

Agency Summary And Certification

FY 2027 Request

Agency: Judicial Branch

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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:

Sara Omundson

Date: 08/27/2025

			FY 2025 Total Appropriation	FY 2025 Total Expenditures	FY 2026 Original Appropriation	FY 2026 Estimated Expenditures	FY 2027 Total Request
Appropriation Unit							
Community-Based Substance Abuse Treatment Services			5,963,200	4,935,600	5,973,400	5,973,400	5,983,000
Court of Appeals			2,479,500	2,422,100	2,659,400	2,773,000	2,861,300
District Courts			38,649,900	23,262,400	39,661,200	39,502,700	40,232,400
Guardian Ad Litem Program			2,912,300	2,878,900	2,912,300	2,912,300	2,990,300
Judicial Council			163,200	51,600	163,200	163,200	163,200
Magistrate Division			24,903,100	22,158,100	27,686,700	27,581,500	28,275,100
Senior Judges			1,181,900	1,362,800	1,181,900	1,181,900	1,181,900
Supreme Court			37,472,300	13,603,900	22,444,200	29,477,600	23,055,200
Water Adjudication			881,900	826,500	912,500	912,500	940,800
Total			114,607,300	71,501,900	103,594,800	110,478,100	105,683,200
By Fund Source							
G	10000	General	72,544,500	70,513,100	77,824,200	77,719,000	79,812,300
D	18200	Dedicated	4,915,200	3,887,600	4,925,400	4,925,400	4,935,000
D	22800	Dedicated	291,800	(291,800)	0	0	0
D	31400	Dedicated	9,099,600	(1,279,000)	9,099,600	9,099,600	9,099,600
D	34000	Dedicated	8,288,900	6,664,300	8,420,500	8,420,500	8,540,900
D	34100	Dedicated	421,800	169,800	433,600	433,600	445,100
F	34430	Federal	16,222,200	(6,988,400)	54,800	7,043,300	0
D	34700	Dedicated	600,000	(56,800)	600,000	600,000	600,000
F	34800	Federal	1,952,300	(907,500)	1,965,700	1,965,700	1,979,300
D	34900	Dedicated	271,000	(209,400)	271,000	271,000	271,000
Total			114,607,300	71,501,900	103,594,800	110,478,100	105,683,200
By Account Category							
Personnel Cost			66,532,500	56,625,700	72,354,400	72,585,700	74,385,900
Operating Expense			33,093,300	960,600	19,471,100	21,713,000	19,471,100
Capital Outlay			6,581,500	6,013,600	3,369,300	7,779,400	3,348,300
Trustee/Benefit			8,400,000	7,902,000	8,400,000	8,400,000	8,477,900
Total			114,607,300	71,501,900	103,594,800	110,478,100	105,683,200
FTP Positions			413	413	418	418	411
Total			413	413	418	418	411

Division Description

Request for Fiscal Year: 2027

Agency: Judicial Branch

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Division: Court Operations

JB1

Statutory Authority: Idaho Code 67-3502 & 67-3506

The Court Operations Division is composed of seven budgeted programs as follows:

SUPREME COURT: The Supreme Court hears appeals from final decisions of the district courts, as well as from orders of the Public Utilities Commission (PUC) and the Industrial Commission. The court also has original jurisdiction over actions involving challenges to legislative apportionment.

DISTRICT COURTS: These courts have original jurisdiction over all civil and criminal cases, and over appeals from the magistrate courts, state agencies, and county boards.

MAGISTRATE DIVISION: Magistrate courts have jurisdiction over cases involving domestic violence, domestic relations, probate, juvenile cases, civil cases under \$10,000, felony preliminary hearings, criminal misdemeanors, and infractions.

COURT OF APPEALS: This court is assigned cases from the Idaho Supreme Court. It has jurisdiction to hear and decide all cases assigned to it by the Supreme Court, except cases invoking the Supreme Court's original jurisdiction, appeals from the Industrial Commission, PUC, tax appeals, and death penalty cases.

WATER ADJUDICATION: This program manages the process established to inventory all surface and ground water rights in the Snake River Basin (SRBA), the Coeur d'Alene-Spokane River Basin (CSRBA), and the Palouse River Basin (PRBA).

COMMUNITY-BASED SUBSTANCE ABUSE TREATMENT: Through this program, funds are appropriated for distribution to problem-solving courts statewide.

SENIOR JUDGES: This program accounts for senior judge days separate from the agency's other activities.

Division Description**Request for Fiscal Year:** 2027**Agency:** Judicial Branch

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Division: Judicial Council

JB2

Statutory Authority: Idaho Code 67-3502 & 67-3506

The Idaho Judicial Council is empowered by statute to nominate persons to the Governor for appointment to vacancies on the Supreme Court, Court of Appeals, and District Courts and make recommendations to the Supreme Court for the removal, discipline, and retirement of judicial officers.

Division Description**Request for Fiscal Year:** 2027**Agency:** Judicial Branch

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Division: Guardian Ad Litem Program

JB3

Statutory Authority: Idaho Code 67-3502 & 67-3506

Guardian Ad Litem grants are awarded to Court Appointed Special Advocate (CASA) programs to recruit, train, and coordinate volunteers to act as court-appointed special advocates for abused, neglected, or abandoned children under the Child Protective Act.

Judicial Branch (418 FTP)

Supreme Court

Chief Justice (1.00 FTP)
Justice (4.00 FTP)
Judicial Assistant (5.00 FTP)
Law Clerk (10.00 FTP)
Administrative Director of the Court (1.00 FTP)
Court Support Staff (115.41 FTP)

Court of Appeals

Chief Court of Appeals Judge (1.00 FTP)
Court of Appeals Judge (3.00 FTP)
Judicial Assistant (4.00 FTP)
Law Clerk (8.00 FTP)

District Courts

Administrative District Judge (7.00 FTP)
District Judge (44.00 FTP)
Court Reporter (52.00 FTP)
Trial Court Administrator (7.00 FTP)
Court Support Staff (25.25 FTP)

Magistrate Division

Magistrate Judge (103.00 FTP)
Court Support Staff (19.34 FTP)

Water Adjudication

Court Support Staff (6.00 FTP)

Community-Based Substance Abuse Treatment

Court Support Staff (2.00 FTP)

Appropriation Unit Revenues

Request for Fiscal Year: 2027

Agency: Judicial Branch

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Appropriation Unit: Supreme Court

JBAA

			FY 23 Actuals	FY 24 Actuals	FY 25 Actuals	FY 26 Estimated Revenue	FY 27 Estimated Revenue	Significant Assumptions
Fund	1000	General Fund						
	0							
	410	License, Permits & Fees	0	9,165	9,600	0	0	
	435	Sale of Services	0	1,348	1,300	0	0	
	470	Other Revenue	0	0	0	0	0	
		General Fund Total	0	10,513	10,900	0	0	
Fund	2280	Opioid Settlement Fund						
	0							
	470	Other Revenue	0	0	0	0	0	
		Opioid Settlement Fund Total	0	0	0	0	0	
Fund	3443	ARPA State Fiscal Recovery Fund						
	0							
	450	Fed Grants & Contributions	19,990,500	18,988,700	16,222,200	6,988,600	652,500	
	470	Other Revenue	0	0	0	0	0	
		ARPA State Fiscal Recovery Fund Total	19,990,500	18,988,700	16,222,200	6,988,600	652,500	
Fund	3480	Federal (Grant)						
	0							
	450	Fed Grants & Contributions	579,300	485,349	677,800	788,600	374,200	
	470	Other Revenue	0	0	0	0	0	
		Federal (Grant) Total	579,300	485,349	677,800	788,600	374,200	
Fund	3490	Miscellaneous Revenue						
	0							
	433	Fines, Forfeit & Escheats	0	6,368	6,900	7,000	7,100	
	435	Sale of Services	12,000	21,720	37,000	20,100	22,000	
	441	Sales of Goods	300	5,184	400	2,800	2,900	
	470	Other Revenue	25,200	2,884	1,400	3,100	3,000	
		Miscellaneous Revenue Total	37,500	36,156	45,700	33,000	35,000	
		Judicial Branch Total	20,607,300	19,520,718	16,956,600	7,810,200	1,061,700	

Appropriation Unit Revenues

Request for Fiscal Year: 2027

Agency: Judicial Branch

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Appropriation Unit: District Courts

JBAC

			FY 23 Actuals	FY 24 Actuals	FY 25 Actuals	FY 26 Estimated Revenue	FY 27 Estimated Revenue	Significant Assumptions
Fund	3140	Court Technology Fund						
	0							
	410	License, Permits & Fees	7,734,900	8,371,019	9,043,600	9,415,400	9,510,200	
	435	Sale of Services	522,000	587,942	664,000	761,200	768,800	
	460	Interest	76,200	117,283	245,200	455,500	460,000	
	470	Other Revenue	0	0	195,500	212,500	216,700	
		Court Technology Fund Total	8,333,100	9,076,244	10,148,300	10,844,600	10,955,700	
Fund	3400	Drug/Mental Health/Family Court Svcs Fund						
	0							
	410	License, Permits & Fees	0	498,227	511,700	502,500	493,400	
	433	Fines, Forfeit & Escheats	527,300	0	0	0	0	
	470	Other Revenue	2,400	0	0	0	0	
	482	Other Fund Stat	0	6,795,616	6,722,000	6,866,200	7,013,800	
		Drug/Mental Health/Family Court Svcs Fund Total	529,700	7,293,843	7,233,700	7,368,700	7,507,200	
		Judicial Branch Total	8,862,800	16,370,087	17,382,000	18,213,300	18,462,900	

Appropriation Unit Revenues

Request for Fiscal Year: 2027

Agency: Judicial Branch

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Appropriation Unit: Magistrate Division

JBAD

			FY 23 Actuals	FY 24 Actuals	FY 25 Actuals	FY 26 Estimated Revenue	FY 27 Estimated Revenue	Significant Assumptions
Fund	3410	Guardianship Pilot Project Fund						
	0							
	410	License, Permits & Fees	330,800	321,030	333,800	334,800	335,800	
		Guardianship Pilot Project Fund Total	330,800	321,030	333,800	334,800	335,800	
Fund	3470	Senior Magistrate Judges Fund						
	0							
	410	License, Permits & Fees	398,200	424,380	469,900	487,000	504,700	
	460	Interest	42,600	71,278	94,000	121,800	157,800	
		Senior Magistrate Judges Fund Total	440,800	495,658	563,900	608,800	662,500	
Fund	3480	Federal (Grant)						
	0							
	450	Fed Grants & Contributions	77,600	116,217	126,900	100,000	100,000	
	470	Other Revenue	0	0	0	0	0	
		Federal (Grant) Total	77,600	116,217	126,900	100,000	100,000	
		Judicial Branch Total	849,200	932,905	1,024,600	1,043,600	1,098,300	

Appropriation Unit Revenues

Request for Fiscal Year: 2027

Agency: Judicial Branch
Appropriation Unit: Guardian Ad Litem Program

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JBAG

			FY 23 Actuals	FY 24 Actuals	FY 25 Actuals	FY 26 Estimated Revenue	FY 27 Estimated Revenue	Significant Assumptions
Fund	1000	General Fund						
	0							
	470	Other Revenue	0	1,446	0	0	0	
		General Fund Total	0	1,446	0	0	0	
		Judicial Branch Total	0	1,446	0	0	0	

Appropriation Unit Revenues

Request for Fiscal Year: 2027

Agency: Judicial Branch

Appropriation Unit: Community-Based Substance Abuse Treatment Services

110
JBAK

		FY 23 Actuals	FY 24 Actuals	FY 25 Actuals	FY 26 Estimated Revenue	FY 27 Estimated Revenue	Significant Assumptions
Fund 1820	Substance Abuse Treatment Account						
0							
400	Taxes Revenue	0	1,731,823	1,671,800	1,698,300	1,725,900	
410	License, Permits & Fees	0	29,814	21,600	23,800	26,200	
433	Fines, Forfeit & Escheats	22,600	0	0	0	0	
460	Interest	140,000	264,475	271,900	228,700	192,400	
482	Other Fund Stat	0	2,080,000	2,080,000	2,080,000	2,080,000	
Substance Abuse Treatment Account Total		162,600	4,106,112	4,045,300	4,030,800	4,024,500	
Judicial Branch Total		162,600	4,106,112	4,045,300	4,030,800	4,024,500	

FORM B12: ANALYSIS OF FUND BALANCES

Agency/Department: Judicial Branch

Original Request Date: August 27, 2025

Request for Fiscal Year : 2027

Agency Number: 110

Sources and Uses:
Revenue is derived from a \$2,080,000 annual statutory transfer from the Liquor Account (Section 23-404(1)(b)(i), Idaho Code); 20% of the beer tax (Section 23-1008, Idaho Code); 12% of the wine tax (Section 23-1319, Idaho Code); and interest earnings. Funds are to be used to assist state government and local units of government in providing affordable and accessible substance abuse treatment services, including crisis intervention and detoxification services, inpatient and outpatient treatment services, and recovery support services (Section 23-408, Idaho Code).

FUND NAME: Substance Abuse Treatment Account		FUND CODE: 18200	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance		6,312,700	6,167,700	5,811,700	5,359,500
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		6,312,700	6,167,700	5,811,700	5,359,500
05.	Revenues [from Form B-11]		2,026,100	1,965,300	1,950,800	1,944,500
06.	Non-Revenue Receipts and Other Adjustments		0	0	0	0
07.	Statutory Transfers In		2,080,000	2,080,000	2,080,000	2,080,000
08.	Operating Transfers In		0	0	0	0
09.	Subtotal Cash Available for the Year		10,418,800	10,213,000	9,842,500	9,384,000
10.	Statutory Transfers Out		0	0	0	0
11.	Operating Transfers Out		0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments		0	0	0	0
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]		10,418,800	10,213,000	9,842,500	9,384,000
14.	Borrowing Limit		0	0	0	0
15.	Total Available Funds for the Year		10,418,800	10,213,000	9,842,500	9,384,000
16.	Original Appropriation		4,909,000	4,915,200	4,925,400	4,935,000
17.	Prior Year Reappropriation [same as Row 03]		0	0	0	0
18.	Legislative Supplementals and (Rescissions)		0	0	0	0
19.	Subtotal Legislative Authorizations		4,909,000	4,915,200	4,925,400	4,935,000
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]		0	0	0	0
22.	Total Spending Authorizations		4,909,000	4,915,200	4,925,400	4,935,000
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)		0	0	0	0
24.	Final Year End Reversions (DU 1.61)		657,900	513,900	442,400	0
25.	Subtotal Reversions & Cancelations		657,900	513,900	442,400	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]		0	0	0	0
27.	Current Year Reappropriation To Next Year [DU 1.7x]		0	0	0	0
28.	Total Unused Spending Authorizations		657,900	513,900	442,400	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]		4,251,100	4,401,300	4,483,000	4,935,000
30.	Continuously Appropriated Expenditures		0	0	0	0
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]		6,167,700	5,811,700	5,359,500	4,449,000
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)]		6,167,700	5,811,700	5,359,500	4,449,000
36.	Investments Direct by Agency		0	0	0	0
37.	Ending Unobligated Cash Balance Plus Direct Investments		6,167,700	5,811,700	5,359,500	4,449,000
38.	Outstanding Loans [if this fund is part of a loan program]		0	0	0	0

110_B12 Analysis of Funds B12 Fund 18200

8/27/2025

FORM B12: ANALYSIS OF FUND BALANCES

Agency/Department: Judicial Branch
Original Request Date: August 27, 2025

Request for Fiscal Year : 2027
Agency Number: 110

Sources and Uses:
57-825. STATE-DIRECTED OPIOID SETTLEMENT FUND — USE OF FUND MONEYS — RECOMMENDATIONS. (1) There is hereby established in the state treasury the state-directed opioid settlement fund, to be managed by the state treasurer. Moneys in the fund shall consist of:
(a) Moneys received by the state of Idaho pursuant to settlements and judgments obtained by the state relating to opioids;
(b) Legislative appropriations to the fund;
(c) Any bequests or donations to the fund; and
(d) Interest earned on idle moneys in the fund.
(2) Moneys in the state-directed opioid settlement fund shall be used as determined by legislative appropriation, provided that such moneys must be used only in accordance with the terms of the applicable settlement or judgment and for purposes relating to opioid abuse prevention and recovery programs.
(3) The Idaho behavioral health council shall meet as necessary and make recommendations to the governor and the joint finance-appropriations committee as to how moneys from the state-directed opioid settlement fund should be used. Such recommendations must be submitted to the governor on or before September 1 in the year before the legislative session in which the Idaho behavioral health council recommendations are presented to the joint finance appropriations committee.

FUND NAME:		Opoid Settlement Fund		FUND CODE:	22800	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance					0	(0)	(0)	(0)
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]					0	0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]					0	0	0	0
04.	Subtotal Beginning Cash Balance					0	(0)	(0)	(0)
05.	Revenues [from Form B-11]					0	0	0	
06.	Non-Revenue Receipts and Other Adjustments					0	0	0	
07.	Statutory Transfers In					0	0	0	
08.	Operating Transfers In					0	0	0	
09.	Subtotal Cash Available for the Year					0	(0)	(0)	(0)
10.	Statutory Transfers Out					0	0	0	
11.	Operating Transfers Out					0	0	0	
12.	Non-Expenditure Distributions and Other Adjustments					0	0	0	
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]					0	(0)	(0)	(0)
14.	Borrowing Limit					0	0	0	
15.	Total Available Funds for the Year					0	(0)	(0)	(0)
16.	Original Appropriation					390,800	291,800	0	
17.	Prior Year Reappropriation [same as Row 03]					0	0	0	0
18.	Legislative Supplementals and (Rescissions)					0	0	0	
19.	Subtotal Legislative Authorizations					390,800	291,800	0	0
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]					0	0	0	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]					0	0	0	
22.	Total Spending Authorizations					390,800	291,800	0	0
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)					0	0	0	
24.	Final Year End Reversions (DU 1.61)					390,800	291,800	0	
25.	Subtotal Reversions & Cancelations					390,800	291,800	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]					0	0	0	
27.	Current Year Reappropriation To Next Year [DU 1.7x]					0	0	0	
28.	Total Unused Spending Authorizations					390,800	291,800	0	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]					0	0	0	0
30.	Continuously Appropriated Expenditures					0	0	0	
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]					(0)	(0)	(0)	(0)
32.	Current Year Executive Carry Forward To Next Year [DU 1.81]					0	0	0	0
33.	Current Year Reappropriation To Next Year [DU 1.7x]					0	0	0	0
34.	Borrowing Limit					0	0	0	0
35.	Ending Unobligated Cash Balance [= Row 31 - (Rows 32→34)]					(0)	(0)	(0)	(0)
36.	Investments Direct by Agency					0	0	0	
37.	Ending Unobligated Cash Balance Plus Direct Investments					(0)	(0)	(0)	(0)
38.	Outstanding Loans [if this fund is part of a loan program]					0	0	0	0

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

Agency/Department: Judicial Branch

Agency Number: 110

Original Request Date: August 27, 2025

Sources and Uses:

Revenue is derived from various fees, including: \$20 for small claims cases (1-2303); \$20 for small claims appeals (1-2311); \$20 for foreign judgments (10-1305); \$10 for criminal and infraction offenses (31-3201); \$80 for filing, \$80 for initial appearance, \$20 for change of venue, \$70 for reopening, \$20 for renewal, and \$20 for appeals in civil cases (31-3201A); 20% of emergency surcharge collected for felonies (\$100), misdemeanors (\$50), and infractions (\$10) (31-3201H); \$3 for electronic payment convenience fees (31-3221); and interest earnings (Section 1-1623, Idaho Code). Funds are to be used for the purpose of maintaining, replacing, and enhancing the court technology program and other technologies that assist in the efficient management of the courts or that improve access to the courts and court records including, but not limited to, a system for payments by credit card or debit card, development of electronic filing of documents in court cases, video conferencing and electronic access to court records (Section 1-1623).

