

STATE OF IDAHO EXECUTIVE BUDGET BOOK

FISCAL YEAR 2027
July 1, 2026 - June 30, 2027



Governor Brad Little

*State Capitol :: Boise, Idaho 83720
(208) 334-2100 :: gov.idaho.gov*

January 12, 2026

**Idaho State Legislature State Capitol Building
P.O. Box 83720
Boise, Idaho 83720**

Dear Legislator:

I am transmitting to you today the Executive Budget documents in accordance with Idaho Code Section 67-3506. My budget proposal, the ENDURING IDAHO plan, includes the following highlights:

FY 2026 – The FY 2026 General Fund revenue estimate of \$5,512,406,100 is a 6.2% decrease in revenue from FY 2025.

FY 2027 – The FY 2027 General Fund revenue estimate of \$5,679,246,700 reflects a 3% increase in anticipated revenue from FY 2026. The proposed General Fund expenditures in FY 2027 reflect a 0.5% decrease from FY 2026 General Fund expenditures. My FY 2027 budget leaves an ending balance of \$25 million.

My ENDURING IDAHO plan reflects Idaho's enduring values: living within our means, respect for taxpayers, personal responsibility, accountability in government, and long-term stewardship. This is a balanced budget that responds thoughtfully to softer revenues while maintaining confidence in Idaho's strong economic future.

My budget recommendations focus on right-sizing government and addressing inefficiencies rather than across-the-board cuts. These include ongoing reductions in select programs, elimination of duplicative or double funding, and maintenance-only budgets. I propose slowing Medicaid spending growth through targeted reductions and program reforms while preserving access and investing in rural healthcare and workforce capacity. Highlights of spending reductions include the following:

- Balanced budget with no deficit spending
- Makes way for Trump tax cuts and budgets \$155M to OB3/federal tax conformity
- 3% ongoing General Fund spending reduction in agency budgets
- 0.5% overall reduction in expenditures from FY 26 to FY 27
- No reliance on the Budget Stabilization Fund to balance ongoing operations and reserves maintained above 20% of GF revenues, protecting AAA credit rating
- Tight ending balance to manage uncertainty while preserving flexibility



Governor Brad Little

State Capitol :: Boise, Idaho 83720
(208) 334-2100 :: gov.idaho.gov

My budget deliberately protects long-term priorities:

- Public education: Top priority, no cuts or holdbacks for K–12 public schools
- Trump's Talent Strategy and workforce training: Idaho LAUNCH is preserved
- Transportation: TECM received an additional \$20M in sales tax revenue for FY 27
- Healthcare: \$925M in federal funds over five years for rural healthcare; \$900K in new General Fund support for graduate medical education on top of tens of millions in federal funds expected from OB3 to address rural physician shortage
- Water infrastructure and public safety investments are protected
- Continued focus on accountability, efficiency, and program integrity

Change in Employee Compensation (CEC) – My recommendation for changes in salaries and benefits for FY 2027, addressing each of the four components identified in Idaho Code Section 67-5309C(2), include the following:

- Due to the current revenue picture, I am not recommending a change in employee compensation for state employees for FY 2027. Idaho's state employees still lag behind the Idaho market in pay, and this will remain a challenge in the future. This recommendation reflects the revenue reality, not a lack of appreciation for state employees and the work they do.
- Continuation of the payline exceptions identified by the Division of Human Resources in the CEC and Benefits Report.
- Maintaining a competitive benefits package and plan design.

Federal funding reports required by Idaho Code Section 67-1917 and disclosures required by Idaho Code Section 67-3502 are included.

Additional details are provided to all legislative members and the public in my Executive Budget and related documents that are available at <http://dfm.idaho.gov>.

Sincerely,

A blue ink signature of Brad Little, Governor of Idaho, written in a cursive, flowing style.

Brad Little, Governor
State of Idaho

Contents

Highlights

| | |
|--------------------------------|---|
| FY 2027 Budget Highlights..... | 1 |
|--------------------------------|---|

Section A – Budget Summary

| | |
|---|------|
| General Fund Revenue History and Forecast..... | A-1 |
| Composition of General Fund Revenue by Fund Source..... | A-2 |
| FY 2026-2027 General Fund Ongoing and One-Time Distribution..... | A-3 |
| General Fund Original Appropriations by State Goal | A-6 |
| Total Fund Original Appropriations by State Goal | A-7 |
| FY 2026 General Fund Budget Summary..... | A-8 |
| FY 2025-2027 General Fund Summary by Department..... | A-9 |
| FY 2026 Supplemental Recommendations | A-12 |
| FY 2027 General Fund Budget Summary..... | A-14 |
| Department FY 2027 Line-Item Comparison..... | A-15 |
| Department Components of FY 2027 General Fund Recommendation..... | A-20 |
| Department General Fund Request - Recommendation Comparison..... | A-26 |
| Department Total Fund Request - Recommendation Comparison | A-29 |
| FY 2027 Statutory DivERSIONS to Other Funds or Local Government | A-34 |
| Department Full-Time Equivalent Positions Request – Recommendation Comparison | A-35 |
| General Fund Expenditure Limitation | A-38 |
| Budget Stabilization Fund..... | A-39 |
| FY 2027 Capital Budget - Permanent Building Fund..... | A-40 |
| Reserve Fund Balances | A-41 |
| Idaho Millennium Permanent Endowment Fund..... | A-42 |
| Idaho Millennium Fund | A-43 |
| Endowment Fund Revenue | A-44 |
| State-raised Highway User Revenue | A-45 |

Section B – Agency Decision Unit Summary

Education

| | |
|---|------|
| Public Instruction, Superintendent of | B-1 |
| Public School Support | B-2 |
| Education, Office of the State Board | B-4 |
| Career-Technical Education | B-5 |
| Community Colleges | B-6 |
| College & Universities | B-7 |
| Agr. Research/Extension U of I | B-8 |
| Health Programs | B-9 |
| Special Programs | B-10 |
| Public Broadcasting | B-11 |
| Vocational Rehabilitation | B-12 |
| Public Charter School Commission | B-13 |

Health & Human Services

| | |
|---|------|
| Health and Welfare, Department of | B-14 |
| State Independent Living Council..... | B-17 |

Public Safety

| | |
|---|------|
| Judicial Branch | B-18 |
| Correction, Department of | B-19 |
| Juvenile Corrections, Department of | B-20 |
| Police, Idaho State | B-21 |
| Brand Inspector | B-22 |
| Racing Commission, State | B-23 |

Contents

Natural Resources

| | |
|--|------|
| Environmental Quality, Department of | B-24 |
| Fish and Game, Department of | B-26 |
| Lands, Department of | B-27 |
| Endowment Fund Investment Board..... | B-28 |
| Parks and Recreation, Dept. of | B-29 |
| Water Resources, Department of | B-30 |

Economic Development

| | |
|---|------|
| Agriculture, Department of | B-31 |
| Soil and Water Conservation Commission | B-32 |
| Commerce, Department of | B-33 |
| Pardons and Parole, Commission for | B-34 |
| Labor, Department of..... | B-35 |
| Finance, Department of | B-36 |
| Insurance, Department of | B-37 |
| Transportation Department, Idaho | B-38 |
| Industrial Commission | B-40 |
| Occupational and Professional Licenses, Division of | B-41 |
| State Public Defender, Office of the | B-42 |
| Lottery, Idaho State | B-43 |
| Hispanic Commission | B-44 |
| Appellate Public Defender, State | B-45 |
| Veterans Services, Division of | B-46 |
| Administrative Hearings, Office of | B-47 |
| Health and Social Services Ombudsman, Office of..... | B-48 |
| Libraries, Idaho Commission for | B-49 |
| Historical Society, Idaho State | B-50 |
| Public Utilities Commission | B-51 |

General Government

| | |
|---|------|
| Legislative Branch | |
| Senate | B-52 |
| House | B-53 |
| Legislative Services Office | B-54 |
| Performance Evaluations, Office of | B-55 |
| Lieutenant Governor | B-56 |
| Secretary of State | B-57 |
| Uniform Laws, Commission on State | B-58 |
| Controller, State..... | B-59 |
| Treasurer, State | B-60 |
| Attorney General | B-61 |
| Governor, Executive Office of | |
| Information Technology, Office of | B-62 |
| Workforce Development Council | B-63 |
| STEM Action Center | B-64 |
| Financial Management, Division of | B-65 |
| Governor, Office of the | B-66 |
| Public Employee Retirement System | B-67 |
| Liquor Division, State | B-68 |
| Aging, Commission on | B-69 |
| Blind & Visually Impaired, Commission | B-70 |
| Military Division | B-71 |
| Human Resources, Division of | B-72 |
| Species Conservation, Office of | B-73 |
| Arts, Commission on the | B-74 |
| Wolf Depredation Control Board | B-75 |

Contents

| | |
|---|------|
| Drug Policy, Office of | B-76 |
| Energy and Mineral Resources, Office of | B-77 |
| Administration, Department of | B-78 |
| Revenue and Taxation, Department of | |
| Tax Appeals, State Board of | B-79 |
| Tax Commission | B-80 |
| Capital Budget | B-81 |

Section C – Statewide Summary Reports

| | |
|-------------------------------------|------|
| Agency Summary by Fund | C-1 |
| Decision Unit Summary by Fund | C-12 |
| Agency FTP Summary | C-16 |



FY 2027 Budget Highlights *The ENDURING IDAHO Plan*

Balanced Budget

Governor Little delivers his **ENDURING IDAHO** plan, a **balanced FY 2026 and FY 2027 budget** to the Idaho Legislature that reflects Idaho's long-standing commitment to fiscal responsibility and long-term stability.

The State of Idaho's consistent record of conservative budgeting has resulted in the lowest debt per capita in the nation, record reserve balances, and strategic long-term investments. Idaho is well positioned to right-size spending to match the taxpayers' means without undermining confidence in the state's economic future.

Governor Little's ENDURING IDAHO plan makes thoughtful, measured adjustments that preserve Idaho's financial strength and protects what matters most to the long-term prosperity of our state.

FY 2026 Budget Actions: The Idaho Act Executive Order

In August of 2025, Governor Little issued "**The Idaho Act**" **Executive Order**, directing state agencies to right-size expenditures, delay or reduce lower-priority spending, and identify cost-saving opportunities across state government. The actions taken by state agencies early in FY 2026 reduced spending by more than **\$200 million** and redirected those savings to the General Fund. These savings were achieved without making any cuts to public school budgets.

This proactive action helped stabilize the state's financial position early in FY 2026 and ensured Idaho could deliver a balanced FY 2027 budget without deficit spending or new debt. This approach reflects Idaho's disciplined tradition of living within its means.

FY 2027 Budget Actions

Preserving Idaho's Future

Governor Little's ENDURING IDAHO plan protects the programs foundational to Idaho's long-term prosperity. Governor Little's budget looks beyond this fiscal year, positioning the state for continued economic growth by protecting critical industries and ensuring workforce pipelines, public education, agriculture, and public safety are protected. By focusing on foundational infrastructure, strong communities, and a skilled workforce, Idaho is preparing for the next decade of growth, not just the next budget cycle. These priorities reflect what Idahoans value and what will matter decades from now.

- **Public schools:** Since Governor Little took office, state support for public education has increased 70 percent. This includes historic increases in teacher pay, a seven-fold increase in literacy funding leading to better reading scores, unprecedented new funding for school facilities, and even more discretionary funding to address local needs. To continue his firm commitment to education, Governor Little's *ENDURING IDAHO* plan **protects public school funding**. The plan utilizes the Public Education Stabilization Fund to cover any statutorily required increases for FY 2027.
- **Trump's Talent Strategy through LAUNCH:** Governor Little's budget protects funding for Idaho LAUNCH and continues his commitment to helping President Trump achieve his vision of **fighting for the American worker**.
- **Water infrastructure:** The *ENDURING IDAHO* plan preserves water infrastructure funding championed last year to secure Idaho's water sovereignty and protect our agriculture economy and future energy development.
- **Public safety:** Idahoans greatly value safe communities. Holdbacks and reductions were minimized for the Idaho Department of Correction and the Idaho State Police to maintain operational priorities and avoid furloughs and layoffs so the state can keep crime off our streets.

Right-Sizing Spending to Match Taxpayers' Means

Just like Idaho families must live within their means, state government expenditures will not exceed revenues. Governor Little recommends maintenance-only spending for all executive agency budgets and the plan includes a 3% reduction in ongoing General Fund expenditures for FY 2027 across agencies.

Highlights of the spending reductions include:

- Makes the **3% spending reductions** achieved through The Idaho Act permanent, resulting in ongoing savings of nearly **\$120 million** each year.
- **Reverts over 100 state positions** that had been vacant for more than six months, totaling a nearly **\$20 million** reduction in General Fund personnel spending moving forward.
- Reduces **\$30 million ongoing from Empowering Parents grants**, a program the Legislature ended last year after it had served its purpose during pandemic.
- Idaho has invested hundreds of millions of dollars in local water projects over the past few years. Moving forward, the plan recommends reducing **\$10 million ongoing for local drinking and wastewater projects at Department of Environmental Quality**.
- Removes **\$275 million** from Idaho Transportation Department's **Strategic Initiatives Fund**, including \$110 million for local highway districts. This is intended to be a **one-time** reduction in transportation investments. Over the past six years, the state has invested more than **\$1.8 BILLION** in improvements to roads, bridges, pedestrian projects, and congestion mitigation, and the funding pause gives ITD and local districts the ability to use these historic investments to catch up on the backlog of transportation projects.
- The Governor did not recommend the enrollment workload adjustment for **universities and community colleges** saving **\$9.5 million** in FY 2027. The Governor applauds university presidents for their innovation and leadership in finding efficiencies and prioritizing high-return programs that best prepare Idaho's future workforce.

Improving Rural Healthcare and Making Responsible Changes in Medicaid

*The Governor remains firmly committed to **improving access to healthcare and addressing affordability**, especially in rural Idaho. His ENDURING IDAHO plan includes:*

- **\$925 million** over five years in federal spending authority for **Rural Healthcare Transformation grants** to strengthen healthcare delivery, affordability, and support across rural Idaho.
- Nearly **\$1 million for the Graduate Medical Residency program** to support programs already in place that address physician shortages and support Idaho's growing healthcare workforce. This is on top of the tens of millions of dollars Idaho expects to invest to address the physician shortage in the coming years, thanks to the One Big Beautiful Bill.
- Continued implementation of **Medicaid reforms** (through House Bill 345 in 2025), including managed care procurement and Medicaid work requirements, to improve outcomes and value for taxpayers.

This balanced approach reflects Idaho's ability to make responsible decisions while reinforcing core priorities in health care.

The Governor's budget controls Medicaid costs and improves long-term sustainability in the program. These decisions are part of a broader effort to preserve healthcare access while ensuring the program remains affordable.

- The Governor recommends **\$45 million** General Fund reduction in Medicaid expenditures through the following actions:
 - The Department of Health and Welfare implemented an ongoing **4% Medicaid provider rate adjustment**, yielding **\$23 million** in General Fund savings for FY 2027.
 - To achieve a balanced budget, the Governor's budget also recommends an **additional \$22 million General Fund decrease in Medicaid spending** through further service reductions. The Governor's budget provides the Legislature a list of options to achieve these reductions. **Repealing Medicaid Expansion is not among the options the Governor proposed.**

Federal Tax Conformity and the One Big Beautiful Bill

Governor Little's ENDURING IDAHO plan updates Idaho's tax code to conform with recent federal tax changes beginning January 1, 2026. Conforming with federal law keeps Idaho's tax system simple, fair, predictable, and competitive for families and businesses. If Idaho does not conform, many taxpayers would face higher costs and more complicated tax filings. Conformity helps Idaho remain competitive for jobs and investment.

- The estimated ongoing revenue impact is **\$155 million**.
- Conforming with the federal tax cuts allows Idaho to implement no taxes on tips, no taxes on overtime, reduced tax burden for seniors and other Trump tax cuts that support economic development.

Governor Little believes protecting Idahoans from higher taxes is the right long-term decision, made possible by Idaho's strong reserves, low debt, and disciplined budgeting. This approach supports economic growth while maintaining fiscal responsibility.

One-Time Statutory Exceptions on Interest Earnings

To maintain stability, the Governor's ENDURING IDAHO plan includes limited, one-time statutory exceptions allowing certain interest earnings to be transferred to the General Fund for FY 2027.

- Approximately **\$100 million in interest earnings** from four state accounts including the Budget Stabilization Fund, Millennium Fund, Strategic Initiatives Transportation Fund, and the DEQ Water Pollution Control Fund, would be redirected to the General Fund for FY 2027.
- No principal balances are reduced.

This one-time strategy allows Idaho to use existing earnings responsibly while protecting core services and maintaining strong long-term financial health.

Maintaining Idaho's Coveted AAA Credit Rating

Governor Little's budget **does not rely on the Budget Stabilization Fund – the state's largest rainy day fund** – to balance the FY 2027 budget. Instead, it reflects disciplined planning and confidence in Idaho's economic strength.

This reflects the Governor's commitment to not use reserve funds to support additional spending, but to protect against unexpected revenue volatility.

This strategy reflects the Governor's clear message: **The state's economy is strong, resilient, and positioned for continued growth.** By protecting reserves while exercising fiscal discipline, Governor Little's budget reinforces stability today and preserves important investments for Idaho's future.

Government Efficiency and Accountability

Governor Little continues to advance efficient, accountable government by reducing red tape, improving oversight, and continuing agency-driven innovation to deliver better results for Idaho taxpayers.

- **Code Clean-up and the Red-Tape Rollback Plan:** To further improve efficiency and clarity in state law, the Governor's Office delivered **627 sections of Idaho Code** to the Legislature for repeal or consolidation. This ongoing code clean-up effort helps remove outdated, duplicative, or unnecessary statutes, making state government more transparent, easier to navigate, and less burdensome for citizens and businesses.
- **Virtual Public School Funding Accountability:** A recent Office of Performance Evaluation (OPE) review identified inefficiencies in Idaho's virtual public school funding model. The Governor's budget supports the OPE recommendations and in coordination with the Idaho Department of Education and the State Board of Education recommends **\$23 million in savings** in online public school funding while strengthening accountability and long-term sustainability. This recommendation eliminates Supplemental Learning Funds and transportation funding for virtual schools.
- **Idaho Digital Learning Academy:** The Governor's budget eliminates approximately **\$10 million in state funding** for Idaho Digital Learning Academy (IDLA). This action right-sizes public funding to ensure IDLA uses public funds to prioritize courses required for graduation and courses not offered in the local school districts. It will also expand allowable uses of Advanced Opportunity funding for students who choose to enroll in elective courses at IDLA. Schools and students will still have access to IDLA, and this recommendation only adjusts the funding model. This budget recommendation also assumes reimbursement for private school students and homeschool students is not reimbursed with public funds because the Parental Choice Tax Credit is now available.
- **Executive Agency Innovation:** Through The Idaho Act Executive Order and collaboration with the DOGE Committee, the Governor's Office and executive agencies continue to **identify operational efficiencies and cost-saving reforms**. These efforts will remain a priority during the upcoming legislative session to improve government efficiencies and performance while protecting services that matter to Idaho families.

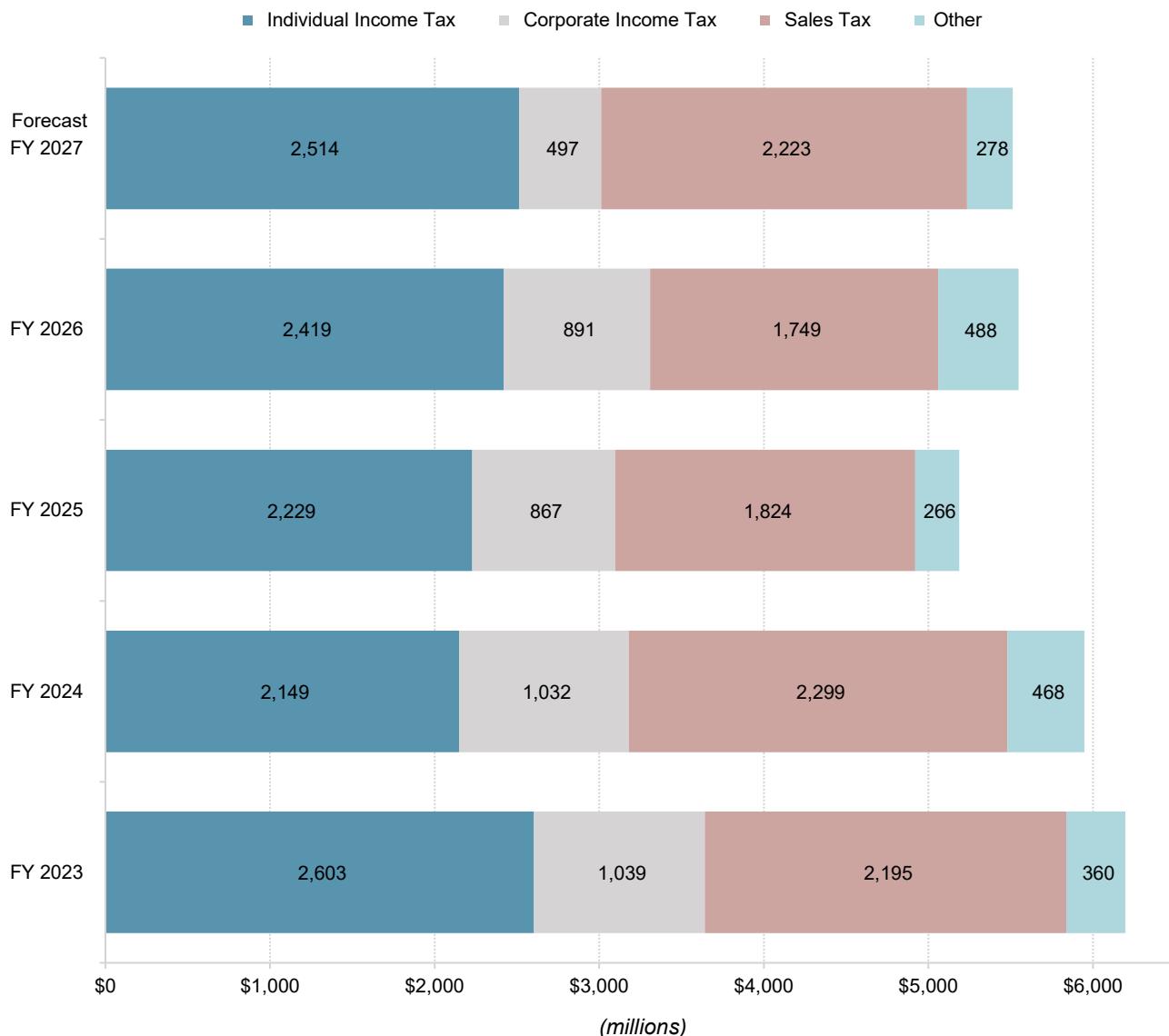
Section A

Summary Tables and Graphs

General Fund Revenue History and Forecast

| Source | Actual | | | Forecast | |
|-----------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
| Individual Income Tax | \$2,148,712,700 | \$2,228,701,200 | \$2,418,854,800 | \$2,514,092,500 | \$2,543,145,200 |
| % Change | -17.4% | 3.7% | 8.5% | 3.9% | 1.2% |
| Corporate Income Tax | \$1,031,854,200 | \$867,482,700 | \$890,613,500 | \$497,342,200 | \$462,352,900 |
| % Change | -0.7% | -15.9% | 2.7% | -44.2% | -7.0% |
| Sales Tax | \$2,299,158,374 | \$1,823,862,400 | \$1,749,382,600 | \$2,222,951,900 | \$2,400,055,300 |
| % Change | 4.7% | -20.7% | -4.1% | 27.1% | 8.0% |
| Product Taxes | | | | | |
| Cigarette Tax | 1,288,100 | - | - | - | - |
| Tobacco Tax | 10,909,215 | 10,439,700 | 10,639,900 | 10,678,400 | 10,743,400 |
| Beer Tax | 2,229,146 | 2,168,200 | 2,105,100 | 2,329,400 | 2,444,200 |
| Wine Tax | 5,427,364 | 5,440,200 | 5,250,800 | 5,547,300 | 6,077,200 |
| Liquor Surcharge | 50,080,000 | 52,645,700 | 46,810,000 | 46,412,600 | 47,908,000 |
| Subtotal | \$69,933,825 | \$70,693,800 | \$64,805,800 | \$64,967,600 | \$67,172,800 |
| % Change | -17.0% | 1.1% | -8.3% | 0.2% | 3.4% |
| Miscellaneous Revenue | | | | | |
| Kilowatt-Hour Tax | 1,649,076 | 2,071,900 | 2,217,300 | 1,800,600 | 1,571,500 |
| Mine License Tax | 28,383 | 312,500 | 21,300 | - | - |
| Interest Earnings | 27,892,666 | 21,164,600 | 15,748,900 | 18,798,700 | 11,400,000 |
| Court Fees and Fines | 7,295,772 | 7,554,200 | 7,711,900 | 8,064,200 | 8,209,800 |
| Insurance Premium Tax | 97,924,230 | 106,756,300 | 134,532,000 | 125,804,000 | 131,034,400 |
| Alcoholic Beverage Licenses | - | - | - | - | - |
| UCC Filings | 6,881,066 | 6,828,000 | 5,951,500 | 8,387,600 | 8,919,500 |
| Unclaimed Property | 28,720,080 | 36,321,300 | 25,736,900 | 30,259,400 | 30,772,500 |
| Land Permit & Lease Payment | 28,110 | 2,500 | 86,400 | - | - |
| One-Time Transfers | 204,206,159 | - | 189,713,700 | - | - |
| Other Depts & Transfers | 23,764,090 | 14,522,100 | 41,941,200 | 19,937,300 | 14,612,800 |
| Subtotal | \$398,389,633 | \$195,533,200 | \$423,661,100 | \$213,052,000 | \$206,520,600 |
| % Change | 44.3% | -50.9% | 116.7% | -49.7% | -3.1% |
| Total General Fund Revenue | \$5,948,048,758 | \$5,186,273,300 | \$5,547,317,800 | \$5,512,406,100 | \$5,679,246,700 |
| % Change | -4.0% | -12.8% | 7.0% | -0.6% | 3.0% |

Composition of General Fund Revenue by Fund Source



NOTE: The numbers exclude beginning balances and one-time transfers to and from other funds.

Summary Tables and Graphs

General Fund Ongoing and One-Time Distribution

| Goal-Department | FY 2026 Appropriation | | | FY 2027 Recommendation | | |
|--|------------------------|---------------------|------------------------|------------------------|--------------------|------------------------|
| | Ongoing | One-time | Total GF | Ongoing | One-time | Total GF |
| Education | | | | | | |
| Agriculture Research and Extension | 39,955,500 | - | 39,955,500 | 39,462,400 | - | 39,462,400 |
| Career Technical Education | 91,916,100 | 50,000 | 91,966,100 | 90,775,400 | - | 90,775,400 |
| Charter School Commission | 199,900 | - | 199,900 | 196,600 | - | 196,600 |
| Colleges and Universities | 383,583,700 | - | 383,583,700 | 382,721,100 | - | 382,721,100 |
| Community Colleges | 68,419,700 | - | 68,419,700 | 67,370,100 | - | 67,370,100 |
| Education, Department of | 12,050,500 | 1,500 | 12,052,000 | 11,859,300 | - | 11,859,300 |
| Education, Office State Board of | 46,898,800 | 42,500 | 46,941,300 | 17,575,700 | - | 17,575,700 |
| Health Education Programs | 29,419,500 | - | 29,419,500 | 30,055,000 | - | 30,055,000 |
| Idaho Public Television | 3,084,200 | 342,400 | 3,426,600 | 3,040,600 | - | 3,040,600 |
| Public School Support | 2,754,590,600 | 68,000 | 2,754,658,600 | 2,733,754,300 | 344,500 | 2,734,098,800 |
| Special Programs | 31,708,200 | 37,900 | 31,746,100 | 30,856,600 | - | 30,856,600 |
| Vocational Rehabilitation | 5,452,600 | - | 5,452,600 | 5,357,100 | - | 5,357,100 |
| Total Education | \$3,467,279,300 | \$542,300 | \$3,467,821,600 | \$3,413,024,200 | \$344,500 | \$3,413,368,700 |
| Health And Human Services | | | | | | |
| Health and Welfare, Department of | 1,213,585,100 | 15,831,400 | 1,229,416,500 | 1,271,364,800 | - | 1,271,364,800 |
| State Independent Living Council | 294,600 | - | 294,600 | 289,500 | - | 289,500 |
| Total Health And Human Services | \$1,213,879,700 | \$15,831,400 | \$1,229,711,100 | \$1,271,654,300 | \$0 | \$1,271,654,300 |
| Public Safety | | | | | | |
| Correction, Department of | 352,029,700 | 562,000 | 352,591,700 | 388,145,200 | - | 388,145,200 |
| Judicial Branch | 77,803,200 | 21,000 | 77,824,200 | 78,642,700 | - | 78,642,700 |
| Juvenile Corrections, Department of | 51,766,200 | - | 51,766,200 | 51,805,500 | - | 51,805,500 |
| Police, Idaho State | 66,381,900 | 5,757,300 | 72,139,200 | 66,531,300 | 2,669,600 | 69,200,900 |
| Total Public Safety | \$547,981,000 | \$6,340,300 | \$554,321,300 | \$585,124,700 | \$2,669,600 | \$587,794,300 |

Summary Tables and Graphs

General Fund Ongoing and One-Time Distribution

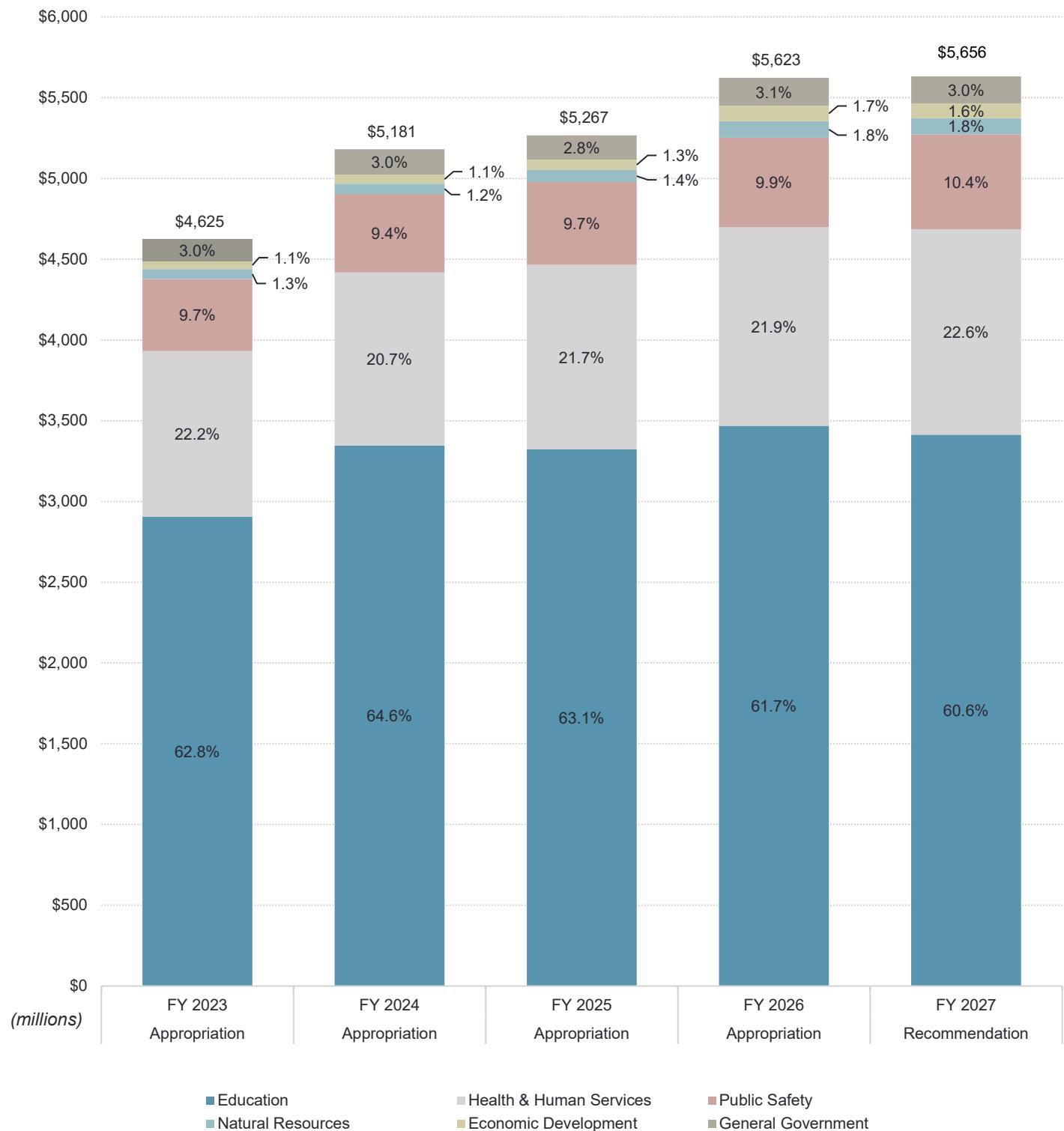
| Goal-Department | FY 2026 Appropriation | | | FY 2027 Recommendation | | |
|---|-----------------------|--------------------|----------------------|------------------------|------------|---------------------|
| | Ongoing | One-time | Total GF | Ongoing | One-time | Total GF |
| Natural Resources | | | | | | |
| Environmental Quality, Department of | 29,361,200 | - | 29,361,200 | 29,158,100 | - | 29,158,100 |
| Lands, Department of | 11,653,100 | 1,718,900 | 13,372,000 | 11,414,200 | - | 11,414,200 |
| Parks and Recreation, Department of | 4,255,800 | - | 4,255,800 | 4,248,200 | - | 4,248,200 |
| Water Resources, Department of | 54,941,800 | 557,900 | 55,499,700 | 54,882,600 | - | 54,882,600 |
| Total Natural Resources | \$100,211,900 | \$2,276,800 | \$102,488,700 | \$99,703,100 | \$0 | \$99,703,100 |
| Economic Development | | | | | | |
| Administrative Hearings, Office of | 1,627,000 | - | 1,627,000 | 1,598,900 | - | 1,598,900 |
| Agriculture, Department of | 15,611,500 | - | 15,611,500 | 15,351,100 | - | 15,351,100 |
| Commerce, Department of | 6,068,100 | - | 6,068,100 | 5,736,500 | - | 5,736,500 |
| Hispanic Affairs | 288,200 | - | 288,200 | 283,700 | - | 283,700 |
| Historical Society, Idaho State | 4,883,300 | 450,000 | 5,333,300 | 4,839,300 | - | 4,839,300 |
| Industrial Commission | 294,000 | - | 294,000 | 285,200 | - | 285,200 |
| Labor, Department of | 637,300 | - | 637,300 | 632,900 | - | 632,900 |
| Libraries, Commission for | 4,971,600 | - | 4,971,600 | 4,857,900 | - | 4,857,900 |
| Ombudsman, Office of Health and Social Services | 465,100 | - | 465,100 | 460,200 | - | 460,200 |
| Pardons and Parole, Commission of | 4,336,800 | 12,600 | 4,349,400 | 4,273,700 | - | 4,273,700 |
| Soil and Water Conservation Commission | 3,697,000 | 1,040,500 | 4,737,500 | 3,630,700 | - | 3,630,700 |
| State Appellate Public Defender | 4,343,500 | 5,800 | 4,349,300 | 4,281,300 | - | 4,281,300 |
| State Public Defender, Office of the | 44,703,200 | 41,700 | 44,744,900 | 43,940,600 | - | 43,940,600 |
| Transportation, Department of | - | - | - | - | - | - |
| Veterans Services, Division of | 1,807,100 | - | 1,807,100 | 1,777,100 | - | 1,777,100 |
| Total Economic Development | \$93,733,700 | \$1,550,600 | \$95,284,300 | \$91,949,100 | \$0 | \$91,949,100 |

Summary Tables and Graphs

General Fund Ongoing and One-Time Distribution

| Goal-Department | FY 2026 Appropriation | | | FY 2027 Recommendation | | |
|---|------------------------|---------------------|------------------------|------------------------|--------------------|------------------------|
| | Ongoing | One-time | Total GF | Ongoing | One-time | Total GF |
| General Government | | | | | | |
| Administration, Department of | 2,943,700 | - | 2,943,700 | 2,486,300 | - | 2,486,300 |
| Aging, Commission on | 6,491,900 | 3,900 | 6,495,800 | 6,319,700 | - | 6,319,700 |
| Arts, Commission on | 970,400 | - | 970,400 | 945,500 | - | 945,500 |
| Attorney General | 32,299,000 | - | 32,299,000 | 32,711,300 | - | 32,711,300 |
| Blind and Visually Impaired, Commission for the | 1,804,000 | 28,900 | 1,832,900 | 1,773,500 | - | 1,773,500 |
| Controller, State | 24,324,400 | - | 24,324,400 | 23,805,300 | - | 23,805,300 |
| Drug Policy, Office of | 398,000 | - | 398,000 | 390,700 | - | 390,700 |
| Financial Management, Division of | 2,308,400 | 21,100 | 2,329,500 | 2,302,600 | - | 2,302,600 |
| Governor, Executive Office of the | 2,759,000 | 295,000 | 3,054,000 | 2,728,200 | - | 2,728,200 |
| Information Technology Service, Office of | 4,371,300 | 6,415,700 | 10,787,000 | 5,052,600 | 1,376,700 | 6,429,300 |
| Legislative Branch | 18,903,400 | - | 18,903,400 | 18,786,000 | - | 18,786,000 |
| Lieutenant Governor | 313,400 | 32,600 | 346,000 | 309,400 | - | 309,400 |
| Military Division | 9,528,500 | 16,100 | 9,544,600 | 9,691,400 | - | 9,691,400 |
| Secretary of State | 5,563,000 | 148,000 | 5,711,000 | 5,986,600 | 18,600 | 6,005,200 |
| Species Conservation, Office of | 1,826,000 | - | 1,826,000 | 1,797,500 | - | 1,797,500 |
| STEM Action Center | 3,337,200 | 9,900 | 3,347,100 | - | - | - |
| Tax Appeals, Board of | 680,700 | - | 680,700 | 670,900 | - | 670,900 |
| Tax Commission, State | 45,606,600 | 809,700 | 46,416,300 | 45,181,400 | - | 45,181,400 |
| Treasurer, State | 1,711,700 | - | 1,711,700 | 1,726,400 | - | 1,726,400 |
| Wolf Depredation Control Board | 392,000 | - | 392,000 | 380,200 | - | 380,200 |
| Workforce Development Council | - | - | - | 3,007,800 | - | 3,007,800 |
| Total General Government | \$166,532,600 | \$7,780,900 | \$174,313,500 | \$166,053,300 | \$1,395,300 | \$167,448,600 |
| State Totals | \$5,589,618,200 | \$34,322,300 | \$5,623,940,500 | \$5,627,508,700 | \$4,409,400 | \$5,631,918,100 |

General Fund Original Appropriations by State Goal



Total Fund Original Appropriations by State Goal



Summary Tables and Graphs

FY 2026 General Fund Budget Summary

Governor's Recommendation

| Revenues | Ongoing | One-Time | Total |
|---|---------------------------|-------------------------|---------------------------|
| Beginning Balance | \$ - | \$ 313,670,400 | \$ 313,670,400 |
| Reappropriation/ Exec Carry Forward from FY 2025 | \$ - | \$ 43,568,100 | \$ 43,568,100 |
| After Year End Reversions | \$ - | \$ 4,794,100 | \$ 4,794,100 |
| FY 2026 General Fund Revenue | \$ 5,512,406,100 | \$ - | \$ 5,512,406,100 |
| Total Revenue | \$ 5,512,406,100 | \$ 362,032,600 | \$ 5,874,438,700 |
| Expenditures | | | |
| FY 2026 Original Appropriations | \$ (5,589,618,200) | \$ (34,322,300) | \$ (5,623,940,500) |
| Prior-Year Reappropriations & Executive Carry Forward | \$ - | \$ (43,568,100) | \$ (43,568,100) |
| Supplements | \$ - | \$ (111,315,200) | \$ (111,315,200) |
| Early Empowering Parents Recission | \$ 29,597,600 | \$ - | \$ 29,597,600 |
| Adjustment in FY 2026 Support Units | \$ 22,366,500 | \$ - | \$ 22,366,500 |
| Deficiency Warrants | \$ - | \$ (1,316,400) | \$ (1,316,400) |
| Governor Recommended Holdback | \$ - | \$ 64,167,700 | \$ 64,167,700 |
| Total Expenditures | \$ (5,537,654,100) | \$ (126,354,300) | \$ (5,664,008,400) |
| Transfers & Reserves | | | |
| Original Transfers | \$ - | \$ (285,000,000) | \$ (285,000,000) |
| Transfer: In-demand Careers Fund | \$ - | \$ 10,000,000 | \$ 10,000,000 |
| Transfer: Water Pollution Control Fund | \$ - | \$ 15,000,000 | \$ 15,000,000 |
| Transfer: Strategic Initiatives | \$ - | \$ 45,000,000 | \$ 45,000,000 |
| Transfer: Opportunity Scholarships | \$ - | \$ 3,000,000 | \$ 3,000,000 |
| Transfer: Canceled/Delayed PBF Projects | \$ - | \$ 33,745,000 | \$ 33,745,000 |
| Total Transfers & Reserves | \$ - | \$ (178,255,000) | \$ (178,255,000) |
| Projected Ending Balance | \$ (25,248,000) | \$ 57,423,300 | \$ 32,175,300 |

Summary Tables and Graphs

General Fund Summary By Department **Original Appropriation, Estimated Expenditure, Recommendation**

| Goal - Department | FY 2025 Actual Exp. | FY 2026 Org. Approp. | Approp. Adjustment | FY 2026 Est. Exp | FY 2027 Base | Ongoing & One-time Adj. | FY 2027 Rec. |
|--|------------------------|-------------------------|-----------------------|------------------------|------------------------|----------------------------|------------------------|
| Education | | | | | | | |
| Agriculture Research and Extension | 37,966,900 | 39,955,500 | (1,198,700) | 38,756,800 | 39,955,500 | (493,100) | 39,462,400 |
| Career Technical Education | 79,969,100 | 91,966,100 | (1,179,300) | 90,786,800 | 91,916,100 | (1,140,700) | 90,775,400 |
| Charter School Commission | 188,300 | 199,900 | (6,000) | 193,900 | 199,900 | (3,300) | 196,600 |
| Colleges and Universities | 364,885,000 | 383,583,700 | (11,310,800) | 372,272,900 | 387,583,700 | (4,862,600) | 382,721,100 |
| Community Colleges | 63,896,000 | 68,419,700 | (2,052,600) | 66,367,100 | 68,419,700 | (1,049,600) | 67,370,100 |
| Education, Department of | 10,817,500 | 12,052,000 | 438,500 | 12,490,500 | 12,050,500 | (191,200) | 11,859,300 |
| Education, Office State Board of | 30,913,000 | 46,941,300 | (15,009,100) | 31,932,200 | 17,301,200 | 274,500 | 17,575,700 |
| Health Education Programs | 27,692,000 | 29,419,500 | (882,500) | 28,537,000 | 29,419,500 | 635,500 | 30,055,000 |
| Idaho Public Television | 3,060,800 | 3,426,600 | (92,500) | 3,334,100 | 3,084,200 | (43,600) | 3,040,600 |
| Public School Support | 2,715,455,300 | 2,754,658,600 | 28,943,600 | 2,783,602,200 | 2,732,224,100 | 1,874,700 | 2,734,098,800 |
| Special Programs | 29,336,300 | 31,746,100 | (923,200) | 30,822,900 | 31,708,200 | (851,600) | 30,856,600 |
| Vocational Rehabilitation | 7,976,500 | 5,452,600 | 1,336,800 | 6,789,400 | 5,452,600 | (95,500) | 5,357,100 |
| Total Education | \$3,372,156,700 | \$3,467,821,600 | \$(1,935,800) | \$3,465,885,800 | \$3,419,315,200 | \$(5,946,500) | \$3,413,368,700 |
| Health And Human Services | | | | | | | |
| Health and Welfare, Department of | 1,148,262,000 | 1,229,416,500 | 72,314,000 | 1,301,730,500 | 1,213,631,900 | 57,732,900 | 1,271,364,800 |
| State Independent Living Council | 259,800 | 294,600 | (8,800) | 285,800 | 294,600 | (5,100) | 289,500 |
| Total Health And Human Services | \$1,148,521,800 | \$1,229,711,100 | \$72,305,200 | \$1,302,016,300 | \$1,213,926,500 | \$57,727,800 | \$1,271,654,300 |
| Public Safety | | | | | | | |
| Correction, Department of | 350,227,000 | 352,591,700 | 15,030,500 | 367,622,200 | 352,029,700 | 36,115,500 | 388,145,200 |
| Judicial Branch | 71,529,200 | 77,824,200 | (2,439,300) | 75,384,900 | 77,698,000 | 944,700 | 78,642,700 |
| Juvenile Corrections, Department of | 47,125,600 | 51,766,200 | (1,553,000) | 50,213,200 | 51,766,200 | 39,300 | 51,805,500 |
| Police, Idaho State | 62,900,200 | 72,139,200 | 4,449,300 | 76,588,500 | 66,381,900 | 2,819,000 | 69,200,900 |
| Total Public Safety | \$531,782,000 | \$554,321,300 | \$15,487,500 | \$569,808,800 | \$547,875,800 | \$39,918,500 | \$587,794,300 |

Summary Tables and Graphs

General Fund Summary By Department **Original Appropriation, Estimated Expenditure, Recommendation**

| Goal - Department | FY 2025 Actual Exp. | FY 2026 Org. Approp. | Approp. Adjustment | FY 2026 Est. Exp | FY 2027 Base | Ongoing & One-time Adj. | FY 2027 Rec. |
|---|------------------------|-------------------------|-----------------------|----------------------|----------------------|----------------------------|---------------------|
| Natural Resources | | | | | | | |
| Environmental Quality, Department of | 25,780,900 | 29,361,200 | (580,700) | 28,780,500 | 29,361,200 | (203,100) | 29,158,100 |
| Lands, Department of | 16,038,200 | 13,372,000 | (191,900) | 13,180,100 | 11,653,100 | (238,900) | 11,414,200 |
| Parks and Recreation, Department of | 4,935,400 | 4,255,800 | (127,700) | 4,128,100 | 4,255,800 | (7,600) | 4,248,200 |
| Water Resources, Department of | 18,182,500 | 55,499,700 | (485,800) | 55,013,900 | 54,941,800 | (59,200) | 54,882,600 |
| Total Natural Resources | \$64,937,000 | \$102,488,700 | \$(1,386,100) | \$101,102,600 | \$100,211,900 | \$(508,800) | \$99,703,100 |
| Economic Development | | | | | | | |
| Administrative Hearings, Office of | 1,511,300 | 1,627,000 | (48,800) | 1,578,200 | 1,627,000 | (28,100) | 1,598,900 |
| Agriculture, Department of | 15,067,300 | 15,611,500 | (468,300) | 15,143,200 | 15,611,500 | (260,400) | 15,351,100 |
| Commerce, Department of | 5,276,800 | 6,068,100 | 1,379,900 | 7,448,000 | 6,068,100 | (331,600) | 5,736,500 |
| Hispanic Affairs | 236,600 | 288,200 | (8,600) | 279,600 | 288,200 | (4,500) | 283,700 |
| Historical Society, Idaho State | 5,418,400 | 5,333,300 | (146,500) | 5,186,800 | 4,883,300 | (44,000) | 4,839,300 |
| Industrial Commission | 261,200 | 294,000 | (8,800) | 285,200 | 294,000 | (8,800) | 285,200 |
| Labor, Department of | 607,200 | 637,300 | (19,100) | 618,200 | 637,300 | (4,400) | 632,900 |
| Libraries, Commission for | 4,764,100 | 4,971,600 | (149,100) | 4,822,500 | 4,971,600 | (113,700) | 4,857,900 |
| Ombudsman, Office of Health and Social Services | 333,700 | 465,100 | (14,000) | 451,100 | 465,100 | (4,900) | 460,200 |
| Pardons and Parole, Commission of | 3,858,500 | 4,349,400 | (79,600) | 4,269,800 | 4,336,800 | (63,100) | 4,273,700 |
| Soil and Water Conservation Commission | 5,450,900 | 4,737,500 | 733,800 | 5,471,300 | 3,697,000 | (66,300) | 3,630,700 |
| State Appellate Public Defender | 3,762,800 | 4,349,300 | 1,091,900 | 5,441,200 | 4,343,500 | (62,200) | 4,281,300 |
| State Public Defender, Office of the | 18,367,700 | 44,744,900 | (1,341,100) | 43,403,800 | 44,703,200 | (762,600) | 43,940,600 |
| Transportation, Department of | - | - | - | - | - | - | - |
| Veterans Services, Division of | 1,714,700 | 1,807,100 | (54,200) | 1,752,900 | 1,807,100 | (30,000) | 1,777,100 |
| Total Economic Development | \$66,631,200 | \$95,284,300 | \$867,500 | \$96,151,800 | \$93,733,700 | \$(1,784,600) | \$91,949,100 |

Summary Tables and Graphs

General Fund Summary By Department **Original Appropriation, Estimated Expenditure, Recommendation**

| Goal - Department | FY 2025 Actual Exp. | FY 2026 Org. Approp. | Approp. Adjustment | FY 2026 Est. Exp | FY 2027 Base | Ongoing & One-time Adj. | FY 2027 Rec. |
|---|------------------------|-------------------------|-----------------------|------------------------|------------------------|----------------------------|------------------------|
| General Government | | | | | | | |
| Administration, Department of | 2,665,500 | 2,943,700 | (91,200) | 2,852,500 | 2,943,700 | (457,400) | 2,486,300 |
| Aging, Commission on | 5,682,300 | 6,495,800 | 505,700 | 7,001,500 | 6,491,900 | (172,200) | 6,319,700 |
| Arts, Commission on | 933,400 | 970,400 | (29,100) | 941,300 | 970,400 | (24,900) | 945,500 |
| Attorney General | 31,170,400 | 32,299,000 | (46,900) | 32,252,100 | 32,299,000 | 412,300 | 32,711,300 |
| Blind and Visually Impaired, Commission for the | 1,985,000 | 1,832,900 | (50,400) | 1,782,500 | 1,804,000 | (30,500) | 1,773,500 |
| Controller, State | 13,710,200 | 24,324,400 | 1,118,300 | 25,442,700 | 24,324,400 | (519,100) | 23,805,300 |
| Drug Policy, Office of | 289,700 | 398,000 | (11,900) | 386,100 | 398,000 | (7,300) | 390,700 |
| Financial Management, Division of | 2,178,300 | 2,329,500 | (69,300) | 2,260,200 | 2,317,300 | (14,700) | 2,302,600 |
| Governor, Executive Office of the | 2,381,400 | 3,054,000 | 132,200 | 3,186,200 | 2,759,000 | (30,800) | 2,728,200 |
| Information Technology Service, Office of | 2,545,800 | 10,787,000 | 68,900 | 10,855,900 | 2,620,700 | 3,808,600 | 6,429,300 |
| Legislative Branch | 17,975,700 | 18,903,400 | (282,300) | 18,621,100 | 18,903,400 | (117,400) | 18,786,000 |
| Lieutenant Governor | 268,900 | 346,000 | (9,400) | 336,600 | 313,400 | (4,000) | 309,400 |
| Military Division | 9,351,100 | 9,544,600 | 1,204,700 | 10,749,300 | 9,528,500 | 162,900 | 9,691,400 |
| Secretary of State | 5,918,200 | 5,711,000 | 7,339,900 | 13,050,900 | 5,563,000 | 442,200 | 6,005,200 |
| Species Conservation, Office of | 1,712,800 | 1,826,000 | (54,800) | 1,771,200 | 1,826,000 | (28,500) | 1,797,500 |
| STEM Action Center | 3,195,500 | 3,347,100 | (214,100) | 3,133,000 | 3,337,200 | (3,337,200) | - |
| Tax Appeals, Board of | 565,900 | 680,700 | (20,400) | 660,300 | 680,700 | (9,800) | 670,900 |
| Tax Commission, State | 44,623,200 | 46,416,300 | (611,700) | 45,804,600 | 45,606,600 | (425,200) | 45,181,400 |
| Treasurer, State | 1,576,600 | 1,711,700 | (51,300) | 1,660,400 | 1,711,700 | 14,700 | 1,726,400 |
| Wolf Depredation Control Board | 150,600 | 392,000 | (11,800) | 380,200 | 392,000 | (11,800) | 380,200 |
| Workforce Development Council | - | - | - | - | - | 3,007,800 | 3,007,800 |
| Total General Government | \$148,880,500 | \$174,313,500 | \$8,815,100 | \$183,128,600 | \$164,790,900 | \$2,657,700 | \$167,448,600 |
| State Total | \$5,332,909,200 | \$5,623,940,500 | \$94,153,400 | \$5,718,093,900 | \$5,539,854,000 | \$92,064,100 | \$5,631,918,100 |

