER RESOURCES	PERM	CLASSIFIED	1.00	WATER RIGHTS SUPV	360 WR SUPVR SOUTH 1	10/25/2024	16857	570	03355 9410	360 Southern Region	VACANT	0	True
360	DEPARTMENT OF WATER RESOURCES	PERM	CLASSIFIED	1.00	HYDROGEOLOGIST, STAFF	360 HYDG STF STATE 1	1/3/2025	16761	555	03312	360 Ground Water	VACANT	0	True
360	DEPARTMENT OF WATER RESOURCES	PERM	CLASSIFIED	1.00	HYDROLOGIST, STAFF	360 HYDR TEC STATE 6	1/24/2025	16774	559	03328	360 Surface Water	VACANT	0	True
360	DEPARTMENT OF WATER RESOURCES	PERM	CLASSIFIED	1.00	HYDROGEOLOGIST, STAFF	360 HYDG STF STATE 3	2/16/2025	16763	555	03312	360 Ground Water	VACANT	0	True
360	DEPARTMENT OF WATER RESOURCES	PERM	CLASSIFIED	1.00	WATER RIGHTS SUPV	360 WR SUPVR NORTH 2	3/2/2025	16855	570	03355 9410	360 Northern Adjudic	VACANT	0	True
360	DEPARTMENT OF WATER RESOURCES	PERM	CLASSIFIED	1.00	Water Resources Supervisor - WSB	360 WAT REC SPVR WSB	4/13/2025	16903	570	03355 9410	360 Water Supply Ban	VACANT	0	True
360	DEPARTMENT OF WATER RESOURCES	PERM	CLASSIFIED	1.00	PROJECT COORDINATOR	360 PJT COORD SALMON	5/15/2025	16792	512	02913 9410	360 Western Support	VACANT	0	True
360	DEPARTMENT OF WATER RESOURCES	PERM	CLASSIFIED	1.00	PROJECT MANAGER 1	360 PJT MGR1 STATE 2	5/30/2025	16794	909	05567 8742	360 Water Proj Sup2	VACANT	0	True
360	DEPARTMENT OF WATER RESOURCES	PERM	CLASSIFIED	1.00	ENGINEER, ASSOC	360 ENG ASSOC	6/6/2025	16723	627	03702 9410	360 Water Plan A	VACANT	0	True
360	DEPARTMENT OF WATER RESOURCES	PERM	CLASSIFIED	1.00	OFFICE SPECIALIST 2	360 OFF SPEC 2 SOUTH	6/8/2025	16788	243	01239 8810	360 Southern Region	VACANT	0	True
360	DEPARTMENT OF WATER RESOURCES	PERM	CLASSIFIED	1.00	WATER RSRC AGENT SR	360 WRA SR WEST 6	6/8/2025	16894	538	03137	360 Western Support	VACANT	0	True
360	DEPARTMENT OF WATER RESOURCES	PERM	CLASSIFIED	1.00	HYDROLOGY SECTION SUPERVISOR	360 HYD SEC SUPVR SW	7/6/2025	16760	570	03355 9410	360 Hydrology	VACANT	0	True
360	DEPARTMENT OF WATER RESOURCES	PERM	CLASSIFIED	1.00	WATER RESOURCE AGENT PRINCIPAL	360 WRA PR STATE 1	7/16/2025	16864	539	03138	360 Adjudication Tch	VACANT	0	True
360	DEPARTMENT OF WATER RESOURCES	PERM	CLASSIFIED	1.00	ADMIN ASST 1	360 ADMIN ASST NORTH	8/8/2025	16698	231	01235 8810	360 Northern Region	VACANT	0	True
360	DEPARTMENT OF WATER RESOURCES	PERM	CLASSIFIED	1.00	WATER RESOURCES BUREAU CHIEF	360 REG OPS BC		16801	532	03128 8742	360 Water Resource	VACANT	0	True

FY2027 Budget Submission: Vacant FTP Questionnaire

Description	Position Code	Job Code	Classified or Non-Classified	Pay Rate	Estimated Vacate Date
<u>GIS Analyst II</u>	<u>16740</u>	<u>345</u>	<u>Classified</u>	<u>\$28.08</u>	<u>12/01/2023</u>

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

This position is a GIS Analyst II. It is a limited-service position. The primary responsibility was to work on any mapping for grants.

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

This position has been vacant for more than six months because there is not federal grants available to fund this position.

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

No

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

This position is being reverted in FY 2026.

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

The appropriation related to this position is spending authority and the agency has not had a need to use it in the last several years but has kept it in the base budget to ensure that there is spending authority available in case there are any increases to ongoing federal awards.

FY2027 Budget Submission: Vacant FTP Questionnaire

Description	Position Code	Job Code	Classified or Non-Classified	Pay Rate	Estimated Vacate Date
<u>Program Specialist</u>	<u>16757</u>	<u>840</u>	<u>Classified</u>	<u>\$23.32</u>	<u>1/24/2022</u>

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

This position is a Program Specialist. It is a limited-service position. The primary responsibility for this position was to support the Underground Injection Control program.

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

This position was funded by grants and the deliverable for the grant was met and there was not a need to renew or apply for an additional award.

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

No

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

This position will be reverted in FY 2026.

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

The appropriation related to this position is spending authority and the agency has not had a need to use it in the last several years but has kept it in the base budget to ensure that there is spending authority available in case there are any increases to ongoing federal awards.

FY2027 Budget Submission: Vacant FTP Questionnaire

Description	Position Code	Job Code	Classified or Non-Classified	Pay Rate	Estimated Vacate Date
<u>Water Resource Agent, Sr</u>	<u>16889</u>	<u>538</u>	<u>Classified</u>	<u>\$32.28</u>	<u>10/31/2023</u>

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

This position is a Water Resource Agent, Sr. The primary responsibility for this position is to process water right applications, ownership changes, and support the water supply bank.

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

The funding for this position was used to increase the pay rate of multiple positions in the agency.

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

Yes, there has been an increased delay in processing applications

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

This position will be reverted in FY 2026.

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

The appropriation related to this position is in the Water Administration Account. The funding for this position was used to increase the pay of multiple positions in the agency in order to retain valuable knowledge and staff.

FY2027 Budget Submission: Vacant FTP Questionnaire

Description	Position Code	Job Code	Classified or Non-Classified	Pay Rate	Estimated Vacate Date
<u>Financial Technician</u>	<u>16734</u>	<u>665</u>	<u>Classified</u>	<u>\$17.93</u>	<u>9/27/2024</u>

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

This position is a Financial Technician. It was recently reclassified to a Financial Specialist. This position is responsible for processing the agency deposits and entering the invoices into the payables application. This position also creates reports for staff and tracks the available balances in the various funds at the agency. This position supports the Financial Officer and completes additional duties as necessary.

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

This position has remained vacant for more than six months for various reasons. The most impactful reason was having the time to go through the reclassification process with limited staff available to complete the necessary forms to submit to DFM and DHR.

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

Yes, the workload for the remaining staff has been overwhelming and the morale of staff has been impacted negatively.

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

The agency will be advertising this position and plan to have it filled by the middle of October.

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

This position is funded by Indirect Cost Recovery funds and the appropriation has been left available in anticipation of filling this position.

FY2027 Budget Submission: Vacant FTP Questionnaire

Description	Position Code	Job Code	Classified or Non-Classified	Pay Rate	Estimated Vacate Date
<u>Water Rights Supervisor</u>	<u>16857</u>	<u>570</u>	<u>Classified</u>	<u>\$38.00</u>	<u>10/25/2024</u>

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

This position is a Water Resources Supervisor in the Southern Region office. The primary responsibilities are establishing work priorities, standards, procedures, and protocols. They supervise staff and assign work assignments.

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

This position has been advertised two times and there hasn't been a qualified candidate that is willing to move to the area or if the candidate lived in the area, then they didn't meet the qualifications the agency was looking for.

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

Yes. The vacancy of the Water Right Supervisor position in IDWR's Southern Regional Office has significantly reduced the efficiency and productivity of the water allocation program. Key functions such as water right permitting and licensing, transfers, and ownership change processing have been delayed or constrained. In addition, the absence of a supervisor has hindered effective oversight and management of the Southern Regional Office, creating operational challenges for staff and the agency.

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

This agency will advertise this position with different duties to support the work that will be done by staff in the Water Administration Bureau.

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

The appropriation for this position was used to provide retention or recruitment bonuses to staff as well as performance bonuses for staff that provided additional support to the region.

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: Department of Water Resources

360

Appropriation Unit: Management and Support Services

WRAA

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	6.15	585,738	86,899	133,052	805,689
		Total from PCF	6.15	585,738	86,899	133,052	805,689
		FY 2026 ORIGINAL APPROPRIATION	8.00	681,272	113,040	154,588	948,900
		Unadjusted Over or (Under) Funded:	1.85	95,534	26,141	21,536	143,211
Adjustments to Wage and Salary							
360001 6734	675C R90	Financial Technician 8810	.60	33,035	8,478	7,661	49,174
360001 6789	243C R90	Office Specialist 2 8810	1.00	35,360	14,130	8,200	57,690
Estimated Salary Needs							
		Permanent Positions	7.75	654,133	109,507	148,913	912,553
		Estimated Salary and Benefits	7.75	654,133	109,507	148,913	912,553
Adjusted Over or (Under) Funding							
		Original Appropriation	.25	27,139	3,533	5,675	36,347
		Estimated Expenditures	.25	(1,261)	3,533	5,675	7,947
		Base	.25	27,139	3,533	5,675	36,347

PCF Summary Report

Request for Fiscal Year: 202
7

Agency: Department of Water Resources

360

Appropriation Unit: Management and Support Services

WRAA

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	8.00	681,272	113,040	154,588	948,900
5.00	FY 2026 TOTAL APPROPRIATION	8.00	681,272	113,040	154,588	948,900
6.61	Gov's Approved Reduction	0.00	(28,400)	0	0	(28,400)
7.00	FY 2026 ESTIMATED EXPENDITURES	8.00	652,872	113,040	154,588	920,500
9.00	FY 2027 BASE	8.00	681,272	113,040	154,588	948,900
10.11	Change in Health Benefit Costs	0.00	0	28,200	0	28,200
10.12	Change in Variable Benefit Costs	0.00	0	0	(700)	(700)
10.61	Salary Multiplier - Regular Employees	0.00	6,500	0	1,500	8,000
11.00	FY 2027 PROGRAM MAINTENANCE	8.00	687,772	141,240	155,388	984,400
13.00	FY 2027 TOTAL REQUEST	8.00	687,772	141,240	155,388	984,400

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: Department of Water Resources

360

Appropriation Unit: Management and Support Services

WRAA

Fund: Indirect Cost Recovery-SWCAP

12500

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	1.70	100,495	24,021	23,306	147,822
		Total from PCF	1.70	100,495	24,021	23,306	147,822
		FY 2026 ORIGINAL APPROPRIATION	1.70	136,097	24,021	30,882	191,000
		Unadjusted Over or (Under) Funded:	.00	35,602	0	7,576	43,178
Adjustments to Wage and Salary							
360001 6734	675C R90	Financial Technician 8810	.40	22,023	5,652	5,107	32,782
Estimated Salary Needs							
		Permanent Positions	2.10	122,518	29,673	28,413	180,604
		Estimated Salary and Benefits	2.10	122,518	29,673	28,413	180,604
Adjusted Over or (Under) Funding							
		Original Appropriation	(.40)	13,579	(5,652)	2,469	10,396
		Estimated Expenditures	(.40)	11,279	(5,652)	2,469	8,096
		Base	(.40)	13,579	(5,652)	2,469	10,396

PCF Summary ReportRequest for Fiscal Year: 202
7

Agency: Department of Water Resources

360

Appropriation Unit: Management and Support Services

WRAA

Fund: Indirect Cost Recovery-SWCAP

12500

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2026 ORIGINAL APPROPRIATION	1.70	136,097	24,021	30,882	191,000
5.00 FY 2026 TOTAL APPROPRIATION	1.70	136,097	24,021	30,882	191,000
6.71 Early Reversions	0.00	(2,300)	0	0	(2,300)
7.00 FY 2026 ESTIMATED EXPENDITURES	1.70	133,797	24,021	30,882	188,700
9.00 FY 2027 BASE	1.70	136,097	24,021	30,882	191,000
10.11 Change in Health Benefit Costs	0.00	0	7,600	0	7,600
10.12 Change in Variable Benefit Costs	0.00	0	0	(100)	(100)
10.61 Salary Multiplier - Regular Employees	0.00	1,200	0	300	1,500
11.00 FY 2027 PROGRAM MAINTENANCE	1.70	137,297	31,621	31,082	200,000
13.00 FY 2027 TOTAL REQUEST	1.70	137,297	31,621	31,082	200,000

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: Department of Water Resources

360

Appropriation Unit: Planning and Technical Services

WRAB

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	30.25	2,529,862	427,432	584,323	3,541,617
		Total from PCF	30.25	2,529,862	427,432	584,323	3,541,617
		FY 2026 ORIGINAL APPROPRIATION	35.79	2,936,717	505,713	666,370	4,108,800
		Unadjusted Over or (Under) Funded:	5.54	406,855	78,281	82,047	567,183
Adjustments to Wage and Salary							
360001 6723	627C R90	Engineer Associate 9410	1.00	89,419	14,130	20,737	124,286
360001 6760	570C R90	Water Resources Supervisor 9410	1.00	81,515	14,130	18,904	114,549
360001 6761	555C R90	Hydrogeologist Staff	1.00	71,136	14,130	16,497	101,763
360001 6774	559C R90	Hydrologist Staff	1.00	71,136	14,130	16,497	101,763
Estimated Salary Needs							
		Permanent Positions	34.25	2,843,068	483,952	656,958	3,983,978
		Estimated Salary and Benefits	34.25	2,843,068	483,952	656,958	3,983,978
Adjusted Over or (Under) Funding							
		Original Appropriation	1.54	93,649	21,761	9,412	124,822
		Estimated Expenditures	1.15	(29,551)	21,761	9,412	1,622
		Base	1.15	93,649	21,761	9,412	124,822

PCF Summary Report

Request for Fiscal Year: 2027

Agency: Department of Water Resources

360

Appropriation Unit: Planning and Technical Services

WRAB

Fund: General Fund

10000

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2026 ORIGINAL APPROPRIATION	35.79	2,936,717	505,713	666,370	4,108,800
5.00 FY 2026 TOTAL APPROPRIATION	35.79	2,936,717	505,713	666,370	4,108,800
6.61 Gov's Approved Reduction	(0.39)	(123,200)	0	0	(123,200)
7.00 FY 2026 ESTIMATED EXPENDITURES	35.40	2,813,517	505,713	666,370	3,985,600
8.51 Base Reductions	(0.39)	0	0	0	0
9.00 FY 2027 BASE	35.40	2,936,717	505,713	666,370	4,108,800
10.11 Change in Health Benefit Costs	0.00	0	124,700	0	124,700
10.12 Change in Variable Benefit Costs	0.00	0	0	(3,100)	(3,100)
10.61 Salary Multiplier - Regular Employees	0.00	28,400	0	6,600	35,000
11.00 FY 2027 PROGRAM MAINTENANCE	35.40	2,965,117	630,413	669,870	4,265,400
13.00 FY 2027 TOTAL REQUEST	35.40	2,965,117	630,413	669,870	4,265,400

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: Department of Water Resources

360

Appropriation Unit: Planning and Technical Services

WRAB

Fund: Aquifer Planning & Management Fund

12900

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	9.00	780,667	127,170	181,042	1,088,879
		Total from PCF	9.00	780,667	127,170	181,042	1,088,879
		FY 2026 ORIGINAL APPROPRIATION	10.00	889,715	141,300	201,885	1,232,900
		Unadjusted Over or (Under) Funded:	1.00	109,048	14,130	20,843	144,021
Adjustments to Wage and Salary							
360001 6794	909C R90	Project Manager 1 8742	1.00	81,515	14,130	18,904	114,549
Estimated Salary Needs							
		Permanent Positions	10.00	862,182	141,300	199,946	1,203,428
		Estimated Salary and Benefits	10.00	862,182	141,300	199,946	1,203,428
Adjusted Over or (Under) Funding							
		Original Appropriation	.00	27,533	0	1,939	29,472
		Estimated Expenditures	.00	11,933	0	1,939	13,872
		Base	.00	27,533	0	1,939	29,472

PCF Summary Report

Request for Fiscal Year: 2027

Agency: Department of Water Resources

360

Appropriation Unit: Planning and Technical Services

WRAB

Fund: Aquifer Planning & Management Fund

12900

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	10.00	889,715	141,300	201,885	1,232,900
5.00	FY 2026 TOTAL APPROPRIATION	10.00	889,715	141,300	201,885	1,232,900
6.71	Early Reversions	0.00	(15,600)	0	0	(15,600)
7.00	FY 2026 ESTIMATED EXPENDITURES	10.00	874,115	141,300	201,885	1,217,300
9.00	FY 2027 BASE	10.00	889,715	141,300	201,885	1,232,900
10.11	Change in Health Benefit Costs	0.00	0	36,400	0	36,400
10.12	Change in Variable Benefit Costs	0.00	0	0	(900)	(900)
10.61	Salary Multiplier - Regular Employees	0.00	8,600	0	2,000	10,600
11.00	FY 2027 PROGRAM MAINTENANCE	10.00	898,315	177,700	202,985	1,279,000
13.00	FY 2027 TOTAL REQUEST	10.00	898,315	177,700	202,985	1,279,000

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: Department of Water Resources

360

Appropriation Unit: Planning and Technical Services

WRAB

Fund: Federal (Grant)

34800

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	.90	74,056	12,717	17,174	103,947
		Total from PCF	.90	74,056	12,717	17,174	103,947
		FY 2026 ORIGINAL APPROPRIATION	3.51	264,978	49,596	60,126	374,700
		Unadjusted Over or (Under) Funded:	2.61	190,922	36,879	42,952	270,753
Adjustments to Wage and Salary							
360001 6763	555C R90	Hydrogeologist Staff	1.00	71,136	14,130	16,497	101,763
360001 6792	512C R90	Project Coordinator 9410	1.00	62,442	14,130	14,481	91,053
Estimated Salary Needs							
		Permanent Positions	2.90	207,634	40,977	48,152	296,763
		Estimated Salary and Benefits	2.90	207,634	40,977	48,152	296,763
Adjusted Over or (Under) Funding							
		Original Appropriation	.61	57,344	8,619	11,974	77,937
		Estimated Expenditures	.00	50,144	8,619	11,974	70,737
		Base	.00	57,344	8,619	11,974	77,937

PCF Summary Report

Request for Fiscal Year: 202
7

Agency: Department of Water Resources

360

Appropriation Unit: Planning and Technical Services

WRAB

Fund: Federal (Grant)

34800

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2026 ORIGINAL APPROPRIATION	3.51	264,978	49,596	60,126	374,700
5.00 FY 2026 TOTAL APPROPRIATION	3.51	264,978	49,596	60,126	374,700
6.61 Gov's Approved Reduction	(0.61)	0	0	0	0
6.71 Early Reversions	0.00	(7,200)	0	0	(7,200)
7.00 FY 2026 ESTIMATED EXPENDITURES	2.90	257,778	49,596	60,126	367,500
8.51 Base Reductions	(0.61)	0	0	0	0
9.00 FY 2027 BASE	2.90	264,978	49,596	60,126	374,700
10.11 Change in Health Benefit Costs	0.00	0	10,600	0	10,600
10.12 Change in Variable Benefit Costs	0.00	0	0	(200)	(200)
10.61 Salary Multiplier - Regular Employees	0.00	2,100	0	500	2,600
11.00 FY 2027 PROGRAM MAINTENANCE	2.90	267,078	60,196	60,426	387,700
13.00 FY 2027 TOTAL REQUEST	2.90	267,078	60,196	60,426	387,700

PCF Detail Report

Request for Fiscal Year: 2027

Agency: Department of Water Resources

360

Appropriation Unit: Water Management

WRAE

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	60.03	4,479,233	848,223	1,030,466	6,357,922
		Total from PCF	60.03	4,479,233	848,223	1,030,466	6,357,922
		FY 2026 ORIGINAL APPROPRIATION	72.13	5,352,718	1,019,197	1,214,585	7,586,500
		Unadjusted Over or (Under) Funded:	12.10	873,485	170,974	184,119	1,228,578
Adjustments to Wage and Salary							
360000 36001	539C R90	Water Resource Agent Principal	1.00	47,367	14,130	10,985	72,482
360000 36002	538C R90	Water Resource Agent Senior	1.00	41,578	14,130	9,642	65,350
360000 36003	538C R90	Water Resource Agent Senior	1.00	41,578	14,130	9,642	65,350
360000 36004	180C R90	Technical Records Specialist 1 8810	1.00	25,775	14,130	5,977	45,882
360001 6788	243C R90	Office Specialist 2 8810	1.00	35,360	14,130	8,200	57,690
360001 6801	532C R90	Water Resources Bureau Chief 8742	1.00	103,355	14,130	23,969	141,454
360001 6857	570C R90	Water Resources Supervisor 9410	1.00	81,515	14,130	18,904	114,549
360001 6879	538C R90	Water Resource Agent Senior	1.00	62,442	14,130	14,481	91,053
360001 6882	538C R90	Water Resource Agent Senior	1.00	62,442	14,130	14,481	91,053
360001 6883	537C R90	Water Resource Agent	1.00	62,442	14,130	14,481	91,053
360001 6894	538C R90	Water Resource Agent Senior	1.00	62,442	14,130	14,481	91,053
360001 6903	536C R90	Program Coordinator	.64	52,169	9,043	12,099	73,311
Estimated Salary Needs							
		Board, Group, & Missing Positions	4.00	156,298	56,520	36,246	249,064
		Permanent Positions	67.67	5,001,400	956,176	1,151,562	7,109,138
		Estimated Salary and Benefits	71.67	5,157,698	1,012,696	1,187,808	7,358,202
Adjusted Over or (Under) Funding							
		Original Appropriation	.46	195,020	6,501	26,777	228,298
		Estimated Expenditures	.46	(32,580)	6,501	26,777	698
		Base	.46	195,020	6,501	26,777	228,298

