



# 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](http://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



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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, is written in a cursive style.

Brad Little, Governor  
State of Idaho

## Highlights

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### **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.*

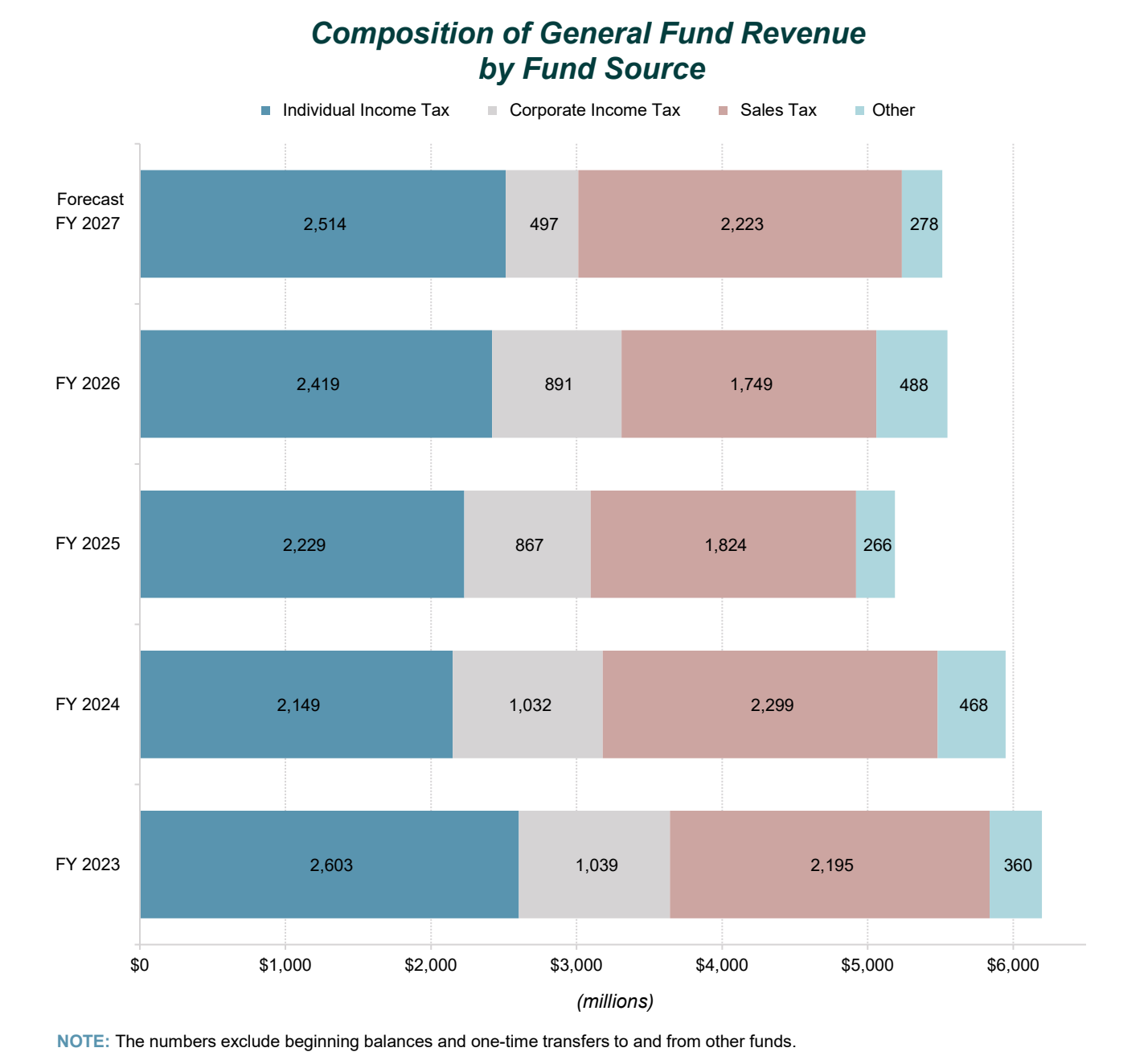
- **Code Clean-up and the Red-Tape Rollback Plan:** To further improve efficiency and clarity in state law, the Governor's Office delivered **627 sections of Idaho Code** to the Legislature for repeal or consolidation. This ongoing code clean-up effort helps remove outdated, duplicative, or unnecessary 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

