

Agency Summary And Certification

FY 2027 Request

Agency: Racing Commission

332

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: Bill Gardiner Date: 08/29/2025

			FY 2025 Total Appropriation	FY 2025 Total Expenditures	FY 2026 Original Appropriation	FY 2026 Estimated Expenditures	FY 2027 Total Request
Appropriation Unit							
Racing Commission			478,000	334,200	499,800	439,800	444,100
Total			478,000	334,200	499,800	439,800	444,100
By Fund Source							
D	22900	Dedicated	448,000	333,200	469,800	409,800	414,100
D	48500	Dedicated	30,000	1,000	30,000	30,000	30,000
Total			478,000	334,200	499,800	439,800	444,100
By Account Category							
Personnel Cost			285,800	177,600	298,800	238,800	243,100
Operating Expense			162,200	151,700	171,000	171,000	171,000
Capital Outlay			0	3,900	0	0	0
Trustee/Benefit			30,000	1,000	30,000	30,000	30,000
Total			478,000	334,200	499,800	439,800	444,100
FTP Positions			3	3	3	1	1
Total			3	3	3	1	1

Division Description**Request for Fiscal Year:** 2027**Agency:** Racing Commission

332

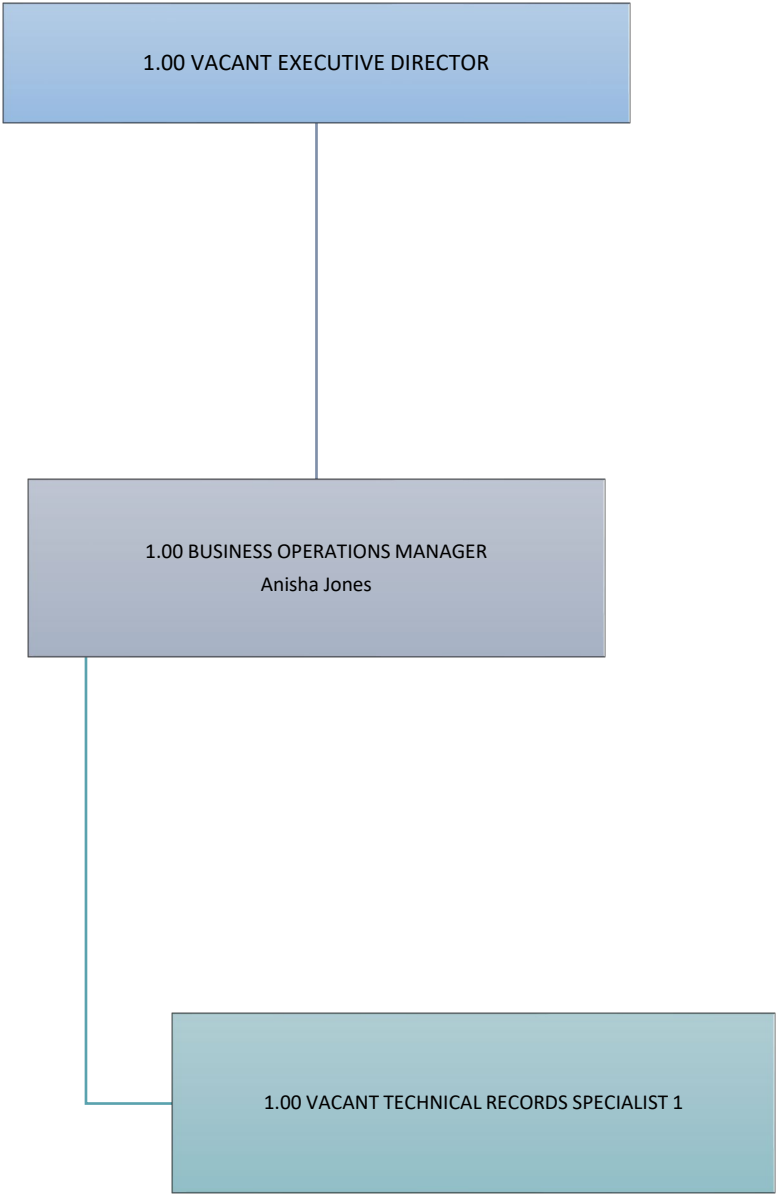
Division: Racing Commission

RC1

Statutory Authority: Idaho Code 54-2507

The Racing Commission maintains horse racing requirements that protect racing participants and the public from illegal actions surrounding racing operations. The commission appoints a director and a business operations manager to perform the year-round operations as well as state stewards, veterinarians, mutuel inspectors, and licensing clerks during the racing season to ensure the honest operation of the pari-mutuel system and compliance with the Idaho Racing Act [Statutory Authority: Section 54-2507, Idaho Code].