Summary Tables and Graphs

Supplemental Recommendations

| Goal - Agency - Function | Item | FTP | General Fund | Other Funds | Total Fund |
|---|--|--------------|------------------------|------------------------|------------------------|
| Education | | | | | |
| Department of Education - State | School Bus Camera Fund | - | - | 28,200 | 28,200 |
| Department of Education - Student Services | Supplemental | - | - | - | - |
| Public School Support - Children's Programs | Federal Fund Spending Authority | - | - | 7,800,000 | 7,800,000 |
| Office of the State Board of Education - OSBE Administration | Empowering Parents Program Adjustment | - | (29,597,600) | - | (29,597,600) |
| | Total Education | 0.00 | \$ (29,597,600) | \$7,828,200 | \$ (21,769,400) |
| Health And Human Services | | | | | |
| Department of Health and Welfare - State Hospital North | State Hospital Fund Adjustment | - | - | - | - |
| Department of Health and Welfare - State Hospital South | State Hospital Fund Adjustment | - | - | - | - |
| Department of Health and Welfare - Medicaid Administration & Medical Mgmt | Supplemental Population Forecast Adjustment - Medicaid | - | - | 2,021,300 | 2,021,300 |
| Department of Health and Welfare - Coordinated Medicaid Plan | Supplemental Population Forecast Adjustment - Medicaid | - | 28,468,900 | 18,049,600 | 46,518,500 |
| Department of Health and Welfare - Enhanced Medicaid Plan | Supplemental Population Forecast Adjustment - Medicaid | - | 40,277,100 | 25,536,000 | 65,813,100 |
| Department of Health and Welfare - Basic Medicaid Plan | Supplemental Population Forecast Adjustment - Medicaid | - | 22,938,000 | 43,609,700 | 66,547,700 |
| Department of Health and Welfare - Expansion Medicaid Plan | Supplemental Population Forecast Adjustment - Medicaid | - | 908,400 | (74,565,000) | (73,656,600) |
| Department of Health and Welfare - Coordinated Medicaid Plan | Medicaid Provider Rate Adjustment | - | (4,443,000) | (8,508,300) | (12,951,300) |
| Department of Health and Welfare - Enhanced Medicaid Plan | Medicaid Provider Rate Adjustment | - | (6,285,900) | (12,037,300) | (18,323,200) |
| Department of Health and Welfare - Basic Medicaid Plan | Medicaid Provider Rate Adjustment | - | (4,907,600) | (9,397,900) | (14,305,500) |
| Department of Health and Welfare - Expansion Medicaid Plan | Medicaid Provider Rate Adjustment | - | (1,579,500) | (14,267,300) | (15,846,800) |
| Department of Health and Welfare - Coordinated Medicaid Plan | Hospital Assessment Fund Alignment | - | - | 1,184,900 | 1,184,900 |
| Department of Health and Welfare - Enhanced Medicaid Plan | Hospital Assessment Fund Alignment | - | - | - | - |
| Department of Health and Welfare - Basic Medicaid Plan | Hospital Assessment Fund Alignment | - | - | 119,700 | 119,700 |
| Department of Health and Welfare - Expansion Medicaid Plan | Hospital Assessment Fund Alignment | - | - | (1,304,600) | (1,304,600) |
| Department of Health and Welfare - Indirect Support Services | Making Rural Idaho Healthy Again | 12.00 | - | 3,737,600 | 3,737,600 |
| | Total Health And Human Services | 12.00 | \$75,376,400 | \$ (25,821,600) | \$49,554,800 |

Summary Tables and Graphs

Supplemental Recommendations

| Goal - Agency - Function | Item | FTP | General Fund | Other Funds | Total Fund |
|---|---|--------------|---------------------|---------------------|---------------------|
| Public Safety | | | | | |
| Department of Correction - County & Out-of-State Placement | County and Out-of-State Population Increase | - | 15,241,500 | - | 15,241,500 |
| Department of Correction - Medical Services | Medical Services Adjustment | - | 3,281,300 | - | 3,281,300 |
| Department of Correction - Management Services | Hepatitis C Spending Authority | - | - | 424,300 | 424,300 |
| | Total Public Safety | 0.00 | \$18,522,800 | \$424,300 | \$18,947,100 |
| Natural Resources | | | | | |
| Department of Lands - Minerals, Public Trust, Oil and Gas | Net-zero Fund Shift | - | - | - | - |
| Department of Parks and Recreation - Park Operations | Budget Law Exemption for Current Year Program Transfer | - | - | - | - |
| | Total Natural Resources | 0.00 | \$0 | \$0 | \$0 |
| Economic Development | | | | | |
| Department of Agriculture - Plant Industries | Quagga Mussel Treatment | - | - | 3,393,000 | 3,393,000 |
| Soil and Water Conservation Commission - Soil and Water Conservation Commission | New Miscellaneous Revenue Fund and Conservation Reserve Enhancement Program Funding | - | - | 12,900 | 12,900 |
| | Total Economic Development | 0.00 | \$0 | \$3,405,900 | \$3,405,900 |
| General Government | | | | | |
| Information Technology Services, Office of - Information Technology Services, Office of | Building Four Furnishings | - | 200,000 | - | 200,000 |
| Information Technology Services, Office of - Information Technology Services, Office of | Federal Electronic Collaboration for Optimizing Research Ecosystems Grant | 0.50 | - | 56,200 | 56,200 |
| Workforce Development Council - Workforce Development Council | FY26 Spending Authority for Cash Transfer | - | - | 10,000,000 | 10,000,000 |
| | Total General Government | 0.50 | \$200,000 | \$10,056,200 | \$10,256,200 |
| Totals by State Goal | | | | | |
| State Goal | | FTP | General Fund | Other Funds | Total Fund |
| Education | | 0.00 | \$29,597,600 | \$7,828,200 | \$21,769,400 |
| Health And Human Services | | 12.00 | \$75,376,400 | \$25,821,600 | \$49,554,800 |
| Public Safety | | 0.00 | \$18,522,800 | \$424,300 | \$18,947,100 |
| Natural Resources | | 0.00 | \$0 | \$0 | \$0 |
| Economic Development | | 0.00 | \$0 | \$3,405,900 | \$3,405,900 |
| General Government | | 0.50 | \$200,000 | \$10,056,200 | \$10,256,200 |
| State Totals | | 12.50 | \$64,501,600 | \$4,107,000 | \$60,394,600 |

Summary Tables and Graphs

FY 2027 General Fund Budget Summary

Governor's Recommendation

| Revenues | Ongoing | One-Time | Total |
|--|---------------------------|-----------------------|---------------------------|
| Beginning Balance | \$ - | \$ 32,175,300 | \$ 32,175,300 |
| FY 2027 General Fund Revenue | \$ 5,679,246,700 | \$ - | \$ 5,679,246,700 |
| Federal Tax Cut Conformity | \$ (155,000,000) | \$ - | \$ (155,000,000) |
| Total Revenue | \$ 5,524,246,700 | \$ 32,175,300 | \$ 5,556,422,000 |
| Maintenance Expenditures | | | |
| Appropriations (Base) | \$ (5,539,854,000) | \$ - | \$ (5,539,854,000) |
| Employee Benefit Costs | \$ (62,444,600) | \$ - | \$ (62,444,600) |
| Contract Inflationary Adjustments | \$ (2,115,000) | \$ - | \$ (2,115,000) |
| Interagency Adjustments (SWCAP) | \$ (6,505,400) | \$ - | \$ (6,505,400) |
| CEC for State Employees | \$ (284,000) | \$ - | \$ (284,000) |
| CEC for Teachers/Public Schools | \$ - | \$ - | \$ - |
| Total Maintenance | \$ (5,611,203,000) | \$ - | \$ (5,611,203,000) |
| Recommended Enhancements | | | |
| General Inflationary Adjustments | \$ - | \$ - | \$ - |
| Repair & Replacement Items | \$ - | \$ (2,984,700) | \$ (2,984,700) |
| Population Forecast Adjustments | \$ (127,698,300) | \$ - | \$ (127,698,300) |
| Enhancement Recommendations | \$ (6,488,600) | \$ (1,424,700) | \$ (7,913,300) |
| On-Going Reduction | \$ 117,881,200 | \$ - | \$ 117,881,200 |
| Total Enhancements | \$ (16,305,700) | \$ (4,409,400) | \$ (20,715,100) |
| Total Expenditures | \$ (5,627,508,700) | \$ (4,409,400) | \$ (5,631,918,100) |
| Transfers & Reserves | | | |
| Interest Transfers to the General Fund | \$ - | \$ 97,346,100 | \$ 97,346,100 |
| Fire Suppression Deficiency Fund | \$ - | \$ - | \$ - |
| Transfer for ITS Benefit Expenses | \$ - | \$ (458,700) | \$ (458,700) |
| Strategic Initiatives (Dedicated) Fund | \$ - | \$ 4,150,200 | \$ 4,150,200 |
| Strategic Initiatives Fund Transfer | \$ - | \$ - | \$ - |
| Total Transfers & Reserves | \$ - | \$ 101,037,600 | \$ 101,037,600 |
| Projected Ending Balance | \$ (103,262,000) | \$ 128,803,500 | \$ 25,541,500 |

Summary Tables and Graphs

Department FY 2027 Line-Item Comparison

| Goal - Department | Positions | | | General Funds | | | Total Funds | | |
|--|-----------------|-----------------|--------------|------------------------|------------------------|----------------------|------------------------|------------------------|----------------------|
| | Req. | Rec. | Diff | Request | Recommend | Difference | Request | Recommend | Difference |
| Education | | | | | | | | | |
| Agriculture Research and Extension | (25.99) | (25.99) | - | 40,236,500 | 39,462,400 | (774,100) | 40,236,500 | 39,462,400 | (774,100) |
| Career Technical Education | - | - | - | 92,100,500 | 90,775,400 | (1,325,100) | 109,936,100 | 108,585,900 | (1,350,200) |
| Charter School Commission | - | - | - | 200,100 | 196,600 | (3,500) | 761,500 | 748,700 | (12,800) |
| Colleges and Universities | (14.72) | (14.72) | - | 390,051,200 | 382,721,100 | (7,330,100) | 765,374,300 | 753,290,500 | (12,083,800) |
| Community Colleges | - | - | - | 68,715,400 | 67,370,100 | (1,345,300) | 69,515,400 | 68,170,100 | (1,345,300) |
| Education, Department of | - | - | - | 11,999,700 | 11,859,300 | (140,400) | 48,750,500 | 48,428,500 | (322,000) |
| Education, Office State Board of | (4.83) | (4.83) | - | 47,375,300 | 17,575,700 | (29,799,600) | 56,036,300 | 30,980,400 | (25,055,900) |
| Health Education Programs | 1.50 | 1.50 | - | 30,173,200 | 30,055,000 | (118,200) | 30,599,500 | 30,477,000 | (122,500) |
| Idaho Public Television | - | - | - | 3,073,800 | 3,040,600 | (33,200) | 4,083,500 | 4,047,600 | (35,900) |
| Public School Support | - | 5.00 | 5.00 | 2,886,824,100 | 2,734,098,800 | (152,725,300) | 3,261,683,300 | 3,108,958,000 | (152,725,300) |
| Special Programs | (1.07) | (1.07) | - | 30,970,900 | 30,856,600 | (114,300) | 35,725,200 | 35,610,500 | (114,700) |
| Vocational Rehabilitation | - | (3.12) | (3.12) | 5,434,300 | 5,357,100 | (77,200) | 27,450,200 | 26,946,700 | (503,500) |
| Total Education | (45.11) | (43.24) | 1.88 | \$3,607,155,000 | \$3,413,368,700 | \$193,786,300 | \$4,450,152,300 | \$4,255,706,300 | \$194,446,000 |
| Health And Human Services | | | | | | | | | |
| Health and Welfare, Department of | (127.87) | (110.87) | 17.00 | 1,303,682,300 | 1,271,364,800 | (32,317,500) | 6,228,002,700 | 6,525,344,900 | 297,342,200 |
| State Independent Living Council | - | - | - | 293,800 | 289,500 | (4,300) | 706,100 | 696,500 | (9,600) |
| Total Health And Human Services | (127.87) | (110.87) | 17.00 | \$1,303,976,100 | \$1,271,654,300 | \$32,321,800 | \$6,228,708,800 | \$6,526,041,400 | \$297,332,600 |
| Public Safety | | | | | | | | | |
| Brand Inspection | (1.00) | (1.00) | - | - | - | - | 4,503,500 | 4,405,100 | (98,400) |
| Correction, Department of | (12.50) | (12.50) | - | 376,696,200 | 388,145,200 | 11,449,000 | 421,073,000 | 431,807,800 | 10,734,800 |
| Judicial Branch | (7.00) | (7.00) | - | 79,892,300 | 78,642,700 | (1,249,600) | 105,762,600 | 104,423,500 | (1,339,100) |
| Juvenile Corrections, Department of | - | - | - | 52,663,200 | 51,805,500 | (857,700) | 63,117,700 | 62,253,900 | (863,800) |
| Police, Idaho State | (2.00) | (2.00) | - | 70,301,000 | 69,200,900 | (1,100,100) | 125,720,300 | 124,189,200 | (1,531,100) |
| Racing Commission | (2.00) | (2.00) | - | - | - | - | 445,500 | 443,100 | (2,400) |
| Total Public Safety | (24.50) | (24.50) | 0.00 | \$579,552,700 | \$587,794,300 | \$8,241,600 | \$720,622,600 | \$727,522,600 | \$6,900,000 |

Summary Tables and Graphs

Department FY 2027 Line-Item Comparison

| Goal - Department | Positions | | | General Funds | | | Total Funds | | |
|--------------------------------------|---------------|---------------|---------------|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
| | Req. | Rec. | Diff | Request | Recommend | Difference | Request | Recommend | Difference |
| Natural Resources | | | | | | | | | |
| Environmental Quality, Department of | (8.00) | (8.00) | - | 29,620,600 | 29,158,100 | (462,500) | 99,645,000 | 98,671,700 | (973,300) |
| Fish and Game, Department of | - | - | - | - | - | - | 174,972,900 | 173,359,000 | (1,613,900) |
| Investment Board, Endowment Fund | - | - | - | - | - | - | 1,037,200 | 1,023,400 | (13,800) |
| Lands, Department of | (0.67) | (0.67) | - | 11,604,400 | 11,414,200 | (190,200) | 79,794,200 | 78,926,300 | (867,900) |
| Parks and Recreation, Department of | 4.95 | 2.95 | (2.00) | 4,330,000 | 4,248,200 | (81,800) | 69,349,300 | 68,732,200 | (617,100) |
| Water Resources, Department of | (3.00) | (3.00) | - | 55,200,300 | 54,882,600 | (317,700) | 113,266,100 | 112,841,000 | (425,100) |
| Total Natural Resources | (6.72) | (8.72) | (2.00) | \$100,755,300 | \$99,703,100 | \$(1,052,200) | \$538,064,700 | \$533,553,600 | \$(4,511,100) |

Summary Tables and Graphs

Department FY 2027 Line-Item Comparison

| Goal - Department | Positions | | | General Funds | | | Total Funds | | |
|---|----------------|----------------|-------------|---------------------|---------------------|--------------------|------------------------|------------------------|-----------------------|
| | Req. | Rec. | Diff | Request | Recommend | Difference | Request | Recommend | Difference |
| Economic Development | | | | | | | | | |
| Administrative Hearings, Office of | - | - | - | 1,623,600 | 1,598,900 | (24,700) | 1,623,600 | 1,598,900 | (24,700) |
| Agriculture, Department of | (1.00) | (1.00) | - | 15,525,100 | 15,351,100 | (174,000) | 56,756,000 | 55,783,600 | (972,400) |
| Commerce, Department of | (7.00) | (7.00) | - | 5,802,500 | 5,736,500 | (66,000) | 203,921,800 | 203,807,900 | (113,900) |
| Finance, Department of | (2.00) | (2.00) | - | - | - | - | 12,085,100 | 11,880,300 | (204,800) |
| Hispanic Affairs | - | - | - | 288,500 | 283,700 | (4,800) | 548,200 | 541,200 | (7,000) |
| Historical Society, Idaho State | (1.00) | (1.00) | - | 4,924,100 | 4,839,300 | (84,800) | 11,457,600 | 11,316,600 | (141,000) |
| Industrial Commission | (1.25) | (1.25) | - | 285,200 | 285,200 | - | 22,613,200 | 22,307,100 | (306,100) |
| Insurance, Department of | - | - | - | - | - | - | 12,422,500 | 12,226,100 | (196,400) |
| Labor, Department of | - | - | - | 647,200 | 632,900 | (14,300) | 107,491,600 | 106,231,800 | (1,259,800) |
| Libraries, Commission for | (1.75) | (1.75) | - | 4,916,700 | 4,857,900 | (58,800) | 6,961,900 | 6,879,600 | (82,300) |
| Lottery, State | - | - | - | - | - | - | 8,808,900 | 8,686,600 | (122,300) |
| Occupational and Professional Licenses, Division of | - | - | - | - | - | - | 38,013,900 | 37,374,100 | (639,800) |
| Ombudsman, Office of Health and Social Services | - | - | - | 467,900 | 460,200 | (7,700) | 467,900 | 460,200 | (7,700) |
| Pardons and Parole, Commission of | - | - | - | 4,367,900 | 4,273,700 | (94,200) | 4,485,900 | 4,391,700 | (94,200) |
| Public Utilities Commission | (1.00) | (1.00) | - | - | - | - | 7,845,800 | 7,717,500 | (128,300) |
| Soil and Water Conservation Commission | - | - | - | 3,669,200 | 3,630,700 | (38,500) | 4,208,900 | 4,165,500 | (43,400) |
| State Appellate Public Defender | - | - | - | 4,356,600 | 4,281,300 | (75,300) | 4,356,600 | 4,281,300 | (75,300) |
| State Public Defender, Office of the | 6.00 | 6.00 | - | 44,113,500 | 43,940,600 | (172,900) | 83,988,400 | 83,101,000 | (887,400) |
| Transportation, Department of | - | - | - | - | - | - | 1,037,073,600 | 1,032,669,600 | (4,404,000) |
| Veterans Services, Division of | (2.40) | (2.40) | - | 1,811,600 | 1,777,100 | (34,500) | 67,513,600 | 66,501,100 | (1,012,500) |
| Total Economic Development | (11.40) | (11.40) | 0.00 | \$92,799,600 | \$91,949,100 | (\$850,500) | \$1,692,645,000 | \$1,681,921,700 | (\$10,723,300) |

Summary Tables and Graphs

Department FY 2027 Line-Item Comparison

| Goal - Department | Positions | | | General Funds | | | Total Funds | | |
|---|--------------|--------------|---------------|----------------------|----------------------|--------------------|----------------------|----------------------|---------------------|
| | Req. | Rec. | Diff | Request | Recommend | Difference | Request | Recommend | Difference |
| General Government | | | | | | | | | |
| Administration, Department of | (1.00) | 2.00 | 3.00 | 2,513,200 | 2,486,300 | (26,900) | 107,212,400 | 107,284,900 | 72,500 |
| Aging, Commission on | - | - | - | 6,337,300 | 6,319,700 | (17,600) | 16,881,900 | 16,844,400 | (37,500) |
| Arts, Commission on | (2.00) | (2.00) | - | 955,500 | 945,500 | (10,000) | 2,320,600 | 2,300,600 | (20,000) |
| Attorney General | - | - | - | 33,316,300 | 32,711,300 | (605,000) | 36,140,000 | 35,487,700 | (652,300) |
| Blind and Visually Impaired, Commission for the | - | - | - | 1,800,100 | 1,773,500 | (26,600) | 6,534,700 | 6,437,100 | (97,600) |
| Controller, State | - | - | - | 23,999,100 | 23,805,300 | (193,800) | 40,374,600 | 40,052,600 | (322,000) |
| Drug Policy, Office of | - | - | - | 395,200 | 390,700 | (4,500) | 4,964,900 | 4,953,100 | (11,800) |
| Energy and Mineral Resources, Office of | 4.00 | - | (4.00) | - | - | - | 37,535,200 | 12,888,200 | (24,647,000) |
| Financial Management, Division of | (2.00) | (2.00) | - | 2,345,000 | 2,302,600 | (42,400) | 44,948,400 | 44,891,100 | (57,300) |
| Governor, Executive Office of the | (4.00) | (4.00) | - | 2,772,400 | 2,728,200 | (44,200) | 4,772,400 | 4,728,200 | (44,200) |
| Human Resources, Division of | - | - | - | - | - | - | 20,037,000 | 19,620,900 | (416,100) |
| Information Technology Service, Office of | 59.50 | 59.50 | - | 6,471,000 | 6,429,300 | (41,700) | 52,543,500 | 51,805,800 | (737,700) |
| Legislative Branch | - | - | - | 18,974,000 | 18,786,000 | (188,000) | 21,672,200 | 21,441,800 | (230,400) |
| Lieutenant Governor | - | - | - | 315,400 | 309,400 | (6,000) | 315,400 | 309,400 | (6,000) |
| Liquor Division, State | (4.00) | (4.00) | - | - | - | - | 33,878,500 | 33,290,400 | (588,100) |
| Military Division | (3.00) | (3.00) | - | 9,820,400 | 9,691,400 | (129,000) | 118,049,300 | 117,013,200 | (1,036,100) |
| Public Employee Retirement System | - | - | - | - | - | - | 13,870,900 | 13,675,700 | (195,200) |
| Secretary of State | - | - | - | 6,090,000 | 6,005,200 | (84,800) | 6,090,000 | 6,005,200 | (84,800) |
| Species Conservation, Office of | - | - | - | 1,816,600 | 1,797,500 | (19,100) | 23,039,400 | 23,002,700 | (36,700) |
| STEM Action Center | (8.00) | (8.00) | - | - | - | - | - | - | - |
| Tax Appeals, Board of | - | - | - | 681,300 | 670,900 | (10,400) | 681,300 | 670,900 | (10,400) |
| Tax Commission, State | (2.00) | (2.00) | - | 46,090,200 | 45,181,400 | (908,800) | 57,845,100 | 56,767,400 | (1,077,700) |
| Treasurer, State | - | - | - | 1,745,700 | 1,726,400 | (19,300) | 5,614,300 | 5,543,300 | (71,000) |
| Wolf Depredation Control Board | - | - | - | 380,200 | 380,200 | - | 380,200 | 380,200 | - |
| Workforce Development Council | 6.00 | 6.00 | - | 3,023,400 | 3,007,800 | (15,600) | 87,644,200 | 87,593,400 | (50,800) |
| Total General Government | 43.50 | 42.50 | (1.00) | \$169,842,300 | \$167,448,600 | \$2,393,700 | \$743,346,400 | \$712,988,200 | \$30,358,200 |

Totals by State Goal

| Goal-Department | Positions | | | General Funds | | | Total Funds | | |
|---------------------------|-----------------|-----------------|--------------|------------------------|------------------------|------------------------|-------------------------|-------------------------|---------------------|
| | Req. | Rec. | Diff | Request | Recommend | Difference | Request | Recommend | Difference |
| Education | (45.11) | (43.24) | 1.88 | \$3,607,155,000 | \$3,413,368,700 | \$(193,786,300) | \$4,450,152,300 | \$4,255,706,300 | \$(194,446,000) |
| Health And Human Services | (127.87) | (110.87) | 17.00 | \$1,303,976,100 | \$1,271,654,300 | \$(32,321,800) | \$6,228,708,800 | \$6,526,041,400 | \$297,332,600 |
| Public Safety | (24.50) | (24.50) | 0.00 | \$579,552,700 | \$587,794,300 | \$8,241,600 | \$720,622,600 | \$727,522,600 | \$6,900,000 |
| Natural Resources | (6.72) | (8.72) | (2.00) | \$100,755,300 | \$99,703,100 | \$(1,052,200) | \$538,064,700 | \$533,553,600 | \$(4,511,100) |
| Economic Development | (11.40) | (11.40) | 0.00 | \$92,799,600 | \$91,949,100 | \$(850,500) | \$1,692,645,000 | \$1,681,921,700 | \$(10,723,300) |
| General Government | 43.50 | 42.50 | (1.00) | \$169,842,300 | \$167,448,600 | \$(2,393,700) | \$743,346,400 | \$712,988,200 | \$(30,358,200) |
| State Totals | (172.10) | (156.22) | 15.88 | \$5,854,081,000 | \$5,631,918,100 | \$(222,162,900) | \$14,373,539,800 | \$14,437,733,800 | \$64,194,000 |

Summary Tables and Graphs

Department Components of FY 2027 General Fund Recommendation

| Goal - Department | FY 2027 Base | Personnel Benefits | OE/TBP Inflation | Replacement Cap. Outlay | Interagency Nonstand. Adj. |
|--|----------------------|--------------------|------------------|-------------------------|----------------------------|
| Education | | | | | |
| Agriculture Research and Extension | 39,955,500 | 705,600 | - | - | - |
| Career Technical Education | 91,916,100 | 1,124,700 | - | - | (4,200) |
| Charter School Commission | 199,900 | 2,700 | - | - | - |
| Colleges and Universities | 387,583,700 | 6,010,800 | 1,100 | - | 886,200 |
| Community Colleges | 68,419,700 | 1,248,500 | - | - | - |
| Education, Department of | 12,050,500 | 112,600 | - | - | 57,700 |
| Education, Office State Board of | 17,301,200 | 153,500 | 5,500 | - | 20,900 |
| Health Education Programs | 29,419,500 | 97,300 | 520,700 | - | - |
| Idaho Public Television | 3,084,200 | 23,600 | 15,400 | - | 9,900 |
| Public School Support | 2,732,224,100 | 41,058,400 | 30,200 | 296,500 | 14,200 |
| Special Programs | 31,708,200 | 99,600 | - | - | - |
| Vocational Rehabilitation | 5,452,600 | 67,500 | - | - | (1,500) |
| Total Education | 3,419,315,200 | 50,704,800 | 572,900 | 296,500 | 983,200 |
| Health And Human Services | | | | | |
| Health and Welfare, Department of | 1,213,631,900 | 2,396,200 | 896,600 | - | 837,700 |
| State Independent Living Council | 294,600 | 3,500 | 400 | - | (200) |
| Total Health And Human Services | 1,213,926,500 | 2,399,700 | 897,000 | 0 | 837,500 |
| Public Safety | | | | | |
| Correction, Department of | 352,029,700 | 3,668,200 | 437,400 | - | 1,225,200 |
| Judicial Branch | 77,698,000 | 783,800 | - | - | 83,000 |
| Juvenile Corrections, Department of | 51,766,200 | 739,100 | - | - | 526,200 |
| Police, Idaho State | 66,381,900 | 848,600 | - | 2,669,600 | 278,900 |
| Total Public Safety | 547,875,800 | 6,039,700 | 437,400 | 2,669,600 | 2,113,300 |
| Natural Resources | | | | | |
| Environmental Quality, Department of | 29,361,200 | 348,200 | 76,300 | - | 243,600 |
| Lands, Department of | 11,653,100 | 139,900 | 4,900 | - | (34,100) |
| Parks and Recreation, Department of | 4,255,800 | 59,700 | - | - | 60,400 |
| Water Resources, Department of | 54,941,800 | 246,300 | 43,800 | - | 219,000 |
| Total Natural Resources | 100,211,900 | 794,100 | 125,000 | 0 | 488,900 |

Summary Tables and Graphs

Department Components of FY 2027 General Fund Recommendation

| Goal - Department | Employee Compensation | Pop. Fore. Adjust. | Line Items | FY 2027 Total Gov's Rec. |
|--|-----------------------|--------------------|---------------------|--------------------------|
| Education | | | | |
| Agriculture Research and Extension | - | - | (1,198,700) | 39,462,400 |
| Career Technical Education | - | - | (2,261,200) | 90,775,400 |
| Charter School Commission | - | - | (6,000) | 196,600 |
| Colleges and Universities | - | - | (11,760,700) | 382,721,100 |
| Community Colleges | - | - | (2,298,100) | 67,370,100 |
| Education, Department of | - | - | (361,500) | 11,859,300 |
| Education, Office State Board of | - | - | 94,600 | 17,575,700 |
| Health Education Programs | - | - | 17,500 | 30,055,000 |
| Idaho Public Television | - | - | (92,500) | 3,040,600 |
| Public School Support | - | (2,610,400) | (36,914,200) | 2,734,098,800 |
| Special Programs | - | - | (951,200) | 30,856,600 |
| Vocational Rehabilitation | - | - | (161,500) | 5,357,100 |
| Total Education | 0 | (2,610,400) | (55,893,500) | 3,413,368,700 |
| Health And Human Services | | | | |
| Health and Welfare, Department of | - | 98,684,200 | (45,081,800) | 1,271,364,800 |
| State Independent Living Council | - | - | (8,800) | 289,500 |
| Total Health And Human Services | 0 | 98,684,200 | (45,090,600) | 1,271,654,300 |
| Public Safety | | | | |
| Correction, Department of | - | 31,624,500 | (839,800) | 388,145,200 |
| Judicial Branch | - | - | 77,900 | 78,642,700 |
| Juvenile Corrections, Department of | - | - | (1,226,000) | 51,805,500 |
| Police, Idaho State | - | - | (978,100) | 69,200,900 |
| Total Public Safety | 0 | 31,624,500 | (2,966,000) | 587,794,300 |
| Natural Resources | | | | |
| Environmental Quality, Department of | - | - | (871,200) | 29,158,100 |
| Lands, Department of | - | - | (349,600) | 11,414,200 |
| Parks and Recreation, Department of | - | - | (127,700) | 4,248,200 |
| Water Resources, Department of | - | - | (568,300) | 54,882,600 |
| Total Natural Resources | 0 | 0 | (1,916,800) | 99,703,100 |

Summary Tables and Graphs

Department Components of FY 2027 General Fund Recommendation

| Goal - Department | FY 2027 Base | Personnel Benefits | OE/TBP Inflation | Replacement Cap. Outlay | Interagency Nonstand. Adj. |
|---|-------------------|--------------------|------------------|-------------------------|----------------------------|
| Economic Development | | | | | |
| Administrative Hearings, Office of | 1,627,000 | 18,200 | 1,900 | - | 600 |
| Agriculture, Department of | 15,611,500 | 133,100 | - | - | 74,800 |
| Commerce, Department of | 6,068,100 | 57,800 | - | - | 16,300 |
| Hispanic Affairs | 288,200 | 4,100 | - | - | - |
| Historical Society, Idaho State | 4,883,300 | 71,800 | - | - | 30,700 |
| Industrial Commission | 294,000 | - | - | - | - |
| Labor, Department of | 637,300 | 12,200 | - | - | 2,500 |
| Libraries, Commission for | 4,971,600 | 48,700 | - | - | (13,300) |
| Ombudsman, Office of Health and Social Services | 465,100 | 6,100 | - | - | 3,000 |
| Pardons and Parole, Commission of | 4,336,800 | 72,000 | - | - | (5,000) |
| Soil and Water Conservation Commission | 3,697,000 | 30,500 | 3,700 | - | (2,400) |
| State Appellate Public Defender | 4,343,500 | 54,600 | 3,700 | - | 9,800 |
| State Public Defender, Office of the | 44,703,200 | 110,500 | - | - | 468,000 |
| Transportation, Department of | - | - | - | - | - |
| Veterans Services, Division of | 1,807,100 | 24,200 | - | - | - |
| Total Economic Development | 93,733,700 | 643,800 | 9,300 | 0 | 585,000 |

Summary Tables and Graphs

Department Components of FY 2027 General Fund Recommendation

| Goal - Department | Employee Compensation | Pop. Fore. Adjust. | Line Items | FY 2027 Total Gov's Rec. |
|---|-----------------------|--------------------|--------------------|--------------------------|
| Economic Development | | | | |
| Administrative Hearings, Office of | - | - | (48,800) | 1,598,900 |
| Agriculture, Department of | - | - | (468,300) | 15,351,100 |
| Commerce, Department of | - | - | (405,700) | 5,736,500 |
| Hispanic Affairs | - | - | (8,600) | 283,700 |
| Historical Society, Idaho State | - | - | (146,500) | 4,839,300 |
| Industrial Commission | - | - | (8,800) | 285,200 |
| Labor, Department of | - | - | (19,100) | 632,900 |
| Libraries, Commission for | - | - | (149,100) | 4,857,900 |
| Ombudsman, Office of Health and Social Services | - | - | (14,000) | 460,200 |
| Pardons and Parole, Commission of | - | - | (130,100) | 4,273,700 |
| Soil and Water Conservation Commission | - | - | (98,100) | 3,630,700 |
| State Appellate Public Defender | - | - | (130,300) | 4,281,300 |
| State Public Defender, Office of the | - | - | (1,341,100) | 43,940,600 |
| Transportation, Department of | - | - | - | - |
| Veterans Services, Division of | - | - | (54,200) | 1,777,100 |
| Total Economic Development | 0 | 0 | (3,022,700) | 91,949,100 |

Summary Tables and Graphs

Department Components of FY 2027 General Fund Recommendation

| Goal - Department | FY 2027 Base | Personnel Benefits | OE/TBP Inflation | Replacement Cap. Outlay | Interagency Nonstand. Adj. |
|---|--------------------|--------------------|------------------|-------------------------|----------------------------|
| General Government | | | | | |
| Administration, Department of | 2,943,700 | 24,700 | - | - | (27,500) |
| Aging, Commission on | 6,491,900 | 14,100 | - | - | 8,600 |
| Arts, Commission on | 970,400 | 8,100 | 500 | - | (4,400) |
| Attorney General | 32,299,000 | 406,200 | - | - | 6,100 |
| Blind and Visually Impaired, Commission for the | 1,804,000 | 22,800 | - | - | 800 |
| Controller, State | 24,324,400 | 154,200 | 62,800 | - | (6,400) |
| Drug Policy, Office of | 398,000 | 4,000 | - | - | 600 |
| Financial Management, Division of | 2,317,300 | 31,000 | - | - | 23,600 |
| Governor, Executive Office of the | 2,759,000 | 32,900 | - | - | 19,100 |
| Information Technology Service, Office of | 2,620,700 | 33,100 | - | - | 1,213,200 |
| Legislative Branch | 18,903,400 | 139,600 | - | - | 20,900 |
| Lieutenant Governor | 313,400 | 6,100 | - | - | (700) |
| Military Division | 9,528,500 | 86,100 | - | - | 78,700 |
| Secretary of State | 5,563,000 | 70,900 | - | 18,600 | 4,600 |
| Species Conservation, Office of | 1,826,000 | 17,300 | - | - | 9,000 |
| STEM Action Center | 3,337,200 | 16,200 | - | - | (11,700) |
| Tax Appeals, Board of | 680,700 | 8,100 | 1,400 | - | 1,100 |
| Tax Commission, State | 45,606,600 | 772,400 | 8,700 | - | 161,900 |
| Treasurer, State | 1,711,700 | 14,700 | - | - | - |
| Wolf Depredation Control Board | 392,000 | - | - | - | - |
| Workforce Development Council | - | - | - | - | - |
| Total General Government | 164,790,900 | 1,862,500 | 73,400 | 18,600 | 1,497,500 |

Summary Tables and Graphs

Department Components of FY 2027 General Fund Recommendation

| Goal - Department | Employee Compensation | Pop. Fore. Adjust. | Line Items | FY 2027 Total Gov's Rec. |
|---|-----------------------|--------------------|--------------------|--------------------------|
| General Government | | | | |
| Administration, Department of | - | - | (454,600) | 2,486,300 |
| Aging, Commission on | - | - | (194,900) | 6,319,700 |
| Arts, Commission on | - | - | (29,100) | 945,500 |
| Attorney General | - | - | - | 32,711,300 |
| Blind and Visually Impaired, Commission for the | - | - | (54,100) | 1,773,500 |
| Controller, State | - | - | (729,700) | 23,805,300 |
| Drug Policy, Office of | - | - | (11,900) | 390,700 |
| Financial Management, Division of | - | - | (69,300) | 2,302,600 |
| Governor, Executive Office of the | - | - | (82,800) | 2,728,200 |
| Information Technology Service, Office of | - | - | 2,562,300 | 6,429,300 |
| Legislative Branch | - | - | (277,900) | 18,786,000 |
| Lieutenant Governor | - | - | (9,400) | 309,400 |
| Military Division | 284,000 | - | (285,900) | 9,691,400 |
| Secretary of State | - | - | 348,100 | 6,005,200 |
| Species Conservation, Office of | - | - | (54,800) | 1,797,500 |
| STEM Action Center | - | - | (3,341,700) | - |
| Tax Appeals, Board of | - | - | (20,400) | 670,900 |
| Tax Commission, State | - | - | (1,368,200) | 45,181,400 |
| Treasurer, State | - | - | - | 1,726,400 |
| Wolf Depredation Control Board | - | - | (11,800) | 380,200 |
| Workforce Development Council | - | - | 3,007,800 | 3,007,800 |
| Total General Government | 284,000 | 0 | (1,078,300) | 167,448,600 |

Summary Tables and Graphs

Department General Fund Request - Recommendation Comparison

| Goal-Department | FY 2026 Approp. | FY 2027 Request | Amt. Change | % Change | FY 2027 Recom. | Amt. Change | % Change |
|--|------------------------|------------------------|----------------------|--------------|------------------------|-----------------------|----------------|
| Education | | | | | | | |
| Agriculture Research and Extension | 39,955,500 | 40,236,500 | 281,000 | 0.70% | 39,462,400 | (493,100) | (1.23%) |
| Career Technical Education | 91,966,100 | 92,100,500 | 134,400 | 0.15% | 90,775,400 | (1,190,700) | (1.29%) |
| Charter School Commission | 199,900 | 200,100 | 200 | 0.10% | 196,600 | (3,300) | (1.65%) |
| Colleges and Universities | 383,583,700 | 390,051,200 | 6,467,500 | 1.69% | 382,721,100 | (862,600) | (0.22%) |
| Community Colleges | 68,419,700 | 68,715,400 | 295,700 | 0.43% | 67,370,100 | (1,049,600) | (1.53%) |
| Education, Department of | 12,052,000 | 11,999,700 | (52,300) | (0.43%) | 11,859,300 | (192,700) | (1.60%) |
| Education, Office State Board of | 46,941,300 | 47,375,300 | 434,000 | 0.92% | 17,575,700 | (29,365,600) | (62.56%) |
| Health Education Programs | 29,419,500 | 30,173,200 | 753,700 | 2.56% | 30,055,000 | 635,500 | 2.16% |
| Idaho Public Television | 3,426,600 | 3,073,800 | (352,800) | (10.30%) | 3,040,600 | (386,000) | (11.26%) |
| Public School Support | 2,754,658,600 | 2,886,824,100 | 132,165,500 | 4.80% | 2,734,098,800 | (20,559,800) | (0.75%) |
| Special Programs | 31,746,100 | 30,970,900 | (775,200) | (2.44%) | 30,856,600 | (889,500) | (2.80%) |
| Vocational Rehabilitation | 5,452,600 | 5,434,300 | (18,300) | (0.34%) | 5,357,100 | (95,500) | (1.75%) |
| Total Education | \$3,467,821,600 | \$3,607,155,000 | \$139,333,400 | 4.02% | \$3,413,368,700 | (\$54,452,900) | (1.57%) |
| Health And Human Services | | | | | | | |
| Health and Welfare, Department of | 1,229,416,500 | 1,303,682,300 | 74,265,800 | 6.04% | 1,271,364,800 | 41,948,300 | 3.41% |
| State Independent Living Council | 294,600 | 293,800 | (800) | (0.27%) | 289,500 | (5,100) | (1.73%) |
| Total Health And Human Services | \$1,229,711,100 | \$1,303,976,100 | \$74,265,000 | 6.04% | \$1,271,654,300 | \$41,943,200 | 3.41% |
| Public Safety | | | | | | | |
| Correction, Department of | 352,591,700 | 376,696,200 | 24,104,500 | 6.84% | 388,145,200 | 35,553,500 | 10.08% |
| Judicial Branch | 77,824,200 | 79,892,300 | 2,068,100 | 2.66% | 78,642,700 | 818,500 | 1.05% |
| Juvenile Corrections, Department of | 51,766,200 | 52,663,200 | 897,000 | 1.73% | 51,805,500 | 39,300 | 0.08% |
| Police, Idaho State | 72,139,200 | 70,301,000 | (1,838,200) | (2.55%) | 69,200,900 | (2,938,300) | (4.07%) |
| Total Public Safety | \$554,321,300 | \$579,552,700 | \$25,231,400 | 4.55% | \$587,794,300 | \$33,473,000 | 6.04% |

Summary Tables and Graphs

Department General Fund Request - Recommendation Comparison

| Goal-Department | FY 2026 Approp. | FY 2027 Request | Amt. Change | % Change | FY 2027 Recom. | Amt. Change | % Change |
|---|----------------------|----------------------|----------------------|----------------|---------------------|----------------------|----------------|
| Natural Resources | | | | | | | |
| Environmental Quality, Department of | 29,361,200 | 29,620,600 | 259,400 | 0.88% | 29,158,100 | (203,100) | (0.69%) |
| Lands, Department of | 13,372,000 | 11,604,400 | (1,767,600) | (13.22%) | 11,414,200 | (1,957,800) | (14.64%) |
| Parks and Recreation, Department of | 4,255,800 | 4,330,000 | 74,200 | 1.74% | 4,248,200 | (7,600) | (0.18%) |
| Water Resources, Department of | 55,499,700 | 55,200,300 | (299,400) | (0.54%) | 54,882,600 | (617,100) | (1.11%) |
| Total Natural Resources | \$102,488,700 | \$100,755,300 | \$(1,733,400) | (1.69%) | \$99,703,100 | \$(2,785,600) | (2.72%) |
| Economic Development | | | | | | | |
| Administrative Hearings, Office of | 1,627,000 | 1,623,600 | (3,400) | (0.21%) | 1,598,900 | (28,100) | (1.73%) |
| Agriculture, Department of | 15,611,500 | 15,525,100 | (86,400) | (0.55%) | 15,351,100 | (260,400) | (1.67%) |
| Commerce, Department of | 6,068,100 | 5,802,500 | (265,600) | (4.38%) | 5,736,500 | (331,600) | (5.46%) |
| Hispanic Affairs | 288,200 | 288,500 | 300 | 0.10% | 283,700 | (4,500) | (1.56%) |
| Historical Society, Idaho State | 5,333,300 | 4,924,100 | (409,200) | (7.67%) | 4,839,300 | (494,000) | (9.26%) |
| Industrial Commission | 294,000 | 285,200 | (8,800) | (2.99%) | 285,200 | (8,800) | (2.99%) |
| Labor, Department of | 637,300 | 647,200 | 9,900 | 1.55% | 632,900 | (4,400) | (0.69%) |
| Libraries, Commission for | 4,971,600 | 4,916,700 | (54,900) | (1.10%) | 4,857,900 | (113,700) | (2.29%) |
| Ombudsman, Office of Health and Social Services | 465,100 | 467,900 | 2,800 | 0.60% | 460,200 | (4,900) | (1.05%) |
| Pardons and Parole, Commission of | 4,349,400 | 4,367,900 | 18,500 | 0.43% | 4,273,700 | (75,700) | (1.74%) |
| Soil and Water Conservation Commission | 4,737,500 | 3,669,200 | (1,068,300) | (22.55%) | 3,630,700 | (1,106,800) | (23.36%) |
| State Appellate Public Defender | 4,349,300 | 4,356,600 | 7,300 | 0.17% | 4,281,300 | (68,000) | (1.56%) |
| State Public Defender, Office of the | 44,744,900 | 44,113,500 | (631,400) | (1.41%) | 43,940,600 | (804,300) | (1.80%) |
| Transportation, Department of | - | - | - | - | - | - | - |
| Veterans Services, Division of | 1,807,100 | 1,811,600 | 4,500 | 0.25% | 1,777,100 | (30,000) | (1.66%) |
| Total Economic Development | \$95,284,300 | \$92,799,600 | \$(2,484,700) | (2.61%) | \$91,949,100 | \$(3,335,200) | (3.50%) |

Summary Tables and Graphs

Department General Fund Request - Recommendation Comparison

| Goal-Department | FY 2026 Approp. | FY 2027 Request | Amt. Change | % Change | FY 2027 Recom. | Amt. Change | % Change |
|---|------------------------|------------------------|----------------------|----------------|------------------------|----------------------|----------------|
| General Government | | | | | | | |
| Administration, Department of | 2,943,700 | 2,513,200 | (430,500) | (14.62%) | 2,486,300 | (457,400) | (15.54%) |
| Aging, Commission on | 6,495,800 | 6,337,300 | (158,500) | (2.44%) | 6,319,700 | (176,100) | (2.71%) |
| Arts, Commission on | 970,400 | 955,500 | (14,900) | (1.54%) | 945,500 | (24,900) | (2.57%) |
| Attorney General | 32,299,000 | 33,316,300 | 1,017,300 | 3.15% | 32,711,300 | 412,300 | 1.28% |
| Blind and Visually Impaired, Commission for the | 1,832,900 | 1,800,100 | (32,800) | (1.79%) | 1,773,500 | (59,400) | (3.24%) |
| Controller, State | 24,324,400 | 23,999,100 | (325,300) | (1.34%) | 23,805,300 | (519,100) | (2.13%) |
| Drug Policy, Office of | 398,000 | 395,200 | (2,800) | (0.70%) | 390,700 | (7,300) | (1.83%) |
| Financial Management, Division of | 2,329,500 | 2,345,000 | 15,500 | 0.67% | 2,302,600 | (26,900) | (1.15%) |
| Governor, Executive Office of the | 3,054,000 | 2,772,400 | (281,600) | (9.22%) | 2,728,200 | (325,800) | (10.67%) |
| Information Technology Service, Office of | 10,787,000 | 6,471,000 | (4,316,000) | (40.01%) | 6,429,300 | (4,357,700) | (40.40%) |
| Legislative Branch | 18,903,400 | 18,974,000 | 70,600 | 0.37% | 18,786,000 | (117,400) | (0.62%) |
| Lieutenant Governor | 346,000 | 315,400 | (30,600) | (8.84%) | 309,400 | (36,600) | (10.58%) |
| Military Division | 9,544,600 | 9,820,400 | 275,800 | 2.89% | 9,691,400 | 146,800 | 1.54% |
| Secretary of State | 5,711,000 | 6,090,000 | 379,000 | 6.64% | 6,005,200 | 294,200 | 5.15% |
| Species Conservation, Office of | 1,826,000 | 1,816,600 | (9,400) | (0.51%) | 1,797,500 | (28,500) | (1.56%) |
| STEM Action Center | 3,347,100 | - | (3,347,100) | (100.00%) | - | (3,347,100) | (100.00%) |
| Tax Appeals, Board of | 680,700 | 681,300 | 600 | 0.09% | 670,900 | (9,800) | (1.44%) |
| Tax Commission, State | 46,416,300 | 46,090,200 | (326,100) | (0.70%) | 45,181,400 | (1,234,900) | (2.66%) |
| Treasurer, State | 1,711,700 | 1,745,700 | 34,000 | 1.99% | 1,726,400 | 14,700 | 0.86% |
| Wolf Depredation Control Board | 392,000 | 380,200 | (11,800) | (3.01%) | 380,200 | (11,800) | (3.01%) |
| Workforce Development Council | - | 3,023,400 | 3,023,400 | - | 3,007,800 | 3,007,800 | - |
| Total General Government | \$174,313,500 | \$169,842,300 | \$(4,471,200) | (2.57%) | \$167,448,600 | \$(6,864,900) | (3.94%) |
| State Totals | \$5,623,940,500 | \$5,854,081,000 | \$230,140,500 | 4.09% | \$5,631,918,100 | \$7,977,600 | 0.14% |