### General Fund Revenue History and Forecast

Source	Actual			Forecast	
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
<b>Individual Income Tax</b>	<b>\$2,148,712,700</b>	<b>\$2,228,701,200</b>	<b>\$2,418,854,800</b>	<b>\$2,514,092,500</b>	<b>\$2,543,145,200</b>
% Change	-17.4%	3.7%	8.5%	3.9%	1.2%
<b>Corporate Income Tax</b>	<b>\$1,031,854,200</b>	<b>\$867,482,700</b>	<b>\$890,613,500</b>	<b>\$497,342,200</b>	<b>\$462,352,900</b>
% Change	-0.7%	-15.9%	2.7%	-44.2%	-7.0%
<b>Sales Tax</b>	<b>\$2,299,158,374</b>	<b>\$1,823,862,400</b>	<b>\$1,749,382,600</b>	<b>\$2,222,951,900</b>	<b>\$2,400,055,300</b>
% Change	4.7%	-20.7%	-4.1%	27.1%	8.0%
<b>Product Taxes</b>					
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
<b>Subtotal</b>	<b>\$69,933,825</b>	<b>\$70,693,800</b>	<b>\$64,805,800</b>	<b>\$64,967,600</b>	<b>\$67,172,800</b>
% Change	-17.0%	1.1%	-8.3%	0.2%	3.4%
<b>Miscellaneous Revenue</b>					
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
<b>Subtotal</b>	<b>\$398,389,633</b>	<b>\$195,533,200</b>	<b>\$423,661,100</b>	<b>\$213,052,000</b>	<b>\$206,520,600</b>
% Change	44.3%	-50.9%	116.7%	-49.7%	-3.1%
<b>Total General Fund Revenue</b>	<b>\$5,948,048,758</b>	<b>\$5,186,273,300</b>	<b>\$5,547,317,800</b>	<b>\$5,512,406,100</b>	<b>\$5,679,246,700</b>
% Change	-4.0%	-12.8%	7.0%	-0.6%	3.0%





## 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
<b>Education</b>						
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
<b>Total Education</b>	<b>\$3,467,279,300</b>	<b>\$542,300</b>	<b>\$3,467,821,600</b>	<b>\$3,413,024,200</b>	<b>\$344,500</b>	<b>\$3,413,368,700</b>
<b>Health And Human Services</b>						
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
<b>Total Health And Human Services</b>	<b>\$1,213,879,700</b>	<b>\$15,831,400</b>	<b>\$1,229,711,100</b>	<b>\$1,271,654,300</b>	<b>\$0</b>	<b>\$1,271,654,300</b>
<b>Public Safety</b>						
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
<b>Total Public Safety</b>	<b>\$547,981,000</b>	<b>\$6,340,300</b>	<b>\$554,321,300</b>	<b>\$585,124,700</b>	<b>\$2,669,600</b>	<b>\$587,794,300</b>