PCF Summary Report

Request for Fiscal Year: 202
7

Agency: Department of Water Resources

360

Appropriation Unit: Water Management

WRAE

Fund: General Fund

10000

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2026 ORIGINAL APPROPRIATION	72.13	5,352,718	1,019,197	1,214,585	7,586,500
5.00 FY 2026 TOTAL APPROPRIATION	72.13	5,352,718	1,019,197	1,214,585	7,586,500
6.61 Gov's Approved Reduction	0.00	(227,600)	0	0	(227,600)
7.00 FY 2026 ESTIMATED EXPENDITURES	72.13	5,125,118	1,019,197	1,214,585	7,358,900
9.00 FY 2027 BASE	72.13	5,352,718	1,019,197	1,214,585	7,586,500
10.11 Change in Health Benefit Costs	0.00	0	260,900	0	260,900
10.12 Change in Variable Benefit Costs	0.00	0	0	(5,700)	(5,700)
10.61 Salary Multiplier - Regular Employees	0.00	52,600	0	11,900	64,500
11.00 FY 2027 PROGRAM MAINTENANCE	72.13	5,405,318	1,280,097	1,220,785	7,906,200
13.00 FY 2027 TOTAL REQUEST	72.13	5,405,318	1,280,097	1,220,785	7,906,200

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: Department of Water Resources

360

Appropriation Unit: Water Management

WRAE

Fund: State Regulatory Funds: Water Administration Account

22921

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	17.58	1,127,556	248,405	261,492	1,637,453
		Total from PCF	17.58	1,127,556	248,405	261,492	1,637,453
		FY 2026 ORIGINAL APPROPRIATION	19.58	1,169,307	276,665	265,327	1,711,299
		Unadjusted Over or (Under) Funded:	2.00	41,751	28,260	3,835	73,846
Adjustments to Wage and Salary							
360001 6903	536C R90	Program Coordinator	.36	29,346	5,087	6,805	41,238
Estimated Salary Needs							
		Permanent Positions	17.94	1,156,902	253,492	268,297	1,678,691
		Estimated Salary and Benefits	17.94	1,156,902	253,492	268,297	1,678,691
Adjusted Over or (Under) Funding							
		Original Appropriation	1.64	12,405	23,173	(2,970)	32,608
		Estimated Expenditures	.64	(16,695)	23,173	(2,970)	3,508
		Base	.64	12,405	23,173	(2,970)	32,608

PCF Summary ReportRequest for Fiscal Year: 202
7**Agency:** Department of Water Resources

360

Appropriation Unit: Water Management

WRAE

Fund: State Regulatory Funds: Water Administration Account

22921

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	19.58	1,169,307	276,665	265,327	1,711,300
5.00	FY 2026 TOTAL APPROPRIATION	19.58	1,169,307	276,665	265,327	1,711,300
6.61	Gov's Approved Reduction	(1.00)	0	0	0	0
6.71	Early Reversions	0.00	(29,100)	0	0	(29,100)
7.00	FY 2026 ESTIMATED EXPENDITURES	18.58	1,140,207	276,665	265,327	1,682,200
8.51	Base Reductions	(1.00)	0	0	0	0
9.00	FY 2027 BASE	18.58	1,169,307	276,665	265,327	1,711,300
10.11	Change in Health Benefit Costs	0.00	0	65,300	0	65,300
10.12	Change in Variable Benefit Costs	0.00	0	0	(1,300)	(1,300)
10.61	Salary Multiplier - Regular Employees	0.00	11,600	0	2,700	14,300
11.00	FY 2027 PROGRAM MAINTENANCE	18.58	1,180,907	341,965	266,727	1,789,600
13.00	FY 2027 TOTAL REQUEST	18.58	1,180,907	341,965	266,727	1,789,600

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: Department of Water Resources

360

Appropriation Unit: Water Management

WRAE

Fund: Federal (Grant)

34800

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	1.84	133,033	25,998	30,852	189,883
		Total from PCF	1.84	133,033	25,998	30,852	189,883
		FY 2026 ORIGINAL APPROPRIATION	2.84	212,298	40,129	48,173	300,600
		Unadjusted Over or (Under) Funded:	1.00	79,265	14,131	17,321	110,717
Other Adjustments							
		500 Employees	.00	68,000	0	0	68,000
Estimated Salary Needs							
		Board, Group, & Missing Positions	.00	68,000	0	0	68,000
		Permanent Positions	1.84	133,033	25,998	30,852	189,883
		Estimated Salary and Benefits	1.84	201,033	25,998	30,852	257,883
Adjusted Over or (Under) Funding							
		Original Appropriation	1.00	11,265	14,131	17,321	42,717
		Estimated Expenditures	.00	3,565	14,131	17,321	35,017
		Base	.00	11,265	14,131	17,321	42,717

PCF Summary Report

Request for Fiscal Year: 2027

Agency: Department of Water Resources

360

Appropriation Unit: Water Management

WRAE

Fund: Federal (Grant)

34800

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2026 ORIGINAL APPROPRIATION	2.84	212,298	40,129	48,173	300,600
5.00 FY 2026 TOTAL APPROPRIATION	2.84	212,298	40,129	48,173	300,600
6.61 Gov's Approved Reduction	(1.00)	0	0	0	0
6.71 Early Reversions	0.00	(7,700)	0	0	(7,700)
7.00 FY 2026 ESTIMATED EXPENDITURES	1.84	204,598	40,129	48,173	292,900
8.51 Base Reductions	(1.00)	0	0	0	0
9.00 FY 2027 BASE	1.84	212,298	40,129	48,173	300,600
10.11 Change in Health Benefit Costs	0.00	0	6,700	0	6,700
10.12 Change in Variable Benefit Costs	0.00	0	0	(100)	(100)
10.61 Salary Multiplier - Regular Employees	0.00	1,300	0	300	1,600
11.00 FY 2027 PROGRAM MAINTENANCE	1.84	213,598	46,829	48,373	308,800
13.00 FY 2027 TOTAL REQUEST	1.84	213,598	46,829	48,373	308,800

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: Department of Water Resources

360

Appropriation Unit: Water Management

WRAE

Fund: Miscellaneous Revenue

34900

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	8.45	624,335	119,399	143,655	887,389
		Total from PCF	8.45	624,335	119,399	143,655	887,389
		FY 2026 ORIGINAL APPROPRIATION	8.45	804,624	119,399	182,577	1,106,600
		Unadjusted Over or (Under) Funded:	.00	180,289	0	38,922	219,211
Other Adjustments							
		500 Employees	.00	75,000	0	0	75,000
Estimated Salary Needs							
		Board, Group, & Missing Positions	.00	75,000	0	0	75,000
		Permanent Positions	8.45	624,335	119,399	143,655	887,389
		Estimated Salary and Benefits	8.45	699,335	119,399	143,655	962,389
Adjusted Over or (Under) Funding							
		Original Appropriation	.00	105,289	0	38,922	144,211
		Estimated Expenditures	.00	101,889	0	38,922	140,811
		Base	.00	105,289	0	38,922	144,211

PCF Summary Report

Request for Fiscal Year: 2027

Agency: Department of Water Resources

360

Appropriation Unit: Water Management

WRAE

Fund: Miscellaneous Revenue

34900

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2026 ORIGINAL APPROPRIATION	8.45	804,624	119,399	182,577	1,106,600
5.00 FY 2026 TOTAL APPROPRIATION	8.45	804,624	119,399	182,577	1,106,600
6.71 Early Reversions	0.00	(3,400)	0	0	(3,400)
7.00 FY 2026 ESTIMATED EXPENDITURES	8.45	801,224	119,399	182,577	1,103,200
9.00 FY 2027 BASE	8.45	804,624	119,399	182,577	1,106,600
10.11 Change in Health Benefit Costs	0.00	0	30,800	0	30,800
10.12 Change in Variable Benefit Costs	0.00	0	0	(700)	(700)
10.61 Salary Multiplier - Regular Employees	0.00	6,200	0	1,400	7,600
11.00 FY 2027 PROGRAM MAINTENANCE	8.45	810,824	150,199	183,277	1,144,300
13.00 FY 2027 TOTAL REQUEST	8.45	810,824	150,199	183,277	1,144,300

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: Department of Water Resources

360

Appropriation Unit: Northern Idaho Adjudication

WRAN

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	2.10	109,197	29,673	25,325	164,195
		Total from PCF	2.10	109,197	29,673	25,325	164,195
		FY 2026 ORIGINAL APPROPRIATION	4.00	275,147	56,520	62,433	394,100
		Unadjusted Over or (Under) Funded:	1.90	165,950	26,847	37,108	229,905
Adjustments to Wage and Salary							
360001 6855	570C R90	Water Resources Supervisor 9410	1.00	81,515	14,130	18,904	114,549
360001 6877	537C R90	Water Resource Agent	1.00	62,442	14,130	14,481	91,053
Estimated Salary Needs							
		Permanent Positions	4.10	253,154	57,933	58,710	369,797
		Estimated Salary and Benefits	4.10	253,154	57,933	58,710	369,797
Adjusted Over or (Under) Funding							
		Original Appropriation	(.10)	21,993	(1,413)	3,723	24,303
		Estimated Expenditures	(.10)	10,093	(1,413)	3,723	12,403
		Base	(.10)	21,993	(1,413)	3,723	24,303

PCF Summary Report

Request for Fiscal Year: 202
7

Agency: Department of Water Resources

360

Appropriation Unit: Northern Idaho Adjudication

WRAN

Fund: General Fund

10000

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2026 ORIGINAL APPROPRIATION	4.00	275,147	56,520	62,433	394,100
5.00 FY 2026 TOTAL APPROPRIATION	4.00	275,147	56,520	62,433	394,100
6.61 Gov's Approved Reduction	0.00	(11,900)	0	0	(11,900)
7.00 FY 2026 ESTIMATED EXPENDITURES	4.00	263,247	56,520	62,433	382,200
9.00 FY 2027 BASE	4.00	275,147	56,520	62,433	394,100
10.11 Change in Health Benefit Costs	0.00	0	14,900	0	14,900
10.12 Change in Variable Benefit Costs	0.00	0	0	(300)	(300)
10.61 Salary Multiplier - Regular Employees	0.00	2,500	0	600	3,100
11.00 FY 2027 PROGRAM MAINTENANCE	4.00	277,647	71,420	62,733	411,800
13.00 FY 2027 TOTAL REQUEST	4.00	277,647	71,420	62,733	411,800

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: Department of Water Resources

360

Appropriation Unit: Bear River Basin Adjudication

WRAR

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	7.00	405,582	98,910	94,057	598,549
		Total from PCF	7.00	405,582	98,910	94,057	598,549
		FY 2026 ORIGINAL APPROPRIATION	8.00	499,760	113,040	113,400	726,200
		Unadjusted Over or (Under) Funded:	1.00	94,178	14,130	19,343	127,651
Adjustments to Wage and Salary							
360001 6864	539C R90	Water Resource Agent Principal	1.00	71,136	14,130	16,497	101,763
Estimated Salary Needs							
		Permanent Positions	8.00	476,718	113,040	110,554	700,312
		Estimated Salary and Benefits	8.00	476,718	113,040	110,554	700,312
Adjusted Over or (Under) Funding							
		Original Appropriation	.00	23,042	0	2,846	25,888
		Estimated Expenditures	.00	1,242	0	2,846	4,088
		Base	.00	23,042	0	2,846	25,888

PCF Summary ReportRequest for Fiscal Year: 202
7

Agency: Department of Water Resources

360

Appropriation Unit: Bear River Basin Adjudication

WRAR

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	8.00	499,760	113,040	113,400	726,200
5.00	FY 2026 TOTAL APPROPRIATION	8.00	499,760	113,040	113,400	726,200
6.61	Gov's Approved Reduction	0.00	(21,800)	0	0	(21,800)
7.00	FY 2026 ESTIMATED EXPENDITURES	8.00	477,960	113,040	113,400	704,400
9.00	FY 2027 BASE	8.00	499,760	113,040	113,400	726,200
10.11	Change in Health Benefit Costs	0.00	0	29,100	0	29,100
10.12	Change in Variable Benefit Costs	0.00	0	0	(500)	(500)
10.61	Salary Multiplier - Regular Employees	0.00	4,800	0	1,100	5,900
11.00	FY 2027 PROGRAM MAINTENANCE	8.00	504,560	142,140	114,000	760,700
13.00	FY 2027 TOTAL REQUEST	8.00	504,560	142,140	114,000	760,700

Agency: Water Resources, Department of
Function: Management & Support Services
Activity: _____

Agency Number: 360
Function/Activity Number: _WRAA_

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	9,643	9,571	18,934	11,824	(7,111)	-37.55%	-	-	-
Employee Development	24,168	16,258	20,146	66,846	46,700	231.81%	-	-	-
General Services	112,034	45,179	81,284	46,595	(34,690)	-42.68%	-	-	-
Professional Services	4,227	3,839	23,546	39,328	15,782	67.02%	-	-	-
Repair & Maintenance	15,345	4,176	39,639	94,000	54,361	137.14%	-	-	-
Administrative Services	28	6	-	(2)	(2)	#DIV/0!	-	-	-
Computer Services	219,273	230,804	19,183	20,943	1,760	9.18%	-	-	-
MISC. TRAVEL AND MOVING	12,844	22,973	202	24	(178)	-88.10%	-	-	-
EMPLOYEE IN STATE TRAVE	-	-	10,436	11,095	659	6.31%	-	-	-
EMPLOYEE OUT OF STATE T	-	-	8,123	9,639	1,516	18.67%	-	-	-
Employee Out Of Country Trave	12,844	22,973	-	-	-	#DIV/0!	-	-	-
Administrative Supplies	3,047	1,995	2,812	4,183	1,371	48.76%	-	-	-
Fuel & Lubricants	1,094	759	736	709	(27)	-3.69%	-	-	-
Manufacturing and Merchant Co	-	-	153	15	(138)	-90.40%	-	-	-
Computer Supplies	3,014	9,377	32,574	18,903	(13,671)	-41.97%	-	-	-
Repair & Maintenance Supplies	-	18	121	267	146	121.02%	-	-	-
Specific Use Supplies	360	126	434	181	(252)	-58.16%	-	-	-
Insurance Costs	6,426	3,952	3,159	7,948	4,789	151.62%	-	-	-
Rental Costs	646,348	770,390	817,182	789,839	(27,344)	-3.35%	-	-	-
Miscellaneous Expense	137,879	120,047	131,385	175,164	43,780	33.32%	-	-	-
Total	1,208,572	1,262,441	1,210,048	1,297,500	87,451	7.23%	-	-	-
FundSource									
General	829,362	870,991	937,592	935,650	(1,942)	-0.21%	895,200	-	895,200
Dedicated	366,367	368,477	272,456	361,850	89,394	32.81%	388,200	-	388,200
Federal	-	-	-	-	-	#DIV/0!	-	-	-
Total	1,195,729	1,239,468	1,210,048	1,297,500	87,451	7.23%	1,283,400	-	1,283,400

(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	-	-	-	-	-	#DIV/0!	-	0.00%	-
EMPLOYEE IN STATE TRAVE	-	-	-	-	-	#DIV/0!	-	0.00%	-
EMPLOYEE OUT OF STATE T	-	-	-	-	-	#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%	-
Manufacturing and Merchant Co	-	-	-	-	-	#DIV/0!	-	0.00%	-
Computer Supplies	-	-	-	-	-	#DIV/0!	-	0.00%	-
Repair & Maintenance Supplies	-	-	-	-	-	#DIV/0!	-	0.00%	-
Specific Use Supplies	-	-	-	-	-	#DIV/0!	-	0.00%	-
Insurance Costs	-	-	-	-	-	#DIV/0!	-	0.00%	-
Rental Costs	-	-	-	-	-	#DIV/0!	-	0.00%	-
Miscellaneous Expense	-	-	-	-	-	#DIV/0!	-	0.00%	-
Total	-	-	-	-	-	#DIV/0!	-	-	-
FundSource									
General	895,200	-	-	895,200	-	0.00%	-	0.00%	895,200
Dedicated	388,200	-	-	388,200	-	0.00%	-	0.00%	388,200
Federal	-	-	-	-	-	#DIV/0!	-	0.00%	-
Total	1,283,400	-	-	1,283,400	-	0.00%	-	-	1,283,400

A. In-State Travel**What are the primary reasons for the program's in-state travel?**

The primary reason for the in-state travel in this program is the Director attending meetings with the Governor and Idaho Water Resource Board. The Director also has to travel for public meetings and to provide guidance to water users in the State.

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

It ensures that IDWR and the IWRB meet obligations under Idaho Code §§39-120, 42-231, 42-233, 42-607, 42-1706, 42-1705, 42-1732-42-1734, 42-1779 and 42-1780 to safeguard public health, conserve water resources, provide reliable data for technical analysis, and perform water resource planning and management for the sustainability of the state's water resources.

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

Yes, the Director will review the reason for his travel and determine if it is necessary for him to attend or if staff that will already be attending can respond to the comments and questions that may be asked.

B. Out-of-State Travel**What are the primary reasons for the program's out-of-state travel?**

The primary reason for out-of-state travel in this program is to support interstate commissions and boards.

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

It ensures that IDWR and the IWRB meet obligations under Idaho Code §§39-120, 42-231, 42-233, 42-607, 42-1706, 42-1705, 42-1732-42-1734, 42-1779 and 42-1780 to safeguard public health, conserve water resources, provide reliable data for technical analysis, and perform water resource planning and management for the sustainability of the state's water resources.

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

Yes, the Director will determine the necessity of his attendance at out-of-state meetings.

(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	26,847	33,509	21,997	27,016	5,019	22.82%	-	-	-
Employee Development	6,784	10,744	20,743	9,704	(11,039)	-53.22%	-	-	-
General Services	2,711	732	1,346	1,945	599	44.53%	-	-	-
Professional Services	226,962	1,993,383	15,716,460	612,024	(15,104,436)	-96.11%	-	-	-
Repair & Maintenance	19,679	18,669	205,002	128,643	(76,359)	-37.25%	-	-	-
Administrative Services	-	24	-	-	-	#DIV/0!	-	-	-
Computer Services	24,386	27,827	86,388	120,690	34,302	39.71%	-	-	-
MISC. TRAVEL AND MOVING	76,410	104,813	4,112	4,927	815	19.82%	-	-	-
EMPLOYEE IN STATE TRAVE	-	-	103,540	78,480	(25,059)	-24.20%	-	-	-
EMPLOYEE OUT OF STATE TR	-	-	13,746	18,819	5,074	36.91%	-	-	-
Employee Out Of Country Trave	-	-	-	-	-	#DIV/0!	-	-	-
Administrative Supplies	6,165	5,746	7,438	6,593	(845)	-11.36%	-	-	-
Fuel & Lubricants	28,707	24,751	32,702	32,530	(172)	-0.53%	-	-	-
Manufacturing and Merchant Co	-	-	199	121	(78)	-39.09%	-	-	-
Computer Supplies	56,226	39,235	70,285	77,860	7,575	10.78%	-	-	-
Repair & Maintenance Supplies	-	76	217	3,374	3,157	1456.67%	-	-	-
Specific Use Supplies	6,142	7,497	14,559	20,265	5,706	39.19%	-	-	-
Insurance Costs	16,009	16,371	14,252	38,415	24,163	169.54%	-	-	-
Utilities	-	-	-	969	969	#DIV/0!	-	-	-
Rental Costs	648,512	283,344	454,079	379,657	(74,423)	-16.39%	-	-	-
Miscellaneous Expense	123,262	310,533	94,646	217,808	123,162	130.13%	-	-	-
Total	1,268,802	2,877,253	16,861,709	1,779,840	(15,081,869)	-89.44%	-	-	-
FundSource									
General	644,198	637,264	706,967	797,200	90,233	12.76%	30,765,400	-	30,765,400
Dedicated	124,750	93,219	356,601	280,399	(76,203)	-21.37%	680,200	-	680,200
Federal	499,854	2,146,770	15,798,142	702,242	(15,095,900)	-95.55%	857,700	-	857,700
Total	1,268,802	2,877,253	16,861,709	1,779,840	(15,081,869)	-89.44%	32,303,300	-	32,303,300

(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	-	-	-	-	-	#DIV/0!	-	0.00%	-
EMPLOYEE IN STATE TRAVE	-	-	-	-	-	#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%	-
Manufacturing and Merchant Co	-	-	-	-	-	#DIV/0!	-	0.00%	-
Computer Supplies	-	-	-	-	-	#DIV/0!	-	0.00%	-
Repair & Maintenance 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%	-
Total	-	-	-	-	-	#DIV/0!	-	-	-
FundSource									
General	30,765,400	-	-	30,765,400	-	0.00%	-	0.00%	30,765,400
Dedicated	680,200	-	-	680,200	-	0.00%	-	0.00%	680,200
Federal	857,700	-	-	857,700	-	0.00%	-	0.00%	857,700
Total	32,303,300	-	-	32,303,300	-	0.00%	-	-	32,303,300

A. In-State Travel

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

- Conduct on-site field measurements in connection with statewide ground and surface water monitoring responsibilities: groundwater level, groundwater quality, surface water streamflow, and irrigation returns.
- Site visits to monitoring sites and IWRB program infrastructure: evapotranspiration stations, ground truthing remote sensing and irrigated lands data, managed recharge sites, and telemetry and gaging stations statewide.
- Travel to support IWRB project work and facility management including the following:
 - Watershed/basin statewide characterization studies require overseeing groundwater well drilling, conducting seepage studies, carrying out geologic characterization.
 - Operation, maintenance, and construction oversight: Dworshak Small Hydropower Facility, Priest Lake Dam, ESPA recharge facilities, and Mountain Home Air Force Base Snake River Pipeline
- IDWR staff attend, give presentations, and lead a variety of meetings that require travel including modeling technical advisory committees, public informational meetings and hearings, IWRB meetings, and Water district meetings.
- IWRB Members travel extensively in performance of their duties. They attend and host meetings, hearings, and conferences with the public and leadership statewide.