Summary Tables and Graphs

Department Total Fund Request - Recommendation Comparison

| Goal - Department | FY 2026 Approp. | FY 2027 Request | Amt. Change | % Change | FY 2027 Recom. | Amt. Change | % Change |
|--|------------------------|------------------------|----------------------|--------------|------------------------|-----------------------|----------------|
| Education | | | | | | | |
| Agriculture Research and Extension | 39,955,500 | 40,236,500 | 281,000 | 0.70% | 39,462,400 | (493,100) | (1.23%) |
| Career Technical Education | 109,755,300 | 109,936,100 | 180,800 | 0.16% | 108,585,900 | (1,169,400) | (1.07%) |
| Charter School Commission | 742,400 | 761,500 | 19,100 | 2.57% | 748,700 | 6,300 | 0.85% |
| Colleges and Universities | 739,432,800 | 765,374,300 | 25,941,500 | 3.51% | 753,290,500 | 13,857,700 | 1.87% |
| Community Colleges | 69,219,700 | 69,515,400 | 295,700 | 0.43% | 68,170,100 | (1,049,600) | (1.52%) |
| Education, Department of | 48,202,200 | 48,750,500 | 548,300 | 1.14% | 48,428,500 | 226,300 | 0.47% |
| Education, Office State Board of | 56,454,800 | 56,036,300 | (418,500) | (0.74%) | 30,980,400 | (25,474,400) | (45.12%) |
| Health Education Programs | 29,804,000 | 30,599,500 | 795,500 | 2.67% | 30,477,000 | 673,000 | 2.26% |
| Idaho Public Television | 4,431,700 | 4,083,500 | (348,200) | (7.86%) | 4,047,600 | (384,100) | (8.67%) |
| Public School Support | 3,111,556,200 | 3,261,683,300 | 150,127,100 | 4.82% | 3,108,958,000 | (2,598,200) | (0.08%) |
| Special Programs | 36,499,700 | 35,725,200 | (774,500) | (2.12%) | 35,610,500 | (889,200) | (2.44%) |
| Vocational Rehabilitation | 26,980,700 | 27,450,200 | 469,500 | 1.74% | 26,946,700 | (34,000) | (0.13%) |
| Total Education | \$4,273,035,000 | \$4,450,152,300 | \$177,117,300 | 4.14% | \$4,255,706,300 | \$(17,328,700) | (0.41%) |
| Health And Human Services | | | | | | | |
| Health and Welfare, Department of | 6,014,156,100 | 6,228,002,700 | 213,846,600 | 3.56% | 6,525,344,900 | 511,188,800 | 8.50% |
| State Independent Living Council | 696,500 | 706,100 | 9,600 | 1.38% | 696,500 | - | - |
| Total Health And Human Services | \$6,014,852,600 | \$6,228,708,800 | \$213,856,200 | 3.56% | \$6,526,041,400 | \$511,188,800 | 8.50% |
| Public Safety | | | | | | | |
| Brand Inspection | 4,334,800 | 4,503,500 | 168,700 | 3.89% | 4,405,100 | 70,300 | 1.62% |
| Correction, Department of | 400,744,000 | 421,073,000 | 20,329,000 | 5.07% | 431,807,800 | 31,063,800 | 7.75% |
| Judicial Branch | 103,594,800 | 105,762,600 | 2,167,800 | 2.09% | 104,423,500 | 828,700 | 0.80% |
| Juvenile Corrections, Department of | 63,820,800 | 63,117,700 | (703,100) | (1.10%) | 62,253,900 | (1,566,900) | (2.46%) |
| Police, Idaho State | 113,403,800 | 125,720,300 | 12,316,500 | 10.86% | 124,189,200 | 10,785,400 | 9.51% |
| Racing Commission | 499,800 | 445,500 | (54,300) | (10.86%) | 443,100 | (56,700) | (11.34%) |
| Total Public Safety | \$686,398,000 | \$720,622,600 | \$34,224,600 | 4.99% | \$727,522,600 | \$41,124,600 | 5.99% |

Summary Tables and Graphs

Department Total Fund Request - Recommendation Comparison

| Goal - Department | FY 2026 Approp. | FY 2027 Request | Amt. Change | % Change | FY 2027 Recom. | Amt. Change | % Change |
|--------------------------------------|----------------------|----------------------|------------------------|----------------|----------------------|------------------------|----------------|
| Natural Resources | | | | | | | |
| Environmental Quality, Department of | 246,378,400 | 99,645,000 | (146,733,400) | (59.56%) | 98,671,700 | (147,706,700) | (59.95%) |
| Fish and Game, Department of | 162,630,600 | 174,972,900 | 12,342,300 | 7.59% | 173,359,000 | 10,728,400 | 6.60% |
| Investment Board, Endowment Fund | 1,009,500 | 1,037,200 | 27,700 | 2.74% | 1,023,400 | 13,900 | 1.38% |
| Lands, Department of | 82,411,900 | 79,794,200 | (2,617,700) | (3.18%) | 78,926,300 | (3,485,600) | (4.23%) |
| Parks and Recreation, Department of | 57,263,500 | 69,349,300 | 12,085,800 | 21.11% | 68,732,200 | 11,468,700 | 20.03% |
| Water Resources, Department of | 113,353,100 | 113,266,100 | (87,000) | (0.08%) | 112,841,000 | (512,100) | (0.45%) |
| Total Natural Resources | \$663,047,000 | \$538,064,700 | \$(124,982,300) | (6.73%) | \$533,553,600 | \$(129,493,400) | (6.55%) |

Summary Tables and Graphs

Department Total Fund Request - Recommendation Comparison

| Goal - Department | FY 2026 Approp. | FY 2027 Request | Amt. Change | % Change | FY 2027 Recom. | Amt. Change | % Change |
|---|------------------------|------------------------|----------------------|----------------|------------------------|-----------------------|----------------|
| Economic Development | | | | | | | |
| Administrative Hearings, Office of | 1,627,000 | 1,623,600 | (3,400) | (0.21%) | 1,598,900 | (28,100) | (1.73%) |
| Agriculture, Department of | 56,003,600 | 56,756,000 | 752,400 | 1.34% | 55,783,600 | (220,000) | (0.39%) |
| Commerce, Department of | 204,120,200 | 203,921,800 | (198,400) | (0.10%) | 203,807,900 | (312,300) | (0.15%) |
| Finance, Department of | 11,875,400 | 12,085,100 | 209,700 | 1.77% | 11,880,300 | 4,900 | 0.04% |
| Hispanic Affairs | 546,400 | 548,200 | 1,800 | 0.33% | 541,200 | (5,200) | (0.95%) |
| Historical Society, Idaho State | 11,410,400 | 11,457,600 | 47,200 | 0.41% | 11,316,600 | (93,800) | (0.82%) |
| Industrial Commission | 21,812,700 | 22,613,200 | 800,500 | 3.67% | 22,307,100 | 494,400 | 2.27% |
| Insurance, Department of | 12,093,100 | 12,422,500 | 329,400 | 2.72% | 12,226,100 | 133,000 | 1.10% |
| Labor, Department of | 104,938,300 | 107,491,600 | 2,553,300 | 2.43% | 106,231,800 | 1,293,500 | 1.23% |
| Libraries, Commission for | 8,204,000 | 6,961,900 | (1,242,100) | (15.14%) | 6,879,600 | (1,324,400) | (16.14%) |
| Lottery, State | 8,716,500 | 8,808,900 | 92,400 | 1.06% | 8,686,600 | (29,900) | (0.34%) |
| Occupational and Professional Licenses, Division of | 37,208,100 | 38,013,900 | 805,800 | 2.17% | 37,374,100 | 166,000 | 0.45% |
| Ombudsman, Office of Health and Social Services | 465,100 | 467,900 | 2,800 | 0.60% | 460,200 | (4,900) | (1.05%) |
| Pardons and Parole, Commission of | 4,420,100 | 4,485,900 | 65,800 | 1.49% | 4,391,700 | (28,400) | (0.64%) |
| Public Utilities Commission | 7,771,400 | 7,845,800 | 74,400 | 0.96% | 7,717,500 | (53,900) | (0.69%) |
| Soil and Water Conservation Commission | 5,180,200 | 4,208,900 | (971,300) | (18.75%) | 4,165,500 | (1,014,700) | (19.59%) |
| State Appellate Public Defender | 4,349,300 | 4,356,600 | 7,300 | 0.17% | 4,281,300 | (68,000) | (1.56%) |
| State Public Defender, Office of the | 83,194,200 | 83,988,400 | 794,200 | 0.95% | 83,101,000 | (93,200) | (0.11%) |
| Transportation, Department of | 1,052,378,800 | 1,037,073,600 | (15,305,200) | (1.45%) | 1,032,669,600 | (19,709,200) | (1.87%) |
| Veterans Services, Division of | 65,470,400 | 67,513,600 | 2,043,200 | 3.12% | 66,501,100 | 1,030,700 | 1.57% |
| Total Economic Development | \$1,701,785,200 | \$1,692,645,000 | (\$9,140,200) | (0.54%) | \$1,681,921,700 | (\$19,863,500) | (1.17%) |

Summary Tables and Graphs

Department Total Fund Request - Recommendation Comparison

| Goal - Department | FY 2026 Approp. | FY 2027 Request | Amt. Change | % Change | FY 2027 Recom. | Amt. Change | % Change |
|---|-----------------|-----------------|--------------|-----------|----------------|--------------|-----------|
| General Government | | | | | | | |
| Administration, Department of | 156,388,300 | 107,212,400 | (49,175,900) | (31.44%) | 107,284,900 | (49,103,400) | (31.40%) |
| Aging, Commission on | 17,487,700 | 16,881,900 | (605,800) | (3.46%) | 16,844,400 | (643,300) | (3.68%) |
| Arts, Commission on | 2,316,700 | 2,320,600 | 3,900 | 0.17% | 2,300,600 | (16,100) | (0.69%) |
| Attorney General | 35,043,900 | 36,140,000 | 1,096,100 | 3.13% | 35,487,700 | 443,800 | 1.27% |
| Blind and Visually Impaired, Commission for the | 6,302,100 | 6,534,700 | 232,600 | 3.69% | 6,437,100 | 135,000 | 2.14% |
| Controller, State | 40,470,900 | 40,374,600 | (96,300) | (0.24%) | 40,052,600 | (418,300) | (1.03%) |
| Drug Policy, Office of | 4,953,300 | 4,964,900 | 11,600 | 0.23% | 4,953,100 | (200) | (0.00%) |
| Energy and Mineral Resources, Office of | 12,757,600 | 37,535,200 | 24,777,600 | 194.22% | 12,888,200 | 130,600 | 1.02% |
| Financial Management, Division of | 44,988,700 | 44,948,400 | (40,300) | (0.09%) | 44,891,100 | (97,600) | (0.22%) |
| Governor, Executive Office of the | 5,054,000 | 4,772,400 | (281,600) | (5.57%) | 4,728,200 | (325,800) | (6.45%) |
| Human Resources, Division of | 19,209,600 | 20,037,000 | 827,400 | 4.31% | 19,620,900 | 411,300 | 2.14% |
| Information Technology Service, Office of | 46,003,500 | 52,543,500 | 6,540,000 | 14.22% | 51,805,800 | 5,802,300 | 12.61% |
| Legislative Branch | 21,527,400 | 21,672,200 | 144,800 | 0.67% | 21,441,800 | (85,600) | (0.40%) |
| Lieutenant Governor | 346,000 | 315,400 | (30,600) | (8.84%) | 309,400 | (36,600) | (10.58%) |
| Liquor Division, State | 31,800,800 | 33,878,500 | 2,077,700 | 6.53% | 33,290,400 | 1,489,600 | 4.68% |
| Military Division | 123,844,100 | 118,049,300 | (5,794,800) | (4.68%) | 117,013,200 | (6,830,900) | (5.52%) |
| Public Employee Retirement System | 14,645,000 | 13,870,900 | (774,100) | (5.29%) | 13,675,700 | (969,300) | (6.62%) |
| Secretary of State | 5,711,000 | 6,090,000 | 379,000 | 6.64% | 6,005,200 | 294,200 | 5.15% |
| Species Conservation, Office of | 20,017,100 | 23,039,400 | 3,022,300 | 15.10% | 23,002,700 | 2,985,600 | 14.92% |
| STEM Action Center | 6,277,000 | - | (6,277,000) | (100.00%) | - | (6,277,000) | (100.00%) |
| Tax Appeals, Board of | 680,700 | 681,300 | 600 | 0.09% | 670,900 | (9,800) | (1.44%) |
| Tax Commission, State | 56,249,600 | 57,845,100 | 1,595,500 | 2.84% | 56,767,400 | 517,800 | 0.92% |
| Treasurer, State | 5,464,700 | 5,614,300 | 149,600 | 2.74% | 5,543,300 | 78,600 | 1.44% |
| Wolf Depredation Control Board | 392,000 | 380,200 | (11,800) | (3.01%) | 380,200 | (11,800) | (3.01%) |

Summary Tables and Graphs

Department Total Fund Request - Recommendation Comparison

| Goal - Department | FY 2026 Approp. | FY 2027 Request | Amt. Change | % Change | FY 2027 Recom. | Amt. Change | % Change |
|---------------------------------|----------------------|----------------------|-----------------------|----------------|----------------------|-----------------------|----------------|
| Workforce Development Council | 84,527,700 | 87,644,200 | 3,116,500 | 3.69% | 87,593,400 | 3,065,700 | 3.63% |
| Total General Government | \$762,459,400 | \$743,346,400 | \$(19,113,000) | (2.51%) | \$712,988,200 | \$(49,471,200) | (6.49%) |

Summary Tables and Graphs

Projected FY 2027 Statutory Diversions to Other Funds and Local Governments

(thousands)

| Recipient Fund | Amount |
|---|--------------------|
| Local Government | |
| Revenue Sharing to Cities and Counties (Sales Tax) | 380,440.0 |
| Cities and Counties (Liquor Fund) | 54,488.0 |
| County Juvenile Probation Fund (Cigarette and Tobacco Tax) | 200.0 |
| County Election Consolidation (Sales Tax) | 6,048.5 |
| Subtotal | \$441,176.4 |
| Property Tax Relief | |
| Circuit Breaker (Sales Tax) | 24,532.6 |
| Agricultural Equipment Tax Exemption (Sales Tax) | 8,487.1 |
| Personal Property Tax Exemption (Sales Tax) | 27,046.6 |
| Subtotal | \$60,066.3 |
| Schools Dedicated Funds | |
| Public School Income Fund (Cigarette and Liquor Fund) | 1,200.0 |
| Community College Fund (Liquor Fund) | 800.0 |
| Subtotal | \$2,000.0 |
| State Dedicated Funds | |
| Water Pollution Control Fund (Sales Tax) | 4,800.0 |
| Permanent Building Fund* | 21,529.0 |
| All Other Dedicated Fund** | 10,964.2 |
| Transportation Expansion Fund (Cigarette and Sales Tax) | 165,000.0 |
| Subtotal | \$202,293.3 |
| Total Tax Revenue to Other Funds and Local Governments | \$705,536.0 |

*PBF includes individual and corporate tax filing fee, sales tax, cigarette tax, and beer taxes.

**Includes individual income tax; cigarette, beer, wine, and liquor taxes.

Summary Tables and Graphs

Dept Full-Time Equivalent Positions Request Rec Comparison

| Goal - Department | FY 2025 Actual | FY 2026 Estimate | | FY 2027 Recommendation | | FY 2026 - 2027 Change | |
|--|-----------------|------------------|-----------------|------------------------|-----------------|-----------------------|-----------------|
| | | Request | Recom. | Request | Recom. | Request | Recom. |
| Education | | | | | | | |
| Agriculture Research and Extension | 341.33 | 341.76 | 341.76 | 315.77 | 315.77 | (25.99) | (25.99) |
| Career Technical Education | 569.14 | 569.14 | 569.14 | 569.14 | 569.14 | - | - |
| Charter School Commission | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | - | - |
| Colleges and Universities | 4,923.36 | 4,921.68 | 4,921.68 | 4,906.96 | 4,906.96 | (14.72) | (14.72) |
| Community Colleges | - | - | - | - | - | - | - |
| Education, Department of | 126.50 | 127.00 | 127.00 | 127.00 | 127.00 | - | - |
| Education, Office State Board of | 84.25 | 85.25 | 85.25 | 80.42 | 80.42 | (4.83) | (4.83) |
| Health Education Programs | 46.65 | 48.65 | 48.65 | 50.15 | 50.15 | 1.50 | 1.50 |
| Idaho Public Television | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | - | - |
| Public School Support | - | - | - | - | 5.00 | - | 5.00 |
| Special Programs | 50.07 | 50.34 | 50.34 | 49.27 | 49.27 | (1.07) | (1.07) |
| Vocational Rehabilitation | 148.00 | 148.00 | 148.00 | 148.00 | 144.88 | - | (3.12) |
| Total Education | 6,309.30 | 6,311.82 | 6,311.82 | 6,266.71 | 6,268.58 | (45.11) | (43.24) |
| Health And Human Services | | | | | | | |
| Health and Welfare, Department of | 3,015.94 | 3,029.64 | 3,041.64 | 2,901.77 | 2,918.77 | (127.87) | (122.87) |
| State Independent Living Council | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | - | - |
| Total Health And Human Services | 3,019.94 | 3,033.64 | 3,045.64 | 2,905.77 | 2,922.77 | (127.87) | (122.87) |
| Public Safety | | | | | | | |
| Brand Inspection | 41.42 | 41.42 | 41.42 | 40.42 | 40.42 | (1.00) | (1.00) |
| Correction, Department of | 2,254.85 | 2,266.85 | 2,266.85 | 2,254.35 | 2,254.35 | (12.50) | (12.50) |
| Judicial Branch | 413.00 | 418.00 | 418.00 | 411.00 | 411.00 | (7.00) | (7.00) |
| Juvenile Corrections, Department of | 409.00 | 402.00 | 402.00 | 402.00 | 402.00 | - | - |
| Police, Idaho State | 614.34 | 606.67 | 606.67 | 604.67 | 604.67 | (2.00) | (2.00) |
| Racing Commission | 3.00 | 3.00 | 3.00 | 1.00 | 1.00 | (2.00) | (2.00) |
| Total Public Safety | 3,735.61 | 3,737.94 | 3,737.94 | 3,713.44 | 3,713.44 | (24.50) | (24.50) |

Summary Tables and Graphs

Dept Full-Time Equivalent Positions Request Rec Comparison

| Goal - Department | FY 2025 Actual | FY 2026 Estimate | | FY 2027 Recommendation | | FY 2026 - 2027 Change | |
|---|-----------------|------------------|-----------------|------------------------|-----------------|-----------------------|----------------|
| | | Request | Recom. | Request | Recom. | Request | Recom. |
| Natural Resources | | | | | | | |
| Environmental Quality, Department of | 385.00 | 385.00 | 385.00 | 377.00 | 377.00 | (8.00) | (8.00) |
| Fish and Game, Department of | 550.00 | 550.00 | 550.00 | 550.00 | 550.00 | - | - |
| Investment Board, Endowment Fund | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | - | - |
| Lands, Department of | 349.60 | 335.60 | 335.60 | 334.93 | 334.93 | (0.67) | (0.67) |
| Parks and Recreation, Department of | 190.80 | 195.80 | 195.80 | 200.75 | 198.75 | 4.95 | 2.95 |
| Water Resources, Department of | 170.00 | 174.00 | 174.00 | 171.00 | 171.00 | (3.00) | (3.00) |
| Total Natural Resources | 1,649.40 | 1,644.40 | 1,644.40 | 1,637.68 | 1,635.68 | (6.72) | (8.72) |
| Economic Development | | | | | | | |
| Administrative Hearings, Office of | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | - | - |
| Agriculture, Department of | 231.00 | 231.00 | 231.00 | 230.00 | 230.00 | (1.00) | (1.00) |
| Commerce, Department of | 48.00 | 48.00 | 48.00 | 41.00 | 41.00 | (7.00) | (7.00) |
| Finance, Department of | 72.00 | 76.00 | 76.00 | 74.00 | 74.00 | (2.00) | (2.00) |
| Hispanic Affairs | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | - | - |
| Historical Society, Idaho State | 59.00 | 62.00 | 62.00 | 61.00 | 61.00 | (1.00) | (1.00) |
| Industrial Commission | 130.25 | 130.25 | 130.25 | 129.00 | 129.00 | (1.25) | (1.25) |
| Insurance, Department of | 75.50 | 77.50 | 77.50 | 77.50 | 77.50 | - | - |
| Labor, Department of | 659.58 | 644.00 | 644.00 | 644.00 | 644.00 | - | - |
| Libraries, Commission for | 35.50 | 35.50 | 35.50 | 33.75 | 33.75 | (1.75) | (1.75) |
| Lottery, State | 51.00 | 51.00 | 51.00 | 51.00 | 51.00 | - | - |
| Occupational and Professional Licenses, Division of | 267.20 | 267.20 | 267.20 | 267.20 | 267.20 | - | - |
| Ombudsman, Office of Health and Social Services | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | - | - |
| Pardons and Parole, Commission of | 37.00 | 37.00 | 37.00 | 37.00 | 37.00 | - | - |
| Public Utilities Commission | 48.00 | 50.00 | 50.00 | 49.00 | 49.00 | (1.00) | (1.00) |
| Soil and Water Conservation Commission | 17.75 | 17.75 | 17.75 | 17.75 | 17.75 | - | - |
| State Appellate Public Defender | 26.00 | 27.00 | 27.00 | 27.00 | 27.00 | - | - |
| State Public Defender, Office of the | 316.00 | 333.96 | 333.96 | 339.96 | 339.96 | 6.00 | 6.00 |
| Transportation, Department of | 1,645.00 | 1,645.00 | 1,645.00 | 1,645.00 | 1,645.00 | - | - |
| Veterans Services, Division of | 439.50 | 431.50 | 431.50 | 429.10 | 429.10 | (2.40) | (2.40) |
| Total Economic Development | 4,173.28 | 4,179.66 | 4,179.66 | 4,168.26 | 4,168.26 | (11.40) | (11.40) |

Summary Tables and Graphs

Dept Full-Time Equivalent Positions Request Rec Comparison

| Goal - Department | FY 2025 Actual | FY 2026 Estimate | | FY 2027 Recommendation | | FY 2026 - 2027 Change | |
|---|------------------|------------------|------------------|------------------------|------------------|-----------------------|-----------------|
| | | Request | Recom. | Request | Recom. | Request | Recom. |
| General Government | | | | | | | |
| Administration, Department of | 134.00 | 137.00 | 137.00 | 136.00 | 139.00 | (1.00) | 2.00 |
| Aging, Commission on | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | - | - |
| Arts, Commission on | 10.00 | 10.00 | 10.00 | 8.00 | 8.00 | (2.00) | (2.00) |
| Attorney General | 227.40 | 227.40 | 227.40 | 227.40 | 227.40 | - | - |
| Blind and Visually Impaired, Commission for the | 43.12 | 43.12 | 43.12 | 43.12 | 43.12 | - | - |
| Controller, State | 115.00 | 125.00 | 125.00 | 125.00 | 125.00 | - | - |
| Drug Policy, Office of | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | - | - |
| Energy and Mineral Resources, Office of | 11.00 | 11.00 | 11.00 | 15.00 | 11.00 | 4.00 | - |
| Financial Management, Division of | 22.00 | 22.00 | 22.00 | 20.00 | 20.00 | (2.00) | (2.00) |
| Governor, Executive Office of the | 21.00 | 21.00 | 21.00 | 17.00 | 17.00 | (4.00) | (4.00) |
| Human Resources, Division of | 166.00 | 166.00 | 166.00 | 166.00 | 166.00 | - | - |
| Information Technology Service, Office of | 221.00 | 243.50 | 243.50 | 302.50 | 302.50 | 59.00 | 59.00 |
| Legislative Branch | 86.00 | 86.00 | 86.00 | 86.00 | 86.00 | - | - |
| Lieutenant Governor | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | - | - |
| Liquor Division, State | 257.25 | 257.25 | 257.25 | 253.25 | 253.25 | (4.00) | (4.00) |
| Military Division | 429.80 | 463.64 | 463.64 | 460.64 | 460.64 | (3.00) | (3.00) |
| Public Employee Retirement System | 81.00 | 81.00 | 81.00 | 81.00 | 81.00 | - | - |
| Secretary of State | 35.50 | 35.50 | 35.50 | 35.50 | 35.50 | - | - |
| Species Conservation, Office of | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | - | - |
| STEM Action Center | 8.00 | 8.00 | 8.00 | - | - | (8.00) | (8.00) |
| Tax Appeals, Board of | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | - | - |
| Tax Commission, State | 440.00 | 447.00 | 447.00 | 445.00 | 445.00 | (2.00) | (2.00) |
| Treasurer, State | 30.00 | 30.00 | 30.00 | 30.00 | 30.00 | - | - |
| Wolf Depredation Control Board | - | - | - | - | - | - | - |
| Workforce Development Council | 20.00 | 14.00 | 14.00 | 20.00 | 20.00 | 6.00 | 6.00 |
| Total General Government | 2,402.07 | 2,472.41 | 2,472.41 | 2,515.41 | 2,514.41 | 43.00 | 42.00 |
| State Totals | 21,289.60 | 21,379.87 | 21,391.87 | 21,207.27 | 21,223.14 | (172.60) | (168.72) |

Summary Tables and Graphs

Idaho's General Fund Expenditure Limitation (Idaho Code 67-6803)

(thousands)

| Fiscal Year | Comm. Idaho Personal Income Est. | Economic Estimates | | | | | Adjusted Percent Limit | Adjusted Expenditure Limit | Time Money in App. (See Note) | Original Gen. Fund Approp. Less One-Time Money in App. (See Note) | Adj. Limit Minus the Ongoing Gen. Fund Approp. |
|-------------|----------------------------------|--------------------------|------------------------------|-------------------------|-----------------------|----------|------------------------|----------------------------|-------------------------------|---|--|
| | | Unadjusted Percent Limit | Unadjusted Expenditure Limit | Expenditure Adjustments | Limitation Adjustment | | | | | | |
| 2002 | 33,300,000 | 5.3333% | 1,775,989 | - | - | 6.04642% | 2,013,457 | 1,992,584 | 20,873 | | |
| 2003 | 33,750,000 | 5.3333% | 1,799,989 | - | - | 6.04642% | 2,040,666 | 1,944,159 | 96,507 | | |
| 2004 | 35,900,000 | 5.3333% | 1,914,655 | - | - | 6.04642% | 2,170,664 | 1,987,787 | 182,877 | | |
| 2005 | 37,800,000 | 5.3333% | 2,015,987 | - | - | 6.04642% | 2,285,546 | 2,075,634 | 209,912 | | |
| 2006 | 39,800,000 | 5.3333% | 2,122,653 | - | - | 6.04642% | 2,406,475 | 2,190,335 | 216,140 | | |
| 2007 | 44,000,000 | 5.3333% | 2,346,652 | 250,646 | 0.56965% | 6.61607% | 2,911,070 | 2,337,271 | 573,799 | | |
| 2008 | 48,100,000 | 5.3333% | 2,565,317 | - | - | 6.61607% | 3,182,329 | 2,764,587 | 417,742 | | |
| 2009 | 51,072,000 | 5.3333% | 2,723,823 | - | - | 6.61607% | 3,378,958 | 2,869,432 | 509,526 | | |
| 2010 | 50,464,000 | 5.3333% | 2,691,397 | - | - | 6.61607% | 3,338,733 | 2,499,341 | 839,392 | | |
| 2011 | 51,600,000 | 5.3333% | 2,751,983 | - | - | 6.61607% | 3,413,891 | 2,378,093 | 1,035,798 | | |
| 2012 | 53,300,000 | 5.3333% | 2,842,649 | - | - | 6.61607% | 3,526,364 | 2,525,754 | 1,000,610 | | |
| 2013 | 54,100,000 | 5.3333% | 2,885,315 | - | - | 6.61607% | 3,579,293 | 2,694,677 | 884,616 | | |
| 2014 | 57,240,000 | 5.3333% | 3,052,781 | - | - | 6.61607% | 3,787,037 | 2,727,980 | 1,059,057 | | |
| 2015 | 60,520,000 | 5.3333% | 3,227,713 | - | - | 6.61607% | 4,004,044 | 2,888,177 | 1,115,867 | | |
| 2016 | 62,888,600 | 5.3333% | 3,354,038 | - | - | 6.61607% | 4,160,752 | 3,038,670 | 1,122,082 | | |
| 2017 | 65,703,000 | 5.3333% | 3,504,138 | - | - | 6.61607% | 4,346,955 | 3,235,276 | 1,111,679 | | |
| 2018 | 70,459,000 | 5.3333% | 3,757,790 | - | - | 6.61607% | 4,661,615 | 3,424,700 | 1,236,915 | | |
| 2019 | 74,355,000 | 5.3333% | 3,965,575 | - | - | 6.61607% | 4,919,377 | 3,635,602 | 1,283,775 | | |
| 2020 | 81,477,000 | 5.3333% | 4,345,413 | - | - | 6.61607% | 5,390,574 | 3,885,549 | 1,505,025 | | |
| 2021 | 87,869,000 | 5.3333% | 4,686,317 | - | - | 6.61607% | 5,813,473 | 4,021,274 | 1,792,199 | | |
| 2022 | 89,960,000 | 5.3333% | 4,797,837 | - | - | 6.61607% | 5,951,815 | 4,202,880 | 1,748,935 | | |
| 2023 | 98,890,000 | 5.3333% | 5,274,100 | - | - | 6.61607% | 6,542,630 | 4,615,601 | 1,927,029 | | |
| 2024 | 106,000,000 | 5.3333% | 5,653,298 | - | - | 6.61607% | 7,013,032 | 5,144,977 | 1,868,055 | | |
| 2025 | 125,000,000 | 5.3333% | 6,666,625 | - | - | 6.61607% | 8,270,085 | 5,275,253 | 2,994,832 | | |
| 2026 | 133,000,000 | 5.3333% | 7,093,289 | | | 6.61607% | 8,799,370 | 5,275,253 | 3,524,117 | | |
| 2027 | 140,000,000 | 5.3333% | 7,466,620 | | | 6.61607% | 9,262,495 | 5,275,253 | 3,987,242 | | |

Explanation of Expenditure Adjustments: The law allows for adjustments to be made to the expenditure limit when the costs of a program are transferred between the state and local government, and when funds provided by the federal government to the state are eliminated or significantly reduced. The items listed below have been identified over the years as legitimate adjustments.

Note: Between FY 1989 and FY 1992, the Legislature included its estimate of the previous fiscal year's ending General Fund balance in the next year's appropriation to fund one-time items. Effective in FY 1995, the law was changed to exempt all one-time expenditures regardless of the fiscal year of the fund source. The last two columns reflect the removal of the projected surplus appropriated for one-time expenditures for fiscal years prior to 1995 and the removal of all one-time expenditures for fiscal years 1995 and beyond in order to calculate the ongoing General Fund expenditure amount, compared to the adjusted expenditure limit.

Summary Tables and Graphs

Budget Stabilization Fund (Idaho Code 57-814 & 57-814(a))

| Fiscal Year | Action | Amount | Year-end Balance * | Balance as % of Gen. Fund Receipts** |
|-------------|--|--------------|--------------------|--------------------------------------|
| 2002 | Aug. 2001 transfer to the Disaster Emergency Fund (Exec. Order 2001-09) | (150,000) | - | - |
| | Sept. and Dec. 2001 transfers from FY 2002 General Fund (IC 57-814) | 9,923,200 | - | - |
| | February 2002 transfer to the General Fund (SB 1301) * | (9,923,000) | 53,090,000 | 2.68% |
| 2003 | July 2002 transfer to the General Fund (SB 1517) | (26,700,000) | 26,390,000 | 1.55% |
| | May 2003 transfer to the General Fund (SB 1195) | (26,390,000) | - | - |
| 2004 | July 2003 - June 2004 no transfer from FY 2004 General Fund (SCR 117) | - | - | - |
| 2005 | July 2004 - June 2005 transfer from FY 2005 General Fund (IC 57-814) | 20,971,000 | 20,971,000 | 1.00% |
| | May 2005 transfer to the Public Education Stabilization Fund (SB 1231) | (5,000,000) | 15,971,000 | 0.76% |
| 2006 | July 2005 - June 2006 transfer from FY 2006 General Fund (IC 57-814) | 22,676,900 | - | - |
| | February 2006 transfer from FY 2006 General Fund (HB 409) | 70,000,000 | 108,647,900 | 4.79% |
| 2007 | July 2006 - June 2007 transfer from FY 2007 General Fund (IC 57-814) | 12,917,600 | 121,565,500 | 5.00% |
| 2008 | July 2007 - June 2008 transfer from FY 2008 General Fund (IC 57-814) | 19,059,100 | 140,624,600 | 5.00% |
| 2009 | July 2008 - June 2009 transfer to the General Fund (SB 1227) | (12,400,000) | 128,224,600 | 4.41% |
| 2010 | July 2009 - June 2010 transfer to the GF (IC 57-814) (SB 1227, HB 372)** | (97,404,600) | 30,820,000 | 1.25% |
| 2011 | July 2010 - June 2011 transfer to the General Fund (SB 1445) & Approp. | (30,720,400) | 99,600 | 0.00% |
| 2012 | December 2011 Secretary of State Reversion | 128,000 | - | - |
| | July 2011 - June 2012 transfer from FY 2012 General Fund (IC 57-814) | 23,641,400 | 23,924,900 | 0.98% |
| 2013 | July 2012 - June 2013 transfer from FY 2013 General Fund (IC 57-814) | 25,877,100 | - | - |
| | July 2012 - June 2013 additional year-end transfer (HB 345) | 85,392,200 | 135,194,900 | 5.22% |
| 2014 | July 2013 - June 2014 transfer from FY 2014 General Fund (IC 57-814) | 2,375,800 | - | - |
| | June 2014 - Additional year-end transfer from General Fund (HB 635) | 24,000,000 | 161,570,800 | 5.87% |
| 2015 | July 2014 - June 2015 transfer from FY 2015 General Fund (IC 57-814) | 82,995,500 | 244,566,200 | 8.69% |
| 2016 | July 2015 - June 2016 transfer from FY 2016 General Fund (IC 57-814) | 15,623,400 | 259,536,300 | 8.49% |
| 2017 | July 2016 - June 2017 transfer from FY 2017 General Fund (IC 57-814) | 59,301,100 | 319,115,500 | 10.02% |
| 2018 | July 2017 - June 2018 transfer from FY 2018 General Fund (IC 57-814) | 34,484,100 | 353,682,500 | 10.26% |
| 2019 | FY 2018 surplus transfer from FY 2019 General Fund (IC 57-814) | 60,296,400 | - | - |
| | July 2018 - June 2019 transfer to Gf amt over 10% cap (IC 57-814) | (40,365,300) | 373,160,600 | 10.00% |
| 2020 | July 2019 - June 2020 transfer from FY 2020 General Fund | 20,213,200 | 393,373,800 | 10.53% |
| 2021 | July 2020 - June 2021 transfer from FY 2021 General Fund | 284,356,800 | 677,730,600 | 16.81% |
| 2022 | July 2021 - June 2022 transfer from FY 2022 General Fund | 50,095,000 | 727,825,600 | 14.53% |
| 2023 | July 2022 - June 2023 transfer from FY 2023 General Fund | 120,000,000 | 847,825,600 | 16.67% |
| 2024 | July 2023 - June 2024 transfer from FY 2024 General Fund | 32,363,200 | 880,188,800 | 15.00% |
| 2025 | July 2024 - June 2025 no transfer from FY 2025 General Fund (SB 1447) | - | 880,188,800 | 15.96% |
| 2026 | July 2025 - June 2026 no transfer from FY 2026 General Fund (HB 482) | - | 880,188,800 | 15.87% |
| 2027 | Est. July 2026 - June 2027 | (53,327,884) | 826,860,916 | 15.00% |

*Year-end balances include interest and other minor adjustments not listed in this table.

**Section 57-814(2)(b), Idaho Code, limits the total amount in the Budget Stabilization Fund (BSF) to no more than 10% of the previous fiscal year's total General Fund receipts. Prior to 1998, there was no limit on the BSF balance. From FY 1999 through FY 2000, the balance was limited to 5% of the General Fund appropriation. The limit was shifted to 5% of the previous fiscal year's total General Fund receipts in FY 2001. During the 2014 session, through SB 1408, the limit was shifted to 10% starting in FY 2015. During the 2020 session, the limit was raised to 15% starting in FY2022.

***The Governor is not recommending the transfer in FY2027, but legislative action is required to prevent it.

Summary Tables and Graphs

FY 2027 Capital Budget: Permanent Building Fund

| | PBFAC's Request | Governor's Recommendation |
|---|-------------------------|---------------------------|
| Revenue | | |
| FY 2026 Actions | | |
| Unrealized Capital Projects (HB 425) | 15,398,954 | 15,398,954 |
| Other Canceled Project Balances | | 18,346,573 |
| Transfer of Cancelled Project Balances to the General Fund | | (33,745,527) |
| Estimated FY 2027 Unobligated Cash Balance | 19,989,088 | 19,989,088 |
| Income Tax Filing Fees (57-1110 and 63-3082, Idaho Code) | 9,939,654 | 9,939,654 |
| Cigarette Tax (fixed amount per, 36-2520, Idaho Code) | 5,000,000 | 5,000,000 |
| Beer Tax (33% of net collections, 23-1008, Idaho Code) | 1,589,374 | 1,589,374 |
| Sales Tax (fixed amount per 63-3638, Idaho Code) | 5,000,000 | 5,000,000 |
| Lottery Dividends (50% of annual dividend) | 30,742,955 | 30,742,955 |
| Budget Stabilization Fund Interest Earnings (57-814(1), Idaho Code) | 34,345,156 | - |
| Permanent Building Fund Interest Earnings (57-1108, Idaho Code) | 14,225,709 | - |
| Capitol Mall Rents & Parking Receipts | 1,700,000 | 1,700,000 |
| Transfer of Elected Officials Rent | (1,737,500) | (1,737,500) |
| Transfer for Governor's Housing | (60,600) | (60,600) |
| Remaining A&R, ADA, and Asbestos Project Balance | 1,390,000 | 1,390,000 |
| Contingency Liquidation of Diversified Bond Funding | | 3,900,000 |
| Subtotal | 137,522,789 | 77,452,971 |
| Operating Expenditures | | |
| Public Works Operating Budget | 4,812,400 | 4,729,100 |
| Subtotal | 4,812,400 | 4,729,100 |
| Maintenance Projects | | |
| New Alteration and Repair Projects | 31,422,500 | 31,422,500 |
| Americans with Disabilities Act Compliance Projects | 4,666,000 | 4,666,000 |
| Building Maintenance | 34,028,700 | 34,028,700 |
| Asbestos Abatement Projects | - | - |
| Capitol Mall and Chinden Campus Maintenance | 1,700,000 | 1,700,000 |
| Subtotal | 71,817,200 | 71,817,200 |
| Construction Projects | | |
| Military Division - Bonneville County Readiness Center | 890,100 | 890,100 |
| Subtotal | 890,100 | 890,100 |
| Total FY 2027 Permanent Building Fund Capital Budget | 72,707,300 | 72,707,300 |
| Projected Ending Fund Balance | \$ 60,003,089.48 | \$ 16,570.66 |

Reserve Fund Balances

| Balance as of June 30 | Economic | | | | | | Total |
|--------------------------|------------------------------|---------------------------|--|--|------------------------|---------------|-------------|
| | Budget Stabilization Fund | Recovery Reserve Fund* | Public Education Stabilization Fund | Higher Education Stabilization Fund | 27th Payroll Fund** | | |
| 2003 | - | - | - | - | - | - | - |
| 2004 | - | - | 7,135,000 | - | - | - | 7,135,000 |
| 2005 | 15,971,000 | 22,044,000 | 12,135,000 | - | - | - | 50,150,000 |
| 2006 | 108,647,900 | 24,632,000 | 7,771,000 | - | - | - | 141,050,900 |
| 2007 | 121,565,500 | 2,657,000 | 109,030,000 | - | - | - | 233,252,500 |
| 2008 | 140,624,600 | 66,133,000 | 112,046,000 | - | - | - | 318,803,600 |
| 2009 | 128,224,600 | 68,101,000 | 17,979,000 | - | - | - | 214,304,600 |
| 2010 | 30,820,000 | 48,847,000 | 23,174,000 | - | - | - | 102,841,000 |
| 2011 | 99,700 | 53,700 | 11,154,000 | - | - | - | 11,307,400 |
| 2012 | 23,924,900 | 55,900 | 36,967,900 | 367,100 | - | - | 61,315,800 |
| 2013 | 135,194,900 | 56,500 | 49,049,300 | 942,500 | - | - | 185,243,200 |
| 2014 | 161,570,800 | 56,700 | 72,850,700 | 3,227,300 | - | - | 237,705,500 |
| 2015 | 244,566,200 | 56,600 | 90,947,800 | 3,492,100 | - | - | 339,062,700 |
| 2016 | 259,536,300 | 20,092,000 | 88,551,200 | 3,063,900 | - | - | 371,243,400 |
| 2017 | 319,115,500 | 370,000 | 85,042,700 | 8,817,000 | - | - | 413,345,200 |
| 2018 | 353,682,500 | 452,900 | 64,349,700 | 2,103,200 | - | - | 420,588,300 |
| 2019 | 373,160,600 | 22,000 | 81,728,500 | 77,301,200 | - | - | 532,212,300 |
| 2020 | 393,373,800 | - | 72,436,200 | 11,451,000 | - | - | 477,261,000 |
| 2021 | 677,730,600 | - | 95,633,700 | 142,515,600 | - | - | 915,879,900 |
| 2022 | 727,825,600 | - | 124,613,400 | 14,970,500 | 15,050,900 | - | 882,460,400 |
| 2023 | 847,825,600 | - | 205,136,700 | 15,037,000 | 35,540,100 | 1,103,539,400 | |
| 2024 | 880,188,800 | - | 248,123,398 | 16,059,800 | 37,995,338 | 1,182,367,335 | |
| 2025 CLOSING | 880,188,800 | - | 254,186,100 | 23,520,800 | 36,589,400 | 1,194,485,100 | |
| 2026 Est | 880,188,800 | - | 254,186,100 | 23,520,800 | 38,923,700 | 1,196,819,400 | |

*This fund is no longer in use, reporting for historical purposes

**27th payroll fund was enacted in FY 2022 with an initial 15M transfer and 20M in FY 2023.

Summary Tables and Graphs

Idaho Millennium Permanent Endowment Fund

| Fiscal Year | Beginning Market Value | Actual/Projected Receipts | Transfers | Earnings/(Losses)* | Transfer from 54500 to 49900* | Ending Market Value |
|--------------|------------------------|---------------------------|---------------|----------------------|-------------------------------|---------------------|
| 2007 | \$ 0 | \$ 17,640,532 | \$ 10,000,000 | \$ 454,070 | \$ 0 | \$ 28,094,602 |
| 2008 | 28,094,602 | 22,802,728 | 0 | 2,296 | 0 | 50,899,626 |
| 2009 | 50,899,626 | 24,771,612 | 0 | (8,181,051) | (474,559) | 67,015,628 |
| 2010 | 67,015,628 | 20,791,657 | 0 | 5,530,576 | (1,729,866) | 91,607,995 |
| 2011 | 91,607,995 | 19,555,588 | 0 | 21,399,579 | (2,374,778) | 130,188,383 |
| 2012 | 130,188,383 | 19,937,780 | 161,000 | 1,043,075 | (3,950,037) | 147,380,201 |
| 2013 | 147,380,201 | 19,929,915 | 0 | 17,887,327 | (5,457,980) | 179,739,463 |
| 2014 | 179,739,463 | 21,960,475 | 0 | 31,773,318 | (6,446,586) | 227,026,669 |
| 2015 | 227,026,669 | 19,346,216 | 4,112,658 | 4,561,515 | (7,948,571) | 247,098,488 |
| 2016 | 247,098,488 | 20,237,815 | 2,378,485 | 361,528 | (9,836,840) | 260,239,476 |
| 2017 | 260,239,476 | 18,370,633 | 488,724 | 33,757,548 | (11,478,493) | 301,377,888 |
| 2018 | 301,377,888 | 18,911,243 | 3,531,396 | 25,826,257 | (11,837,572) | 337,809,212 |
| 2019 | 337,809,212 | 16,811,491 | 4,116,869 | 13,652,230 | (13,571,022) | 358,818,779 |
| 2020 | 358,818,779 | 16,514,255 | 0 | 5,416,595 | (15,815,516) | 364,934,113 |
| 2021 | 364,934,113 | 17,679,934 | 0 | 104,971,104 | (16,629,871) | 470,955,279 |
| 2022 | 470,955,279 | 17,771,831 | 0 | (42,841,111) | (17,380,300) | 428,505,699 |
| 2023 | 428,505,699 | 18,476,122 | 0 | 49,398,874 | (20,618,906) | 475,761,789 |
| 2024 | 475,761,789 | 59,371,521 | 0 | 55,425,916 | (22,916,254) | 567,642,972 |
| 2025 | 567,642,972 | 15,396,795 | 0 | 63,167,257 | (21,727,643) | 624,479,381 |
| 2026 | 624,479,381 | 14,400,000 | 0 | 63,698,981 | (24,421,555) | 678,156,807 |
| 2027 | 678,156,807 | 13,600,000 | 0 | 40,164,815 | (29,163,697) | 702,757,925 |
| 2028 | 702,757,925 | 12,800,000 | 0 | 41,480,388 | (32,305,018) | 724,733,295 |
| Total | \$447,078,142 | \$24,789,132 | | \$528,951,085 | \$276,085,064) | |

*Note: The amount listed for the current fiscal year under "Earnings/(Losses)" represents a combination of actual year-to-date and projected earnings. The amounts under "Transfers" & "Transfer from 54500 to 49900" represent a combination of actual year-to-date and projected transfers. The Office of the Attorney General projects tobacco settlement cash receipts of \$18 million in FY2026, decreasing by \$1 million per year through FY2028. Of that amount, 80% is to be deposited in the Permanent Endowment Fund (54500) and 20% into the Millennium Fund (54000), per Idaho Code. Projected earnings assume a 6% return on investment from FY 2013 forward, as suggested by the State Treasurer's Office.

Summary Tables and Graphs

Idaho Millennium Fund

| Fiscal Year | Beginning Market Value | Actual/Projected Receipts | Transfers* | Earnings/(Losses)* | Transfer from 54000 to 49900* | Ending Market Value |
|--------------|------------------------|---------------------------|--------------|---------------------|-------------------------------|---------------------|
| 2000 | \$ 0 | \$ 29,728,524 | \$ 0 | \$ 495,789 | \$ (386,959) | \$ 29,837,353 |
| 2001 | 29,837,354 | 22,751,124 | 0 | 966,577 | (1,729,535) | 48,753,427 |
| 2002 | 48,753,427 | 26,602,063 | (19,335,604) | (7,327,501) | (2,438,933) | 49,325,545 |
| 2003 | 49,325,545 | 26,653,835 | (70,311,509) | (724,805) | (4,943,065) | 0 |
| 2004 | 0 | 22,818,949 | 0 | (61,929) | 0 | 22,757,020 |
| 2005 | 22,757,020 | 23,151,453 | 0 | 621,571 | (1,941,119) | 44,588,925 |
| 2006 | 44,588,925 | 21,253,142 | 0 | 2,138,244 | (284,669) | 67,695,642 |
| 2007 | 67,695,642 | 4,605,075 | (10,000,000) | 3,418,332 | (1,360,348) | 64,358,701 |
| 2008 | 64,358,701 | 5,700,682 | 0 | 2,840,943 | (2,533,638) | 70,366,688 |
| 2009 | 70,366,688 | 6,192,903 | 0 | 1,200,821 | (3,553,869) | 74,206,543 |
| 2010 | 74,206,543 | 5,197,914 | 0 | 809,811 | (3,247,393) | 76,966,875 |
| 2011 | 76,966,875 | 4,888,897 | (4,898,000) | 1,098,409 | (3,467,581) | 74,588,601 |
| 2012 | 74,588,601 | 4,984,445 | (63,088,100) | 1,298,662 | (3,627,698) | 14,155,910 |
| 2013 | 14,155,910 | 4,982,479 | 0 | 54,362 | (3,700,511) | 15,492,239 |
| 2014 | 15,492,239 | 5,490,119 | 15,051 | 44,462 | (791,804) | 20,250,067 |
| 2015 | 20,250,067 | 4,836,554 | (15,051) | (59,159) | (586,631) | 25,409,396 |
| 2016 | 25,409,396 | 5,059,454 | 0 | 122,515 | (804,775) | 29,786,589 |
| 2017 | 29,786,589 | 4,592,658 | 0 | 252,651 | (1,047,813) | 33,584,086 |
| 2018 | 33,584,086 | 4,727,811 | 0 | 478,842 | (1,296,388) | 37,494,351 |
| 2019 | 37,494,351 | 4,202,873 | 0 | 831,595 | (1,500,448) | 41,028,370 |
| 2020 | 41,028,370 | 4,128,564 | 0 | 789,174 | (1,685,412) | 44,260,696 |
| 2021 | 44,260,696 | 4,419,983 | 0 | 201,991 | (1,873,402) | 47,009,269 |
| 2022 | 47,009,269 | 4,442,958 | 0 | 166,860 | (2,042,430) | 49,576,657 |
| 2023 | 49,576,657 | 4,619,031 | 0 | 1,129,416 | (2,180,834) | 53,144,270 |
| 2024 | 53,144,270 | 14,842,880 | 0 | 2,145,616 | (2,307,567) | 67,825,199 |
| 2025 | 67,825,199 | 3,849,199 | 0 | 2,863,400 | (2,452,764) | 72,085,034 |
| 2026 | 72,085,034 | 3,600,000 | 0 | 2,559,256 | (2,782,207) | 75,462,083 |
| 2027 | 75,462,083 | 3,400,000 | 0 | 0 | (3,394,797) | 75,467,286 |
| 2028 | 75,467,286 | 3,200,000 | 0 | 2,388,703 | (3,582,367) | 77,473,622 |
| Total | \$284,923,569 | \$(167,633,213) | | \$20,744,608 | \$(61,544,957) | |

*Note: The amount listed for the current fiscal year under "Earnings/(Losses)" represents a combination of actual year-to-date and projected earnings. The amounts under "Transfers" & "Transfer from 54000 to 49900" represent a combination of actual year-to-date and projected transfers. The Office of the Attorney General projects tobacco settlement cash receipts of \$18 million in FY2026, decreasing by \$1 million per year through FY2028. Of that amount, 80% is to be deposited in the Permanent Endowment Fund (54500) and 20% into the Millennium Fund (54000), per Idaho Code. Return assumptions for FY 2026 and thereafter are projected at 3.25% given the new norm for fixed income markets as suggested by the State Treasurer's Office.

Endowment Fund Revenue

| | Actual | | Approved | Forecast |
|--|----------------------|----------------------|----------------------|----------------------|
| | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
| Public School | \$ 61,532,200 | \$ 63,039,600 | \$ 68,224,800 | \$ 72,366,000 |
| Agricultural College (Univ. of Idaho) | 1,927,500 | 1,993,200 | 2,102,400 | 2,222,400 |
| Charitable Institutions* | 7,008,000 | 7,116,000 | 7,502,400 | 8,113,200 |
| Normal School** | 6,568,700 | 7,273,200 | 7,783,200 | 8,494,800 |
| Penitentiary (Dept. of Correction) | 3,139,600 | 3,154,800 | 3,322,800 | 3,585,600 |
| Scientific School (Univ. of Idaho) | 6,672,700 | 6,722,400 | 7,084,800 | 7,465,200 |
| State Hospital South (Dept. of Health & Welfare) | 7,586,400 | 7,776,000 | 7,776,000 | 7,776,000 |
| University (Univ. of Idaho) | 5,879,900 | 6,146,400 | 6,574,800 | 7,255,200 |
| Totals | \$100,315,000 | \$103,221,600 | \$110,371,200 | \$117,278,400 |

*Charitable Institutions Allocation - School for the Deaf and Blind (1/30), Division of Veterans Affairs (5/30), Department of Juvenile Corrections (8/30), Idaho State University (9/30), and the Department of Health and Welfare's State Hospital North (8/30).