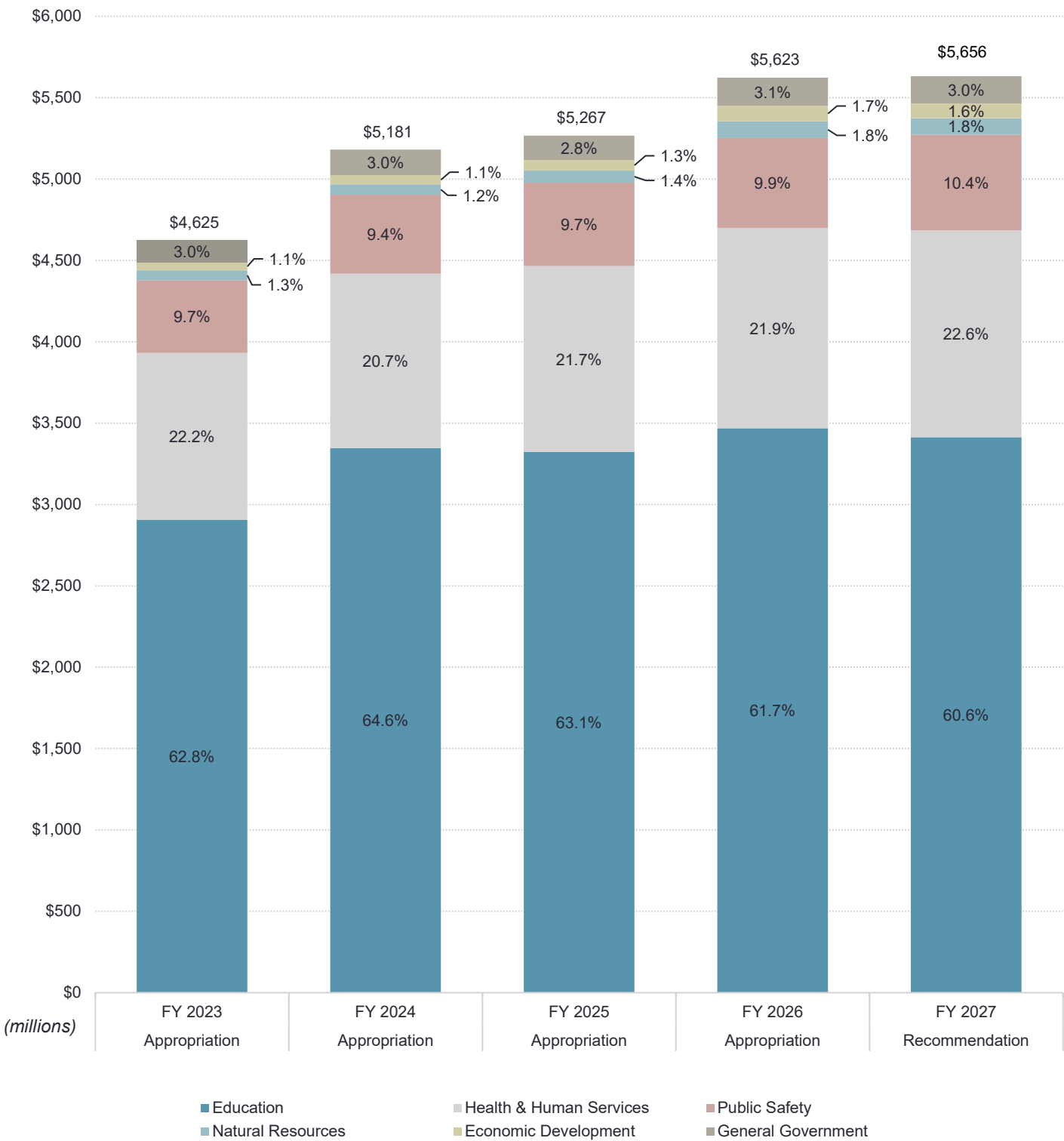
### General Fund Ongoing and One-Time Distribution

Goal-Department	FY 2026 Appropriation			FY 2027 Recommendation		
	Ongoing	One-time	Total GF	Ongoing	One-time	Total GF
<b>Natural Resources</b>						
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
<b>Total Natural Resources</b>	<b>\$100,211,900</b>	<b>\$2,276,800</b>	<b>\$102,488,700</b>	<b>\$99,703,100</b>	<b>\$0</b>	<b>\$99,703,100</b>
<b>Economic Development</b>						
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
<b>Total Economic Development</b>	<b>\$93,733,700</b>	<b>\$1,550,600</b>	<b>\$95,284,300</b>	<b>\$91,949,100</b>	<b>\$0</b>	<b>\$91,949,100</b>