Idaho State Police
Racing Commission



Agency Revenues

Request for Fiscal Year: 2027

Agency: Racing Commission

332

		FY 23 Actuals	FY 24 Actuals	FY 25 Actuals	FY 26 Estimated Revenue	FY 27 Estimated Revenue	Significant Assumptions
Fund 22900 State Regulatory Funds							
410	License, Permits & Fees	64,705	101,100	93,651	52,900	52,900	*Due to technical issues recording revenues and transferring funds in Luma, Anisha has provided her account of 332s revenues and expenditures.
433	Fines, Forfeit & Escheats	2,200	0	2,350	1,500	1,500	
463	Rent And Lease Income	0	0	0	(800)	(800)	
470	Other Revenue	238,499	179,800	236,535	163,700	163,700	
482	Other Fund Stat	0	0	0	0	0	
State Regulatory Funds Total		305,404	280,900	332,536	217,300	217,300	
Fund 48100 Income Funds							
410	License, Permits & Fees	6,501	0	0	2,200	2,200	
470	Other Revenue	56,159	0	0	18,700	18,700	
Income Funds Total		62,660	0	0	20,900	20,900	
Fund 48101 Income Funds: Public School Income Fund							
410	License, Permits & Fees	0	0	0	200	200	
Income Funds: Public School Income Fund Total		0	0	0	200	200	
Fund 48501 Pari-Mutuel Dist Fund: Track Distrib Acct (Small Track)							
410	License, Permits & Fees	64,296	0	0	20,400	20,400	
470	Other Revenue	0	0	12,800	12,800	12,800	
482	Other Fund Stat	0	0	(1,227)	0	0	Researching why this is negative.
Pari-Mutuel Dist Fund: Track Distrib Acct (Small Track) Total		64,296	0	11,573	33,200	33,200	
Fund 48502 Pari-Mutuel Dist Fund: Breed Dist Account							
410	License, Permits & Fees	0	0	(7,766)	0	0	Researching why this is negative.
470	Other Revenue	0	0	41,502	12,000	12,000	
Pari-Mutuel Dist Fund: Breed Dist Account Total		0	0	33,736	12,000	12,000	

Agency Revenues

Request for Fiscal Year: 2027

Fund 48504 Pari-Mutuel Dist Fund: Kootenai-Greyhound Simulcasting

410	License, Permits & Fees	0	0	0	0	0
470	Other Revenue	1,168	0	173	800	800
Pari-Mutuel Dist Fund: Kootenai-Greyhound Simulcasting Total		1,168	0	173	800	800

Fund 48505 Pari-Mutuel Dist Fund: Breeder/Owner-Greyhound Simulcasting

470	Other Revenue	584	0	1,072	700	700
Pari-Mutuel Dist Fund: Breeder/Owner-Greyhound Simulcasting Total		584	0	1,072	700	700

Fund 48512 Pari-Mutuel Dist Fund: Track Purse Enhancement Acct

410	License, Permits & Fees	0	0	0	0	0
470	Other Revenue	0	0	205,380	0	0
482	Other Fund Stat	0	0	(62,278)	0	0
Pari-Mutuel Dist Fund: Track Purse Enhancement Acct Total		0	0	143,102	0	0

Researching why this is negative.

Fund 48514 Pari-Mutuel Dist Fund: Simulcast Purse Moneys Fund

410	License, Permits & Fees	0	62,800	0	14,900	14,900
460	Interest	0	1,300	825	700	700
470	Other Revenue	0	0	(7,684)	0	0
Pari-Mutuel Dist Fund: Simulcast Purse Moneys Fund Total		0	64,100	(6,859)	15,600	15,600

Researching why this is negative.

Agency Name Total	434,112	345,000	515,333	300,700	300,700
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FORM B12: ANALYSIS OF FUND BALANCES

 Request for Fiscal Year : **2027**

 Agency/Department: **IDAHO STATE RACING COMMISSION**

 Agency Number: **332**

 Original Request Date: **August 18, 2025**
Sources and Uses:

FUND NAME:	FUND NAME	FUND CODE:	22900	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance			197,300	686,900	613,800	485,600
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			197,300	686,900	613,800	485,600
05.	Revenues [from Form B-11]			280,900	332,500	217,300	217,300
06.	Non-Revenue Receipts and Other Adjustments			0	0	0	0
07.	Statutory Transfers In			0	0	0	0
08.	Operating Transfers In			171,000	0	0	0
09.	Subtotal Cash Available for the Year			649,200	1,019,400	831,100	702,900
10.	Statutory Transfers Out			0	0	0	0
11.	Operating Transfers Out			0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments			0	72,400	36,200	36,200
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]			649,200	947,000	794,900	666,700
14.	Borrowing Limit			0	0	0	0
15.	Total Available Funds for the Year			649,200	947,000	794,900	666,700
16.	Original Appropriation			442,400	448,000	469,800	414,100
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			442,400	448,000	469,800	414,100
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			442,400	448,000	469,800	414,100
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)			0	0	0	0
24.	Final Year End Reversions (DU 1.61)			206,200	114,800	160,500	160,500
25.	Subtotal Reversions & Cancelations			206,200	114,800	160,500	160,500
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			206,200	114,800	160,500	160,500
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]			236,200	333,200	309,300	253,600
30.	Continuously Appropriated Expenditures			0	0	0	0
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]			413,000	613,800	485,600	413,100
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)]			413,000	613,800	485,600	413,100
36.	Investments Direct by Agency			0	0	0	0
37.	Ending Unobligated Cash Balance Plus Direct Investments			413,000	613,800	485,600	413,100
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: IDAHO STATE RACING COMMISSION

Agency Number: 332

Original Request Date: August 18, 2025

Sources and Uses:

FUND NAME:	FUND NAME	FUND CODE:	48500	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance			1,000	0	800	1,700
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			1,000	0	800	1,700
05.	Revenues [from Form B-11]			1,800	1,800	1,800	1,800
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			2,800	1,800	2,600	3,500
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)]			2,800	1,800	2,600	3,500
14.	Borrowing Limit			0	0	0	0
15.	Total Available Funds for the Year			2,800	1,800	2,600	3,500
16.	Original Appropriation			30,000	30,000	30,000	30,000
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			30,000	30,000	30,000	30,000
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			30,000	30,000	30,000	30,000
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)			0	0	0	0
24.	Final Year End Reversions (DU 1.61)			29,200	29,000	29,100	29,100
25.	Subtotal Reversions & Cancelations			29,200	29,000	29,100	29,100
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			29,200	29,000	29,100	29,100
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]			800	1,000	900	900
30.	Continuously Appropriated Expenditures			0	0	0	0
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]			2,000	800	1,700	2,600
32.	Current Year Executive Carry Forward To Next Year [DU 1.81]			0	0	0	0
33.	Current Year Reappropriation To Next Year [DU 1.7x]			0	0	0	0
34.	Borrowing Limit			0	0	0	0
35.	Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]			2,000	800	1,700	2,600
36.	Investments Direct by Agency			0	0	0	0
37.	Ending Unobligated Cash Balance Plus Direct Investments			2,000	800	1,700	2,600
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:	Excellent Agency	Agency Number: 111
Original Request Date:	1 September, 2024	

Sources and Uses:

FUND NAME:	FUND NAME	FUND CODE:	00000	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Beginning Unobligated Cash Balance				8,697,731	13,709,572	19,113,562	22,252,274
Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]				155,620	2,796,309	2,796,309	3,000,000
Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]				4,810,171	67,152	67,152	0
Subtotal Beginning Cash Balance				13,663,522	16,573,033	21,977,023	25,252,274
Revenues [from Form B-11]				10,094,691	10,094,691	10,094,691	10,094,691
Non-Revenue Receipts and Other Adjustments				1,588,129	1,588,129		
Statutory Transfers In				0			
Operating Transfers In				4,188,159	4,188,159	4,188,159	4,188,159
Subtotal Cash Available for the Year				29,534,501	32,444,012	36,259,873	39,535,124
Statutory Transfers Out				0			
Operating Transfers Out				14,129	14,129	14,129	14,129
Non-Expenditure Distributions and Other Adjustments				979,493	979,493	979,493	979,493
Total Cash Available for Year [=Row 9 - (Rows 10→12)]				28,540,879	31,450,390	35,266,251	38,541,502
Borrowing Limit				1,000,000	1,000,000	1,000,000	1,000,000
Total Available Funds for the Year				29,540,879	32,450,390	36,266,251	39,541,502