FUND NAME:		Court Technology Fund	FUND CODE:	31400	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance				2,974,200	3,412,900	9,650,900	11,395,900
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]				0	0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]				0	0	0	0
04.	Subtotal Beginning Cash Balance				2,974,200	3,412,900	9,650,900	11,395,900
05.	Revenues [from Form B-11]				9,076,200	10,148,300	10,844,600	10,955,700
06.	Non-Revenue Receipts and Other Adjustments				300	0	0	0
07.	Statutory Transfers In				0	0	0	0
08.	Operating Transfers In				0	0	0	0
09.	Subtotal Cash Available for the Year				12,050,700	13,561,200	20,495,500	22,351,600
10.	Statutory Transfers Out				0	0	0	0
11.	Operating Transfers Out				0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments				0	0	0	0
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]				12,050,700	13,561,200	20,495,500	22,351,600
14.	Borrowing Limit				0	0	0	0
15.	Total Available Funds for the Year				12,050,700	13,561,200	20,495,500	22,351,600
16.	Original Appropriation				11,065,500	9,099,600	9,099,600	9,099,600
17.	Prior Year Reappropriation [same as Row 03]				0	0	0	0
18.	Legislative Supplementals and (Rescissions)				0	0	0	0
19.	Subtotal Legislative Authorizations				11,065,500	9,099,600	9,099,600	9,099,600
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]				0	0	0	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]				0	0	0	0
22.	Total Spending Authorizations				11,065,500	9,099,600	9,099,600	9,099,600
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)				0	0	0	0
24.	Final Year End Reversions (DU 1.61)				2,427,700	5,189,300	0	0
25.	Subtotal Reversions & Cancelations				2,427,700	5,189,300	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]				0	0	0	0
27.	Current Year Reappropriation To Next Year [DU 1.7x]				0	0	0	0
28.	Total Unused Spending Authorizations				2,427,700	5,189,300	0	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]				8,637,800	3,910,300	9,099,600	9,099,600
30.	Continuously Appropriated Expenditures				0	0	0	0
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]				3,412,900	9,650,900	11,395,900	13,252,000
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)]				3,412,900	9,650,900	11,395,900	13,252,000
36.	Investments Direct by Agency				0	0	0	0
37.	Ending Unobligated Cash Balance Plus Direct Investments				3,412,900	9,650,900	11,395,900	13,252,000
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: Judicial Branch

Agency Number: 110

Original Request Date: August 27, 2025

Sources and Uses:
Revenue is derived from fine amounts above the maximum amount that could have been imposed for misdemeanors prior to July 1, 2005 (Section 19-4705(2)(b), Idaho Code); the 2% surcharge added to the price of alcoholic liquor (Section 23-217(3), Idaho Code); Funds are to be used for operating drug courts and mental health courts, including drug testing, substance abuse treatment and supervision, mental health assessment, treatment, and supervision; assisting children and families in the courts; and for other court services as provided by statute (Section 1-1625, Idaho Code).

FUND NAME:		Drug/Mental Health/Family Court Svcs Fund	FUND CODE:	34000	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance				8,500,600	8,476,200	8,233,300	7,527,200
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				8,500,600	8,476,200	8,233,300	7,527,200
05.	Revenues [from Form B-11]				498,200	511,700	502,500	493,400
06.	Non-Revenue Receipts and Other Adjustments				0	0	0	0
07.	Statutory Transfers In				680,000	680,000	680,000	680,000
08.	Operating Transfers In				6,115,600	6,042,000	6,186,200	6,333,800
09.	Subtotal Cash Available for the Year				15,794,400	15,709,900	15,602,000	15,034,400
10.	Statutory Transfers Out				0	0	0	0
11.	Operating Transfers Out				0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments				0	0	0	0
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]				15,794,400	15,709,900	15,602,000	15,034,400
14.	Borrowing Limit				0	0	0	0
15.	Total Available Funds for the Year				15,794,400	15,709,900	15,602,000	15,034,400
16.	Original Appropriation				8,214,100	8,288,900	8,420,500	8,540,900
17.	Prior Year Reappropriation [same as Row 03]				0	0	0	0
18.	Legislative Supplementals and (Rescissions)				0	0	0	0
19.	Subtotal Legislative Authorizations				8,214,100	8,288,900	8,420,500	8,540,900
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]				0	0	0	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]				0	0	0	0
22.	Total Spending Authorizations				8,214,100	8,288,900	8,420,500	8,540,900
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)				0	0	0	0
24.	Final Year End Reversions (DU 1.61)				895,900	812,300	345,700	0
25.	Subtotal Reversions & Cancelations				895,900	812,300	345,700	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]				0	0	0	0
27.	Current Year Reappropriation To Next Year [DU 1.7x]				0	0	0	0
28.	Total Unused Spending Authorizations				895,900	812,300	345,700	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]				7,318,200	7,476,600	8,074,800	8,540,900
30.	Continuously Appropriated Expenditures				0	0	0	0
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]				8,476,200	8,233,300	7,527,200	6,493,500
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)]				8,476,200	8,233,300	7,527,200	6,493,500
36.	Investments Direct by Agency				0	0	0	0
37.	Ending Unobligated Cash Balance Plus Direct Investments				8,476,200	8,233,300	7,527,200	6,493,500
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: Judicial Branch

Agency Number: 110

Original Request Date: August 27, 2025

Sources and Uses:

Revenue is derived from a \$50 dollar filing fee for cases involving guardianships or conservatorships; \$41 for reports required to be filed with court conservators; \$25 for reports required to be filed with the court by guardians; and compensation recover Funds are to be used exclusively for the development of a project which shall be designed to improve reporting and monitoring systems and processes for the protection of persons and their assets where a guardian or conservator has been appointed (Section 31-3201G, Idaho Code).

FUND NAME:		Guardianship Pilot Project Fund	FUND CODE:	34100	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance				432,900	454,900	492,800	427,000
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				432,900	454,900	492,800	427,000
05.	Revenues [from Form B-11]				321,000	333,800	334,800	335,800
06.	Non-Revenue Receipts and Other Adjustments				0	0	0	0
07.	Statutory Transfers In				0	0	0	0
08.	Operating Transfers In				0	0	0	0
09.	Subtotal Cash Available for the Year				753,900	788,700	827,600	762,800
10.	Statutory Transfers Out				0	0	0	0
11.	Operating Transfers Out				0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments				0	0	0	0
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]				753,900	788,700	827,600	762,800
14.	Borrowing Limit				0	0	0	0
15.	Total Available Funds for the Year				753,900	788,700	827,600	762,800
16.	Original Appropriation				414,500	421,800	433,600	445,100
17.	Prior Year Reappropriation [same as Row 03]				0	0	0	0
18.	Legislative Supplementals and (Rescissions)				0	0	0	0
19.	Subtotal Legislative Authorizations				414,500	421,800	433,600	445,100
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]				0	0	0	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]				0	0	0	0
22.	Total Spending Authorizations				414,500	421,800	433,600	445,100
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)				0	0	0	0
24.	Final Year End Reversions (DU 1.61)				115,500	125,900	33,000	0
25.	Subtotal Reversions & Cancelations				115,500	125,900	33,000	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]				0	0	0	0
27.	Current Year Reappropriation To Next Year [DU 1.7x]				0	0	0	0
28.	Total Unused Spending Authorizations				115,500	125,900	33,000	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]				299,000	295,900	400,600	445,100
30.	Continuously Appropriated Expenditures				0	0	0	
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]				454,900	492,800	427,000	317,700
32.	Current Year Executive Carry Forward To Next Year [DU 1.81]				0	0	0	0
33.	Current Year Reappropriation To Next Year [DU 1.7x]				0	0	0	0
34.	Borrowing Limit				0	0	0	0
35.	Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]				454,900	492,800	427,000	317,700
36.	Investments Direct by Agency				0	0	0	0
37.	Ending Unobligated Cash Balance Plus Direct Investments				454,900	492,800	427,000	317,700
38.	Outstanding Loans [if this fund is part of a loan program]				0	0	0	0

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2027

Agency/Department: Judicial Branch

Agency Number: 110

Original Request Date: August 27, 2025

Sources and Uses:

67-3534. AMERICAN RESCUE PLAN FUND. There is hereby created in the state treasury the American rescue plan fund. The fund shall be used to account for receipts, disbursements, and reimbursements related to the federal American rescue plan act of 2021, P.L. 117-2, moneys received by the state of Idaho. Moneys in the fund can be expended only after legislative appropriation. Except as prohibited by law, the office of the state treasurer shall invest idle moneys, and the fund shall retain its interest.

FUND NAME: ARPA State Fiscal Recovery Fund		FUND CODE: 34430	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance		0	0	0	0
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]		0	0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]		18,988,700	16,222,200	6,988,600	652,500
04.	Subtotal Beginning Cash Balance		18,988,700	16,222,200	6,988,600	652,500
05.	Revenues [from Form B-11]		0	0	0	0
06.	Non-Revenue Receipts and Other Adjustments		0	0	0	0
07.	Statutory Transfers In		0	0	0	0
08.	Operating Transfers In		0	0	0	0
09.	Subtotal Cash Available for the Year		18,988,700	16,222,200	6,988,600	652,500
10.	Statutory Transfers Out		0	0	0	0
11.	Operating Transfers Out		0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments		0	0	0	0
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]		18,988,700	16,222,200	6,988,600	652,500
14.	Borrowing Limit		0	0		
15.	Total Available Funds for the Year		18,988,700	16,222,200	6,988,600	652,500
16.	Original Appropriation		0	0	0	0
17.	Prior Year Reappropriation [same as Row 03]		18,988,700	16,222,200	6,988,600	652,500
18.	Legislative Supplementals and (Rescissions)		0	0	0	0
19.	Subtotal Legislative Authorizations		18,988,700	16,222,200	6,988,600	652,500
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]		0	0	0	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]		0	0	0	0
22.	Total Spending Authorizations		18,988,700	16,222,200	6,988,600	652,500
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)		0	0	0	0
24.	Final Year End Reversions (DU 1.61)		0	0	0	0
25.	Subtotal Reversions & Cancelations		0	0	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]		0	0	0	0
27.	Current Year Reappropriation To Next Year [DU 1.7x]		16,222,200	6,988,600	652,500	0
28.	Total Unused Spending Authorizations		16,222,200	6,988,600	652,500	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]		2,766,500	9,233,600	6,336,100	652,500
30.	Continuously Appropriated Expenditures		0	0	0	0
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]		16,222,200	6,988,600	652,500	0
32.	Current Year Executive Carry Forward To Next Year [DU 1.81]		0	0	0	0
33.	Current Year Reappropriation To Next Year [DU 1.7x]		16,222,200	6,988,600	652,500	0
34.	Borrowing Limit		0	0	0	0
35.	Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]		0	0	0	0
36.	Investments Direct by Agency		0	0	0	0
37.	Ending Unobligated Cash Balance Plus Direct Investments		0	0	0	0
38.	Outstanding Loans [if this fund is part of a loan program]		0	0	0	0

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2027

Agency/Department: Judicial Branch

Agency Number: 110

Original Request Date: August 27, 2025

Sources and Uses:
Revenue is derived from a \$6 fee for filing, initial appearance, estate distribution, third-party claims, cross-claims, reopening, or appeals in civil cases (Section 31-3201A, Idaho Code); and interest earnings (Section 1-2224, Idaho Code). Funds are to be used to purchase up to a maximum of 48 months of membership service in the Public Employee Retirement System of Idaho for retiring magistrate judges. Retired judges are then available for Senior Judge service (Section 1-2224, Idaho Code).

FUND NAME: Senior Magistrate Judges Fund		FUND CODE: 34700	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance		1,648,600	1,982,600	2,274,900	2,283,700
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]		0	0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]		0	0	0	0
04.	Subtotal Beginning Cash Balance		1,648,600	1,982,600	2,274,900	2,283,700
05.	Revenues [from Form B-11]		495,700	563,900	608,800	662,600
06.	Non-Revenue Receipts and Other Adjustments		0	0	0	0
07.	Statutory Transfers In		0	0	0	0
08.	Operating Transfers In		0	0	0	0
09.	Subtotal Cash Available for the Year		2,144,300	2,546,500	2,883,700	2,946,300
10.	Statutory Transfers Out		0	0	0	0
11.	Operating Transfers Out		0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments		0	0	0	0
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]		2,144,300	2,546,500	2,883,700	2,946,300
14.	Borrowing Limit		0	0	0	0
15.	Total Available Funds for the Year		2,144,300	2,546,500	2,883,700	2,946,300
16.	Original Appropriation		600,000	600,000	600,000	600,000
17.	Prior Year Reappropriation [same as Row 03]		0	0	0	0
18.	Legislative Supplementals and (Rescissions)		0	0	0	0
19.	Subtotal Legislative Authorizations		600,000	600,000	600,000	600,000
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]		0	0	0	0
22.	Total Spending Authorizations		600,000	600,000	600,000	600,000
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)		0	0	0	0
24.	Final Year End Reversions (DU 1.61)		438,300	328,400	0	0
25.	Subtotal Reversions & Cancelations		438,300	328,400	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]		0	0	0	0
27.	Current Year Reappropriation To Next Year [DU 1.7x]		0	0	0	0
28.	Total Unused Spending Authorizations		438,300	328,400	0	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]		161,700	271,600	600,000	600,000
30.	Continuously Appropriated Expenditures		0	0	0	0
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]		1,982,600	2,274,900	2,283,700	2,346,300
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)]		1,982,600	2,274,900	2,283,700	2,346,300
36.	Investments Direct by Agency		0	0	0	0
37.	Ending Unobligated Cash Balance Plus Direct Investments		1,982,600	2,274,900	2,283,700	2,346,300
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: Judicial Branch

Agency Number: 110

Original Request Date: August 27, 2025

Sources and Uses:

Revenue is derived from the Department of Justice (STOP Advanced Education for Idaho Judges on DV, Sexual Assault & Stalking; Canyon County DV Court Enhancement Project; Statewide Technology Design for Domestic Violence Courts; Justice for Families OVW; Ada County Felony Drug Court Expansion and Enhancement Project; Idaho Child Protection Drug Court Enhancement Project; Idaho Statewide Drug Court Improvement Project; and Court Facility Training) and the Department of Health and Human Services (Ada County Felony Drug Court Expansion and Enhancement Project; Court Improvement-Training; Court Improvement-Technology; Court Improvement-Main; and Access and Visitation).

FUND NAME:		Federal (Grant)	FUND CODE:	34800	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance				116,600	7,700	77,800	103,400
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				116,600	7,700	77,800	103,400
05.	Revenues [from Form B-11]				601,600	606,800	888,600	474,200
06.	Non-Revenue Receipts and Other Adjustments				10,100	(14,300)	0	0
07.	Statutory Transfers In				0	0	0	0
08.	Operating Transfers In				0	0	0	0
09.	Subtotal Cash Available for the Year				728,300	600,200	966,400	577,600
10.	Statutory Transfers Out				0	0	0	0
11.	Operating Transfers Out				0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments				0	0	0	0
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]				728,300	600,200	966,400	577,600
14.	Borrowing Limit				0	0	0	0
15.	Total Available Funds for the Year				728,300	600,200	966,400	577,600
16.	Original Appropriation				1,961,400	1,952,300	1,965,700	1,979,300
17.	Prior Year Reappropriation [same as Row 03]				0	0	0	0
18.	Legislative Supplementals and (Rescissions)				0	0	0	0
19.	Subtotal Legislative Authorizations				1,961,400	1,952,300	1,965,700	1,979,300
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]				0	0	0	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]				0	0	0	0
22.	Total Spending Authorizations				1,961,400	1,952,300	1,965,700	1,979,300
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)				0	0	0	0
24.	Final Year End Reversions (DU 1.61)				1,240,800	1,429,900	1,102,700	1,557,000
25.	Subtotal Reversions & Cancelations				1,240,800	1,429,900	1,102,700	1,557,000
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]				0	0	0	0
27.	Current Year Reappropriation To Next Year [DU 1.7x]				0	0	0	0
28.	Total Unused Spending Authorizations				1,240,800	1,429,900	1,102,700	1,557,000
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]				720,600	522,400	863,000	422,300
30.	Continuously Appropriated Expenditures				0	0	0	0
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]				7,700	77,800	103,400	155,300
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)]				7,700	77,800	103,400	155,300
36.	Investments Direct by Agency				0	0	0	0
37.	Ending Unobligated Cash Balance Plus Direct Investments				7,700	77,800	103,400	155,300
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: Judicial Branch

Agency Number: 110

Original Request Date: August 27, 2025

Sources and Uses:
Revenue is derived from miscellaneous sources such as computer-aided legal research contracts (Westlaw), conference fees, reproduction and Xeroxing, and other transfers and reimbursements. Funds are used for the statewide computer research contract (Westlaw) and other operating expenses.