**Normal School Allocation – Lewis-Clark State College and Idaho State University each receive half.

Summary Tables and Graphs

State Raised Highway Users Revenue

(thousands)

| | FY 2023 | FY 2024 | FY 2025 | Forecast | |
|---|------------------|------------------|------------------|------------------|------------------|
| | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
| Gasoline Tax Collected | 273,031 | 286,846 | 288,841 | 293,800 | 297,100 |
| Less: Administration | (3,559) | (3,737) | (3,754) | (3,754) | (3,754) |
| Refunds | (15,329) | (15,327) | (14,204) | (15,000) | (15,100) |
| Railroad and Bridge | (425) | (425) | (425) | (425) | (425) |
| Ethanol Exemption (7% Net Fuel Tax) | (13,271) | (13,995) | (14,114) | (14,300) | (14,400) |
| Net to Distribute | 240,447 | 253,363 | 256,344 | 260,321 | 263,421 |
| Less: Waterways, Off-Road, and Parks | (5,697) | (6,005) | (6,096) | (6,100) | (6,200) |
| Net Gasoline Tax | \$234,750 | \$247,358 | \$250,248 | \$254,221 | \$257,221 |
| Special Fuel Tax | 114,739 | 122,533 | 125,037 | 122,700 | 124,200 |
| Less: Administration | (1,256) | (1,679) | (1,766) | (1,766) | (1,766) |
| Refunds | (1,329) | (1,136) | (1,090) | (1,100) | (1,160) |
| Ethanol Exemption (7% Net Fuel Tax) | (6,133) | (6,547) | (6,682) | (6,400) | (6,500) |
| Net Special Fuel Tax | \$106,020 | \$113,171 | \$115,499 | \$113,434 | \$114,774 |
| Passenger Cars and Trucks | 102,593 | 104,104 | 111,159 | 111,650 | 113,605 |
| State Truck Registration | 79,334 | 79,101 | 75,221 | 75,700 | 76,650 |
| Special Trip Permits | 2,461 | 2,235 | 3,025 | 3,000 | 3,120 |
| Misc. Registration and Plate Fees | 166 | 173 | 187 | 170 | 172 |
| Reports, Fines and Interest | 4,490 | 5,022 | 5,314 | 5,050 | 5,050 |
| Operators Licenses | 5,074 | 5,276 | 6,123 | 6,000 | 6,200 |
| Total User Revenue to Distribute** | \$534,890 | \$556,441 | \$566,777 | \$569,225 | \$576,792 |
| To Locals | \$209,826 | \$220,431 | \$225,624 | \$227,700 | \$230,700 |
| Local Highway Technical Assistance Council | 684 | 719 | 736 | 773 | 777 |
| 30% to Cities | 62,743 | 65,914 | 67,467 | 68,078 | 68,977 |
| 70% to Counties and Highway Districts | 146,399 | 153,799 | 157,422 | 158,849 | 160,946 |
| To Idaho State Police* | \$12,389 | \$8,579 | \$4,346 | \$- | \$- |
| To Idaho Transportation Department (ITD) | \$312,674 | \$327,430 | \$336,807 | \$341,525 | \$346,092 |
| 7% Fuel Tax to ITD | 19,404 | 20,542 | 20,796 | 20,700 | 20,900 |
| Revenue to ITD Including 7% Fuel Tax | \$332,079 | \$347,972 | \$357,603 | \$362,225 | \$366,992 |
| Fuel Tax Rates (Cents Per Gallon)*** | | | | | |
| Gasoline | 32.0 | 32.0 | 32.0 | 32.0 | 32.0 |
| Gasohol Fuel Tax | 32.0 | 32.0 | 32.0 | 32.0 | 32.0 |
| Special Fuel (Diesel) | 32.0 | 32.0 | 32.0 | 32.0 | 32.0 |

*SB1201 passed during the 2019 Legislative Session reduces the percentage directed to ISP by 1% per year beginning in FY22 through FY26. This reduction is directed to the State Highway Account (60%) and the Local Highway Distribution account (40%).

**Total User Revenue to Distribute does not include the on-going Sales Tax transfer to the Transportation Expansion and Congestion Mitigation Fund and local highway jurisdictions.

***The 2015 Legislature raised the fuel tax rate from 25 cents to 32 cents beginning July 1, 2015. The legislation directed 25 cents of the fuel tax to be distributed through the Highway Distribution Account and 7 cents to be directly distributed 60% to ITD and 40% to Locals.

Section B

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|-------------------|-------------------|---------------------------|-------------------|-------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 127.00 | 12,052,000 | 48,202,200 | 127.00 | 12,052,000 | 48,202,200 |
| 4.11 Legislative Reappropriation | - | 800,000 | 38,928,500 | - | 800,000 | 38,928,500 |
| 4.31 School Bus Camera Fund Supplemental | - | - | 28,200 | - | - | 28,200 |
| 5.00 FY 2026 Total Appropriation | 127.00 | 12,852,000 | 87,158,900 | 127.00 | 12,852,000 | 87,158,900 |
| 7.00 FY 2026 Estimated Expenditures | 127.00 | 12,490,500 | 86,736,800 | 127.00 | 12,490,500 | 86,736,800 |
| 8.11 FTP or Fund Adjustments | - | - | - | - | - | - |
| 8.31 Program Transfer | - | - | - | - | - | - |
| 8.41 Removal of One-Time Expenditures | - | (801,500) | (40,971,100) | - | (801,500) | (40,971,100) |
| 9.00 FY 2027 Base | 127.00 | 12,050,500 | 46,187,800 | 127.00 | 12,050,500 | 46,187,800 |
| 10.11 Change in Health Benefit Costs | - | 202,500 | 465,100 | - | 113,500 | 260,600 |
| 10.12 Change in Variable Benefit Costs | - | (900) | (2,000) | - | (900) | (2,000) |
| 10.41 Attorney General Fees | - | 66,200 | 66,200 | - | 66,200 | 66,200 |
| 10.45 Risk Management Costs | - | 7,600 | 14,200 | - | 7,600 | 14,200 |
| 10.46 Controller's Fees | - | (6,800) | (15,800) | - | (6,800) | (15,800) |
| 10.47 Treasurer's Fees | - | - | (400) | - | - | (400) |
| 10.48 Information Technology Services Fees | - | (9,300) | (9,300) | - | (9,300) | (9,300) |
| 10.61 Salary Multiplier - Regular Employees | - | 51,400 | 117,500 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 127.00 | 12,361,200 | 46,823,300 | 127.00 | 12,220,800 | 46,501,300 |
| 12.02 Driver Education Reimbursement and Grant Program | - | - | 1,770,900 | - | - | 1,770,900 |
| 12.03 School Bus Camera Fund Ongoing Increase | - | - | 28,200 | - | - | 28,200 |
| 12.04 Farm to School Federal Grant | - | - | 269,600 | - | - | 269,600 |
| 12.05 Child Nutrition Program Technology Innovation Federal Grant | - | - | 220,000 | - | - | 220,000 |
| 12.75 Ongoing General Fund Reduction | - | (361,500) | (361,500) | - | (361,500) | (361,500) |
| 12.91 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 12.92 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 13.00 FY 2027 Total | 127.00 | 11,999,700 | 48,750,500 | 127.00 | 11,859,300 | 48,428,500 |
| Amount Change From Original Appropriation | 0.00 | (52,300) | 548,300 | 0.00 | (192,700) | 226,300 |
| Percent Change From Original Appropriation | 0.00% | (0.43%) | 1.14% | 0.00% | (1.60%) | 0.47% |

Agency Decision Unit Summary

| Decision Unit | FTP | Agency Request | | Governor's Recommendation | | |
|--|-----|----------------|---------------|---------------------------|---------------|---------------|
| | | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | - | 2,754,658,600 | 3,111,556,200 | - | 2,754,658,600 | 3,111,556,200 |
| 4.31 Federal Fund Spending Authority | - | - | 7,800,000 | - | - | 7,800,000 |
| 4.41 Rescission - Career Ladder Salaries & Benefits | - | (5,663,100) | (5,663,100) | - | (5,663,100) | (5,663,100) |
| 4.42 Rescission - Administrative & Classified Staff Salaries / Benefits | - | (6,175,500) | (6,175,500) | - | (6,175,500) | (6,175,500) |
| 4.43 Recission - General Discretionary | - | (5,446,800) | (5,446,800) | - | (5,446,800) | (5,446,800) |
| 4.44 Rescission - Discretionary Health Insurance | - | (5,081,100) | (5,081,100) | - | (5,081,100) | (5,081,100) |
| 5.00 FY 2026 Total Appropriation | - | 2,732,292,100 | 3,096,989,700 | - | 2,732,292,100 | 3,096,989,700 |
| 7.00 FY 2026 Estimated Expenditures | - | 2,783,602,200 | 3,148,299,800 | - | 2,783,602,200 | 3,148,299,800 |
| 8.41 Removal of One-Time Expenditures | - | (68,000) | (7,868,000) | - | (68,000) | (7,868,000) |
| 9.00 FY 2027 Base | - | 2,732,224,100 | 3,089,121,700 | - | 2,732,224,100 | 3,089,121,700 |
| 10.11 Change in Health Benefit Costs | - | 89,329,600 | 89,329,600 | - | 41,064,600 | 41,064,600 |
| 10.12 Change in Variable Benefit Costs | - | (6,200) | (6,200) | - | (6,200) | (6,200) |
| 10.23 Contract Inflation Adjustments | - | 30,200 | 30,200 | - | 30,200 | 30,200 |
| 10.41 Attorney General Fees | - | - | - | - | - | - |
| 10.45 Risk Management Costs | - | 15,800 | 15,800 | - | 15,800 | 15,800 |
| 10.46 Controller's Fees | - | (1,600) | (1,600) | - | (1,600) | (1,600) |
| 10.61 Salary Multiplier - Regular Employees | - | 53,300 | 53,300 | - | - | - |
| 10.65 Public Schools | - | 17,781,000 | 17,781,000 | - | - | - |
| 11.00 FY 2027 Total Maintenance | - | 2,839,426,200 | 3,196,323,800 | - | 2,773,326,900 | 3,130,224,500 |
| 12.01 Career Ladder- Certified and Pupil Service Staff- Campus | - | 62,600 | 62,600 | - | 62,600 | 62,600 |
| 12.01 Special Education Initiatives - High-Needs Student Fund | - | - | 5,000,000 | - | - | 5,000,000 |
| 12.02 Account Transfer | - | - | - | - | - | - |
| 12.02 Career Ladder - Certified and Pupil Services - Outreach | - | 80,700 | 80,700 | - | 80,700 | 80,700 |
| 12.03 Federal Funds Spending Authority | - | - | 7,800,000 | - | - | 7,800,000 |
| 12.03 Van Fleet Optimization | - | 48,000 | 48,000 | - | 48,000 | 48,000 |
| 12.04 Cottage Staff Positions | - | 108,000 | 108,000 | 5.00 | 108,000 | 108,000 |
| 12.04 Special Education Initiatives - Regional Service Center Model | - | - | 1,000,000 | - | - | 1,000,000 |
| 12.55 Repair, Replacement, or Alteration Costs | - | 33,500 | 33,500 | - | 33,500 | 33,500 |
| 12.56 Repair, Replacement, or Alteration Costs | - | 263,000 | 263,000 | - | 263,000 | 263,000 |
| 12.59 Endowment Fund Adjustments | - | (4,141,200) | 20,400 | - | (4,141,200) | 20,400 |
| 12.61 Student Transportation Adjustment | - | 21,736,100 | 21,736,100 | - | - | - |
| 12.62 Border Contracts and Exceptional Child/Tuition Equivalents | - | (843,100) | (843,100) | - | (843,100) | (843,100) |
| 12.63 Math and Science Requirement Adjustment | - | 3,630,900 | 3,630,900 | - | - | - |
| 12.64 Best 28 Week Support Units Adjustment | - | - | - | - | - | - |
| 12.66 Career Ladder Adjustment for Instructional and Pupil Service Staff | - | 22,350,900 | 22,350,900 | - | - | - |
| 12.67 Idaho Digital Learning Academy (IDLA) Adjustment | - | 890,000 | 890,000 | - | - | - |

Agency Decision Unit Summary

| | | | | | | |
|---|-------------|----------------------|----------------------|-------------|----------------------|----------------------|
| 12.68 Advanced Opportunities Adjustment | - | 4,945,800 | 4,945,800 | - | - | - |
| 12.69 Administrative and Classified Salary and Benefit Apportionment | - | (1,767,300) | (1,767,300) | - | (1,767,300) | (1,767,300) |
| 12.81 Online Schools Supplemental Learning Funds | - | - | - | - | (19,921,500) | (19,921,500) |
| 12.82 Transportation for Virtual Schools | - | - | - | - | (3,150,800) | (3,150,800) |
| 12.83 Idaho Digital Learning Academy | - | - | - | - | (10,000,000) | (10,000,000) |
| 12.91 Budget Law Exemptions/Other Adjustments (Public School Technology) | - | - | - | - | - | - |
| 12.92 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 12.93 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 12.94 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 13.00 FY 2027 Total | - | 2,886,824,100 | 3,261,683,300 | 5.00 | 2,734,098,800 | 3,108,958,000 |
| Amount Change From Original Appropriation | 0.00 | 132,165,500 | 150,127,100 | 5.00 | (20,559,800) | (2,598,200) |
| Percent Change From Original Appropriation | | 4.80% | 4.82% | | (0.75%) | (0.08%) |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|-------------------|-------------------|---------------------------|---------------------|---------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 85.25 | 46,941,300 | 56,454,800 | 85.25 | 46,941,300 | 56,454,800 |
| 4.11 Legislative Reappropriation | - | - | 10,344,400 | - | - | 10,344,400 |
| 4.81 Empowering Parents Program Adjustment | - | - | - | - | (29,597,600) | (29,597,600) |
| 5.00 FY 2026 Total Appropriation | 85.25 | 46,941,300 | 66,799,200 | 85.25 | 17,343,700 | 37,201,600 |
| 7.00 FY 2026 Estimated Expenditures | 85.25 | 61,529,800 | 87,689,300 | 85.25 | 31,932,200 | 58,091,700 |
| 8.41 Removal of One-Time Expenditures | - | (42,500) | (10,505,900) | - | (42,500) | (10,505,900) |
| 8.51 Base Reductions | (0.83) | - | (771,000) | (0.83) | - | (771,000) |
| 9.00 FY 2027 Base | 84.42 | 46,898,800 | 55,522,300 | 84.42 | 17,301,200 | 25,924,700 |
| 10.11 Change in Health Benefit Costs | - | 279,900 | 303,300 | - | 155,800 | 168,900 |
| 10.12 Change in Variable Benefit Costs | - | (2,300) | (2,500) | - | (2,300) | (2,500) |
| 10.23 Contract Inflation Adjustments | - | 5,500 | 5,500 | - | 5,500 | 5,500 |
| 10.41 Attorney General Fees | - | 15,800 | 15,800 | - | 15,800 | 15,800 |
| 10.45 Risk Management Costs | - | 10,400 | 18,700 | - | 10,400 | 18,700 |
| 10.46 Controller's Fees | - | (3,800) | (3,800) | - | (3,800) | (3,800) |
| 10.47 Treasurer's Fees | - | 100 | 100 | - | 100 | 100 |
| 10.48 Information Technology Services Fees | - | (1,600) | (1,600) | - | (1,600) | (1,600) |
| 10.61 Salary Multiplier - Regular Employees | - | 84,300 | 90,300 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 84.42 | 47,287,100 | 55,948,100 | 84.42 | 17,481,100 | 26,125,800 |
| 12.01 Canvas Contract Renewal | - | 998,400 | 998,400 | - | 998,400 | 998,400 |
| 12.02 Transfer Risk Managers to Institutions | (4.00) | (516,900) | (516,900) | (4.00) | (510,500) | (510,500) |
| 12.03 Fund for the Improvement of Postsecondary Education Grant | - | - | - | - | - | 4,000,000 |
| 12.04 Career-Ready by Design Grant | - | - | - | - | - | 760,000 |
| 12.55 Repair, Replacement, or Alteration Costs | - | - | - | - | - | - |
| 12.75 Ongoing Reduction | - | (393,300) | (393,300) | - | (393,300) | (393,300) |
| 13.00 FY 2027 Total | 80.42 | 47,375,300 | 56,036,300 | 80.42 | 17,575,700 | 30,980,400 |
| Amount Change From Original Appropriation | (4.83) | 434,000 | (418,500) | (4.83) | (29,365,600) | (25,474,400) |
| Percent Change From Original Appropriation | (5.67%) | 0.92% | (0.74%) | (5.67%) | (62.56%) | (45.12%) |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|-------------------|--------------------|---------------------------|-------------------|--------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 569.14 | 91,966,100 | 109,755,300 | 569.14 | 91,966,100 | 109,755,300 |
| 5.00 FY 2026 Total Appropriation | 569.14 | 91,966,100 | 109,755,300 | 569.14 | 91,966,100 | 109,755,300 |
| 7.00 FY 2026 Estimated Expenditures | 569.14 | 90,786,800 | 108,566,400 | 569.14 | 90,786,800 | 108,566,400 |
| 8.31 Program Transfer | - | - | - | - | - | - |
| 8.41 Removal of One-Time Expenditures | - | (50,000) | (50,000) | - | (50,000) | (50,000) |
| 9.00 FY 2027 Base | 569.14 | 91,916,100 | 109,705,300 | 569.14 | 91,916,100 | 109,705,300 |
| 10.11 Change in Health Benefit Costs | - | 2,026,300 | 2,064,500 | - | 1,135,600 | 1,157,000 |
| 10.12 Change in Variable Benefit Costs | - | 14,300 | 14,200 | - | (10,900) | (11,000) |
| 10.45 Risk Management Costs | - | 2,900 | 2,900 | - | 2,900 | 2,900 |
| 10.46 Controller's Fees | - | (11,000) | (11,000) | - | (11,000) | (11,000) |
| 10.47 Treasurer's Fees | - | (100) | (100) | - | (100) | (100) |
| 10.48 Information Technology Services Fees | - | 4,000 | 4,000 | - | 4,000 | 4,000 |
| 10.61 Salary Multiplier - Regular Employees | - | 409,200 | 417,500 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 569.14 | 94,361,700 | 112,197,300 | 569.14 | 93,036,600 | 110,847,100 |
| 12.75 Ongoing General Fund Reduction | - | (2,261,200) | (2,261,200) | - | (2,261,200) | (2,261,200) |
| 12.91 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 13.00 FY 2027 Total | 569.14 | 92,100,500 | 109,936,100 | 569.14 | 90,775,400 | 108,585,900 |
| Amount Change From Original Appropriation | 0.00 | 134,400 | 180,800 | 0.00 | (1,190,700) | (1,169,400) |
| Percent Change From Original Appropriation | 0.00% | 0.15% | 0.16% | 0.00% | (1.29%) | (1.07%) |

Agency Decision Unit Summary

| Decision Unit | FTP | Agency Request | | Governor's Recommendation | | |
|---|-------------|-------------------|-------------------|---------------------------|--------------------|--------------------|
| | | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | - | 68,419,700 | 69,219,700 | - | 68,419,700 | 69,219,700 |
| 5.00 FY 2026 Total Appropriation | - | 68,419,700 | 69,219,700 | - | 68,419,700 | 69,219,700 |
| 7.00 FY 2026 Estimated Expenditures | - | 66,367,100 | 67,167,100 | - | 66,367,100 | 67,167,100 |
| 8.21 Account Transfers | - | - | - | - | - | - |
| 9.00 FY 2027 Base | - | 68,419,700 | 69,219,700 | - | 68,419,700 | 69,219,700 |
| 10.11 Change in Health Benefit Costs | - | 2,039,900 | 2,039,900 | - | 1,199,200 | 1,199,200 |
| 10.12 Change in Variable Benefit Costs | - | 49,300 | 49,300 | - | 49,300 | 49,300 |
| 10.61 Salary Multiplier - Regular Employees | - | 504,600 | 504,600 | - | - | - |
| 10.62 Salary Multiplier - Group and Temporary | - | - | - | - | - | - |
| 11.00 FY 2027 Total Maintenance | - | 71,013,500 | 71,813,500 | - | 69,668,200 | 70,468,200 |
| 12.01 Canvas Contract Renewal Transfer | - | (245,500) | (245,500) | - | (245,500) | (245,500) |
| 12.75 Ongoing General Fund Reduction | - | (2,052,600) | (2,052,600) | - | (2,052,600) | (2,052,600) |
| 13.00 FY 2027 Total | - | 68,715,400 | 69,515,400 | - | 67,370,100 | 68,170,100 |
| Amount Change From Original Appropriation | 0.00 | 295,700 | 295,700 | 0.00 | (1,049,600) | (1,049,600) |
| Percent Change From Original Appropriation | | 0.43% | 0.43% | | (1.53%) | (1.52%) |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|-----------------|--------------------|--------------------|---------------------------|--------------------|--------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 4,921.68 | 383,583,700 | 739,432,800 | 4,921.68 | 383,583,700 | 739,432,800 |
| 4.11 Legislative Reappropriation | - | - | 191,208,000 | - | - | 191,208,000 |
| 5.00 FY 2026 Total Appropriation | 4,921.68 | 383,583,700 | 930,640,800 | 4,921.68 | 383,583,700 | 930,640,800 |
| 7.00 FY 2026 Estimated Expenditures | 4,898.77 | 372,272,900 | 924,979,100 | 4,898.77 | 372,272,900 | 924,979,100 |
| 8.11 FTP or Fund Adjustments | 32.11 | - | 3,654,700 | - | - | - |
| 8.21 Account Transfers | - | - | - | - | - | - |
| 8.41 Removal of One-Time Expenditures | - | - | (191,208,000) | - | - | (191,208,000) |
| 8.61 Base Additions / Restorations | - | 4,000,000 | 4,000,000 | - | 4,000,000 | 4,000,000 |
| 8.81 Higher Ed Adjustments | (20.66) | - | 4,808,700 | 11.45 | - | 8,978,000 |
| 8.91 Other Adjustments | - | - | 514,600 | - | - | - |
| 9.00 FY 2027 Base | 4,933.13 | 387,583,700 | 752,410,800 | 4,933.13 | 387,583,700 | 752,410,800 |
| 10.11 Change in Health Benefit Costs | - | 10,404,100 | 17,119,400 | - | 6,116,300 | 10,064,100 |
| 10.12 Change in Variable Benefit Costs | - | (105,500) | (220,700) | - | (105,500) | (220,700) |
| 10.23 Contract Inflation Adjustments | - | 1,100 | 1,100 | - | 1,100 | 1,100 |
| 10.42 Administrative Hearing Costs | - | 300 | 300 | - | 300 | 300 |
| 10.45 Risk Management Costs | - | 1,384,400 | 1,384,400 | - | 1,384,400 | 1,384,400 |
| 10.46 Controller's Fees | - | (483,900) | (483,900) | - | (483,900) | (483,900) |
| 10.48 Information Technology Services Fees | - | (14,600) | (14,600) | - | (14,600) | (14,600) |
| 10.61 Salary Multiplier - Regular Employees | - | 3,035,900 | 5,022,100 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 4,933.13 | 401,805,500 | 775,218,900 | 4,933.13 | 394,481,800 | 763,141,500 |
| 12.01 Canvas Contract Renewal Transfer | - | (752,900) | (752,900) | - | (752,900) | (752,900) |
| 12.02 Transfer Risk Managers to Institutions | 4.00 | 516,900 | 516,900 | 4.00 | 510,500 | 510,500 |
| 12.59 Endowment Fund Adjustments | - | - | 1,909,700 | - | - | 1,909,700 |
| 12.75 Ongoing General Fund Reduction | (30.17) | (11,518,300) | (11,518,300) | (30.17) | (11,518,300) | (11,518,300) |
| 12.91 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 12.92 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 13.00 FY 2027 Total | 4,906.96 | 390,051,200 | 765,374,300 | 4,906.96 | 382,721,100 | 753,290,500 |
| Amount Change From Original Appropriation | (14.72) | 6,467,500 | 25,941,500 | (14.72) | (862,600) | 13,857,700 |
| Percent Change From Original Appropriation | (0.30%) | 1.69% | 3.51% | (0.30%) | (0.22%) | 1.87% |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|-------------|-------------|---------------------------|-------------|-------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 341.76 | 39,955,500 | 39,955,500 | 341.76 | 39,955,500 | 39,955,500 |
| 5.00 FY 2026 Total Appropriation | 341.76 | 39,955,500 | 39,955,500 | 341.76 | 39,955,500 | 39,955,500 |
| 7.00 FY 2026 Estimated Expenditures | 323.77 | 38,756,800 | 38,756,800 | 323.77 | 38,756,800 | 38,756,800 |
| 8.81 Higher Ed Adjustments | (17.99) | - | - | (17.99) | - | - |
| 9.00 FY 2027 Base | 323.77 | 39,955,500 | 39,955,500 | 323.77 | 39,955,500 | 39,955,500 |
| 10.11 Change in Health Benefit Costs | - | 1,123,500 | 1,123,500 | - | 660,500 | 660,500 |
| 10.12 Change in Variable Benefit Costs | - | 45,100 | 45,100 | - | 45,100 | 45,100 |
| 10.61 Salary Multiplier - Regular Employees | - | 311,100 | 311,100 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 323.77 | 41,435,200 | 41,435,200 | 323.77 | 40,661,100 | 40,661,100 |
| 12.75 Ongoing General Fund Reduction | (8.00) | (1,198,700) | (1,198,700) | (8.00) | (1,198,700) | (1,198,700) |
| 12.91 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 13.00 FY 2027 Total | 315.77 | 40,236,500 | 40,236,500 | 315.77 | 39,462,400 | 39,462,400 |
| Amount Change From Original Appropriation | (25.99) | 281,000 | 281,000 | (25.99) | (493,100) | (493,100) |
| Percent Change From Original Appropriation | (7.60%) | 0.70% | 0.70% | (7.60%) | (1.23%) | (1.23%) |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|--|----------------|-------------------|-------------------|---------------------------|-------------------|-------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 48.65 | 29,419,500 | 29,804,000 | 48.65 | 29,419,500 | 29,804,000 |
| 4.11 Legislative Reappropriation | - | - | 999,000 | - | - | 999,000 |
| 5.00 FY 2026 Total Appropriation | 48.65 | 29,419,500 | 30,803,000 | 48.65 | 29,419,500 | 30,803,000 |
| 7.00 FY 2026 Estimated Expenditures | 48.65 | 28,537,000 | 29,949,200 | 48.65 | 28,537,000 | 29,949,200 |
| 8.41 Removal of One-Time Expenditures | - | - | (999,000) | - | - | (999,000) |
| 8.81 Higher Ed Adjustments | - | - | 34,700 | - | - | 34,700 |
| 9.00 FY 2027 Base | 48.65 | 29,419,500 | 29,838,700 | 48.65 | 29,419,500 | 29,838,700 |
| 10.11 Change in Health Benefit Costs | - | 163,700 | 168,800 | - | 96,200 | 99,200 |
| 10.12 Change in Variable Benefit Costs | - | 1,100 | 900 | - | 1,100 | 900 |
| 10.23 Contract Inflation Adjustments | - | 520,700 | 520,700 | - | 520,700 | 520,700 |
| 10.61 Salary Multiplier - Regular Employees | - | 50,700 | 52,900 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 48.65 | 30,155,700 | 30,582,000 | 48.65 | 30,037,500 | 30,459,500 |
| 12.01 Eastern Idaho Medical Residencies - Four Psychiatry Residents | - | 240,000 | 240,000 | - | 240,000 | 240,000 |
| 12.01 Idaho State University Family Medicine Residencies - One New Resident | 1.00 | 60,000 | 60,000 | 1.00 | 60,000 | 60,000 |
| 12.01 Washington Idaho Montana Utah (WIMU) Veterinary Medicine Program: FTP Increase | 1.50 | - | - | 1.50 | - | - |
| 12.02 Family Practice Residencies - Obstetrics Fellowship | - | 60,000 | 60,000 | - | 60,000 | 60,000 |
| 12.03 University of Utah - Three Child Psychiatry Residents | - | 180,000 | 180,000 | - | 180,000 | 180,000 |
| 12.04 Mountain States Institute of Graduate Medical Education - Six Family Medicine Resident/Fellowships | - | 360,000 | 360,000 | - | 360,000 | 360,000 |
| 12.75 Ongoing General Fund Reduction | (1.00) | (882,500) | (882,500) | (1.00) | (882,500) | (882,500) |
| 13.00 FY 2027 Total | 50.15 | 30,173,200 | 30,599,500 | 50.15 | 30,055,000 | 30,477,000 |
| Amount Change From Original Appropriation | 1.50 | 753,700 | 795,500 | 1.50 | 635,500 | 673,000 |
| Percent Change From Original Appropriation | 3.08% | 2.56% | 2.67% | 3.08% | 2.16% | 2.26% |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|------------|------------|---------------------------|------------|------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 50.34 | 31,746,100 | 36,499,700 | 50.34 | 31,746,100 | 36,499,700 |
| 5.00 FY 2026 Total Appropriation | 50.34 | 31,746,100 | 36,499,700 | 50.34 | 31,746,100 | 36,499,700 |
| 7.00 FY 2026 Estimated Expenditures | 50.34 | 30,822,900 | 35,575,700 | 50.34 | 30,822,900 | 35,575,700 |
| 8.11 FTP or Fund Adjustments | (0.16) | - | - | - | - | - |
| 8.41 Removal of One-Time Expenditures | (0.27) | (37,900) | (37,900) | (0.27) | (37,900) | (37,900) |
| 8.81 Higher Ed Adjustments | - | - | - | (0.16) | - | - |
| 9.00 FY 2027 Base | 49.91 | 31,708,200 | 36,461,800 | 49.91 | 31,708,200 | 36,461,800 |
| 10.11 Change in Health Benefit Costs | - | 167,600 | 168,200 | - | 98,200 | 98,500 |
| 10.12 Change in Variable Benefit Costs | - | 1,400 | 1,400 | - | 1,400 | 1,400 |
| 10.61 Salary Multiplier - Regular Employees | - | 44,900 | 45,000 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 49.91 | 31,922,100 | 36,676,400 | 49.91 | 31,807,800 | 36,561,700 |
| 12.75 Ongoing General Fund Reduction | (0.64) | (951,200) | (951,200) | (0.64) | (951,200) | (951,200) |
| 12.91 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 13.00 FY 2027 Total | 49.27 | 30,970,900 | 35,725,200 | 49.27 | 30,856,600 | 35,610,500 |
| Amount Change From Original Appropriation | (1.07) | (775,200) | (774,500) | (1.07) | (889,500) | (889,200) |
| Percent Change From Original Appropriation | (2.13%) | (2.44%) | (2.12%) | (2.13%) | (2.80%) | (2.44%) |

Agency Decision Unit Summary

| Decision Unit | FTP | Agency Request | | Governor's Recommendation | | |
|---|--------------|------------------|------------------|---------------------------|------------------|------------------|
| | | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 15.00 | 3,426,600 | 4,431,700 | 15.00 | 3,426,600 | 4,431,700 |
| 5.00 FY 2026 Total Appropriation | 15.00 | 3,426,600 | 4,431,700 | 15.00 | 3,426,600 | 4,431,700 |
| 7.00 FY 2026 Estimated Expenditures | 15.00 | 3,334,100 | 4,338,500 | 15.00 | 3,334,100 | 4,338,500 |
| 8.41 Removal of One-Time Expenditures | - | (342,400) | (342,400) | - | (342,400) | (342,400) |
| 9.00 FY 2027 Base | 15.00 | 3,084,200 | 4,089,300 | 15.00 | 3,084,200 | 4,089,300 |
| 10.11 Change in Health Benefit Costs | - | 43,700 | 47,300 | - | 24,500 | 26,500 |
| 10.12 Change in Variable Benefit Costs | - | (900) | (1,000) | - | (900) | (1,000) |
| 10.23 Contract Inflation Adjustments | - | 15,400 | 15,400 | - | 15,400 | 15,400 |
| 10.41 Attorney General Fees | - | 11,200 | 11,200 | - | 11,200 | 11,200 |
| 10.45 Risk Management Costs | - | 5,600 | 5,600 | - | 5,600 | 5,600 |
| 10.46 Controller's Fees | - | (1,100) | (1,100) | - | (1,100) | (1,100) |
| 10.47 Treasurer's Fees | - | (100) | (100) | - | (100) | (100) |
| 10.48 Information Technology Services Fees | - | (5,700) | (5,700) | - | (5,700) | (5,700) |
| 10.61 Salary Multiplier - Regular Employees | - | 14,000 | 15,100 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 15.00 | 3,166,300 | 4,176,000 | 15.00 | 3,133,100 | 4,140,100 |
| 12.75 Governor's Holdback | - | (92,500) | (92,500) | - | (92,500) | (92,500) |
| 13.00 FY 2027 Total | 15.00 | 3,073,800 | 4,083,500 | 15.00 | 3,040,600 | 4,047,600 |
| Amount Change From Original Appropriation | 0.00 | (352,800) | (348,200) | 0.00 | (386,000) | (384,100) |
| Percent Change From Original Appropriation | 0.00% | (10.30%) | (7.86%) | 0.00% | (11.26%) | (8.67%) |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|------------------|-------------------|---------------------------|------------------|-------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 148.00 | 5,452,600 | 26,980,700 | 148.00 | 5,452,600 | 26,980,700 |
| 5.00 FY 2026 Total Appropriation | 148.00 | 5,452,600 | 26,980,700 | 148.00 | 5,452,600 | 26,980,700 |
| 7.00 FY 2026 Estimated Expenditures | 148.00 | 6,789,400 | 28,153,000 | 145.37 | 6,789,400 | 28,153,000 |
| 8.11 FTP & Fund Adjustments | - | - | - | - | - | - |
| 8.12 Fund Adjustments | - | - | - | - | - | - |
| 8.31 Program Transfer | - | - | - | - | - | - |
| 9.00 FY 2027 Base | 148.00 | 5,452,600 | 26,980,700 | 148.00 | 5,452,600 | 26,980,700 |
| 10.11 Change in Health Benefit Costs | - | 121,600 | 547,500 | - | 68,100 | 306,800 |
| 10.12 Change in Variable Benefit Costs | - | (600) | (2,700) | - | (600) | (2,700) |
| 10.41 Attorney General Fees | - | 100 | 1,100 | - | 100 | 1,100 |
| 10.45 Risk Management Costs | - | 700 | 10,500 | - | 700 | 10,500 |
| 10.46 Controller's Fees | - | (1,300) | (20,200) | - | (1,300) | (20,200) |
| 10.47 Treasurer's Fees | - | (100) | (1,800) | - | (100) | (1,800) |
| 10.48 Information Technology Services Fees | - | (900) | (13,700) | - | (900) | (13,700) |
| 10.61 Salary Multiplier - Regular Employees | - | 23,700 | 110,300 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 148.00 | 5,595,800 | 27,611,700 | 148.00 | 5,518,600 | 27,260,700 |
| 12.01 Contractual Lease Increase | - | 2,100 | 2,100 | - | 2,100 | 2,100 |
| 12.75 Ongoing Reduction | - | (163,600) | (163,600) | (3.12) | (163,600) | (316,100) |
| 13.00 FY 2027 Total | 148.00 | 5,434,300 | 27,450,200 | 144.88 | 5,357,100 | 26,946,700 |
| Amount Change From Original Appropriation | 0.00 | (18,300) | 469,500 | (3.12) | (95,500) | (34,000) |
| Percent Change From Original Appropriation | 0.00% | (0.34%) | 1.74% | (2.11%) | (1.75%) | (0.13%) |

Agency Decision Unit Summary

| Decision Unit | FTP | Agency Request | | Governor's Recommendation | | |
|---|--------------|----------------|----------------|---------------------------|----------------|----------------|
| | | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 5.00 | 199,900 | 742,400 | 5.00 | 199,900 | 742,400 |
| 5.00 FY 2026 Total Appropriation | 5.00 | 199,900 | 742,400 | 5.00 | 199,900 | 742,400 |
| 7.00 FY 2026 Estimated Expenditures | 5.00 | 193,900 | 732,200 | 5.00 | 193,900 | 732,200 |
| 9.00 FY 2027 Base | 5.00 | 199,900 | 742,400 | 5.00 | 199,900 | 742,400 |
| 10.11 Change in Health Benefit Costs | - | 5,000 | 18,200 | - | 2,800 | 10,200 |
| 10.12 Change in Variable Benefit Costs | - | (100) | (400) | - | (100) | (400) |
| 10.41 Attorney General Fees | - | - | 4,800 | - | - | 4,800 |
| 10.42 Administrative Hearing Costs | - | - | 100 | - | - | 100 |
| 10.45 Risk Management Costs | - | - | 100 | - | - | 100 |
| 10.46 Controller's Fees | - | - | (1,600) | - | - | (1,600) |
| 10.48 Information Technology Services Fees | - | - | (900) | - | - | (900) |
| 10.61 Salary Multiplier - Regular Employees | - | 1,300 | 4,800 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 5.00 | 206,100 | 767,500 | 5.00 | 202,600 | 754,700 |
| 12.75 Ongoing General Fund Reduction | - | (6,000) | (6,000) | - | (6,000) | (6,000) |
| 13.00 FY 2027 Total | 5.00 | 200,100 | 761,500 | 5.00 | 196,600 | 748,700 |
| Amount Change From Original Appropriation | 0.00 | 200 | 19,100 | 0.00 | (3,300) | 6,300 |
| Percent Change From Original Appropriation | 0.00% | 0.10% | 2.57% | 0.00% | (1.65%) | 0.85% |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|-----------------|----------------------|----------------------|---------------------------|----------------------|----------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 3,029.64 | 1,229,416,500 | 6,014,156,100 | 3,029.64 | 1,229,416,500 | 6,014,156,100 |
| 4.31 State Hospital Fund Adjustment | - | - | - | - | - | - |
| 4.32 Supplemental Population Forecast Adjustment - Medicaid | - | 57,460,700 | (16,705,700) | - | 92,592,400 | 107,244,000 |
| 4.33 Medicaid Provider Rate Adjustment | - | - | - | - | (17,216,000) | (61,426,800) |
| 4.34 Hospital Assessment Fund Alignment | - | - | - | - | - | - |
| 4.81 Making Rural Idaho Healthy Again | - | - | - | 12.00 | - | 3,737,600 |
| 4.91 Budget Law Exemptions / Other Adjustments | - | - | - | - | - | - |
| 5.00 FY 2026 Total Appropriation | 3,029.64 | 1,286,877,200 | 5,997,450,400 | 3,041.64 | 1,304,792,900 | 6,063,710,900 |
| 7.00 FY 2026 Estimated Expenditures | 2,990.48 | 1,283,814,800 | 5,992,801,300 | 3,002.48 | 1,301,730,500 | 6,059,061,800 |
| 8.11 Fund Adjustment for State Hospitals | - | - | - | - | - | - |
| 8.13 Hospital Assessment Fund Alignment | - | - | - | - | - | - |
| 8.14 FTP or Fund Adjustments | - | - | - | - | - | - |
| 8.21 Account Transfers - Contract Expenditures | - | - | - | - | - | - |
| 8.22 Account Transfers - Navigation Services | - | - | - | - | - | - |
| 8.23 Account Transfers - State Hospital Support | - | - | - | - | - | - |
| 8.24 Account Transfers - Division of Public Health | - | - | - | - | - | - |
| 8.25 Account Transfers - Youth Safety and Permanency | - | - | - | - | - | - |
| 8.31 Program Transfer - Crisis Beds | - | - | - | - | - | - |
| 8.32 Program Transfer - Navigation Services | - | - | - | - | - | - |
| 8.33 Program Transfer - State Hospital Support | - | - | - | - | - | - |
| 8.34 Program Transfer - Personnel Expenditure Alignment | - | - | - | - | - | - |
| 8.35 Program Transfer - Youth Safety and Permanency | - | - | - | - | - | - |
| 8.41 Removal of One-Time Expenditures | - | - | (6,054,000) | - | - | (6,054,000) |
| 8.42 Removal of One-Time Expenditures | - | (59,719,600) | (88,728,200) | - | (92,592,400) | (181,809,000) |
| 8.43 Removal of One-Time Expenditures | - | - | (353,695,400) | - | - | (353,695,400) |
| 8.44 Removal of One-Time Expenditures | (51.00) | (15,831,400) | (190,871,900) | (51.00) | (15,831,400) | (190,871,900) |
| 8.45 Removal of One-Time Expenditures | - | - | - | (12.00) | - | (3,737,600) |
| 8.51 Base Reductions | (30.87) | - | (6,891,900) | (30.87) | - | (6,891,900) |
| 8.61 Base Additions / Restorations | - | 2,258,900 | 465,183,300 | - | 17,216,000 | 495,741,200 |
| 8.91 Other Adjustments | - | 46,800 | 89,900 | - | 46,800 | 89,900 |
| 9.00 FY 2027 Base | 2,947.77 | 1,213,631,900 | 5,816,482,200 | 2,947.77 | 1,213,631,900 | 5,816,482,200 |
| 10.11 Change in Health Benefit Costs | - | 4,506,700 | 10,623,600 | - | 2,525,900 | 5,954,300 |
| 10.12 Change in Variable Benefit Costs | - | (129,700) | (303,000) | - | (129,700) | (303,000) |
| 10.23 Contract Inflation Adjustments | - | 896,600 | 2,660,500 | - | 896,600 | 2,660,500 |
| 10.41 Attorney General Fees | - | 210,800 | 362,600 | - | 210,800 | 362,600 |
| 10.42 Administrative Hearing Costs | - | 212,900 | 366,200 | - | 212,900 | 366,200 |
| 10.45 Risk Management Costs | - | 152,700 | 288,300 | - | 152,700 | 288,300 |

Agency Decision Unit Summary

| | | | | | | |
|---|-----------------|----------------------|----------------------|-----------------|----------------------|----------------------|
| 10.46 Controller's Fees | - | (62,900) | (103,800) | - | (62,900) | (103,800) |
| 10.47 Treasurer's Fees | - | (24,900) | (50,100) | - | (24,900) | (50,100) |
| 10.48 Information Technology Services Fees | - | 349,100 | 710,800 | - | 349,100 | 710,800 |
| 10.61 Salary Multiplier - Regular Employees | - | 1,004,900 | 2,364,100 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 2,947.77 | 1,220,748,100 | 5,833,401,400 | 2,947.77 | 1,217,762,400 | 5,826,368,000 |
| 12.01 Idaho Child Care Program | - | - | 16,000,000 | 5.00 | - | 16,000,000 |
| 12.02 Kinship Navigation Services | - | - | 180,000 | - | - | 180,000 |
| 12.03 Idaho Home Visiting Program | - | - | 4,237,200 | - | - | 4,237,200 |
| 12.04 Medicaid Management Information System Procurement | - | - | 102,721,300 | - | - | 102,721,300 |
| 12.05 Estate Recovery System Contractor | - | - | 2,496,600 | - | - | 2,496,600 |
| 12.06 Medicaid Program Integrity Contract Expansion | - | - | 935,000 | - | - | 935,000 |
| 12.07 Juvenile Corrections Clinical Support - Funding Transfer | - | (327,000) | (327,000) | - | (327,000) | (327,000) |
| 12.08 Personnel Benefit Shift - State Hospital South | - | 58,800 | - | - | - | - |
| 12.09 Children's Mental Health Services | 15.00 | 3,203,600 | 6,319,700 | 15.00 | 3,193,400 | 6,295,700 |
| 12.10 Kamiah Recovery Center - SB 1215 | - | - | 150,000 | - | - | 150,000 |
| 12.11 Background Check Unit - Fund Adjustment | - | - | - | - | - | - |
| 12.12 Immunization Assessment Fund Restoration | - | - | 21,470,000 | - | - | 28,020,000 |
| 12.13 Avian Influenza A (H1N1) - Disaster Planning and Training | - | - | 822,100 | - | - | 822,100 |
| 12.14 Fee for Service Laboratory Testing | - | - | 200,000 | - | - | 200,000 |
| 12.15 American Rescue Plan Act - Funded Multi-Year Programs | - | - | 6,633,700 | - | - | 6,633,700 |
| 12.16 Human Immunodeficiency Virus Prevention and Surveillance Program | - | - | 478,700 | - | - | 478,700 |
| 12.17 Hepatitis Prevention and Surveillance Program | - | - | 299,600 | - | - | 299,600 |
| 12.18 Supplemental Nutrition Assistance Program - Federal Rate Adjustment | - | 4,321,200 | - | - | 4,321,200 | - |
| 12.19 Medicaid Expansion Work Requirements | - | 934,200 | 1,868,400 | - | 934,200 | 1,868,400 |
| 12.20 Medicaid Eligibility Determination System Changes | - | 100,000 | 1,000,000 | - | - | 1,960,800 |
| 12.21 Division of Purchasing - Medicaid Staff | - | - | - | - | - | 198,700 |
| 12.55 Repair, Replacement, or Alteration Costs | - | - | - | - | - | - |
| 12.56 Repair, Replacement, or Alteration Costs | - | - | 382,600 | - | - | 772,600 |
| 12.57 Repair, Replacement, or Alteration Costs | - | - | 60,000 | - | - | 60,000 |
| 12.59 Endowment Fund Adjustments | - | - | - | - | (212,900) | - |
| 12.61 Population Forecast Adjustment - Court Ordered Evaluations | - | 600,000 | 600,000 | - | 600,000 | 600,000 |
| 12.62 Population Forecast Adjustment - Medicaid Caseload Maintenance | - | 67,447,500 | 91,704,400 | - | 55,912,400 | 91,704,600 |
| 12.63 Population Forecast Adjustment - Medicaid Cost Based Maintenance | - | 32,418,400 | 34,766,800 | - | 25,936,900 | 34,766,800 |
| 12.64 Population Forecast Adjustment - Mandatory Pricing Maintenance | - | 1,256,900 | 3,522,700 | - | 1,230,100 | 3,522,600 |
| 12.65 Population Forecast Adjustment - Utilization Maintenance | - | (19,602,700) | 104,917,400 | - | 15,004,800 | 257,128,100 |

Agency Decision Unit Summary

| | | | | | | |
|--|-----------------|----------------------|----------------------|-----------------|----------------------|----------------------|
| 12.71 Information Technology Services Modernization - Phase VI | (58.00) | 194,800 | 524,900 | (58.00) | 194,800 | 524,900 |
| 12.75 Ongoing General Fund Reduction | (3.00) | (7,671,500) | (7,362,800) | (3.00) | (7,671,500) | (7,362,800) |
| 12.81 Medicaid Provider Rate Adjustment | - | - | - | - | (23,017,700) | (84,812,200) |
| 12.82 Medicaid Reductions | - | - | - | - | (22,000,000) | (67,000,000) |
| 12.83 Allumbaugh House - Fund Shift | - | - | - | - | (496,300) | 496,300 |
| 12.84 Making Rural Idaho Healthy Again | - | - | - | 12.00 | - | 295,405,200 |
| 12.91 Mental Health Services Program Alignment | - | - | - | - | - | - |
| 12.92 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 12.93 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 12.94 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 13.00 FY 2027 Total | 2,901.77 | 1,303,682,300 | 6,228,002,700 | 2,918.77 | 1,271,364,800 | 6,525,344,900 |
| Amount Change From Original Appropriation | (127.87) | 74,265,800 | 213,846,600 | (110.87) | 41,948,300 | 511,188,800 |
| Percent Change From Original Appropriation | (4.22%) | 6.04% | 3.56% | (3.66%) | 3.41% | 8.50% |