Original Appropriation	10,000,000	10,000,000	10,000,000	10,000,000
Prior Year Reappropriation [same as Row 03]	4,810,171	67,152	67,152	0
Legislative Supplementals and (Rescissions)	215,000			215,000
Subtotal Legislative Authorizations	15,025,171	10,067,152	10,067,152	10,215,000
Prior Year Executive Carry Forward [DU 1.13, same as Row 02]	155,620	2,796,309	2,796,309	3,000,000
Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]	177,149	0	177,149	
Total Spending Authorizations	15,357,940	12,863,461	13,040,610	13,215,000
Executive Carry Forward Reversions/Cancelations (DU 1.81)	26,633	26,633	26,633	26,633
Final Year End Reversions (DU 1.61)	500,000	500,000	0	0
Subtotal Reversions & Cancelations	526,633	526,633	26,633	26,633
Current Year Executive Carry Forward To Next Year [DU 1.81]	2,796,309	2,796,309	3,000,000	100,000
Current Year Reappropriation To Next Year [DU 1.7x]	67,152	67,152		
Total Unused Spending Authorizations	3,390,094	3,390,094	3,026,633	126,633
Authorized Total Cash Expenditures [= Row 22 - Row 29]	11,967,846	9,473,367	10,013,977	13,088,367

Continuously Appropriated Expenditures				
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Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]	17,573,033	22,977,023	26,252,274	26,453,135
Current Year Executive Carry Forward To Next Year [DU 1.81]	2,796,309	2,796,309	3,000,000	100,000
Current Year Reappropriation To Next Year [DU 1.7x]	67,152	67,152	0	0
Borrowing Limit	1,000,000	1,000,000	1,000,000	1,000,000
Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]	13,709,572	19,113,562	22,252,274	25,353,135
Investments Direct by Agency	50,000	50,000	50,000	50,000
Ending Unobligated Cash Balance Plus Direct Investments	13,759,572	19,163,562	22,302,274	25,403,135
Outstanding Loans [if this fund is part of a loan program]	0	0	0	0

FORM B12: ANALYSIS OF FUND BALANCES

Agency/Department: IDAHO STATE RACING COMMISSION

Original Request Date: August 18, 2025

Sources and Uses:

Request for Fiscal Year : 2027

Agency Number: 332

FUND NAME:	FUND NAME	FUND CODE:	48500	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance			1,000	0	800	1,700
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			1,000	0	800	1,700
05.	Revenues [from Form B-11]			1,800	1,800	1,800	1,800
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			2,800	1,800	2,600	3,500
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)]			2,800	1,800	2,600	3,500
14.	Borrowing Limit			0	0	0	0
15.	Total Available Funds for the Year			2,800	1,800	2,600	3,500
16.	Original Appropriation			30,000	30,000	30,000	30,000
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			30,000	30,000	30,000	30,000
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			30,000	30,000	30,000	30,000
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)			0	0	0	0
24.	Final Year End Reversions (DU 1.61)			29,200	29,000	29,100	29,100
25.	Subtotal Reversions & Cancelations			29,200	29,000	29,100	29,100
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			29,200	29,000	29,100	29,100
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]			800	1,000	900	900
30.	Continuously Appropriated Expenditures			0	0	0	0
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]			2,000	800	1,700	2,600
32.	Current Year Executive Carry Forward To Next Year [DU 1.81]			0	0	0	0
33.	Current Year Reappropriation To Next Year [DU 1.7x]			0	0	0	0
34.	Borrowing Limit			0	0	0	0
35.	Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]			2,000	800	1,700	2,600
36.	Investments Direct by Agency			0	0	0	0
37.	Ending Unobligated Cash Balance Plus Direct Investments			2,000	800	1,700	2,600
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: IDAHO STATE RACING COMMISSION

Agency Number: 332

Original Request Date: August 18, 2025

Sources and Uses:

FUND NAME:		FUND NAME	FUND CODE:	22900	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance				197,300	686,900	613,800	485,600
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				197,300	686,900	613,800	485,600
05.	Revenues [from Form B-11]				280,900	332,500	217,300	217,300
06.	Non-Revenue Receipts and Other Adjustments				0	0	0	0
07.	Statutory Transfers In				0	0	0	0
08.	Operating Transfers In				171,000	0	0	0
09.	Subtotal Cash Available for the Year				649,200	1,019,400	831,100	702,900
10.	Statutory Transfers Out				0	0	0	0
11.	Operating Transfers Out				0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments				0	72,400	36,200	36,200
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]				649,200	947,000	794,900	666,700
14.	Borrowing Limit				0	0	0	0
15.	Total Available Funds for the Year				649,200	947,000	794,900	666,700
16.	Original Appropriation				442,400	448,000	469,800	414,100
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				442,400	448,000	469,800	414,100
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				442,400	448,000	469,800	414,100
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)				0	0	0	0
24.	Final Year End Reversions (DU 1.61)				206,200	114,800	160,500	160,500
25.	Subtotal Reversions & Cancelations				206,200	114,800	160,500	160,500
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				206,200	114,800	160,500	160,500
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]				236,200	333,200	309,300	253,600
30.	Continuously Appropriated Expenditures				0	0	0	0
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]				413,000	613,800	485,600	413,100
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)]				413,000	613,800	485,600	413,100
36.	Investments Direct by Agency				0	0	0	0
37.	Ending Unobligated Cash Balance Plus Direct Investments				413,000	613,800	485,600	413,100
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	Racing Commission						332
Division	Racing Commission						RC1
Appropriation Unit	Racing Commission						LEAG
FY 2025 Total Appropriation							
1.00	FY 2025 Total Appropriation						LEAG
	S1435 & S1266						
	22900 Dedicated	3.00	285,800	162,200	0	0	448,000
	48500 Dedicated	0.00	0	0	0	30,000	30,000
		3.00	285,800	162,200	0	30,000	478,000
1.21	Account Transfers						LEAG
	22900 Dedicated	0.00	(3,900)	0	3,900	0	0
		0.00	(3,900)	0	3,900	0	0
1.61	Reverted Appropriation Balances						LEAG
	22900 Dedicated	0.00	(104,300)	(10,500)	0	0	(114,800)
	48500 Dedicated	0.00	0	0	0	(29,000)	(29,000)
		0.00	(104,300)	(10,500)	0	(29,000)	(143,800)
FY 2025 Actual Expenditures							
2.00	FY 2025 Actual Expenditures						LEAG
	22900 Dedicated	3.00	177,600	151,700	3,900	0	333,200
	48500 Dedicated	0.00	0	0	0	1,000	1,000
		3.00	177,600	151,700	3,900	1,000	334,200
FY 2026 Original Appropriation							
3.00	FY 2026 Original Appropriation						LEAG
	S1107						
	22900 Dedicated	3.00	298,800	171,000	0	0	469,800
	48500 Dedicated	0.00	0	0	0	30,000	30,000
		3.00	298,800	171,000	0	30,000	499,800
FY 2026 Total Appropriation							
5.00	FY 2026 Total Appropriation						LEAG
	22900 Dedicated	3.00	298,800	171,000	0	0	469,800
	48500 Dedicated	0.00	0	0	0	30,000	30,000
		3.00	298,800	171,000	0	30,000	499,800
Appropriation Adjustments							
6.71	Early Reversions						LEAG
	Vacant Positions over 6 months						
	22900 Dedicated	(2.00)	(60,000)	0	0	0	(60,000)
		(2.00)	(60,000)	0	0	0	(60,000)
FY 2026 Estimated Expenditures							
7.00	FY 2026 Estimated Expenditures						LEAG

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
22900	Dedicated	1.00	238,800	171,000	0	0	409,800
48500	Dedicated	0.00	0	0	0	30,000	30,000
		1.00	238,800	171,000	0	30,000	439,800

Base Adjustments

8.51 Base Reductions LEAG

This decision unit provides a base reduction for two positions that have been vacant for more than 6 months.

22900	Dedicated	(2.00)	(60,000)	0	0	0	(60,000)
		(2.00)	(60,000)	0	0	0	(60,000)

FY 2027 Base

9.00 FY 2027 Base LEAG

22900	Dedicated	1.00	238,800	171,000	0	0	409,800
48500	Dedicated	0.00	0	0	0	30,000	30,000
		1.00	238,800	171,000	0	30,000	439,800

Program Maintenance

10.11 Change in Health Benefit Costs LEAG

This decision unit reflects a change in the employer health benefit costs.

22900	Dedicated	0.00	3,700	0	0	0	3,700
		0.00	3,700	0	0	0	3,700

10.12 Change in Variable Benefit Costs LEAG

This decision unit reflects a change in variable benefits.

22900	Dedicated	0.00	(100)	0	0	0	(100)
		0.00	(100)	0	0	0	(100)

10.61 Salary Multiplier - Regular Employees LEAG

This decision unit reflects a 1% salary multiplier for Regular Employees.

22900	Dedicated	0.00	700	0	0	0	700
		0.00	700	0	0	0	700

FY 2027 Total Maintenance

11.00 FY 2027 Total Maintenance LEAG

22900	Dedicated	1.00	243,100	171,000	0	0	414,100
48500	Dedicated	0.00	0	0	0	30,000	30,000
		1.00	243,100	171,000	0	30,000	444,100

FY 2027 Total

13.00 FY 2027 Total LEAG

22900	Dedicated	1.00	243,100	171,000	0	0	414,100
48500	Dedicated	0.00	0	0	0	30,000	30,000
		1.00	243,100	171,000	0	30,000	444,100

The vacancy rate is only accurate if the active permanent positions are the same as the agency is appropriated. Please refer to agency appropriations for accuracy.