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

In-state travel enables staff to collect and maintain accurate groundwater and surface water data, develop hydrologic models and perform technical analyses, and support implementation of the IWRB's projects and programs. It ensures that IDWR and the IWRB meet obligations under Idaho Code §§39-120, 42-231, 42-233, 42-607, 42-1706, 42-1705, 42-1732-42-1734, 42-1779 and 42-1780 to safeguard public health, conserve water resources, provide reliable data for technical analysis, and perform water resource planning and management for the sustainability of the state's water resources.

These field activities advance IDWR's strategic goals by ensuring water rights are administered accurately, water resources are sustained for economic and ecological benefit, and the Department maintains the technical capacity to make sound, defensible management decisions in the public's interest. These activities also support the IWRB's obligations and strategic goals under the Idaho State Water Plan.

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

No changes are expected other than opportunistic reduction in travel, where/when it is possible.

B. Out-of-State Travel

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

Out-of-state travel by staff is primarily for technical training that cannot be found within Idaho, limited conferences or meetings with neighboring states collaborating in IWRB programs, and travel to Bear River Commission and Bear River Technical Advisory Committee Meetings within Utah or Wyoming.

IWRB members periodically travel out of state to meet with the congressional delegation, and coordinate with leadership in other states and federal government to represent Idaho's interests in policy development, secure funding and federal authorizations, and negotiate interstate agreements.

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

This out-of-state travel supports keeping technical expertise within the State so the agency can provide scientific data to support decisions. Travel for the Bear River Commission and Technical Advisory Committee meetings supports representing Idaho interests in the federally recognized Bear River Compact. Travel by IWRB members is important to ensure federal and interstate laws and policy support the IWRB's strategic goals and legal obligations.

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

No changes are expected other than a potential reduction in travel, where/when it is possible.

Form B4: Inflationary Adjustments

Agency: Water Resources, Department of

Agency Number: 360

FY 2027 Request

Function: Planning and Technical Services

Function/Activity Number: WRAB _____

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.
Award Contracts & Claims	-	-	600	-	(600)	-100.00%	-	-	-
Education & Training Assistance	5,388	-	-	2,812,867	2,812,867	#DIV/0!	-	-	-
Misc Payments As Agent	903,113	73,779,906	936,500	36,425,886	35,489,386	3789.58%	-	-	-
Total	908,500	73,779,906	937,100	39,238,753	38,301,653	4087.25%	-	-	-
FundSource									
General	908,500	908,500	936,500	936,500	-	0.00%	6,936,500	-	6,936,500
Dedicated	-	-	-	-	-	#DIV/0!	-	-	-
Federal	-	72,871,406	600	38,302,253	38,301,653	6383608.90%	50,000,000	-	50,000,000
Total	908,500	73,779,906	937,100	39,238,753	38,301,653	4087.25%	56,936,500	-	56,936,500

(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
Award Contracts & Claims	-	-	-	-	-	#DIV/0!	-	0.00%	-
Education & Training Assistance	-	-	-	-	-	#DIV/0!	-	0.00%	-
Misc Payments As Agent	-	-	-	-	-	#DIV/0!	-	0.00%	-
Total	-	-	-	-	-	#DIV/0!	-	-	-
FundSource									
General	6,936,500	-	-	6,936,500	-	0.00%	-	0.00%	6,936,500
Dedicated	-	-	-	-	-	#DIV/0!	-	0.00%	-
Federal	50,000,000	-	-	50,000,000	-	0.00%	-	0.00%	50,000,000
Total	56,936,500	-	-	56,936,500	-	0.00%	-	-	56,936,500

(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	113,488	127,238	122,821	112,324	(10,498)	-8.55%	-	-	-
Employee Development	20,653	13,583	25,190	16,837	(8,354)	-33.16%	-	-	-
General Services	10,601	12,662	17,725	4,303	(13,422)	-75.72%	-	-	-
Professional Services	200,602	215,447	98,583	112,133	13,550	13.74%	-	-	-
Repair & Maintenance	55,930	53,611	411,166	271,581	(139,585)	-33.95%	-	-	-
Administrative Services	28	27	-	-	-	#DIV/0!	-	-	-
Computer Services	361,380	415,922	133,667	183,347	49,680	37.17%	-	-	-
MISC. TRAVEL AND MOVING	50,543	44,827	329	11,726	11,397	3463.92%	-	-	-
EMPLOYEE IN STATE TRAVE	-	-	45,228	38,075	(7,153)	-15.82%	-	-	-
EMPLOYEE OUT OF STATE T	-	-	10,127	7,097	(3,030)	-29.92%	-	-	-
Employee Out Of Country Trave	-	-	-	4	4	#DIV/0!	-	-	-
Administrative Supplies	17,493	20,970	25,203	22,282	(2,920)	-11.59%	-	-	-
Fuel & Lubricants	56,541	60,960	57,309	51,700	(5,609)	-9.79%	-	-	-
Manufacturing and Merchant Co	56	5	379	464	85	22.51%	-	-	-
Computer Supplies	108,152	113,069	1,072	74,734	73,661	6868.45%	-	-	-
Repair & Maintenance Supplies	140	185	8,067	3,853	(4,215)	-52.24%	-	-	-
Institution & Resident Supplies	32	-	-	-	-	#DIV/0!	-	-	-
Specific Use Supplies	2,705	14,266	2,277	11,416	9,138	401.25%	-	-	-
Insurance Costs	26,606	32,741	28,504	82,983	54,479	191.13%	-	-	-
Utilities	5,089	6,696	6,394	6,963	569	8.90%	-	-	-
Rental Costs	745,877	978,935	762,091	966,865	204,774	26.87%	-	-	-
Miscellaneous Expense	1,240,886	901,087	665,972	585,647	(80,325)	-12.06%	-	-	-
Total	3,016,801	3,012,230	2,422,105	2,564,333	142,228	5.87%	-	-	-
FundSource									
General	2,251,794	2,295,755	2,294,408	2,309,635	15,227	0.66%	2,300,100	-	2,300,100
Dedicated	558,897	505,705	107,465	229,614	122,149	113.66%	622,700	-	622,700
Federal	206,110	210,769	20,233	25,084	4,852	23.98%	348,800	-	348,800
Total	3,016,801	3,012,230	2,422,105	2,564,333	142,228	5.87%	3,271,600	-	3,271,600

(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	-	-	-	-	-	#DIV/0!	-	0.00%	-
EMPLOYEE IN STATE TRAVE	-	-	-	-	-	#DIV/0!	-	0.00%	-
EMPLOYEE OUT OF STATE T	-	-	-	-	-	#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%	-
Manufacturing and Merchant Co	-	-	-	-	-	#DIV/0!	-	0.00%	-
Computer Supplies	-	-	-	-	-	#DIV/0!	-	0.00%	-
Repair & Maintenance Supplies	-	-	-	-	-	#DIV/0!	-	0.00%	-
Institution & Resident 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%	-
Total	-	-	-	-	-	#DIV/0!	-	-	-
FundSource									
General	2,300,100	-	-	2,300,100	-	0.00%	-	0.00%	2,300,100
Dedicated	622,700	-	-	622,700	-	0.00%	-	0.00%	622,700
Federal	348,800	-	-	348,800	-	0.00%	-	0.00%	348,800
Total	3,271,600	-	-	3,271,600	-	0.00%	-	-	3,271,600

A. In-State Travel

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

IDWR staff members in the following programs (WRAE or Program 50) travel in-state primarily to conduct on-site inspections throughout Idaho to verify compliance with statutory requirements and agency orders:

- Water Rights
- Adjudication
- Water Administration
- Dam Safety
- Ground Water Protection
- Underground Injection Control
- Stream Channel Protection
- Floodplain Management

Other significant reasons for travel in support of these programs include:

- Conducting contested case hearings and pre-hearing conferences (Water Rights).
- Conducting claim-taking workshops and meeting with claimants to facilitate the water right claim investigation process (Adjudication).
- Meeting with water users and watermasters to resolve complex water administration questions (Water Administration).
- Meeting with and explaining program opportunities and requirements to stakeholder groups, such as the Idaho Water Users Association (Water Rights, Adjudication, Water Administration) and the Idaho Ground Water Association (Well Construction).
- Coordination by leadership with program staff located in IDWR's state office (Boise), the four regional offices (Coeur d'Alene, Boise, Twin Falls, Idaho Falls) and field offices (Salmon, Preston).
- Attending program-related professional development opportunities in such topics as water measurement and supervision.

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

Field inspections and other travel in support of the programs listed above promotes the orderly allocation of Idaho's finite Water Resources (Water Rights, Adjudication, Water Administration) and public safety and resource protection (Dam Safety, Well Construction, Underground Injection Control, Floodplain Management, Stream Channel Protection).

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

No changes to the in-state travel budget are anticipated.

B. Out-of-State Travel

What are the primary reasons for the program's out-of-state travel? The primary reason for out-of-state travel in the programs listed above (WRAE or Program 50) is to discuss and coordinate complex water management issues with water managers in neighboring states. Examples include travel to Utah and Wyoming for Bear River Commission meetings and travel to Washington for Palouse Basin Aquifer Committee meetings.

In some years, IDWR sends an employee to the National Judicial College in Reno, NV, for training in conducting contested case hearings and issuing decisions.

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

Out-of-state travel to meet with water managers in neighboring states protects and promotes Idaho's sovereignty over its water resources.

Out-of-state travel to the National Judicial College in Reno, NV, for training in conducting hearings enables IDWR to resolve contested applications and promote the orderly allocation of Idaho's water resources consistent with statutory requirements.

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

No changes to the out-of-state travel budget are anticipated.

Form B4: Inflationary Adjustments

Agency: Water Resources, Department of

Agency Number: 360

FY 2027 Request

Function: Northern Idaho Adjudication

Function/Activity Number: WRAN

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	8,947	5,510	13,040	6,683	(6,357)	-48.75%	-	-	-
Employee Development	285	328	268	39	(229)	-85.49%	-	-	-
General Services	22	33	57	547	491	868.38%	-	-	-
Professional Services	9,568	6,656	-	4,690	4,690	#DIV/0!	-	-	-
Repair & Maintenance	6,009	387	18,996	13,043	(5,954)	-31.34%	-	-	-
Administrative Services	-	1	-	-	-	#DIV/0!	-	-	-
Computer Services	18,630	21,775	6,706	9,476	2,770	41.31%	-	-	-
MISC. TRAVEL AND MOVING	8,403	9,950	2,503	5	(2,498)	-99.81%	-	-	-
EMPLOYEE IN STATE TRAVE	-	-	4,396	2,788	(1,609)	-36.59%	-	-	-
EMPLOYEE OUT OF STATE T	-	-	554	40	(514)	-92.77%	-	-	-
Employee Out Of Country Trave	-	-	-	-	-	#DIV/0!	-	-	-
Administrative Supplies	3,416	2,383	781	4,062	3,281	420.32%	-	-	-
Fuel & Lubricants	2,891	3,697	3,890	3,579	(311)	-7.98%	-	-	-
Manufacturing and Merchant Co	-	-	5	5	0	1.24%	-	-	-
Computer Supplies	538	547	10	1,606	1,596	15913.16%	-	-	-
Repair & Maintenance Supplies	-	3	32	48	16	50.73%	-	-	-
Specific Use Supplies	21	19	19	(96)	(115)	-615.15%	-	-	-
Insurance Costs	1,318	1,694	1,474	3,974	2,500	169.54%	-	-	-
Utilities	1,053	1,961	1,486	1,913	427	28.70%	-	-	-
Rental Costs	118,439	114,952	144,331	66,384	(77,947)	-54.01%	-	-	-
Miscellaneous Expense	42,184	37,166	37,702	90,795	53,093	140.83%	-	-	-
Total	221,724	207,060	236,249	209,580	(26,669)	-11.29%	-	-	-
FundSource									
General	195,847	187,282	198,268	201,700	3,432	1.73%	190,200	-	190,200
Dedicated	25,877	19,778	37,981	7,880	(30,101)	-79.25%	38,700	-	38,700
Federal	-	-	-	-	-	#DIV/0!	-	-	-
Total	221,724	207,060	236,249	209,580	(26,669)	-11.29%	228,900	-	228,900

(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	-	-	-	-	-	#DIV/0!	-	0.00%	-
EMPLOYEE IN STATE TRAVE	-	-	-	-	-	#DIV/0!	-	0.00%	-
EMPLOYEE OUT OF STATE T	-	-	-	-	-	#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%	-
Manufacturing and Merchant Co	-	-	-	-	-	#DIV/0!	-	0.00%	-
Computer Supplies	-	-	-	-	-	#DIV/0!	-	0.00%	-
Repair & Maintenance 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%	-
Total	-	-	-	-	-	#DIV/0!	-	-	-
FundSource									
General	190,200	-	-	190,200	-	0.00%	-	0.00%	190,200
Dedicated	38,700	-	-	38,700	-	0.00%	-	0.00%	38,700
Federal	-	-	-	-	-	#DIV/0!	-	0.00%	-
Total	228,900	-	-	228,900	-	0.00%	-	-	228,900

A. In-State Travel

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

- Conducting on-site field investigations in connection with claims to a water right
- Connecting managers to regional staff
- Hosting in person public informational meetings
- Hosting claim taking workshops
- Hosting Preliminary Director's Reports meetings (a.k.a. Notice of Error meetings)
- Attending Initial hearings held by the Idaho Water Adjudications Court
- Conducting in person training

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

In-state travel directly supports Idaho's strategic goal of validating each water right claim filed in the state's general adjudications and preparing accurate Director's Reports for recommendation to the Idaho Water Adjudications Court. Travel enables staff to verify claim elements in the field, meet with water users to answer questions and build trust, assist in filing accurate claims, and serve as the court's technical experts during initial hearings. It also strengthens coordination with managerial staff and regional offices, ensuring consistent application of adjudication procedures statewide. These activities improve the accuracy, efficiency, and fairness of the adjudication process and the recommendations provided to the court.

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

No changes are anticipated.

B. Out-of-State Travel

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

The only out-of-state travel anticipated for this program would be crossing the Idaho-Washington border to travel to and from the Spokane airport for more efficient travel between IDWR offices.

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

It can be more cost effective for IDWR staff to fly instead of drive when traveling between IDWR offices.

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

No changes are anticipated.

Form B4: Inflationary Adjustments

Agency: Water Resources, Department of

Agency Number: 360

FY 2027 Request

Function: Bear River Basin Adjudication

Function/Activity Number: WRAR

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	-	11,299	2,020	7,713	5,693	281.84%	-	-	-
Employee Development	-	6	9,606	4,822	(4,784)	-49.80%	-	-	-
General Services	-	190	66	270	204	307.37%	-	-	-
Professional Services	4,235	4,142	21,970	5,522	(16,448)	-74.86%	-	-	-
Repair & Maintenance	-	3,315	25,712	15,355	(10,357)	-40.28%	-	-	-
Administrative Services	-	131	-	-	-	#DIV/0!	-	-	-
Computer Services	-	21,486	8,341	12,627	4,287	51.40%	-	-	-
MISC. TRAVEL AND MOVING	576	8,820	5	2,505	2,500	52083.33%	-	-	-
EMPLOYEE IN STATE TRAVE	-	-	294	2,476	2,182	742.31%	-	-	-
EMPLOYEE OUT OF STATE T	576	8,820	-	-	-	#DIV/0!	-	-	-
Employee Out Of Country Trave	-	-	-	-	-	#DIV/0!	-	-	-
Administrative Supplies	2,004	3,363	2,269	3,084	815	35.91%	-	-	-
Fuel & Lubricants	-	1,109	871	1,303	431	49.50%	-	-	-
Manufacturing and Merchant Co	-	-	30	6	(24)	-79.95%	-	-	-
Computer Supplies	850	33,488	10	2,466	2,456	24508.98%	-	-	-
Repair & Maintenance Supplies	-	17	8	75	67	820.96%	-	-	-
Specific Use Supplies	-	378	352	131	(221)	-62.76%	-	-	-
Insurance Costs	-	1,694	1,966	5,299	3,333	169.54%	-	-	-
Utilities	12	2,204	2,627	2,353	(275)	-10.46%	-	-	-
Rental Costs	49,318	44,487	89,222	79,451	(9,771)	-10.95%	-	-	-
Miscellaneous Expense	190	865	3,622	21,043	17,420	480.92%	-	-	-
Total	57,762	145,812	168,992	166,500	(2,492)	-1.47%	-	-	-
FundSource									
General	57,186	136,993	168,992	166,500	(2,492)	-1.47%	154,900	-	154,900
Dedicated	-	-	-	-	-	#DIV/0!	-	-	-
Federal	-	-	-	-	-	#DIV/0!	-	-	-
Total	57,186	136,993	168,992	166,500	(2,492)	-1.47%	154,900	-	154,900

(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	-	-	-	-	-	#DIV/0!	-	0.00%	-
EMPLOYEE IN STATE TRAVE	-	-	-	-	-	#DIV/0!	-	0.00%	-
EMPLOYEE OUT OF STATE T	-	-	-	-	-	#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%	-
Manufacturing and Merchant Co	-	-	-	-	-	#DIV/0!	-	0.00%	-
Computer Supplies	-	-	-	-	-	#DIV/0!	-	0.00%	-
Repair & Maintenance 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%	-
Total	-	-	-	-	-	#DIV/0!	-	-	-
FundSource									
General	154,900	-	-	154,900	-	0.00%	-	0.00%	154,900
Dedicated	-	-	-	-	-	#DIV/0!	-	0.00%	-
Federal	-	-	-	-	-	#DIV/0!	-	0.00%	-
Total	154,900	-	-	154,900	-	0.00%	-	-	154,900

A. In-State Travel

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

- Conducting on-site field investigations in connection with claims to a water right
- Connecting managers to regional staff
- Hosting in person public informational meetings
- Hosting claim taking workshops
- Hosting Preliminary Director's Reports meetings (a.k.a. Notice of Error meetings)
- Attending Initial hearings held by the Idaho Water Adjudications Court
- Conducting in person training

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

In-state travel directly supports Idaho's strategic goal of validating each water right claim filed in the state's general adjudications and preparing accurate Director's Reports for recommendation to the Idaho Water Adjudications Court. Travel enables staff to verify claim elements in the field, meet with water users to answer questions and build trust, assist in filing accurate claims, and serve as the court's technical experts during Initial hearings. It also strengthens coordination with managerial staff and regional offices, ensuring consistent application of adjudication procedures statewide. These activities improve the accuracy, efficiency, and fairness of the adjudication process and the recommendations provided to the court.

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

No changes are anticipated.

B. Out-of-State Travel

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

The only out-of-state travel anticipated for this program would be crossing the Idaho-Utah border to travel to and from the Logan or Salt Lake City airport for more efficient travel between IDWR offices.

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

It can be more cost effective for IDWR staff to fly instead of drive when traveling between IDWR offices.

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

No changes are anticipated.

Contract Inflation

Request for Fiscal Year: 2027

Agency: Department of Water Resources
Management and Support Services
WRAA

Appropriation Unit:

Contract	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
University of Idaho - Idaho Water Center lease	0	763,200	734,000	773,700	746,200	1/1/2005-6/30/2035	2	11,000
University of Idaho - Idaho Water Center lease	0	763,200	734,000	773,700	746,200	1/1/2005-6/30/2035	2	6,200
Total	0	1,526,400	1,468,000	1,547,400	1,492,400			17,200
Fund Source								
Dedicated	0	763,200	734,000	773,700	746,200			6,200
General	0	763,200	734,000	773,700	746,200			11,000
Total	0	1,526,400	1,468,000	1,547,400	1,492,400			17,200

Contract Inflation

Request for Fiscal Year: 2027

Agency: Department of Water Resources
Planning and Technical Services
Appropriation Unit:

360
WRAB

Contract	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
SMT LLC - Salmon Field Office lease	0	0	0	19,900	15,800	7/1/2023-6/30/2028	5	800
University of Idaho - Idaho Water Center lease	0	188,200	292,000	265,800	299,600	1/1/2005-6/30/2035	2	6,900
Total	0	188,200	292,000	285,700	315,400			7,700
Fund Source								
General	0	188,200	292,000	285,700	315,400			7,700
Total	0	188,200	292,000	285,700	315,400			7,700

Contract Inflation

Agency: Department of Water Resources
Water Management
Appropriation Unit:

Request for Fiscal Year: 2027
360
WRAE

Contract	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
Boise Airport - Western Region lease	0	105,100	107,500	110,400	113,100	9/1/2021-8/31/2026	3	2,800
DV Groberg - Eastern Region lease	0	121,600	123,400	125,200	126,500	11/1/2022-10/31/2027	2	1,900
Parkwood Business Properties - Northern Region lease	0	31,400	7,000	44,300	43,500	5/1/2024-4/30/2029	4	1,700
SMT LLC - Salmon Field Office lease	0	28,600	28,600	10,100	15,800	7/1/2023-6/30/2028	5	800
Twin Falls County - Southern Region lease	0	65,500	67,800	69,800	72,000	10/1/2023-9/30/2028	3	2,200
University of Idaho - Idaho Water Center lease	0	574,300	544,300	523,800	558,600	1/1/2005-6/30/2035	2	12,800
Total	0	926,500	878,600	883,600	929,500			22,200
Fund Source								
General	0	926,500	878,600	883,600	929,500			22,200
Total	0	926,500	878,600	883,600	929,500			22,200

Contract Inflation

Request for Fiscal Year: 2027

Agency: Department of Water Resources
Northern Idaho Adjudication
Appropriation Unit:

360
WRAN

Contract	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
Parkwood Business Properties - Northern Region lease	0	31,000	56,000	20,800	23,400	5/1/2024-4/30/2029	6	900
University of Idaho - Idaho Water Center lease	0	76,700	34,800	40,700	35,700	1/1/2005-6/30/2035	2	800
Total	0	107,700	90,800	61,500	59,100			1,700
Fund Source								
General	0	107,700	90,800	61,500	59,100			1,700
Total	0	107,700	90,800	61,500	59,100			1,700

Contract Inflation

Request for Fiscal Year: 2027

Agency: Department of Water Resources
Bear River Basin Adjudication
Appropriation Unit:

360
WRAR

Contract	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
Tricon Properties LLC - Preston Field Office lease	0	39,500	40,700	41,900	43,100	6/1/2022-5/31/2027	2	900
University of Idaho - Idaho Water Center lease	0	0	34,800	34,700	35,700	1/1/2005-6/30/2035	2	800
Total	0	39,500	75,500	76,600	78,800			1,700
Fund Source								
General	0	39,500	75,500	76,600	78,800			1,700
Total	0	39,500	75,500	76,600	78,800			1,700

**BUILDING AND GROUNDS LEASE
2735 AIRPORT WAY, BOISE IDAHO
BASIC LEASE PROVISIONS
STATE OF IDAHO, BY AND THROUGH THE
DEPARTMENT OF WATER RESOURCES**

Address: 2735 Airport Way, Boise, Idaho 83705

Premises: Approximately 6,275 sf building (includes common public areas of the building)

Initial Rent:

Period			Rent/Sq Ft	Rent/Yr	Rent/Mo
9/01/2021	to	8/31/2022	\$16.40	\$102,910.00	\$8,575.83
9/01/2022	to	8/31/2023	\$16.81	\$105,482.75	\$8,790.23
9/01/2023	to	8/31/2024	\$17.23	\$108,118.25	\$9,009.85
9/01/2024	to	8/31/2025	\$17.66	\$110,816.50	\$9,234.71
9/01/2025	to	8/31/2026	\$18.10	\$113,577.50	\$9,464.79

Renewal Term Rent Increases: Each September per Exhibit B

Initial Term: Five (5) Years (September 1, 2021 – August 31, 2026)

Renewal Terms: Five (5) additional one (1) year renewal terms with 180 Days to terminate

Effective Date of Lease: September 1, 2021

Security Deposit: None

Rent Commencement: Effective Date (September 1, 2021)

Allowed Uses: Department of Water Resources offices and related uses.