FUND NAME:		Miscellaneous Revenue	FUND CODE:	34900	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance				239,200	246,800	259,500	259,500
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				239,200	246,800	259,500	259,500
05.	Revenues [from Form B-11]				36,200	45,700	33,000	35,000
06.	Non-Revenue Receipts and Other Adjustments				0	(2,200)	0	0
07.	Statutory Transfers In				0	0	0	0
08.	Operating Transfers In				0	0	0	0
09.	Subtotal Cash Available for the Year				275,400	290,300	292,500	294,500
10.	Statutory Transfers Out				0	0	0	0
11.	Operating Transfers Out				0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments				0	0	0	0
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]				275,400	290,300	292,500	294,500
14.	Borrowing Limit				0	0	0	0
15.	Total Available Funds for the Year				275,400	290,300	292,500	294,500
16.	Original Appropriation				318,500	271,000	271,000	271,000
17.	Prior Year Reappropriation [same as Row 03]				0	0	0	0
18.	Legislative Supplementals and (Rescissions)				0	0	0	0
19.	Subtotal Legislative Authorizations				318,500	271,000	271,000	271,000
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]				0	0	0	0
22.	Total Spending Authorizations				318,500	271,000	271,000	271,000
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)				0	0	0	0
24.	Final Year End Reversions (DU 1.61)				289,900	240,200	238,000	236,000
25.	Subtotal Reversions & Cancelations				289,900	240,200	238,000	236,000
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]				0	0	0	0
27.	Current Year Reappropriation To Next Year [DU 1.7x]				0	0	0	0
28.	Total Unused Spending Authorizations				289,900	240,200	238,000	236,000
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]				28,600	30,800	33,000	35,000
30.	Continuously Appropriated Expenditures				0	0	0	0
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]				246,800	259,500	259,500	259,500
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)]				246,800	259,500	259,500	259,500
36.	Investments Direct by Agency				0	0	0	0
37.	Ending Unobligated Cash Balance Plus Direct Investments				246,800	259,500	259,500	259,500
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	Judicial Branch							110
Division	Court Operations							JB1
Appropriation Unit	Supreme Court							JBAA
FY 2025 Total Appropriation								
1.00	FY 2025 Total Appropriation							JBAA
	10000 General		126.80	15,294,600	3,572,200	45,500	225,600	19,137,900
	34430 Federal		7.00	889,500	13,612,900	1,719,800	0	16,222,200
	34800 Federal		2.61	421,900	1,419,300	0	0	1,841,200
	34900 Dedicated		0.00	0	271,000	0	0	271,000
			136.41	16,606,000	18,875,400	1,765,300	225,600	37,472,300
1.21	Account Transfers							JBAA
	10000 General		0.00	(1,195,200)	878,300	195,200	121,700	0
	34430 Federal		0.00	0	(5,000,000)	5,000,000	0	0
			0.00	(1,195,200)	(4,121,700)	5,195,200	121,700	0
1.31	Transfers Between Programs							JBAA
	10000 General		0.00	(471,100)	336,000	1,459,900	0	1,324,800
			0.00	(471,100)	336,000	1,459,900	0	1,324,800
1.61	Reverted Appropriation Balances							JBAA
	34800 Federal		0.00	(96,600)	(1,316,900)	0	0	(1,413,500)
	34900 Dedicated		0.00	0	(240,200)	0	0	(240,200)
			0.00	(96,600)	(1,557,100)	0	0	(1,653,700)
1.71	Legislative Reappropriation							JBAA
	34430 Federal		0.00	(336,500)	(2,241,900)	(4,410,100)	0	(6,988,500)
			0.00	(336,500)	(2,241,900)	(4,410,100)	0	(6,988,500)
FY 2025 Actual Expenditures								
2.00	FY 2025 Actual Expenditures							JBAA
	10000 General		126.80	13,628,300	4,786,500	1,700,600	347,300	20,462,700
	34430 Federal		7.00	553,000	6,371,000	2,309,700	0	9,233,700
	34800 Federal		2.61	325,300	102,400	0	0	427,700
	34900 Dedicated		0.00	0	30,800	0	0	30,800
			136.41	14,506,600	11,290,700	4,010,300	347,300	30,154,900
FY 2026 Original Appropriation								
3.00	FY 2026 Original Appropriation							JBAA
	S1106,S1185							
	10000 General		126.80	16,349,600	3,688,600	0	225,600	20,263,800
	34430 Federal		7.00	54,800	0	0	0	54,800
	34800 Federal		2.61	435,300	1,419,300	0	0	1,854,600
	34900 Dedicated		0.00	0	271,000	0	0	271,000

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
		136.41	16,839,700	5,378,900	0	225,600	22,444,200
Appropriation Adjustment							
4.11	Legislative Reappropriation						JBAA
This decision unit reflects reappropriation authority granted by SB 1106.							
There is hereby reappropriated to the Judicial Branch any unexpended and unencumbered balances appropriated or reappropriated to the Judicial Branch from the American Rescue Plan Act (ARPA) State Fiscal Recovery Fund for fiscal year 2025, in an amount not to exceed \$16,222,200 from the American Rescue Plan Act (ARPA) State Fiscal Recovery Fund, to be used for nonrecurring expenditures for the period July 1, 2025, through June 30, 2026. The Office of the State Controller shall confirm the reappropriation amount, by fund, expense class, and program, with the Legislative Services Office prior to processing the reappropriation authorized herein.							
O` 34430	Federal	0.00	336,500	2,241,900	4,410,100	0	6,988,500
		0.00	336,500	2,241,900	4,410,100	0	6,988,500

FY 2026Total Appropriation

5.00	FY 2026 Total Appropriation							JBAA
	10000	General	126.80	16,349,600	3,688,600	0	225,600	20,263,800
	34430	Federal	7.00	54,800	0	0	0	54,800
	34800	Federal	2.61	435,300	1,419,300	0	0	1,854,600
	34900	Dedicated	0.00	0	271,000	0	0	271,000
	O` 34430	Federal	0.00	336,500	2,241,900	4,410,100	0	6,988,500
			136.41	17,176,200	7,620,800	4,410,100	225,600	29,432,700

Appropriation Adjustments

6.31	Program Transfer						JBAA
This decision unit reallocates appropriations among programs JBAA, JBAC, and JBAF to ensure proper funding alignment for personnel positions. The transfer enables each program to support its designated positions effectively.							
"The Judicial Branch is hereby exempted from the provisions of Section 67-3511(1), (2), and (3), Idaho Code, allowing unlimited transfers between expense classes and between programs for all moneys appropriated to it for the period July 1, 2025, through June 30, 2026."							
10000	General	0.00	44,900	0	0	0	44,900
		0.00	44,900	0	0	0	44,900

FY 2026 Estimated Expenditures

7.00	FY 2026 Estimated Expenditures							JBA
	10000	General	126.80	16,394,500	3,688,600	0	225,600	20,308,700
	34430	Federal	7.00	54,800	0	0	0	54,800
	34800	Federal	2.61	435,300	1,419,300	0	0	1,854,600
	34900	Dedicated	0.00	0	271,000	0	0	271,000
	O` 34430	Federal	0.00	336,500	2,241,900	4,410,100	0	6,988,500
			136.41	17,221,100	7,620,800	4,410,100	225,600	29,477,600

Base Adjustments

8.11	FTP or Fund Adjustments						JBAA
This decision unit permanently eliminates ARPA-funded FTPs. IT Field Technicians previously occupying these FTPs will be reassigned to established vacant positions within the General Fund, where other appropriated IT Field Technician FTPs are established.							
34430	Federal	(7.00)	0	0	0	0	0
		(7.00)	0	0	0	0	0
8.31	Program Transfer						JBAA
This decision unit reallocates appropriations among programs JBAA, JBAC, and JBAF to ensure proper funding alignment for personnel positions. The transfer enables each program to support its designated positions effectively.							
“The Judicial Branch is hereby exempted from the provisions of Section 67-3511(1), (2), and (3), Idaho Code, allowing unlimited transfers							

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
between expense classes and between programs for all moneys appropriated to it for the period July 1, 2025, through June 30, 2026."							
10000	General	0.00	44,900	0	0	0	44,900
		0.00	44,900	0	0	0	44,900
8.41	Removal of One-Time Expenditures						JBAA
This decision unit removes one-time appropriation for FY 2026.							
O- 34430	Federal	0.00	(336,500)	(2,241,900)	(4,410,100)	0	(6,988,500)
		0.00	(336,500)	(2,241,900)	(4,410,100)	0	(6,988,500)
8.51	Base Reductions						JBAA
This decision unit applies a base reduction to the ARPA State Fiscal Recover Fund.							
For FY 2026, the Court was mistakenly allocated ongoing personnel cost funding. ARPA State Fiscal Recovery Fund expenditures are onetime funds, authorized through legislative reappropriation as outlined in the Court's appropriation bills. The reappropriation was approved to commence at the start of the fiscal year.							
34430	Federal	0.00	(54,800)	0	0	0	(54,800)
		0.00	(54,800)	0	0	0	(54,800)
FY 2027 Base							
9.00	FY 2027 Base						JBAA
10000	General	126.80	16,394,500	3,688,600	0	225,600	20,308,700
34430	Federal	0.00	0	0	0	0	0
34800	Federal	2.61	435,300	1,419,300	0	0	1,854,600
34900	Dedicated	0.00	0	271,000	0	0	271,000
O- 34430	Federal	0.00	0	0	0	0	0
		129.41	16,829,800	5,378,900	0	225,600	22,434,300
Program Maintenance							
10.11	Change in Health Benefit Costs						JBAA
This decision unit reflects a change in the employer health benefit costs.							
10000	General	0.00	461,600	0	0	0	461,600
34430	Federal	0.00	0	0	0	0	0
34800	Federal	0.00	9,500	0	0	0	9,500
		0.00	471,100	0	0	0	471,100
10.12	Change in Variable Benefit Costs						JBAA
This decision unit reflects a change in variable benefits.							
10000	General	0.00	1,500	0	0	0	1,500
34430	Federal	0.00	0	0	0	0	0
34800	Federal	0.00	(100)	0	0	0	(100)
		0.00	1,400	0	0	0	1,400
10.61	Salary Multiplier - Regular Employees						JBAA
This decision unit reflects a 1% salary multiplier for Regular Employees.							
10000	General	0.00	129,100	0	0	0	129,100
34430	Federal	0.00	0	0	0	0	0
34800	Federal	0.00	4,000	0	0	0	4,000
		0.00	133,100	0	0	0	133,100
FY 2027 Total Maintenance							
11.00	FY 2027 Total Maintenance						JBAA

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
10000	General	126.80	16,986,700	3,688,600	0	225,600	20,900,900
34430	Federal	0.00	0	0	0	0	0
34800	Federal	2.61	448,700	1,419,300	0	0	1,868,000
34900	Dedicated	0.00	0	271,000	0	0	271,000
O- 34430	Federal	0.00	0	0	0	0	0
		129.41	17,435,400	5,378,900	0	225,600	23,039,900

Line Items

12.01 Judicial Compensation

JBAA

The salaries of Idaho's judges are set in I.C. § 59-502 and cannot be altered unless the statute is amended. Commensurate with instructions in the FY 2027 Budget Development Manual regarding the CEC salary multiplier for all other state employees, a 1% placeholder for any increases in judicial compensation is included in the Judicial Branch budget for calculation purposes only. During the 2026 legislative session, the Idaho Supreme Court will work with legislators to determine any specific change in judicial compensation for FY 2027.

10000	General	0.00	15,300	0	0	0	15,300
		0.00	15,300	0	0	0	15,300

12.91 Budget Law Exemptions/Other Adjustments

JBAA

The Judicial Branch is requesting carryover spending authority in relation to the Coronavirus State and Local Fiscal Recovery Funds funded under the American Rescue Plan Act (ARPA). As part of the Court's FY 2023 budget request, we received a one-time appropriation of \$19,990,500 from ARPA funds with an understanding that carryover spending authority would be submitted annually over the 2 ½ year performance period established by the U.S. Treasury. This placeholder is a request to carryover the balance of our spending authority to FY 2027.

O- 34430	Federal	0.00	0	0	0	0	0
		0.00	0	0	0	0	0

FY 2027 Total

13.00 FY 2027 Total

JBAA

10000	General	126.80	17,002,000	3,688,600	0	225,600	20,916,200
34430	Federal	0.00	0	0	0	0	0
34800	Federal	2.61	448,700	1,419,300	0	0	1,868,000
34900	Dedicated	0.00	0	271,000	0	0	271,000
O- 34430	Federal	0.00	0	0	0	0	0
		129.41	17,450,700	5,378,900	0	225,600	23,055,200

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Agency	Judicial Branch							110
Division	Court Operations							JB1
Appropriation Unit	District Courts							JBAC
FY 2025 Total Appropriation								
1.00	FY 2025 Total Appropriation							JBAC
	10000 General	116.00	21,484,400	1,113,700	1,467,900	0	24,066,000	
	22800 Dedicated	2.00	218,800	73,000	0	0	291,800	
	31400 Dedicated	0.00	0	5,751,300	3,348,300	0	9,099,600	
	34000 Dedicated	15.25	1,824,000	3,368,500	0	0	5,192,500	
		133.25	23,527,200	10,306,500	4,816,200	0	38,649,900	
1.21	Account Transfers							JBAC
	10000 General	0.00	(1,476,600)	1,484,600	(8,000)	0	0	
	31400 Dedicated	0.00	1,800	(1,800)	0	0	0	
	34000 Dedicated	0.00	(40,000)	40,000	0	0	0	
		0.00	(1,514,800)	1,522,800	(8,000)	0	0	
1.31	Transfers Between Programs							JBAC
	10000 General	0.00	309,600	(265,000)	(1,459,900)	0	(1,415,300)	
		0.00	309,600	(265,000)	(1,459,900)	0	(1,415,300)	
1.61	Reverted Appropriation Balances							JBAC
	10000 General	0.00	(737,900)	0	(300)	0	(738,200)	
	22800 Dedicated	0.00	(218,800)	(73,000)	0	0	(291,800)	
	31400 Dedicated	0.00	0	(2,777,900)	(2,411,400)	0	(5,189,300)	
	34000 Dedicated	0.00	(59,100)	0	0	0	(59,100)	
		0.00	(1,015,800)	(2,850,900)	(2,411,700)	0	(6,278,400)	
FY 2025 Actual Expenditures								
2.00	FY 2025 Actual Expenditures							JBAC
	10000 General	116.00	19,579,500	2,333,300	(300)	0	21,912,500	
	22800 Dedicated	2.00	0	0	0	0	0	
	31400 Dedicated	0.00	1,800	2,971,600	936,900	0	3,910,300	
	34000 Dedicated	15.25	1,724,900	3,408,500	0	0	5,133,400	
		133.25	21,306,200	8,713,400	936,600	0	30,956,200	
FY 2026 Original Appropriation								
3.00	FY 2026 Original Appropriation							JBAC
	S1106,S1185							
	10000 General	120.00	24,134,200	1,143,200	0	0	25,277,400	
	31400 Dedicated	0.00	0	5,751,300	3,348,300	0	9,099,600	
	34000 Dedicated	15.25	1,901,700	3,368,500	0	0	5,270,200	
	O* 10000 General	0.00	0	0	14,000	0	14,000	
		135.25	26,035,900	10,263,000	3,362,300	0	39,661,200	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Total Appropriation							
5.00	FY 2026 Total Appropriation						JBAC
10000	General	120.00	24,134,200	1,143,200	0	0	25,277,400
31400	Dedicated	0.00	0	5,751,300	3,348,300	0	9,099,600
34000	Dedicated	15.25	1,901,700	3,368,500	0	0	5,270,200
O* 10000	General	0.00	0	0	14,000	0	14,000
		135.25	26,035,900	10,263,000	3,362,300	0	39,661,200

Appropriation Adjustments

6.31	Program Transfer						JBAC
This decision unit reallocates appropriations among programs JBAA, JBAC, and JBAF to ensure proper funding alignment for personnel positions. The transfer enables each program to support its designated positions effectively.							
"The Judicial Branch is hereby exempted from the provisions of Section 67-3511(1), (2), and (3), Idaho Code, allowing unlimited transfers between expense classes and between programs for all moneys appropriated to it for the period July 1, 2025, through June 30, 2026."							
10000	General	0.00	(158,500)	0	0	0	(158,500)
		0.00	(158,500)	0	0	0	(158,500)

FY 2026 Estimated Expenditures

7.00	FY 2026 Estimated Expenditures						JBAC
10000	General	120.00	23,975,700	1,143,200	0	0	25,118,900
31400	Dedicated	0.00	0	5,751,300	3,348,300	0	9,099,600
34000	Dedicated	15.25	1,901,700	3,368,500	0	0	5,270,200
O* 10000	General	0.00	0	0	14,000	0	14,000
		135.25	25,877,400	10,263,000	3,362,300	0	39,502,700

Base Adjustments

8.31	Program Transfer						JBAC
This decision unit reallocates appropriations among programs JBAA, JBAC, and JBAF to ensure proper funding alignment for personnel positions. The transfer enables each program to support its designated positions effectively.							
"The Judicial Branch is hereby exempted from the provisions of Section 67-3511(1), (2), and (3), Idaho Code, allowing unlimited transfers between expense classes and between programs for all moneys appropriated to it for the period July 1, 2025, through June 30, 2026."							
10000	General	0.00	(158,500)	0	0	0	(158,500)
		0.00	(158,500)	0	0	0	(158,500)

8.41	Removal of One-Time Expenditures						JBAC
This decision unit removes one-time appropriation for FY 2026.							
O* 10000	General	0.00	0	0	(14,000)	0	(14,000)
		0.00	0	0	(14,000)	0	(14,000)

FY 2027 Base

9.00	FY 2027 Base						JBAC
10000	General	120.00	23,975,700	1,143,200	0	0	25,118,900
31400	Dedicated	0.00	0	5,751,300	3,348,300	0	9,099,600
34000	Dedicated	15.25	1,901,700	3,368,500	0	0	5,270,200
O* 10000	General	0.00	0	0	0	0	0
		135.25	25,877,400	10,263,000	3,348,300	0	39,488,700

Program Maintenance

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
10.11	Change in Health Benefit Costs						JBAC
	This decision unit reflects a change in the employer health benefit costs.						
	10000 General	0.00	436,800	0	0	0	436,800
	34000 Dedicated	0.00	55,500	0	0	0	55,500
		0.00	492,300	0	0	0	492,300
10.12	Change in Variable Benefit Costs						JBAC
	This decision unit reflects a change in variable benefits.						
	10000 General	0.00	0	0	0	0	0
	34000 Dedicated	0.00	300	0	0	0	300
		0.00	300	0	0	0	300
10.61	Salary Multiplier - Regular Employees						JBAC
	This decision unit reflects a 1% salary multiplier for Regular Employees.						
	10000 General	0.00	72,200	0	0	0	72,200
	34000 Dedicated	0.00	16,900	0	0	0	16,900
		0.00	89,100	0	0	0	89,100

FY 2027 Total Maintenance

11.00	FY 2027 Total Maintenance						JBAC
	10000 General	120.00	24,484,700	1,143,200	0	0	25,627,900
	31400 Dedicated	0.00	0	5,751,300	3,348,300	0	9,099,600
	34000 Dedicated	15.25	1,974,400	3,368,500	0	0	5,342,900
	O* 10000 General	0.00	0	0	0	0	0
		135.25	26,459,100	10,263,000	3,348,300	0	40,070,400