Agency Decision Unit Summary

| Decision Unit | FTP | Agency Request | | Governor's Recommendation | | |
|---|--------------|----------------|----------------|---------------------------|----------------|----------------|
| | | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 4.00 | 294,600 | 696,500 | 4.00 | 294,600 | 696,500 |
| 5.00 FY 2026 Total Appropriation | 4.00 | 294,600 | 696,500 | 4.00 | 294,600 | 696,500 |
| 7.00 FY 2026 Estimated Expenditures | 4.00 | 285,800 | 687,700 | 4.00 | 285,800 | 687,700 |
| 9.00 FY 2027 Base | 4.00 | 294,600 | 696,500 | 4.00 | 294,600 | 696,500 |
| 10.11 Change in Health Benefit Costs | - | 6,300 | 14,600 | - | 3,500 | 8,200 |
| 10.12 Change in Variable Benefit Costs | - | - | - | - | - | - |
| 10.23 Contract Inflation Adjustments | - | 400 | 800 | - | 400 | 800 |
| 10.45 Risk Management Costs | - | 100 | 100 | - | 100 | 100 |
| 10.46 Controller's Fees | - | (2,100) | (2,100) | - | (2,100) | (2,100) |
| 10.48 Information Technology Services Fees | - | 1,800 | 1,800 | - | 1,800 | 1,800 |
| 10.61 Salary Multiplier - Regular Employees | - | 1,500 | 3,200 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 4.00 | 302,600 | 714,900 | 4.00 | 298,300 | 705,300 |
| 12.75 Ongoing General Fund Reduction | - | (8,800) | (8,800) | - | (8,800) | (8,800) |
| 13.00 FY 2027 Total | 4.00 | 293,800 | 706,100 | 4.00 | 289,500 | 696,500 |
| Amount Change From Original Appropriation | 0.00 | (800) | 9,600 | 0.00 | (5,100) | 0 |
| Percent Change From Original Appropriation | 0.00% | (0.27%) | 1.38% | 0.00% | (1.73%) | 0.00% |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|-------------------|--------------------|---------------------------|-------------------|--------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 418.00 | 77,824,200 | 103,594,800 | 418.00 | 77,824,200 | 103,594,800 |
| 4.11 Legislative Reappropriation | - | - | 6,988,500 | - | - | 6,988,500 |
| 5.00 FY 2026 Total Appropriation | 418.00 | 77,824,200 | 110,583,300 | 418.00 | 77,824,200 | 110,583,300 |
| 7.00 FY 2026 Estimated Expenditures | 418.00 | 77,719,000 | 110,478,100 | 418.00 | 75,384,900 | 108,144,000 |
| 8.11 FTP or Fund Adjustments | (7.00) | - | - | (7.00) | - | - |
| 8.31 Program Transfer | - | - | - | - | - | - |
| 8.41 Removal of One-Time Expenditures | - | (21,000) | (7,009,500) | - | (21,000) | (7,009,500) |
| 8.51 Base Reductions | - | (105,200) | (160,000) | - | (105,200) | (160,000) |
| 9.00 FY 2027 Base | 411.00 | 77,698,000 | 103,413,800 | 411.00 | 77,698,000 | 103,413,800 |
| 10.11 Change in Health Benefit Costs | - | 1,382,500 | 1,499,700 | - | 774,800 | 840,500 |
| 10.12 Change in Variable Benefit Costs | - | (100) | (800) | - | 9,000 | 8,300 |
| 10.45 Risk Management Costs | - | 48,900 | 48,900 | - | 48,900 | 48,900 |
| 10.46 Controller's Fees | - | (3,400) | (3,400) | - | (3,400) | (3,400) |
| 10.47 Treasurer's Fees | - | (300) | (300) | - | (300) | (300) |
| 10.48 Information Technology Services Fees | - | 37,800 | 37,800 | - | 37,800 | 37,800 |
| 10.61 Salary Multiplier - Regular Employees | - | 226,400 | 264,400 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 411.00 | 79,389,800 | 105,260,100 | 411.00 | 78,564,800 | 104,345,600 |
| 12.01 Judicial Compensation | - | 424,600 | 424,600 | - | - | - |
| 12.02 Guardian Ad Litem | - | 77,900 | 77,900 | - | 77,900 | 77,900 |
| 12.91 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 13.00 FY 2027 Total | 411.00 | 79,892,300 | 105,762,600 | 411.00 | 78,642,700 | 104,423,500 |
| Amount Change From Original Appropriation | (7.00) | 2,068,100 | 2,167,800 | (7.00) | 818,500 | 828,700 |
| Percent Change From Original Appropriation | (1.67%) | 2.66% | 2.09% | (1.67%) | 1.05% | 0.80% |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|-----------------|--------------------|--------------------|---------------------------|--------------------|--------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 2,266.85 | 352,591,700 | 400,744,000 | 2,266.85 | 352,591,700 | 400,744,000 |
| 4.31 County and Out-of-State Population Increase | - | 13,675,500 | 13,675,500 | - | 15,241,500 | 15,241,500 |
| 4.32 Medical Services Adjustment | - | 3,171,000 | 3,171,000 | - | 3,281,300 | 3,281,300 |
| 4.33 Hepatitis C Spending Authority | - | - | 424,300 | - | - | 424,300 |
| 5.00 FY 2026 Total Appropriation | 2,266.85 | 369,438,200 | 418,014,800 | 2,266.85 | 371,114,500 | 419,691,100 |
| 7.00 FY 2026 Estimated Expenditures | 2,255.35 | 360,910,800 | 411,405,200 | 2,255.35 | 367,622,200 | 418,116,600 |
| 8.31 Program Transfer | - | - | - | - | - | - |
| 8.32 Program Transfer | - | - | - | - | - | - |
| 8.33 Program Transfer | - | - | - | - | - | - |
| 8.41 Removal of One-Time Expenditures | - | (17,408,500) | (26,658,500) | - | (19,084,800) | (28,334,800) |
| 8.51 Base Reductions | (1.00) | - | (93,600) | (1.00) | - | (93,600) |
| 9.00 FY 2027 Base | 2,265.85 | 352,029,700 | 391,262,700 | 2,265.85 | 352,029,700 | 391,262,700 |
| 10.11 Change in Health Benefit Costs | - | 7,255,500 | 8,221,800 | - | 4,066,200 | 4,607,700 |
| 10.12 Change in Variable Benefit Costs | - | 210,200 | 238,800 | - | (398,000) | (450,600) |
| 10.23 Contract Inflation Adjustments | - | 437,400 | 437,400 | - | 437,400 | 437,400 |
| 10.41 Attorney General Fees | - | 209,000 | 209,000 | - | 209,000 | 209,000 |
| 10.45 Risk Management Costs | - | 341,400 | 341,400 | - | 341,400 | 341,400 |
| 10.46 Controller's Fees | - | 35,200 | 35,200 | - | 35,200 | 35,200 |
| 10.47 Treasurer's Fees | - | (1,000) | (1,000) | - | (1,000) | (1,000) |
| 10.48 Information Technology Services Fees | - | 640,600 | 640,600 | - | 640,600 | 640,600 |
| 10.61 Salary Multiplier - Regular Employees | - | 1,580,800 | 1,789,000 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 2,265.85 | 362,738,800 | 403,174,900 | 2,265.85 | 357,360,500 | 397,082,400 |
| 12.55 Repair, Replacement, or Alteration Costs | - | - | 3,562,100 | - | - | 3,562,100 |
| 12.61 County and Out-of-State Population Increase | - | 17,967,700 | 17,967,700 | - | 25,256,600 | 25,256,600 |
| 12.62 Medical Services Adjustment | - | 4,416,900 | 4,416,900 | - | 6,367,900 | 6,367,900 |
| 12.75 Ongoing Reduction | (11.50) | (8,427,200) | (8,480,200) | (11.50) | (839,800) | (892,800) |
| 12.79 Office of Information Technology Services Recommended Replacement Items | - | - | 431,600 | - | - | 431,600 |
| 12.91 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 13.00 FY 2027 Total | 2,254.35 | 376,696,200 | 421,073,000 | 2,254.35 | 388,145,200 | 431,807,800 |
| Amount Change From Original Appropriation | (12.50) | 24,104,500 | 20,329,000 | (12.50) | 35,553,500 | 31,063,800 |
| Percent Change From Original Appropriation | (0.55%) | 6.84% | 5.07% | (0.55%) | 10.08% | 7.75% |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|-------------------|-------------------|---------------------------|-------------------|--------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 402.00 | 51,766,200 | 63,820,800 | 402.00 | 51,766,200 | 63,820,800 |
| 5.00 FY 2026 Total Appropriation | 402.00 | 51,766,200 | 63,820,800 | 402.00 | 51,766,200 | 63,820,800 |
| 7.00 FY 2026 Estimated Expenditures | 402.00 | 50,213,200 | 62,267,800 | 402.00 | 50,213,200 | 62,267,800 |
| 8.31 Program Transfer | - | - | - | - | - | - |
| 8.32 Program Transfer | - | - | - | - | - | - |
| 8.41 Removal of One-Time Expenditures | - | - | (3,257,600) | - | - | (3,257,600) |
| 9.00 FY 2027 Base | 402.00 | 51,766,200 | 60,563,200 | 402.00 | 51,766,200 | 60,563,200 |
| 10.11 Change in Health Benefit Costs | - | 1,456,000 | 1,463,300 | - | 816,000 | 820,100 |
| 10.12 Change in Variable Benefit Costs | - | (76,900) | (76,400) | - | (76,900) | (77,400) |
| 10.41 Attorney General Fees | - | 34,200 | 34,200 | - | 34,200 | 34,200 |
| 10.45 Risk Management Costs | - | 24,000 | 24,000 | - | 24,000 | 24,000 |
| 10.46 Controller's Fees | - | 800 | 800 | - | 800 | 800 |
| 10.47 Treasurer's Fees | - | (200) | (200) | - | (200) | (200) |
| 10.48 Information Technology Services Fees | - | 467,400 | 467,400 | - | 467,400 | 467,400 |
| 10.61 Salary Multiplier - Regular Employees | - | 300,000 | 301,900 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 402.00 | 53,971,500 | 62,778,200 | 402.00 | 53,031,500 | 61,832,100 |
| 12.01 Medical Services for Juveniles at Medicaid Rates | - | (82,300) | (82,300) | - | - | - |
| 12.07 Department of Health and Welfare Clinical Support - Funding Transfer | - | 327,000 | - | - | 327,000 | - |
| 12.55 Repair, Replacement, or Alteration Costs | - | - | 939,000 | - | - | 939,000 |
| 12.75 Ongoing General Fund Reduction | - | (1,553,000) | (1,553,000) | - | (1,553,000) | (1,553,000) |
| 12.79 Office of Information Technology Services Recommended Replacement Items | - | - | 1,035,800 | - | - | 1,035,800 |
| 13.00 FY 2027 Total | 402.00 | 52,663,200 | 63,117,700 | 402.00 | 51,805,500 | 62,253,900 |
| Amount Change From Original Appropriation | 0.00 | 897,000 | (703,100) | 0.00 | 39,300 | (1,566,900) |
| Percent Change From Original Appropriation | 0.00% | 1.73% | (1.10%) | 0.00% | 0.08% | (2.46%) |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|--------------------|--------------------|---------------------------|--------------------|--------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 606.67 | 72,139,200 | 113,403,800 | 606.67 | 72,139,200 | 113,403,800 |
| 5.00 FY 2026 Total Appropriation | 606.67 | 72,139,200 | 113,403,800 | 606.67 | 72,139,200 | 113,403,800 |
| 7.00 FY 2026 Estimated Expenditures | 605.67 | 76,588,500 | 123,377,100 | 605.67 | 76,588,500 | 123,377,100 |
| 8.31 Program Transfer | - | - | - | - | - | - |
| 8.41 Removal of One-Time Expenditures | - | (5,757,300) | (6,944,600) | - | (5,757,300) | (6,944,600) |
| 9.00 FY 2027 Base | 606.67 | 66,381,900 | 106,459,200 | 606.67 | 66,381,900 | 106,459,200 |
| 10.11 Change in Health Benefit Costs | - | 1,513,200 | 2,118,600 | - | 848,100 | 1,187,500 |
| 10.12 Change in Variable Benefit Costs | - | 12,200 | 19,300 | - | 500 | 500 |
| 10.41 Attorney General Fees | - | 21,500 | 47,500 | - | 21,500 | 47,500 |
| 10.42 Administrative Hearing Costs | - | - | 1,100 | - | - | 1,100 |
| 10.45 Risk Management Costs | - | 124,000 | 155,800 | - | 124,000 | 155,800 |
| 10.46 Controller's Fees | - | (17,900) | (24,300) | - | (17,900) | (24,300) |
| 10.47 Treasurer's Fees | - | (500) | (500) | - | (500) | (500) |
| 10.48 Information Technology Services Fees | - | 151,800 | 189,800 | - | 151,800 | 189,800 |
| 10.61 Salary Multiplier - Regular Employees | - | 423,300 | 581,200 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 606.67 | 68,609,500 | 109,547,700 | 606.67 | 67,509,400 | 108,016,600 |
| 12.01 Commissioned Pay Plan Legislation | - | - | 12,600,000 | - | - | 12,600,000 |
| 12.02 Federal Grants | - | - | 1,051,500 | - | - | 1,051,500 |
| 12.55 Repair, Replacement, or Alteration Costs | - | 2,669,600 | 3,552,700 | - | 2,669,600 | 3,552,700 |
| 12.75 Ongoing Reductions | (2.00) | (978,100) | (1,031,600) | (2.00) | (978,100) | (1,031,600) |
| 13.00 FY 2027 Total | 604.67 | 70,301,000 | 125,720,300 | 604.67 | 69,200,900 | 124,189,200 |
| Amount Change From Original Appropriation | (2.00) | (1,838,200) | 12,316,500 | (2.00) | (2,938,300) | 10,785,400 |
| Percent Change From Original Appropriation | (0.33%) | (2.55%) | 10.86% | (0.33%) | (4.07%) | 9.51% |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|---------|------------------|---------------------------|---------|------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 41.42 | - | 4,334,800 | 41.42 | - | 4,334,800 |
| 5.00 FY 2026 Total Appropriation | 41.42 | - | 4,334,800 | 41.42 | - | 4,334,800 |
| 7.00 FY 2026 Estimated Expenditures | 40.42 | - | 4,301,700 | 40.42 | - | 4,261,700 |
| 8.41 Removal of One-Time Expenditures | - | - | (289,200) | - | - | (289,200) |
| 9.00 FY 2027 Base | 41.42 | - | 4,045,600 | 41.42 | - | 4,045,600 |
| 10.11 Change in Health Benefit Costs | - | - | 149,200 | - | - | 83,600 |
| 10.12 Change in Variable Benefit Costs | - | - | 4,500 | - | - | (4,000) |
| 10.45 Risk Management Costs | - | - | 12,100 | - | - | 12,100 |
| 10.46 Controller's Fees | - | - | 1,700 | - | - | 1,700 |
| 10.47 Treasurer's Fees | - | - | (100) | - | - | (100) |
| 10.48 Information Technology Services Fees | - | - | 11,200 | - | - | 11,200 |
| 10.61 Salary Multiplier - Regular Employees | - | - | 24,300 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 41.42 | - | 4,248,500 | 41.42 | - | 4,150,100 |
| 12.55 Repair, Replacement, or Alteration Costs | - | - | 288,100 | - | - | 288,100 |
| 12.75 Ongoing Reduction | (1.00) | - | (33,100) | (1.00) | - | (33,100) |
| 13.00 FY 2027 Total | 40.42 | - | 4,503,500 | 40.42 | - | 4,405,100 |
| Amount Change From Original Appropriation | (1.00) | 0 | 168,700 | (1.00) | 0 | 70,300 |
| Percent Change From Original Appropriation | (2.41%) | | 3.89% | (2.41%) | | 1.62% |

Agency Decision Unit Summary

| Decision Unit | FTP | Agency Request | | Governor's Recommendation | | |
|---|-----------------|----------------|-----------------|---------------------------|----------|-----------------|
| | | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 3.00 | - | 499,800 | 3.00 | - | 499,800 |
| 5.00 FY 2026 Total Appropriation | 3.00 | - | 499,800 | 3.00 | - | 499,800 |
| 7.00 FY 2026 Estimated Expenditures | 1.00 | - | 439,800 | 1.00 | - | 431,900 |
| 9.00 FY 2027 Base | 3.00 | - | 499,800 | 3.00 | - | 499,800 |
| 10.11 Change in Health Benefit Costs | - | - | 3,700 | - | - | 2,000 |
| 10.12 Change in Variable Benefit Costs | - | - | (100) | - | - | (100) |
| 10.45 Risk Management Costs | - | - | (1,400) | - | - | (1,400) |
| 10.46 Controller's Fees | - | - | 400 | - | - | 400 |
| 10.48 Information Technology Services Fees | - | - | 2,400 | - | - | 2,400 |
| 10.61 Salary Multiplier - Regular Employees | - | - | 700 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 3.00 | - | 505,500 | 3.00 | - | 503,100 |
| 12.75 Ongoing Reduction | (2.00) | - | (60,000) | (2.00) | - | (60,000) |
| 13.00 FY 2027 Total | 1.00 | - | 445,500 | 1.00 | - | 443,100 |
| Amount Change From Original Appropriation | (2.00) | 0 | (54,300) | (2.00) | 0 | (56,700) |
| Percent Change From Original Appropriation | (66.67%) | | (10.86%) | (66.67%) | | (11.34%) |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|--|----------------|-------------------|--------------------|---------------------------|-------------------|--------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 385.00 | 29,361,200 | 246,378,400 | 385.00 | 29,361,200 | 246,378,400 |
| 4.11 Legislative Reappropriation | - | - | 64,093,100 | - | - | 64,093,100 |
| 5.00 FY 2026 Total Appropriation | 385.00 | 29,361,200 | 310,471,500 | 385.00 | 29,361,200 | 310,471,500 |
| 7.00 FY 2026 Estimated Expenditures | 377.00 | 28,780,500 | 312,223,900 | 377.00 | 28,780,500 | 312,223,900 |
| 8.21 Account Transfer- PWSS | - | - | - | - | - | - |
| 8.22 Account Transfers | - | - | - | - | - | - |
| 8.31 Program Transfer | - | - | - | - | - | - |
| 8.32 Program Transfer | - | - | - | - | - | - |
| 8.41 Removal of One-Time Expenditures | - | - | (212,749,400) | - | - | (212,749,400) |
| 8.51 Base Reductions | (2.00) | - | (776,100) | (2.00) | - | (776,100) |
| 9.00 FY 2027 Base | 383.00 | 29,361,200 | 96,946,000 | 383.00 | 29,361,200 | 96,946,000 |
| 10.11 Change in Health Benefit Costs | - | 653,500 | 1,401,300 | - | 366,200 | 785,200 |
| 10.12 Change in Variable Benefit Costs | - | (18,000) | (35,500) | - | (18,000) | (35,500) |
| 10.23 Contract Inflation Adjustments | - | 76,300 | 136,300 | - | 76,300 | 136,300 |
| 10.41 Attorney General Fees | - | 195,900 | 195,900 | - | 195,900 | 195,900 |
| 10.42 Administrative Hearing Costs | - | 7,300 | 13,000 | - | 7,300 | 13,000 |
| 10.45 Risk Management Costs | - | 12,300 | 21,900 | - | 12,300 | 21,900 |
| 10.46 Controller's Fees | - | (20,800) | (37,100) | - | (20,800) | (37,100) |
| 10.47 Treasurer's Fees | - | (200) | (400) | - | (200) | (400) |
| 10.48 Information Technology Services Fees | - | 49,100 | 87,600 | - | 49,100 | 87,600 |
| 10.61 Salary Multiplier - Regular Employees | - | 184,800 | 366,800 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 383.00 | 30,501,400 | 99,095,800 | 383.00 | 30,029,300 | 98,112,900 |
| 12.01 Triumph Mine Remediation Work | - | - | 1,230,000 | - | - | 1,230,000 |
| 12.02 Environmental Remediation Cash Transfer | - | - | 1,500,000 | - | - | 1,500,000 |
| 12.03 Idaho Pollutant Discharge Elimination System (IPDES) Fund Shift and Operating Expense Increase | - | - | 200,000 | - | - | 200,000 |
| 12.75 Ongoing Reduction | (6.00) | (880,800) | (880,800) | (6.00) | (871,200) | (871,200) |
| 12.79 Office of Information Technology Services Recommended Replacement Items | - | - | - | - | - | - |
| 12.89 Cash Transfer | - | - | (1,500,000) | - | - | (1,500,000) |
| 12.91 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 12.92 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 12.93 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 12.94 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 12.95 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 12.96 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 12.97 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 13.00 FY 2027 Total | 377.00 | 29,620,600 | 99,645,000 | 377.00 | 29,158,100 | 98,671,700 |

Agency Decision Unit Summary

| | | | | | | |
|--|---------|---------|---------------|---------|-----------|---------------|
| Amount Change From Original Appropriation | (8.00) | 259,400 | (146,733,400) | (8.00) | (203,100) | (147,706,700) |
| Percent Change From Original Appropriation | (2.08%) | 0.88% | (59.56%) | (2.08%) | (0.69%) | (59.95%) |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|----------|--------------------|---------------------------|--------------|--------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 550.00 | - | 162,630,600 | 550.00 | - | 162,630,600 |
| 4.11 Legislative Reappropriation | - | - | 4,598,200 | - | - | 4,598,200 |
| 5.00 FY 2026 Total Appropriation | 550.00 | - | 167,228,800 | 550.00 | - | 167,228,800 |
| 7.00 FY 2026 Estimated Expenditures | 550.00 | - | 173,525,900 | 550.00 | - | 173,525,900 |
| 8.11 FTP or Fund Adjustments | - | - | - | - | - | - |
| 8.31 Program Transfer | - | - | - | - | - | - |
| 8.41 Removal of One-Time Expenditures | - | - | (21,366,600) | - | - | (21,366,600) |
| 9.00 FY 2027 Base | 550.00 | - | 145,862,200 | 550.00 | - | 145,862,200 |
| 10.11 Change in Health Benefit Costs | - | - | 2,591,500 | - | - | 1,542,500 |
| 10.12 Change in Variable Benefit Costs | - | - | (144,500) | - | - | (202,900) |
| 10.41 Attorney General Fees | - | - | (41,500) | - | - | (41,500) |
| 10.45 Risk Management Costs | - | - | 151,900 | - | - | 151,900 |
| 10.46 Controller's Fees | - | - | (74,500) | - | - | (74,500) |
| 10.47 Treasurer's Fees | - | - | (1,700) | - | - | (1,700) |
| 10.48 Information Technology Services Fees | - | - | 223,700 | - | - | 223,700 |
| 10.61 Salary Multiplier - Regular Employees | - | - | 506,500 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 550.00 | - | 149,073,600 | 550.00 | - | 147,459,700 |
| 12.01 Fisheries Habitat Projects | - | - | 8,210,800 | - | - | 8,210,800 |
| 12.02 Good Neighbor Authority Projects | - | - | 4,050,000 | - | - | 4,050,000 |
| 12.03 Fisheries Management Inflationary Costs | - | - | 500,300 | - | - | 500,300 |
| 12.04 Restore Quantity of Temporaries Hired | - | - | 1,109,800 | - | - | 1,109,800 |
| 12.05 Wolf Depredation Response and Control | - | - | 200,000 | - | - | 200,000 |
| 12.06 Fisheries Facility Cost Inflation | - | - | 791,100 | - | - | 791,100 |
| 12.07 Customer Communications Service | - | - | 64,400 | - | - | 64,400 |
| 12.08 Information Technology Services Recommended Licenses and Support | - | - | 278,700 | - | - | 278,700 |
| 12.55 Repair, Replacement, or Alteration Costs | - | - | 10,267,900 | - | - | 10,267,900 |
| 12.79 Office of Information Technology Services Recommended Replacement Items | - | - | 426,300 | - | - | 426,300 |
| 12.91 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 13.00 FY 2027 Total | 550.00 | - | 174,972,900 | 550.00 | - | 173,359,000 |
| Amount Change From Original Appropriation | 0.00 | 0 | 12,342,300 | 0.00 | 0 | 10,728,400 |
| Percent Change From Original Appropriation | 0.00% | | | 7.59% | 0.00% | 6.60% |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|--------------------|--------------------|---------------------------|--------------------|--------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 335.60 | 13,372,000 | 82,411,900 | 335.60 | 13,372,000 | 82,411,900 |
| 4.31 Net-zero Fund Shift | - | - | - | - | - | - |
| 5.00 FY 2026 Total Appropriation | 335.60 | 13,372,000 | 82,411,900 | 335.60 | 13,372,000 | 82,411,900 |
| 7.00 FY 2026 Estimated Expenditures | 334.93 | 13,180,100 | 82,403,400 | 334.93 | 13,180,100 | 82,403,400 |
| 8.11 FTP Adjustments | - | - | - | - | - | - |
| 8.12 Minerals, Navigable Waterways, Oil, and Gas Dedicated Fund Shift | - | - | - | - | - | - |
| 8.13 Legal Counsel Fund Shift | - | - | - | - | - | - |
| 8.21 Federal Fund Account Transfer | - | - | - | - | - | - |
| 8.31 Program Transfer | - | - | - | - | - | - |
| 8.32 Federal Fund Program Transfer | - | - | - | - | - | - |
| 8.41 Removal of One-Time Expenditures | - | (1,718,900) | (5,814,900) | - | (1,718,900) | (5,814,900) |
| 9.00 FY 2027 Base | 335.60 | 11,653,100 | 76,597,000 | 335.60 | 11,653,100 | 76,597,000 |
| 10.11 Change in Health Benefit Costs | - | 257,000 | 1,258,500 | - | 144,100 | 705,700 |
| 10.12 Change in Variable Benefit Costs | - | (1,500) | (14,600) | - | (4,200) | (21,100) |
| 10.23 Contract Inflation Adjustments | - | 4,900 | 37,000 | - | 4,900 | 37,000 |
| 10.41 Attorney General Fees | - | (43,400) | (205,600) | - | (43,400) | (205,600) |
| 10.42 Administrative Hearing Costs | - | 2,800 | 23,500 | - | 2,800 | 23,500 |
| 10.45 Risk Management Costs | - | 11,700 | 94,000 | - | 11,700 | 94,000 |
| 10.46 Controller's Fees | - | (10,200) | (81,400) | - | (10,200) | (81,400) |
| 10.47 Treasurer's Fees | - | - | (100) | - | - | (100) |
| 10.48 Information Technology Services Fees | - | 5,000 | 49,700 | - | 5,000 | 49,700 |
| 10.61 Salary Multiplier - Regular Employees | - | 58,000 | 293,300 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 335.60 | 11,937,400 | 78,051,300 | 335.60 | 11,763,800 | 77,198,700 |
| 12.01 Fire Radio Equipment | - | - | 225,000 | - | - | 225,000 |
| 12.02 Net-zero Fund Shift | - | - | - | - | - | - |
| 12.03 Covered Vehicle Storage Facility - Priest Lake | - | - | 195,000 | - | - | 195,000 |
| 12.04 Utility Task Vehicle for Mica | - | - | 24,200 | - | - | 24,200 |
| 12.05 Legal Counsel Fund Shift | - | - | - | - | - | - |
| 12.06 Timber Protective Association Adjustments - CEC and Inflation | - | 16,600 | 16,600 | - | - | - |
| 12.55 Repair, Replacement, or Alteration Costs | - | - | 930,800 | - | - | 930,800 |
| 12.75 Ongoing Reduction | (0.67) | (349,600) | (405,400) | (0.67) | (349,600) | (404,100) |
| 12.79 Office of Information Technology Services Recommended Replacement Items | - | - | 756,700 | - | - | 756,700 |
| 13.00 FY 2027 Total | 334.93 | 11,604,400 | 79,794,200 | 334.93 | 11,414,200 | 78,926,300 |
| Amount Change From Original Appropriation | (0.67) | (1,767,600) | (2,617,700) | (0.67) | (1,957,800) | (3,485,600) |
| Percent Change From Original Appropriation | (0.20%) | (13.22%) | (3.18%) | (0.20%) | (14.64%) | (4.23%) |

Agency Decision Unit Summary

| Decision Unit | FTP | Agency Request | | Governor's Recommendation | | |
|---|--------------|----------------|------------------|---------------------------|----------|------------------|
| | | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 4.00 | - | 1,009,500 | 4.00 | - | 1,009,500 |
| 5.00 FY 2026 Total Appropriation | 4.00 | - | 1,009,500 | 4.00 | - | 1,009,500 |
| 7.00 FY 2026 Estimated Expenditures | 4.00 | - | 1,008,700 | 4.00 | - | 1,008,700 |
| 8.11 FTP or Fund Adjustments | - | - | - | - | - | - |
| 8.41 Removal of One-Time Expenditures | - | - | (4,900) | - | - | (4,900) |
| 9.00 FY 2027 Base | 4.00 | - | 1,004,600 | 4.00 | - | 1,004,600 |
| 10.11 Change in Health Benefit Costs | - | - | 14,600 | - | - | 8,100 |
| 10.12 Change in Variable Benefit Costs | - | - | 500 | - | - | 500 |
| 10.23 Contract Inflation Adjustments | - | - | 6,300 | - | - | 6,300 |
| 10.41 Attorney General Fees | - | - | (100) | - | - | (100) |
| 10.45 Risk Management Costs | - | - | 300 | - | - | 300 |
| 10.46 Controller's Fees | - | - | (1,300) | - | - | (1,300) |
| 10.48 Information Technology Services Fees | - | - | 1,300 | - | - | 1,300 |
| 10.61 Salary Multiplier - Regular Employees | - | - | 7,300 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 4.00 | - | 1,033,500 | 4.00 | - | 1,019,700 |
| 12.79 Office of Information Technology Services Recommended Replacement Items | - | - | 3,700 | - | - | 3,700 |
| 12.91 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 13.00 FY 2027 Total | 4.00 | - | 1,037,200 | 4.00 | - | 1,023,400 |
| Amount Change From Original Appropriation | 0.00 | 0 | 27,700 | 0.00 | 0 | 13,900 |
| Percent Change From Original Appropriation | 0.00% | | 2.74% | 0.00% | | 1.38% |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|------------------|--------------------|---------------------------|------------------|--------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 195.80 | 4,255,800 | 57,263,500 | 195.80 | 4,255,800 | 57,263,500 |
| 4.11 Legislative Reappropriation | - | - | 109,377,200 | - | - | 109,377,200 |
| 4.31 Budget Law Exemption for Current Year Program Transfer | - | - | - | - | - | - |
| 5.00 FY 2026 Total Appropriation | 195.80 | 4,255,800 | 166,640,700 | 195.80 | 4,255,800 | 166,640,700 |
| 7.00 FY 2026 Estimated Expenditures | 195.80 | 4,128,100 | 176,705,300 | 195.80 | 4,128,100 | 176,705,300 |
| 8.11 FTP or Fund Adjustments | - | - | - | - | - | - |
| 8.41 Removal of One-Time Expenditures | - | - | (116,377,700) | - | - | (116,377,700) |
| 9.00 FY 2027 Base | 195.80 | 4,255,800 | 50,263,000 | 195.80 | 4,255,800 | 50,263,000 |
| 10.11 Change in Health Benefit Costs | - | 127,800 | 717,100 | - | 71,600 | 401,900 |
| 10.12 Change in Variable Benefit Costs | - | (11,900) | (63,500) | - | (11,900) | (63,500) |
| 10.41 Attorney General Fees | - | - | 32,000 | - | - | 32,000 |
| 10.45 Risk Management Costs | - | 35,600 | 71,200 | - | 35,600 | 71,200 |
| 10.46 Controller's Fees | - | - | 1,000 | - | - | 1,000 |
| 10.47 Treasurer's Fees | - | - | (400) | - | - | (400) |
| 10.48 Information Technology Services Fees | - | 24,800 | 24,800 | - | 24,800 | 24,800 |
| 10.61 Salary Multiplier - Regular Employees | - | 25,600 | 136,800 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 195.80 | 4,457,700 | 51,182,000 | 195.80 | 4,375,900 | 50,730,000 |
| 12.01 Increase Fractional Positions to 1.0 FTP | 0.95 | - | 48,900 | 0.95 | - | 48,900 |
| 12.02 Personnel Costs and Operating Expenditures for Salmon Acquisition | 4.00 | - | 524,100 | 2.00 | - | 359,000 |
| 12.03 Seasonal Trail Ranger Enhancement | - | - | 180,000 | - | - | 180,000 |
| 12.04 Excavator with Trail Brushing Attachment | - | - | 120,000 | - | - | 120,000 |
| 12.05 Federal Land and Water Conservation Fund Grant Awards | - | - | 1,877,500 | - | - | 1,877,500 |
| 12.06 Federal Grant Awards – Lake Cascade | - | - | 1,113,500 | - | - | 1,113,500 |
| 12.07 Federal Grant Awards – Thousand Springs State Park | - | - | 750,000 | - | - | 750,000 |
| 12.08 Farragut Brig Entrance Roundabout | - | - | 1,500,000 | - | - | 1,500,000 |
| 12.09 RV Camping Acquisition and Development | - | - | 9,500,000 | - | - | 9,500,000 |
| 12.55 Repair, Replacement, or Alteration Costs | - | - | 2,581,000 | - | - | 2,581,000 |
| 12.75 Ongoing Reduction | - | (127,700) | (127,700) | - | (127,700) | (127,700) |
| 12.79 Office of Information Technology Services Recommended Replacement Items | - | - | 100,000 | - | - | 100,000 |
| 12.91 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 12.92 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 13.00 FY 2027 Total | 200.75 | 4,330,000 | 69,349,300 | 198.75 | 4,248,200 | 68,732,200 |
| Amount Change From Original Appropriation | 4.95 | 74,200 | 12,085,800 | 2.95 | (7,600) | 11,468,700 |
| Percent Change From Original Appropriation | 2.53% | 1.74% | 21.11% | 1.51% | (0.18%) | 20.03% |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|-------------------|--------------------|---------------------------|-------------------|--------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 174.00 | 55,499,700 | 113,353,100 | 174.00 | 55,499,700 | 113,353,100 |
| 4.11 Legislative Reappropriation | - | - | 71,544,500 | - | - | 71,544,500 |
| 5.00 FY 2026 Total Appropriation | 174.00 | 55,499,700 | 184,897,600 | 174.00 | 55,499,700 | 184,897,600 |
| 7.00 FY 2026 Estimated Expenditures | 171.00 | 55,013,900 | 184,346,500 | 171.00 | 55,013,900 | 184,346,500 |
| 8.41 Removal of One-Time Expenditures | - | (557,900) | (72,102,400) | - | (557,900) | (72,102,400) |
| 9.00 FY 2027 Base | 174.00 | 54,941,800 | 112,795,200 | 174.00 | 54,941,800 | 112,795,200 |
| 10.11 Change in Health Benefit Costs | - | 457,800 | 615,200 | - | 256,600 | 344,800 |
| 10.12 Change in Variable Benefit Costs | - | (10,300) | (13,600) | - | (10,300) | (13,600) |
| 10.23 Contract Inflation Adjustments | - | 43,800 | 50,000 | - | 43,800 | 50,000 |
| 10.41 Attorney General Fees | - | 164,100 | 164,100 | - | 164,100 | 164,100 |
| 10.45 Risk Management Costs | - | 16,600 | 21,900 | - | 16,600 | 21,900 |
| 10.46 Controller's Fees | - | (9,200) | (11,400) | - | (9,200) | (11,400) |
| 10.47 Treasurer's Fees | - | - | (300) | - | - | (300) |
| 10.48 Information Technology Services Fees | - | 47,500 | 58,600 | - | 47,500 | 58,600 |
| 10.61 Salary Multiplier - Regular Employees | - | 116,500 | 154,700 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 174.00 | 55,768,600 | 113,834,400 | 174.00 | 55,450,900 | 113,409,300 |
| 12.01 Aquifer Planning and Management Fund Cash Transfer | - | - | 716,000 | - | - | 716,000 |
| 12.55 Repair, Replacement, or Alteration Costs | - | - | - | - | - | - |
| 12.56 Repair, Replacement, or Alteration Costs | - | - | - | - | - | - |
| 12.57 Repair, Replacement, or Alteration Costs | - | - | - | - | - | - |
| 12.75 Ongoing General Fund Reduction | (3.00) | (568,300) | (568,300) | (3.00) | (568,300) | (568,300) |
| 12.79 Office of Information Technology Services Recommended Replacement Items | - | - | - | - | - | - |
| 12.89 Cash Transfer | - | - | (716,000) | - | - | (716,000) |
| 12.91 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 12.92 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 13.00 FY 2027 Total | 171.00 | 55,200,300 | 113,266,100 | 171.00 | 54,882,600 | 112,841,000 |
| Amount Change From Original Appropriation | (3.00) | (299,400) | (87,000) | (3.00) | (617,100) | (512,100) |
| Percent Change From Original Appropriation | (1.72%) | (0.54%) | (0.08%) | (1.72%) | (1.11%) | (0.45%) |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|-------------------|-------------------|---------------------------|-------------------|--------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 231.00 | 15,611,500 | 56,003,600 | 231.00 | 15,611,500 | 56,003,600 |
| 4.31 Quagga Mussel Treatment | - | - | - | - | - | - |
| 4.61 Deficiency Warrants | - | 1,298,600 | 1,298,600 | - | 1,298,600 | 1,298,600 |
| 4.71 Cash Transfer Revenue Adjustment | - | (1,298,600) | (1,298,600) | - | (1,298,600) | (1,298,600) |
| 5.00 FY 2026 Total Appropriation | 231.00 | 15,611,500 | 56,003,600 | 231.00 | 15,611,500 | 56,003,600 |
| 7.00 FY 2026 Estimated Expenditures | 230.00 | 15,143,200 | 60,414,100 | 230.00 | 15,143,200 | 60,414,100 |
| 8.11 FTP or Fund Adjustments | - | - | - | - | - | - |
| 8.41 Removal of One-Time Expenditures | - | - | (1,105,700) | - | - | (4,498,700) |
| 9.00 FY 2027 Base | 231.00 | 15,611,500 | 54,897,900 | 231.00 | 15,611,500 | 51,504,900 |
| 10.11 Change in Health Benefit Costs | - | 251,200 | 826,800 | - | 140,800 | 463,200 |
| 10.12 Change in Variable Benefit Costs | - | (7,700) | (22,400) | - | (7,700) | (22,400) |
| 10.41 Attorney General Fees | - | 84,000 | 134,000 | - | 84,000 | 134,000 |
| 10.45 Risk Management Costs | - | 21,000 | 48,300 | - | 21,000 | 48,300 |
| 10.46 Controller's Fees | - | (28,900) | (32,600) | - | (28,900) | (32,600) |
| 10.47 Treasurer's Fees | - | (300) | (300) | - | (300) | (300) |
| 10.48 Information Technology Services Fees | - | (1,000) | (1,000) | - | (1,000) | (1,000) |
| 10.61 Salary Multiplier - Regular Employees | - | 63,600 | 184,500 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 231.00 | 15,993,400 | 56,035,200 | 231.00 | 15,819,400 | 52,094,100 |
| 12.01 Change in Employee Compensation for Fresh Fruit and Vegetable Staff | - | - | 425,900 | - | - | - |
| 12.55 Repair, Replacement, or Alteration Costs | - | - | 464,100 | - | - | 464,100 |
| 12.56 Repair, Replacement, or Alteration Costs | - | - | 157,000 | - | - | 157,000 |
| 12.75 Ongoing Reduction | (1.00) | (468,300) | (535,000) | (1.00) | (468,300) | (533,400) |
| 12.79 Office of Information Technology Services Recommended Replacement Items | - | - | 208,800 | - | - | 208,800 |
| 12.91 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 13.00 FY 2027 Total | 230.00 | 15,525,100 | 56,756,000 | 230.00 | 15,351,100 | 52,390,600 |
| Amount Change From Original Appropriation | (1.00) | (86,400) | 752,400 | (1.00) | (260,400) | (3,613,000) |
| Percent Change From Original Appropriation | (0.43%) | (0.55%) | 1.34% | (0.43%) | (1.67%) | (6.45%) |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|--|----------------|--------------------|------------------|---------------------------|--------------------|--------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 17.75 | 4,737,500 | 5,180,200 | 17.75 | 4,737,500 | 5,180,200 |
| 4.11 Legislative Reappropriation | - | 831,900 | 831,900 | - | 831,900 | 831,900 |
| 4.31 New Miscellaneous Revenue Fund and Conservation Reserve Enhancement Program Funding | - | - | 12,900 | - | - | 12,900 |
| 5.00 FY 2026 Total Appropriation | 17.75 | 5,569,400 | 6,025,000 | 17.75 | 5,569,400 | 6,025,000 |
| 7.00 FY 2026 Estimated Expenditures | 17.75 | 5,471,300 | 5,925,600 | 17.75 | 5,471,300 | 5,925,600 |
| 8.41 Removal of One-Time Expenditures | - | (1,872,400) | (1,885,300) | - | (1,872,400) | (1,885,300) |
| 9.00 FY 2027 Base | 17.75 | 3,697,000 | 4,139,700 | 17.75 | 3,697,000 | 4,139,700 |
| 10.11 Change in Health Benefit Costs | - | 58,200 | 65,500 | - | 32,600 | 36,700 |
| 10.12 Change in Variable Benefit Costs | - | (2,100) | (2,400) | - | (2,100) | (2,400) |
| 10.23 Contract Inflation Adjustments | - | 3,700 | 6,000 | - | 3,700 | 6,000 |
| 10.41 Attorney General Fees | - | (600) | (800) | - | (600) | (800) |
| 10.45 Risk Management Costs | - | 1,500 | 2,100 | - | 1,500 | 2,100 |
| 10.46 Controller's Fees | - | (2,900) | (4,200) | - | (2,900) | (4,200) |
| 10.47 Treasurer's Fees | - | (100) | (100) | - | (100) | (100) |
| 10.48 Information Technology Services Fees | - | (300) | (500) | - | (300) | (500) |
| 10.61 Salary Multiplier - Regular Employees | - | 12,900 | 14,600 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 17.75 | 3,767,300 | 4,219,900 | 17.75 | 3,728,800 | 4,176,500 |
| 12.01 Miscellaneous Revenue Conservation Reserve Enhancement Program Funding | - | - | 87,100 | - | - | 87,100 |
| 12.75 Ongoing Reduction | - | (98,100) | (98,100) | - | (98,100) | (98,100) |
| 12.79 Office of Information Technology Services Recommended Replacement Items | - | - | - | - | - | - |
| 12.91 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 13.00 FY 2027 Total | 17.75 | 3,669,200 | 4,208,900 | 17.75 | 3,630,700 | 4,165,500 |
| Amount Change From Original Appropriation | 0.00 | (1,068,300) | (971,300) | 0.00 | (1,106,800) | (1,014,700) |
| Percent Change From Original Appropriation | 0.00% | (22.55%) | (18.75%) | 0.00% | (23.36%) | (19.59%) |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|------------------|--------------------|---------------------------|------------------|--------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 48.00 | 6,068,100 | 204,120,200 | 48.00 | 6,068,100 | 204,120,200 |
| 4.11 Legislative Reappropriation | - | - | 272,078,000 | - | - | 272,078,000 |
| 5.00 FY 2026 Total Appropriation | 48.00 | 6,068,100 | 476,198,200 | 48.00 | 6,068,100 | 476,198,200 |
| 7.00 FY 2026 Estimated Expenditures | 41.00 | 7,448,000 | 477,315,700 | 41.00 | 7,448,000 | 477,315,700 |
| 8.41 Removal of One-Time Expenditures | - | - | (272,078,000) | - | - | (272,078,000) |
| 9.00 FY 2027 Base | 48.00 | 6,068,100 | 204,120,200 | 48.00 | 6,068,100 | 204,120,200 |
| 10.11 Change in Health Benefit Costs | - | 104,100 | 174,700 | - | 58,300 | 97,900 |
| 10.12 Change in Variable Benefit Costs | - | (500) | (700) | - | (500) | (700) |
| 10.41 Attorney General Fees | - | 7,000 | 10,100 | - | 7,000 | 10,100 |
| 10.44 Building Services Space Charges | - | - | - | - | - | - |
| 10.45 Risk Management Costs | - | 2,900 | 4,200 | - | 2,900 | 4,200 |
| 10.46 Controller's Fees | - | (6,400) | (9,200) | - | (6,400) | (9,200) |
| 10.47 Treasurer's Fees | - | (100) | (200) | - | (100) | (200) |
| 10.48 Information Technology Services Fees | - | 12,900 | 18,500 | - | 12,900 | 18,500 |
| 10.61 Salary Multiplier - Regular Employees | - | 26,600 | 43,500 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 48.00 | 6,214,600 | 204,361,100 | 48.00 | 6,142,200 | 204,240,800 |
| 12.75 Ongoing Reduction | (7.00) | (412,100) | (439,300) | (7.00) | (405,700) | (432,900) |
| 12.91 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 13.00 FY 2027 Total | 41.00 | 5,802,500 | 203,921,800 | 41.00 | 5,736,500 | 203,807,900 |
| Amount Change From Original Appropriation | (7.00) | (265,600) | (198,400) | (7.00) | (331,600) | (312,300) |
| Percent Change From Original Appropriation | (14.58%) | (4.38%) | (0.10%) | (14.58%) | (5.46%) | (0.15%) |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|------------------|------------------|---------------------------|------------------|------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 37.00 | 4,349,400 | 4,420,100 | 37.00 | 4,349,400 | 4,420,100 |
| 5.00 FY 2026 Total Appropriation | 37.00 | 4,349,400 | 4,420,100 | 37.00 | 4,349,400 | 4,420,100 |
| 7.00 FY 2026 Estimated Expenditures | 37.00 | 4,269,800 | 4,340,500 | 37.00 | 4,269,800 | 4,340,500 |
| 8.41 Removal of One-Time Expenditures | - | (12,600) | (12,600) | - | (12,600) | (12,600) |
| 9.00 FY 2027 Base | 37.00 | 4,336,800 | 4,407,500 | 37.00 | 4,336,800 | 4,407,500 |
| 10.11 Change in Health Benefit Costs | - | 134,700 | 134,700 | - | 75,500 | 75,500 |
| 10.12 Change in Variable Benefit Costs | - | 4,300 | 4,300 | - | (3,500) | (3,500) |
| 10.45 Risk Management Costs | - | 6,700 | 6,700 | - | 6,700 | 6,700 |
| 10.46 Controller's Fees | - | (600) | (600) | - | (600) | (600) |
| 10.48 Information Technology Services Fees | - | (11,100) | (11,100) | - | (11,100) | (11,100) |
| 10.61 Salary Multiplier - Regular Employees | - | 27,200 | 27,200 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 37.00 | 4,498,000 | 4,568,700 | 37.00 | 4,403,800 | 4,474,500 |
| 12.55 Repair, Replacement, or Alteration Costs | - | - | - | - | - | - |
| 12.75 Ongoing Reduction | - | (130,100) | (130,100) | - | (130,100) | (130,100) |
| 12.79 Office of Information Technology Services Recommended Replacement Items | - | - | 47,300 | - | - | 47,300 |
| 13.00 FY 2027 Total | 37.00 | 4,367,900 | 4,485,900 | 37.00 | 4,273,700 | 4,391,700 |
| Amount Change From Original Appropriation | 0.00 | 18,500 | 65,800 | 0.00 | (75,700) | (28,400) |
| Percent Change From Original Appropriation | 0.00% | 0.43% | 1.49% | 0.00% | (1.74%) | (0.64%) |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|----------------|--------------------|---------------------------|----------------|--------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 644.00 | 637,300 | 104,938,300 | 644.00 | 637,300 | 104,938,300 |
| 5.00 FY 2026 Total Appropriation | 644.00 | 637,300 | 104,938,300 | 644.00 | 637,300 | 104,938,300 |
| 7.00 FY 2026 Estimated Expenditures | 644.00 | 618,200 | 103,822,600 | 644.00 | 618,200 | 103,822,600 |
| 8.11 FTP or Fund Adjustments | - | - | - | - | - | - |
| 8.41 Removal of One-Time Expenditures | - | - | (161,000) | - | - | (161,000) |
| 9.00 FY 2027 Base | 644.00 | 637,300 | 104,777,300 | 644.00 | 637,300 | 104,777,300 |
| 10.11 Change in Health Benefit Costs | - | 21,900 | 1,928,600 | - | 12,300 | 1,080,900 |
| 10.12 Change in Variable Benefit Costs | - | (100) | (9,900) | - | (100) | (9,900) |
| 10.41 Attorney General Fees | - | 400 | 72,600 | - | 400 | 72,600 |
| 10.45 Risk Management Costs | - | 200 | 23,700 | - | 200 | 23,700 |
| 10.46 Controller's Fees | - | (500) | (80,400) | - | (500) | (80,400) |
| 10.47 Treasurer's Fees | - | - | (2,000) | - | - | (2,000) |
| 10.48 Information Technology Services Fees | - | 2,400 | 388,700 | - | 2,400 | 388,700 |
| 10.61 Salary Multiplier - Regular Employees | - | 4,700 | 412,100 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 644.00 | 666,300 | 107,510,700 | 644.00 | 652,000 | 106,250,900 |
| 12.75 Ongoing General Fund Reduction | - | (19,100) | (19,100) | - | (19,100) | (19,100) |
| 13.00 FY 2027 Total | 644.00 | 647,200 | 107,491,600 | 644.00 | 632,900 | 106,231,800 |
| Amount Change From Original Appropriation | 0.00 | 9,900 | 2,553,300 | 0.00 | (4,400) | 1,293,500 |
| Percent Change From Original Appropriation | 0.00% | 1.55% | 2.43% | 0.00% | (0.69%) | 1.23% |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|---------|-------------------|---------------------------|---------|-------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 76.00 | - | 11,875,400 | 76.00 | - | 11,875,400 |
| 5.00 FY 2026 Total Appropriation | 76.00 | - | 11,875,400 | 76.00 | - | 11,875,400 |
| 7.00 FY 2026 Estimated Expenditures | 76.00 | - | 11,822,800 | 76.00 | - | 11,822,800 |
| 8.41 Removal of One-Time Expenditures | - | - | (66,800) | - | - | (66,800) |
| 9.00 FY 2027 Base | 76.00 | - | 11,808,600 | 76.00 | - | 11,808,600 |
| 10.11 Change in Health Benefit Costs | - | - | 276,600 | - | - | 155,000 |
| 10.12 Change in Variable Benefit Costs | - | - | (200) | - | - | (200) |
| 10.41 Attorney General Fees | - | - | 22,300 | - | - | 22,300 |
| 10.42 Administrative Hearing Costs | - | - | 6,100 | - | - | 6,100 |
| 10.45 Risk Management Costs | - | - | 3,200 | - | - | 3,200 |
| 10.48 Information Technology Services Fees | - | - | 19,800 | - | - | 19,800 |
| 10.61 Salary Multiplier - Regular Employees | - | - | 83,200 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 76.00 | - | 12,219,600 | 76.00 | - | 12,014,800 |
| 12.75 Ongoing Base Reduction | (2.00) | - | (134,500) | (2.00) | - | (134,500) |
| 13.00 FY 2027 Total | 74.00 | - | 12,085,100 | 74.00 | - | 11,880,300 |
| Amount Change From Original Appropriation | (2.00) | 0 | 209,700 | (2.00) | 0 | 4,900 |
| Percent Change From Original Appropriation | (2.63%) | | | 1.77% | (2.63%) | 0.04% |

Agency Decision Unit Summary

| Decision Unit | FTP | Agency Request | | Governor's Recommendation | | |
|---|--------------|----------------|-------------------|---------------------------|--------------|-------------------|
| | | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 77.50 | - | 12,093,100 | 77.50 | - | 12,093,100 |
| 5.00 FY 2026 Total Appropriation | 77.50 | - | 12,093,100 | 77.50 | - | 12,093,100 |
| 7.00 FY 2026 Estimated Expenditures | 77.50 | - | 12,024,100 | 77.50 | - | 12,024,100 |
| 8.41 Removal of One-Time Expenditures | - | - | (168,200) | - | - | (168,200) |
| 9.00 FY 2027 Base | 77.50 | - | 11,924,900 | 77.50 | - | 11,924,900 |
| 10.11 Change in Health Benefit Costs | - | - | 283,200 | - | - | 158,700 |
| 10.12 Change in Variable Benefit Costs | - | - | 5,400 | - | - | 900 |
| 10.41 Attorney General Fees | - | - | 94,100 | - | - | 94,100 |
| 10.45 Risk Management Costs | - | - | 6,200 | - | - | 6,200 |
| 10.46 Controller's Fees | - | - | (2,500) | - | - | (2,500) |
| 10.48 Information Technology Services Fees | - | - | 43,800 | - | - | 43,800 |
| 10.61 Salary Multiplier - Regular Employees | - | - | 67,400 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 77.50 | - | 12,422,500 | 77.50 | - | 12,226,100 |
| 13.00 FY 2027 Total | 77.50 | - | 12,422,500 | 77.50 | - | 12,226,100 |
| Amount Change From Original Appropriation | 0.00 | 0 | 329,400 | 0.00 | 0 | 133,000 |
| Percent Change From Original Appropriation | 0.00% | | | 2.72% | 0.00% | 1.10% |

Agency Decision Unit Summary

| Decision Unit | FTP | Agency Request | | Governor's Recommendation | | |
|---|-----------------|----------------|----------------------|---------------------------|---------|----------------------|
| | | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 1,645.00 | - | 1,052,378,800 | 1,645.00 | - | 1,052,378,800 |
| 4.11 Legislative Reappropriation | - | - | 314,758,100 | - | - | 314,758,100 |
| 5.00 FY 2026 Total Appropriation | 1,645.00 | - | 1,367,136,900 | 1,645.00 | - | 1,367,136,900 |
| 7.00 FY 2026 Estimated Expenditures | 1,645.00 | - | 1,445,691,800 | 1,645.00 | - | 1,445,691,800 |
| 8.11 FTP or Fund Adjustments | - | - | - | - | - | - |
| 8.12 FTP or Fund Adjustments | - | - | - | - | - | - |
| 8.21 Account Transfers | - | - | - | - | - | - |
| 8.41 Removal of One-Time Expenditures | - | - | (433,355,000) | - | - | (433,355,000) |
| 9.00 FY 2027 Base | 1,645.00 | - | 933,781,900 | 1,645.00 | - | 933,781,900 |
| 10.11 Change in Health Benefit Costs | - | - | 5,895,300 | - | - | 3,303,900 |
| 10.12 Change in Variable Benefit Costs | - | - | (551,200) | - | - | (551,200) |
| 10.23 Contract Inflation Adjustments | - | - | 109,600 | - | - | 109,600 |
| 10.41 Attorney General Fees | - | - | 428,400 | - | - | 428,400 |
| 10.42 Administrative Hearing Costs | - | - | 42,600 | - | - | 42,600 |
| 10.43 Legislative Audits | - | - | - | - | - | - |
| 10.44 Building Services Space Charges | - | - | - | - | - | - |
| 10.45 Risk Management Costs | - | - | 632,300 | - | - | 632,300 |
| 10.46 Controller's Fees | - | - | (47,500) | - | - | (47,500) |
| 10.47 Treasurer's Fees | - | - | (4,500) | - | - | (4,500) |
| 10.48 Information Technology Services Fees | - | - | 664,700 | - | - | 664,700 |
| 10.61 Salary Multiplier - Regular Employees | - | - | 1,345,800 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 1,645.00 | - | 942,297,400 | 1,645.00 | - | 938,360,200 |
| 12.01 General Projects and Deferred Maintenance | - | - | 15,500,000 | - | - | 15,500,000 |
| 12.02 State Highway 16 New Roadway Operations and Maintenance | - | - | 2,562,400 | - | - | 2,553,400 |
| 12.03 Roadside Safety Enhancements | - | - | 4,975,000 | - | - | 4,975,000 |
| 12.04 New Highways Operation and Maintenance Equipment | - | - | 4,708,900 | - | - | 4,699,900 |
| 12.05 New Aeronautics Equipment | - | - | 6,000 | - | - | - |
| 12.06 Backcountry Airfield and Runway Improvements | - | - | 350,000 | - | - | 350,000 |
| 12.07 Repair and Maintenance of Aeronautics Facility | - | - | 43,000 | - | - | 43,000 |
| 12.08 Transportation Safety and Capacity | - | 87,912,800 | 87,912,800 | - | - | - |
| 12.09 Roads and Bridge Maintenance | - | 187,087,200 | 187,087,200 | - | - | - |
| 12.55 Repair, Replacement, or Alteration Costs | - | - | 14,246,400 | - | - | 14,246,400 |
| 12.56 Repair, Replacement, or Alteration Costs | - | - | 49,701,100 | - | - | 49,258,300 |
| 12.79 Office of Information Technology Services Recommended Replacement Items | - | - | 2,683,400 | - | - | 2,683,400 |
| 12.89 Cash Transfer | - | (275,000,000) | (275,000,000) | - | - | - |
| 12.91 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 12.92 Budget Law Exemptions/Other | - | - | - | - | - | - |