No Data Available

Agency Code

	Agency Name	Vacant Classified FTE
332	IDAHO STATE RACING COMMISSION	1.00

Vacant Non-Classified FTE	Vacant Combined FTE	All Classified FTE	All Non-Classified FTE
1.00	2.00	2.00	1.00

All Combined FTE	Appropriated FTE	Classified - Vacancy Rate
3.00	3.00	50.0%

Non-Classified - Vacancy Rate	Combined - Vacancy Rate
100.0%	66.7%

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

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

AgencyCode	AgencyName	dgetGroup	PositionFamily	FTE	Description	ShortDescription	ated Vacate	Position	Job	Job_ShortDescription	HROrganizationUnit_ShortDescription	IDFilledVacant
332	IDAHO STATE RACING COMMISSION	PERM	NONCLASSIFIED	1.00	332 OFFICE SPECIALIST 2	332 OS2		15629	238	01235 9410	332 Racing	VACANT
332	IDAHO STATE RACING COMMISSION	PERM	CLASSIFIED	1.00	332 TECH RECORDS SPEC 1	332 TRS1 A		15631	178	01104 8720	332 Racing	VACANT

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''_	IDAHO STATE RACING COMMISSION	PERM	NONCLASSIFIED	^n([''_ OFFICE SPECIALIST	''_ OS_	^bc_f _'e	[^_'b fa^	''_ R\$'/4+ VACANT
''_	IDAHO STATE RACING COMMISSION	PERM	CLASSIFIED	^n([''_ TECH RECORDS SPEC	^ ''_ TRS^	^bc'^^ ^de	[^^[a ed_	''_ R\$'/4+ VACANT

FY2027 Budget Submission: Vacant FTP Questionnaire

Description	Position Code	Job Code	Classified or Non-Classified	Pay Rate	Estimated Vacate Date
<u>Office Specialist 2</u>	<u>15629</u>	<u>238</u>	<u>Non-Classified</u>		
<u>Tech Records Spec 1</u>	<u>15631</u>	<u>178</u>	<u>Classified</u>		

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

Both positions have been vacant for a very long time and will be reverted back in the current fiscal year along with some funding.,

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

The positions have not been needed, and the commission has instead hired temp employees to help with tasks as needed. Part of the funding for these positions are used to pay stewards and other temporary positions.

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

No, the commission is downsized enough that with the part-time help and the full-time employees can cover everything.

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

These positions will be reverted back.

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

The appropriation has been managed by using temps rather than full-time positions.

PCF Detail Report

Request for Fiscal Year: 2027

Agency: Racing Commission

332

Appropriation Unit: Racing Commission

LEAG

Fund: State Regulatory Funds

22900

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	1.00	63,732	14,130	14,710	92,572
		Total from PCF	1.00	63,732	14,130	14,710	92,572
		FY 2026 ORIGINAL APPROPRIATION	3.00	209,176	42,390	47,234	298,800
		Unadjusted Over or (Under) Funded:	2.00	145,444	28,260	32,524	206,228
Adjustments to Wage and Salary							
NEWP-312432	90000	GROUP POSITION , Std Benefits/No NE Ret/No Health	.00	103,800	0	9,811	113,611
NEWP-495247	90000	GROUP POSITION , Std Benefits/No NE Ret/No Health	.00	0	0	0	0
Estimated Salary Needs							
		Board, Group, & Missing Positions	.00	103,800	0	9,811	113,611
		Permanent Positions	1.00	63,732	14,130	14,710	92,572
		Estimated Salary and Benefits	1.00	167,532	14,130	24,521	206,183
Adjusted Over or (Under) Funding							
		Original Appropriation	2.00	41,644	28,260	22,713	92,617
		Estimated Expenditures	.00	(18,356)	28,260	22,713	32,617
		Base	.00	(18,356)	28,260	22,713	32,617

PCF Summary ReportRequest for Fiscal Year: 202
7

Agency: Racing Commission

332

Appropriation Unit: Racing Commission

LEAG

Fund: State Regulatory Funds

22900

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	3.00	209,176	42,390	47,234	298,800
5.00	FY 2026 TOTAL APPROPRIATION	3.00	209,176	42,390	47,234	298,800
6.71	Early Reversions	(2.00)	(60,000)	0	0	(60,000)
7.00	FY 2026 ESTIMATED EXPENDITURES	1.00	149,176	42,390	47,234	238,800
8.51	Base Reductions	(2.00)	(60,000)	0	0	(60,000)
9.00	FY 2027 BASE	1.00	149,176	42,390	47,234	238,800
10.11	Change in Health Benefit Costs	0.00	0	3,700	0	3,700
10.12	Change in Variable Benefit Costs	0.00	0	0	(100)	(100)
10.61	Salary Multiplier - Regular Employees	0.00	600	0	100	700
11.00	FY 2027 PROGRAM MAINTENANCE	1.00	149,776	46,090	47,234	243,100
13.00	FY 2027 TOTAL REQUEST	1.00	149,776	46,090	47,234	243,100