Line Items

12.01	Judicial Compensation						JBAC
	The salaries of Idaho's judges are set in I.C. § 59-502 and cannot be altered unless the statute is amended. Commensurate with instructions in the FY 2027 Budget Development Manual regarding the CEC salary multiplier for all other state employees, a 1% placeholder for any increases in judicial compensation is included in the Judicial Branch budget for calculation purposes only. During the 2026 legislative session, the Idaho Supreme Court will work with legislators to determine any specific change in judicial compensation for FY 2027.						
	10000 General	0.00	162,000	0	0	0	162,000
		0.00	162,000	0	0	0	162,000

FY 2027 Total

13.00	FY 2027 Total						JBAC
	10000 General	120.00	24,646,700	1,143,200	0	0	25,789,900
	31400 Dedicated	0.00	0	5,751,300	3,348,300	0	9,099,600
	34000 Dedicated	15.25	1,974,400	3,368,500	0	0	5,342,900
	O* 10000 General	0.00	0	0	0	0	0
		135.25	26,621,100	10,263,000	3,348,300	0	40,232,400

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Agency	Judicial Branch							110
Division	Court Operations							JB1
Appropriation Unit	Magistrate Division							JBAD
FY 2025 Total Appropriation								
1.00	FY 2025 Total Appropriation							JBAD
	10000 General	108.00	20,305,300	368,500	0	0	20,673,800	
	34000 Dedicated	9.84	1,205,700	1,890,700	0	0	3,096,400	
	34100 Dedicated	1.50	251,000	170,800	0	0	421,800	
	34700 Dedicated	0.00	0	600,000	0	0	600,000	
	34800 Federal	0.00	21,000	90,100	0	0	111,100	
		119.34	21,783,000	3,120,100	0	0	24,903,100	
1.21	Account Transfers							JBAD
	10000 General	0.00	(109,400)	109,400	0	0	0	
		0.00	(109,400)	109,400	0	0	0	
1.31	Transfers Between Programs							JBAD
	10000 General	0.00	71,000	(71,000)	0	0	0	
		0.00	71,000	(71,000)	0	0	0	
1.61	Reverted Appropriation Balances							JBAD
	10000 General	0.00	(148,500)	0	0	0	(148,500)	
	34000 Dedicated	0.00	(183,400)	(569,800)	0	0	(753,200)	
	34100 Dedicated	0.00	(11,100)	(114,900)	0	0	(126,000)	
	34700 Dedicated	0.00	0	(328,400)	0	0	(328,400)	
	34800 Federal	0.00	(15,000)	(1,400)	0	0	(16,400)	
		0.00	(358,000)	(1,014,500)	0	0	(1,372,500)	
FY 2025 Actual Expenditures								
2.00	FY 2025 Actual Expenditures							JBAD
	10000 General	108.00	20,118,400	406,900	0	0	20,525,300	
	34000 Dedicated	9.84	1,022,300	1,320,900	0	0	2,343,200	
	34100 Dedicated	1.50	239,900	55,900	0	0	295,800	
	34700 Dedicated	0.00	0	271,600	0	0	271,600	
	34800 Federal	0.00	6,000	88,700	0	0	94,700	
		119.34	21,386,600	2,144,000	0	0	23,530,600	
FY 2026 Original Appropriation								
3.00	FY 2026 Original Appropriation							JBAD
	S1106,S1185							
	10000 General	110.00	22,993,800	390,900	0	0	23,384,700	
	34000 Dedicated	10.09	1,259,600	1,890,700	0	0	3,150,300	
	34100 Dedicated	2.25	367,400	66,200	0	0	433,600	
	34700 Dedicated	0.00	0	600,000	0	0	600,000	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
34800	Federal	0.00	21,000	90,100	0	0	111,100
O* 10000	General	0.00	0	0	7,000	0	7,000
		122.34	24,641,800	3,037,900	7,000	0	27,686,700

FY 2026 Total Appropriation

5.00 FY 2026 Total Appropriation JBAD

10000	General	110.00	22,993,800	390,900	0	0	23,384,700
34000	Dedicated	10.09	1,259,600	1,890,700	0	0	3,150,300
34100	Dedicated	2.25	367,400	66,200	0	0	433,600
34700	Dedicated	0.00	0	600,000	0	0	600,000
34800	Federal	0.00	21,000	90,100	0	0	111,100
O* 10000	General	0.00	0	0	7,000	0	7,000
		122.34	24,641,800	3,037,900	7,000	0	27,686,700

Appropriation Adjustments

6.71 Early Reversions JBAD

For FY 2026, the Budget Development Manual directed agencies to use a PERSI II rate (Magistrate Judges) of 14.65% in their budget requests. The Court incorporated this rate into its original budget submission, which was approved through SB 1106 (Appropriation Bill) and SB 1185 (Enhancement Bill). Subsequently, during the 2025 legislative session, the PERSI II employer contribution rate was reduced to 13.98%, as noted in the Legislative Fiscal Report (page 6: "Additionally, PERSI's public safety contribution rates decreased to 13.98% for employers and 10.36% for employees"). The appropriated funding was not adjusted to reflect this lower rate, resulting in an over-appropriation. An appropriation reversion of variable benefits is necessary to align the budget with the updated PERSI II rate.

10000	General	0.00	(105,200)	0	0	0	(105,200)
		0.00	(105,200)	0	0	0	(105,200)

FY 2026 Estimated Expenditures

7.00 FY 2026 Estimated Expenditures JBAD

10000	General	110.00	22,888,600	390,900	0	0	23,279,500
34000	Dedicated	10.09	1,259,600	1,890,700	0	0	3,150,300
34100	Dedicated	2.25	367,400	66,200	0	0	433,600
34700	Dedicated	0.00	0	600,000	0	0	600,000
34800	Federal	0.00	21,000	90,100	0	0	111,100
O* 10000	General	0.00	0	0	7,000	0	7,000
		122.34	24,536,600	3,037,900	7,000	0	27,581,500

Base Adjustments

8.41 Removal of One-Time Expenditures JBAD

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

O* 10000	General	0.00	0	0	(7,000)	0	(7,000)
		0.00	0	0	(7,000)	0	(7,000)

8.51 Base Reductions JBAD

This decision unit applies a base reduction to the Court's General Fund appropriation.

For FY 2026, the Budget Development Manual directed agencies to use a PERSI II rate (Magistrate Judges) of 14.65% in their budget requests. The Court incorporated this rate into its original budget submission, which was approved through SB 1106 (Appropriation Bill) and SB 1185 (Enhancement Bill). Subsequently, during the 2025 legislative session, the PERSI II employer contribution rate was reduced to 13.98%, as noted in the Legislative Fiscal Report (page 6: "Additionally, PERSI's public safety contribution rates decreased to 13.98% for employers and 10.36% for employees"). The appropriated funding was not adjusted to reflect this lower rate, resulting in an over-appropriation. An appropriation reversion of variable benefits is necessary to align the budget with the updated PERSI II rate.

10000	General	0.00	(105,200)	0	0	0	(105,200)
		0.00	(105,200)	0	0	0	(105,200)

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2027 Base								
9.00	FY 2027 Base							JBAD
	10000	General	110.00	22,888,600	390,900	0	0	23,279,500
	34000	Dedicated	10.09	1,259,600	1,890,700	0	0	3,150,300
	34100	Dedicated	2.25	367,400	66,200	0	0	433,600
	34700	Dedicated	0.00	0	600,000	0	0	600,000
	34800	Federal	0.00	21,000	90,100	0	0	111,100
	O* 10000	General	0.00	0	0	0	0	0
			122.34	24,536,600	3,037,900	0	0	27,574,500
Program Maintenance								
10.11	Change in Health Benefit Costs							JBAD
	This decision unit reflects a change in the employer health benefit costs.							
	10000	General	0.00	400,400	0	0	0	400,400
	34000	Dedicated	0.00	36,700	0	0	0	36,700
	34100	Dedicated	0.00	8,200	0	0	0	8,200
			0.00	445,300	0	0	0	445,300
10.12	Change in Variable Benefit Costs							JBAD
	This decision unit reflects a change in variable benefits.							
	10000	General	0.00	0	0	0	0	0
	34000	Dedicated	0.00	(200)	0	0	0	(200)
	34100	Dedicated	0.00	(100)	0	0	0	(100)
	34800	Federal	0.00	0	0	0	0	0
			0.00	(300)	0	0	0	(300)
10.61	Salary Multiplier - Regular Employees							JBAD
	This decision unit reflects a 1% salary multiplier for Regular Employees.							
	10000	General	0.00	5,800	0	0	0	5,800
	34000	Dedicated	0.00	11,200	0	0	0	11,200
	34100	Dedicated	0.00	3,400	0	0	0	3,400
	34800	Federal	0.00	200	0	0	0	200
			0.00	20,600	0	0	0	20,600
FY 2027 Total Maintenance								
11.00	FY 2027 Total Maintenance							JBAD
	10000	General	110.00	23,294,800	390,900	0	0	23,685,700
	34000	Dedicated	10.09	1,307,300	1,890,700	0	0	3,198,000
	34100	Dedicated	2.25	378,900	66,200	0	0	445,100
	34700	Dedicated	0.00	0	600,000	0	0	600,000
	34800	Federal	0.00	21,200	90,100	0	0	111,300
	O* 10000	General	0.00	0	0	0	0	0
			122.34	25,002,200	3,037,900	0	0	28,040,100

Line Items

12.01 Judicial Compensation JBAD

The salaries of Idaho's judges are set in I.C. § 59-502 and cannot be altered unless the statute is amended. Commensurate with

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
instructions in the FY 2027 Budget Development Manual regarding the CEC salary multiplier for all other state employees, a 1% placeholder for any increases in judicial compensation is included in the Judicial Branch budget for calculation purposes only. During the 2026 legislative session, the Idaho Supreme Court will work with legislators to determine any specific change in judicial compensation for FY 2027.							
10000	General	0.00	235,000	0	0	0	235,000
		0.00	235,000	0	0	0	235,000

FY 2027 Total

13.00	FY 2027 Total							JBAD
10000	General	110.00	23,529,800	390,900	0	0	23,920,700	
34000	Dedicated	10.09	1,307,300	1,890,700	0	0	3,198,000	
34100	Dedicated	2.25	378,900	66,200	0	0	445,100	
34700	Dedicated	0.00	0	600,000	0	0	600,000	
34800	Federal	0.00	21,200	90,100	0	0	111,300	
0 10000	General	0.00	0	0	0	0	0	
		122.34	25,237,200	3,037,900	0	0	28,275,100	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Agency	Judicial Branch							110
Division	Court Operations							JB1
Appropriation Unit	Court of Appeals							JBAF
FY 2025 Total Appropriation								
1.00	FY 2025 Total Appropriation							JBAF
	10000 General	16.00	2,429,400	50,100	0	0	2,479,500	
		16.00	2,429,400	50,100	0	0	2,479,500	
1.61	Reverted Appropriation Balances							JBAF
	10000 General	0.00	(2,700)	(26,000)	0	0	(28,700)	
		0.00	(2,700)	(26,000)	0	0	(28,700)	
FY 2025 Actual Expenditures								
2.00	FY 2025 Actual Expenditures							JBAF
	10000 General	16.00	2,426,700	24,100	0	0	2,450,800	
		16.00	2,426,700	24,100	0	0	2,450,800	
FY 2026 Original Appropriation								
3.00	FY 2026 Original Appropriation							JBAF
	S1106,S1185							
	10000 General	16.00	2,609,300	50,100	0	0	2,659,400	
		16.00	2,609,300	50,100	0	0	2,659,400	
FY 2026Total Appropriation								
5.00	FY 2026 Total Appropriation							JBAF
	10000 General	16.00	2,609,300	50,100	0	0	2,659,400	
		16.00	2,609,300	50,100	0	0	2,659,400	
Appropriation Adjustments								
6.31	Program Transfer							JBAF
This decision unit reallocates appropriations among programs JBAA, JBAC, and JBAF to ensure proper funding alignment for personnel positions. The transfer enables each program to support its designated positions effectively.								
"The Judicial Branch is hereby exempted from the provisions of Section 67-3511(1), (2), and (3), Idaho Code, allowing unlimited transfers between expense classes and between programs for all moneys appropriated to it for the period July 1, 2025, through June 30, 2026."								
	10000 General	0.00	113,600	0	0	0	113,600	
		0.00	113,600	0	0	0	113,600	
FY 2026 Estimated Expenditures								
7.00	FY 2026 Estimated Expenditures							JBAF
	10000 General	16.00	2,722,900	50,100	0	0	2,773,000	
		16.00	2,722,900	50,100	0	0	2,773,000	
Base Adjustments								
8.31	Program Transfer							JBAF
This decision unit reallocates appropriations among programs JBAA, JBAC, and JBAF to ensure proper funding alignment for personnel positions. The transfer enables each program to support its designated positions effectively.								
"The Judicial Branch is hereby exempted from the provisions of Section 67-3511(1), (2), and (3), Idaho Code, allowing unlimited transfers								

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
between expense classes and between programs for all moneys appropriated to it for the period July 1, 2025, through June 30, 2026."							
10000	General	0.00	113,600	0	0	0	113,600
		0.00	113,600	0	0	0	113,600
FY 2027 Base							
9.00	FY 2027 Base						JBAF
10000	General	16.00	2,722,900	50,100	0	0	2,773,000
		16.00	2,722,900	50,100	0	0	2,773,000
Program Maintenance							
10.11	Change in Health Benefit Costs						JBAF
This decision unit reflects a change in the employer health benefit costs.							
10000	General	0.00	61,900	0	0	0	61,900
		0.00	61,900	0	0	0	61,900
10.12	Change in Variable Benefit Costs						JBAF
This decision unit reflects a change in variable benefits.							
10000	General	0.00	1,500	0	0	0	1,500
		0.00	1,500	0	0	0	1,500
10.61	Salary Multiplier - Regular Employees						JBAF
This decision unit reflects a 1% salary multiplier for Regular Employees.							
10000	General	0.00	12,600	0	0	0	12,600
		0.00	12,600	0	0	0	12,600
FY 2027 Total Maintenance							
11.00	FY 2027 Total Maintenance						JBAF
10000	General	16.00	2,798,900	50,100	0	0	2,849,000
		16.00	2,798,900	50,100	0	0	2,849,000
Line Items							
12.01	Judicial Compensation						JBAF
The salaries of Idaho's judges are set in I.C. § 59-502 and cannot be altered unless the statute is amended. Commensurate with instructions in the FY 2027 Budget Development Manual regarding the CEC salary multiplier for all other state employees, a 1% placeholder for any increases in judicial compensation is included in the Judicial Branch budget for calculation purposes only. During the 2026 legislative session, the Idaho Supreme Court will work with legislators to determine any specific change in judicial compensation for FY 2027.							
10000	General	0.00	12,300	0	0	0	12,300
		0.00	12,300	0	0	0	12,300
FY 2027 Total							
13.00	FY 2027 Total						JBAF
10000	General	16.00	2,811,200	50,100	0	0	2,861,300
		16.00	2,811,200	50,100	0	0	2,861,300

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Agency	Judicial Branch							110
Division	Court Operations							JB1
Appropriation Unit	Water Adjudication							JBAI
FY 2025 Total Appropriation								
1.00	FY 2025 Total Appropriation							JBAI
	10000 General	6.00	715,600	166,300	0	0	881,900	
		6.00	715,600	166,300	0	0	881,900	
1.21	Account Transfers							JBAI
	10000 General	0.00	0	(5,500)	5,500	0	0	
		0.00	0	(5,500)	5,500	0	0	
1.61	Reverted Appropriation Balances							JBAI
	10000 General	0.00	(10,800)	(16,900)	0	0	(27,700)	
		0.00	(10,800)	(16,900)	0	0	(27,700)	
FY 2025 Actual Expenditures								
2.00	FY 2025 Actual Expenditures							JBAI
	10000 General	6.00	704,800	143,900	5,500	0	854,200	
		6.00	704,800	143,900	5,500	0	854,200	
FY 2026 Original Appropriation								
3.00	FY 2026 Original Appropriation							JBAI
	S1106,S1185							
	10000 General	6.00	746,200	166,300	0	0	912,500	
		6.00	746,200	166,300	0	0	912,500	
FY 2026Total Appropriation								
5.00	FY 2026 Total Appropriation							JBAI
	10000 General	6.00	746,200	166,300	0	0	912,500	
		6.00	746,200	166,300	0	0	912,500	
FY 2026 Estimated Expenditures								
7.00	FY 2026 Estimated Expenditures							JBAI
	10000 General	6.00	746,200	166,300	0	0	912,500	
		6.00	746,200	166,300	0	0	912,500	
FY 2027 Base								
9.00	FY 2027 Base							JBAI
	10000 General	6.00	746,200	166,300	0	0	912,500	
		6.00	746,200	166,300	0	0	912,500	
Program Maintenance								
10.11	Change in Health Benefit Costs							JBAI

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
This decision unit reflects a change in the employer health benefit costs.							
10000	General	0.00	21,800	0	0	0	21,800
		0.00	21,800	0	0	0	21,800
10.12	Change in Variable Benefit Costs						JBAI
This decision unit reflects a change in variable benefits.							
10000	General	0.00	(100)	0	0	0	(100)
		0.00	(100)	0	0	0	(100)
10.61	Salary Multiplier - Regular Employees						JBAI
This decision unit reflects a 1% salary multiplier for Regular Employees.							
10000	General	0.00	6,600	0	0	0	6,600
		0.00	6,600	0	0	0	6,600
FY 2027 Total Maintenance							
11.00	FY 2027 Total Maintenance						JBAI
10000	General	6.00	774,500	166,300	0	0	940,800
		6.00	774,500	166,300	0	0	940,800
FY 2027 Total							
13.00	FY 2027 Total						JBAI
10000	General	6.00	774,500	166,300	0	0	940,800
		6.00	774,500	166,300	0	0	940,800