Notice Addresses

Lessor: Boise Airport
Attn: Property/Contract Manager
3201 Airport Way, Suite 1000
Boise, ID 83705

Lessee: Idaho Department of Water Resources
Attn: Purchasing and Property
PO Box 83720
Boise, ID 83720-0098

With Copy To: Department of Administration, Division of Public Works
Attn: State Leasing Manager,
PO Box 83720
Boise, ID 83720-0072

Total Due on Signing: N/A

**BOISE AIRPORT
BUILDING AND GROUNDS LEASE
2735 AIRPORT WAY, BOISE IDAHO
STATE OF IDAHO, BY AND THROUGH THE
DEPARTMENT OF WATER RESOURCES**

THIS BUILDING AND GROUNDS LEASE ("Lease") is entered into effective this 1st day of September, 2021 ("Effective Date") between the City of Boise (Department of Aviation), a municipal corporation formed and existing pursuant to Title 50, Idaho Code ("Lessor") and State of Idaho, by and through the Department of Water Resources ("Lessee"). Lessor and Lessee may be referred to herein as the "parties, or a "party" as the case may be.

WHEREAS, Lessee is legally authorized to enter in in this Lease by power granted by Title 67, Chapter 57 of Idaho Code, with the approval of the Department of Administration, and

WHEREAS, this Lease supersedes in its entirety any prior written or oral agreements with respect to the Premises described in herein, including, but not limited to that certain Lease dated 24th day of March 2011.

NOW, THEREFORE, in consideration of the mutual covenants and agreements herein set forth, Lessor and Lessee agree and covenant as follows:

ARTICLE I – PREMISES

Subject to and on the terms, conditions, covenants, and agreements contained herein, Lessor does hereby demise and lease to Lessee and Lessee does hereby lease from Lessor the building and grounds at 2735 Airport Way, Boise City, Ada County, Idaho as further described and shown on Exhibit A and hereinafter referred to as the "Premises".

ARTICLE II - TERM

2.01 Initial Term. The initial term of this Lease shall be for five (5) years commencing on the Effective Date, provided that both parties have fully executed this Lease ("Initial Term").

2.02 Renewal Terms. This Lease may be renewed up to five (5) additional one (1) year renewal terms. These renewal terms shall be exercised automatically unless either party provides a minimum written notice of lease cancellation to the other party not less than one hundred and eighty (180) days prior to the end of the then current term (on or before March 5 of each year). Rent for each renewal term shall be in accordance with Section 3.02.

2.03 Expiration. This Lease, unless terminated earlier, shall expire at the end of the Term.

2.04 Early Termination Right. INTENTIONALLY DELETED.

2.05 Holding Over. Any continued occupancy by Lessee of the Premises after the expiration or earlier termination of this Lease without the consent of Lessor, shall operate and be construed as a tenancy from month-to-month at a new Base Rent of one and one-half times (150%) the Base Rent in force and effect for the last month of the Term prior to termination or expiration ("Holdover Rent"). All other rents, costs and obligations under this Lease remain in place.

If Lessee holds over with written consent from Lessor, such a month-to-month lease may be terminated at the end of any such monthly period by Lessor by providing a minimum of ninety (90) days written notice to Lessee.

If Lessee holds over without written permission from Lessor, Lessee shall be obligated to pay the Holdover Rent and shall pay any losses or damage to Lessor as a result of Lessee holding over whether such loss or damage may be contemplated at this time or not.

No receipt or acceptance of money by Lessor from Lessee after the expiration or termination of this Lease or after the service of any notice, after the commencement of any suit, or after final judgment for possession of the Premises, shall reinstate, continue or extend the terms of this Lease or affect any such notice, demand or suit or imply consent for any action for which Lessor's consent is required or operate as a waiver of any right of the Lessor to retake and resume possession of the Premises or to use self-help as authorized by law.

ARTICLE III - RENT

3.01 Rent. The parties agree the approximate square footage of the Premises is approximately 6,275. Therefore, the annual rent during the Initial Term will be as follows:

Period			Rent/Sq Ft	Rent/Yr	Rent/Mo
9/01/2021	to	8/31/2022	\$16.40	\$102,910.00	\$8,575.83
9/01/2022	to	8/31/2023	\$16.81	\$105,482.75	\$8,790.23
9/01/2023	to	8/31/2024	\$17.23	\$108,118.25	\$9,009.85
9/01/2024	to	8/31/2025	\$17.66	\$110,816.50	\$9,234.71
9/01/2025	to	8/31/2026	\$18.10	\$113,577.50	\$9,464.79

3.02 Rent Increases. Beginning September 1, 2026, the Rent described herein shall increase annually on the anniversary of the Rent Commencement Date (defined below). The Rent shall increase by an amount equal to the change in the Consumer Price Index for the month of January of the previous year multiplied by the then current Base Rent, as more particularly described in Exhibit B.

3.03 Rent Commencement Date. Payment of Monthly Rent by Lessee to Lessor shall commence upon the lease Effective Date.

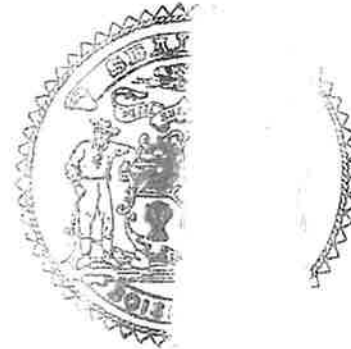
3.04 Payment. The lease payments shall be paid pursuant to the Lessor's timely submission of invoices for payment. Upon receipt, Lessee shall forward Lessor's invoice to the State Controller for payment. Lessor specifically acknowledges that State vouchers are processed by the State Controller, not Lessee. Therefore, any payment that is made no later than sixty (60) days after it is actually due shall not be considered an event of default. Lessee shall use its best efforts to expedite payment. It is expressly covenanted and agreed that any prepayment of rent made by the Lessee under the terms of this Lease Agreement shall be considered as an advance payment of rent only and no part thereof shall be considered as a security or cash deposit. Unless Lessor otherwise notifies Lessee in writing of a different address, all rent payments shall be paid to Lessor at the following address: Boise Airport, Attn: Airport Accounting, 3201 Airport Way, Suite 1000, Boise, Idaho 83705. In the event Lessors submission of an invoice is considered

IN WITNESS WHEREOF, the parties have hereunto set their hands as of the Effective Date stated above.

LESSOR:

BOISE CITY,
a municipal corporation formed and existing pursuant
to Title 50, Idaho Code

By: 
Lauren McLean
MAYOR




ATTEST: 
Lynda Lowry
EX-OFFICIO CITY CLERK

Date: 9-21-21

LESSEE:

STATE OF IDAHO, by and through the Department of Water Resources

By 
Printed Name: Gary Spackman
Title: Director
Date: 8/30/2021

APPROVED BY: 

Richard Brien, Statewide Leasing Manager
Division of Public Works, Department of Administration

9/1/2021
Date

LEASE AMENDMENT No. Two

THIS LEASE AMENDMENT ("Lease Amendment"), is entered effective upon the date of the last required signature (the "Effective Date"), by and between the D.V. Grobert Company, 1605 South Woodruff, Idaho Falls, Idaho 83404-5534 ("Lessor") and the STATE OF IDAHO, by and through the Idaho Department of Water Resources, PO Box 83720, Boise, Idaho 83720-0245 ("Lessee"), is an amendment of the Lease Agreement for Space between the Lessor and the Lessee entered into on July 16, 2012, for space located at 900 North Skyline Drive, Idaho Falls, Idaho 83402-1714.

WITNESSETH

WHEREAS, the parties desire to amend the Lease Agreement for Space;

WHEREAS, the LESSEE is legally authorized to enter in this amendment by power granted by Title 67, Chapter 57 of Idaho Code, with the approval of the Department of Administration; and

NOW, THEREFORE, in consideration of the mutual covenants of the parties, the Lease Agreement for Space is hereby amended as follows:

1. **SECTION 2. TERM.** Section 2 is hereby deleted and replaced with the following:

The term of this Lease Amendment shall be Sixty (60) months and shall begin on November 1, 2022 and end at midnight on October 31, 2027. The Parties agree that this Lease Agreement is subject to the termination, expiration and renewal rights set forth in the Lease Agreement. The Lessee may, at the expiration of the term of this Lease Amendment and without the necessity of renewing said Lease Amendment, continue in its occupancy of the Premises on a month-to-month basis upon the terms and conditions set forth in this Lease Amendment for a period not to exceed one (1) year. The Lessor may terminate the Lessee's month-to-month occupancy upon ninety (90) days prior written notice to the Lessee.

2. **SECTION 3. PAYMENT.** Section 3 is hereby deleted and replaced with the following:

The lease payment shall be payable in monthly installments of \$10,232.75 each and adjust according to the rent schedule in Section 7.B. The total first year lease payment is \$122,793.00. The lease payment shall be computed at a rate of approximately \$16.50 per square foot, per year. The total square footage of the Premises is 7,442, subject to measurement using BOMA standard. Upon election by the Lessee to pay in advance annually, the Lessor shall allow Lessee a discount of One Percent (1%). The lease payments shall be paid pursuant to the Lessor's timely submission of invoices for payment.

3. **SECTION 7. SPECIAL PROVISIONS.** Section 7.B is hereby deleted and replaced with the following:

B. Increases in the Rent Payment. The lease payment shall increase according to the following pre-discount schedule:

Start Date		End Date	Monthly Rent	Annual Rent	Annual Rent PSF
11/1/2022	to	10/31/2023	\$ 10,232.75	\$ 122,793.00	\$ 16.50
11/1/2023	to	10/31/2024	\$ 10,387.79	\$ 124,653.50	\$ 16.75
11/1/2024	to	10/31/2025	\$ 10,542.83	\$ 126,514.00	\$ 17.00
11/1/2025	to	10/31/2026	\$ 10,697.88	\$ 128,374.50	\$ 17.25
11/1/2026	to	10/31/2027	\$ 10,852.92	\$ 130,235.00	\$ 17.50

4. **SECTION 7. SPECIAL PROVISIONS.** Section 7.C is hereby deleted and replaced with the following:

7.C. **Option to Renew.** Lessee shall have One (1) Option to Renew for a period of Five (5) Years. Lessee shall give written notice to the Lessor of his intent to renew the Lease Agreement no later than 180 days prior to the expiration of the Lease Agreement. The lease payments shall increase according to the following pre-discount schedule:

Start Date		End Date	Monthly Rent	Annual Rent	Annual Rent PSF
11/1/2027	to	10/31/2028	\$ 11,007.96	\$ 132,095.50	\$ 17.75
11/1/2028	to	10/31/2029	\$ 11,163.00	\$ 133,956.00	\$ 18.00
11/1/2029	to	10/31/2030	\$ 11,318.04	\$ 135,816.50	\$ 18.25
11/1/2030	to	10/31/2031	\$ 11,473.08	\$ 137,677.00	\$ 18.50
11/1/2031	to	10/31/2032	\$ 11,628.13	\$ 139,537.50	\$ 18.75

5. **LESSOR'S WORK.** Lessor on Lessee's behalf hereby agrees to complete the following improvement at Lessor's expense and commence the Work upon receipt of an executed Lease Amendment and to substantially complete the Work on or before April 1, 2023.

- 1) Install water bottle filler, and
- 2) Replace carpeting.

6. **COUNTERPARTS/ELECTRONIC SIGNATURES.** This Lease Amendment may be executed in exact counterparts and when so executed by the parties shall be effective in accordance with the terms hereof. This Lease Amendment may be executed and delivered by electronic means and thereupon the Lease Amendment shall be treated in each case and in all manner and respects and for all purposes as an original and shall be considered to have the same binding legal effect as if it were an original manually signed counterpart thereof delivered in person.

7. **NO ADDITIONAL PROVISIONS IN THIS AMENDMENT.** The parties agree that all provisions of the original Lease Agreement for Space, dated July 16, 2012, and all previous agreements, unless specifically hereby amended, shall remain in force during the period covered by the Lease Amendment. No other understanding, whether oral or written, whether made prior to or contemporaneously with this Lease Amendment, shall be deemed to enlarge, limit or otherwise affect the operation of the Lease Agreement for Space or this Lease Amendment.

[Signature Page Follows]

IN WITNESS WHEREOF, the Parties have executed this Lease Amendment as set forth above.

LESSOR: D.V. Grobert Company

Signature: Mike Groberg
MICHAEL GROBERT SEP 28 2022 14:53:10

Printed Name: Mike Groberg

Title: Manager

Date: 09/28/2022

LESSEE: Idaho Department of Water Resources

Signature: Gary Spackman

Printed Name: Gary Spackman

Title: Director

Date: 10/4/2022

APPROVED BY:

Richard Brien, Statewide Leasing Manager
State Leasing Program, Division of Public Works, Department of Administration

Date

LEASE AMENDMENT No. Two

THIS LEASE AMENDMENT ("Lease Amendment"), is entered effective upon the date of the last required signature (the "Effective Date"), by and between the CDA Tech Center, LLC, 2100 Northwest Boulevard, Suite 350, Coeur d'Alene, Idaho 83814 ("Lessor") and the STATE OF IDAHO, by and through the Department of Water Resources, Post Office Box 83720, Boise, Idaho 83720-0098 ("Lessee"), is an amendment of the Lease Agreement for Space between the Lessor and the Lessee entered into on November 26, 2010, for space located at 7600 Mineral Drive, Suite 100, Coeur d'Alene, Idaho 83815.

WITNESSETH

WHEREAS, the parties desire to amend the Lease Agreement for Space;

WHEREAS, the LESSEE is legally authorized to enter in this amendment by power granted by Title 67, Chapter 57 of Idaho Code, with the approval of the Department of Administration; and

NOW, THEREFORE, in consideration of the mutual covenants of the parties, the Lease Agreement for Space is hereby amended as follows:

1. **SECTION 2. TERM.** Section 2 is hereby deleted and replaced with the following:

The term of this Lease Amendment shall be Sixty (60) months and shall begin on May 1, 2024 and end at midnight on April 30, 2029. The Lessee may, at the expiration of the term of this Lease Amendment and without the necessity of renewing said Lease Amendment, continue in its occupancy of the Premises on a month to month basis upon the terms and conditions set forth in this Lease Amendment for a period not to exceed one (1) year. The Lessor may terminate the Lessee's month-to-month occupancy upon ninety (90) days prior written notice to the Lessee.

2. **SECTION 3. PAYMENT.** Section 3 is hereby deleted and replaced with the following:

The lease payment shall be payable in monthly installments of \$5,429.52 each and adjusted per the table below. The total first year lease payment is \$65,154.24. The lease payment shall be computed at a rate of approximately \$13.03 per square foot, per year. The total square footage of the Premises is 5,000, subject to measurement using BOMA standard. Upon election by the Lessee to pay in advance semi-annually, the Lessor shall allow Lessee a discount of Two Percent (2%). The lease payments shall be paid pursuant to the Lessor's timely submission of invoices for payment. Upon receipt, Lessee shall forward Lessor's invoice to the State Controller for payment. Lessor specifically acknowledges that State vouchers are processed by the State Controller, not Lessee. Therefore, any payment that is made no later than sixty (60) days after it is actually due shall not be considered an event of default. Lessee shall use its best efforts to expedite payment. It is expressly covenanted and agreed that any prepayment of rent made by the Lessee under the terms of this Lease Agreement shall be considered as an advance payment of rent only and no part thereof shall be considered as a security or cash deposit.

Period			Rent/Sq FT	Rent/Year	Rent/Month
05/01/2024	to	04/30/2025	\$13.03	\$65,154.24	\$5,429.52
05/01/2025	to	04/30/2026	\$13.55	\$67,760.41	\$5,646.70
05/01/2026	to	04/30/2027	\$14.09	\$70,470.82	\$5,872.57
05/01/2027	to	04/30/2028	\$14.66	\$73,289.65	\$6,107.47
05/01/2028	to	04/30/2029	\$15.24	\$76,221.24	\$6,351.77

5,320.93

3. **LESSOR WORK.** Lessor shall, on Lessee's behalf, supply and perform the following Lessor's Work (the "Work").

- Data room – supply and install three-sided shelving floor to ceiling. Dimensions to be agreed on by both Parties.
- Restroom “Shower room” – supply and install tall non-metal laminate pantry style cabinet with door.
- Replace outdoor building signage with larger logo and lettering graphics on door and window near entry. Design and installation by Lessor with Lessee approval. (larger lettering will be most effective)
- Repainting as needed in high traffic areas and where agreed to by the Parties.
- Provide walk off mat for exterior front entry.
- Ensure the electrical circuit for the conference room is separated from other offices.

Lessor hereby agrees to commence work upon receipt of an executed Lease Agreement and to substantially complete the Work on or before February 1, 2024. Lessor shall perform the Work so as to minimize any disturbances to the day to day business activities of the Lessee.

The Lessor agrees to maintain any and all insurance coverages applicable to this construction, including worker's compensation and liability insurance. The Lessor further agrees to indemnify, defend and save harmless the Lessee from and against any and all claims, damages, costs, legal fees, expenses, actions and suits whatsoever, including injury or death of others or any employee of the Lessor, subcontractors, agents or employees, caused directly or indirectly by the carrying out of the Work, or caused by any matter or thing done, permitted or omitted to be done by the Lessor, his agents, subcontractors or employees and occasioned by the negligence of the Lessor, his agents, subcontractors or employees.

All Work shall be done in a workmanlike manner and must comply with all applicable codes, ordinances, rules and regulations. Lessor shall obtain any and all permits and inspections applicable to this Work which must comply with all applicable codes, ordinances, rules and regulations. Lessor shall warrant and guarantee all materials, equipment and workmanship for a period of one (1) year.

Upon completion of the Work, Lessor shall furnish to the Lessee a listing of products, subcontractors, supplier and/or manufacturers and maintenance manuals relative to the Work. Lessor shall complete a final cleaning upon completion of the Work.

Lessor's leasing space to the State must procure building permits, secure necessary inspections, and if necessary, obtain a Certificate of Occupancy for the intended use prior to the lease taking effect. Local governments have jurisdiction over privately owned buildings in the target area. The minimum building and safety codes adopted by the state of Idaho and the federal government may be amended by the Division of Building Safety. An accurate listing of their codes can be located at <http://dbs.idaho.gov>.

4. COUNTERPARTS/ELECTRONIC SIGNATURES. This Lease Amendment may be executed in exact counterparts and when so executed by the parties shall be effective in accordance with the terms hereof. This Lease Amendment may be executed and delivered by electronic means and thereupon the Lease Amendment shall be treated in each case and in all manner and respects and for all purposes as an original and shall be considered to have the same binding legal effect as if it were an original manually signed counterpart thereof delivered in person.

5. NO ADDITIONAL PROVISIONS IN THIS AMENDMENT. The parties agree that all provisions of the original Lease Agreement for Space, dated November 26, 2010, and all previous agreements, unless specifically hereby amended, shall remain in force during the period covered by the Lease Amendment. No other understanding, whether oral or written, whether made prior to or contemporaneously with this Lease Amendment, shall be deemed to enlarge, limit or otherwise affect the operation of the Lease Agreement for Space or this Lease Amendment.

[Signature Page Follows]

IN WITNESS WHEREOF, the Parties have executed this Lease Amendment as set forth above.

LESSOR: CDA Tech Center, LLC

Date: 12.13.23

Signature: [Signature]

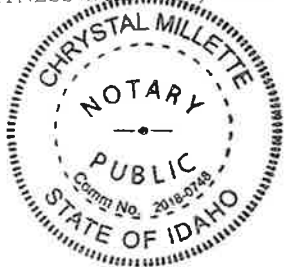
Printed Name: STEVEN F. MEYER

Title: MANAGER

STATE OF Idaho)
COUNTY OF Kootenai) ss.

On this 5th day of December, 2023, before me, the undersigned, a Notary Public in and for said State, personally appeared _____, known or identified to me to be the person whose name is subscribed to the foregoing instrument on behalf of the CDA Tech Center, LLC, as Lessor, and acknowledged to me that he/she executed the same on behalf of the Lessor.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



NOTARY PUBLIC Chrystal Millette
Residing at: SPRING LAKE, ID
Commission expires April 24, 2024

Date: 12-20-23

LESSEE: Department of Water Resources

Signature: [Signature]

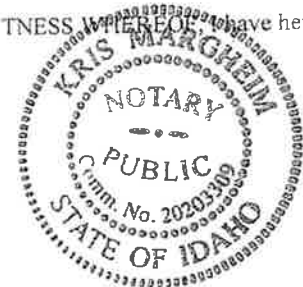
Printed Name: MAT WEAVER

Title: DIRECTOR

STATE OF IDAHO)
COUNTY OF ADA) ss.