Agency Decision Unit Summary

Adjustments

| | | | | | | |
|---|-----------------|----------|----------------------|-----------------|----------|----------------------|
| 12.93 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 12.94 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 12.95 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 12.96 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 12.97 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 12.98 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 12.99 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 13.00 FY 2027 Total | 1,645.00 | - | 1,037,073,600 | 1,645.00 | - | 1,032,669,600 |
| Amount Change From Original Appropriation | 0.00 | 0 | (15,305,200) | 0.00 | 0 | (19,709,200) |
| Percent Change From Original Appropriation | 0.00% | | (1.45%) | 0.00% | | (1.87%) |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|----------------|-------------------|---------------------------|----------------|-------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 130.25 | 294,000 | 21,812,700 | 130.25 | 294,000 | 21,812,700 |
| 5.00 FY 2026 Total Appropriation | 130.25 | 294,000 | 21,812,700 | 130.25 | 294,000 | 21,812,700 |
| 7.00 FY 2026 Estimated Expenditures | 129.00 | 285,200 | 22,849,800 | 129.00 | 285,200 | 22,849,800 |
| 8.41 Removal of One-Time Expenditures | - | - | (392,200) | - | - | (392,200) |
| 9.00 FY 2027 Base | 130.25 | 294,000 | 21,420,500 | 130.25 | 294,000 | 21,420,500 |
| 10.11 Change in Health Benefit Costs | - | - | 469,600 | - | - | 263,200 |
| 10.12 Change in Variable Benefit Costs | - | - | (3,400) | - | - | (3,400) |
| 10.41 Attorney General Fees | - | - | 8,900 | - | - | 8,900 |
| 10.45 Risk Management Costs | - | - | 7,600 | - | - | 7,600 |
| 10.46 Controller's Fees | - | - | 1,700 | - | - | 1,700 |
| 10.47 Treasurer's Fees | - | - | 200 | - | - | 200 |
| 10.48 Information Technology Services Fees | - | - | 177,800 | - | - | 177,800 |
| 10.61 Salary Multiplier - Regular Employees | - | - | 101,300 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 130.25 | 294,000 | 22,184,200 | 130.25 | 294,000 | 21,876,500 |
| 12.01 Maintenance Contract and Service Level Agreement | - | - | 288,000 | - | - | 288,000 |
| 12.02 Certified Idaho Workers' Compensation Specialist Program and Annual Seminar | - | - | 35,000 | - | - | 35,000 |
| 12.03 Peace Officer and Detention Officer Temporary Disability Program | - | - | 68,900 | - | - | 68,900 |
| 12.75 Ongoing Reduction | (1.25) | (8,800) | (26,600) | (1.25) | (8,800) | (25,000) |
| 12.79 Office of Information Technology Services Recommended Replacement Items | - | - | 63,700 | - | - | 63,700 |
| 13.00 FY 2027 Total | 129.00 | 285,200 | 22,613,200 | 129.00 | 285,200 | 22,307,100 |
| Amount Change From Original Appropriation | (1.25) | (8,800) | 800,500 | (1.25) | (8,800) | 494,400 |
| Percent Change From Original Appropriation | (0.96%) | (2.99%) | 3.67% | (0.96%) | (2.99%) | 2.27% |

Agency Decision Unit Summary

| Decision Unit | FTP | Agency Request | | Governor's Recommendation | | |
|---|---------------|----------------|-------------------|---------------------------|----------|-------------------|
| | | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 267.20 | - | 37,208,100 | 267.20 | - | 37,208,100 |
| 5.00 FY 2026 Total Appropriation | 267.20 | - | 37,208,100 | 267.20 | - | 37,208,100 |
| 7.00 FY 2026 Estimated Expenditures | 267.20 | - | 37,884,200 | 267.20 | - | 37,884,200 |
| 8.41 Removal of One-Time Expenditures | - | - | (1,046,900) | - | - | (1,046,900) |
| 9.00 FY 2027 Base | 267.20 | - | 36,161,200 | 267.20 | - | 36,161,200 |
| 10.11 Change in Health Benefit Costs | - | - | 972,000 | - | - | 544,600 |
| 10.12 Change in Variable Benefit Costs | - | - | (22,000) | - | - | (22,000) |
| 10.41 Attorney General Fees | - | - | 17,100 | - | - | 17,100 |
| 10.42 Administrative Hearing Costs | - | - | 13,300 | - | - | 13,300 |
| 10.45 Risk Management Costs | - | - | 14,600 | - | - | 14,600 |
| 10.46 Controller's Fees | - | - | 88,200 | - | - | 88,200 |
| 10.47 Treasurer's Fees | - | - | (100) | - | - | (100) |
| 10.48 Information Technology Services Fees | - | - | 23,500 | - | - | 23,500 |
| 10.61 Salary Multiplier - Regular Employees | - | - | 212,400 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 267.20 | - | 37,480,200 | 267.20 | - | 36,840,400 |
| 12.56 Repair, Replacement, or Alteration Costs | - | - | 371,000 | - | - | 371,000 |
| 12.79 Office of Information Technology Services Recommended Replacement Items | - | - | 162,700 | - | - | 162,700 |
| 12.91 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 13.00 FY 2027 Total | 267.20 | - | 38,013,900 | 267.20 | - | 37,374,100 |
| Amount Change From Original Appropriation | 0.00 | 0 | 805,800 | 0.00 | 0 | 166,000 |
| Percent Change From Original Appropriation | 0.00% | | 2.17% | 0.00% | | 0.45% |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|-------------------|-------------------|---------------------------|-------------------|-------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 333.96 | 44,744,900 | 83,194,200 | 333.96 | 44,744,900 | 83,194,200 |
| 5.00 FY 2026 Total Appropriation | 333.96 | 44,744,900 | 83,194,200 | 333.96 | 44,744,900 | 83,194,200 |
| 7.00 FY 2026 Estimated Expenditures | 333.96 | 43,403,800 | 81,471,000 | 333.96 | 43,403,800 | 81,471,000 |
| 8.11 FTP or Fund Adjustments | - | - | - | - | - | - |
| 8.41 Removal of One-Time Expenditures | - | (41,700) | (41,700) | - | (41,700) | (41,700) |
| 9.00 FY 2027 Base | 333.96 | 44,703,200 | 83,152,500 | 333.96 | 44,703,200 | 83,152,500 |
| 10.11 Change in Health Benefit Costs | - | 225,700 | 1,161,200 | - | 126,500 | 650,800 |
| 10.12 Change in Variable Benefit Costs | - | (16,500) | (83,900) | - | (16,000) | (83,400) |
| 10.45 Risk Management Costs | - | 37,000 | 37,000 | - | 37,000 | 37,000 |
| 10.46 Controller's Fees | - | 85,300 | 85,300 | - | 85,300 | 85,300 |
| 10.47 Treasurer's Fees | - | 1,300 | 1,300 | - | 1,300 | 1,300 |
| 10.48 Information Technology Services Fees | - | 344,400 | 344,400 | - | 344,400 | 344,400 |
| 10.61 Salary Multiplier - Regular Employees | - | 74,200 | 377,500 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 333.96 | 45,454,600 | 85,075,300 | 333.96 | 45,281,700 | 84,187,900 |
| 12.01 Trial Attorney Positions | 6.00 | - | - | 6.00 | - | - |
| 12.75 Ongoing Reduction | - | (1,341,100) | (1,341,100) | - | (1,341,100) | (1,341,100) |
| 12.79 Office of Information Technology Services Recommended Replacement Items | - | - | 254,200 | - | - | 254,200 |
| 13.00 FY 2027 Total | 339.96 | 44,113,500 | 83,988,400 | 339.96 | 43,940,600 | 83,101,000 |
| Amount Change From Original Appropriation | 6.00 | (631,400) | 794,200 | 6.00 | (804,300) | (93,200) |
| Percent Change From Original Appropriation | 1.80% | (1.41%) | 0.95% | 1.80% | (1.80%) | (0.11%) |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|----------|------------------|---------------------------|--------------|------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 51.00 | - | 8,716,500 | 51.00 | - | 8,716,500 |
| 5.00 FY 2026 Total Appropriation | 51.00 | - | 8,716,500 | 51.00 | - | 8,716,500 |
| 7.00 FY 2026 Estimated Expenditures | 51.00 | - | 8,880,900 | 51.00 | - | 8,880,900 |
| 8.41 Removal of One-Time Expenditures | - | - | (176,700) | - | - | (176,700) |
| 9.00 FY 2027 Base | 51.00 | - | 8,539,800 | 51.00 | - | 8,539,800 |
| 10.11 Change in Health Benefit Costs | - | - | 185,600 | - | - | 104,000 |
| 10.12 Change in Variable Benefit Costs | - | - | (1,900) | - | - | (1,900) |
| 10.41 Attorney General Fees | - | - | 11,000 | - | - | 11,000 |
| 10.45 Risk Management Costs | - | - | 6,800 | - | - | 6,800 |
| 10.46 Controller's Fees | - | - | (3,400) | - | - | (3,400) |
| 10.47 Treasurer's Fees | - | - | (1,800) | - | - | (1,800) |
| 10.48 Information Technology Services Fees | - | - | 6,300 | - | - | 6,300 |
| 10.61 Salary Multiplier - Regular Employees | - | - | 40,700 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 51.00 | - | 8,783,100 | 51.00 | - | 8,660,800 |
| 12.55 Repair, Replacement, or Alteration Costs | - | - | 25,800 | - | - | 25,800 |
| 13.00 FY 2027 Total | 51.00 | - | 8,808,900 | 51.00 | - | 8,686,600 |
| Amount Change From Original Appropriation | 0.00 | 0 | 92,400 | 0.00 | 0 | (29,900) |
| Percent Change From Original Appropriation | 0.00% | | | 1.06% | 0.00% | (0.34%) |

Agency Decision Unit Summary

| Decision Unit | FTP | Agency Request | | Governor's Recommendation | | |
|---|-------------|----------------|----------------|---------------------------|----------------|----------------|
| | | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 3.00 | 288,200 | 546,400 | 3.00 | 288,200 | 546,400 |
| 5.00 FY 2026 Total Appropriation | 3.00 | 288,200 | 546,400 | 3.00 | 288,200 | 546,400 |
| 7.00 FY 2026 Estimated Expenditures | 3.00 | 279,600 | 537,100 | 3.00 | 279,600 | 537,100 |
| 9.00 FY 2027 Base | 3.00 | 288,200 | 546,400 | 3.00 | 288,200 | 546,400 |
| 10.11 Change in Health Benefit Costs | - | 7,200 | 10,900 | - | 4,100 | 6,200 |
| 10.12 Change in Variable Benefit Costs | - | - | - | - | - | - |
| 10.45 Risk Management Costs | - | - | 100 | - | - | 100 |
| 10.46 Controller's Fees | - | - | (2,900) | - | - | (2,900) |
| 10.61 Salary Multiplier - Regular Employees | - | 1,700 | 2,300 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 3.00 | 297,100 | 556,800 | 3.00 | 292,300 | 549,800 |
| 12.75 Ongoing General Fund Reduction | - | (8,600) | (8,600) | - | (8,600) | (8,600) |
| 13.00 FY 2027 Total | 3.00 | 288,500 | 548,200 | 3.00 | 283,700 | 541,200 |
| Amount Change From Original Appropriation | 0.00 | 300 | 1,800 | 0.00 | (4,500) | (5,200) |
| Percent Change From Original Appropriation | 0.00% | 0.10% | 0.33% | 0.00% | (1.56%) | (0.95%) |

Agency Decision Unit Summary

| Decision Unit | FTP | Agency Request | | Governor's Recommendation | | |
|---|--------------|------------------|------------------|---------------------------|------------------|------------------|
| | | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 27.00 | 4,349,300 | 4,349,300 | 27.00 | 4,349,300 | 4,349,300 |
| 4.11 Legislative Reappropriation | - | 1,222,200 | 1,222,200 | - | 1,222,200 | 1,222,200 |
| 5.00 FY 2026 Total Appropriation | 27.00 | 5,571,500 | 5,571,500 | 27.00 | 5,571,500 | 5,571,500 |
| 7.00 FY 2026 Estimated Expenditures | 27.00 | 5,441,200 | 5,441,200 | 27.00 | 5,441,200 | 5,441,200 |
| 8.41 Removal of One-Time Expenditures | - | (1,228,000) | (1,228,000) | - | (1,228,000) | (1,228,000) |
| 9.00 FY 2027 Base | 27.00 | 4,343,500 | 4,343,500 | 27.00 | 4,343,500 | 4,343,500 |
| 10.11 Change in Health Benefit Costs | - | 98,300 | 98,300 | - | 55,100 | 55,100 |
| 10.12 Change in Variable Benefit Costs | - | - | - | - | (500) | (500) |
| 10.23 Contract Inflation Adjustments | - | 3,700 | 3,700 | - | 3,700 | 3,700 |
| 10.45 Risk Management Costs | - | 700 | 700 | - | 700 | 700 |
| 10.46 Controller's Fees | - | 400 | 400 | - | 400 | 400 |
| 10.48 Information Technology Services Fees | - | 8,700 | 8,700 | - | 8,700 | 8,700 |
| 10.61 Salary Multiplier - Regular Employees | - | 31,600 | 31,600 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 27.00 | 4,486,900 | 4,486,900 | 27.00 | 4,411,600 | 4,411,600 |
| 12.75 Ongoing Reduction | - | (130,300) | (130,300) | - | (130,300) | (130,300) |
| 12.79 Office of Information Technology Services Recommended Replacement Items | - | - | - | - | - | - |
| 12.91 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 13.00 FY 2027 Total | 27.00 | 4,356,600 | 4,356,600 | 27.00 | 4,281,300 | 4,281,300 |
| Amount Change From Original Appropriation | 0.00 | 7,300 | 7,300 | 0.00 | (68,000) | (68,000) |
| Percent Change From Original Appropriation | 0.00% | 0.17% | 0.17% | 0.00% | (1.56%) | (1.56%) |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|------------------|--------------------|---------------------------|------------------|--------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 431.50 | 1,807,100 | 65,470,400 | 431.50 | 1,807,100 | 65,470,400 |
| 4.11 Legislative Reappropriation | - | - | 111,488,600 | - | - | 111,488,600 |
| 5.00 FY 2026 Total Appropriation | 431.50 | 1,807,100 | 176,959,000 | 431.50 | 1,807,100 | 176,959,000 |
| 7.00 FY 2026 Estimated Expenditures | 429.10 | 1,752,900 | 176,390,500 | 429.10 | 1,752,900 | 176,390,500 |
| 8.41 Removal of One-Time Expenditures | - | - | (112,077,000) | - | - | (112,077,000) |
| 9.00 FY 2027 Base | 431.50 | 1,807,100 | 64,882,000 | 431.50 | 1,807,100 | 64,882,000 |
| 10.11 Change in Health Benefit Costs | - | 50,200 | 1,578,300 | - | 28,200 | 884,600 |
| 10.12 Change in Variable Benefit Costs | - | (4,000) | (100,100) | - | (4,000) | (100,100) |
| 10.41 Attorney General Fees | - | - | 28,100 | - | - | 28,100 |
| 10.45 Risk Management Costs | - | - | 25,900 | - | - | 25,900 |
| 10.46 Controller's Fees | - | - | 5,500 | - | - | 5,500 |
| 10.47 Treasurer's Fees | - | - | (300) | - | - | (300) |
| 10.48 Information Technology Services Fees | - | - | 37,100 | - | - | 37,100 |
| 10.61 Salary Multiplier - Regular Employees | - | 12,500 | 318,800 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 431.50 | 1,865,800 | 66,775,300 | 431.50 | 1,831,300 | 65,762,800 |
| 12.01 New Capital Outlay Equipment | - | - | 40,900 | - | - | 40,900 |
| 12.55 Repair, Replacement, or Alteration Costs | - | - | 523,200 | - | - | 523,200 |
| 12.56 Repair, Replacement, or Alteration Costs | - | - | 179,500 | - | - | 179,500 |
| 12.75 Ongoing Reduction | (2.40) | (54,200) | (174,300) | (2.40) | (54,200) | (174,300) |
| 12.79 Office of Information Technology Services Recommended Replacement Items | - | - | 169,000 | - | - | 169,000 |
| 12.91 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 12.92 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 13.00 FY 2027 Total | 429.10 | 1,811,600 | 67,513,600 | 429.10 | 1,777,100 | 66,501,100 |
| Amount Change From Original Appropriation | (2.40) | 4,500 | 2,043,200 | (2.40) | (30,000) | 1,030,700 |
| Percent Change From Original Appropriation | (0.56%) | 0.25% | 3.12% | (0.56%) | (1.66%) | 1.57% |

Agency Decision Unit Summary

| Decision Unit | FTP | Agency Request | | Governor's Recommendation | | |
|---|--------------|------------------|------------------|---------------------------|------------------|------------------|
| | | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 9.00 | 1,627,000 | 1,627,000 | 9.00 | 1,627,000 | 1,627,000 |
| 5.00 FY 2026 Total Appropriation | 9.00 | 1,627,000 | 1,627,000 | 9.00 | 1,627,000 | 1,627,000 |
| 7.00 FY 2026 Estimated Expenditures | 9.00 | 1,578,200 | 1,578,200 | 9.00 | 1,578,200 | 1,578,200 |
| 9.00 FY 2027 Base | 9.00 | 1,627,000 | 1,627,000 | 9.00 | 1,627,000 | 1,627,000 |
| 10.11 Change in Health Benefit Costs | - | 32,800 | 32,800 | - | 18,400 | 18,400 |
| 10.12 Change in Variable Benefit Costs | - | - | - | - | (200) | (200) |
| 10.23 Contract Inflation Adjustments | - | 800 | 800 | - | 1,900 | 1,900 |
| 10.45 Risk Management Costs | - | 400 | 400 | - | 400 | 400 |
| 10.46 Controller's Fees | - | 1,300 | 1,300 | - | 1,300 | 1,300 |
| 10.48 Information Technology Services Fees | - | (1,100) | (1,100) | - | (1,100) | (1,100) |
| 10.61 Salary Multiplier - Regular Employees | - | 11,200 | 11,200 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 9.00 | 1,672,400 | 1,672,400 | 9.00 | 1,647,700 | 1,647,700 |
| 12.75 Ongoing Reduction | - | (48,800) | (48,800) | - | (48,800) | (48,800) |
| 13.00 FY 2027 Total | 9.00 | 1,623,600 | 1,623,600 | 9.00 | 1,598,900 | 1,598,900 |
| Amount Change From Original Appropriation | 0.00 | (3,400) | (3,400) | 0.00 | (28,100) | (28,100) |
| Percent Change From Original Appropriation | 0.00% | (0.21%) | (0.21%) | 0.00% | (1.73%) | (1.73%) |

Agency Decision Unit Summary

| Decision Unit | FTP | Agency Request | | Governor's Recommendation | | |
|---|-------|----------------|----------|---------------------------|----------|----------|
| | | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 3.00 | 465,100 | 465,100 | 3.00 | 465,100 | 465,100 |
| 5.00 FY 2026 Total Appropriation | 3.00 | 465,100 | 465,100 | 3.00 | 465,100 | 465,100 |
| 7.00 FY 2026 Estimated Expenditures | 3.00 | 451,100 | 451,100 | 3.00 | 451,100 | 451,100 |
| 9.00 FY 2027 Base | 3.00 | 465,100 | 465,100 | 3.00 | 465,100 | 465,100 |
| 10.11 Change in Health Benefit Costs | - | 10,900 | 10,900 | - | 6,100 | 6,100 |
| 10.45 Risk Management Costs | - | 300 | 300 | - | 300 | 300 |
| 10.46 Controller's Fees | - | 600 | 600 | - | 600 | 600 |
| 10.48 Information Technology Services Fees | - | 2,100 | 2,100 | - | 2,100 | 2,100 |
| 10.61 Salary Multiplier - Regular Employees | - | 2,900 | 2,900 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 3.00 | 481,900 | 481,900 | 3.00 | 474,200 | 474,200 |
| 12.75 Ongoing Reduction | - | (14,000) | (14,000) | - | (14,000) | (14,000) |
| 13.00 FY 2027 Total | 3.00 | 467,900 | 467,900 | 3.00 | 460,200 | 460,200 |
| Amount Change From Original Appropriation | 0.00 | 2,800 | 2,800 | 0.00 | (4,900) | (4,900) |
| Percent Change From Original Appropriation | 0.00% | 0.60% | 0.60% | 0.00% | (1.05%) | (1.05%) |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|------------------|--------------------|---------------------------|------------------|--------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 35.50 | 4,971,600 | 8,204,000 | 35.50 | 4,971,600 | 8,204,000 |
| 4.11 Legislative Reappropriation | - | - | 544,100 | - | - | 544,100 |
| 5.00 FY 2026 Total Appropriation | 35.50 | 4,971,600 | 8,748,100 | 35.50 | 4,971,600 | 8,748,100 |
| 7.00 FY 2026 Estimated Expenditures | 33.75 | 4,822,500 | 8,599,000 | 33.75 | 4,822,500 | 8,599,000 |
| 8.41 Removal of One-Time Expenditures | - | - | (1,775,100) | - | - | (1,775,100) |
| 8.51 Base Reductions | (1.75) | - | - | (1.75) | - | - |
| 9.00 FY 2027 Base | 33.75 | 4,971,600 | 6,973,000 | 33.75 | 4,971,600 | 6,973,000 |
| 10.11 Change in Health Benefit Costs | - | 87,400 | 123,800 | - | 49,000 | 69,400 |
| 10.12 Change in Variable Benefit Costs | - | (300) | (400) | - | (300) | (400) |
| 10.41 Attorney General Fees | - | (2,000) | (2,000) | - | (2,000) | (2,000) |
| 10.45 Risk Management Costs | - | 900 | 900 | - | 900 | 900 |
| 10.46 Controller's Fees | - | (7,800) | (7,800) | - | (7,800) | (7,800) |
| 10.47 Treasurer's Fees | - | (100) | (100) | - | (100) | (100) |
| 10.48 Information Technology Services Fees | - | (4,300) | (4,300) | - | (4,300) | (4,300) |
| 10.61 Salary Multiplier - Regular Employees | - | 20,400 | 27,900 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 33.75 | 5,065,800 | 7,111,000 | 33.75 | 5,007,000 | 7,028,700 |
| 12.75 Ongoing Reduction | - | (149,100) | (149,100) | - | (149,100) | (149,100) |
| 13.00 FY 2027 Total | 33.75 | 4,916,700 | 6,961,900 | 33.75 | 4,857,900 | 6,879,600 |
| Amount Change From Original Appropriation | (1.75) | (54,900) | (1,242,100) | (1.75) | (113,700) | (1,324,400) |
| Percent Change From Original Appropriation | (4.93%) | (1.10%) | (15.14%) | (4.93%) | (2.29%) | (16.14%) |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|------------------|-------------------|---------------------------|------------------|-------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 62.00 | 5,333,300 | 11,410,400 | 62.00 | 5,333,300 | 11,410,400 |
| 5.00 FY 2026 Total Appropriation | 62.00 | 5,333,300 | 11,410,400 | 62.00 | 5,333,300 | 11,410,400 |
| 7.00 FY 2026 Estimated Expenditures | 61.00 | 5,186,800 | 11,185,000 | 61.00 | 5,186,800 | 11,185,000 |
| 8.41 Removal of One-Time Expenditures | - | (450,000) | (548,000) | - | (450,000) | (548,000) |
| 9.00 FY 2027 Base | 62.00 | 4,883,300 | 10,862,400 | 62.00 | 4,883,300 | 10,862,400 |
| 10.11 Change in Health Benefit Costs | - | 129,400 | 218,300 | - | 72,500 | 122,300 |
| 10.12 Change in Variable Benefit Costs | - | (700) | (1,100) | - | (700) | (1,100) |
| 10.23 Contract Inflation Adjustments | - | - | 27,000 | - | - | 27,000 |
| 10.41 Attorney General Fees | - | 13,600 | 13,600 | - | 13,600 | 13,600 |
| 10.45 Risk Management Costs | - | 13,300 | 13,300 | - | 13,300 | 13,300 |
| 10.46 Controller's Fees | - | (1,300) | (5,000) | - | (1,300) | (5,000) |
| 10.47 Treasurer's Fees | - | (200) | (200) | - | (200) | (200) |
| 10.48 Information Technology Services Fees | - | 5,300 | 5,300 | - | 5,300 | 5,300 |
| 10.61 Salary Multiplier - Regular Employees | - | 27,900 | 45,000 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 62.00 | 5,070,600 | 11,178,600 | 62.00 | 4,985,800 | 11,037,600 |
| 12.01 Historical Society Collections and Archives Moving Project | - | - | 450,000 | - | - | 450,000 |
| 12.75 Ongoing General Fund Reduction & FTP Reversion | (1.00) | (146,500) | (207,300) | (1.00) | (146,500) | (207,300) |
| 12.79 Office of Information Technology Services Recommended Replacement Items | - | - | 36,300 | - | - | 36,300 |
| 12.91 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 13.00 FY 2027 Total | 61.00 | 4,924,100 | 11,457,600 | 61.00 | 4,839,300 | 11,316,600 |
| Amount Change From Original Appropriation | (1.00) | (409,200) | 47,200 | (1.00) | (494,000) | (93,800) |
| Percent Change From Original Appropriation | (1.61%) | (7.67%) | 0.41% | (1.61%) | (9.26%) | (0.82%) |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|---------|------------------|---------------------------|---------|------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 50.00 | - | 7,771,400 | 50.00 | - | 7,771,400 |
| 5.00 FY 2026 Total Appropriation | 50.00 | - | 7,771,400 | 50.00 | - | 7,771,400 |
| 7.00 FY 2026 Estimated Expenditures | 49.00 | - | 7,674,100 | 49.00 | - | 7,674,100 |
| 8.41 Removal of One-Time Expenditures | - | - | (118,700) | - | - | (118,700) |
| 9.00 FY 2027 Base | 50.00 | - | 7,652,700 | 50.00 | - | 7,652,700 |
| 10.11 Change in Health Benefit Costs | - | - | 177,700 | - | - | 99,600 |
| 10.12 Change in Variable Benefit Costs | - | - | (3,000) | - | - | (3,000) |
| 10.41 Attorney General Fees | - | - | 42,400 | - | - | 42,400 |
| 10.45 Risk Management Costs | - | - | 7,300 | - | - | 7,300 |
| 10.46 Controller's Fees | - | - | (1,100) | - | - | (1,100) |
| 10.48 Information Technology Services Fees | - | - | 600 | - | - | 600 |
| 10.61 Salary Multiplier - Regular Employees | - | - | 46,300 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 50.00 | - | 7,922,900 | 50.00 | - | 7,798,500 |
| 12.01 Commissioner Change in Compensation | - | - | 3,900 | - | - | - |
| 12.75 Ongoing Reduction | (1.00) | - | (116,400) | (1.00) | - | (116,400) |
| 12.79 ITS Recommended Replacement Items | - | - | 35,400 | - | - | 35,400 |
| 13.00 FY 2027 Total | 49.00 | - | 7,845,800 | 49.00 | - | 7,717,500 |
| Amount Change From Original Appropriation | (1.00) | 0 | 74,400 | (1.00) | 0 | (53,900) |
| Percent Change From Original Appropriation | (2.00%) | | 0.96% | (2.00%) | | (0.69%) |

Agency Decision Unit Summary

| Decision Unit | FTP | Agency Request | | Governor's Recommendation | | |
|--|------|----------------|-----------|---------------------------|-----------|-----------|
| | | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | - | 3,149,100 | 3,149,100 | - | 3,149,100 | 3,149,100 |
| 5.00 FY 2026 Total Appropriation | - | 3,149,100 | 3,149,100 | - | 3,149,100 | 3,149,100 |
| 7.00 FY 2026 Estimated Expenditures | - | 3,149,100 | 3,149,100 | - | 3,149,100 | 3,149,100 |
| 9.00 FY 2027 Base | - | 3,149,100 | 3,149,100 | - | 3,149,100 | 3,149,100 |
| 11.00 FY 2027 Total Maintenance | - | 3,149,100 | 3,149,100 | - | 3,149,100 | 3,149,100 |
| 13.00 FY 2027 Total | - | 3,149,100 | 3,149,100 | - | 3,149,100 | 3,149,100 |
| Amount Change From Original Appropriation | 0.00 | 0 | 0 | 0.00 | 0 | 0 |
| Percent Change From Original Appropriation | | 0.00% | 0.00% | | 0.00% | 0.00% |

Agency Decision Unit Summary

| Decision Unit | FTP | Agency Request | | Governor's Recommendation | | |
|--|------|----------------|-----------|---------------------------|-----------|-----------|
| | | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | - | 5,361,900 | 5,361,900 | - | 5,361,900 | 5,361,900 |
| 5.00 FY 2026 Total Appropriation | - | 5,361,900 | 5,361,900 | - | 5,361,900 | 5,361,900 |
| 7.00 FY 2026 Estimated Expenditures | - | 5,361,900 | 5,361,900 | - | 5,361,900 | 5,361,900 |
| 9.00 FY 2027 Base | - | 5,361,900 | 5,361,900 | - | 5,361,900 | 5,361,900 |
| 11.00 FY 2027 Total Maintenance | - | 5,361,900 | 5,361,900 | - | 5,361,900 | 5,361,900 |
| 13.00 FY 2027 Total | - | 5,361,900 | 5,361,900 | - | 5,361,900 | 5,361,900 |
| Amount Change From Original Appropriation | 0.00 | 0 | 0 | 0.00 | 0 | 0 |
| Percent Change From Original Appropriation | | 0.00% | 0.00% | | 0.00% | 0.00% |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|------------------|-------------------|---------------------------|------------------|-------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 78.00 | 9,262,800 | 11,886,800 | 78.00 | 9,262,800 | 11,886,800 |
| 4.11 Legislative Reappropriation | - | - | 2,430,700 | - | - | 2,430,700 |
| 5.00 FY 2026 Total Appropriation | 78.00 | 9,262,800 | 14,317,500 | 78.00 | 9,262,800 | 14,317,500 |
| 7.00 FY 2026 Estimated Expenditures | 78.00 | 8,984,900 | 14,039,600 | 78.00 | 8,984,900 | 14,039,600 |
| 8.41 Removal of One-Time Expenditures | - | - | (2,430,700) | - | - | (2,430,700) |
| 9.00 FY 2027 Base | 78.00 | 9,262,800 | 11,886,800 | 78.00 | 9,262,800 | 11,886,800 |
| 10.11 Change in Health Benefit Costs | - | 222,400 | 280,200 | - | 124,700 | 157,100 |
| 10.12 Change in Variable Benefit Costs | - | (600) | (700) | - | (600) | (700) |
| 10.45 Risk Management Costs | - | 1,900 | 1,900 | - | 1,900 | 1,900 |
| 10.46 Controller's Fees | - | 1,200 | 700 | - | 1,200 | 700 |
| 10.48 Information Technology Services Fees | - | 16,700 | 16,700 | - | 16,700 | 16,700 |
| 10.61 Salary Multiplier - Regular Employees | - | 69,200 | 86,200 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 78.00 | 9,573,600 | 12,271,800 | 78.00 | 9,406,700 | 12,062,500 |
| 12.75 Ongoing General Fund Reduction | - | (277,900) | (277,900) | - | (277,900) | (277,900) |
| 12.91 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 13.00 FY 2027 Total | 78.00 | 9,295,700 | 11,993,900 | 78.00 | 9,128,800 | 11,784,600 |
| Amount Change From Original Appropriation | 0.00 | 32,900 | 107,100 | 0.00 | (134,000) | (102,200) |
| Percent Change From Original Appropriation | 0.00% | 0.36% | 0.90% | 0.00% | (1.45%) | (0.86%) |

Agency Decision Unit Summary

| Decision Unit | FTP | Agency Request | | Total | Governor's Recommendation | | |
|--|--------------|------------------|------------------|-------|---------------------------|------------------|------------------|
| | | General | Total | | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 8.00 | 1,129,600 | 1,129,600 | | 8.00 | 1,129,600 | 1,129,600 |
| 5.00 FY 2026 Total Appropriation | 8.00 | 1,129,600 | 1,129,600 | | 8.00 | 1,129,600 | 1,129,600 |
| 7.00 FY 2026 Estimated Expenditures | 8.00 | 1,125,200 | 1,125,200 | | 8.00 | 1,125,200 | 1,125,200 |
| 9.00 FY 2027 Base | 8.00 | 1,129,600 | 1,129,600 | | 8.00 | 1,129,600 | 1,129,600 |
| 10.11 Change in Health Benefit Costs | - | 28,400 | 28,400 | | - | 15,900 | 15,900 |
| 10.12 Change in Variable Benefit Costs | - | (400) | (400) | | - | (400) | (400) |
| 10.45 Risk Management Costs | - | 200 | 200 | | - | 200 | 200 |
| 10.46 Controller's Fees | - | (100) | (100) | | - | (100) | (100) |
| 10.48 Information Technology Services Fees | - | 1,000 | 1,000 | | - | 1,000 | 1,000 |
| 10.61 Salary Multiplier - Regular Employees | - | 8,600 | 8,600 | | - | - | - |
| 11.00 FY 2027 Total Maintenance | 8.00 | 1,167,300 | 1,167,300 | | 8.00 | 1,146,200 | 1,146,200 |
| 12.91 Budget Law Exemptions/Other Adjustments | - | - | - | | - | - | - |
| 13.00 FY 2027 Total | 8.00 | 1,167,300 | 1,167,300 | | 8.00 | 1,146,200 | 1,146,200 |
| Amount Change From Original Appropriation | 0.00 | 37,700 | 37,700 | | 0.00 | 16,600 | 16,600 |
| Percent Change From Original Appropriation | 0.00% | 3.34% | 3.34% | | 0.00% | 1.47% | 1.47% |

Agency Decision Unit Summary

| Decision Unit | FTP | Agency Request | | Governor's Recommendation | | |
|---|--------------|-----------------|-----------------|---------------------------|-----------------|-----------------|
| | | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 3.00 | 346,000 | 346,000 | 3.00 | 346,000 | 346,000 |
| 5.00 FY 2026 Total Appropriation | 3.00 | 346,000 | 346,000 | 3.00 | 346,000 | 346,000 |
| 7.00 FY 2026 Estimated Expenditures | 3.00 | 336,600 | 336,600 | 3.00 | 336,600 | 336,600 |
| 8.41 Removal of One-Time Expenditures | - | (32,600) | (32,600) | - | (32,600) | (32,600) |
| 9.00 FY 2027 Base | 3.00 | 313,400 | 313,400 | 3.00 | 313,400 | 313,400 |
| 10.11 Change in Health Benefit Costs | - | 10,900 | 10,900 | - | 6,100 | 6,100 |
| 10.12 Change in Variable Benefit Costs | - | - | - | - | - | - |
| 10.45 Risk Management Costs | - | 100 | 100 | - | 100 | 100 |
| 10.46 Controller's Fees | - | (400) | (400) | - | (400) | (400) |
| 10.48 Information Technology Services Fees | - | (400) | (400) | - | (400) | (400) |
| 10.61 Salary Multiplier - Regular Employees | - | 1,200 | 1,200 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 3.00 | 324,800 | 324,800 | 3.00 | 318,800 | 318,800 |
| 12.75 Ongoing General Fund Reduction | - | (9,400) | (9,400) | - | (9,400) | (9,400) |
| 12.79 Office of Information Technology Services Recommended Replacement Items | - | - | - | - | - | - |
| 12.91 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 13.00 FY 2027 Total | 3.00 | 315,400 | 315,400 | 3.00 | 309,400 | 309,400 |
| Amount Change From Original Appropriation | 0.00 | (30,600) | (30,600) | 0.00 | (36,600) | (36,600) |
| Percent Change From Original Appropriation | 0.00% | (8.84%) | (8.84%) | 0.00% | (10.58%) | (10.58%) |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|--|----------------|-------------------|-------------------|---------------------------|-------------------|-------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 35.50 | 5,648,100 | 5,648,100 | 35.50 | 5,648,100 | 5,648,100 |
| 4.11 Legislative Reappropriation | - | 7,352,800 | 7,352,800 | - | 7,352,800 | 7,352,800 |
| 5.00 FY 2026 Total Appropriation | 35.50 | 13,000,900 | 13,000,900 | 35.50 | 13,000,900 | 13,000,900 |
| 7.00 FY 2026 Estimated Expenditures | 35.50 | 12,989,900 | 12,989,900 | 35.50 | 12,989,900 | 12,989,900 |
| 8.41 Removal of One-Time Expenditures | - | (40,500) | (40,500) | - | (40,500) | (40,500) |
| 8.42 Removal of One-Time Expenditures | - | (45,000) | (45,000) | - | (45,000) | (45,000) |
| 8.43 Removal of One-Time Expenditures | - | (26,000) | (26,000) | - | (26,000) | (26,000) |
| 8.44 Removal of One-Time Expenditures | - | (36,500) | (36,500) | - | (36,500) | (36,500) |
| 8.45 Removal of One-Time Expenditures | - | (7,352,800) | (7,352,800) | - | (7,352,800) | (7,352,800) |
| 9.00 FY 2027 Base | 35.50 | 5,500,100 | 5,500,100 | 35.50 | 5,500,100 | 5,500,100 |
| 10.11 Change in Health Benefit Costs | - | 127,400 | 127,400 | - | 71,400 | 71,400 |
| 10.12 Change in Variable Benefit Costs | - | (500) | (500) | - | (500) | (500) |
| 10.45 Risk Management Costs | - | 2,900 | 2,900 | - | 2,900 | 2,900 |
| 10.46 Controller's Fees | - | 100 | 100 | - | 100 | 100 |
| 10.48 Information Technology Services Fees | - | 2,100 | 2,100 | - | 2,100 | 2,100 |
| 10.61 Salary Multiplier - Regular Employees | - | 28,800 | 28,800 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 35.50 | 5,660,900 | 5,660,900 | 35.50 | 5,576,100 | 5,576,100 |
| 12.01 Voter Pamphlet and Guide | - | 350,000 | 350,000 | - | 350,000 | 350,000 |
| 12.02 Net Zero Transfer to Pay Overtime Costs | - | - | - | - | - | - |
| 12.55 Repair, Replacement, or Alteration Costs | - | 18,600 | 18,600 | - | 18,600 | 18,600 |
| 12.91 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 12.92 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 12.93 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 13.00 FY 2027 Total | 35.50 | 6,029,500 | 6,029,500 | 35.50 | 5,944,700 | 5,944,700 |
| Amount Change From Original Appropriation | 0.00 | 381,400 | 381,400 | 0.00 | 296,600 | 296,600 |
| Percent Change From Original Appropriation | 0.00% | 6.75% | 6.75% | 0.00% | 5.25% | 5.25% |

Agency Decision Unit Summary

| Decision Unit | FTP | Agency Request | | Governor's Recommendation | | |
|--|------|----------------|---------------|---------------------------|---------------|---------------|
| | | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | - | 62,900 | 62,900 | - | 62,900 | 62,900 |
| 5.00 FY 2026 Total Appropriation | - | 62,900 | 62,900 | - | 62,900 | 62,900 |
| 7.00 FY 2026 Estimated Expenditures | - | 61,000 | 61,000 | - | 61,000 | 61,000 |
| 9.00 FY 2027 Base | - | 62,900 | 62,900 | - | 62,900 | 62,900 |
| 10.46 Controller's Fees | - | (300) | (300) | - | (300) | (300) |
| 10.48 Information Technology Services Fees | - | (200) | (200) | - | (200) | (200) |
| 11.00 FY 2027 Total Maintenance | - | 62,400 | 62,400 | - | 62,400 | 62,400 |
| 12.75 Ongoing General Fund Reduction | - | (1,900) | (1,900) | - | (1,900) | (1,900) |
| 13.00 FY 2027 Total | - | 60,500 | 60,500 | - | 60,500 | 60,500 |
| Amount Change From Original Appropriation | 0.00 | (2,400) | (2,400) | 0.00 | (2,400) | (2,400) |
| Percent Change From Original Appropriation | | (3.82%) | (3.82%) | | (3.82%) | (3.82%) |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|-------------------|-------------------|---------------------------|-------------------|-------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 125.00 | 24,324,400 | 40,470,900 | 125.00 | 24,324,400 | 40,470,900 |
| 4.11 Legislative Reappropriation | - | 1,848,000 | 3,327,600 | - | 1,848,000 | 3,327,600 |
| 5.00 FY 2026 Total Appropriation | 125.00 | 26,172,400 | 43,798,500 | 125.00 | 26,172,400 | 43,798,500 |
| 7.00 FY 2026 Estimated Expenditures | 125.00 | 25,442,700 | 43,040,300 | 125.00 | 25,442,700 | 43,040,300 |
| 8.41 Removal of One-Time Reappropriation Expenditures | - | (1,848,000) | (3,327,600) | - | (1,848,000) | (3,327,600) |
| 8.51 Base Reductions | - | - | (51,600) | - | - | (51,600) |
| 9.00 FY 2027 Base | 125.00 | 24,324,400 | 40,419,300 | 125.00 | 24,324,400 | 40,419,300 |
| 10.11 Change in Health Benefit Costs | - | 277,400 | 455,000 | - | 155,400 | 254,900 |
| 10.12 Change in Variable Benefit Costs | - | (1,200) | (2,000) | - | (1,200) | (2,000) |
| 10.23 Contract Inflation Adjustments | - | 62,800 | 125,600 | - | 62,800 | 125,600 |
| 10.45 Risk Management Costs | - | 2,500 | 4,200 | - | 2,500 | 4,200 |
| 10.46 Controller's Fees | - | (800) | (6,100) | - | (800) | (6,100) |
| 10.47 Treasurer's Fees | - | (100) | (100) | - | (100) | (100) |
| 10.48 Information Technology Services Fees | - | (8,000) | (13,500) | - | (8,000) | (13,500) |
| 10.61 Salary Multiplier - Regular Employees | - | 71,800 | 121,900 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 125.00 | 24,728,800 | 41,104,300 | 125.00 | 24,535,000 | 40,782,300 |
| 12.75 Ongoing General Fund Reduction | - | (729,700) | (729,700) | - | (729,700) | (729,700) |
| 12.91 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 12.92 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 13.00 FY 2027 Total | 125.00 | 23,999,100 | 40,374,600 | 125.00 | 23,805,300 | 40,052,600 |
| Amount Change From Original Appropriation | 0.00 | (325,300) | (96,300) | 0.00 | (519,100) | (418,300) |
| Percent Change From Original Appropriation | 0.00% | (1.34%) | (0.24%) | 0.00% | (2.13%) | (1.03%) |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|------------------|------------------|---------------------------|------------------|------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 30.00 | 1,711,700 | 5,464,700 | 30.00 | 1,711,700 | 5,464,700 |
| 4.11 Legislative Reappropriation | - | - | 816,100 | - | - | 816,100 |
| 5.00 FY 2026 Total Appropriation | 30.00 | 1,711,700 | 6,280,800 | 30.00 | 1,711,700 | 6,280,800 |
| 7.00 FY 2026 Estimated Expenditures | 30.00 | 1,660,400 | 6,229,500 | 30.00 | 1,660,400 | 6,229,500 |
| 8.41 Removal of One-Time Expenditures | - | - | (816,100) | - | - | (816,100) |
| 9.00 FY 2027 Base | 30.00 | 1,711,700 | 5,464,700 | 30.00 | 1,711,700 | 5,464,700 |
| 10.11 Change in Health Benefit Costs | - | 26,600 | 102,000 | - | 14,900 | 57,200 |
| 10.12 Change in Variable Benefit Costs | - | (200) | (400) | - | (200) | (400) |
| 10.23 Contract Inflation Adjustments | - | - | 23,300 | - | - | 23,300 |
| 10.45 Risk Management Costs | - | 200 | 2,400 | - | 200 | 2,400 |
| 10.46 Controller's Fees | - | (400) | (5,900) | - | (400) | (5,900) |
| 10.47 Treasurer's Fees | - | 300 | 3,600 | - | 300 | 3,600 |
| 10.48 Information Technology Services Fees | - | (100) | (1,600) | - | (100) | (1,600) |
| 10.61 Salary Multiplier - Regular Employees | - | 7,600 | 26,200 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 30.00 | 1,745,700 | 5,614,300 | 30.00 | 1,726,400 | 5,543,300 |
| 12.91 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 12.92 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 12.93 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 12.94 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 12.95 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 13.00 FY 2027 Total | 30.00 | 1,745,700 | 5,614,300 | 30.00 | 1,726,400 | 5,543,300 |
| Amount Change From Original Appropriation | 0.00 | 34,000 | 149,600 | 0.00 | 14,700 | 78,600 |
| Percent Change From Original Appropriation | 0.00% | 1.99% | 2.74% | 0.00% | 0.86% | 1.44% |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|--|----------------|-------------------|-------------------|---------------------------|-------------------|-------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 227.40 | 32,299,000 | 35,043,900 | 227.40 | 32,299,000 | 35,043,900 |
| 5.00 FY 2026 Total Appropriation | 227.40 | 32,299,000 | 35,043,900 | 227.40 | 32,299,000 | 35,043,900 |
| 7.00 FY 2026 Estimated Expenditures | 227.40 | 32,252,100 | 34,993,100 | 227.40 | 32,252,100 | 34,993,100 |
| 8.11 FTP or Fund Adjustments | - | - | - | - | - | - |
| 9.00 FY 2027 Base | 227.40 | 32,299,000 | 35,043,900 | 227.40 | 32,299,000 | 35,043,900 |
| 10.11 Change in Health Benefit Costs | - | 762,200 | 820,800 | - | 423,100 | 455,900 |
| 10.12 Change in Variable Benefit Costs | - | (8,600) | (5,900) | - | (16,900) | (18,200) |
| 10.45 Risk Management Costs | - | 12,700 | 12,700 | - | 12,700 | 12,700 |
| 10.46 Controller's Fees | - | (1,300) | (1,300) | - | (1,300) | (1,300) |
| 10.48 Information Technology Services Fees | - | (5,300) | (5,300) | - | (5,300) | (5,300) |
| 10.61 Salary Multiplier - Regular Employees | - | 257,600 | 275,100 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 227.40 | 33,316,300 | 36,140,000 | 227.40 | 32,711,300 | 35,487,700 |
| 12.91 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 13.00 FY 2027 Total | 227.40 | 33,316,300 | 36,140,000 | 227.40 | 32,711,300 | 35,487,700 |
| Amount Change From Original Appropriation | 0.00 | 1,017,300 | 1,096,100 | 0.00 | 412,300 | 443,800 |
| Percent Change From Original Appropriation | 0.00% | 3.15% | 3.13% | 0.00% | 1.28% | 1.27% |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|--|----------------|--------------------|-------------------|---------------------------|--------------------|-------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 243.00 | 10,787,000 | 46,003,500 | 243.00 | 10,787,000 | 46,003,500 |
| 4.31 Building Four Furnishings | - | 200,000 | 200,000 | - | 200,000 | 200,000 |
| 4.32 Federal Electronic Collaboration for Optimizing Research Ecosystems Grant | 0.50 | - | 56,200 | 0.50 | - | 56,200 |
| 5.00 FY 2026 Total Appropriation | 243.50 | 10,987,000 | 46,259,700 | 243.50 | 10,987,000 | 46,259,700 |
| 7.00 FY 2026 Estimated Expenditures | 243.50 | 10,855,900 | 46,037,300 | 243.50 | 10,855,900 | 46,037,300 |
| 8.11 FTP or Fund Adjustments | - | (1,750,600) | - | - | (1,750,600) | - |
| 8.41 Removal of One-Time Expenditures | (0.50) | (6,615,700) | (6,708,800) | (0.50) | (6,615,700) | (6,708,800) |
| 9.00 FY 2027 Base | 243.00 | 2,620,700 | 39,550,900 | 243.00 | 2,620,700 | 39,550,900 |
| 10.11 Change in Health Benefit Costs | - | 59,200 | 884,600 | - | 33,200 | 495,800 |
| 10.12 Change in Variable Benefit Costs | - | (100) | (4,000) | - | (100) | (4,000) |
| 10.41 Attorney General Fees | - | 28,900 | 28,900 | - | 28,900 | 28,900 |
| 10.45 Risk Management Costs | - | 12,300 | 12,300 | - | 12,300 | 12,300 |
| 10.46 Controller's Fees | - | 12,600 | 12,600 | - | 12,600 | 12,600 |
| 10.47 Treasurer's Fees | - | 100 | 100 | - | 100 | 100 |
| 10.48 Information Technology Services Fees | - | 1,159,300 | 1,159,300 | - | 1,159,300 | 1,159,300 |
| 10.61 Salary Multiplier - Regular Employees | - | 15,700 | 254,300 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 243.00 | 3,908,700 | 41,899,000 | 243.00 | 3,867,000 | 41,255,900 |
| 12.01 Non-discretionary Personnel Costs Adjustment Cash Requirement | - | 1,058,200 | 1,058,200 | - | 458,700 | 458,700 |
| 12.02 Enterprise Security | - | 2,693,400 | 2,693,400 | - | 2,693,400 | 2,693,400 |
| 12.03 Federal Electronic Collaboration for Optimizing Research Ecosystems (E-CORE) Grant | 1.50 | - | 456,200 | 1.50 | - | 454,400 |
| 12.71 OITS Consolidation of the Department of Health and Welfare | 58.00 | - | 7,626,000 | 58.00 | - | 7,533,200 |
| 12.75 Ongoing Reduction | - | (131,100) | (131,100) | - | (131,100) | (131,100) |
| 12.79 Office of Information Technology Services Recommended Replacement Items | - | - | - | - | - | - |
| 12.89 Cash Transfer | - | (1,058,200) | (1,058,200) | - | (458,700) | (458,700) |
| 13.00 FY 2027 Total | 302.50 | 6,471,000 | 52,543,500 | 302.50 | 6,429,300 | 51,805,800 |
| Amount Change From Original Appropriation | 59.50 | (4,316,000) | 6,540,000 | 59.50 | (4,357,700) | 5,802,300 |
| Percent Change From Original Appropriation | 24.49% | (40.01%) | 14.22% | 24.49% | (40.40%) | 12.61% |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|------------------|--------------------|---------------------------|------------------|--------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 14.00 | - | 84,527,700 | 14.00 | - | 84,527,700 |
| 4.11 Legislative Reappropriation | - | - | 94,883,600 | - | - | 94,883,600 |
| 4.31 FY26 Spending Authority for Cash Transfer | - | - | 2,250,000 | - | - | 10,000,000 |
| 4.71 Cash Transfer Revenue Adjustment | - | - | (2,250,000) | - | - | (10,000,000) |
| 5.00 FY 2026 Total Appropriation | 14.00 | - | 179,411,300 | 14.00 | - | 179,411,300 |
| 7.00 FY 2026 Estimated Expenditures | 14.00 | - | 179,398,300 | 14.00 | - | 179,398,300 |
| 8.11 Fund Adjustment | - | - | - | - | - | - |
| 8.21 Account Transfers | - | - | - | - | - | - |
| 8.41 Removal of One-Time Expenditures | - | - | (94,883,600) | - | - | (94,883,600) |
| 9.00 FY 2027 Base | 14.00 | - | 84,527,700 | 14.00 | - | 84,527,700 |
| 10.11 Change in Health Benefit Costs | - | - | 50,900 | - | - | 28,500 |
| 10.12 Change in Variable Benefit Costs | - | - | (200) | - | - | (200) |
| 10.41 Attorney General Fees | - | - | (3,000) | - | - | (3,000) |
| 10.45 Risk Management Costs | - | - | 300 | - | - | 300 |
| 10.46 Controller's Fees | - | - | 26,900 | - | - | 26,900 |
| 10.47 Treasurer's Fees | - | - | (100) | - | - | (100) |
| 10.48 Information Technology Services Fees | - | - | 5,500 | - | - | 5,500 |
| 10.61 Salary Multiplier - Regular Employees | - | - | 12,800 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 14.00 | - | 84,620,800 | 14.00 | - | 84,585,600 |
| 12.72 STEM Action Center Consolidation | 6.00 | 3,023,400 | 3,023,400 | 6.00 | 3,007,800 | 3,007,800 |
| 12.91 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 13.00 FY 2027 Total | 20.00 | 3,023,400 | 87,644,200 | 20.00 | 3,007,800 | 87,593,400 |
| Amount Change From Original Appropriation | 6.00 | 3,023,400 | 3,116,500 | 6.00 | 3,007,800 | 3,065,700 |
| Percent Change From Original Appropriation | 42.86% | | 3.69% | 42.86% | | 3.63% |