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	Judicial Branch						110
Division	Court Operations						JB1
Appropriation Unit	Community-Based Substance Abuse Treatment Services						JBAK
FY 2025 Total Appropriation							
1.00	FY 2025 Total Appropriation						JBAK
10000	General	0.00	0	0	0	1,048,000	1,048,000
18200	Dedicated	2.00	250,200	434,200	0	4,230,800	4,915,200
		2.00	250,200	434,200	0	5,278,800	5,963,200
1.61	Reverted Appropriation Balances						JBAK
18200	Dedicated	0.00	(21,200)	(121,900)	0	(370,700)	(513,800)
		0.00	(21,200)	(121,900)	0	(370,700)	(513,800)
FY 2025 Actual Expenditures							
2.00	FY 2025 Actual Expenditures						JBAK
10000	General	0.00	0	0	0	1,048,000	1,048,000
18200	Dedicated	2.00	229,000	312,300	0	3,860,100	4,401,400
		2.00	229,000	312,300	0	4,908,100	5,449,400
FY 2026 Original Appropriation							
3.00	FY 2026 Original Appropriation						JBAK
S1106,S1185							
10000	General	0.00	0	0	0	1,048,000	1,048,000
18200	Dedicated	2.00	260,400	434,200	0	4,230,800	4,925,400
		2.00	260,400	434,200	0	5,278,800	5,973,400
FY 2026Total Appropriation							
5.00	FY 2026 Total Appropriation						JBAK
10000	General	0.00	0	0	0	1,048,000	1,048,000
18200	Dedicated	2.00	260,400	434,200	0	4,230,800	4,925,400
		2.00	260,400	434,200	0	5,278,800	5,973,400
FY 2026 Estimated Expenditures							
7.00	FY 2026 Estimated Expenditures						JBAK
10000	General	0.00	0	0	0	1,048,000	1,048,000
18200	Dedicated	2.00	260,400	434,200	0	4,230,800	4,925,400
		2.00	260,400	434,200	0	5,278,800	5,973,400
FY 2027 Base							
9.00	FY 2027 Base						JBAK
10000	General	0.00	0	0	0	1,048,000	1,048,000
18200	Dedicated	2.00	260,400	434,200	0	4,230,800	4,925,400
		2.00	260,400	434,200	0	5,278,800	5,973,400

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Program Maintenance							
10.11	Change in Health Benefit Costs						JBAK
	This decision unit reflects a change in the employer health benefit costs.						
	18200 Dedicated	0.00	7,300	0	0	0	7,300
		0.00	7,300	0	0	0	7,300
10.12	Change in Variable Benefit Costs						JBAK
	This decision unit reflects a change in variable benefits.						
	18200 Dedicated	0.00	0	0	0	0	0
		0.00	0	0	0	0	0
10.61	Salary Multiplier - Regular Employees						JBAK
	This decision unit reflects a 1% salary multiplier for Regular Employees.						
	18200 Dedicated	0.00	2,300	0	0	0	2,300
		0.00	2,300	0	0	0	2,300
FY 2027 Total Maintenance							
11.00	FY 2027 Total Maintenance						JBAK
	10000 General	0.00	0	0	0	1,048,000	1,048,000
	18200 Dedicated	2.00	270,000	434,200	0	4,230,800	4,935,000
		2.00	270,000	434,200	0	5,278,800	5,983,000
FY 2027 Total							
13.00	FY 2027 Total						JBAK
	10000 General	0.00	0	0	0	1,048,000	1,048,000
	18200 Dedicated	2.00	270,000	434,200	0	4,230,800	4,935,000
		2.00	270,000	434,200	0	5,278,800	5,983,000

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Agency	Judicial Branch							110
Division	Court Operations							JB1
Appropriation Unit	Senior Judges							JBAL
FY 2025 Total Appropriation								
1.00	FY 2025 Total Appropriation							JBAL
	10000 General	0.00	1,181,900	0	0	0	1,181,900	
		0.00	1,181,900	0	0	0	1,181,900	
1.31	Transfers Between Programs							JBAL
	10000 General	0.00	90,500	0	0	0	90,500	
		0.00	90,500	0	0	0	90,500	
FY 2025 Actual Expenditures								
2.00	FY 2025 Actual Expenditures							JBAL
	10000 General	0.00	1,272,400	0	0	0	1,272,400	
		0.00	1,272,400	0	0	0	1,272,400	
FY 2026 Original Appropriation								
3.00	FY 2026 Original Appropriation							JBAL
	S1106,S1185							
	10000 General	0.00	1,181,900	0	0	0	1,181,900	
		0.00	1,181,900	0	0	0	1,181,900	
FY 2026Total Appropriation								
5.00	FY 2026 Total Appropriation							JBAL
	10000 General	0.00	1,181,900	0	0	0	1,181,900	
		0.00	1,181,900	0	0	0	1,181,900	
FY 2026 Estimated Expenditures								
7.00	FY 2026 Estimated Expenditures							JBAL
	10000 General	0.00	1,181,900	0	0	0	1,181,900	
		0.00	1,181,900	0	0	0	1,181,900	
FY 2027 Base								
9.00	FY 2027 Base							JBAL
	10000 General	0.00	1,181,900	0	0	0	1,181,900	
		0.00	1,181,900	0	0	0	1,181,900	
FY 2027 Total Maintenance								
11.00	FY 2027 Total Maintenance							JBAL
	10000 General	0.00	1,181,900	0	0	0	1,181,900	
		0.00	1,181,900	0	0	0	1,181,900	

FY 2027 Total

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
13.00	FY 2027 Total							JBAL
	10000 General	0.00	1,181,900	0	0	0	1,181,900	
		0.00	1,181,900	0	0	0	1,181,900	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	Judicial Branch						110
Division	Judicial Council						JB2
Appropriation Unit	Judicial Council						JBAE
FY 2025 Total Appropriation							
1.00	FY 2025 Total Appropriation						JBAE
	10000 General	0.00	22,500	140,700	0	0	163,200
		0.00	22,500	140,700	0	0	163,200
1.21	Account Transfers						JBAE
	10000 General	0.00	900	(900)	0	0	0
		0.00	900	(900)	0	0	0
1.61	Reverted Appropriation Balances						JBAE
	10000 General	0.00	0	(55,800)	0	0	(55,800)
		0.00	0	(55,800)	0	0	(55,800)
FY 2025 Actual Expenditures							
2.00	FY 2025 Actual Expenditures						JBAE
	10000 General	0.00	23,400	84,000	0	0	107,400
		0.00	23,400	84,000	0	0	107,400
FY 2026 Original Appropriation							
3.00	FY 2026 Original Appropriation						JBAE
	S1106						
	10000 General	0.00	22,500	140,700	0	0	163,200
		0.00	22,500	140,700	0	0	163,200
FY 2026Total Appropriation							
5.00	FY 2026 Total Appropriation						JBAE
	10000 General	0.00	22,500	140,700	0	0	163,200
		0.00	22,500	140,700	0	0	163,200
FY 2026 Estimated Expenditures							
7.00	FY 2026 Estimated Expenditures						JBAE
	10000 General	0.00	22,500	140,700	0	0	163,200
		0.00	22,500	140,700	0	0	163,200
FY 2027 Base							
9.00	FY 2027 Base						JBAE
	10000 General	0.00	22,500	140,700	0	0	163,200
		0.00	22,500	140,700	0	0	163,200
FY 2027 Total Maintenance							
11.00	FY 2027 Total Maintenance						JBAE

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
10000 General		0.00	22,500	140,700	0	0	163,200
		0.00	22,500	140,700	0	0	163,200
FY 2027 Total							
13.00	FY 2027 Total						JBAE
10000 General		0.00	22,500	140,700	0	0	163,200
		0.00	22,500	140,700	0	0	163,200

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	Judicial Branch							110
Division	Guardian Ad Litem Program							JB3
Appropriation Unit	Guardian Ad Litem Program							JBAG
FY 2025 Total Appropriation								
1.00	FY 2025 Total Appropriation							JBAG
	10000	General	0.00	16,700	0	0	2,895,600	2,912,300
			0.00	16,700	0	0	2,895,600	2,912,300
1.61	Reverted Appropriation Balances							JBAG
	10000	General	0.00	(16,700)	0	0	0	(16,700)
			0.00	(16,700)	0	0	0	(16,700)
FY 2025 Actual Expenditures								
2.00	FY 2025 Actual Expenditures							JBAG
	10000	General	0.00	0	0	0	2,895,600	2,895,600
			0.00	0	0	0	2,895,600	2,895,600
FY 2026 Original Appropriation								
3.00	FY 2026 Original Appropriation							JBAG
	S1106							
	10000	General	0.00	16,700	0	0	2,895,600	2,912,300
			0.00	16,700	0	0	2,895,600	2,912,300
FY 2026Total Appropriation								
5.00	FY 2026 Total Appropriation							JBAG
	10000	General	0.00	16,700	0	0	2,895,600	2,912,300
			0.00	16,700	0	0	2,895,600	2,912,300
FY 2026 Estimated Expenditures								
7.00	FY 2026 Estimated Expenditures							JBAG
	10000	General	0.00	16,700	0	0	2,895,600	2,912,300
			0.00	16,700	0	0	2,895,600	2,912,300
FY 2027 Base								
9.00	FY 2027 Base							JBAG
	10000	General	0.00	16,700	0	0	2,895,600	2,912,300
			0.00	16,700	0	0	2,895,600	2,912,300
Program Maintenance								
10.12	Change in Variable Benefit Costs							JBAG
	This decision unit reflects a change in variable benefits.							
	10000	General	0.00	0	0	0	0	0
			0.00	0	0	0	0	0
10.61	Salary Multiplier - Regular Employees							JBAG

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
This decision unit reflects a 1% salary multiplier for Regular Employees.							
10000	General	0.00	100	0	0	0	100
		0.00	100	0	0	0	100
FY 2027 Total Maintenance							
11.00	FY 2027 Total Maintenance						JBAG
10000	General	0.00	16,800	0	0	2,895,600	2,912,400
		0.00	16,800	0	0	2,895,600	2,912,400
Line Items							
12.02	Guardian Ad Litem						JBAG
The 2nd Judicial District Guardian ad Litem program requests funding of for a trainer/recruiter/data supervisor staff position and operational expenditures for annual audit, office rent, and insurance policy.							
10000	General	0.00	0	0	0	77,900	77,900
		0.00	0	0	0	77,900	77,900
FY 2027 Total							
13.00	FY 2027 Total						JBAG
10000	General	0.00	16,800	0	0	2,973,500	2,990,300
		0.00	16,800	0	0	2,973,500	2,990,300

Agency: Judicial Branch

110

Decision Unit Number 12.01 Descriptive Title Judicial Compensation

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	424,600	0	0	424,600
55 -	0	0	0	0
70 -	0	0	0	0
80 - Trustee/Benefit	0	0	0	0
Totals	424,600	0	0	424,600
	0.00	0.00	0.00	0.00

Appropriation Unit: Supreme Court JBAA

Personnel Cost

503 Brd/Cmsn Members	9,300	0	0	9,300
512 Employee Benefits	6,000	0	0	6,000
Personnel Cost Total	15,300	0	0	15,300
	15,300	0	0	15,300

Appropriation Unit: District Courts JBAC

Personnel Cost

503 Brd/Cmsn Members	95,100	0	0	95,100
512 Employee Benefits	66,900	0	0	66,900
Personnel Cost Total	162,000	0	0	162,000
	162,000	0	0	162,000

Appropriation Unit: Magistrate Division JBAD

Personnel Cost

503 Brd/Cmsn Members	192,100	0	0	192,100
512 Employee Benefits	42,900	0	0	42,900
Personnel Cost Total	235,000	0	0	235,000
	235,000	0	0	235,000

Appropriation Unit: Court of Appeals JBAF

Personnel Cost

503 Brd/Cmsn Members	7,500	0	0	7,500
512 Employee Benefits	4,800	0	0	4,800
Personnel Cost Total	12,300	0	0	12,300
	12,300	0	0	12,300

Explain the request and provide justification for the need.

The salaries of Idaho's judges are set in I.C. § 59-502 and cannot be altered unless the statute is amended. Commensurate with instructions in the FY 2027 Budget Development Manual regarding the CEC salary multiplier for all other state employees, a 1% placeholder for any increases in judicial compensation is included in the Judicial Branch budget for calculation purposes only. During the 2026 legislative session, the Idaho Supreme Court will work with legislators to determine any specific change in judicial compensation for FY 2027.

If a supplemental, what emergency is being addressed?

n/a

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

Pursuant to I.C. § 59-502, separate legislation will be required for any judicial compensation increase.

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

n/a

What resources are necessary to implement this request?

n/a

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

n/a

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

n/a

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

n/a

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

The calculation is based on the CEC multiplier (1%) recommended in the Budget Development Manual for all other permanent state positions to the prior year's judicial salary appropriation plus benefits for a total of \$424,600.

Provide detail about the revenue assumptions supporting this request.

n/a

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

The recruitment and retention of highly qualified judges is, and remains, essential to the Court's constitutional mission to ensure fair processes and the timely, impartial resolution of cases. Low compensation has repeatedly been identified as a primary impediment to judicial recruitment by Idaho's attorneys. In order to ensure that Idaho continues to recruit and retain highly qualified judges, an increase in judicial compensation is needed.

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: Judicial Branch

110

Decision Unit Number 12.02 Descriptive Title Guardian Ad Litem

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	0	0	0	0
55 -	0	0	0	0
70 -	0	0	0	0
80 - Trustee/Benefit	77,900	0	0	77,900
Totals	77,900	0	0	77,900
	0.00	0.00	0.00	0.00

Appropriation Unit: Guardian Ad Litem Program

JBAG

Trustee/Benefit

876 Misc Pmts As Agent	77,900	0	0	77,900
Trustee/Benefit Total	77,900	0	0	77,900
	77,900	0	0	77,900

Explain the request and provide justification for the need.

Idaho code §16-1633 provides that a Guardian ad Litem (GAL) shall conduct an independent investigation of the circumstances of a child in a child protection case and advocate for the best interests of that child. GAL volunteers are supported and managed through nonprofit organizations throughout the state. The Idaho Supreme Court, by way of I.C. §§ 16-1602(22), 16-1638(4) and 16-1639, is the grant administrator authorized and directed to award and administer grants to these 501(c)(3) organizations. As previously requested by legislators, the Idaho Supreme Court reports appropriation requests as presented by the GAL programs themselves, without limitation or comment. The Court does not take a position on these pass-through requests. Rather, the programs provide the requests to the Court and they are simply forwarded to the legislature through the Court's budget process.

The 2nd Judicial District Guardian ad Litem program requests funding of \$77,900 for a trainer/recruiter/data supervisor staff position and operational expenditures for annual audit, office rent, and insurance policy.

If a supplemental, what emergency is being addressed?

n/a

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

Idaho code section 16-1638 establishes a guardian ad litem account and states that disbursement of moneys from the account shall be by appropriation from the legislature to the Supreme Court. Idaho code section 16-1639 establishes a grant program for the distribution of the funds by the Idaho Supreme Court. In addition, Idaho code section 16-1632 identifies the duties of a Guardian ad Litem coordinator that receives grant funding.

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

n/a

What resources are necessary to implement this request?

Ongoing General Fund appropriation

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.

This is an ongoing request to support program operations.

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

n/a

Provide detail about the revenue assumptions supporting this request.

This is a General Fund enhancement request.

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

If approved, this funding will provide additional, ongoing financial stability for the 2nd District Guardian ad Litem program in Idaho. It will ensure the program continues to provide excellent services to its communities and Idaho's abused, neglected, and abandoned children. If funding is not awarded, the Guardian ad Litem program will continue to struggle to secure year-over-year funding resulting in stagnation of program growth, financial insecurity, increased likelihood of turnover of positions, and volunteer GAL and staff reductions. These changes will directly impact the children in Idaho's Child Protection system and the Courts. Idaho Code §16-1614(1) reads... "If a court does not have available to it a guardian ad litem program or a sufficient number of guardians ad litem, the court shall appoint counsel for the child."

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?

If approved, this funding will provide additional, ongoing financial stability for the 2nd District Guardian ad Litem program in Idaho. It will ensure the program continues to provide excellent services to its communities and Idaho's abused, neglected, and abandoned children.

FY2027 Budget Submission: Vacant FTP Questionnaire

Description	Position Code	Job Code	Classified or Non- Classified	Pay Rate	Estimated Vacate Date
Court Reporter – Twin Falls County	137	2965	Non-Classified Non-	\$33.42/hour regular court reporter \$34.88/hour real-time capable court reporter \$37.83/hour real-time certified court reporter	1/31/2023
Court Reporter – Ada County	147	2965	Non-Classified	\$33.42/hour regular court reporter \$34.88/hour real-time capable court reporter \$37.83/hour real-time certified court reporter	9/30/2022
Court Reporter – Caribou County	173	2965	Non-Classified	\$33.42/hour regular court reporter \$34.88/hour real-time capable court reporter \$37.83/hour real-time certified court reporter	8/30/2024
Court Reporter – RevoText	156	2965	Non-Classified Non-	\$33.42/hour regular court reporter \$34.88/hour real-time capable court reporter \$37.83/hour real-time certified court reporter	9/11/2022
Court Reporter – RevoText	165	2965	Non-Classified	\$33.42/hour regular court reporter \$34.88/hour real-time capable court reporter	9/2/2022

				\$37.83/hour real-time certified court reporter	
Court Reporter – RevoText	174	2965	Non-Classified	\$33.42/hour regular court reporter \$34.88/hour real-time capable court reporter \$37.83/hour real-time certified court reporter	2/26/2021
Court Reporter – RevoText	175	2965	Non-Classified	\$33.42/hour regular court reporter \$34.88/hour real-time capable court reporter \$37.83/hour real-time certified court reporter	3/16/2018
Court Reporter – RevoText	176	2965	Non-Classified	\$33.42/hour regular court reporter \$34.88/hour real-time capable court reporter \$37.83/hour real-time certified court reporter	9/12/2022
Court Reporter – RevoText	177	2965	Non-Classified	\$33.42/hour regular court reporter \$34.88/hour real-time capable court reporter \$37.83/hour real-time certified court reporter	7/30/2021
Court Reporter – RevoText	179	2965	Non-Classified	\$33.42/hour regular court reporter \$34.88/hour real-time capable court reporter \$37.83/hour real-time certified court reporter	9/15/2017
Court Reporter – RevoText	180	2965	Non-Classified	\$33.42/hour regular court reporter	8/15/2022

				\$34.88/hour real-time capable court reporter \$37.83/hour real-time certified court reporter	
Court Reporter – RevoText	185	2965	Non-Classified	\$33.42/hour regular court reporter \$34.88/hour real-time capable court reporter \$37.83/hour real-time certified court reporter	1/16/2018

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

Official Court Reporter.

Idaho’s trial courts are “courts of record.” This means official court records are kept of all filings and proceedings which may be reviewed for error by an appellate court and, when appropriate, are available to the public. The record of in-court proceedings may be kept via digital recordings and/or an Official Court Reporter. For the District Courts, Idaho Code § 1-1101 requires each district judge to have an Official Court Reporter. In addition, these court reporters also report grand jury proceedings as well as certain proceedings in the Magistrate’s Division, including cases involving the termination of parental rights. Official Court Reporters support judges during court proceedings ensuring the delivery of accurate, verbatim transcription of in-court court proceedings for the judge’s use in writing court decisions and the appellate courts for reviewing cases on appeal. The role operates under the general supervision of a District Judge or their designee, with travel required across surrounding counties to the court proceedings.