Part I – Agency Profile

Agency Overview

The Idaho State Racing Commission was created to enhance, promote and protect the live race industry in the state of Idaho. Our mission is accomplished through licensing; regulations and supervision of all live and simulcast race meets in this state under the terms of the Horse Racing Act, *Idaho Code*, Title 54, Chapter 25.

The Racing Commission is comprised of three members appointed by the Governor and confirmed by the Senate for six-year terms. The Executive Director is appointed by the Director of Idaho State Police, who then in turn hires and manages the office staff and part-time regulatory personnel, under the direction of the Idaho State Police. Since February of 2015 the commission has been without an Executive Director. Remaining employees are 1 full time administration persons and 1 part-time employee, (1) seasonal part-time licensing clerk, and (3) three part-time seasonal stewards to perform the day-to-day operations. The Racing Commission has an office in Meridian at the Idaho State Police facility, that is not maned on a daily basis. A small satellite office was opened in Blackfoot in late 2021, with the Commission's only full-time administration employee, to better serve the industry as most live horse racing occurs in the southeastern part of our state.

Commission Members:

Chairman Nikeela Abrams

Commissioner Scot Ludwig

Commissioner Matthew Woodington

ISP Director:

Colonel William Gardiner

The Idaho State Racing Commission is a dedicated fund agency with its revenue coming from a percentage of the pari-mutuel handle, licensing fees and fines. Revenue is driven by the industry.

Revenues for the Commission have been very low in the past several years due to the closure of the largest track located in the heaviest populated area of the state. During the 2021 regular session of the 65th Idaho Legislature, SB1178 was brought forward by the industry as a way to better fund the Commission. This change amended existing law to provide for a retention of a percentage of advance deposit wagering monies by the Idaho State Racing Commission for racing administration. The legislation passed and was signed by the Governor on May 5th, 2021. The industry continues discussions on other possible revenue streams which will help continue to fund this long held tradition in Idaho alive.

Core Functions/Idaho Code

The Idaho State Racing Commission has authority to prepare and promulgate a complete set of rules and regulations to govern race meets in order to ensure the individuals who participate at race meets will act in the best interest of racing. It is the duty of the Racing Commission to license, regulate, and supervise all race meets held in this state. (Title 54, Chapter 25, *Idaho Code*)

Revenue and Expenditures

Revenue	FY 2022	FY 2023	FY 2024	FY 2025
Racing Commission	\$299,400	\$305,400	\$236,200	\$257,981
Pari-mutuel Distributions \$	\$1,700	\$1,700	\$800	\$1,796
Total	\$301,100	\$307,100	\$237,00	\$259,777

Expenditures	FY 2022	FY 2023	FY 2024	FY 2025
Personnel Costs	\$187,600	\$203,400	\$164,800	\$177,600
Operating Expenditures	\$143,300	\$133,700	\$71,400	\$151,700
Capital Outlay	\$0	\$0	\$0	\$3,900
Trustee/Benefit Payments	\$2,300	\$1,400	\$800	\$1,000
Total	\$333,200	\$338,500	\$237,000	\$334,200

Profile of Cases Managed and/or Key Services Provided

Cases Managed and/or Key Services Provided	FY 2022	FY 2023	FY 2024	FY 2025
Occupational Licenses	\$61,188	\$54,614	\$66,248.55	\$55,318
Fines	\$1,600	\$2,200	\$1,000.00	\$6,850

Part II – Performance Measures

Maintain the Integrity of Horse Racing in Idaho						
<u>Objective 1.1 – Safety:</u>	actual	100%	100%	100%	100%	100%
	target	100%	100%	100%	100%	100%
<u>Performance Measure:</u> While performing a comprehensive inspection for pari-mutuel racetracks, the Commission seeks to ensure the facilities at the racetracks and the operations comply fully with the statutes and rules of the Commission. Reports are provided to the Racing Association personnel as well as the Idaho State Racing Commission Personnel for review/and suggestions.						
<u>Objective 1.2 – Owners and Trainers:</u>	actual	100%	100%	100%	100%	100%
	target	100%	100%	100%	100%	100%
<u>Performance Measure:</u> Any licensees providing false information on their application may have their license suspended or revoked and could be fined by the Commission. Commission staff meets with licensees to interview and document pertinent information regarding licensee.						
<u>Objective 1.3 – Race Meet</u>	actual	100%	100%	100%	100%	100%
	target	100%	100%	100%	100%	100%
<u>Performance Measures:</u> 1. Jockeys must have a physical performed prior to being licensed and must provide a doctor's release after any incident. Jockey's will provide the required documentation to the Racing Commission prior to racing.						