On this 20th day of December, 2023, before me, the undersigned, a Notary Public in and for said State, personally appeared _____, known or identified to me to be the person whose name is subscribed to the foregoing instrument on behalf of the Department of Water Resources, and acknowledged to me that he/she executed the same on behalf of the Lessee.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



NOTARY PUBLIC Kris Margheim
Residing at: Boise IDAHO
Commission expires August 25, 2024

APPROVED BY:

[Signature]

Richard Brien, Statewide Leasing Manager
State Leasing Program, Division of Public Works, Department of Administration

12/22/2023
Date

LEASE AMENDMENT No. Four

THIS LEASE AMENDMENT ("Lease Amendment"), is entered effective upon the date of the last required signature (the "Effective Date"), by and between the Twin Falls County, Post Office Box 126, Twin Falls, Idaho 83303 ("Lessor") and the STATE OF IDAHO, by and through the Idaho Department of Water Resources, Post Office Box 83720, Boise, Idaho 83720-0098 ("Lessee"), is an amendment of the Lease Agreement for Space between the Lessor and the Lessee entered into on June 24, 2013, for space located at 650 Addison Avenue, 5th Floor, Twin Falls, Idaho 83330.

WITNESSETH

WHEREAS, the parties desire to amend the Lease Agreement for Space;

WHEREAS, the LESSEE is legally authorized to enter in this amendment by power granted by Title 67, Chapter 57 of Idaho Code, with the approval of the Department of Administration; and

NOW, THEREFORE, in consideration of the mutual covenants of the parties, the Lease Agreement for Space is hereby amended as follows:

1. **SECTION 2. TERM.** Section 2 is hereby deleted and replaced with the following:

The term of this Lease Amendment shall be Sixty (60) months and shall begin on October 1, 2023 and end at midnight on September 30, 2028. The Lessee may, at the expiration of the term of this Lease Amendment and without the necessity of renewing said Lease Amendment, continue in its occupancy of the Premises on a month to month basis upon the terms and conditions set forth in this Lease Amendment for a period not to exceed one (1) year. The Lessor may terminate the Lessee's month-to-month occupancy upon ninety (90) days prior written notice to the Lessee.

2. **SECTION 3. PAYMENT.** Section 3 is hereby deleted and replaced with the following:

The lease payment shall be payable in monthly installments of \$5,700.00 each. The total yearly lease payment is \$68,400.00. The lease payment shall be computed at a rate of approximately \$12.00 per square foot, per year. The total square footage of the Premises is 5,700, subject to measurement using BOMA standard. Upon election by the Lessee to pay in advance annually, the Lessor shall allow Lessee a discount of Zero Percent (0%). The lease payments shall be paid pursuant to the Lessor's timely submission of invoices for payment. Upon receipt, Lessee shall forward Lessor's invoice to the State Controller for payment. Lessor specifically acknowledges that State vouchers are processed by the State Controller, not Lessee. Therefore, any payment that is made no later than sixty (60) days after it is actually due shall not be considered an event of default. Lessee shall use its best efforts to expedite payment. It is expressly covenanted and agreed that any prepayment of rent made by the Lessee under the terms of this Lease Agreement shall be considered as an advance payment of rent only and no part thereof shall be considered as a security or cash deposit.

The lease payments shall increase according to the following schedule:

Period			Rent/Sq Ft	Rent/Year	Rent/Month
10/01/2023	to	09/30/2024	\$ 12.00	\$ 68,400.00	\$ 5,700.00
10/01/2024	to	09/30/2025	\$ 12.36	\$ 70,452.00	\$ 5,871.00
10/01/2025	to	09/30/2026	\$ 12.73	\$ 72,561.00	\$ 6,046.75
10/01/2026	to	09/30/2027	\$ 13.11	\$ 74,727.00	\$ 6,227.25
10/01/2027	to	09/30/2028	\$ 13.50	\$ 76,950.00	\$ 6,412.50

3. **SECTION 6. SERVICES AND PARKING.** Section 6.D. Parking. Section 6.D is hereby deleted and replaced with the following:

A total of twenty-seven (27) staff and ten (10) visitor lighted and paved automotive parking spaces will be maintained with adequate ingress and egress available. Lessee shall have the option to place its state vehicles in the fenced area at the rear of the Twin Falls County West Building where Lessor will provide eight (8) reserved spots for the Lessee. Accessible space will be provided equal to the requirements of the Americans with Disability Act (ADA).

4. **COUNTERPARTS/ELECTRONIC SIGNATURES.** This Lease Amendment may be executed in exact counterparts and when so executed by the parties shall be effective in accordance with the terms hereof. This Lease Amendment may be executed and delivered by electronic means and thereupon the Lease Amendment shall be treated in each case and in all manner and respects and for all purposes as an original and shall be considered to have the same binding legal effect as if it were an original manually-signed counterpart thereof delivered in person.

5. **NO ADDITIONAL PROVISIONS IN THIS AMENDMENT.** The parties agree that all provisions of the original Lease Agreement for Space, dated June 24, 2013, and all previous agreements, unless specifically hereby amended, shall remain in force during the period covered by the Lease Amendment. No other understanding, whether oral or written, whether made prior to or contemporaneously with this Lease Amendment, shall be deemed to enlarge, limit or otherwise affect the operation of the Lease Agreement for Space or this Lease Amendment.

[Signature Page Follows]

IN WITNESS WHEREOF, the Parties have executed this Lease Amendment as set forth above.

LESSOR: Twin Falls County

DATE: October 10, 2023

SIGNATURE: Don Hall

PRINTED NAME: Don Hall

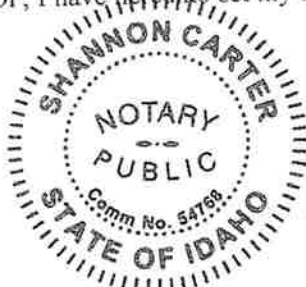
TITLE: Chairman

NOTARY

STATE OF Idaho
COUNTY OF Twin Falls) ss.

On this 10th day of October, 2023, before me, the undersigned, a Notary Public in and for said State, personally appeared Don Hall, chairman, known or identified to me to be the person whose name is subscribed to the foregoing instrument on behalf of Twin Falls County, as Lessor, and acknowledged to me that he/she executed the same on behalf of the Lessor.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate at above written.



Shannon Carter
Notary Public Signature

Commission expires on 7.15.2027

Residing at Twin Falls County

Dated this 10th day of October, 2023.

COMMISSIONER SIGNATURES:

Don Hall, Chairman: Don Hall

Jack Johnson, Commissioner: [Signature]

Brent Reinke, Commissioner: [Signature]

ATTEST:

Signature: [Signature]

Printed Name: Priscilla Glascock

LESSEE: Idaho Department of Water Resources

DATE: 10/26/23 SIGNATURE: _____

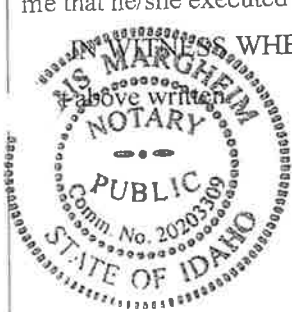
PRINTED NAME: MAT WEAVER

TITLE: DIRECTOR

NOTARY

STATE OF IDAHO)
COUNTY OF ADA)ss.

On this 26th day of October, 2023, before me, the undersigned, a Notary Public in and for said State, personally appeared MAT WEAVER, director known or identified to me to be the person whose name is subscribed to the foregoing instrument on behalf of Idaho Department of Water Resources, as Lessor, and acknowledged to me that he/she executed the same on behalf of the Lessor.



WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate

Notary Public Signature

Commission expires on August 25, 2024 Residing at Borise, ID

Dated this 26th day of October, 2023.

APPROVED BY:

Richard Brien, Statewide Leasing Manager
State Leasing Program, Division of Public Works, Department of Administration

11/2/2023
Date

LEASE AGREEMENT FOR SPACE

THIS LEASE AGREEMENT FOR SPACE ("Lease Agreement") is entered effective upon the date of the last required signature (the "Effective Date"), by and between SMT, LLC, an Idaho limited liability company (the "Lessor"), and the **STATE OF IDAHO**, by and through the Idaho Department of Water Resources, Post Office Box 83720, Boise, Idaho 83720-0098 (the "Lessee"), for the leasing of that real property described below and referred to as the "Premises." The Lessor and the Lessee may be referred to collectively as the "Parties." The Parties specifically agree and acknowledge that the approval signature of the Leasing Manager, Division of Public Works, Department of Administration, is a required signature.

WITNESSETH

WHEREAS, the parties desire to enter into a Lease Agreement for Space;

WHEREAS, the LESSEE is legally authorized to enter in this amendment by power granted by Title 67, Chapter 57 of Idaho Code, with the approval of the Department of Administration; and

NOW, THEREFORE, in consideration of the mutual covenants, agreements, and conditions contained in this Lease Agreement, the Parties agree as follows.

1. LEASE OF PREMISES. The Lessor does hereby demise and lease to the Lessee the Premises situated in the City of Salmon, County of Lemhi, State of Idaho, known and described as follows:

1301 Main Street, Suite 10
Salmon, Idaho 83467.

The Premises is subject to the condominium association for the Professional Plaza business park, PPCA Incorporated (the "Association"). The lease of the Premises includes the right, together with other tenants of the Building and their employees and business invitees, to use the common public areas of the Building for their intended use and subject to the other provisions of this Lease Agreement but includes no other rights not specifically set forth herein.

2. TERM. The term of this Lease Agreement is sixty (60) months. As time is of the essence, the term of this Lease Agreement shall begin on July, 1, 2023, and shall end at midnight on June, 30, 2028, subject to Section 7.D Proration and 7.E Adjustments Based on Commencement Date of this Lease Agreement. The Parties agree that this Lease Agreement is subject to the commencement, termination, and expiration rights set forth in this Lease Agreement. The Lessee may, at the expiration of the term of this Lease Agreement and without the necessity of renewing said Lease Agreement, continue in its occupancy of the Premises on a month-to-month basis upon the terms and conditions set forth in this Lease Agreement for a period not to exceed one (1) year ("Holdover"); provided, however, that the rent amount for such Holdover period shall equal \$3,105 per month. The Lessor may terminate the Lessee's month to month occupancy upon ninety (90) days prior written notice to the Lessee.

3. PAYMENT. The Lessee shall pay to Lessor a fixed payment for the term of this Lease Agreement in monthly installments of \$2,433.00 Monthly Rent each or \$29,196.00 per year, subject to adjustment in accordance with the table in this Section 3. The lease payment shall be computed at a rate of approximately \$14.60 per square foot, per year. The total square footage of the Premises is approximately 2,000. Upon election by the Lessee to pay in advance annually, the Lessor shall allow Lessee a discount of two percent (2%). The rent payments shall adjust based on the following schedule:

PERIOD	RENT/SQ FT	RENT/YEAR	RENT/MONTH
--------	------------	-----------	------------

07/01/2023	TO	06/30/2024	\$ 14.60	\$ 29,196.00	\$ 2,433.00
07/01/2024	TO	06/30/2025	\$ 15.33	\$ 30,655.80	\$ 2,554.65
07/01/2025	TO	06/30/2026	\$ 16.09	\$ 32,188.59	\$ 2,682.38
07/01/2026	TO	06/30/2027	\$ 16.90	\$ 33,798.02	\$ 2,816.50
07/01/2027	TO	06/30/2028	\$ 17.74	\$ 35,487.92	\$ 2,957.33

The lease payments shall be paid pursuant to the Lessor's timely submission of invoices for payment. Upon receipt, Lessee shall forward Lessor's invoice to the State Controller for payment. Lessor specifically acknowledges that State vouchers are processed by the State Controller, not Lessee. Therefore, any payment that is made no later than sixty (60) days after it is actually due shall not be considered an event of default. Lessee shall use its best efforts to expedite payment. It is expressly covenanted and agreed that any prepayment of rent made by the Lessee under the terms of this Lease Agreement shall be considered as an advance payment of rent only and no part thereof shall be considered as a security or cash deposit.

4. ACCEPTANCE OF PREMISES. Lessor shall deliver the Premises to Lessee in accordance with floor plans and specifications attached to this Lease Agreement as Exhibit A and Exhibit C and incorporated herein by reference. Prior to or at occupancy, Lessee shall provide Lessor with a written statement acknowledging inspection and acceptance of the Premises. Lessee's obligations under this Lease Agreement shall not commence until the later of July 1, 2023 or the date upon which Lessee reasonably accepts the Premises upon completion of the Lessor's Work as set forth in this Lease Agreement (the "Commencement Date"). Lessee's inspection and acceptance of the Premises are based upon what may be reasonably observed by one untrained or unfamiliar with building inspections. At Lessee's discretion, Lessee may have particular conditions or parts of the Premises inspected by one trained or familiar with building inspections. In no event shall Lessee's inspection, or inspection by any agent of Lessee, be deemed a waiver of any defects in the Premises.

5. NO WASTE; REPAIRS. Lessee will not commit waste on the Premises, nor will it disfigure or deface any part of the Building, grounds, or any other part of the Premises, including fixtures. Lessee further covenants that upon return, the Premises will be in the same condition as originally received, reasonable wear and tear excepted. Repairs, except those actually necessitated by Lessee's waste, disfigurement or defacement, and except for repairs required by the removal of Trade Fixtures as provided for in Section 12 of this Lease Agreement, shall be made solely at the Lessor's expense. Any repairs shall be done in a workmanlike manner and must comply with all applicable codes, ordinances, rules and regulations, and any major repairs will require Lessor's prior written approval.

6. SERVICES AND PARKING. The Lessor covenants that it will provide, perform, and pay for the services, maintenance and parking as set forth below; provided, however, for those services, maintenance or parking that are to be provided by the Association, then Lessor will use commercially reasonable efforts to cause the Association to provide or perform such service, maintenance and parking.:

A. Utilities:

- 1) Domestic water and sewer and;
- 2) Irrigation.

B. Facility Repair and Maintenance:

- 1) General building structure and related equipment (interior and exterior);
- 2) Heating system and related equipment;
- 3) Cooling and air handling system and related equipment;
- 4) Electrical system and related equipment;
- 5) Sewer and plumbing systems and related equipment;
- 6) Trash removal from the on-site dumpster: ☒ weekly or ☐ other;
- 7) Cleaning ground and parking area of debris: ☒ weekly, ☐ monthly, or ☐ other;

IN WITNESS WHEREOF, the Parties have executed this Lease Agreement as set forth above.

LESSOR: SMT, LLC, an Idaho limited liability company

Signature: Merrilyn Taylor
Merrilyn Taylor May 22, 2023 05:19:10PT

Printed Name: Merrilyn Taylor

Title: co-owner

Date: 05/22/2023

LESSEE: Idaho Department of Water Resources

Signature: Gary Spackman

Printed Name: Gary Spackman

Title: Director

Date: 05/22/2023

APPROVED BY:

Richard Brien

Richard Brien, Statewide Leasing Manager

State Leasing Program, Division of Public Works, Department of Administration

05/23/2023

Date

LEASE AGREEMENT FOR SPACE

THIS LEASE AGREEMENT FOR SPACE ("Lease Agreement") is entered effective upon the date of the last required signature (the "Effective Date"), by and between Tricon Properties, LLC, 325 East 600 South, Suite 100, Preston, Idaho 83263 (the "Lessor"), and the **STATE OF IDAHO**, by and through the Idaho Department of Water Resources, Post Office Box 83720, Boise, Idaho 83720-0098 (the "Lessee"), for the leasing of that real property described below and referred to as the "Premises." The Lessor and the Lessee may be referred to collectively as the "Parties." The Parties specifically agree and acknowledge that the approval signature of the Leasing Manager, Division of Public Works, Department of Administration, is a required signature.

WITNESSETH

WHEREAS, the parties desire to enter into a Lease Agreement for Space;

WHEREAS, the LESSEE is legally authorized to enter into this Lease Agreement by the power granted by Title 67, Chapter 57 of Idaho Code, with the approval of the Department of Administration; and

WHEREFORE, in consideration of the mutual covenants, agreements, and conditions contained in this Lease Agreement, the Parties agree as follows.

1. LEASE OF PREMISES. The Lessor does hereby demise and lease to the Lessee the Premises situated in the City of Preston, County of Franklin, State of Idaho, known and described as follows:

**325 East 600 South, Suite 300
Preston, Idaho 83263.**

The lease of the Premises includes the right, together with other tenants of 325 E 600 S, Preston, ID 83263 (the "Building") and their employees and business invitees, to use the common public areas of the Building for their intended use and subject to the other provisions of this Lease Agreement but includes no other rights not specifically set forth herein.

2. TERM. The term of this Lease Agreement is Sixty (60) months. As time is of the essence, the term of this Lease Agreement shall begin on June 1, 2022, and shall end at midnight on May 31, 2027, subject to Section 7.D Proration of Rent and 7.E Adjustments Based on Commencement Date of this Lease Agreement. The Parties agree that this Lease Agreement is subject to the termination, expiration and renewal rights set forth in this Lease Agreement. The Lessee may, at the expiration of the term of this Lease Agreement and without the necessity of renewing said Lease Agreement, continue in its occupancy of the Premises on a month-to-month basis upon the terms and conditions set forth in this Lease Agreement for a period not to exceed one (1) year. The Lessor may terminate the Lessee's month-to-month occupancy upon ninety (90) days prior written notice to the Lessee.

3. PAYMENT. The Lessee shall pay to Lessor a fixed payment for the term of this Lease Agreement in monthly installments of \$3,258.33 each, subject to adjustment in accordance with Section 7.B Adjustments to the Lease Payment of this Lease Agreement. The lease payment shall be computed at a rate of \$17.00 per square foot, per year. The total square footage of the Premises is 2,300, subject to measurement using BOMA standard. The total first-year lease payment is \$39,100.00. Upon election by the Lessee to pay in advance annually, the Lessor shall allow Lessee a discount of Two Percent (2%).

The lease payments shall be paid pursuant to the Lessor's timely submission of invoices for payment. Upon receipt, Lessee shall forward Lessor's invoice to the State Controller for payment. Lessor specifically acknowledges that State vouchers are processed by the State Controller, not Lessee. Therefore, any payment that is made no later than sixty (60) days after it is actually due shall not be considered an event of default. Lessee shall use its best efforts to expedite payment. It is expressly covenanted and agreed that any prepayment of rent made by the Lessee under the terms of this Lease Agreement shall be considered as an advance payment of rent only and no part thereof shall be considered as a security or cash deposit.

4. **ACCEPTANCE OF PREMISES.** Lessor shall deliver the Premises to Lessee in accordance with floor plans attached to this Lease Agreement as Exhibit A and incorporated herein by reference. Prior to or at occupancy, Lessee shall provide Lessor with a written statement acknowledging inspection and acceptance of the Premises. Lessee's obligations under this Lease Agreement shall not commence until Lessee's acceptance of the Premises. Lessee's inspection and acceptance of the Premises are based upon what may be reasonably observed by one untrained or unfamiliar with building inspections. At Lessee's discretion, Lessee may have particular conditions or parts of the Premises inspected by one trained or familiar with building inspections. In no event shall Lessee's inspection, or inspection by any agent of Lessee, be deemed a waiver of any defects in the Premises.

5. **NO WASTE; REPAIRS.** Lessee will not commit waste on the Premises, nor will it disfigure or deface any part of the Building, grounds, or any other part of the Premises, including fixtures. Lessee further covenants that upon return, the Premises will be in the same condition as originally received, reasonable wear and tear excepted. Repairs, except those actually necessitated by Lessee's waste, disfigurement or defacement, and except for repairs required by the removal of Trade Fixtures as provided for in Section 12 of this Lease Agreement, shall be made solely at the Lessor's expense. Any repairs shall be done in a workmanlike manner and must comply with all applicable codes, ordinances, rules and regulations.

6. **SERVICES AND PARKING.** The Lessor covenants that it will provide, perform, and pay for the services, maintenance and parking as follows:

A. Utilities:

- 1) Domestic water and sewer; and
- 2) Irrigation.

B. Facility Repair and Maintenance:

- 1) General building structure and related equipment (interior and exterior);
- 2) Heating system and related equipment;
- 3) Cooling and air handling system and related equipment;
- 4) Electrical system and related equipment;
- 5) Sewer and plumbing systems and related equipment;
- 6) Exterior lighting, including landscaped areas, parking area and walkway;
- 7) Cleaning ground and parking area of debris: as needed;
- 8) Trash removal from the property: ☒ weekly or ☐ other;
- 9) Light fixture and lamp repair and replacement;
- 10) Outside ground maintenance shall be provided on an "as needed" basis. Snow removal shall include removal of snow from parking lots and walkways. Removal shall be performed weekdays prior to 8:00 a.m. and on an "as needed" basis throughout the day. Priority shall first be given to keeping handicapped spaces clear and to ingress, egress, and fire lanes, secondly to customer and employee parking areas, and lastly to overflow parking areas. An area shall be designated for snow storage. Areas subject to ice accumulation shall be treated with de-icing agents as necessary;
- 11) Shrubbery care during season.
- 12) Window cleaning: ☐ quarterly, ☐ semi-annually, ☒ annually or ☐ other;
- 13) Carpet spot cleaning: ☐ semi-annually, ☐ annually, or ☒ as needed; and
- 14) Shampoo carpet: ☐ semi-annually, ☐ annually, or ☒ as needed.

C. In-Suite Custodial Services: Performed by Lessee.

E. Parking. Lighted and paved automotive parking spaces will be maintained with adequate ingress and egress available. Handicapped spaces will be provided equal to the requirements of the Americans with Disabilities Act (ADA).

7. **SPECIAL PROVISIONS.**

A. Taxes. Lessor shall pay and discharge all taxes and assessments whatsoever charged against the Premises whether charged by federal, state, county, city or other public authority.