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

Due to a national shortage of court reporters and factors such as technology advancement discouraging new entrants into the profession and court reporter schools closing, Idaho courts have struggled to hire qualified court reporters sufficient to ensure that a reporter is available to judges during proceedings. As a result, alternative methods are being utilized, including the use of contracted “remote” court reporters who utilize courtroom technology to observe and interact with court proceedings through the use of technology. If a court reporter position has remained vacant for a substantial period of time following recruitment efforts, the local court may request the implementation of remote court reporter services in the courtroom. If approved, the on-going funding for the vacant position has been used to contract for these services and ensure that a qualified court reporter is available for each district judge per statute. The Court contracts with a company that then provides software, hardware, and Idaho certified court reporters to support this court reporting solution. Alternatively, some counties elect to continue recruitment pursuits and utilize contracted services through freelance court reporters, which are difficult to secure due to pricing that current funding may not meet.

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

The inability to hire official court reporters has necessitated the use of alternative solutions to maintaining the court record. This has included increased reliance on technology to accommodate remote court reporters and contracted services. In addition, when technological solutions are not available, court schedules may be impacted and proceedings may be delayed. The timely resolution of cases requires the implementation of new solutions to the lack of available local court reporters.

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

Over the last few years, the Judicial Branch has utilized the personnel funding allocated for these difficult-to-fill positions to contract for remote court reporter services and fund the ongoing cost of those services while solutions to the recruitment problem were considered. However, with the continued inability to hire, the Supreme Court has made the decision to transition the contract costs associated with remote court reporting solutions to operations and utilize funding within the Court Technology Fund. Concomitantly, the full-time positions and personnel costs previously held for court reporters are being reallocated to district IT field technician positions. These positions will support and maintain the networks, hardware, and software utilized to create and house all official court records, including digital recording services, remote court reporters, and the court's electronic case management system. The transition aligns expenditures consistent with their nature – personnel costs versus operating expenditures, but more importantly leverages the positions to support not only District Courts, but also the Magistrate Divisions of District Court.

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

The appropriation as required by statute, was utilized to provide court reporter services, whether that was through freelance court reporter services or through contracting remote court reporter services.

FY2027 Budget Submission: Vacant FTP Questionnaire

Description	Position Code	Job Code	Classified or Non-Classified	Pay Rate	Estimated Vacate Date
IT Platforms and Solutions Manager	373	3039	Non-Classified	\$83,200	12/30/2021

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

IT Platforms and Solutions Manager.

This role has historically been responsible for overseeing, enhancing, and managing IT Service Management processes to ensure a high-quality, stable IT environment, while also directing the daily operations of IT production control activities. The position has led a team of IT professionals tasked with managing application platforms, change management, problem management, and testing functions for technologies and applications deployed in the Idaho Courts' production environment.

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

The IT Service Management position has remained vacant for over six months due to a combination of factors. The person previously in the position sought a promotion with increased pay. The position was publicly posted at the available compensation amount over a period of months. Although we did receive applicants, we did not identify one that had the requisite experience and education to fulfill the job duties. The skill set necessary the position could not be recruited at the compensation provided.

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

The prolonged vacancy of the IT Platforms and Solutions Manager position has created challenges for the Idaho Courts. The person who previously had the position has continued doing some of the work that would normally be assigned to this position. Other duties were assigned to staff within the IT Division as well. This resulted in the accrual of compensatory time balances. In addition, maintaining a stable and efficient IT environment has been difficult, leading to occasional delays in managing application platforms, change management, problem management, and testing functions. These disruptions have, at times, affected the seamless delivery of judicial operations.

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

The decision has been made to redistribute the existing job duties of this position to other positions in the organization. Concomitantly, some lower-level job duties currently assigned to others, which require lesser experience and education, are being reassigned to this position. The position will be reduced from a manager position to an IT Technology Engagement Analyst. By reducing the skill set needed for this position, we will be able to better align the position with the available compensation. Those taking on more advanced responsibilities will be reviewed to ensure their positions are still properly defined within their currently salary grade.

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

The funding for this position has been maintained and allocated to the FTP for this position. Any savings from the position realized at the end of the FY 2025 was reverted.

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: Judicial Branch

110

Appropriation Unit: Supreme Court

JBAA

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Elected Officials & Full Time Commissioners	5.00	935,540	70,650	658,785	1,664,975
		Permanent Positions	109.80	9,514,135	1,551,473	1,949,848	13,015,456
		Total from PCF	114.80	10,449,675	1,622,123	2,608,633	14,680,431
FY 2026 ORIGINAL APPROPRIATION			126.80	12,085,169	1,791,684	2,472,747	16,349,600
Unadjusted Over or (Under) Funded:			12.00	1,635,494	169,561	(135,886)	1,669,169
Adjustments to Wage and Salary							
110000 0125	3049N R90	Asset Management Specialist	1.00	63,600	14,130	13,013	90,743
110000 0131	2947N R90	Deputy Chief Info Security Officer	1.00	122,000	14,130	24,962	161,092
110000 0192	2997N R90	Court Education Spec	1.00	70,800	14,130	14,486	99,416
110000 0195	2948N R90	Court Ops Legal Analyst	1.00	109,800	14,130	22,466	146,396
110000 0205	3023N R90	Ct Data Analyst (Data Mining)	1.00	85,200	14,130	17,433	116,763
110000 0216	3042N R90	Deputy CIO IT	1.00	133,200	14,130	27,254	174,584
110000 0310	2995N R90	IT Application Spec I II Sr	1.00	72,600	14,130	14,855	101,585
110000 0329	2969N R90	IT Service Desk Technician	1.00	65,400	14,130	13,381	92,911
110000 0373	3039N R90	IT Platform & Solutions Admin	1.00	80,100	14,130	16,389	110,619
110000 0503	2989N R90	Training Mgr	1.00	107,600	14,130	22,016	143,746
110002 0910	3687N R90	IT Cloud Architect 8810	1.00	149,500	14,130	30,589	194,219
110002 0914	666N R90	Financial Specialist 8810	1.00	80,000	14,130	16,369	110,499
EE- JBAA12	2980N R90	Staff Attorney	.00	54,800	0	11,213	66,013
NEWP- 484946	90000 NE	GROUP POSITION , Std Benefits/No Ret/No Health	.00	7,300	0	572	7,872
NEWP- 846799	90000 NE	GROUP POSITION , Std Benefits/No Ret/No Health	.00	14,000	0	1,096	15,096
NEWP- 908190	90000 NE	GROUP POSITION , Std Benefits/No Ret/No Health	.00	76,500	0	5,990	82,490
Estimated Salary Needs							
		Board, Group, & Missing Positions	.00	152,600	0	18,871	171,471
		Permanent Positions	126.80	11,589,475	1,791,683	2,841,846	16,223,004
Estimated Salary and Benefits			126.80	11,742,075	1,791,683	2,860,717	16,394,475
Adjusted Over or (Under) Funding							
Original Appropriation			.00	343,094	1	(387,970)	(44,875)
Estimated Expenditures			.00	387,994	1	(387,970)	25
Base			.00	382,894	1	(382,870)	25

PCF Summary Report

Request for Fiscal Year: 2027

Agency: Judicial Branch

110

Appropriation Unit: Supreme Court

JBAA

Fund: General Fund

10000

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2026 ORIGINAL APPROPRIATION	126.80	12,085,169	1,791,684	2,472,747	16,349,600
5.00 FY 2026 TOTAL APPROPRIATION	126.80	12,085,169	1,791,684	2,472,747	16,349,600
6.31 Program Transfer	.00	44,900	0	0	44,900
7.00 FY 2026 ESTIMATED EXPENDITURES	126.80	12,130,069	1,791,684	2,472,747	16,394,500
8.31 Program Transfer	.00	39,800	0	5,100	44,900
9.00 FY 2027 BASE	126.80	12,124,969	1,791,684	2,477,847	16,394,500
10.11 Change in Health Benefit Costs	.00	0	461,600	0	461,600
10.12 Change in Variable Benefit Costs	.00	0	0	1,500	1,500
10.61 Salary Multiplier - Regular Employees	.00	107,100	0	22,000	129,100
11.00 FY 2027 PROGRAM MAINTENANCE	126.80	12,232,069	2,253,284	2,501,347	16,986,700
12.01 Judicial Compensation	.00	9,300	0	6,000	15,300
13.00 FY 2027 TOTAL REQUEST	126.80	12,241,369	2,253,284	2,507,347	17,002,000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
FY 2026 ORIGINAL APPROPRIATION			7.00	(36,618)	98,910	(7,492)	54,800
Unadjusted Over or (Under) Funded:			7.00	(36,618)	98,910	(7,492)	54,800
Adjustments to Wage and Salary							
EX-ITFIELD TECH010	1883N R90	IT Technician	1.00	72,800	14,130	14,896	101,826
EX-ITFIELD TECH011	1883N R90	IT Technician	1.00	72,800	14,130	14,896	101,826
EX-ITFIELD TECH012	1883N R90	IT Technician	1.00	72,800	14,130	14,896	101,826
EX-ITFIELD TECH013	1883N R90	IT Technician	1.00	72,800	14,130	14,896	101,826
EX-ITFIELD TECH014	1883N R90	IT Technician	1.00	72,800	14,130	14,896	101,826
EX-ITFIELD TECH015	1883N R90	IT Technician	1.00	72,800	14,130	14,896	101,826
EX-ITFIELD TECH016	1883N R90	IT Technician	1.00	72,800	14,130	14,896	101,826
Estimated Salary Needs							
Board, Group, & Missing Positions			7.00	509,600	98,910	104,272	712,782
Estimated Salary and Benefits			7.00	509,600	98,910	104,272	712,782
Adjusted Over or (Under) Funding							
Original Appropriation			.00	(546,218)	0	(111,764)	(657,982)
Estimated Expenditures			.00	(209,718)	0	(111,764)	(321,482)
Base			(7.00)	(601,018)	0	(111,764)	(712,782)

PCF Summary Report

Request for Fiscal Year: 2027

Agency: Judicial Branch

110

Appropriation Unit: Supreme Court

JBAA

Fund: ARPA State Fiscal Recovery Fund

34430

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2026 ORIGINAL APPROPRIATION	7.00	(36,618)	98,910	(7,492)	54,800
4.11 Legislative Reappropriation	.00	336,500	0	0	336,500
5.00 FY 2026 TOTAL APPROPRIATION	7.00	299,882	98,910	(7,492)	391,300
7.00 FY 2026 ESTIMATED EXPENDITURES	7.00	299,882	98,910	(7,492)	391,300
8.11 FTP or Fund Adjustments	(7.00)	0	0	0	0
8.41 Removal of One-Time Expenditures	.00	(336,500)	0	0	(336,500)
8.51 Base Reductions	.00	(54,800)	0	0	(54,800)
9.00 FY 2027 BASE	.00	(91,418)	98,910	(7,492)	0
10.11 Change in Health Benefit Costs	.00	0	0	0	0
10.12 Change in Variable Benefit Costs	.00	0	0	0	0
10.61 Salary Multiplier - Regular Employees	.00	0	0	0	0
11.00 FY 2027 PROGRAM MAINTENANCE	.00	(91,418)	98,910	(7,492)	0
13.00 FY 2027 TOTAL REQUEST	.00	(91,418)	98,910	(7,492)	0

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: Judicial Branch

110

Appropriation Unit: Supreme Court

JBAA

Fund: Federal (Grant)

34800

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	2.61	239,766	36,879	49,058	325,703
		Total from PCF	2.61	239,766	36,879	49,058	325,703
		FY 2026 ORIGINAL APPROPRIATION	2.61	330,747	36,879	67,674	435,300
		Unadjusted Over or (Under) Funded:	.00	90,981	0	18,616	109,597
Adjustments to Wage and Salary							
EE- JBAA13	3009N R90	Accountant II/Senior	.00	90,900	0	18,599	109,499
Estimated Salary Needs							
		Board, Group, & Missing Positions	.00	90,900	0	18,599	109,499
		Permanent Positions	2.61	239,766	36,879	49,058	325,703
		Estimated Salary and Benefits	2.61	330,666	36,879	67,657	435,202
Adjusted Over or (Under) Funding							
		Original Appropriation	.00	81	0	17	98
		Estimated Expenditures	.00	81	0	17	98
		Base	.00	81	0	17	98

PCF Summary ReportRequest for Fiscal Year: 202
7

Agency: Judicial Branch

110

Appropriation Unit: Supreme Court

JBAA

Fund: Federal (Grant)

34800

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	2.61	330,747	36,879	67,674	435,300
5.00	FY 2026 TOTAL APPROPRIATION	2.61	330,747	36,879	67,674	435,300
7.00	FY 2026 ESTIMATED EXPENDITURES	2.61	330,747	36,879	67,674	435,300
9.00	FY 2027 BASE	2.61	330,747	36,879	67,674	435,300
10.11	Change in Health Benefit Costs	.00	0	9,500	0	9,500
10.12	Change in Variable Benefit Costs	.00	0	0	(100)	(100)
10.61	Salary Multiplier - Regular Employees	.00	3,300	0	700	4,000
11.00	FY 2027 PROGRAM MAINTENANCE	2.61	334,047	46,379	68,274	448,700
13.00	FY 2027 TOTAL REQUEST	2.61	334,047	46,379	68,274	448,700

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: Judicial Branch

110

Appropriation Unit: District Courts

JBAC

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Elected Officials & Full Time Commissioners	49.00	8,473,892	692,370	6,005,923	15,172,185
		Permanent Positions	51.00	4,427,149	720,630	926,182	6,073,961
		Total from PCF	100.00	12,901,041	1,413,000	6,932,105	21,246,146
FY 2026 ORIGINAL APPROPRIATION			120.00	18,627,274	1,695,600	3,811,326	24,134,200
Unadjusted Over or (Under) Funded:			20.00	5,726,233	282,600	(3,120,779)	2,888,054
Adjustments to Wage and Salary							
110000 0137	2965N R90	Court Reporter	1.00	73,100	14,130	14,957	102,187
110000 0147	2965N R90	Court Reporter	1.00	73,100	14,130	14,957	102,187
110000 0156	2965N R90	Court Reporter	1.00	78,700	14,130	16,103	108,933
110000 0165	2965N R90	Court Reporter	1.00	78,700	14,130	16,103	108,933
110000 0173	2965N R90	Court Reporter	1.00	73,100	14,130	14,957	102,187
110000 0174	2965N R90	Court Reporter	1.00	78,700	14,130	16,103	108,933
110000 0175	2965N R90	Court Reporter	1.00	78,700	14,130	16,103	108,933
110000 0176	2965N R90	Court Reporter	1.00	78,700	14,130	16,103	108,933
110000 0177	2965N R90	Court Reporter	1.00	78,700	14,130	16,103	108,933
110000 0179	2965N R90	Court Reporter	1.00	78,700	14,130	16,103	108,933
110000 0180	2965N R90	Court Reporter	1.00	78,700	14,130	16,103	108,933
110000 0184	2965N R90	Court Reporter	1.00	73,100	14,130	14,957	102,187
110000 0185	2965N R90	Court Reporter	1.00	78,700	14,130	16,103	108,933
110000 0225	3048N R90	Deputy Trial Court Administrator	1.00	96,400	14,130	19,724	130,254
EE- JBAC15	3048N R90	Deputy Trial Court Administrator	.00	47,700	0	9,760	57,460
EE- JBAC16	2970N R80	Trial Court Admin	.00	63,700	0	14,320	78,020
EE- JBAC17	2965N R90	Court Reporter	.00	39,900	0	8,164	48,064
NEWP- COURT REPOR TER10	2965N R90	Court Reporter	1.00	78,700	14,130	16,103	108,933
NEWP- COURT REPOR TER11	2965N R90	Court Reporter	1.00	78,700	14,130	16,103	108,933
NEWP- DISTRI CTJUD GE10	2960N RJ	District Judge	1.00	172,500	14,130	122,287	308,917

PCF Detail Report

Request for Fiscal Year: 2027

NEWP-DISTRICTJUDGE11	2960N RJ	District Judge	1.00	172,500	14,130	122,287	308,917
NEWP-ITFIELDTECH021	1883N R90	IT Technician	1.00	67,600	14,130	13,832	95,562
NEWP-ITFIELDTECH022	1883N R90	IT Technician	1.00	67,400	14,130	13,791	95,321

Estimated Salary Needs							
Board, Group, & Missing Positions			6.00	788,700	84,780	336,647	1,210,127
Permanent Positions			114.00	13,998,141	1,610,820	7,156,584	22,765,545

Estimated Salary and Benefits			120.00	14,786,841	1,695,600	7,493,231	23,975,672
Adjusted Over or (Under) Funding							
Original Appropriation			.00	3,840,433	0	(3,681,905)	158,528
Estimated Expenditures			.00	3,681,933	0	(3,681,905)	28
Base			.00	3,708,833	0	(3,708,805)	28

PCF Summary Report

Request for Fiscal Year: 202
7

Agency: Judicial Branch

110

Appropriation Unit: District Courts

JBAC

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	120.00	18,627,274	1,695,600	3,811,326	24,134,200
5.00	FY 2026 TOTAL APPROPRIATION	120.00	18,627,274	1,695,600	3,811,326	24,134,200
6.31	Program Transfer	.00	(158,500)	0	0	(158,500)
7.00	FY 2026 ESTIMATED EXPENDITURES	120.00	18,468,774	1,695,600	3,811,326	23,975,700
8.31	Program Transfer	.00	(131,600)	0	(26,900)	(158,500)
9.00	FY 2027 BASE	120.00	18,495,674	1,695,600	3,784,426	23,975,700
10.11	Change in Health Benefit Costs	.00	0	436,800	0	436,800
10.12	Change in Variable Benefit Costs	.00	0	0	0	0
10.61	Salary Multiplier - Regular Employees	.00	59,700	0	12,500	72,200
11.00	FY 2027 PROGRAM MAINTENANCE	120.00	18,555,374	2,132,400	3,796,926	24,484,700
12.01	Judicial Compensation	.00	95,100	0	66,900	162,000
13.00	FY 2027 TOTAL REQUEST	120.00	18,650,474	2,132,400	3,863,826	24,646,700