<p>2. Horses and jockeys will submit to urine and blood tests as required by the State Vet or the Board of Stewards.</p> <p>3. Horses are free from any forbidden medication or drugs prior to races.</p> <p>4. All races are monitored by State Stewards and are recorded for the fair and equitable treatment of all parties and are scrutinized to identify any possible illegal practices.</p>						
Objective 1.4 – Rules Performance Measure: Investigate all rule infractions and sanction penalties as required for violations. Continually review IDAPA rules for improvement/updates.	actual	100%	100%	100%	100%	100%
	target	100%	100%	100%	100%	100%
PROMOTE CLEAR COMMUNICATION WITH THE PUBLIC						
Objective 2.1: <u>Develop and present a unified, well-organized image to the public. Continue to provide the public with opportunities for input regarding the integrity of rule enforcement at Commission meetings, as well as participating in other opportunities to interact with horseman's groups, tracks and breed associations as needed.</u> Performance Measure: The Commission holds quarterly and special open meetings for the public to attend. All meetings are made available to attend virtually as well as posted on the Commission website and Town Hall Idaho. At quarterly Commission meetings, PUBLIC COMMENTS regarding items on the agenda is added to encourage input from racing industry.	actual	100%	100%	100%	100%	100%
	target	100%	100%	100%	100%	100%
CHART THE FINANCIAL FUTURE OF THE IDAHO STATE RACING COMMISSION.						
Objective 3.1: <u>Operate the Idaho State Racing Commission in the most cost-effective manner.</u> Performance Measure: The Commission Office located in Meridian has downsized in office space and opened a small office on the Eastern side of the state to be more available to horsemen and closer to the racetracks, as we run mostly all races in Southeastern Idaho.	actual	100%	100%	100%	100%	100%
	target	100%	100%	100%	100%	100%

Objective 3.2: Cyber Security Executive Order No. 2017-2 Performance Measure: Yearly, the Commission Staff participates in Cyber Security Trainings. Currently there are is one full-time employee and one part-time. Idaho State Racing Commission employees have access to computers both in the office and out in the field. The Commission employees use these computers to data enter Occupational Licenses. These computers are used as a "stand alone" and are not at any time joined into the ISP network. All employees working in the Commission Office are required to take the online training provided by Human Resources yearly as well as ISP's required training.	actual	100%	100%	100%	100%	100%
	target	100%	100%	100%	100%	100%
Objective 3.3: Licensing Freedom Act of 2019 Performance Measure: The Commission struggles from time to time with revenue. During a past Legislative session, a simple change to the ADW distribution was passed and is helping stabilize the Commission funding issue much. The horse industry continues to look at other states funding sources to see if there may possibly be other funding avenues to pursue.	actual	100%	100%	100%	100%	100%
	target	100%	100%	100%	100%	100%


For More Information Contact

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 Racing Commission
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 Blackfoot, ID 83221 Meridian, ID 83642
 Phone O: (208) 884-7080 C : (208) 954-6830
 E-mail: anisha.jones@isp.idaho.gov

Director Attestation for Performance Report

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

Department: Idaho State Racing Commission



Director's Signature

8.29.25

Date

Please return to:

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

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

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

Employee Travel Questionnaire-B4

A. In-State Travel

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

As the Race Commission has downsized in staff and office space, we do need to travel to the racetracks in Idaho for licensing purposes. There are 4 quarterly commission meetings that the Business Operations Manager travels to Meridian from the Blackfoot office. There are also times when travel is necessary for legislation and trainings.

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

Traveling helps the race commission meet most all requirements for our strategic goals and we provide statutory regulations.

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

No, we have done it this way for years and do not anticipate any changes.

B. Out-of-State Travel

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

Traveling out of state would be for continuing education for growth in the industry. Also, to travel to the Annual ARCI conference to meet with other racing commissions and vote on changes as they are needed.

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

It helps keep the commission in compliance with the industry wide requirements.

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

No, the Business Operations Manager will continue to attend one or two ARCI conferences, and a couple trainings.