Agency Decision Unit Summary

| Decision Unit | FTP | Agency Request | | Governor's Recommendation | | |
|---|-----------|----------------|-------------|---------------------------|-------------|-------------|
| | | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 8.00 | 3,347,100 | 6,277,000 | 8.00 | 3,347,100 | 6,277,000 |
| 5.00 FY 2026 Total Appropriation | 8.00 | 3,347,100 | 6,277,000 | 8.00 | 3,347,100 | 6,277,000 |
| 7.00 FY 2026 Estimated Expenditures | 7.00 | 3,133,000 | 6,062,900 | 7.00 | 3,133,000 | 6,062,900 |
| 8.41 Removal of One-Time Expenditures | - | (9,900) | (9,900) | - | (9,900) | (9,900) |
| 9.00 FY 2027 Base | 8.00 | 3,337,200 | 6,267,100 | 8.00 | 3,337,200 | 6,267,100 |
| 10.11 Change in Health Benefit Costs | - | 29,100 | 29,100 | - | 16,300 | 16,300 |
| 10.12 Change in Variable Benefit Costs | - | (100) | (100) | - | (100) | (100) |
| 10.45 Risk Management Costs | - | (100) | (100) | - | (100) | (100) |
| 10.46 Controller's Fees | - | (100) | (100) | - | (100) | (100) |
| 10.47 Treasurer's Fees | - | (100) | (100) | - | (100) | (100) |
| 10.48 Information Technology Services Fees | - | (11,400) | (11,400) | - | (11,400) | (11,400) |
| 10.61 Salary Multiplier - Regular Employees | - | 7,900 | 7,900 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 8.00 | 3,362,400 | 6,292,300 | 8.00 | 3,341,700 | 6,271,600 |
| 12.72 STEM Action Center Consolidation | (8.00) | (3,362,400) | (6,292,300) | (8.00) | (3,341,700) | (6,271,600) |
| 12.79 Office of Information Technology Services Recommended Replacement Items | - | - | - | - | - | - |
| 13.00 FY 2027 Total | - | - | - | - | - | - |
| Amount Change From Original Appropriation | (8.00) | (3,347,100) | (6,277,000) | (8.00) | (3,347,100) | (6,277,000) |
| Percent Change From Original Appropriation | (100.00%) | (100.00%) | (100.00%) | (100.00%) | (100.00%) | (100.00%) |

Agency Decision Unit Summary

| Decision Unit | FTP | Agency Request | | | Governor's Recommendation | | |
|---|----------------|------------------|-------------------|----------------|---------------------------|-------------------|---|
| | | General | Total | FTP | General | Total | |
| 3.00 FY 2026 Original Appropriation | 22.00 | 2,329,500 | 44,988,700 | 22.00 | 2,329,500 | 44,988,700 | |
| 5.00 FY 2026 Total Appropriation | 22.00 | 2,329,500 | 44,988,700 | 22.00 | 2,329,500 | 44,988,700 | |
| 7.00 FY 2026 Estimated Expenditures | 22.00 | 2,260,200 | 44,821,700 | 22.00 | 2,260,200 | 44,821,700 | |
| 8.11 FTP or Fund Adjustments | - | - | - | - | - | - | - |
| 8.41 Removal of One-Time Expenditures | - | (21,100) | (21,100) | - | (21,100) | (21,100) | |
| 8.51 Base Reductions | (1.00) | - | (92,400) | (1.00) | - | (92,400) | |
| 8.61 Base Additions / Restorations | - | 8,900 | 8,900 | - | 8,900 | 8,900 | |
| 9.00 FY 2027 Base | 21.00 | 2,317,300 | 44,884,100 | 21.00 | 2,317,300 | 44,884,100 | |
| 10.11 Change in Health Benefit Costs | - | 55,100 | 76,300 | - | 30,900 | 42,800 | |
| 10.12 Change in Variable Benefit Costs | - | 100 | 100 | - | 100 | - | |
| 10.45 Risk Management Costs | - | 200 | 300 | - | 200 | 300 | |
| 10.46 Controller's Fees | - | (2,800) | (3,900) | - | (2,800) | (3,900) | |
| 10.48 Information Technology Services Fees | - | 26,200 | 37,100 | - | 26,200 | 37,100 | |
| 10.61 Salary Multiplier - Regular Employees | - | 18,200 | 23,700 | - | - | - | |
| 11.00 FY 2027 Total Maintenance | 21.00 | 2,414,300 | 45,017,700 | 21.00 | 2,371,900 | 44,960,400 | |
| 12.75 Ongoing Reduction | (1.00) | (69,300) | (69,300) | (1.00) | (69,300) | (69,300) | |
| 13.00 FY 2027 Total | 20.00 | 2,345,000 | 44,948,400 | 20.00 | 2,302,600 | 44,891,100 | |
| Amount Change From Original Appropriation | (2.00) | 15,500 | (40,300) | (2.00) | (26,900) | (97,600) | |
| Percent Change From Original Appropriation | (9.09%) | 0.67% | (0.09%) | (9.09%) | (1.15%) | (0.22%) | |

Agency Decision Unit Summary

| Decision Unit | FTP | Agency Request | | Governor's Recommendation | | |
|---|-----------------|------------------|------------------|---------------------------|------------------|------------------|
| | | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 21.00 | 3,054,000 | 5,054,000 | 21.00 | 3,054,000 | 5,054,000 |
| 5.00 FY 2026 Total Appropriation | 21.00 | 3,054,000 | 5,054,000 | 21.00 | 3,054,000 | 5,054,000 |
| 7.00 FY 2026 Estimated Expenditures | 17.00 | 3,186,200 | 5,186,200 | 17.00 | 3,186,200 | 5,186,200 |
| 8.41 Removal of One-Time Expenditures | - | (295,000) | (295,000) | - | (295,000) | (295,000) |
| 9.00 FY 2027 Base | 21.00 | 2,759,000 | 4,759,000 | 21.00 | 2,759,000 | 4,759,000 |
| 10.11 Change in Health Benefit Costs | - | 58,200 | 58,200 | - | 32,600 | 32,600 |
| 10.12 Change in Variable Benefit Costs | - | 300 | 300 | - | 300 | 300 |
| 10.45 Risk Management Costs | - | 400 | 400 | - | 400 | 400 |
| 10.46 Controller's Fees | - | (3,400) | (3,400) | - | (3,400) | (3,400) |
| 10.48 Information Technology Services Fees | - | 22,100 | 22,100 | - | 22,100 | 22,100 |
| 10.61 Salary Multiplier - Regular Employees | - | 18,600 | 18,600 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 21.00 | 2,855,200 | 4,855,200 | 21.00 | 2,811,000 | 4,811,000 |
| 12.75 Ongoing General Fund Reduction | (4.00) | (82,800) | (82,800) | (4.00) | (82,800) | (82,800) |
| 12.79 Office of Information Technology Services Recommended Replacement Items | - | - | - | - | - | - |
| 12.91 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 13.00 FY 2027 Total | 17.00 | 2,772,400 | 4,772,400 | 17.00 | 2,728,200 | 4,728,200 |
| Amount Change From Original Appropriation | (4.00) | (281,600) | (281,600) | (4.00) | (325,800) | (325,800) |
| Percent Change From Original Appropriation | (19.05%) | (9.22%) | (5.57%) | (19.05%) | (10.67%) | (6.45%) |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|----------|-------------------|---------------------------|----------|-------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 81.00 | - | 14,645,000 | 81.00 | - | 14,645,000 |
| 5.00 FY 2026 Total Appropriation | 81.00 | - | 14,645,000 | 81.00 | - | 14,645,000 |
| 7.00 FY 2026 Estimated Expenditures | 81.00 | - | 14,561,600 | 81.00 | - | 14,561,600 |
| 8.11 FTP or Fund Adjustments | - | - | - | - | - | - |
| 8.41 Removal of One-Time Expenditures | - | - | (3,628,500) | - | - | (3,628,500) |
| 9.00 FY 2027 Base | 81.00 | - | 11,016,500 | 81.00 | - | 11,016,500 |
| 10.11 Change in Health Benefit Costs | - | - | 287,600 | - | - | 161,200 |
| 10.12 Change in Variable Benefit Costs | - | - | 300 | - | - | 300 |
| 10.41 Attorney General Fees | - | - | (94,800) | - | - | (94,800) |
| 10.42 Administrative Hearing Costs | - | - | 3,100 | - | - | 3,100 |
| 10.45 Risk Management Costs | - | - | 3,600 | - | - | 3,600 |
| 10.46 Controller's Fees | - | - | (2,800) | - | - | (2,800) |
| 10.47 Treasurer's Fees | - | - | (3,900) | - | - | (3,900) |
| 10.48 Information Technology Services Fees | - | - | (6,900) | - | - | (6,900) |
| 10.61 Salary Multiplier - Regular Employees | - | - | 68,800 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 81.00 | - | 11,271,500 | 81.00 | - | 11,076,300 |
| 12.01 Arrivos Pension Software | - | - | 2,000,000 | - | - | 2,000,000 |
| 12.02 COOP Plan/Disaster Recovery | - | - | 227,300 | - | - | 227,300 |
| 12.55 Repair, Replacement, or Alteration Costs | - | - | 372,100 | - | - | 372,100 |
| 13.00 FY 2027 Total | 81.00 | - | 13,870,900 | 81.00 | - | 13,675,700 |
| Amount Change From Original Appropriation | 0.00 | 0 | (774,100) | 0.00 | 0 | (969,300) |
| Percent Change From Original Appropriation | 0.00% | | (5.29%) | 0.00% | | (6.62%) |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|----------|-------------------|---------------------------|----------|-------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 257.25 | - | 31,800,800 | 257.25 | - | 31,800,800 |
| 5.00 FY 2026 Total Appropriation | 257.25 | - | 31,800,800 | 257.25 | - | 31,800,800 |
| 7.00 FY 2026 Estimated Expenditures | 253.25 | - | 31,642,600 | 253.25 | - | 31,642,600 |
| 8.41 Removal of One-Time Expenditures | - | - | (514,900) | - | - | (514,900) |
| 9.00 FY 2027 Base | 257.25 | - | 31,285,900 | 257.25 | - | 31,285,900 |
| 10.11 Change in Health Benefit Costs | - | - | 920,200 | - | - | 515,700 |
| 10.12 Change in Variable Benefit Costs | - | - | 25,000 | - | - | (25,000) |
| 10.23 Contract Inflation Adjustments | - | - | 162,800 | - | - | 162,800 |
| 10.41 Attorney General Fees | - | - | 11,300 | - | - | 11,300 |
| 10.45 Risk Management Costs | - | - | 10,800 | - | - | 10,800 |
| 10.47 Treasurer's Fees | - | - | (600) | - | - | (600) |
| 10.48 Information Technology Services Fees | - | - | (63,500) | - | - | (63,500) |
| 10.61 Salary Multiplier - Regular Employees | - | - | 140,000 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 257.25 | - | 32,491,900 | 257.25 | - | 31,897,400 |
| 12.53 General Inflation Adjustments | - | - | 113,900 | - | - | 113,900 |
| 12.55 Repair, Replacement, or Alteration Costs | - | - | 916,200 | - | - | 916,200 |
| 12.56 Repair, Replacement, or Alteration Costs | - | - | 55,000 | - | - | 55,000 |
| 12.57 Repair, Replacement, or Alteration Costs | - | - | 160,000 | - | - | 160,000 |
| 12.75 Ongoing Reduction | (4.00) | - | (286,400) | (4.00) | - | (280,000) |
| 12.79 Office of Information Technology Services Recommended Replacement Items | - | - | 427,900 | - | - | 427,900 |
| 13.00 FY 2027 Total | 253.25 | - | 33,878,500 | 253.25 | - | 33,290,400 |
| Amount Change From Original Appropriation | (4.00) | 0 | 2,077,700 | (4.00) | 0 | 1,489,600 |
| Percent Change From Original Appropriation | (1.55%) | | 6.53% | (1.55%) | | 4.68% |

Agency Decision Unit Summary

| Decision Unit | FTP | Agency Request | | Governor's Recommendation | | |
|---|--------------|------------------|-------------------|---------------------------|------------------|-------------------|
| | | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 15.00 | 6,495,800 | 17,487,700 | 15.00 | 6,495,800 | 17,487,700 |
| 5.00 FY 2026 Total Appropriation | 15.00 | 6,495,800 | 17,487,700 | 15.00 | 6,495,800 | 17,487,700 |
| 7.00 FY 2026 Estimated Expenditures | 15.00 | 7,001,500 | 18,146,800 | 15.00 | 7,001,500 | 18,146,800 |
| 8.41 Removal of One-Time Expenditures | - | (3,900) | (503,900) | - | (3,900) | (503,900) |
| 9.00 FY 2027 Base | 15.00 | 6,491,900 | 16,983,800 | 15.00 | 6,491,900 | 16,983,800 |
| 10.11 Change in Health Benefit Costs | - | 25,300 | 54,600 | - | 14,200 | 30,600 |
| 10.12 Change in Variable Benefit Costs | - | (100) | (200) | - | (100) | (200) |
| 10.23 Contract Inflation Adjustments | - | - | 1,800 | - | - | 1,800 |
| 10.41 Attorney General Fees | - | 1,300 | 3,500 | - | 1,300 | 3,500 |
| 10.45 Risk Management Costs | - | 1,700 | 4,600 | - | 1,700 | 4,600 |
| 10.46 Controller's Fees | - | (1,700) | (4,600) | - | (1,700) | (4,600) |
| 10.48 Information Technology Services Fees | - | 7,300 | 19,800 | - | 7,300 | 19,800 |
| 10.61 Salary Multiplier - Regular Employees | - | 6,500 | 13,500 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 15.00 | 6,532,200 | 17,076,800 | 15.00 | 6,514,600 | 17,039,300 |
| 12.75 Ongoing General Fund Reduction | - | (194,900) | (194,900) | - | (194,900) | (194,900) |
| 13.00 FY 2027 Total | 15.00 | 6,337,300 | 16,881,900 | 15.00 | 6,319,700 | 16,844,400 |
| Amount Change From Original Appropriation | 0.00 | (158,500) | (605,800) | 0.00 | (176,100) | (643,300) |
| Percent Change From Original Appropriation | 0.00% | (2.44%) | (3.46%) | 0.00% | (2.71%) | (3.68%) |

Agency Decision Unit Summary

| Decision Unit | FTP | Agency Request | | Governor's Recommendation | | |
|---|--------------|------------------|------------------|---------------------------|------------------|------------------|
| | | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 43.12 | 1,832,900 | 6,302,100 | 43.12 | 1,832,900 | 6,302,100 |
| 5.00 FY 2026 Total Appropriation | 43.12 | 1,832,900 | 6,302,100 | 43.12 | 1,832,900 | 6,302,100 |
| 7.00 FY 2026 Estimated Expenditures | 43.12 | 1,782,500 | 7,052,500 | 43.12 | 1,782,500 | 7,052,500 |
| 8.41 Removal of One-Time Expenditures | - | (28,900) | (28,900) | - | (28,900) | (28,900) |
| 9.00 FY 2027 Base | 43.12 | 1,804,000 | 6,273,200 | 43.12 | 1,804,000 | 6,273,200 |
| 10.11 Change in Health Benefit Costs | - | 41,100 | 152,800 | - | 23,100 | 87,800 |
| 10.12 Change in Variable Benefit Costs | - | (300) | (1,300) | - | (300) | (1,300) |
| 10.41 Attorney General Fees | - | 1,100 | 5,500 | - | 1,100 | 5,500 |
| 10.45 Risk Management Costs | - | 700 | 3,400 | - | 700 | 3,400 |
| 10.46 Controller's Fees | - | (1,500) | (7,600) | - | (1,500) | (7,600) |
| 10.47 Treasurer's Fees | - | - | (100) | - | - | (100) |
| 10.48 Information Technology Services Fees | - | 500 | 2,600 | - | 500 | 2,600 |
| 10.61 Salary Multiplier - Regular Employees | - | 8,600 | 32,600 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 43.12 | 1,854,200 | 6,461,100 | 43.12 | 1,827,600 | 6,363,500 |
| 12.01 Increase in Spending Authority | - | - | 62,700 | - | - | 62,700 |
| 12.56 Repair, Replacement, or Alteration Costs | - | - | 65,000 | - | - | 65,000 |
| 12.75 Ongoing Reduction | - | (54,100) | (54,100) | - | (54,100) | (54,100) |
| 12.79 Office of Information Technology Services Recommended Replacement Items | - | - | - | - | - | - |
| 13.00 FY 2027 Total | 43.12 | 1,800,100 | 6,534,700 | 43.12 | 1,773,500 | 6,437,100 |
| Amount Change From Original Appropriation | 0.00 | (32,800) | 232,600 | 0.00 | (59,400) | 135,000 |
| Percent Change From Original Appropriation | 0.00% | (1.79%) | 3.69% | 0.00% | (3.24%) | 2.14% |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|-------------------|--------------------|---------------------------|-------------------|--------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 463.64 | 9,544,600 | 123,844,100 | 463.64 | 9,544,600 | 123,844,100 |
| 4.61 Deficiency Warrants | - | 17,800 | 17,800 | - | 17,800 | 17,800 |
| 4.71 Cash Transfer Revenue Adjustment | - | (17,800) | (17,800) | - | (17,800) | (17,800) |
| 5.00 FY 2026 Total Appropriation | 463.64 | 9,544,600 | 123,844,100 | 463.64 | 9,544,600 | 123,844,100 |
| 7.00 FY 2026 Estimated Expenditures | 460.64 | 10,749,300 | 147,176,100 | 460.64 | 10,749,300 | 147,176,100 |
| 8.41 Removal of One-Time Expenditures | - | (16,100) | (9,267,100) | - | (16,100) | (9,267,100) |
| 9.00 FY 2027 Base | 463.64 | 9,528,500 | 114,577,000 | 463.64 | 9,528,500 | 114,577,000 |
| 10.11 Change in Health Benefit Costs | - | 168,600 | 1,458,200 | - | 94,500 | 817,300 |
| 10.12 Change in Variable Benefit Costs | - | (8,400) | (63,800) | - | (8,400) | (63,800) |
| 10.41 Attorney General Fees | - | (900) | (3,700) | - | (900) | (3,700) |
| 10.45 Risk Management Costs | - | 11,200 | 11,200 | - | 11,200 | 11,200 |
| 10.46 Controller's Fees | - | - | (13,800) | - | - | (13,800) |
| 10.47 Treasurer's Fees | - | (100) | (600) | - | (100) | (600) |
| 10.48 Information Technology Services Fees | - | 68,500 | 130,900 | - | 68,500 | 130,900 |
| 10.61 Salary Multiplier - Regular Employees | - | 54,900 | 395,200 | - | - | - |
| 10.66 Military Compensation Adjustments | - | 284,000 | 1,983,500 | - | 284,000 | 1,983,500 |
| 11.00 FY 2027 Total Maintenance | 463.64 | 10,106,300 | 118,474,100 | 463.64 | 9,977,300 | 117,438,000 |
| 12.01 Indirect Cost Recovery Increase | - | - | 120,000 | - | - | 120,000 |
| 12.75 Ongoing General Fund Reduction | (3.00) | (285,900) | (544,800) | (3.00) | (285,900) | (544,800) |
| 13.00 FY 2027 Total | 460.64 | 9,820,400 | 118,049,300 | 460.64 | 9,691,400 | 117,013,200 |
| Amount Change From Original Appropriation | (3.00) | 275,800 | (5,794,800) | (3.00) | 146,800 | (6,830,900) |
| Percent Change From Original Appropriation | (0.65%) | 2.89% | (4.68%) | (0.65%) | 1.54% | (5.52%) |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|----------|-------------------|---------------------------|--------------|-------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 166.00 | - | 19,209,600 | 166.00 | - | 19,209,600 |
| 5.00 FY 2026 Total Appropriation | 166.00 | - | 19,209,600 | 166.00 | - | 19,209,600 |
| 7.00 FY 2026 Estimated Expenditures | 166.00 | - | 19,050,600 | 166.00 | - | 19,050,600 |
| 9.00 FY 2027 Base | 166.00 | - | 19,209,600 | 166.00 | - | 19,209,600 |
| 10.11 Change in Health Benefit Costs | - | - | 603,500 | - | - | 338,200 |
| 10.12 Change in Variable Benefit Costs | - | - | (4,900) | - | - | (4,900) |
| 10.41 Attorney General Fees | - | - | 40,000 | - | - | 40,000 |
| 10.42 Administrative Hearing Costs | - | - | 25,000 | - | - | 25,000 |
| 10.45 Risk Management Costs | - | - | 3,000 | - | - | 3,000 |
| 10.46 Controller's Fees | - | - | 2,200 | - | - | 2,200 |
| 10.48 Information Technology Services Fees | - | - | 7,800 | - | - | 7,800 |
| 10.61 Salary Multiplier - Regular Employees | - | - | 150,800 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 166.00 | - | 20,037,000 | 166.00 | - | 19,620,900 |
| 13.00 FY 2027 Total | 166.00 | - | 20,037,000 | 166.00 | - | 19,620,900 |
| Amount Change From Original Appropriation | 0.00 | 0 | 827,400 | 0.00 | 0 | 411,300 |
| Percent Change From Original Appropriation | 0.00% | | | 4.31% | 0.00% | |
| | | | | | | 2.14% |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|------------------|-------------------|---------------------------|------------------|-------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 16.00 | 1,826,000 | 20,017,100 | 16.00 | 1,826,000 | 20,017,100 |
| 5.00 FY 2026 Total Appropriation | 16.00 | 1,826,000 | 20,017,100 | 16.00 | 1,826,000 | 20,017,100 |
| 7.00 FY 2026 Estimated Expenditures | 16.00 | 1,771,200 | 19,961,900 | 16.00 | 1,771,200 | 19,961,900 |
| 8.11 FTP or Fund Adjustments | - | - | - | - | - | - |
| 8.21 Account Transfers | - | - | - | - | - | - |
| 9.00 FY 2027 Base | 16.00 | 1,826,000 | 20,017,100 | 16.00 | 1,826,000 | 20,017,100 |
| 10.11 Change in Health Benefit Costs | - | 29,100 | 54,600 | - | 18,000 | 32,700 |
| 10.12 Change in Variable Benefit Costs | - | (700) | (1,300) | - | (700) | (1,300) |
| 10.45 Risk Management Costs | - | 1,900 | 1,900 | - | 1,900 | 1,900 |
| 10.46 Controller's Fees | - | (500) | (500) | - | (500) | (500) |
| 10.48 Information Technology Services Fees | - | 7,600 | 7,600 | - | 7,600 | 7,600 |
| 10.61 Salary Multiplier - Regular Employees | - | 8,000 | 14,800 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 16.00 | 1,871,400 | 20,094,200 | 16.00 | 1,852,300 | 20,057,500 |
| 12.01 Federal Fund - Appropriation Increase | - | - | 3,000,000 | - | - | 3,000,000 |
| 12.75 Ongoing General Fund Reduction | - | (54,800) | (54,800) | - | (54,800) | (54,800) |
| 13.00 FY 2027 Total | 16.00 | 1,816,600 | 23,039,400 | 16.00 | 1,797,500 | 23,002,700 |
| Amount Change From Original Appropriation | 0.00 | (9,400) | 3,022,300 | 0.00 | (28,500) | 2,985,600 |
| Percent Change From Original Appropriation | 0.00% | (0.51%) | 15.10% | 0.00% | (1.56%) | 14.92% |

Agency Decision Unit Summary

| Decision Unit | FTP | Agency Request | | Governor's Recommendation | | |
|---|-----------------|-----------------|------------------|---------------------------|-----------------|------------------|
| | | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 10.00 | 970,400 | 2,316,700 | 10.00 | 970,400 | 2,316,700 |
| 5.00 FY 2026 Total Appropriation | 10.00 | 970,400 | 2,316,700 | 10.00 | 970,400 | 2,316,700 |
| 7.00 FY 2026 Estimated Expenditures | 8.00 | 941,300 | 2,277,300 | 8.00 | 941,300 | 2,277,300 |
| 9.00 FY 2027 Base | 10.00 | 970,400 | 2,316,700 | 10.00 | 970,400 | 2,316,700 |
| 10.11 Change in Health Benefit Costs | - | 14,600 | 29,200 | - | 8,200 | 16,400 |
| 10.12 Change in Variable Benefit Costs | - | (100) | (200) | - | (100) | (200) |
| 10.23 Contract Inflation Adjustments | - | 500 | 1,200 | - | 500 | 1,200 |
| 10.41 Attorney General Fees | - | 2,200 | 2,200 | - | 2,200 | 2,200 |
| 10.45 Risk Management Costs | - | 100 | 100 | - | 100 | 100 |
| 10.46 Controller's Fees | - | (3,400) | (3,400) | - | (3,400) | (3,400) |
| 10.47 Treasurer's Fees | - | (100) | (100) | - | (100) | (100) |
| 10.48 Information Technology Services Fees | - | (3,200) | (3,200) | - | (3,200) | (3,200) |
| 10.61 Salary Multiplier - Regular Employees | - | 3,600 | 7,200 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 10.00 | 984,600 | 2,349,700 | 10.00 | 974,600 | 2,329,700 |
| 12.75 Ongoing Reduction | (2.00) | (29,100) | (29,100) | (2.00) | (29,100) | (29,100) |
| 12.79 Office of Information Technology Services Recommended Replacement Items | - | - | - | - | - | - |
| 13.00 FY 2027 Total | 8.00 | 955,500 | 2,320,600 | 8.00 | 945,500 | 2,300,600 |
| Amount Change From Original Appropriation | (2.00) | (14,900) | 3,900 | (2.00) | (24,900) | (16,100) |
| Percent Change From Original Appropriation | (20.00%) | (1.54%) | 0.17% | (20.00%) | (2.57%) | (0.69%) |

Agency Decision Unit Summary

| Decision Unit | FTP | Agency Request | | Governor's Recommendation | | |
|--|------|----------------|----------|---------------------------|----------|----------|
| | | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | - | 392,000 | 392,000 | - | 392,000 | 392,000 |
| 5.00 FY 2026 Total Appropriation | - | 392,000 | 392,000 | - | 392,000 | 392,000 |
| 7.00 FY 2026 Estimated Expenditures | - | 380,200 | 380,200 | - | 380,200 | 380,200 |
| 9.00 FY 2027 Base | - | 392,000 | 392,000 | - | 392,000 | 392,000 |
| 11.00 FY 2027 Total Maintenance | - | 392,000 | 392,000 | - | 392,000 | 392,000 |
| 12.75 Ongoing General Fund Reduction | - | (11,800) | (11,800) | - | (11,800) | (11,800) |
| 13.00 FY 2027 Total | - | 380,200 | 380,200 | - | 380,200 | 380,200 |
| Amount Change From Original Appropriation | 0.00 | (11,800) | (11,800) | 0.00 | (11,800) | (11,800) |
| Percent Change From Original Appropriation | | (3.01%) | (3.01%) | | (3.01%) | (3.01%) |

Agency Decision Unit Summary

| Decision Unit | FTP | Agency Request | | Total | Governor's Recommendation | | |
|---|--------------|----------------|------------------|-------|---------------------------|----------------|------------------|
| | | General | Total | | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 6.00 | 398,000 | 4,953,300 | | 6.00 | 398,000 | 4,953,300 |
| 4.11 Legislative Reappropriation | - | - | 275,500 | | - | - | 275,500 |
| 5.00 FY 2026 Total Appropriation | 6.00 | 398,000 | 5,228,800 | | 6.00 | 398,000 | 5,228,800 |
| 7.00 FY 2026 Estimated Expenditures | 6.00 | 386,100 | 5,215,700 | | 6.00 | 386,100 | 5,215,700 |
| 8.41 Removal of One-Time Expenditures | - | - | (275,500) | | - | - | (275,500) |
| 9.00 FY 2027 Base | 6.00 | 398,000 | 4,953,300 | | 6.00 | 398,000 | 4,953,300 |
| 10.11 Change in Health Benefit Costs | - | 7,300 | 18,200 | | - | 4,000 | 10,100 |
| 10.12 Change in Variable Benefit Costs | - | - | - | | - | - | - |
| 10.41 Attorney General Fees | - | 900 | 2,600 | | - | 900 | 2,600 |
| 10.45 Risk Management Costs | - | - | 100 | | - | - | 100 |
| 10.46 Controller's Fees | - | (600) | (1,900) | | - | (600) | (1,900) |
| 10.48 Information Technology Services Fees | - | 300 | 800 | | - | 300 | 800 |
| 10.61 Salary Multiplier - Regular Employees | - | 1,200 | 3,700 | | - | - | - |
| 11.00 FY 2027 Total Maintenance | 6.00 | 407,100 | 4,976,800 | | 6.00 | 402,600 | 4,965,000 |
| 12.75 Ongoing Reduction | - | (11,900) | (11,900) | | - | (11,900) | (11,900) |
| 13.00 FY 2027 Total | 6.00 | 395,200 | 4,964,900 | | 6.00 | 390,700 | 4,953,100 |
| Amount Change From Original Appropriation | 0.00 | (2,800) | 11,600 | | 0.00 | (7,300) | (200) |
| Percent Change From Original Appropriation | 0.00% | (0.70%) | 0.23% | | 0.00% | (1.83%) | (0.00%) |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|----------|-------------------|---------------------------|----------|-------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 11.00 | - | 12,757,600 | 11.00 | - | 12,757,600 |
| 4.11 Legislative Reappropriation | - | - | 10,609,700 | - | - | 10,609,700 |
| 5.00 FY 2026 Total Appropriation | 11.00 | - | 23,367,300 | 11.00 | - | 23,367,300 |
| 7.00 FY 2026 Estimated Expenditures | 11.00 | - | 23,354,800 | 11.00 | - | 23,354,800 |
| 8.11 FTP or Fund Adjustments | - | - | - | - | - | - |
| 8.41 Removal of One-Time Expenditures | - | - | (10,609,700) | - | - | (10,609,700) |
| 9.00 FY 2027 Base | 11.00 | - | 12,757,600 | 11.00 | - | 12,757,600 |
| 10.11 Change in Health Benefit Costs | - | - | 40,000 | - | - | 22,400 |
| 10.12 Change in Variable Benefit Costs | - | - | (100) | - | - | (100) |
| 10.45 Risk Management Costs | - | - | 300 | - | - | 300 |
| 10.46 Controller's Fees | - | - | (4,500) | - | - | (4,500) |
| 10.48 Information Technology Services Fees | - | - | 5,600 | - | - | 5,600 |
| 10.61 Salary Multiplier - Regular Employees | - | - | 10,900 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 11.00 | - | 12,809,800 | 11.00 | - | 12,781,300 |
| 12.01 Fund Adjustment | - | - | - | - | - | - |
| 12.02 Idaho Orchestrating Nuclear (ION) | - | - | 106,900 | - | - | 106,900 |
| 12.03 Inflation Reduction Act Formula Grant | 4.00 | - | 24,618,500 | - | - | - |
| 12.91 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 13.00 FY 2027 Total | 15.00 | - | 37,535,200 | 11.00 | - | 12,888,200 |
| Amount Change From Original Appropriation | 4.00 | 0 | 24,777,600 | 0.00 | 0 | 130,600 |
| Percent Change From Original Appropriation | 36.36% | | | 194.22% | | 1.02% |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|------------------|-------------------|---------------------------|------------------|-------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 137.00 | 2,943,700 | 33,526,400 | 137.00 | 2,943,700 | 33,526,400 |
| 4.11 Legislative Reappropriation | - | - | 2,342,000 | - | - | 2,342,000 |
| 5.00 FY 2026 Total Appropriation | 137.00 | 2,943,700 | 35,868,400 | 137.00 | 2,943,700 | 35,868,400 |
| 7.00 FY 2026 Estimated Expenditures | 137.00 | 2,852,500 | 36,255,500 | 137.00 | 2,852,500 | 36,255,500 |
| 8.31 Program Transfer | - | - | - | - | - | - |
| 8.32 Program Transfer | - | - | - | - | - | - |
| 8.41 Removal of One-Time Expenditures | - | - | (2,517,700) | - | - | (2,517,700) |
| 9.00 FY 2027 Base | 137.00 | 2,943,700 | 33,350,700 | 137.00 | 2,943,700 | 33,350,700 |
| 10.11 Change in Health Benefit Costs | - | 47,100 | 498,600 | - | 26,500 | 279,500 |
| 10.12 Change in Variable Benefit Costs | - | (1,800) | (25,000) | - | (1,800) | (25,000) |
| 10.42 Administrative Hearing Costs | - | - | 1,200 | - | - | 1,200 |
| 10.45 Risk Management Costs | - | - | 221,500 | - | - | 221,500 |
| 10.46 Controller's Fees | - | (26,700) | (26,700) | - | (26,700) | (26,700) |
| 10.47 Treasurer's Fees | - | (800) | (800) | - | (800) | (800) |
| 10.48 Information Technology Services Fees | - | - | 49,000 | - | - | 49,000 |
| 10.61 Salary Multiplier - Regular Employees | - | 7,900 | 107,300 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 137.00 | 2,969,400 | 34,175,800 | 137.00 | 2,940,900 | 33,849,400 |
| 12.01 Fund Shift to Align Utilities Expenses with Revenue | - | (365,000) | - | - | (365,000) | - |
| 12.02 FTP for Medicaid Procurement Staff | - | - | - | 3.00 | - | 397,300 |
| 12.53 General Inflation Adjustments | - | - | 276,100 | - | - | 276,100 |
| 12.75 Ongoing General Fund Reduction | (1.00) | (91,200) | (91,200) | (1.00) | (89,600) | (89,600) |
| 12.79 Office of Information Technology Services Recommended Replacement Items | - | - | 344,400 | - | - | 344,400 |
| 12.91 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 13.00 FY 2027 Total | 136.00 | 2,513,200 | 34,705,100 | 139.00 | 2,486,300 | 34,777,600 |
| Amount Change From Original Appropriation | (1.00) | (430,500) | 1,178,700 | 2.00 | (457,400) | 1,251,200 |
| Percent Change From Original Appropriation | (0.73%) | (14.62%) | 3.52% | 1.46% | (15.54%) | 3.73% |

Agency Decision Unit Summary

| Decision Unit | FTP | Agency Request | | Governor's Recommendation | | |
|---|-------|----------------|----------|---------------------------|----------|----------|
| | | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 4.00 | 680,700 | 680,700 | 4.00 | 680,700 | 680,700 |
| 5.00 FY 2026 Total Appropriation | 4.00 | 680,700 | 680,700 | 4.00 | 680,700 | 680,700 |
| 7.00 FY 2026 Estimated Expenditures | 4.00 | 660,300 | 660,300 | 4.00 | 660,300 | 660,300 |
| 9.00 FY 2027 Base | 4.00 | 680,700 | 680,700 | 4.00 | 680,700 | 680,700 |
| 10.11 Change in Health Benefit Costs | - | 14,600 | 14,600 | - | 8,200 | 8,200 |
| 10.12 Change in Variable Benefit Costs | - | - | - | - | (100) | (100) |
| 10.23 Contract Inflation Adjustments | - | 1,400 | 1,400 | - | 1,400 | 1,400 |
| 10.41 Attorney General Fees | - | 100 | 100 | - | 100 | 100 |
| 10.45 Risk Management Costs | - | 100 | 100 | - | 100 | 100 |
| 10.46 Controller's Fees | - | (900) | (900) | - | (900) | (900) |
| 10.48 Information Technology Services Fees | - | 1,800 | 1,800 | - | 1,800 | 1,800 |
| 10.61 Salary Multiplier - Regular Employees | - | 3,900 | 3,900 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 4.00 | 701,700 | 701,700 | 4.00 | 691,300 | 691,300 |
| 12.75 Ongoing Reduction | - | (20,400) | (20,400) | - | (20,400) | (20,400) |
| 13.00 FY 2027 Total | 4.00 | 681,300 | 681,300 | 4.00 | 670,900 | 670,900 |
| Amount Change From Original Appropriation | 0.00 | 600 | 600 | 0.00 | (9,800) | (9,800) |
| Percent Change From Original Appropriation | 0.00% | 0.09% | 0.09% | 0.00% | (1.44%) | (1.44%) |

Agency Decision Unit Summary

| Decision Unit | Agency Request | | | Governor's Recommendation | | |
|---|----------------|-------------------|-------------------|---------------------------|--------------------|-------------------|
| | FTP | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | 447.00 | 46,416,300 | 56,249,600 | 447.00 | 46,416,300 | 56,249,600 |
| 5.00 FY 2026 Total Appropriation | 447.00 | 46,416,300 | 56,249,600 | 447.00 | 46,416,300 | 56,249,600 |
| 7.00 FY 2026 Estimated Expenditures | 447.00 | 45,804,600 | 55,578,400 | 447.00 | 45,804,600 | 55,578,400 |
| 8.11 FTP or Fund Adjustments | - | - | - | - | - | - |
| 8.12 FTP or Fund Adjustments | (2.00) | - | - | - | - | - |
| 8.31 Program Transfer | - | - | - | - | - | - |
| 8.41 Removal of One-Time Expenditures | - | (809,700) | (1,223,600) | - | (809,700) | (1,223,600) |
| 8.51 Base Reductions | - | - | - | (2.00) | - | - |
| 9.00 FY 2027 Base | 445.00 | 45,606,600 | 55,026,000 | 445.00 | 45,606,600 | 55,026,000 |
| 10.11 Change in Health Benefit Costs | - | 1,391,100 | 1,652,400 | - | 779,700 | 926,200 |
| 10.12 Change in Variable Benefit Costs | - | (7,300) | (8,700) | - | (7,300) | (8,700) |
| 10.23 Contract Inflation Adjustments | - | 8,700 | 243,400 | - | 8,700 | 243,400 |
| 10.41 Attorney General Fees | - | 149,900 | 178,400 | - | 149,900 | 178,400 |
| 10.45 Risk Management Costs | - | 15,100 | 17,800 | - | 15,100 | 17,800 |
| 10.46 Controller's Fees | - | (2,800) | (3,000) | - | (2,800) | (3,000) |
| 10.47 Treasurer's Fees | - | (75,800) | (90,500) | - | (75,800) | (90,500) |
| 10.48 Information Technology Services Fees | - | 75,500 | 89,700 | - | 75,500 | 89,700 |
| 10.61 Salary Multiplier - Regular Employees | - | 297,400 | 351,500 | - | - | - |
| 11.00 FY 2027 Total Maintenance | 445.00 | 47,458,400 | 57,457,000 | 445.00 | 46,549,600 | 56,379,300 |
| 12.01 Increase in Appropriation for Property Tax Education | - | - | 50,000 | - | - | 50,000 |
| 12.02 System Automation | - | - | 400,000 | - | - | 400,000 |
| 12.03 Personnel Cost Appropriation Increase | - | - | 209,900 | - | - | 209,900 |
| 12.55 Repair, Replacement, or Alteration Costs | - | - | 140,700 | - | - | 140,700 |
| 12.56 Repair, Replacement, or Alteration Costs | - | - | 175,000 | - | - | 175,000 |
| 12.57 Repair, Replacement, or Alteration Costs | - | - | 600 | - | - | 600 |
| 12.58 Repair, Replacement, or Alteration Costs | - | - | 18,100 | - | - | 18,100 |
| 12.75 Ongoing Reduction | - | (1,368,200) | (1,368,200) | - | (1,368,200) | (1,368,200) |
| 12.79 Office of Information Technology Services Recommended Replacement Items | - | - | 762,000 | - | - | 762,000 |
| 13.00 FY 2027 Total | 445.00 | 46,090,200 | 57,845,100 | 445.00 | 45,181,400 | 56,767,400 |
| Amount Change From Original Appropriation | (2.00) | (326,100) | 1,595,500 | (2.00) | (1,234,900) | 517,800 |
| Percent Change From Original Appropriation | (0.45%) | (0.70%) | 2.84% | (0.45%) | (2.66%) | 0.92% |

Agency Decision Unit Summary

| Decision Unit | FTP | Agency Request | | Governor's Recommendation | | |
|--|-------------|----------------|---------------------|---------------------------|----------|---------------------|
| | | General | Total | FTP | General | Total |
| 3.00 FY 2026 Original Appropriation | - | - | 122,861,900 | - | - | 122,861,900 |
| 5.00 FY 2026 Total Appropriation | - | - | 122,861,900 | - | - | 122,861,900 |
| 7.00 FY 2026 Estimated Expenditures | - | - | 122,861,900 | - | - | 122,861,900 |
| 8.41 Removal of One-Time Expenditures | - | - | (122,861,900) | - | - | (122,861,900) |
| 9.00 FY 2027 Base | - | - | - | - | - | - |
| 11.00 FY 2027 Total Maintenance | - | - | - | - | - | - |
| 12.01 Military Division - Bonneville County Readiness Center Construction Design | - | - | 890,100 | - | - | 890,100 |
| 12.55 Repair, Replacement, or Alteration Costs | - | - | 71,617,200 | - | - | 71,617,200 |
| 12.91 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 12.92 Budget Law Exemptions/Other Adjustments | - | - | - | - | - | - |
| 13.00 FY 2027 Total | - | - | 72,507,300 | - | - | 72,507,300 |
| Amount Change From Original Appropriation | 0.00 | 0 | (50,354,600) | 0.00 | 0 | (50,354,600) |
| Percent Change From Original Appropriation | | | (40.98%) | | | (40.98%) |

Section C

Agency Summary by Fund

| Agency Name | FY 2025 | FY 2025 | FY 2026 | FY 2026 | FY 2027 | FY 2027 |
|--|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
| Fund Type | Approp | Actual | Approp | Estimate | Request | Gov Rec |
| 100 - Senate | | | | | | |
| General | 3,149,100 | 3,149,100 | 3,149,100 | 3,149,100 | 3,149,100 | 3,149,100 |
| Total | \$3,149,100 | \$3,149,100 | \$3,149,100 | \$3,149,100 | \$3,149,100 | \$3,149,100 |
| 101 - House of Representatives | | | | | | |
| General | 5,361,900 | 5,361,900 | 5,361,900 | 5,361,900 | 5,361,900 | 5,361,900 |
| Total | \$5,361,900 | \$5,361,900 | \$5,361,900 | \$5,361,900 | \$5,361,900 | \$5,361,900 |
| 102 - Legislative Services Office | | | | | | |
| General | 8,871,700 | 8,545,100 | 9,262,800 | 8,984,900 | 9,295,700 | 9,128,800 |
| Dedicated | 2,656,700 | 1,758,700 | 2,624,000 | 2,624,000 | 2,698,200 | 2,655,800 |
| Federal | 2,915,300 | 484,600 | - | 2,430,700 | - | - |
| Total | \$14,443,700 | \$10,788,400 | \$11,886,800 | \$14,039,600 | \$11,993,900 | \$11,784,600 |
| 104 - Office of Performance Evaluations | | | | | | |
| General | 1,083,600 | 919,600 | 1,129,600 | 1,125,200 | 1,167,300 | 1,146,200 |
| Total | \$1,083,600 | \$919,600 | \$1,129,600 | \$1,125,200 | \$1,167,300 | \$1,146,200 |
| 110 - Judicial Branch | | | | | | |
| General | 72,544,500 | 71,529,200 | 77,824,200 | 75,384,900 | 79,892,300 | 78,642,700 |
| Dedicated | 23,888,300 | 16,386,500 | 23,750,100 | 23,750,100 | 23,891,000 | 23,809,900 |
| Federal | 18,174,500 | 9,756,100 | 2,020,500 | 9,009,000 | 1,979,300 | 1,970,900 |
| Total | \$114,607,300 | \$97,671,800 | \$103,594,800 | \$108,144,000 | \$105,762,600 | \$104,423,500 |
| 120 - Lieutenant Governor | | | | | | |
| General | 298,600 | 268,900 | 346,000 | 336,600 | 315,400 | 309,400 |
| Total | \$298,600 | \$268,900 | \$346,000 | \$336,600 | \$315,400 | \$309,400 |
| 130 - Secretary of State | | | | | | |
| General | 13,359,800 | 5,864,900 | 5,648,100 | 12,989,900 | 6,029,500 | 5,944,700 |
| Federal | - | 495,400 | - | - | - | - |
| Total | \$13,359,800 | \$6,360,300 | \$5,648,100 | \$12,989,900 | \$6,029,500 | \$5,944,700 |
| 131 - Commission on Uniform State Laws | | | | | | |
| General | 53,300 | 53,300 | 62,900 | 61,000 | 60,500 | 60,500 |
| Total | \$53,300 | \$53,300 | \$62,900 | \$61,000 | \$60,500 | \$60,500 |

Agency Summary by Fund

| Agency Name | FY 2025 | FY 2025 | FY 2026 | FY 2026 | FY 2027 | FY 2027 |
|---|----------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| Fund Type | Approp | Actual | Approp | Estimate | Request | Gov Rec |
| 140 - State Controller | | | | | | |
| General | 16,166,200 | 13,710,200 | 24,324,400 | 25,442,700 | 23,999,100 | 23,805,300 |
| Dedicated | 10,531,700 | 9,042,100 | 14,487,300 | 15,938,400 | 14,767,900 | 14,639,700 |
| Federal | 1,724,700 | 51,600 | 1,659,200 | 1,659,200 | 1,607,600 | 1,607,600 |
| Total | \$28,422,600 | \$22,803,900 | \$40,470,900 | \$43,040,300 | \$40,374,600 | \$40,052,600 |
| 150 - State Treasurer | | | | | | |
| General | 1,646,000 | 1,576,600 | 1,711,700 | 1,660,400 | 1,745,700 | 1,726,400 |
| Dedicated | 5,640,700 | 4,708,500 | 3,753,000 | 4,569,100 | 3,868,600 | 3,816,900 |
| Total | \$7,286,700 | \$6,285,100 | \$5,464,700 | \$6,229,500 | \$5,614,300 | \$5,543,300 |
| 160 - Attorney General | | | | | | |
| General | 31,334,200 | 31,170,400 | 32,299,000 | 32,252,100 | 33,316,300 | 32,711,300 |
| Dedicated | 1,109,600 | 935,400 | 1,157,800 | 1,153,900 | 1,194,900 | 1,173,200 |
| Federal | 1,542,800 | 1,324,500 | 1,587,100 | 1,587,100 | 1,628,800 | 1,603,200 |
| Total | \$33,986,600 | \$33,430,300 | \$35,043,900 | \$34,993,100 | \$36,140,000 | \$35,487,700 |
| 170 - Department of Education | | | | | | |
| General | 12,530,400 | 10,817,500 | 12,052,000 | 12,490,500 | 11,999,700 | 11,859,300 |
| Dedicated | 71,978,100 | 30,794,500 | 14,622,100 | 52,758,400 | 16,216,600 | 16,163,200 |
| Federal | 22,846,000 | 19,742,200 | 21,528,100 | 21,487,900 | 20,534,200 | 20,406,000 |
| Total | \$107,354,500 | \$61,354,200 | \$48,202,200 | \$86,736,800 | \$48,750,500 | \$48,428,500 |
| 177 - Information Technology Services, Office of | | | | | | |
| General | 2,587,700 | 2,545,800 | 10,787,000 | 10,855,900 | 6,471,000 | 6,429,300 |
| Dedicated | 32,154,600 | 30,770,900 | 35,216,500 | 35,125,200 | 45,616,300 | 44,922,100 |
| Federal | - | - | - | 56,200 | 456,200 | 454,400 |
| Total | \$34,742,300 | \$33,316,700 | \$46,003,500 | \$46,037,300 | \$52,543,500 | \$51,805,800 |
| 178 - Workforce Development Council | | | | | | |
| General | - | - | - | - | 3,023,400 | 3,007,800 |
| Dedicated | 95,647,100 | 33,950,700 | 83,520,300 | 145,205,500 | 83,594,900 | 83,567,200 |
| Federal | 51,236,700 | 17,380,300 | 1,007,400 | 34,192,800 | 1,025,900 | 1,018,400 |
| Total | \$146,883,800 | \$51,331,000 | \$84,527,700 | \$179,398,300 | \$87,644,200 | \$87,593,400 |
| 179 - STEM Action Center | | | | | | |
| General | 3,279,200 | 3,195,500 | 3,347,100 | 3,133,000 | - | - |
| Dedicated | 2,929,900 | 1,288,700 | 2,929,900 | 2,929,900 | - | - |
| Total | \$6,209,100 | \$4,484,200 | \$6,277,000 | \$6,062,900 | \$0 | \$0 |