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: Judicial Branch

110

Appropriation Unit: District Courts

JBAC

Fund: Drug/Mental Health/Family Court Svcs Fund

34000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	15.25	1,354,956	215,482	279,034	1,849,472
		Total from PCF	15.25	1,354,956	215,482	279,034	1,849,472
		FY 2026 ORIGINAL APPROPRIATION	15.25	1,399,804	215,483	286,414	1,901,701
		Unadjusted Over or (Under) Funded:	.00	44,848	1	7,380	52,229
Adjustments to Wage and Salary							
EE- JBAC18	2963N R90	Crt Prgm/Srvcs Administrator	.00	43,300	0	8,860	52,160
Estimated Salary Needs							
		Board, Group, & Missing Positions	.00	43,300	0	8,860	52,160
		Permanent Positions	15.25	1,354,956	215,482	279,034	1,849,472
		Estimated Salary and Benefits	15.25	1,398,256	215,482	287,894	1,901,632
Adjusted Over or (Under) Funding							
		Original Appropriation	.00	1,548	1	(1,480)	69
		Estimated Expenditures	.00	1,548	1	(1,480)	69
		Base	.00	1,548	1	(1,480)	69

PCF Summary ReportRequest for Fiscal Year: 202
7

Agency: Judicial Branch

110

Appropriation Unit: District Courts

JBAC

Fund: Drug/Mental Health/Family Court Svcs Fund

34000

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2026 ORIGINAL APPROPRIATION	15.25	1,399,804	215,483	286,414	1,901,700
5.00 FY 2026 TOTAL APPROPRIATION	15.25	1,399,804	215,483	286,414	1,901,700
7.00 FY 2026 ESTIMATED EXPENDITURES	15.25	1,399,804	215,483	286,414	1,901,700
9.00 FY 2027 BASE	15.25	1,399,804	215,483	286,414	1,901,700
10.11 Change in Health Benefit Costs	.00	0	55,500	0	55,500
10.12 Change in Variable Benefit Costs	.00	0	0	300	300
10.61 Salary Multiplier - Regular Employees	.00	14,000	0	2,900	16,900
11.00 FY 2027 PROGRAM MAINTENANCE	15.25	1,413,804	270,983	289,614	1,974,400
13.00 FY 2027 TOTAL REQUEST	15.25	1,413,804	270,983	289,614	1,974,400

PCF Detail Report

Request for Fiscal Year: 2027

Agency: Judicial Branch

Appropriation Unit: Magistrate Division

Fund: General Fund

110

JBAD

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Elected Officials & Full Time Commissioners	99.00	16,286,292	1,398,870	3,661,317	21,346,479
		Permanent Positions	7.00	470,578	98,910	96,285	665,773
		Total from PCF	106.00	16,756,870	1,497,780	3,757,602	22,012,252
		FY 2026 ORIGINAL APPROPRIATION	110.00	17,797,876	1,554,300	3,641,624	22,993,800
		Unadjusted Over or (Under) Funded:	4.00	1,041,006	56,520	(115,978)	981,548
Adjustments to Wage and Salary							
1100000461	3011NR80	Magistrate Judge	1.00	164,500	14,130	36,981	215,611
1100000463	3011NR80	Magistrate Judge	1.00	164,500	14,130	36,981	215,611
EE-JBAD21	2991NR90	Guardshp & Conserv Montr Coord	.00	11,500	0	2,353	13,853
NEWP-MAGISTRATE JUDGE 10	3011NR80	Magistrate Judge	1.00	164,500	14,130	36,981	215,611
NEWP-MAGISTRATE JUDGE 11	3011NR80	Magistrate Judge	1.00	164,500	14,130	36,981	215,611
Estimated Salary Needs							
		Board, Group, & Missing Positions	2.00	340,500	28,260	76,315	445,075
		Permanent Positions	108.00	17,085,870	1,526,040	3,831,564	22,443,474
		Estimated Salary and Benefits	110.00	17,426,370	1,554,300	3,907,879	22,888,549
Adjusted Over or (Under) Funding							
		Original Appropriation	.00	371,506	0	(266,255)	105,251
		Estimated Expenditures	.00	266,306	0	(266,255)	51
		Base	.00	266,306	0	(266,255)	51

PCF Summary Report

Request for Fiscal Year: 2027

Agency: Judicial Branch

110

Appropriation Unit: Magistrate Division

JBAD

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	110.00	17,797,876	1,554,300	3,641,624	22,993,800
5.00	FY 2026 TOTAL APPROPRIATION	110.00	17,797,876	1,554,300	3,641,624	22,993,800
6.71	Early Reversions	.00	(105,200)	0	0	(105,200)
7.00	FY 2026 ESTIMATED EXPENDITURES	110.00	17,692,676	1,554,300	3,641,624	22,888,600
8.51	Base Reductions	.00	(105,200)	0	0	(105,200)
9.00	FY 2027 BASE	110.00	17,692,676	1,554,300	3,641,624	22,888,600
10.11	Change in Health Benefit Costs	.00	0	400,400	0	400,400
10.12	Change in Variable Benefit Costs	.00	0	0	0	0
10.61	Salary Multiplier - Regular Employees	.00	4,800	0	1,000	5,800
11.00	FY 2027 PROGRAM MAINTENANCE	110.00	17,697,476	1,954,700	3,642,624	23,294,800
12.01	Judicial Compensation	.00	192,100	0	42,900	235,000
13.00	FY 2027 TOTAL REQUEST	110.00	17,889,576	1,954,700	3,685,524	23,529,800

PCF Detail Report

Request for Fiscal Year: 2027

Agency: Judicial Branch

110

Appropriation Unit: Magistrate Division

JBAD

Fund: Drug/Mental Health/Family Court Svcs Fund

34000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	10.09	923,842	142,571	189,028	1,255,441
		Total from PCF	10.09	923,842	142,571	189,028	1,255,441
		FY 2026 ORIGINAL APPROPRIATION	10.09	927,295	142,572	189,734	1,259,601
		Unadjusted Over or (Under) Funded:	.00	3,453	1	706	4,160
Adjustments to Wage and Salary							
EE- JBAD14	2963N R90	Crt Prgm/Srvcs Administrator	.00	3,400	0	696	4,096
Estimated Salary Needs							
		Board, Group, & Missing Positions	.00	3,400	0	696	4,096
		Permanent Positions	10.09	923,842	142,571	189,028	1,255,441
		Estimated Salary and Benefits	10.09	927,242	142,571	189,724	1,259,537
Adjusted Over or (Under) Funding							
		Original Appropriation	.00	53	1	10	64
		Estimated Expenditures	.00	53	1	10	64
		Base	.00	53	1	10	64

PCF Summary ReportRequest for Fiscal Year: 202
7

Agency: Judicial Branch

110

Appropriation Unit: Magistrate Division

JBAD

Fund: Drug/Mental Health/Family Court Svcs Fund

34000

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2026 ORIGINAL APPROPRIATION	10.09	927,295	142,572	189,734	1,259,600
5.00 FY 2026 TOTAL APPROPRIATION	10.09	927,295	142,572	189,734	1,259,600
7.00 FY 2026 ESTIMATED EXPENDITURES	10.09	927,295	142,572	189,734	1,259,600
9.00 FY 2027 BASE	10.09	927,295	142,572	189,734	1,259,600
10.11 Change in Health Benefit Costs	.00	0	36,700	0	36,700
10.12 Change in Variable Benefit Costs	.00	0	0	(200)	(200)
10.61 Salary Multiplier - Regular Employees	.00	9,300	0	1,900	11,200
11.00 FY 2027 PROGRAM MAINTENANCE	10.09	936,595	179,272	191,434	1,307,300
13.00 FY 2027 TOTAL REQUEST	10.09	936,595	179,272	191,434	1,307,300

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: Judicial Branch

110

Appropriation Unit: Magistrate Division

JBAD

Fund: Guardianship Pilot Project Fund

34100

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	2.25	195,615	31,792	40,025	267,432
		Total from PCF	2.25	195,615	31,792	40,025	267,432
		FY 2026 ORIGINAL APPROPRIATION	2.25	278,603	31,793	57,005	367,401
		Unadjusted Over or (Under) Funded:	.00	82,988	1	16,980	99,969
Adjustments to Wage and Salary							
EE- JBAD15	3009N R90	Accountant II/Senior	.00	53,800	0	11,008	64,808
EE- JBAD16	2963N R90	Crt Prgm/Srvcs Administrator	.00	29,100	0	5,954	35,054
Estimated Salary Needs							
		Board, Group, & Missing Positions	.00	82,900	0	16,962	99,862
		Permanent Positions	2.25	195,615	31,792	40,025	267,432
		Estimated Salary and Benefits	2.25	278,515	31,792	56,987	367,294
Adjusted Over or (Under) Funding							
		Original Appropriation	.00	88	1	18	107
		Estimated Expenditures	.00	88	1	18	107
		Base	.00	88	1	18	107

PCF Summary ReportRequest for Fiscal Year: 202
7

Agency: Judicial Branch

110

Appropriation Unit: Magistrate Division

JBAD

Fund: Guardianship Pilot Project Fund

34100

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	2.25	278,603	31,793	57,005	367,400
5.00	FY 2026 TOTAL APPROPRIATION	2.25	278,603	31,793	57,005	367,400
7.00	FY 2026 ESTIMATED EXPENDITURES	2.25	278,603	31,793	57,005	367,400
9.00	FY 2027 BASE	2.25	278,603	31,793	57,005	367,400
10.11	Change in Health Benefit Costs	.00	0	8,200	0	8,200
10.12	Change in Variable Benefit Costs	.00	0	0	(100)	(100)
10.61	Salary Multiplier - Regular Employees	.00	2,800	0	600	3,400
11.00	FY 2027 PROGRAM MAINTENANCE	2.25	281,403	39,993	57,505	378,900
13.00	FY 2027 TOTAL REQUEST	2.25	281,403	39,993	57,505	378,900

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: Judicial Branch

110

Appropriation Unit: Magistrate Division

JBAD

Fund: Federal (Grant)

34800

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
FY 2026 ORIGINAL APPROPRIATION			.00	17,433	0	3,567	21,000
Unadjusted Over or (Under) Funded:			.00	17,433	0	3,567	21,000
Adjustments to Wage and Salary							
EE- JBAD17	2963N R90	Crt Prgm/Srvcs Administrator	.00	17,400	0	3,560	20,960
Estimated Salary Needs							
		Board, Group, & Missing Positions	.00	17,400	0	3,560	20,960
Estimated Salary and Benefits			.00	17,400	0	3,560	20,960
Adjusted Over or (Under) Funding							
Original Appropriation			.00	33	0	7	40
Estimated Expenditures			.00	33	0	7	40
Base			.00	33	0	7	40

PCF Summary ReportRequest for Fiscal Year: 202
7

Agency: Judicial Branch

110

Appropriation Unit: Magistrate Division

JBAD

Fund: Federal (Grant)

34800

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	.00	17,433	0	3,567	21,000
5.00	FY 2026 TOTAL APPROPRIATION	.00	17,433	0	3,567	21,000
7.00	FY 2026 ESTIMATED EXPENDITURES	.00	17,433	0	3,567	21,000
9.00	FY 2027 BASE	.00	17,433	0	3,567	21,000
10.12	Change in Variable Benefit Costs	.00	0	0	0	0
10.61	Salary Multiplier - Regular Employees	.00	200	0	0	200
11.00	FY 2027 PROGRAM MAINTENANCE	.00	17,633	0	3,567	21,200
13.00	FY 2027 TOTAL REQUEST	.00	17,633	0	3,567	21,200

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
FY 2026 ORIGINAL APPROPRIATION			.00	18,678	0	3,822	22,500
Unadjusted Over or (Under) Funded:			.00	18,678	0	3,822	22,500
Adjustments to Wage and Salary							
NEWP-336289	90000	GROUP POSITION , Std Benefits/No NE Ret/No Health	.00	20,800	0	1,629	22,429
Estimated Salary Needs							
		Board, Group, & Missing Positions	.00	20,800	0	1,629	22,429
Estimated Salary and Benefits			.00	20,800	0	1,629	22,429
Adjusted Over or (Under) Funding							
Original Appropriation			.00	(2,122)	0	2,193	71
Estimated Expenditures			.00	(2,122)	0	2,193	71
Base			.00	(2,122)	0	2,193	71

PCF Summary ReportRequest for Fiscal Year: 202
7

Agency: Judicial Branch

110

Appropriation Unit: Judicial Council

JBAE

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	.00	18,678	0	3,822	22,500
5.00	FY 2026 TOTAL APPROPRIATION	.00	18,678	0	3,822	22,500
7.00	FY 2026 ESTIMATED EXPENDITURES	.00	18,678	0	3,822	22,500
9.00	FY 2027 BASE	.00	18,678	0	3,822	22,500
11.00	FY 2027 PROGRAM MAINTENANCE	.00	18,678	0	3,822	22,500
13.00	FY 2027 TOTAL REQUEST	.00	18,678	0	3,822	22,500

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: Judicial Branch

110

Appropriation Unit: Court of Appeals

JBAF

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Elected Officials & Full Time Commissioners	4.00	717,032	56,520	506,673	1,280,225
		Permanent Positions	9.00	717,418	127,170	146,792	991,380
		Total from PCF	13.00	1,434,450	183,690	653,465	2,271,605
		FY 2026 ORIGINAL APPROPRIATION	16.00	1,978,416	226,080	404,804	2,609,300
		Unadjusted Over or (Under) Funded:	3.00	543,966	42,390	(248,661)	337,695
Adjustments to Wage and Salary							
110000 0363	3021N R90	Law Clerk	1.00	80,400	14,130	16,451	110,981
110000 0364	3021N R90	Law Clerk	1.00	80,400	14,130	16,451	110,981
110000 0366	3021N R90	Law Clerk	1.00	80,400	14,130	16,451	110,981
EE- JBAF11	3021N R90	Law Clerk	.00	86,400	14,130	17,678	118,208
Estimated Salary Needs							
		Board, Group, & Missing Positions	.00	86,400	14,130	17,678	118,208
		Permanent Positions	16.00	1,675,650	226,080	702,818	2,604,548
		Estimated Salary and Benefits	16.00	1,762,050	240,210	720,496	2,722,756
Adjusted Over or (Under) Funding							
		Original Appropriation	.00	216,366	(14,130)	(315,692)	(113,456)
		Estimated Expenditures	.00	329,966	(14,130)	(315,692)	144
		Base	.00	299,066	(30)	(298,892)	144

PCF Summary Report

Request for Fiscal Year: 2027

Agency: Judicial Branch

110

Appropriation Unit: Court of Appeals

JBAF

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	16.00	1,978,416	226,080	404,804	2,609,300
5.00	FY 2026 TOTAL APPROPRIATION	16.00	1,978,416	226,080	404,804	2,609,300
6.31	Program Transfer	.00	113,600	0	0	113,600
7.00	FY 2026 ESTIMATED EXPENDITURES	16.00	2,092,016	226,080	404,804	2,722,900
8.31	Program Transfer	.00	82,700	14,100	16,800	113,600
9.00	FY 2027 BASE	16.00	2,061,116	240,180	421,604	2,722,900
10.11	Change in Health Benefit Costs	.00	0	61,900	0	61,900
10.12	Change in Variable Benefit Costs	.00	0	0	1,500	1,500
10.61	Salary Multiplier - Regular Employees	.00	10,500	0	2,100	12,600
11.00	FY 2027 PROGRAM MAINTENANCE	16.00	2,071,616	302,080	425,204	2,798,900
12.01	Judicial Compensation	.00	7,500	0	4,800	12,300
13.00	FY 2027 TOTAL REQUEST	16.00	2,079,116	302,080	430,004	2,811,200

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: Judicial Branch

110

Appropriation Unit: Guardian Ad Litem Program

JBAG

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
FY 2026 ORIGINAL APPROPRIATION			.00	13,863	0	2,837	16,700
Unadjusted Over or (Under) Funded:			.00	13,863	0	2,837	16,700
Adjustments to Wage and Salary							
EE- JBAG11	3022N R90	Administrative Assistant 3	.00	13,800	0	2,824	16,624
Estimated Salary Needs							
Board, Group, & Missing Positions			.00	13,800	0	2,824	16,624
Estimated Salary and Benefits			.00	13,800	0	2,824	16,624
Adjusted Over or (Under) Funding							
Original Appropriation			.00	63	0	13	76
Estimated Expenditures			.00	63	0	13	76
Base			.00	63	0	13	76

PCF Summary ReportRequest for Fiscal Year: 202
7

Agency: Judicial Branch

110

Appropriation Unit: Guardian Ad Litem Program

JBAG

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	.00	13,863	0	2,837	16,700
5.00	FY 2026 TOTAL APPROPRIATION	.00	13,863	0	2,837	16,700
7.00	FY 2026 ESTIMATED EXPENDITURES	.00	13,863	0	2,837	16,700
9.00	FY 2027 BASE	.00	13,863	0	2,837	16,700
10.12	Change in Variable Benefit Costs	.00	0	0	0	0
10.61	Salary Multiplier - Regular Employees	.00	100	0	0	100
11.00	FY 2027 PROGRAM MAINTENANCE	.00	13,963	0	2,837	16,800
13.00	FY 2027 TOTAL REQUEST	.00	13,963	0	2,837	16,800

PCF Detail Report

Request for Fiscal Year: 2027

Agency: Judicial Branch

Appropriation Unit: Water Adjudication

Fund: General Fund

110

JBAI

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	6.00	541,498	84,780	110,795	737,073
		Total from PCF	6.00	541,498	84,780	110,795	737,073
		FY 2026 ORIGINAL APPROPRIATION	6.00	549,074	84,780	112,346	746,200
		Unadjusted Over or (Under) Funded:	.00	7,576	0	1,551	9,127
Adjustments to Wage and Salary							
EE- JBAI11	2944N R90	Dep Clk Crt/Asst Sp Mstr	.00	7,500	0	1,535	9,035
Estimated Salary Needs							
		Board, Group, & Missing Positions	.00	7,500	0	1,535	9,035
		Permanent Positions	6.00	541,498	84,780	110,795	737,073
		Estimated Salary and Benefits	6.00	548,998	84,780	112,330	746,108
Adjusted Over or (Under) Funding							
		Original Appropriation	.00	76	0	16	92
		Estimated Expenditures	.00	76	0	16	92
		Base	.00	76	0	16	92

PCF Summary ReportRequest for Fiscal Year: 202
7

Agency: Judicial Branch

110

Appropriation Unit: Water Adjudication

JBAI

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	6.00	549,074	84,780	112,346	746,200
5.00	FY 2026 TOTAL APPROPRIATION	6.00	549,074	84,780	112,346	746,200
7.00	FY 2026 ESTIMATED EXPENDITURES	6.00	549,074	84,780	112,346	746,200
9.00	FY 2027 BASE	6.00	549,074	84,780	112,346	746,200
10.11	Change in Health Benefit Costs	.00	0	21,800	0	21,800
10.12	Change in Variable Benefit Costs	.00	0	0	(100)	(100)
10.61	Salary Multiplier - Regular Employees	.00	5,500	0	1,100	6,600
11.00	FY 2027 PROGRAM MAINTENANCE	6.00	554,574	106,580	113,346	774,500
13.00	FY 2027 TOTAL REQUEST	6.00	554,574	106,580	113,346	774,500