Period			Rent/Sq Ft	Rent/Year	Rent/Month
06/1/2022	to	05/31/2023	\$17.00	\$39,100.00	\$3,258.33
06/1/2023	to	05/31/2024	\$17.51	\$40,273.00	\$3,356.08
06/1/2024	to	05/31/2025	\$18.04	\$41,481.19	\$3,456.77
06/1/2025	to	05/31/2026	\$18.58	\$42,725.63	\$3,560.47
06/1/2026	to	05/31/2027	\$19.13	\$44,007.39	\$3,667.28

l provisions exist.

10. **USE OF PREMISES.** Lessee shall use the Premises for the following purposes: to conduct the business of the State of Idaho. Lessor warrants that, upon delivery, the Premises will be in good, clean condition and will comply with all laws, regulations or ordinances of any applicable municipal, county, state, federal or other public authority respecting such use as specified above, including but not limited to health, safety and building codes specified in Section 27 of this Lease Agreement. Lack of compliance shall be an event of default and shall be grounds for termination of this Lease Agreement.

IN WITNESS WHEREOF, the Parties have executed this Lease Agreement as set forth above.

LESSOR: Tricon Properties, LLC

Signature: BRANDON M ROBERTS
BRANDON M ROBERTS May 3, 2022 4:03 PM CDT

Printed Name: Brandon Roberts

Title: President

Date: 05/03/2022

LESSEE: Idaho Department of Water Resources

Signature: Gary Spackman
GARY SPACKMAN May 3, 2022 11:43 AM CDT

Printed Name: Gary Spackman

Title: Director

Date: 05/06/2022

APPROVED BY:

Richard Brien

Richard Brien, Statewide Leasing Manager
State Leasing Program, Division of Public Works, Department of Administration

05/06/2022

Date

SECOND AMENDMENT TO OPERATING AGREEMENT
(Idaho Water Center)

This Second Amendment to Operating Agreement ("Second Amendment") is between the Idaho Department of Water Resources ("IDWR"), the Idaho Water Resource Board ("Board"), and the Regents of the University of Idaho ("University").

- A. The Idaho State Building Authority ("Authority") issued bonds in 2003 for the construction of the Idaho Water Center.
- B. The parties executed an Operating Agreement on December 17, 2002, which outlines the relationship of the parties regarding the Idaho Water Center. The Operating Agreement includes a Schedule identifying IDWR's payment obligation to the University to cover its share of the bond payments, parking access fees, and operations and maintenance costs.
- C. The parties amended the Operating Agreement on August 1, 2006 (the "First Amendment"). The First Amendment established the Net Rentable Square Feet at 54,355.
- D. The Operating Agreement, as previously amended, included "Exhibit B" to the Operating Agreement and that Exhibit B served as a schedule for payments for the bonds issued by the Authority (labeled as "Rent" on Exhibit B), the allocated share of the Parking Access Agreement fees paid to Capitol City Development Corporation, and the allocated operations and maintenance cost for the space occupied by IDWR. Operations and maintenance cost payments are determined every five years as set forth in the Operating Agreement. The current period covered is 2020-2024.
- E. The Authority refunded a portion of the bonds in 2012 and again in 2019. The two bond refundings result in a savings of approximately \$18.2 million.
- F. The bond payment structure in the Operating Agreement does not document a mechanism for IDWR and the Board to benefit from the savings achieved through the two refundings. Therefore, the parties want to amend the Operating Agreement.

The foregoing Recitals are incorporated into this Second Amendment as if set forth in full. The parties agree to amend the Operating Agreement as follows:

- 1. Exhibit B as previously amended and as it has been previously revised in accordance with Section 4.2 of the Operating Agreement is deleted and a new Exhibit B is added. The new Exhibit B is attached and incorporated to this Amendment.
- 2. Section 4.1 Lease Rate Allocation, as previously amended, is deleted and a new Section 4.1 is added as follows:
 - 4.1 Lease Rate Allocation. IDWR shall pay a lease rate allocation as set forth on Exhibit B, attached and incorporated by this reference (the "Schedule"), as full payment for IDWR's use, occupancy, and enjoyment of the initial space allocation identified in section 3.1 and the 2006 Expansion Space. The Schedule and any

adjustments pursuant to section 4.2 shall be based upon the net rentable square feet occupied or allocated to IDWR up to a maximum of fifty-four thousand three hundred fifty-five (54,355) net rentable square feet. If IDWR elects to lease additional space pursuant to section 3.3, IDWR and the University shall adjust the Schedule or make other provision for payment of the costs of such additional space. If the Authority refunds the bonds pursuant to the Facilities Lease, the parties will adjust the Schedule to equitably apportion any change in the Basic Rent payable to the Authority.

3. All other provisions of the Operating Agreement shall remain in full force and in effect.
4. The Operating Agreement, as amended by the First and Second Amendment, constitutes the final and complete agreement between the parties and supersedes all prior agreements or understandings between the parties, whether written or oral.
5. This Second Amendment shall take effect when both parties have signed it.
6. This Second Amendment may be executed with electronic signatures and in multiple counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same document.

The parties have signed this Second Amendment on the date following their respective signatures.

State of Idaho
**IDAHO DEPARTMENT OF WATER
RESOURCES**



Gary Spackman
Director

Date

6/28/2022

State of Idaho
IDAHO WATER RESOURCE BOARD



Jeff Raybould
Chairman

Date

6-30-2022

Approved by the Board of Regents on June 14, 2022.

**BOARD OF REGENTS OF THE
UNIVERSITY OF IDAHO**



Operations Officer, Finance & Administration

Date

6.27.2022

Exhibit B to Operating Agreement

Net Rentable Square Feet (NRSF) is 54,355*

O & M increases 3% each year, after each five-year adjustment is agreed upon**

Year	Rent	CCDC	O & M**	Total/nrsf
2005	\$12.22	\$1.86	\$3.92	\$18.00
2006	\$12.72	\$1.86	\$4.04	\$18.62
2007	\$13.22	\$1.86	\$4.16	\$19.24
2008	\$13.72	\$1.86	\$4.28	\$19.86
2009	\$14.22	\$1.86	\$4.41	\$20.49
2010	\$14.72	\$1.86	\$4.34	\$20.92
2011	\$15.22	\$1.86	\$4.47	\$21.55
2012	\$15.72	\$1.86	\$4.60	\$22.18
2013	\$16.22	\$1.86	\$4.74	\$22.82
2014	\$16.72	\$1.86	\$4.88	\$23.46
2015	\$17.22	\$1.86	\$5.13	\$24.21
2016	\$17.72	\$1.86	\$5.28	\$24.86
2017	\$18.22	\$1.86	\$5.44	\$25.52
2018	\$18.72	\$1.86	\$5.60	\$26.18
2019	\$19.22	\$1.86	\$5.77	\$26.85
2020	\$19.72	\$1.86	\$5.86	\$27.44
2021	\$20.22	\$1.86	\$6.03	\$28.11
2022	\$20.72	\$1.86	\$6.21	\$28.79
2023	\$21.22	\$1.86	\$6.40	\$29.48
2024	\$21.72	\$1.86	\$6.59	\$30.17
2025	\$22.22	\$1.86		
2026	\$22.72	\$1.86		
2027	\$23.22	\$1.86		
2028	\$23.72	\$1.86		
2029	\$24.22	\$1.86		
2030	\$24.72	\$1.86		
2031	\$25.22	\$1.86		
2032	\$16.82	\$1.86		
2033	\$0.00	\$1.86		
2034	\$0.00	\$1.86		
2035***	\$0.00	\$1.86		
2036	\$0.00			
2037	\$0.00			
2038	\$0.00			

*In 2006, the "First Amendment to Operating Agreement (Idaho Water Center)" established the NRSF at 54,355.

**Section 4.2 of the "Operating Agreement (Idaho Water Center)" provides for a lease rate adjustment every five years for specified "Fixed Items." This column currently reports the adjustment for 2020-2024 and will be supplemented with future incremental adjustments.

***After 2035, the CCDC payment will cease and parking expenses will be included in Fixed Items, until the termination of the Facilities Lease.

One-Time Operating & One-Time Capital Outlay Summary

Agency: Department of Water Resources

Request for Fiscal Year: 2027

360

Priority	Appropriation Unit	DU	Fund	Summary Account	Item Description	Current Mileage	Date Acquired	Quantity in Stock	Request Quantity Desired	Request Unit Cost	Request Total Cost
Detail											
1	WRAA	12.55	10000	740	40 Laptop computers @ \$1,860 each 40 Docking stations @ \$225 each X5872-2019 Chevy Colorado - 135,061 miles	0	Various	250.00	80.00	2,085.00	83,400
2	WRAA	12.56	10000	755	X5901-2015 Chevy Colorado - 121,909 miles X5295-2016 Ford Edge - 121,276 miles X5781-2018 Chevy Colorado - 108,822 miles	0	X5872 - 1/29/2019 X5901 - 3/19/2015 X5295 - 4/7/2016 X5781 - 7/16/2018	59.00	4.00	41,100.00	164,400
3	WRAE	12.57	10000	768	Replace 3 flowmeters and tablets	0	Various	30.00	3.00	8,800.00	26,400
Grand Total by Appropriation Unit							Subtotal				274,200
Grand Total by Decision Unit							Subtotal				274,200
Grand Total by Fund Source							Subtotal				274,200
Grand Total by Summary Account							Subtotal				274,200
			10000								
				740				250.00	80.00		83,400
				755				59.00	4.00		164,400
				768				30.00	3.00		26,400
							Subtotal				274,200

Federal Funds Inventory Form
As Required by Sections 67-1917 & 67-3502(a), Idaho Code
*** Report must be submitted to the Division of Financial Management and Legislative Services Office as part of your budget request.

Reporting Agency/Department: Department of Water Resources Contact Person/Title: Saucha Marston, Financial Officer						Agency Code: 360 208-287-4839		Fiscal Year: 2027 Contact Email: saucha.marston@idwr.idaho.gov																									
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD				
Grant Number CFDA/Cooperative Agreement # /Identifying #	Grant Type	Federal Granting Agency	Grant Title	Grant Description	Pass Through State Agency	Budgeted Programs	Award Structure	Grant is Ongoing or Short-Term	Date of Expiration - If Known *Required if Work-term \$67-1917(1)(a), L.C.	Total Grant Amount	State Approp. (OT) Amount, (OAT) in Base, or (C) Continuation \$67-1917(1)(a), L.C.	MOU or MOU requirement (Y) Yes or (N) No If Yes answer question # 2: (\$67-1917(1)(a), L.C.)	State Match Required: (Y) Yes or (N) No (\$67-1917(1)(a), L.C.)	State Match Description (S) or other state fund) (\$67-1917(1)(a), L.C.)	Total State Match Amount (\$67-1917(1)(a), L.C.)	FY 2023 Actual Federal Expenditures	FY 2023 Actual State Match Expenditures	FY 2024 Actual Federal Expenditures	FY 2024 Actual State Match Expenditures	FY 2025 Actual Federal Funds Received (CASH) \$67-1917(1)(a), L.C.	FY 2025 Actual Federal Expenditures	FY 2026 Estimated Available Federal Funds \$67-1917(1)(a), L.C.	FY 2026 Estimated Federal Expenditures \$67-1917(1)(a), L.C.	FY 2027 Estimated Available Federal Funds \$67-1917(1)(a), L.C.	FY 2027 Estimated Federal Expenditures \$67-1917(1)(a), L.C.	Known Reductions of 10% - 49%, fill out column AD \$67-3502(1)(a), L.C.	Grant Reduced by 50% or More from the previous years funding? Fill out column AD \$67-1917(1)(a), L.C.	Plan for Reduction If there is a known reduction in grant funding in the budget year compared to the previous year identified in column AB, complete this question and include the amount of reduction, detail about the reduction, the impact to the agency, the programs or activities supported by the grant funding, possible reduction in state funding required, and if the reduction is: Between 10-49% - provide the agency's plan for operating at a reduced rate in grant funding. If 50% or greater - provide the agency's detailed plan to reduce or eliminate related services.					
0201-22-0118A/660PA2PH	O	Bonneville Power Administration	Identifying, Assessing, Prioritizing, & Implementing Water Transactions in the Upper Salmon & Teton River Basins	Identify, assess, prioritize, & implement new water transactions in the Upper Salmon & Teton Basins across Idaho. Improve tributary flows for the benefit of the Snake River Spring/Summer-run Chinook salmon. Snake River steelhead & native trout populations.	WRAB	Capped	Ongoing		9/30/2021	\$786,022.35	OG	N	N			\$359,538.00				\$129,470.00		\$271,466.00		\$224,322.00			#DN/DI	#DN/DI					
0201-24-0834B/160PA2SP	O	Bonneville Power Administration	Identifying, Assessing, Prioritizing, & Implementing Water Transactions in the Upper Salmon & Teton River Basins	Identify, assess, prioritize, & implement new water transactions in the Upper Salmon & Teton Basins across Idaho. Improve tributary flows for the benefit of the Snake River Spring/Summer-run Chinook salmon. Snake River steelhead & native trout populations.	WRAB	Capped	Ongoing		9/30/2021	\$311,966.27	OG	N	N							\$8,500.00		\$157,321.00		\$154,677.23			-100.00%	-100.00%	End date - 09/30/2025				
0201-24-0834B/160PA2SP	O	Bonneville Power Administration	Identifying, Assessing, Prioritizing, & Implementing Water Transactions in the Upper Salmon & Teton River Basins	Identify, assess, prioritize, & implement new water transactions in the Upper Salmon & Teton Basins across Idaho. Improve tributary flows for the benefit of the Snake River Spring/Summer-run Chinook salmon. Snake River steelhead & native trout populations.	WRAB	Capped	Ongoing		9/30/2026	\$211,988.27	OG	N	N									\$215,998.27	\$160,000.00	\$181,998.27	\$181,998.27	17.24%	17.24%	End date - 09/30/2026					
81 999/26913/05CW30	O	Bonneville Power Administration	Columbia Basin Water Transactions Program	Idaho MOA/Fish Accord Water Transaction Program will complement the Columbia Basin Water Transactions Program (CBWTP) & will utilize the transactions tracking & procedural aspects of CBWTP to enhance the effectiveness of implementation.	Office of Species Conservation	WRAB	Capped	Ongoing		11/30/2023	\$423,043.00	OG	N	N														#DN/DI	#DN/DI				
81 999/DWRW1-23/05CW11	O	Bonneville Power Administration	Columbia Basin Water Transactions Program	Idaho MOA/Fish Accord Water Transaction Program will complement the Columbia Basin Water Transactions Program (CBWTP) & will utilize the transactions tracking & procedural aspects of CBWTP to enhance the effectiveness of implementation.	Office of Species Conservation	WRAB	Capped	Ongoing		11/30/2023	\$405,222.00	OG	N	N														#DN/DI	#DN/DI				
81 999/DWRW1-24/1605CW13	O	Bonneville Power Administration	Columbia Basin Water Transactions Program	Idaho MOA/Fish Accord Water Transaction Program will complement the Columbia Basin Water Transactions Program (CBWTP) & will utilize the transactions tracking & procedural aspects of CBWTP to enhance the effectiveness of implementation.	Office of Species Conservation	WRAB	Capped	Ongoing		11/30/2024	\$533,346.00	OG	N	N														#DN/DI	#DN/DI				
81 999/DWRW1-25/1605CW17SP	O	Bonneville Power Administration	Columbia Basin Water Transactions Program	Idaho MOA/Fish Accord Water Transaction Program will complement the Columbia Basin Water Transactions Program (CBWTP) & will utilize the transactions tracking & procedural aspects of CBWTP to enhance the effectiveness of implementation.	Office of Species Conservation	WRAB	Capped	Ongoing		11/30/2025	\$330,316.00	OG	N	N														-100.00%	-100.00%	End date - 11/30/2025			
81 999/1605CW17SP	O	Bonneville Power Administration	Columbia Basin Water Transactions Program	Idaho MOA/Fish Accord Water Transaction Program will complement the Columbia Basin Water Transactions Program (CBWTP) & will utilize the transactions tracking & procedural aspects of CBWTP to enhance the effectiveness of implementation.	Office of Species Conservation	WRAB	Capped	Ongoing		11/30/2026	\$516,256.00	OG	N	N														-49.54%	-49.54%	End date - 11/30/2026			
87 023/EMS-2021-CA-00020/11/MA22	B	Dept of Homeland Security/Federal Emergency Management Agency	Community Assistance Program State Support Services Element	Provide technical assistance to communities in the National Flood Insurance Program (NFIP) & to evaluate community performance in implementing NFIP floodplain management activities.	WRAB	Capped	Ongoing		6/30/2023	\$130,000.00	OG	N	Y	General Fund	\$33,300.00	\$7,744.00												#DN/DI	#DN/DI				
87 023/EMS-2023-CA-00020/11/MA23	B	Dept of Homeland Security/Federal Emergency Management Agency	Community Assistance Program State Support Services Element	Provide technical assistance to communities in the National Flood Insurance Program (NFIP) & to evaluate community performance in implementing NFIP floodplain management activities.	WRAB	Capped	Ongoing		6/30/2023	\$130,000.00	OG	N	Y	General Fund	\$33,520.00	\$9,981.00												#DN/DI	#DN/DI				
87 023/EMS-2023-CA-05020/160AP24	B	Dept of Homeland Security/Federal Emergency Management Agency	Community Assistance Program State Support Services Element	Provide technical assistance to communities in the National Flood Insurance Program (NFIP) & to evaluate community performance in implementing NFIP floodplain management activities.	WRAB	Capped	Ongoing		6/30/2024	\$160,247.64	OG	N	Y	General Fund	\$40,063.85	\$122,811.00												#DN/DI	#DN/DI				
87 023/EMS-2024-CA-05020/160AP25	B	Dept of Homeland Security/Federal Emergency Management Agency	Community Assistance Program State Support Services Element	Provide technical assistance to communities in the National Flood Insurance Program (NFIP) & to evaluate community performance in implementing NFIP floodplain management activities.	WRAB	Capped	Ongoing		6/30/2025	\$204,807.57	OG	N	Y	General Fund	\$38,351.88													-100.00%	-100.00%	End date - 06/30/2025			
87 023/EMS-2025-CA-05020/160AP25	B	Dept of Homeland Security/Federal Emergency Management Agency	Community Assistance Program State Support Services Element	Provide technical assistance to communities in the National Flood Insurance Program (NFIP) & to evaluate community performance in implementing NFIP floodplain management activities.	WRAB	Capped	Ongoing		6/30/2026	\$301,836.00	OG	N	Y	General Fund	\$50,340.00													-11.47%	-11.47%	End date - 06/30/2026			
87 023/160AP29	B	Dept of Homeland Security/Federal Emergency Management Agency	Community Assistance Program State Support Services Element	Provide technical assistance to communities in the National Flood Insurance Program (NFIP) & to evaluate community performance in implementing NFIP floodplain management activities.	WRAB	Capped	Ongoing		6/30/2027	\$203,376.00	OG	N	Y	General Fund	\$50,846.00														\$203,376.00	\$150,000.00	#DN/DI	#DN/DI	
87 041/EMS-2023-CA-00020/11/MS18	B	Dept of Homeland Security/Federal Emergency Management Agency	National Dam Safety Program	Support the state in establishment, maintenance, & improvement of effective dam safety programs to ensure dam safety & to protect human life & property.	WRAB	Capped	Ongoing		8/14/2023	\$62,068.00	OG	N	N															#DN/DI	#DN/DI				
87 041/EMS-2023-CA-05020/160AM24F	B	Dept of Homeland Security/Federal Emergency Management Agency	National Dam Safety Program	Support the state in establishment, maintenance, & improvement of effective dam safety programs to ensure dam safety & to protect human life & property.	WRAB	Capped	Ongoing		8/28/2024	\$66,431.00	OG	N	N															#DN/DI	#DN/DI				
87 041/EMS-2024-CA-05020/160AM25F	B	Dept of Homeland Security/Federal Emergency Management Agency	National Dam Safety Program	Support the state in establishment, maintenance, & improvement of effective dam safety programs to ensure dam safety & to protect human life & property.	WRAB	Capped	Ongoing		8/18/2025	\$80,772.00	OG	N	N															-140.00%	-140.00%	End date - 08/18/2025			
87 041/EMS-2025-CA-05020/160AM26F	B	Dept of Homeland Security/Federal Emergency Management Agency	National Dam Safety Program	Support the state in establishment, maintenance, & improvement of effective dam safety programs to ensure dam safety & to protect human life & property.	WRAB	Capped	Ongoing		8/18/2026	\$73,000.00	OG	N	N															-44.44%	-44.44%	End date - 08/18/2026			
87 041/160AM27F	B	Dept of Homeland Security/Federal Emergency Management Agency	National Dam Safety Program	Support the state in establishment, maintenance, & improvement of effective dam safety programs to ensure dam safety & to protect human life & property.	WRAB	Capped	Ongoing		8/18/2027	\$73,000.00	OG	N	N																\$73,000.00	\$50,000.00	#DN/DI	#DN/DI	
87 041/EMS-2024-CA-05020/160AM28FALL	B	Dept of Homeland Security/Federal Emergency Management Agency	National Dam Safety Program	Support the state in establishment, maintenance, & improvement of effective dam safety programs to ensure dam safety & to protect human life & property.	WRAB	Capped	Short-term		3/20/2026	\$284,042.00	OG	N	N															-140.00%	-140.00%	End date - 05/20/2026			
87 041/EMS-2019-CA-00017/11/ENH10	B	Dept of Homeland Security/Federal Emergency Management Agency	National Dam Safety Program	Support the overarching objective to improve salmonid recovery efforts in the Upper Salmon Basin by measuring & analyzing streamflow & stream water temperature.	WRAB	Capped	Short-term		12/31/2022	\$223,812.00	OG	N	Y	General Fund	\$109,099.00	\$56,932.00												#DN/DI	#DN/DI				
11 438/MS-21-5A/OSCH10	B	Dept of Commerce/National Oceanic & Atmospheric Administration	Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	Support the overarching objective to improve salmonid recovery efforts in the Upper Salmon Basin by measuring & analyzing streamflow & stream water temperature.	Office of Species Conservation	WRAB	Capped	Ongoing		7/31/2023	\$218,076.00	OG	N	N														#DN/DI	#DN/DI				
11 438/MS-23-5A/OSCH11/160OSCH124F	B	Dept of Commerce/National Oceanic & Atmospheric Administration	Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	Support the overarching objective to improve salmonid recovery efforts in the Upper Salmon Basin by measuring & analyzing streamflow & stream water temperature.	Office of Species Conservation	WRAB	Capped	Ongoing		6/30/2023	\$424,386.00	OG	N	N														-100.00%	-100.00%	End date - 06/30/2023			
11 438/MS-24-5A/OSCH11/160OSCH125F	B	Dept of Commerce/National Oceanic & Atmospheric Administration	Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	Support the overarching objective to improve salmonid recovery efforts in the Upper Salmon Basin by measuring & analyzing streamflow & stream water temperature.	Office of Species Conservation	WRAB	Capped	Ongoing		12/31/2026	\$403,987.00	OG	N	N														-43.27%	-43.27%	End date - 12/31/2026			

Federal Funds Inventory Form
As Required by Sections 67-1917 & 67-3502(e), Idaho Code
*** Report must be submitted to the Division of Financial Management and Legislative Services Office as part of your budget request.