Agency Summary by Fund

| Agency Name | FY 2025 | FY 2025 | FY 2026 | FY 2026 | FY 2027 | FY 2027 |
|---|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
| Fund Type | Approp | Actual | Approp | Estimate | Request | Gov Rec |
| 180 - Division of Financial Management | | | | | | |
| General | 2,228,200 | 2,178,300 | 2,329,500 | 2,260,200 | 2,345,000 | 2,302,600 |
| Dedicated | 936,800 | 776,300 | 977,100 | 971,800 | 1,013,700 | 998,800 |
| Federal | 41,677,100 | 27,442,300 | 41,682,100 | 41,589,700 | 41,589,700 | 41,589,700 |
| Total | \$44,842,100 | \$30,396,900 | \$44,988,700 | \$44,821,700 | \$44,948,400 | \$44,891,100 |
| 181 - Executive Office of the Governor | | | | | | |
| General | 2,881,300 | 2,381,400 | 3,054,000 | 3,186,200 | 2,772,400 | 2,728,200 |
| Dedicated | 2,000,000 | - | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| Total | \$4,881,300 | \$2,381,400 | \$5,054,000 | \$5,186,200 | \$4,772,400 | \$4,728,200 |
| 183 - Public Employee Retirement System | | | | | | |
| Dedicated | 13,909,100 | 13,006,600 | 14,645,000 | 14,561,600 | 13,870,900 | 13,675,700 |
| Total | \$13,909,100 | \$13,006,600 | \$14,645,000 | \$14,561,600 | \$13,870,900 | \$13,675,700 |
| 185 - State Liquor Division | | | | | | |
| Dedicated | 30,357,400 | 28,476,900 | 31,800,800 | 31,642,600 | 33,878,500 | 33,290,400 |
| Total | \$30,357,400 | \$28,476,900 | \$31,800,800 | \$31,642,600 | \$33,878,500 | \$33,290,400 |
| 187 - Commission on Aging | | | | | | |
| General | 6,285,200 | 5,682,300 | 6,495,800 | 7,001,500 | 6,337,300 | 6,319,700 |
| Federal | 12,234,500 | 10,913,500 | 10,991,900 | 11,145,300 | 10,544,600 | 10,524,700 |
| Total | \$18,519,700 | \$16,595,800 | \$17,487,700 | \$18,146,800 | \$16,881,900 | \$16,844,400 |
| 189 - Commission for the Blind and Visually Impaired | | | | | | |
| General | 1,964,900 | 1,985,000 | 1,832,900 | 1,782,500 | 1,800,100 | 1,773,500 |
| Dedicated | 348,000 | 209,200 | 350,000 | 349,900 | 479,500 | 478,600 |
| Federal | 4,779,200 | 3,926,500 | 4,119,200 | 4,920,100 | 4,255,100 | 4,185,000 |
| Total | \$7,092,100 | \$6,120,700 | \$6,302,100 | \$7,052,500 | \$6,534,700 | \$6,437,100 |
| 190 - Military Division | | | | | | |
| General | 10,379,500 | 9,351,100 | 9,544,600 | 10,749,300 | 9,820,400 | 9,691,400 |
| Dedicated | 8,399,800 | 5,684,700 | 24,594,700 | 24,831,500 | 16,170,900 | 15,992,400 |
| Federal | 87,597,000 | 82,363,900 | 89,704,800 | 111,595,300 | 92,058,000 | 91,329,400 |
| Total | \$106,376,300 | \$97,399,700 | \$123,844,100 | \$147,176,100 | \$118,049,300 | \$117,013,200 |
| 194 - Division of Human Resources | | | | | | |
| Dedicated | 18,298,500 | 17,238,100 | 19,209,600 | 19,050,600 | 20,037,000 | 19,620,900 |
| Total | \$18,298,500 | \$17,238,100 | \$19,209,600 | \$19,050,600 | \$20,037,000 | \$19,620,900 |

Statewide Summary Reports

Agency Summary by Fund

| Agency Name | FY 2025 | FY 2025 | FY 2026 | FY 2026 | FY 2027 | FY 2027 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Fund Type | Approp | Actual | Approp | Estimate | Request | Gov Rec |
| 195 - Office of Species Conservation | | | | | | |
| General | 1,766,500 | 1,712,800 | 1,826,000 | 1,771,200 | 1,816,600 | 1,797,500 |
| Dedicated | 20,000 | 10,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Federal | 18,104,500 | 10,491,200 | 18,141,100 | 18,140,700 | 21,172,800 | 21,155,200 |
| Total | \$19,891,000 | \$12,214,000 | \$20,017,100 | \$19,961,900 | \$23,039,400 | \$23,002,700 |
| 196 - Commission on the Arts | | | | | | |
| General | 933,400 | 933,400 | 970,400 | 941,300 | 955,500 | 945,500 |
| Dedicated | 106,300 | 76,200 | 106,300 | 106,300 | 106,300 | 106,300 |
| Federal | 1,213,400 | 903,700 | 1,240,000 | 1,229,700 | 1,258,800 | 1,248,800 |
| Total | \$2,253,100 | \$1,913,300 | \$2,316,700 | \$2,277,300 | \$2,320,600 | \$2,300,600 |
| 197 - Idaho Wolf Depredation Control Board | | | | | | |
| General | 392,000 | 150,600 | 392,000 | 380,200 | 380,200 | 380,200 |
| Total | \$392,000 | \$150,600 | \$392,000 | \$380,200 | \$380,200 | \$380,200 |
| 198 - Office of Drug Policy | | | | | | |
| General | 376,200 | 289,700 | 398,000 | 386,100 | 395,200 | 390,700 |
| Dedicated | 124,500 | 98,400 | 24,500 | 24,500 | 24,500 | 24,500 |
| Federal | 5,265,700 | 3,139,600 | 4,530,800 | 4,805,100 | 4,545,200 | 4,537,900 |
| Total | \$5,766,400 | \$3,527,700 | \$4,953,300 | \$5,215,700 | \$4,964,900 | \$4,953,100 |
| 199 - Office of Energy and Mineral Resources | | | | | | |
| Dedicated | 11,720,700 | 594,200 | 1,129,700 | 11,732,800 | 1,338,400 | 1,245,700 |
| Federal | 11,587,500 | 1,143,300 | 11,627,900 | 11,622,000 | 36,196,800 | 11,642,500 |
| Total | \$23,308,200 | \$1,737,500 | \$12,757,600 | \$23,354,800 | \$37,535,200 | \$12,888,200 |
| 200 - Department of Administration | | | | | | |
| General | 2,709,700 | 2,665,500 | 2,943,700 | 2,852,500 | 2,513,200 | 2,486,300 |
| Dedicated | 34,654,900 | 24,756,600 | 30,582,700 | 33,403,000 | 32,191,900 | 32,291,300 |
| Federal | 1,054,200 | 1,054,200 | - | - | - | - |
| Total | \$38,418,800 | \$28,476,300 | \$33,526,400 | \$36,255,500 | \$34,705,100 | \$34,777,600 |
| 210 - Department of Agriculture | | | | | | |
| General | 15,011,800 | 15,067,300 | 15,611,500 | 15,143,200 | 15,525,100 | 15,351,100 |
| Dedicated | 38,453,800 | 27,287,500 | 32,741,400 | 37,029,500 | 33,519,900 | 32,753,900 |
| Federal | 13,706,800 | 7,185,400 | 7,650,700 | 11,634,400 | 7,711,000 | 7,678,600 |
| Total | \$67,172,400 | \$49,540,200 | \$56,003,600 | \$63,807,100 | \$56,756,000 | \$55,783,600 |

Agency Summary by Fund

| Agency Name | FY 2025 | FY 2025 | FY 2026 | FY 2026 | FY 2027 | FY 2027 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Fund Type | Approp | Actual | Approp | Estimate | Request | Gov Rec |
| 215 - Soil and Water Conservation Commission | | | | | | |
| General | 6,307,800 | 5,450,900 | 4,737,500 | 5,471,300 | 3,669,200 | 3,630,700 |
| Dedicated | 424,400 | 124,600 | 442,700 | 454,300 | 539,700 | 534,800 |
| Total | \$6,732,200 | \$5,575,500 | \$5,180,200 | \$5,925,600 | \$4,208,900 | \$4,165,500 |
| 220 - Department of Commerce | | | | | | |
| General | 5,901,600 | 5,276,800 | 6,068,100 | 7,448,000 | 5,802,500 | 5,736,500 |
| Dedicated | 66,153,100 | 21,207,700 | 31,400,600 | 64,455,300 | 31,453,000 | 31,421,200 |
| Federal | 423,700,400 | 30,779,300 | 166,651,500 | 405,412,400 | 166,666,300 | 166,650,200 |
| Total | \$495,755,100 | \$57,263,800 | \$204,120,200 | \$477,315,700 | \$203,921,800 | \$203,807,900 |
| 230 - Department of Correction | | | | | | |
| General | 343,014,000 | 350,227,000 | 352,591,700 | 367,622,200 | 376,696,200 | 388,145,200 |
| Dedicated | 41,501,500 | 41,689,500 | 45,521,400 | 46,900,600 | 41,866,700 | 41,167,500 |
| Federal | 3,612,800 | 1,221,600 | 2,630,900 | 3,593,800 | 2,510,100 | 2,495,100 |
| Total | \$388,128,300 | \$393,138,100 | \$400,744,000 | \$418,116,600 | \$421,073,000 | \$431,807,800 |
| 232 - Commission of Pardons & Parole | | | | | | |
| General | 4,153,400 | 3,858,500 | 4,349,400 | 4,269,800 | 4,367,900 | 4,273,700 |
| Dedicated | 70,700 | 8,500 | 70,700 | 70,700 | 118,000 | 118,000 |
| Total | \$4,224,100 | \$3,867,000 | \$4,420,100 | \$4,340,500 | \$4,485,900 | \$4,391,700 |
| 240 - Department of Labor | | | | | | |
| General | 607,200 | 607,200 | 637,300 | 618,200 | 647,200 | 632,900 |
| Dedicated | 17,962,000 | 10,605,800 | 23,300,100 | 23,031,600 | 23,956,700 | 23,655,900 |
| Federal | 83,426,100 | 58,960,900 | 81,000,900 | 80,172,800 | 82,887,700 | 81,943,000 |
| Total | \$101,995,300 | \$70,173,900 | \$104,938,300 | \$103,822,600 | \$107,491,600 | \$106,231,800 |
| 245 - Department of Environmental Quality | | | | | | |
| General | 29,032,600 | 25,780,900 | 29,361,200 | 28,780,500 | 29,620,600 | 29,158,100 |
| Dedicated | 20,001,500 | 10,679,300 | 21,250,200 | 21,359,600 | 22,176,400 | 21,997,600 |
| Federal | 187,130,600 | 103,931,200 | 195,767,000 | 262,083,800 | 47,848,000 | 47,516,000 |
| Total | \$236,164,700 | \$140,391,400 | \$246,378,400 | \$312,223,900 | \$99,645,000 | \$98,671,700 |
| 250 - Department of Finance | | | | | | |
| Dedicated | 11,036,300 | 10,657,800 | 11,875,400 | 11,822,800 | 12,085,100 | 11,880,300 |
| Total | \$11,036,300 | \$10,657,800 | \$11,875,400 | \$11,822,800 | \$12,085,100 | \$11,880,300 |

Agency Summary by Fund

| Agency Name | FY 2025 | FY 2025 | FY 2026 | FY 2026 | FY 2027 | FY 2027 |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Fund Type | Approp | Actual | Approp | Estimate | Request | Gov Rec |
| 260 - Department of Fish and Game | | | | | | |
| Dedicated | 102,935,500 | 83,849,200 | 93,268,400 | 101,608,800 | 100,664,300 | 99,714,400 |
| Federal | 62,879,600 | 58,111,000 | 69,362,200 | 71,917,100 | 74,308,600 | 73,644,600 |
| Total | \$165,815,100 | \$141,960,200 | \$162,630,600 | \$173,525,900 | \$174,972,900 | \$173,359,000 |
| 270 - Department of Health and Welfare | | | | | | |
| General | 1,154,533,800 | 1,148,262,000 | 1,229,416,500 | 1,301,730,500 | 1,303,682,300 | 1,271,364,800 |
| Dedicated | 935,048,100 | 853,863,600 | 914,206,900 | 1,294,097,200 | 1,340,744,400 | 1,372,976,800 |
| Federal | 3,805,143,600 | 3,542,345,100 | 3,870,532,700 | 3,463,234,100 | 3,583,576,000 | 3,881,003,300 |
| Total | \$5,894,725,500 | \$5,544,470,700 | \$6,014,156,100 | \$6,059,061,800 | \$6,228,002,700 | \$6,525,344,900 |
| 280 - Department of Insurance | | | | | | |
| Dedicated | 10,920,100 | 9,045,000 | 11,339,900 | 11,275,500 | 11,654,300 | 11,465,800 |
| Federal | 735,200 | 517,400 | 753,200 | 748,600 | 768,200 | 760,300 |
| Total | \$11,655,300 | \$9,562,400 | \$12,093,100 | \$12,024,100 | \$12,422,500 | \$12,226,100 |
| 285 - Department of Juvenile Corrections | | | | | | |
| General | 49,175,800 | 47,125,600 | 51,766,200 | 50,213,200 | 52,663,200 | 51,805,500 |
| Dedicated | 8,479,200 | 7,618,900 | 9,858,400 | 9,858,400 | 8,248,600 | 8,248,600 |
| Federal | 2,185,900 | 1,451,100 | 2,196,200 | 2,196,200 | 2,205,900 | 2,199,800 |
| Total | \$59,840,900 | \$56,195,600 | \$63,820,800 | \$62,267,800 | \$63,117,700 | \$62,253,900 |
| 290 - Idaho Transportation Department | | | | | | |
| General | - | - | - | - | - | - |
| Dedicated | 1,228,102,800 | 611,302,200 | 549,481,600 | 889,317,100 | 544,672,900 | 540,550,600 |
| Federal | 511,335,900 | 449,500,400 | 502,897,200 | 556,374,700 | 492,400,700 | 492,119,000 |
| Total | \$1,739,438,700 | \$1,060,802,600 | \$1,052,378,800 | \$1,445,691,800 | \$1,037,073,600 | \$1,032,669,600 |
| 300 - Industrial Commission | | | | | | |
| General | 294,000 | 261,200 | 294,000 | 285,200 | 285,200 | 285,200 |
| Dedicated | 22,187,900 | 18,157,700 | 19,879,700 | 20,925,600 | 20,689,000 | 20,382,900 |
| Federal | 1,639,000 | 1,124,300 | 1,639,000 | 1,639,000 | 1,639,000 | 1,639,000 |
| Total | \$24,120,900 | \$19,543,200 | \$21,812,700 | \$22,849,800 | \$22,613,200 | \$22,307,100 |
| 320 - Department of Lands | | | | | | |
| General | 16,939,800 | 16,038,200 | 13,372,000 | 13,180,100 | 11,604,400 | 11,414,200 |
| Dedicated | 60,619,800 | 39,835,200 | 56,727,900 | 56,912,900 | 55,836,000 | 55,181,600 |
| Federal | 19,358,800 | 6,197,700 | 12,312,000 | 12,310,400 | 12,353,800 | 12,330,500 |
| Total | \$96,918,400 | \$62,071,100 | \$82,411,900 | \$82,403,400 | \$79,794,200 | \$78,926,300 |

Agency Summary by Fund

| Agency Name | FY 2025 | FY 2025 | FY 2026 | FY 2026 | FY 2027 | FY 2027 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Fund Type | Approp | Actual | Approp | Estimate | Request | Gov Rec |
| 322 - Endowment Fund Investment Board | | | | | | |
| Dedicated | 893,300 | 850,200 | 1,009,500 | 1,008,700 | 1,037,200 | 1,023,400 |
| Total | \$893,300 | \$850,200 | \$1,009,500 | \$1,008,700 | \$1,037,200 | \$1,023,400 |
| 330 - Idaho State Police | | | | | | |
| General | 62,582,300 | 62,900,200 | 72,139,200 | 76,588,500 | 70,301,000 | 69,200,900 |
| Dedicated | 30,118,900 | 30,796,500 | 27,340,100 | 32,619,700 | 39,985,600 | 39,745,600 |
| Federal | 14,198,800 | 13,489,800 | 13,924,500 | 14,168,900 | 15,433,700 | 15,242,700 |
| Total | \$106,900,000 | \$107,186,500 | \$113,403,800 | \$123,377,100 | \$125,720,300 | \$124,189,200 |
| 331 - Brand Inspection | | | | | | |
| Dedicated | 4,028,300 | 3,846,100 | 4,334,800 | 4,261,700 | 4,503,500 | 4,405,100 |
| Total | \$4,028,300 | \$3,846,100 | \$4,334,800 | \$4,261,700 | \$4,503,500 | \$4,405,100 |
| 332 - Racing Commission | | | | | | |
| Dedicated | 478,000 | 334,200 | 499,800 | 431,900 | 445,500 | 443,100 |
| Total | \$478,000 | \$334,200 | \$499,800 | \$431,900 | \$445,500 | \$443,100 |
| 340 - Department of Parks and Recreation | | | | | | |
| General | 4,935,400 | 4,935,400 | 4,255,800 | 4,128,100 | 4,330,000 | 4,248,200 |
| Dedicated | 143,025,400 | 55,059,400 | 44,103,800 | 134,794,900 | 54,575,200 | 54,068,000 |
| Federal | 63,110,100 | 37,616,700 | 8,903,900 | 37,782,300 | 10,444,100 | 10,416,000 |
| Total | \$211,070,900 | \$97,611,500 | \$57,263,500 | \$176,705,300 | \$69,349,300 | \$68,732,200 |
| 351 - Board of Tax Appeals | | | | | | |
| General | 656,000 | 565,900 | 680,700 | 660,300 | 681,300 | 670,900 |
| Total | \$656,000 | \$565,900 | \$680,700 | \$660,300 | \$681,300 | \$670,900 |
| 352 - State Tax Commission | | | | | | |
| General | 44,251,500 | 44,623,200 | 46,416,300 | 45,804,600 | 46,090,200 | 45,181,400 |
| Dedicated | 9,275,600 | 8,795,200 | 9,833,300 | 9,773,800 | 11,754,900 | 11,586,000 |
| Total | \$53,527,100 | \$53,418,400 | \$56,249,600 | \$55,578,400 | \$57,845,100 | \$56,767,400 |
| 360 - Department of Water Resources | | | | | | |
| General | 24,212,200 | 18,182,500 | 55,499,700 | 55,013,900 | 55,200,300 | 54,882,600 |
| Dedicated | 5,740,600 | 2,957,300 | 5,971,600 | 5,921,200 | 6,162,800 | 6,067,200 |
| Federal | 111,908,900 | 39,502,100 | 51,881,800 | 123,411,400 | 51,903,000 | 51,891,200 |
| Total | \$141,861,700 | \$60,641,900 | \$113,353,100 | \$184,346,500 | \$113,266,100 | \$112,841,000 |

Agency Summary by Fund

| Agency Name | FY 2025 | FY 2025 | FY 2026 | FY 2026 | FY 2027 | FY 2027 |
|---|----------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| Fund Type | Approp | Actual | Approp | Estimate | Request | Gov Rec |
| 427 - Division of Occupational and Professional Licenses | | | | | | |
| Dedicated | 42,329,300 | 38,840,900 | 36,993,600 | 37,671,700 | 37,795,600 | 37,157,900 |
| Federal | 206,800 | 78,200 | 214,500 | 212,500 | 218,300 | 216,200 |
| Total | \$42,536,100 | \$38,919,100 | \$37,208,100 | \$37,884,200 | \$38,013,900 | \$37,374,100 |
| 438 - Office of the State Public Defender | | | | | | |
| General | 20,675,400 | 18,367,700 | 44,744,900 | 43,403,800 | 44,113,500 | 43,940,600 |
| Dedicated | 38,030,000 | 24,230,900 | 38,449,300 | 38,067,200 | 39,874,900 | 39,160,400 |
| Total | \$58,705,400 | \$42,598,600 | \$83,194,200 | \$81,471,000 | \$83,988,400 | \$83,101,000 |
| 440 - State Lottery | | | | | | |
| Dedicated | 8,324,200 | 6,805,500 | 8,716,500 | 8,880,900 | 8,808,900 | 8,686,600 |
| Total | \$8,324,200 | \$6,805,500 | \$8,716,500 | \$8,880,900 | \$8,808,900 | \$8,686,600 |
| 441 - Commission on Hispanic Affairs | | | | | | |
| General | 275,000 | 236,600 | 288,200 | 279,600 | 288,500 | 283,700 |
| Dedicated | 232,600 | 172,200 | 258,200 | 257,500 | 259,700 | 257,500 |
| Total | \$507,600 | \$408,800 | \$546,400 | \$537,100 | \$548,200 | \$541,200 |
| 443 - Office of the State Appellate Public Defender | | | | | | |
| General | 5,380,400 | 3,762,800 | 4,349,300 | 5,441,200 | 4,356,600 | 4,281,300 |
| Total | \$5,380,400 | \$3,762,800 | \$4,349,300 | \$5,441,200 | \$4,356,600 | \$4,281,300 |
| 444 - Division of Veterans Services | | | | | | |
| General | 1,714,800 | 1,714,700 | 1,807,100 | 1,752,900 | 1,811,600 | 1,777,100 |
| Dedicated | 30,445,000 | 24,807,000 | 32,233,300 | 31,848,200 | 33,278,000 | 32,738,900 |
| Federal | 141,885,600 | 28,516,200 | 31,430,000 | 142,789,400 | 32,424,000 | 31,985,100 |
| Total | \$174,045,400 | \$55,037,900 | \$65,470,400 | \$176,390,500 | \$67,513,600 | \$66,501,100 |
| 460 - Office of Administrative Hearings | | | | | | |
| General | 1,589,000 | 1,511,300 | 1,627,000 | 1,578,200 | 1,623,600 | 1,598,900 |
| Total | \$1,589,000 | \$1,511,300 | \$1,627,000 | \$1,578,200 | \$1,623,600 | \$1,598,900 |
| 470 - Office of Health and Social Services Ombudsman | | | | | | |
| General | 470,000 | 333,700 | 465,100 | 451,100 | 467,900 | 460,200 |
| Dedicated | - | - | - | - | - | - |
| Total | \$470,000 | \$333,700 | \$465,100 | \$451,100 | \$467,900 | \$460,200 |

Agency Summary by Fund

| Agency Name | FY 2025 | FY 2025 | FY 2026 | FY 2026 | FY 2027 | FY 2027 |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Fund Type | Approp | Actual | Approp | Estimate | Request | Gov Rec |
| 500 - Public School Support | | | | | | |
| General | 2,651,908,900 | 2,715,455,300 | 2,754,658,600 | 2,783,602,200 | 2,886,824,100 | 2,734,098,800 |
| Dedicated | 284,030,400 | 221,981,000 | 96,249,800 | 96,249,800 | 106,411,400 | 106,411,400 |
| Federal | 360,605,500 | 321,880,000 | 260,647,800 | 268,447,800 | 268,447,800 | 268,447,800 |
| Total | \$3,296,544,800 | \$3,259,316,300 | \$3,111,556,200 | \$3,148,299,800 | \$3,261,683,300 | \$3,108,958,000 |
| 501 - Office of the State Board of Education | | | | | | |
| General | 46,175,900 | 30,913,000 | 46,941,300 | 31,932,200 | 47,375,300 | 17,575,700 |
| Dedicated | 8,729,200 | 7,057,400 | 8,742,500 | 8,732,700 | 8,661,000 | 9,404,700 |
| Federal | 39,951,700 | 12,814,100 | 771,000 | 17,426,800 | - | 4,000,000 |
| Total | \$94,856,800 | \$50,784,500 | \$56,454,800 | \$58,091,700 | \$56,036,300 | \$30,980,400 |
| 503 - Division of Career Technical Education | | | | | | |
| General | 79,153,900 | 79,969,100 | 91,966,100 | 90,786,800 | 92,100,500 | 90,775,400 |
| Dedicated | 5,552,800 | 5,303,400 | 5,552,800 | 5,552,800 | 5,552,800 | 5,552,800 |
| Federal | 9,909,800 | 12,905,300 | 12,236,400 | 12,226,800 | 12,282,800 | 12,257,700 |
| Total | \$94,616,500 | \$98,177,800 | \$109,755,300 | \$108,566,400 | \$109,936,100 | \$108,585,900 |
| 505 - Community Colleges | | | | | | |
| General | 63,935,200 | 63,896,000 | 68,419,700 | 66,367,100 | 68,715,400 | 67,370,100 |
| Dedicated | 800,000 | 800,000 | 800,000 | 800,000 | 800,000 | 800,000 |
| Total | \$64,735,200 | \$64,696,000 | \$69,219,700 | \$67,167,100 | \$69,515,400 | \$68,170,100 |
| 510 - College and Universities | | | | | | |
| General | 365,098,400 | 364,885,000 | 383,583,700 | 372,272,900 | 390,051,200 | 382,721,100 |
| Dedicated | 334,906,300 | 353,971,700 | 355,849,100 | 552,706,200 | 375,323,100 | 370,569,400 |
| Total | \$700,004,700 | \$718,856,700 | \$739,432,800 | \$924,979,100 | \$765,374,300 | \$753,290,500 |
| 514 - Ag Research: University of Idaho | | | | | | |
| General | 37,966,900 | 37,966,900 | 39,955,500 | 38,756,800 | 40,236,500 | 39,462,400 |
| Federal | 780,900 | 394,600 | - | - | - | - |
| Total | \$38,747,800 | \$38,361,500 | \$39,955,500 | \$38,756,800 | \$40,236,500 | \$39,462,400 |
| 515 - Health Education Programs | | | | | | |
| General | 27,830,000 | 27,692,000 | 29,419,500 | 28,537,000 | 30,173,200 | 30,055,000 |
| Dedicated | 474,700 | 361,700 | 384,500 | 1,412,200 | 426,300 | 422,000 |
| Total | \$28,304,700 | \$28,053,700 | \$29,804,000 | \$29,949,200 | \$30,599,500 | \$30,477,000 |

Agency Summary by Fund

| Agency Name | FY 2025 | FY 2025 | FY 2026 | FY 2026 | FY 2027 | FY 2027 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Fund Type | Approp | Actual | Approp | Estimate | Request | Gov Rec |
| 516 - Special Programs | | | | | | |
| General | 30,083,600 | 29,336,300 | 31,746,100 | 30,822,900 | 30,970,900 | 30,856,600 |
| Dedicated | 1,000,000 | - | - | - | - | - |
| Federal | 4,747,800 | 1,142,100 | 4,753,600 | 4,752,800 | 4,754,300 | 4,753,900 |
| Total | \$35,831,400 | \$30,478,400 | \$36,499,700 | \$35,575,700 | \$35,725,200 | \$35,610,500 |
| 520 - Idaho Public Television | | | | | | |
| General | 3,016,600 | 3,060,800 | 3,426,600 | 3,334,100 | 3,073,800 | 3,040,600 |
| Dedicated | 1,000,500 | 976,800 | 1,005,100 | 1,004,400 | 1,009,700 | 1,007,000 |
| Federal | 700,000 | - | - | - | - | - |
| Total | \$4,717,100 | \$4,037,600 | \$4,431,700 | \$4,338,500 | \$4,083,500 | \$4,047,600 |
| 521 - Idaho Commission for Libraries | | | | | | |
| General | 4,764,100 | 4,764,100 | 4,971,600 | 4,822,500 | 4,916,700 | 4,857,900 |
| Dedicated | 70,000 | 23,500 | 70,000 | 70,000 | 70,000 | 70,000 |
| Federal | 5,947,700 | 2,846,300 | 3,162,400 | 3,706,500 | 1,975,200 | 1,951,700 |
| Total | \$10,781,800 | \$7,633,900 | \$8,204,000 | \$8,599,000 | \$6,961,900 | \$6,879,600 |
| 522 - Idaho State Historical Society | | | | | | |
| General | 5,457,700 | 5,418,400 | 5,333,300 | 5,186,800 | 4,924,100 | 4,839,300 |
| Dedicated | 3,529,700 | 2,598,700 | 3,652,800 | 3,643,900 | 4,133,600 | 4,097,200 |
| Federal | 2,311,400 | 1,121,600 | 2,424,300 | 2,354,300 | 2,399,900 | 2,380,100 |
| Total | \$11,298,800 | \$9,138,700 | \$11,410,400 | \$11,185,000 | \$11,457,600 | \$11,316,600 |
| 523 - Vocational Rehabilitation | | | | | | |
| General | 9,672,700 | 7,976,500 | 5,452,600 | 6,789,400 | 5,434,300 | 5,357,100 |
| Dedicated | 2,139,600 | 825,000 | 1,419,300 | 1,418,600 | 1,419,300 | 1,419,300 |
| Federal | 19,568,100 | 16,915,900 | 20,108,800 | 19,945,000 | 20,596,600 | 20,170,300 |
| Total | \$31,380,400 | \$25,717,400 | \$26,980,700 | \$28,153,000 | \$27,450,200 | \$26,946,700 |
| 525 - Charter School Commission | | | | | | |
| General | 193,000 | 188,300 | 199,900 | 193,900 | 200,100 | 196,600 |
| Dedicated | 531,900 | 394,600 | 542,500 | 538,300 | 561,400 | 552,100 |
| Total | \$724,900 | \$582,900 | \$742,400 | \$732,200 | \$761,500 | \$748,700 |
| 900 - Public Utilities Commission | | | | | | |
| Dedicated | 7,118,300 | 5,987,700 | 7,389,200 | 7,291,900 | 7,455,400 | 7,331,700 |
| Federal | 375,100 | 320,700 | 382,200 | 382,200 | 390,400 | 385,800 |
| Total | \$7,493,400 | \$6,308,400 | \$7,771,400 | \$7,674,100 | \$7,845,800 | \$7,717,500 |

Agency Summary by Fund

| Agency Name | FY 2025 | FY 2025 | FY 2026 | FY 2026 | FY 2027 | FY 2027 |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Fund Type | Approp | Actual | Approp | Estimate | Request | Gov Rec |
| 905 - State Independent Living Council | | | | | | |
| General | 263,600 | 259,800 | 294,600 | 285,800 | 293,800 | 289,500 |
| Dedicated | 401,900 | 238,900 | 401,900 | 401,900 | 412,300 | 407,000 |
| Total | \$665,500 | \$498,700 | \$696,500 | \$687,700 | \$706,100 | \$696,500 |

990 - Permanent Building Fund

| | | | | | | |
|--------------|----------------------|--------------------|----------------------|----------------------|---------------------|---------------------|
| Dedicated | 174,908,300 | 2,583,400 | 122,861,900 | 122,861,900 | 72,507,300 | 72,507,300 |
| Total | \$174,908,300 | \$2,583,400 | \$122,861,900 | \$122,861,900 | \$72,507,300 | \$72,507,300 |

Statewide Totals

| | | | | | | |
|--------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| General | 5,319,417,400 | 5,332,909,200 | 5,623,940,500 | 5,718,093,900 | 5,854,081,000 | 5,631,918,100 |
| Dedicated | 4,069,424,200 | 2,767,094,900 | 2,943,561,900 | 4,120,121,000 | 3,384,460,400 | 3,398,464,100 |
| Federal | 6,173,016,000 | 4,941,481,900 | 5,534,074,800 | 5,794,394,800 | 5,134,998,400 | 5,407,351,600 |
| Total | \$15,561,857,600 | \$13,041,486,000 | \$14,101,577,200 | \$15,632,609,700 | \$14,373,539,800 | \$14,437,733,800 |

Decision Unit Summary by Fund

| Decision Unit Fund Type | FTP | Personnel Costs | Operating Expense | Capital Outlay | Trustee Benefit | Total |
|--|------------------|------------------------|------------------------|------------------------|--------------------------|--------------------------|
| FY 2025 Total Appropriation | | | | | | |
| General | 9,830.30 | 1,139,814,800 | 376,951,000 | 28,922,200 | 3,773,729,400 | 5,319,417,400 |
| Dedicated | 9,344.27 | 816,222,400 | 594,960,600 | 1,046,605,800 | 1,611,635,400 | 4,069,424,200 |
| Federal | 2,135.88 | 351,985,300 | 598,392,500 | 502,624,900 | 4,720,013,300 | 6,173,016,000 |
| Total | 21,310.45 | \$2,308,022,500 | \$1,570,304,100 | \$1,578,152,900 | \$10,105,378,100 | \$15,561,857,600 |
| FY 2025 Expenditure Adjustments | | | | | | |
| General | (20.85) | (100,986,600) | (1,591,400) | 2,262,100 | 113,807,700 | 13,491,800 |
| Dedicated | - | (87,699,500) | (134,866,900) | (635,955,800) | (443,807,100) | (1,302,329,300) |
| Federal | - | (65,290,000) | (347,918,500) | (41,621,200) | (776,704,400) | (1,231,534,100) |
| Total | (20.85) | \$(253,976,100) | \$(484,376,800) | \$(675,314,900) | \$(1,106,703,800) | \$(2,520,371,600) |
| FY 2025 Actual Expenditures | | | | | | |
| General | 9,809.45 | 1,038,828,200 | 375,359,600 | 31,184,300 | 3,887,537,100 | 5,332,909,200 |
| Dedicated | 9,344.27 | 728,522,900 | 460,093,700 | 410,650,000 | 1,167,828,300 | 2,767,094,900 |
| Federal | 2,135.88 | 286,695,300 | 250,474,000 | 461,003,700 | 3,943,308,900 | 4,941,481,900 |
| Total | 21,289.60 | \$2,054,046,400 | \$1,085,927,300 | \$902,838,000 | \$8,998,674,300 | \$13,041,486,000 |
| FY 2026 Original Appropriation | | | | | | |
| General | 11,103.71 | 1,228,042,600 | 430,835,100 | 24,513,900 | 3,940,548,900 | 5,623,940,500 |
| Dedicated | 6,812.25 | 873,000,500 | 550,534,700 | 447,056,700 | 1,072,970,000 | 2,943,561,900 |
| Federal | 3,463.41 | 359,411,900 | 428,017,400 | 440,508,900 | 4,306,136,600 | 5,534,074,800 |
| Total | 21,379.37 | \$2,460,455,000 | \$1,409,387,200 | \$912,079,500 | \$9,319,655,500 | \$14,101,577,200 |
| FY 2026 Expenditure Adjustments | | | | | | |
| General | - | - | 28,698,200 | 800,000 | 24,691,800 | 54,190,000 |
| Dedicated | - | 91,544,200 | 145,921,400 | 307,290,400 | 537,590,900 | 1,082,346,900 |
| Federal | 12.50 | (1,457,900) | 148,680,200 | 79,140,500 | (13,829,300) | 212,533,500 |
| Total | 12.50 | \$90,086,300 | \$323,299,800 | \$387,230,900 | \$548,453,400 | \$1,349,070,400 |
| FY 2026 Total Appropriation | | | | | | |
| General | 11,103.71 | 1,228,042,600 | 459,533,300 | 25,313,900 | 3,965,240,700 | 5,678,130,500 |
| Dedicated | 6,812.25 | 964,544,700 | 696,456,100 | 754,347,100 | 1,610,560,900 | 4,025,908,800 |
| Federal | 3,475.91 | 357,954,000 | 576,697,600 | 519,649,400 | 4,292,307,300 | 5,746,608,300 |
| Total | 21,391.87 | \$2,550,541,300 | \$1,732,687,000 | \$1,299,310,400 | \$9,868,108,900 | \$15,450,647,600 |

Decision Unit Summary by Fund

| Decision Unit Fund Type | FTP | Personnel Costs | Operating Expense | Capital Outlay | Trustee Benefit | Total |
|--|------------------|------------------------|------------------------|------------------------|------------------------|--------------------------|
| FY 2026 Expenditure Adjustments | | | | | | |
| General | (3.90) | (21,273,300) | (5,305,100) | 5,524,400 | 61,017,400 | 39,963,400 |
| Dedicated | 44.52 | (11,881,900) | 33,855,000 | 64,657,500 | 7,581,600 | 94,212,200 |
| Federal | (179.88) | (8,345,200) | 25,390,600 | 13,523,600 | 17,217,500 | 47,786,500 |
| Total | (139.26) | \$(41,500,400) | \$53,940,500 | \$83,705,500 | \$85,816,500 | \$181,962,100 |
| FY 2026 Estimated Expenditures | | | | | | |
| General | 11,099.81 | 1,206,769,300 | 454,228,200 | 30,838,300 | 4,026,258,100 | 5,718,093,900 |
| Dedicated | 6,856.77 | 952,662,800 | 730,311,100 | 819,004,600 | 1,618,142,500 | 4,120,121,000 |
| Federal | 3,296.03 | 349,608,800 | 602,088,200 | 533,173,000 | 4,309,524,800 | 5,794,394,800 |
| Total | 21,252.61 | \$2,509,040,900 | \$1,786,627,500 | \$1,383,015,900 | \$9,953,925,400 | \$15,632,609,700 |
| FY 2027 Base Adjustments | | | | | | |
| General | 6.67 | (3,968,900) | (31,657,200) | (14,072,700) | (88,577,700) | (138,276,500) |
| Dedicated | 165.02 | (87,488,200) | (189,154,200) | (552,926,400) | (199,270,800) | (1,028,839,600) |
| Federal | (288.61) | (19,919,100) | (286,725,900) | (87,350,700) | (498,361,700) | (892,357,400) |
| Total | (116.92) | \$(111,376,200) | \$(507,537,300) | \$(654,349,800) | \$(786,210,200) | \$(2,059,473,500) |
| FY 2027 Base | | | | | | |
| General | 11,110.38 | 1,224,073,700 | 427,876,100 | 11,241,200 | 3,876,663,000 | 5,539,854,000 |
| Dedicated | 6,977.27 | 877,056,500 | 507,301,900 | 201,420,700 | 1,411,290,100 | 2,997,069,200 |
| Federal | 3,187.30 | 338,034,900 | 289,971,700 | 432,298,700 | 3,793,945,600 | 4,854,250,900 |
| Total | 21,274.95 | \$2,439,165,100 | \$1,225,149,700 | \$644,960,600 | \$9,081,898,700 | \$13,391,174,100 |
| FY 2027 Employee Benefit Costs | | | | | | |
| General | - | 21,730,900 | - | - | 40,713,700 | 62,444,600 |
| Dedicated | - | 14,801,100 | - | - | - | 14,801,100 |
| Federal | - | 5,965,300 | - | - | - | 5,965,300 |
| Total | 0.00 | \$42,497,300 | \$0 | \$0 | \$40,713,700 | \$83,211,000 |
| FY 2027 Contract Inflationary Adjustments | | | | | | |
| General | - | - | 1,142,400 | 123,800 | 848,800 | 2,115,000 |
| Dedicated | - | - | 490,900 | 215,100 | - | 706,000 |
| Federal | - | - | 1,421,400 | 47,400 | 319,100 | 1,787,900 |
| Total | 0.00 | \$0 | \$3,054,700 | \$386,300 | \$1,167,900 | \$4,608,900 |

Decision Unit Summary by Fund

| Decision Unit Fund Type | FTP | Personnel Costs | Operating Expense | Capital Outlay | Trustee Benefit | Total |
|--|------------------|------------------------|------------------------|----------------------|------------------------|-------------------------|
| FY 2027 Interagency Nonstandard Adjustments | | | | | | |
| General | - | - | 6,505,400 | - | - | 6,505,400 |
| Dedicated | - | - | 3,173,300 | - | - | 3,173,300 |
| Federal | - | - | 1,186,600 | - | - | 1,186,600 |
| Total | 0.00 | \$0 | \$10,865,300 | \$0 | \$0 | \$10,865,300 |
| FY 2027 Change in Employee Compensation | | | | | | |
| General | - | 284,000 | - | - | - | 284,000 |
| Dedicated | - | 401,100 | - | - | - | 401,100 |
| Federal | - | 1,298,400 | - | - | - | 1,298,400 |
| Total | 0.00 | \$1,983,500 | \$0 | \$0 | \$0 | \$1,983,500 |
| FY 2027 Total Maintenance | | | | | | |
| General | 11,110.38 | 1,246,088,600 | 435,523,900 | 11,365,000 | 3,918,225,500 | 5,611,203,000 |
| Dedicated | 6,977.27 | 892,258,700 | 510,966,100 | 201,635,800 | 1,411,290,100 | 3,016,150,700 |
| Federal | 3,187.30 | 345,298,600 | 292,579,700 | 432,346,100 | 3,794,264,700 | 4,864,489,100 |
| Total | 21,274.95 | \$2,483,645,900 | \$1,239,069,700 | \$645,346,900 | \$9,123,780,300 | \$13,491,842,800 |
| FY 2027 Enhancement Requests | | | | | | |
| General | (84.05) | (16,778,500) | (9,005,750) | 1,186,900 | (85,370,550) | (109,967,900) |
| Dedicated | 56.15 | 21,182,300 | 60,435,000 | 44,111,100 | 10,680,400 | 136,408,800 |
| Federal | (23.90) | (2,870,800) | 406,709,700 | 2,290,700 | (65,820,200) | 340,309,400 |
| Total | (51.80) | \$1,533,000 | \$458,138,950 | \$47,588,700 | \$(140,510,350) | \$366,750,300 |
| FY 2027 Inflationary Adjustments | | | | | | |
| Dedicated | - | - | 390,000 | - | - | 390,000 |
| Total | 0.00 | \$0 | \$390,000 | \$0 | \$0 | \$390,000 |
| FY 2027 Repair Replacement Items and Alteration Req | | | | | | |
| General | - | - | 1,257,100 | 1,727,600 | - | 2,984,700 |
| Dedicated | - | - | 2,886,800 | 151,021,700 | - | 153,908,500 |
| Federal | - | - | 2,470,200 | 2,651,100 | - | 5,121,300 |
| Total | 0.00 | \$0 | \$6,614,100 | \$155,400,400 | \$0 | \$162,014,500 |
| FY 2027 Population Forecast Adjustments | | | | | | |
| General | - | - | 31,624,500 | - | 96,073,800 | 127,698,300 |
| Dedicated | - | - | - | - | 91,606,100 | 91,606,100 |
| Federal | - | - | - | - | 197,431,800 | 197,431,800 |
| Total | 0.00 | \$0 | \$31,624,500 | \$0 | \$385,111,700 | \$416,736,200 |

Decision Unit Summary by Fund

| Decision Unit Fund Type | FTP | Personnel Costs | Operating Expense | Capital Outlay | Trustee Benefit | Total |
|------------------------------|------------------|------------------------|------------------------|----------------------|------------------------|-------------------------|
| FY 2027 Total Request | | | | | | |
| General | 11,026.33 | 1,229,310,100 | 459,399,750 | 14,279,500 | 3,928,928,750 | 5,631,918,100 |
| Dedicated | 7,033.42 | 913,441,000 | 574,677,900 | 396,768,600 | 1,513,576,600 | 3,398,464,100 |
| Federal | 3,163.40 | 342,427,800 | 701,759,600 | 437,287,900 | 3,925,876,300 | 5,407,351,600 |
| Total | 21,223.14 | \$2,485,178,900 | \$1,735,837,250 | \$848,336,000 | \$9,368,381,650 | \$14,437,733,800 |

Agency FTP Summary

| Agency Name | FY 2025 | FY 2025 | FY 2026 | FY 2026 | FY 2027 | FY 2027 |
|--|----------|----------|----------|----------|----------|----------|
| | Approp | Actual | Approp | Estimate | Request | Gov Rec |
| Senate | - | - | - | - | - | - |
| House of Representatives | - | - | - | - | - | - |
| Legislative Services Office | 78.00 | 78.00 | 78.00 | 78.00 | 78.00 | 78.00 |
| Office of Performance Evaluations | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| Judicial Branch | 413.00 | 413.00 | 418.00 | 418.00 | 411.00 | 411.00 |
| Lieutenant Governor | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Secretary of State | 35.50 | 35.50 | 35.50 | 35.50 | 35.50 | 35.50 |
| Commission on Uniform State Laws | - | - | - | - | - | - |
| State Controller | 115.00 | 115.00 | 125.00 | 125.00 | 125.00 | 125.00 |
| State Treasurer | 30.00 | 30.00 | 30.00 | 30.00 | 30.00 | 30.00 |
| Attorney General | 227.40 | 227.40 | 227.40 | 227.40 | 227.40 | 227.40 |
| Department of Education | 126.50 | 126.50 | 127.00 | 127.00 | 127.00 | 127.00 |
| Information Technology Services, Office of | 221.00 | 221.00 | 243.00 | 243.50 | 302.50 | 302.50 |
| Workforce Development Council | 20.00 | 20.00 | 14.00 | 14.00 | 20.00 | 20.00 |
| STEM Action Center | 8.00 | 8.00 | 8.00 | 7.00 | - | - |
| Division of Financial Management | 22.00 | 22.00 | 22.00 | 22.00 | 20.00 | 20.00 |
| Executive Office of the Governor | 21.00 | 21.00 | 21.00 | 17.00 | 17.00 | 17.00 |
| Public Employee Retirement System | 81.00 | 81.00 | 81.00 | 81.00 | 81.00 | 81.00 |
| State Liquor Division | 257.25 | 257.25 | 257.25 | 253.25 | 253.25 | 253.25 |
| Commission on Aging | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 |
| Commission for the Blind and Visually Impaired | 43.12 | 43.12 | 43.12 | 43.12 | 43.12 | 43.12 |
| Military Division | 429.80 | 429.80 | 463.64 | 460.64 | 460.64 | 460.64 |
| Division of Human Resources | 166.00 | 166.00 | 166.00 | 166.00 | 166.00 | 166.00 |
| Office of Species Conservation | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| Commission on the Arts | 10.00 | 10.00 | 10.00 | 8.00 | 8.00 | 8.00 |
| Idaho Wolf Depredation Control Board | - | - | - | - | - | - |
| Office of Drug Policy | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| Office of Energy and Mineral Resources | 11.00 | 11.00 | 11.00 | 11.00 | 15.00 | 11.00 |
| Department of Administration | 134.00 | 134.00 | 137.00 | 137.00 | 136.00 | 139.00 |
| Department of Agriculture | 231.00 | 231.00 | 231.00 | 230.00 | 230.00 | 230.00 |
| Soil and Water Conservation Commission | 17.75 | 17.75 | 17.75 | 17.75 | 17.75 | 17.75 |
| Department of Commerce | 48.00 | 48.00 | 48.00 | 41.00 | 41.00 | 41.00 |
| Department of Correction | 2,254.85 | 2,254.85 | 2,266.85 | 2,255.35 | 2,254.35 | 2,254.35 |

Agency FTP Summary

| Agency Name | FY 2025 | FY 2025 | FY 2026 | FY 2026 | FY 2027 | FY 2027 |
|--|----------|----------|----------|----------|----------|----------|
| | Approp | Actual | Approp | Estimate | Request | Gov Rec |
| Commission of Pardons & Parole | 37.00 | 37.00 | 37.00 | 37.00 | 37.00 | 37.00 |
| Department of Labor | 659.58 | 659.58 | 644.00 | 644.00 | 644.00 | 644.00 |
| Department of Environmental Quality | 385.00 | 385.00 | 385.00 | 377.00 | 377.00 | 377.00 |
| Department of Finance | 72.00 | 72.00 | 76.00 | 76.00 | 74.00 | 74.00 |
| Department of Fish and Game | 550.00 | 550.00 | 550.00 | 550.00 | 550.00 | 550.00 |
| Department of Health and Welfare | 3,015.94 | 3,015.94 | 3,029.64 | 3,002.48 | 2,901.77 | 2,918.77 |
| Department of Insurance | 75.50 | 75.50 | 77.50 | 77.50 | 77.50 | 77.50 |
| Department of Juvenile Corrections | 409.00 | 409.00 | 402.00 | 402.00 | 402.00 | 402.00 |
| Idaho Transportation Department | 1,645.00 | 1,645.00 | 1,645.00 | 1,645.00 | 1,645.00 | 1,645.00 |
| Industrial Commission | 130.25 | 130.25 | 130.25 | 129.00 | 129.00 | 129.00 |
| Department of Lands | 349.60 | 349.60 | 335.60 | 334.93 | 334.93 | 334.93 |
| Endowment Fund Investment Board | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Idaho State Police | 614.34 | 614.34 | 606.67 | 605.67 | 604.67 | 604.67 |
| Brand Inspection | 41.42 | 41.42 | 41.42 | 40.42 | 40.42 | 40.42 |
| Racing Commission | 3.00 | 3.00 | 3.00 | 1.00 | 1.00 | 1.00 |
| Department of Parks and Recreation | 190.80 | 190.80 | 195.80 | 195.80 | 200.75 | 198.75 |
| Board of Tax Appeals | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| State Tax Commission | 440.00 | 440.00 | 447.00 | 447.00 | 445.00 | 445.00 |
| Department of Water Resources | 170.00 | 170.00 | 174.00 | 171.00 | 171.00 | 171.00 |
| Division of Occupational and Professional Licenses | 267.20 | 267.20 | 267.20 | 267.20 | 267.20 | 267.20 |
| Office of the State Public Defender | 316.00 | 316.00 | 333.96 | 333.96 | 339.96 | 339.96 |
| State Lottery | 51.00 | 51.00 | 51.00 | 51.00 | 51.00 | 51.00 |
| Commission on Hispanic Affairs | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Office of the State Appellate Public Defender | 26.00 | 26.00 | 27.00 | 27.00 | 27.00 | 27.00 |
| Division of Veterans Services | 439.50 | 439.50 | 431.50 | 429.10 | 429.10 | 429.10 |
| Office of Administrative Hearings | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 |
| Office of Health and Social Services Ombudsman | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Public School Support | - | - | - | - | - | 5.00 |
| Office of the State Board of Education | 84.25 | 84.25 | 85.25 | 85.25 | 80.42 | 80.42 |
| Division of Career Technical Education | 569.14 | 569.14 | 569.14 | 569.14 | 569.14 | 569.14 |
| Community Colleges | - | - | - | - | - | - |
| Health Education Programs | 46.65 | 46.65 | 48.65 | 48.65 | 50.15 | 50.15 |
| Special Programs | 50.07 | 50.07 | 50.34 | 50.34 | 49.27 | 49.27 |

Agency FTP Summary

| Agency Name | FY 2025 | FY 2025 | FY 2026 | FY 2026 | FY 2027 | FY 2027 |
|----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Approp | Actual | Approp | Estimate | Request | Gov Rec |
| Idaho Public Television | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 |
| Idaho Commission for Libraries | 35.50 | 35.50 | 35.50 | 33.75 | 33.75 | 33.75 |
| Idaho State Historical Society | 59.00 | 59.00 | 62.00 | 61.00 | 61.00 | 61.00 |
| Vocational Rehabilitation | 148.00 | 148.00 | 148.00 | 145.37 | 148.00 | 144.88 |
| Charter School Commission | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Public Utilities Commission | 48.00 | 48.00 | 50.00 | 49.00 | 49.00 | 49.00 |
| State Independent Living Council | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Permanent Building Fund | - | - | - | - | - | - |
| College and Universities | 4,944.21 | 4,923.36 | 4,921.68 | 4,898.77 | 4,906.96 | 4,906.96 |
| Ag Research: University of Idaho | 341.33 | 341.33 | 341.76 | 323.77 | 315.77 | 315.77 |
| Statewide Totals | 21,310.45 | 21,289.60 | 21,379.37 | 21,252.61 | 21,207.27 | 21,223.14 |



FISCAL YEAR 2027
July 1, 2026 - June 30, 2027