PCF Detail Report

Request for Fiscal Year: 2027

Agency: Judicial Branch

Appropriation Unit: Community-Based Substance Abuse Treatment Services

Fund: Substance Abuse Treatment Account

110

JBAK

18200

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	2.00	187,502	28,260	38,365	254,127
		Total from PCF	2.00	187,502	28,260	38,365	254,127
		FY 2026 ORIGINAL APPROPRIATION	2.00	192,710	28,260	39,430	260,400
		Unadjusted Over or (Under) Funded:	.00	5,208	0	1,065	6,273
Adjustments to Wage and Salary							
EE- JBAK11	2979N R90	Stwd Behavioral Health Mgr	.00	5,200	0	1,064	6,264
Estimated Salary Needs							
		Board, Group, & Missing Positions	.00	5,200	0	1,064	6,264
		Permanent Positions	2.00	187,502	28,260	38,365	254,127
		Estimated Salary and Benefits	2.00	192,702	28,260	39,429	260,391
Adjusted Over or (Under) Funding							
		Original Appropriation	.00	8	0	1	9
		Estimated Expenditures	.00	8	0	1	9
		Base	.00	8	0	1	9

PCF Summary ReportRequest for Fiscal Year: 202
7**Agency:** Judicial Branch

110

Appropriation Unit: Community-Based Substance Abuse Treatment
Services

JBAK

Fund: Substance Abuse Treatment Account

18200

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	2.00	192,710	28,260	39,430	260,400
5.00	FY 2026 TOTAL APPROPRIATION	2.00	192,710	28,260	39,430	260,400
7.00	FY 2026 ESTIMATED EXPENDITURES	2.00	192,710	28,260	39,430	260,400
9.00	FY 2027 BASE	2.00	192,710	28,260	39,430	260,400
10.11	Change in Health Benefit Costs	.00	0	7,300	0	7,300
10.12	Change in Variable Benefit Costs	.00	0	0	0	0
10.61	Salary Multiplier - Regular Employees	.00	1,900	0	400	2,300
11.00	FY 2027 PROGRAM MAINTENANCE	2.00	194,610	35,560	39,830	270,000
13.00	FY 2027 TOTAL REQUEST	2.00	194,610	35,560	39,830	270,000

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: Judicial Branch

110

Appropriation Unit: Senior Judges

JBAL

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
FY 2026 ORIGINAL APPROPRIATION			.00	981,147	0	200,753	1,181,900
Unadjusted Over or (Under) Funded:			.00	981,147	0	200,753	1,181,900
Adjustments to Wage and Salary							
NEWP-191312	90000	GROUP POSITION , Std Benefits/No NE Ret/No Health	.00	496,000	0	38,837	534,837
NEWP-845080	90000	GROUP POSITION , Std Benefits/No NE Ret/No Health	.00	600,000	0	46,980	646,980
Estimated Salary Needs							
Board, Group, & Missing Positions			.00	1,096,000	0	85,817	1,181,817
Estimated Salary and Benefits			.00	1,096,000	0	85,817	1,181,817
Adjusted Over or (Under) Funding							
Original Appropriation			.00	(114,853)	0	114,936	83
Estimated Expenditures			.00	(114,853)	0	114,936	83
Base			.00	(114,853)	0	114,936	83

PCF Summary ReportRequest for Fiscal Year: 202
7

Agency: Judicial Branch

110

Appropriation Unit: Senior Judges

JBAL

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	.00	981,147	0	200,753	1,181,900
5.00	FY 2026 TOTAL APPROPRIATION	.00	981,147	0	200,753	1,181,900
7.00	FY 2026 ESTIMATED EXPENDITURES	.00	981,147	0	200,753	1,181,900
9.00	FY 2027 BASE	.00	981,147	0	200,753	1,181,900
11.00	FY 2027 PROGRAM MAINTENANCE	.00	981,147	0	200,753	1,181,900
13.00	FY 2027 TOTAL REQUEST	.00	981,147	0	200,753	1,181,900

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

Employee Travel Questionnaire-B4
Appropriation Unit: JBAA

A. In-State Travel

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

The Idaho constitution provides that the Idaho courts “shall constitute a unified and integrated judicial system for administration and supervision by the Supreme Court.” In order to provide support to the Court in fulfilling this constitutional obligation, I.C. §1-611 establishes the Administrative Office of Courts (AOC). In addition, Idaho constitution Article V, sec. 8 as well as I.C. §1-208 require the Idaho Supreme Court to hear cases in different cities throughout the state. This practice allows litigants, attorneys, and the public outside of Boise to attend and observe court proceedings without the burden of extensive travel. Furthermore, traveling helps the Justices fulfill their administrative and supervisory duties over the state's unified court system.

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

In-state travel is essential to ensure the Court can fulfill its constitutional and statutory duties to supervise and administer the state court system, as well as to hear cases throughout the state. For justices of the Court, this includes traveling to hear cases as well as to meet with those who work in the courts including judges and clerks, participating in judicial and Idaho State Bar conferences, and engaging with district judges and court staff across all seven judicial districts. This mobility is crucial for promoting public trust, fostering consistent legal practices, and ensuring that the Supreme Court remains connected to the diverse communities it serves throughout Idaho.

Administrative Staff: Travel is essential for administrative staff to ensure efficient, effective, and innovative administration of operations and court processes throughout Idaho's courts.

In addition, AOC staff travel to courthouses in all 44 of Idaho's counties to work with our county partners in ensuring the operational, process, and program needs of all courts are met. AOC staff coordinate directly with court and county personnel, providing hands-on systems, support, and training. This travel enables staff to oversee and support important functions such as training and evaluation of treatment court programs, courtroom technology infrastructure, language access, and family court services. By traveling, staff can ensure that Idaho courts are operating efficiently and in alignment with legal and statutory requirements, ultimately enhancing access to justice for everyone in the state.

In-state travel is essential for the Idaho Supreme Court to uphold its mission as an independent, impartial, and co-equal branch of government that serves the people of Idaho by ensuring access to justice, resolving disputes fairly, and upholding the rule of law.

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

No changes are anticipated to the in-state travel budget for fiscal year 2027.

B. Out-of-State Travel

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

Out-of-state travel facilitates the Court's adjudicative and administrative responsibilities. Justices participate in educational programs to ensure they are continuously informed of legal and administrative changes from around the country, as well as best practices for impartially and fairly adjudicating cases. This typically includes attendance at national state court conferences and judicial colleges. Out-of-state travel also ensures AOC staff can investigate and implement evidence-based best practices in court programs and services, find cost-effective and effective tools for doing court work, and maximize the use of software and hardware systems. This may include participation in national conferences specific to administration of state court programs on specific topics such as the management of flow criminal cases, licensing requirements of those who represent people in court, or addressing the needs of people with behavioral health issues in the courts. In addition, it may include national programs designed to showcase software vendors that provide court-specific systems that can be improved upon or maximized to increase stability or efficiency in court work.

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

Participation in national training and legal forums enables the justices to fulfill their mission as an independent, impartial, and co-equal branch of government that ensures access to justice, resolves disputes fairly, and upholds the rule of law. These engagements keep justices and informed of evolving legal standards, emerging jurisprudence, and programmatic best practices from other jurisdictions. This enhances the quality and consistency of court decisions, particularly in complex appellate matters and jurisdictional challenges. For administrative staff, understanding what other courts have found successful and advantageous, or even unsuccessful, informs the investment of resources in programs and tools in Idaho. Learning from similarly situated court staff and experts strengthens institutional knowledge, fosters collaboration with other courts, and upholds the professional excellence expected of Idaho's highest judicial body and staff.

3. 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 to the out-of-state travel budget for fiscal year 2027.

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

Employee Travel Questionnaire-B4
Appropriation Unit: JBAC

A. In-State Travel

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

Idaho has seven judicial districts each of which contain multiple counties. District Judges are chambered in one county within their judicial district, but their jurisdiction to hear and decide cases is equal and coextensive within the boundaries of the district. In addition, in circumstances in which no district judge chambered within the district is able to hear a case due to conflicts of interest, and out of district judge may be assigned by the Supreme Court to hear the case. In-state travel for district judges and their staff is essential for the judges to fulfill their constitutional and statutory responsibilities to exercise original jurisdiction over civil and criminal cases and conduct appellate reviews of decisions from the Magistrate Division across the state. See Idaho Const. art. V, §2, I.C. §1-701 et. seq.

Administrative Staff: In-state travel is essential for administrative staff to ensure operational consistency across Idaho's courts. It allows them to coordinate directly with court and county personnel, providing hands-on support and training. This travel enables staff to oversee important functions such as courtroom technology upgrades, infrastructure improvements, asset management, and the support of specialized court operations like drug courts and mental health courts. By traveling, staff can ensure that all district courts are operating efficiently and in alignment with legal and statutory requirements, ultimately enhancing access to justice for everyone in the state.

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

In-state travel supports the Idaho courts in fulfilling their mission as courts of original jurisdiction for civil and criminal matters and appellate review of lower courts, aligning with the Idaho Supreme Court's commitment to provide access to justice through timely, fair, and impartial resolution of cases. For District Court judges, travel facilitates their ability to move between counties within their district to manage growing caseloads and preside over proceedings. This mobility is crucial for preventing backlogs and ensuring that citizens in rural or less populated areas still receive timely access to the courts. Furthermore, travel allows judges to participate in judicial conferences and hearings, promoting consistent judicial practices statewide and ensures that they can adapt promptly to legislative changes. Ultimately, this in-state travel is a fundamental practice that upholds the principles of due process and ensures the delivery of fair and impartial rulings across all of

Idaho.

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

No changes are anticipated to the in-state travel budget for fiscal year 2027.

B. Out-of-State Travel

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

Out-of-state travel facilitates professional development for judges and administrative staff through participation in national conferences, specialized legal education programs, and interjurisdictional meetings.

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

Participation in national training and legal forums enables the judges and administrative staff to fulfill their mission as an independent, impartial, and co-equal branch of government that ensures access to justice, resolves disputes fairly, and upholds the rule of law. These engagements keep judges and staff informed of evolving legal standards, emerging jurisprudence, and best practices from other jurisdictions, enhancing the quality and consistency of decisions, particularly in complex appellate matters and jurisdictional challenges. Such activities strengthen institutional knowledge, foster collaboration with other courts, and uphold the professional excellence expected of Idaho's district courts.

3. 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 to the out-of-state travel budget for fiscal year 2027.

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

Employee Travel Questionnaire-B4
Appropriation Unit: JBAD

A. In-State Travel

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

A magistrate division of district court has been established in each county of the state. I.C. § 1-2201. At least one Magistrate Judge is chambered in each county and, for those counties with sufficient caseload, multiple Magistrate Judges are chambered. In addition, Magistrate Judges chambered in counties without sufficient caseloads travel to other counties within the judicial district to hear cases. This allows cases to be heard in a more timely manner and the full use of each Magistrate Judge's time. Travel facilitates judge's ability to move between counties within their district to manage growing caseloads and preside over proceedings. This mobility is crucial for judges to uphold the principle of local justice and ensure that legal services are consistently available across all of Idaho's judicial districts, regardless of population density. Ultimately, this in-state travel is a fundamental practice that upholds the principles of due process and ensures the delivery of fair and impartial rulings across all of Idaho.

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

Magistrate Judges are supported by administrative staff that support the courts' responsibility to provide guardianship and conservatorship monitoring, family court services, and treatment court coordination and administration. In-state travel is essential for administrative staff to ensure fidelity to program and operational requirements as well as consistency across Idaho's courts. It allows them to coordinate directly with local judges, and court and county personnel, provide hands-on support and training, and observe local practices. By traveling, staff can ensure that all Idahoans receive services efficiently and in alignment with legal and statutory requirements, ultimately enhancing access to justice for everyone in the state.

In-state travel supports the Idaho courts in fulfilling their mission as courts of original jurisdiction for civil and criminal matters and appellate review of lower courts, aligning with the Idaho Supreme Court's commitment to provide access to justice through timely, fair, and impartial resolution of cases.

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

No changes are anticipated to the in-state travel budget for fiscal year 2027.

B. Out-of-State Travel

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

Out-of-state travel facilitates professional development for Magistrate Judges and administrative staff through participation in national conferences, specialized legal education programs, and interjurisdictional meetings. Idahoans benefit from well-educated Magistrate Judges who are informed of the latest information regarding the law of and programs related to the cases they handle. This facilitates better decision making and case management across the state.

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

Participation in national training and legal forums enables the judges and administrative staff to fulfill their mission as an independent, impartial, and co-equal branch of government that ensures access to justice, resolves disputes fairly, and upholds the rule of law. These engagements keep judges and staff informed of evolving legal standards, emerging jurisprudence, and programmatic best practices from other jurisdictions. Idahoans benefit from the enhanced quality and consistency of judicial decisions as well as more effective services in guardianship, conservatorship, and family law cases. Such activities strengthen institutional knowledge, foster collaboration with other courts, and uphold the professional excellence expected of Idaho's magistrate division of the district courts.

3. 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 to the out-of-state travel budget for fiscal year 2027.

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

Employee Travel Questionnaire-B4
Appropriation Unit: JBAE

A. In-State Travel

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

In-state travel primarily supports the Idaho Judicial Council's statutory functions, including vetting and nominating candidates for judicial vacancies and investigating and acting upon complaints of ethical misconduct.

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

In-state travel is essential for the Judicial Council to fulfill its statutory mandate to evaluate judicial candidates, investigate complaints, and make informed recommendations to the governor and Supreme Court. It supports the Council's mission of maintaining the integrity, accountability, and quality of Idaho's judiciary by enabling timely and consistent action statewide.

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

No changes are anticipated to the in-state travel budget for fiscal year 2027.

B. Out-of-State Travel

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

This program does not primarily perform out-of-state travel. However, there was an expense coded to out-of-state travel for this program that was an error.

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

This program does not primarily perform out-of-state travel. However, there was an expense coded to out-of-state travel for this program that was an error.

3. 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 to the out-of-state travel budget for fiscal year 2027.

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

Employee Travel Questionnaire-B4
Appropriation Unit: JBAF

A. In-State Travel

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

The Idaho Court of Appeals currently has four judges that hear cases from across the state as assigned by the Idaho Supreme Court. Idahoans benefit when the Court of Appeals travels to hear cases as they can more easily attend court whether as a litigant or to observe how Idaho's appellate court functions. This practice allows litigants, attorneys, and the public outside of Boise to attend and observe court proceedings without the burden of extensive travel. In addition, the Court of Appeals sometimes travels to engage with the public and members of the Idaho State Bar Association to provide education and transparency to the court's processes and procedures.

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

The Court of Appeals is statutorily charged with deciding all cases assigned by the Idaho Supreme Court. In-state travel upholds the Idaho Supreme Court's mission as an independent, impartial, and co-equal branch of government that serves the people of Idaho by ensuring access to justice, resolving disputes fairly, and upholding the rule of law. It also provides the opportunity for the court to be accountable to the public through the opportunity for those throughout the state to observe the court's work.

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

No changes are anticipated to the in-state travel budget for fiscal year 2027.

B. Out-of-State Travel

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

Out-of-state travel facilitates professional development for judges through participation in national conferences, specialized legal education programs, and interjurisdictional meetings.

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

Participation in national training and legal forums enables the judges to fulfill their mission as an independent, impartial, and co-equal branch of government that ensures access to justice, resolves disputes fairly, and upholds the rule of law. These engagements keep judges informed of evolving legal standards, emerging jurisprudence, and best practices from other jurisdictions, enhancing the quality and consistency of decisions, particularly in complex appellate matters and jurisdictional challenges. Such activities strengthen institutional knowledge, foster collaboration with other courts, and uphold the professional excellence expected of Idaho's courts.

3. 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 to the out-of-state travel budget for fiscal year 2027.

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

Employee Travel Questionnaire-B4
Appropriation Unit: JBAI

A. In-State Travel

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

In-state travel supports the administration and judicial oversight of water right adjudications in the Snake River Basin, Coeur d'Alene-Spokane River Basin, and Palouse River Basin. Travel is required for site inspections, hearings, stakeholder meetings, public outreach, and coordination with water users, attorneys, tribal representatives, and local government entities. In addition, holding court hearings in local jurisdictions allows Idahoans to observe the processes of the adjudication of their local water rights.

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

In-state travel by staff and judges directly supports the Idaho Supreme Court's mission and statutory requirements by ensuring access to justice and the timely, impartial resolution of cases across the entire state.

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

No changes are anticipated to the in-state travel budget for fiscal year 2027.

B. Out-of-State Travel

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

No out-of-state travel was performed for this program.

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

No out-of-state travel was performed for this program.

3. 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 to the out-of-state travel budget for fiscal year 2027.

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

Employee Travel Questionnaire-B4
Appropriation Unit: JBAK

A. In-State Travel

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

In-state travel is essential for the administration of community-based substance abuse treatment services provided through treatment courts across Idaho. Travel allows administrative staff to conduct site visits, monitor quality assurance, and provide necessary training and technical assistance to local court teams. It also facilitates crucial collaborative meetings with treatment providers and community partners, ensuring that specialized courts like drug courts and mental health courts operate consistently and effectively across the state.

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

In-state travel is critical to ensuring the effectiveness, accountability, and consistency of treatment services funded through this program. It allows program staff to engage directly with local treatment court teams, including judges, coordinators, and treatment providers, to assess their needs, identify best practices, and address local challenges. By traveling, staff can deliver essential training and ensure that services are implemented according to statewide standards and evidence-based practices. This work directly supports the program's mission of reducing substance abuse, enhancing recovery outcomes, and promoting public safety through judicially supervised, community-based treatment.

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

No changes are anticipated to the in-state travel budget for fiscal year 2027.

B. Out-of-State Travel

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

Out-of-state travel supports continued professional development and cross-jurisdictional collaboration through participation in national conferences, trainings, and forums focused on substance use disorder treatment, treatment court practices, and behavioral health policy. Idahoan's benefit from the staff learning updates to treatment and accountability best practices, as well as effective and efficient programs and practices implemented in states across the nation. Idahoan's benefit by improvement to treatment courts, leading to rehabilitation and reduced recidivism.

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

statutory requirements

Out-of-state travel allows program staff to stay informed of emerging trends, innovations, and federal guidance in the areas of substance abuse treatment and treatment courts. Exposure to national models and collaboration with other states strengthens Idaho's ability to implement effective, research-driven programming. This knowledge directly supports the program's goals of reducing recidivism, improving treatment outcomes, and ensuring that Idaho's treatment courts remain aligned with national best practices.

3. 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 to the out-of-state travel budget for fiscal year 2027.