Reporting Agency/Department: Department of Water Resources		Agency Code: 360		Fiscal Year: 2027																									
Contact Person/Title: Sasha Marston, Financial Officer		Contact Phone Number: 208-287-4619		Contact Email: sasha.marston@idaho.gov																									
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD
Grant Number CFDA/Cooperative Agreement # /Identifying #	Grant Type	Federal Granting Agency	Grant Title	Grant Description	Pass Through State Agency	Budgeted Program	Award Structure	Grant is Ongoing or Short-Term	Date of Expiration - If Known *Required if Short Term \$67-1917(1)(d), I.C.	Total Grant Amount	State Approp (OT) Amount, (OG) In Base, or (C) Continuum \$67-1917(1)(d), I.C.	BURE or MCMJ (Regulation) (Y) Yes or (N) No If Fee income question 2 E, (667-1917(1)(d), I.C.)	State Match Required: (Y) Yes or (N) No (667-1917(1)(d), I.C.)	State Match Description & Fund Source (S) or other state fund) (667-1917(1)(d), I.C.)	Total State Match Amount (667-1917(1)(d), I.C.)	FY 2023 Actual Federal Expenditures	FY 2024 Actual State Match Expenditures	FY 2024 Actual Federal Expenditures	FY 2024 Actual State Match Expenditures	FY 2025 Actual Federal Funds Received (CASH) \$67-1917(1)(d), I.C.	FY 2025 Actual Federal Expenditures	FY 2025 Actual State Match Expenditures \$67-1917(1)(d), I.C.	FY 2025 Estimated Available Federal Funds \$67-1917(1)(d), I.C.	FY 2025 Estimated Federal Expenditures \$67-1917(1)(d), I.C.	FY 2027 Estimated Available Federal Funds \$67-1917(1)(d), I.C.	FY 2027 Estimated Federal Expenditures \$67-1917(1)(d), I.C.	Known Reductions of 10% - 49%, fill out column AD \$67-1917(1)(d), I.C.	Grant Reduced by 50% or More from the previous years funding? Fill out column AD \$67-1917(1)(d), I.C.	Plan for Reduction If there is a known reduction in grant funding in the budget year compared to the previous year identified in column AB, complete this question and include the amount of reduction, detail about the reduction, the impact to the agency, the programs or activities supported by the grant funding, possible reduction in state funding required, and if the reduction is: Between 10-49% - provide the agency's plan for operating at a reduced rate in grant funding. If 50% or greater - provide the agency's detailed plan to reduce or eliminate related services.
11-438/7600SCHY27P	#	Dept of Commerce/National Oceanic & Atmospheric Administration	Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	Support the overarching objective to improve salmonid recovery efforts in the Upper Salmon Basin by measuring & enhancing streamflow & stream water temperature	Office of Species Conservation	WRAP	Capped	Ongoing	12/31/2027	\$407,987.00	OS	N	N																
66-431(1)-00010614(1)(C22)	#	Environmental Protection Agency	State Underground Water Source Protection	Management of all Class V Underground Injection Wells		WRAP	Capped	Ongoing	6/30/2021	\$200,000.00	OS	N	Y	Water Administration Fund	\$55,000.00	\$58,446.00	\$50,011.98	\$4,744.00	\$1,144.21										
66-104(1)-00010613/7600UC14	#	Environmental Protection Agency	State Underground Water Source Protection	Management of all Class V Underground Injection Wells		WRAP	Capped	Ongoing	6/30/2025	\$219,000.00	OS	N	Y	Water Administration Fund	\$59,710.00		\$59,899.00	\$10,006.31	\$5,772.94	\$91,290.00	\$10,511.97	\$49,811.00	\$49,811.00						
66-104/7600UC16	#	Environmental Protection Agency	State Underground Water Source Protection	Management of all Class V Underground Injection Wells		WRAP	Capped	Ongoing	6/30/2027	\$125,368.00	OS	N	Y	Water Administration Fund	\$108,456.00							\$125,368.00	\$150,010.00	\$175,368.00	\$175,368.00				
66-104(1)/66401(1)(PM2)	#	Environmental Protection Agency	Multipurpose Grants to States & Tribes	Expand the number of inspections during critical phases of the water well construction process		WRAP	Capped	Short term	10/31/2011	\$18,201.00	OS	N	N			\$78.00													
66-104(1)/70501(1)(MMP)	#	Environmental Protection Agency	Multipurpose Grants to States & Tribes	Expand the number of inspections during critical phases of the water well construction process		WRAP	Capped	Short term	10/31/2021	\$25,522.00	OS	N	N			\$25,500.00													
11-0271AFA	C	Dept of the Treasury	Coronavirus State and Local Fiscal Recovery Funds		Division of Financial Management	WRAP	Capped	Short term	12/31/2026	\$700,000,000.00	OS	N	N			\$74,554,424.00				\$16,498,398.00			\$121,544,513.00	\$100,000,000.00	\$21,544,513.00	\$21,544,513.00			
11-0271AFA	C	Dept of the Treasury	Coronavirus State and Local Fiscal Recovery Funds		Division of Financial Management	WRAP/WRAP	Capped	Short term		\$10,000.00	OT	N	N			\$21,110.00													
Total										\$154,109,317.00					\$596,210.75	\$75,473,714.00	\$79,862.58	\$16,114,536.00	\$70,784.58	\$903,796.40	\$39,664,780.00	\$96,347.55	\$124,278,469.11	\$102,095,468.84	\$22,547,378.27	\$22,456,626.27			
Total FY 2025 AD Funds Appropriation (BU 1.00)										50																			
Federal Funds as Percentage of Funds \$67-1917(1)(d), I.C.										80%/Y																			

3. Identify below for each grant any obligations, agreements, joint exercise of powers agreements, maintenance of efforts agreements, or memoranda of understanding that may be imposed by federal or state decisions regarding federal receipts, include any state matching requirements, 667-1917(1)(d), I.C.		
CFDA/Cooperative Agreement # /Identifying #	Agreement Type	Explanation of agreement including dollar amounts

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

AGENCY NAME:	Water Resources	Division/Bureau:	
Prepared By:	Glyn Roberts	E-mail Address:	Glyn.Roberts@idwr.idaho.gov
Telephone Number:	208-287-4820	Fax Number:	
DFM Analyst:	Lisa Herriot	LSO/BPA Analyst:	Janet Jessup
Date Prepared:	8/1/2025	Fiscal Year:	2027

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

Facility Name:	ISBA Water Center				
City:	Boise	County:	Ada		
Property Address:	322 East Front Street Suite 648			Zip Code:	83702
Facility Ownership (could be private or state-owned)	Private Lease:	<input type="checkbox"/>	State Owned:	<input checked="" type="checkbox"/>	Lease Expires: 1/1/2032

FUNCTION/USE OF FACILITY

Water Resources Main Office

COMMENTS

Lease 6,600 sq. ft. to State Appellate Public Defender's Office \$131,587.50 - Lease 2,437 sq. ft. to Soil & Water Commission \$49,214

WORK AREAS

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Total Number of Work Areas:	120	120	120	120	120	120
Full-Time Equivalent Positions:	97	100	100	100	100	100
Temp. Employees, Contractors, Auditors, etc.:	15	15	15	15	15	15

SQUARE FEET

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Square Feet:	54,355	54,355	54,355	54,355	54,355	54,355

FACILITY COST

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

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Total Facility Cost/Yr:	\$1,638,803	\$1,675,765	\$1,713,270	\$1,750,775	\$1,788,823	\$1,826,509

SURPLUS PROPERTY

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

IMPORTANT NOTES:

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

AGENCY NOTES:

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

AGENCY INFORMATION

AGENCY NAME:	Water Resources	Division/Bureau:	
Prepared By:	Glyn Roberts	E-mail Address:	glyn.roberts@idwr.idaho.gov
Telephone Number:	208-287-4820	Fax Number:	
DFM Analyst:	Lisa Herriot	LSO/BPA Analyst:	Janet Jessup
Date Prepared:	8/1/2025	Fiscal Year:	2027

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

Facility Name:	Western Regional Office				
City:	Boise	County:	Ada		
Property Address:	2735 Airport Way			Zip Code:	83705
Facility Ownership (could be private or state-owned)	Private Lease:	<input checked="" type="checkbox"/>	State Owned:	<input type="checkbox"/>	Lease Expires: 8/31/2026

FUNCTION/USE OF FACILITY

Customer Service

COMMENTS

WORK AREAS

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Total Number of Work Areas:	16	16	16	16	16	16
Full-Time Equivalent Positions:	14	14	14	14	14	14
Temp. Employees, Contractors, Auditors, etc.:	1	1	1	1	1	1

SQUARE FEET

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Square Feet:	6,275	6,275	6,275	6,275	6,275	6,275

FACILITY COST

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

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Total Facility Cost/Yr:	\$110,367	\$113,117	\$116,401	\$119,894	\$123,339	\$127,008

SURPLUS PROPERTY

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

IMPORTANT NOTES:

1. Upon completion, please send to Leasing Manager at the State Leasing Program in the Division of Public Works via email to Grace.Paduano@adm.idaho.gov. Please e-mail or call 208-332-1933 with any questions.

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AGENCY NOTES:

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

AGENCY NAME:	Water Resources	Division/Bureau:	
Prepared By:	Glyn Roberts	E-mail Address:	Glyn.Roberts@idwr.idaho.gov
Telephone Number:	208-287-4820	Fax Number:	
DFM Analyst:	Lisa Herriot	LSO/BPA Analyst:	Janet Jessup
Date Prepared:	8/1/2025	Fiscal Year:	2027

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

Facility Name:	Northern Regional Office				
City:	Coeur d'Alene	County:	Kootenai		
Property Address:	7600 North Mineral Dr.				Zip Code: 83815
Facility Ownership (could be private or state-owned)	Private Lease:	<input checked="" type="checkbox"/>	State Owned:	<input type="checkbox"/>	Lease Expires: 4/30/2029

FUNCTION/USE OF FACILITY

Customer Service

COMMENTS**WORK AREAS**

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Total Number of Work Areas:	18	18	18	18	18	18
Full-Time Equivalent Positions:	15	15	15	15	15	15
Temp. Employees, Contractors, Auditors, etc.:	3	3	3	3	3	3

SQUARE FEET

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Square Feet:	5,000	5,000	5,000	5,000	5,000	5,000

FACILITY COST

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

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Total Facility Cost/Yr:	\$65,129	\$68,212	\$70,941	\$73,778	\$76,602	\$78,900

SURPLUS PROPERTY

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

IMPORTANT NOTES:

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

AGENCY NOTES:

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

AGENCY INFORMATION

AGENCY NAME:	Water Resources	Division/Bureau:	
Prepared By:	Glyn Roberts	E-mail Address:	glyn.roberts@idwr.idaho.gov
Telephone Number:	208-287-4820	Fax Number:	
DFM Analyst:	Lisa Herriot	LSO/BPA Analyst:	Janet Jessup
Date Prepared:	8/1/2025	Fiscal Year:	2027

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

Facility Name:	Southern Regional Office				
City:	Twin Falls	County:	Twin Falls		
Property Address:	650 Addison Ave West Suite 500				Zip Code: 83301
Facility Ownership (could be private or state-owned)	Private Lease:	<input checked="" type="checkbox"/>	State Owned:	<input type="checkbox"/>	Lease Expires: 9/30/2028

FUNCTION/USE OF FACILITY

Customer Service

COMMENTS

WORK AREAS

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Total Number of Work Areas:	16	16	16	16	16	16
Full-Time Equivalent Positions:	12	14	14	14	14	14
Temp. Employees, Contractors, Auditors, etc.:		-	-	-	-	-

SQUARE FEET

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Square Feet:	5,700	5,700	5,700	5,700	5,700	5,700

FACILITY COST

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

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Total Facility Cost/Yr:	\$69,768	\$71,858	\$74,005	\$76,209	\$78,489	\$80,844

SURPLUS PROPERTY

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

IMPORTANT NOTES:

1. Upon completion, please send to Leasing Manager at the State Leasing Program in the Division of Public Works via email to Grace.Paduano@adm.idaho.gov. Please e-mail or call 208-332-1933 with any questions.

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AGENCY NOTES:

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

AGENCY NAME:	Water Resources	Division/Bureau:	
Prepared By:	Glyn Roberts	E-mail Address:	glyn.roberts@idwr.idaho.gov
Telephone Number:	208-287-4820	Fax Number:	
DFM Analyst:	Lisa Herriot	LSO/BPA Analyst:	Janet Jessup
Date Prepared:	8/1/2025	Fiscal Year:	2027

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

Facility Name:	Eastern Regional Office				
City:	Idaho Falls	County:	Bonneville	Zip Code:	83402
Property Address:	900 North Skyline Drive				
Facility Ownership (could be private or state-owned)	Private Lease:	<input checked="" type="checkbox"/>	State Owned:	<input type="checkbox"/>	Lease Expires: 10/31/2027

FUNCTION/USE OF FACILITY

Customer Service and Water District 01 Office. Lease 421 sq. ft. to US Army Corps of Engineers.

COMMENTS**WORK AREAS**

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Total Number of Work Areas:	28	28	28	28	28	28
Full-Time Equivalent Positions:	20	20	20	20	20	20
Temp. Employees, Contractors, Auditors, etc.:	2	2	2	2	2	2

SQUARE FEET

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Square Feet:	7,442	7,442	7,442	7,442	7,442	7,442

FACILITY COST

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

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Total Facility Cost/Yr:	\$125,894	\$127,754	\$129,615	\$131,475	\$133,336	\$135,196

SURPLUS PROPERTY

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

IMPORTANT NOTES:

1. Upon completion, please send to Leasing Manager at the State Leasing Program in the Division of Public Works via email to Grace.Paduano@adm.idaho.gov. Please e-mail or call 208-332-1933 with any questions.

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3. Attach a hardcopy of this submittal, as well as the Facility Information Summary Sheet, if applicable, with your budget request. **DPW LEASING DOES NOT NEED A COPY OF YOUR BUDGET REQUEST, JUST THIS FORM.**

AGENCY NOTES:

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

AGENCY NAME:	Water Resources	Division/Bureau:	
Prepared By:	Glyn Roberts	E-mail Address:	Glyn.Roberts@idwr.idaho.gov
Telephone Number:	208-287-4820	Fax Number:	
DFM Analyst:	Lisa Herriot	LSO/BPA Analyst:	Janet Jessup
Date Prepared:	Glyn Roberts	Fiscal Year:	2027

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

Facility Name: Preston Field Office

City: Preston

County: Franklin

Property Address: 325 East 600 South, Suite 300

Zip Code:

5/31/2027

Facility Ownership
(could be private or state-owned)

Private Lease:



State Owned:



Lease Expires:

FUNCTION/USE OF FACILITY

Customer Service

COMMENTS**WORK AREAS**

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Total Number of Work Areas:	6	6	6	6	6	6
Full-Time Equivalent Positions:	6	6	6	6	6	6
Temp. Employees, Contractors, Auditors, etc.:	-	-	-	-	-	-

SQUARE FEET

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Square Feet:	2,300	2,300	2,300	2,300	2,300	2,300

FACILITY COST

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

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Total Facility Cost/Yr:	\$41,871	\$42,832	\$44,116	\$45,423	\$46,784	\$48,190

SURPLUS PROPERTY

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

IMPORTANT NOTES:

1. Upon completion, please send to Leasing Manager at the State Leasing Program in the Division of Public Works via email to Grace.Paduan@adm.idaho.gov. Please e-mail or call 208-332-1933 with any questions.

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3. Attach a hardcopy of this submittal, as well as the Facility Information Summary Sheet, if applicable, with your budget request. **DPW LEASING DOES NOT NEED A COPY OF YOUR BUDGET REQUEST, JUST THIS FORM.**

AGENCY NOTES:

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

AGENCY INFORMATION

AGENCY NAME:	Water Resources	Division/Bureau:	
Prepared By:	Glyn Roberts	E-mail Address:	glyn.roberts@idwr.idaho.gov
Telephone Number:	208-287-4820	Fax Number:	
DFM Analyst:	Lisa Herriot	LSO/BPA Analyst:	Janet Jessup
Date Prepared:	8/1/2025	Fiscal Year:	2027

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

Facility Name:	Salmon Field Office				
City:	Salmon	County:	Lemhi		
Property Address:	1301 Main Street, Suite 10			Zip Code:	83467
Facility Ownership (could be private or state-owned)	Private Lease:	<input checked="" type="checkbox"/>	State Owned:	<input type="checkbox"/>	Lease Expires: 7/1/2028

FUNCTION/USE OF FACILITY

Customer Service

COMMENTS

WORK AREAS

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Total Number of Work Areas:	5	5	5	5	5	5
Full-Time Equivalent Positions:	5	5	5	5	5	5
Temp. Employees, Contractors, Auditors, etc.:	-	-	-	-	-	-

SQUARE FEET

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Square Feet:	2,000	2,000	2,000	2,000	2,000	2,000

FACILITY COST

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

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Total Facility Cost/Yr:	\$31,545	\$32,189	\$33,798	\$35,488	\$36,553	\$37,649

SURPLUS PROPERTY

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

IMPORTANT NOTES:

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

AGENCY NOTES:

AGENCY NAME:				Water Resources				
FACILITY INFORMATION SUMMARY FOR FISCAL YR				2027	BUDGET REQUEST		BUDGET REQUEST	
Address, City, Zip, Purpose	Fiscal Year		Sq Ft	\$/Sq Ft	Cost/Yr	Work Areas	Sq Ft/FTE	FTP's, Temps and Comments
ISBA Water Center 322 East Front Street Suite 648 Boise	2027	request	54,355	\$ 31.52	\$ 1,713,270	120	453	100 FTP
	2026	estimate	54,355	\$ 30.83	\$ 1,675,765	120	453	7 Contractors, 6 AG's
	2025	actual	54,355	\$ 30.15	\$ 1,638,803	120	453	2 temp
	Change (request vs actual)			\$ -	74,466			
	Change (estimate vs actual)			\$ -	36,961			
Water Resources Main Office Western Regional Office 2735 Airport Way Boise	2027	request	6,275	\$ 18.55	\$ 116,401	16	392	14 FTPs
	2026	estimate	6,275	\$ 18.03	\$ 113,117	16	392	1 Temp
	2025	actual	6,275	\$ 17.59	\$ 110,367	16	392	
	Change (request vs actual)			\$ -	6,034			
	Change (estimate vs actual)			\$ -	2,750			
Customer Service Northern Regional Office 7600 North Mineral Dr. Coeur d'Alene	2027	request	5,000	\$ 14.19	\$ 70,941	18	278	15 FTPs
	2026	estimate	5,000	\$ 13.64	\$ 68,212	18	278	2 Contractors Shared workspace
	2025	actual	5,000	\$ 13.03	\$ 65,129	18	278	1 AG
	Change (request vs actual)			\$ -	5,812			
	Change (estimate vs actual)			\$ -	3,083			
Customer Service Southern Regional Office 650 Addison Ave West Suite 500 Twin Falls	2027	request	5,700	\$ 12.98	\$ 74,005	16	356	14 FTPs
	2026	estimate	5,700	\$ 12.61	\$ 71,858	16	356	
	2025	actual	5,700	\$ 12.24	\$ 69,768	16	356	
	Change (request vs actual)			\$ -	4,237			
	Change (estimate vs actual)			\$ -	2,090			
Customer Service Eastern Regional Office 900 North Skyline Drive Idaho Falls	2027	request	7,442	\$ 17.42	\$ 129,615	28	266	20 FTPs - 2 Temp
	2026	estimate	7,442	\$ 17.17	\$ 127,754	28	266	
	2025	actual	7,442	\$ 16.92	\$ 125,894	28	266	
	Change (request vs actual)			\$ -	3,721			
	Change (estimate vs actual)			\$ -	1,860			
Customer Service and WD 01 TOTAL (PAGE_1____)	2027	request	78,772	\$ 26.71	\$ 2,104,232	198	398	
	2026	estimate	78,772	\$ 26.11	\$ 2,056,706	198	398	
	2025	actual	78,772	\$ 25.52	\$ 2,009,961	198	398	
	Change (request vs actual)			\$ -	94,270			
	Change (estimate vs actual)			\$ -	46,744			
TOTAL (ALL PAGES)	2027	request	83,072	\$ 26.07	\$ 2,182,146	209	397	
	2026	estimate	83,072	\$ 25.66	\$ 2,131,727	209	397	
	2025	actual	83,702	\$ 24.89	\$ 2,083,377	209	397	
	Change (request vs actual)				98,769			
	Change (estimate vs actual)				48,350			

AGENCY NAME:				Water Resources				
FACILITY INFORMATION SUMMARY FOR FISCAL YR				2027	BUDGET REQUEST			Include this summary w/ budget request.
Address, City, Zip, Purpose	Fiscal Year	Sq Ft	\$/Sq Ft	Cost/Yr	Work Areas	Sq Ft/FTE	FTP's, Temps and Comments	
Preston Field Office 325 East 600 South, Suite 300 Preston	2027 request	2,300	\$ 19.18	\$ 44,116	6	383	6 FTPs	
	2026 estimate	2,300	\$ 18.62	\$ 42,832	6	383		
	2025 actual	2,300	\$ 18.20	\$ 41,871	6	383		
Customer Service 46538	Change (request vs actual)		\$ -	2,245			5 FTPs	
	Change (estimate vs actual)		\$ -	961				
	2027 request	2,000	\$ 16.90	\$ 33,798	5	400		
1301 Main Street, Suite 10 Salmon	2026 estimate	2,000	\$ 16.09	\$ 32,189	5	400		
	2025 actual	2,000	\$ 15.77	\$ 31,545	5	400		
	Change (request vs actual)		\$ -	2,253				
Customer Service	Change (estimate vs actual)		\$ -	644				
	2027 request		\$ -	\$ -		-		
	2026 estimate		\$ -	\$ -		-		
	2025 actual		\$ -	\$ -		-		
	Change (request vs actual)		\$ -					
	Change (estimate vs actual)		\$ -					
	2027 request		\$ -	\$ -		-		
	2026 estimate		\$ -	\$ -		-		
	2025 actual		\$ -	\$ -		-		
	Change (request vs actual)		\$ -					
	Change (estimate vs actual)		\$ -					
	2027 request		\$ -	\$ -		-		
	2026 estimate		\$ -	\$ -		-		
	2025 actual		\$ -	\$ -		-		
	Change (request vs actual)		\$ -					
	Change (estimate vs actual)		\$ -					
	2027 request	4,300	\$ 18.12	\$ 77,914	11	391		
	2026 estimate	4,300	\$ 17.45	\$ 75,021	11	391		
	2025 actual	4,300	\$ 17.07	\$ 73,416	11	391		
TOTAL (PAGE 2)	Change (request vs actual)		\$ -	4,498				
	Change (estimate vs actual)		\$ -	1,605				
	2027 request		\$ -	\$ -				
TOTAL (ALL PAGES)	2026 estimate		\$ -	\$ -				
	2025 actual		\$ -	\$ -				
	Change (request vs actual)							
	Change (estimate vs actual)							

Part I – Agency Profile

Agency Overview

The Idaho Department of Water Resources (IDWR or Department) serves Idaho's citizens by ensuring their water is conserved and available to sustain Idaho's economy, ecosystems, and resulting quality of life. On September 1, 2023, Governor Brad Little appointed Mathew Weaver as Director of IDWR.

The Idaho Water Resource Board (IWRB or Board) was created by constitutional amendment in 1965. The Director and the Board interact in a level working relationship. The Department administers water rights, performs regulatory functions, and develops tools and resources to record and monitor Idaho's water supply. The Board establishes long-term vision and policy through Idaho's State Water Plan for the use, protection, and development of water resources. The Board also administers several state monetary accounts in trust for the development and funding of water projects and improvements within the state. Current members of the Board are Jeff Raybould, Chair; Jo Ann Cole-Hansen, Vice Chair; Dean Stevenson, Secretary; Patrick McMahon, Albert Barker, Dale Van Stone, Marcus Gibbs, and Brian Olmstead. Title 42, Idaho Code is the primary authority for the existence of IDWR, IWRB, and their respective programs.

Agency Core Functions

During Fiscal Year 2025 (FY25) the Department was comprised of four bureaus: the Water Allocation Bureau, the Water Compliance Bureau, the Planning and Projects Bureau, and the Technical Services Bureau. The Bureau summaries below reflect IDWR's FY25 organization structure, consistent with this report. In Fiscal Year 2026 (FY26), with approval from the Governor and Legislature, the Department will establish a fifth bureau—the Water Administration Bureau—to support and train water districts and watermasters, develop and enforce water measurement standards, and conduct priority administration. Additionally, the Water Compliance Bureau will be renamed the Resource Protection Bureau and restructured to include groundwater protection, stream channel protection, flood management, and the Safety of Dams programs. The Department's FY26 Performance Report will reflect these organizational changes.

The Water Allocation Bureau addresses all administrative water right proposals, recommends elements of water rights during a water right adjudication, and maintains water right records. The Water Allocation Bureau's work represents the Department's primary responsibility to supervise the appropriation and allotment of water for beneficial use. The Bureau is comprised of the Water Rights Section and the Adjudication Section.

The Water Compliance Bureau administers programs that protect state water resources and ensures the distribution and use of the state's water resources are fair and equitable in accordance with vested water rights and Idaho law. The Compliance Bureau comprises the Water Distribution Section, Ground Water Protection Section, Stream Channel Protection Program, and Floodplain Management Unit. Additionally, the Bureau includes an Enforcement Coordinator who supports multiple regulatory programs of the Department.

The Planning & Projects Bureau implements and manages water sustainability programs, projects, and initiatives assigned by the Board. Programs include managed recharge of the Eastern Snake Plain Aquifer, cloud seeding, and the Board's financial program, which offers grants and loans for water sustainability projects across Idaho. The Bureau also manages Board-owned water rights, infrastructure, and facilities—including the Priest Lake Outlet Dam and the Dworshak Small Hydro Facility—and maintains policy documents such as the Idaho State Water Plan. The Bureau is comprised of the Water Projects Section and the Water Supply Bank.

The Technical Services Bureau is comprised of the Hydrology and Geospatial Technology Sections. The Hydrology Section collects, stores, and analyzes hydrologic data for IDWR and the state of Idaho. The Geospatial Technology Section supports spatial data creation and analyses, and develops tools, maps, and applications used within IDWR and by the public. The work of both Sections supports the administration, management, planning, and protection of Idaho's water resources.

The Department operates four regional offices located in Boise, Coeur d'Alene, Idaho Falls, and Twin Falls, along with two field offices in Salmon and Preston. Regional offices manage the full range of the Department's

programs, while field offices are dedicated to specific program areas. For example, the Preston Field Office administers the Bear River Basin Adjudication, and the Salmon Field Office oversees water distribution and water transaction programs. In addition, the Department includes dedicated legal, purchasing, and financial units that provide support to all IDWR staff and programs. Human resources services are provided by the Division of Human Resources, and information technology support is furnished by the Office of Information Technology Services.

Agency Metrics

Revenue and Expenditures				
Revenue	FY 2022	FY 2023	FY 2024	FY 2025
General Revenue Fund	20,564,800	22,521,200 ¹	23,935,400	24,212,000
Indirect Cost Recovery	639,700	720,300	544,600	512,000
Aquifer Planning & Mgmt.	1,474,700	1,534,800	1,588,000	1,615,700
ARPA SLFRF ²	0	100,030,000	50,000,000	50,000,000
Water Admin. Fund	1,641,200	1,741,400	1,835,300	1,869,500
Technology Infrast. Stab.	0	0	0	0
Adjudications	38,000	38,000	47,700	38,700
Federal Grant	1,561,400	1,774,500	1,838,100	1,847,200
Miscellaneous Revenue	<u>1,737,100</u>	<u>1,624,100</u>	<u>1,680,000</u>	<u>1,704,700</u>
Total	\$27,656,900	\$129,984,300	\$81,469,100	\$81,800,000
Expenditures	FY 2022	FY 2023	FY 2024	FY 2025
Personnel Costs	12,886,400	13,894,400	14,665,700	14,967,400
Operating Expenditures	5,701,200	7,564,700	46,297,200	34,354,500
Capital Outlay	89,900	247,300	483,200	931,100
Trustee/Benefit Payments	<u>408,500</u>	<u>73,779,900</u>	<u>1,020,700</u>	<u>39,344,700</u>
Total	\$19,086,000	\$95,486,300	\$62,466,800	\$90,313,700

¹ \$6 million from the General Revenue Fund is transferred to the IWRB's continuously appropriated funds.

² This revenue source was previously labeled 'Economic Recovery Fund'. In FY23 this revenue source was re-labeled "American Rescue Plan Act (ARPA) State and Local Fiscal Recovery Fund (SLFRF)" to better describe the funding source.

Planning and Projects Bureau				
Cases Managed and/or Key Services Provided	FY 2022	FY 2023	FY 2024	FY 2025
IWRB Financial Program				
Loans	8 for \$4,871,615	15 for \$39,265,720	4 for \$1,098,833	0 ³
Flood Management Grants	10 Funded for \$980,936	10 Funded for \$1,069,988	10 Funded for \$702,304	8 Funded for \$460,646
Aging Infrastructure Grants	*	30 Funded for \$25,000,000	40 Funded for \$18,856,039	23 Funded for \$11,569,270
Water Management & Sustainability				
Active Regional Water Sustainability Projects ⁴	2	11	14	15
IWRB Supported Stakeholder-Driven Water Management Initiatives ⁵	4	4	4	4
Number of Basins with Cloud Seeding Expenditures	5	5	5	5
IWRB Cloud Seeding Expenditures ⁶	\$2,736,286	\$3,157,832	\$3,078,464	\$2,457,847
ESPA Aquifer Management				
Acre-feet (AF) Recharged into Aquifer ⁷	157,586 AF	146,943 AF	408,982 AF	127,852 AF ⁸
Streamflow Improvement Projects				
Upper Salmon River Basin	1 for \$27,000	4 for \$610,646	2 for \$272,955	1 for \$114,400
Water Supply Bank				
Rental Applications Received	129	104	112	77
Rental Applications Processed	59	130	105	94
Lease Applications Received	170	124	188	142
Lease Applications Processed	103	186	137	129
Lease Contract Release Requests	12	13	16	4

³ Loan application filings decreased in FY25 due to the availability of IWRB grant funding.

⁴ Projects intended to help achieve water supply sustainability on a regional, basin, or statewide scale. Reflects the number of projects currently under development or completed for which funding has been obligated. Funding sources include legislative appropriations to the IWRB's Revolving Development Account, Water Management Account, and ARPA funding.

⁵ These include water management planning and implementation efforts in the Lemhi River, Wood River, and Bear River basins, and the Eastern Snake Plain Aquifer.

⁶ IWRB Cloud Seeding Expenditures represent all funds committed for operations and maintenance, capital cost, and research and development per fiscal year. Expenditures are rounded to the nearest whole dollar.

⁷ IWRB managed aquifer recharge conducted under the IWRB's natural flow rights.

⁸ The recharge amount referenced for FY25 is provisional pending the final calculation of volume recharged.

Water Allocation Bureau				
Cases Managed and/or Key Services Provided	FY 2022	FY 2023	FY 2024	FY 2025
Adjudications – Claims & Recommendations				
New Claims Received	3,035	5,938	2,923	3,255
Recommendations Completed ⁹	2,303	132	2,133	1,286
Number of Active Claims Awaiting a Director's Report	3,010	8,807	11,743	14,002
Applications for Permit				
Number of Applications Received	982	1,101	627	490
Number of Unprotested Applications Pending	452	410	569	478
Number of Protested Applications Pending	144	145	125	121
Total Applications in Progress	596	555	694	599
Total Permits Issued	717	1,104	510	465
Applications on Moratorium Hold	701	714	721	713
Water Right Transfers				
Number of Applications Received	260	281	217	183
Number of Applications Resolved	253	267	244	191
Number of Unprotested Applications Pending	85	109	102	97
Number of Protested Applications Pending	28	37	26	19
Total Number of Applications Pending	113	146	128	116
Water Right Licenses				
Number of Licenses Issued	241	326	417	339
Number of Permits Needing Water Right Licensing	604	623	521	634
Water Right Ownership Changes				
Number of Ownership Changes Processed	3,224	2,750	2,210	2,457
Number of Ownership Changes Pending	473	278	260	312

⁹ Beginning in FY25, this performance measure was updated from Recommendations Submitted to the Court to Recommendations Completed. The change better reflects IDWR staff's productivity throughout an extended period. A "Director's Report" includes multiple recommendations prepared over multiple fiscal years and is held until IDWR can submit a large group of recommendations to the court in a single report. The Director's Report can contain thousands of recommendations. Reporting only the submittal of Director's Reports does not accurately reflect IDWR's productivity in a single fiscal year.

Water Compliance Bureau				
Cases Managed and/or Key Services Provided	FY 2022	FY 2023	FY 2024	FY 2025
Water Distribution Section				
Water Districts Created, Expanded, or Modified	3	5	3	0
Measurement Orders Issued (comprehensive only)	1	1	2	3
Ground Water Protection Section				
Well Permits Issued	4,938	4,648	4,342	4,323
Driller Licenses Issued ¹⁰	264	261	190	208
Injection Well Apps Processed	932	493	668	647
Geothermal Well Apps Processed	0	1	0	0
Percentage of Permitted Wells Inspected	26.5%	29.1%	28.0%	31.4%
Number of IGWA well driller workshops or online course presentations supported by IDWR	2	3	4	5
Enforcement (Water Rights, Well Construction, and Stream Channel Alterations)				
Notices of Violation Issued	20	17	12	16
Stream Channel Protection Unit				
Stream Channel Alteration (SCA) Apps Received	333	329	367	380
SCA Permits Issued ¹¹	250	271	222	304
Percentage of SCA applications processed within 60 days of receipt (Min. Standard Projects only)	85.8%	82.3%	80.1%	90.2%
Percentage of permitted SCA activities receiving pre or post inspection	38.0%	31.0%	42.8%	41.1%
Recreational Mining				
Letter Permits Issued	237	238	228	267
Flood Plain Management Program				
NFIP Community Asst. Visits (CAVs) Opened or Ongoing	21	8	3	2
CAVs Closed	9	15	5	3
NFIP Comm. Asst. Contacts (CACs) Initiated	6	0	7	5
Training, Outreach, & Presentations Given	9	9	12	21

¹⁰ Beginning in FY24, in accordance with updated Well Driller Licensing Rules (IDAPA 37.03.10), the Department eliminated licensing requirements for entry level Class I Operators, which significantly reduced the number of licenses issued. Prior to FY24, the annual number of driller licenses issued included Driller Licenses and Class I and II Operator Permits.

¹¹ Some permits issued in the current fiscal year were received in the previous fiscal year.

Safety of Dams Program

Cases Managed and/or Key Services Provided	FY 2022	FY 2023	FY 2024	FY 2025
Inspections of Existing Dams	87	91	122 ¹²	124 ¹³
Percentage of dams inspected each year that are necessary to comply with the annual inspection schedule	76.3%	80.0%	83.0%	82%
Design Review & Approval - New Const. or Repair	13	8	8	9
Percentage of High Hazard Dams with Up-to-Date Operation/Emergency Plans	58.7%	43.0%	42.4%	44.4%
Number of Dam Failures or Uncontrolled Releases of Stored Water	0	1	0	0

Technical Services Bureau

Hydrology Section: Cases Managed and/or Key Services Provided	FY 2022	FY 2023	FY 2024	FY 2025
Surface and Ground Water Investigations				
Initiated	1	1	1	0
Ongoing	4	4	4	5
Completed	1	0	1	0
Ground Water Model Revisions and Recalibration efforts				
Initiated	0	1	0	1
Ongoing	1	2	3	3
Completed	0	1	0	0
Water Rights Accounting Program Modernization efforts				
Initiated	2	0	0	0
Ongoing	1	3	3	2
Completed	2	0	0	1
Water Measurement Sites				
Total Water Measurement Sites	1,593	1,593	1,663	1,731
Total Ground Water Measurement Sites	1,353	1,328	1,361	1,393
Managed Recharge	85	89	83	72
Geothermal	42	42	45	47
Ground Water Quality	256	233	259	239
Water Level Monitoring only	970	964 ¹⁴	974 ¹⁵	1,035
Total Surface Water Sites	240	265	302	338
Surface Water Quality	16	6	39	42
Surface Water Gaging ¹⁶	224	259	263	296

¹² IDWR staff inspected 95 dams due for inspection in FY24 and inspected an additional 24 dams that were due for inspection in FY23.

¹³ IDWR staff inspected 91 dams due for inspection in FY25 and inspected an additional 23 dams that were carried over from FY24.

¹⁴ Plus 1,034 additional wells for FY23 mass measurement events in the Big Lost River Basin (123), Mountain Home Plateau (119) and Eastern Snake River Plain (792).

¹⁵ Plus 139 wells measured in FY24 Mountain Home Plateau mass measurement event.

¹⁶ Includes USGS gages and return flow sites.

Technical Services Bureau (cont.)				
Hydrology Section: Cases Managed and/or Key Services Provided	FY 2022	FY 2023	FY 2024	FY 2025
Equipment Deployment				
New Pressure Transducers Deployed in Wells	15	26	23	32
Telemetry stations and instrumentation upgraded	10	21	20	27
Geospatial Technology Section: Cases Managed and/or Key Services Provided	FY 2022	FY 2023	FY 2024	FY 2025
GIS Large Database, Development, & Integration Projects				
Initiated	4	3	1	2
Ongoing	6	4	5	5
Continuous ¹⁷	0	3	3	2
Completed	3	3	2	2
Target GIS projects and requests completed	193	132	204	217

Licensing Freedom Act

Agencies who participate in licensure must report on the number of applicants denied licensure or license renewal and the number of disciplinary actions taken against license holders.

License or Permit	FY 2022	FY 2023	FY 2024	FY 2025
Operator Permit¹⁸ (Formerly Class II Operator Permit)				
Total Number of Licenses	33	34	39	56
Number of New Applicants Denied Licensure	0	0	0	0
Number of Applicants Refused Renewal of a License	0	0	0	0
Number of Complaints Against Licensees	0	0	1	0
Number of Final Disciplinary Actions Against Licensees	0	0	0	1
Licensed Driller				
Total Number of Licenses	136	158	151	152
Number of New Applicants Denied Licensure	0	0	0	0
Number of Applicants Refused Renewal of a License	0	0	0	0
Number of Complaints Against Licensees	9	0	1	7
Number of Final Disciplinary Actions Against Licensees	1	1	0	6

¹⁷ The Department added "Continuous" projects to the FY23 Performance Report to represent GTS projects that do not have an end date. "Ongoing" projects represent GTS projects with a long-term end date.

¹⁸ Beginning in FY24, in accordance with updated Well Driller Licensing Rules (IDAPA 37.03.10), the Department eliminated licensing requirements for entry level Class I Operators and renamed Class II Operators as Operators.

Part II – Performance Measures

IDWR Goal 1: Manage and allocate the State's water resources to optimize economic activity and protect public safety and Idaho's ecosystems.

Performance Measure		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
1. Applications for Permit Number of pending, unprotested Applications for Permit, not subject to a moratorium ¹⁹	actual	604	623	569	478	
	<i>target</i>	<i>450</i>	<i>575</i>	<i>600</i>	<i>250</i>	<i>325</i>
2. Water Right Transfers Number of Pending Water Right Transfer Applications	actual	113	146	128	116	
	<i>target</i>	<i>100</i>	<i>100</i>	<i>100</i>	<i>100</i>	<i>100</i>
3. Water Supply Bank Median number of days to receive, process, and recommend water supply bank leases and rentals	actual	52	27	120	183	
	<i>target</i>	<i>30</i>	<i>30</i>	<i>30</i>	<i>30</i>	<i>30</i>
4. Adjudications – Claims & Recommendations Total number of statewide adjudication claims taken and recommendations completed ²⁰	actual	5,338	6,070	5,056	4,503	
	<i>target</i>	<i>5,500</i>	<i>4,000</i>	<i>4,000</i>	<i>4,000</i>	<i>3,000</i>
5. Ground Water Protection Percentage of wells inspected during construction, modification, or decommissioning	actual	26.5%	29.1%	28.0%	31.4%	
	<i>target</i>	<i>30%</i>	<i>30%</i>	<i>26%</i>	<i>28%</i>	<i>28%</i>

¹⁹ Beginning in FY25, IDWR will report the number of *Pending, unprotested Applications for Permit, which are not subject to a moratorium*, as the first of nine performance measure in the Department's annual Performance Report. The previous reported performance measure was the *Number of permits needing Water Right Licensing*, which is still reported in the Water Allocation Bureau table on pg. 4 of this Performance Report.

²⁰ Beginning in FY25, Performance Measure #4 is updated from Total number of statewide adjudication claims taken, and recommendations submitted to the Idaho Water Adjudications Court ("court") to Total number of statewide adjudication claims taken, and recommendations completed. The change better reflects IDWR staff's productivity throughout an extended period. A "Director's Report" includes multiple recommendations prepared over multiple fiscal years and is held until IDWR can submit a large group of recommendations to the court in a single report. The Director's Report can contain thousands of recommendations. Reporting only the submittal of Director's Reports does not accurately reflect IDWR's productivity in a single fiscal year.

IDWR Goal 2: Accurately administer water rights and distribute water to protect senior water rights and conserve Idaho's water.

Performance Measure		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
6. Water Distribution Water Districts created or modified	actual	3	5	3	0	
	<i>target</i>	1-2	1-2	1-2	≥2	≥2
7. Ground Water Measurement Sites Number of additional pressure transducers installed annually into monitoring wells	actual	15	26	23	32	
	<i>target</i>	25	25	25	25	10
8. Telemetry stations and instrumentation upgraded	actual	10	21²¹	20	27	
	<i>target</i>	5	5	10	10	10

IDWR Goal 3: Sustain, maintain, and enhance the State's water resources for the benefit of Idaho's economy, ecosystems, and resulting quality of life.

Performance Measure		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
9. Water Resource Board Eastern Snake Plain Aquifer acre-feet (AF) recharged into aquifer	actual	157,586 AF	146,943 AF	408,982 AF	127,852 AF	
	<i>target</i>	250,000 AF	250,000 AF	250,000 AF	250,000 AF	250,000 AF

²¹ The actual FY20, FY21, and FY22 totals for performance measure #8 represent new telemetry systems installed at stream gage stations. Beginning with FY23, the Department updated this measure to include both upgraded and newly installed telemetry stations. The actual FY23 total, 21, accounts for seven upgrades and 14 newly installed telemetry stations. Because IDWR is in the maintenance stage of telemetry installation, there is more opportunity for upgrades than new installations, and thus the benchmark is increased to '10'.

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Director Attestation for Performance Report

In accordance with *Idaho Code* 67-1904, I certify the data provided in the Idaho Department of Water Resources' FY 2025 Performance Report has been internally assessed for accuracy, and, to the best of my knowledge, is deemed to be accurate.

Department: Idaho Department of Water Resources



Director's Signature

August 29, 2025

Date

Please return to:

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