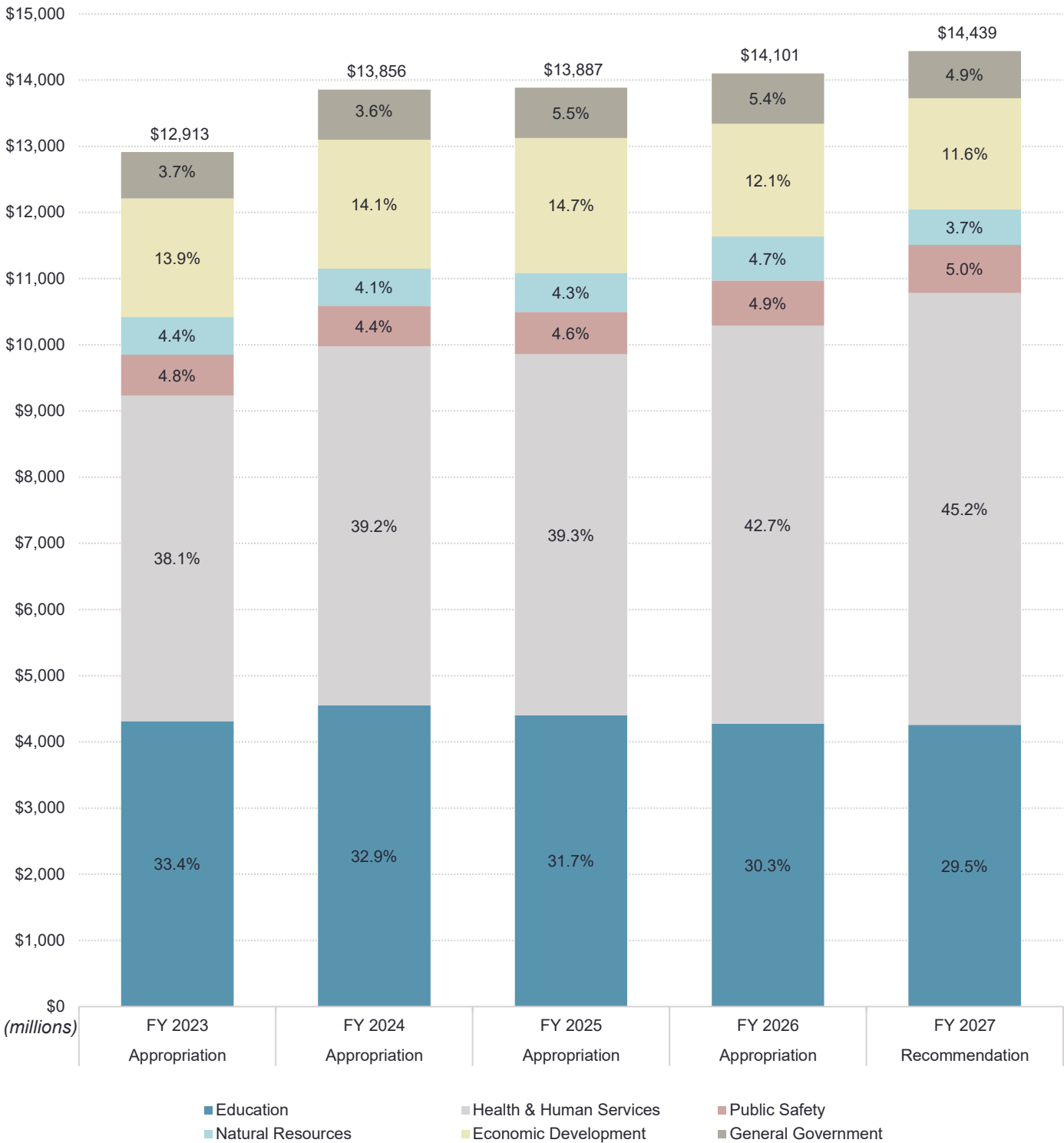
### General Fund Ongoing and One-Time Distribution

Goal-Department	FY 2026 Appropriation			FY 2027 Recommendation		
	Ongoing	One-time	Total GF	Ongoing	One-time	Total GF
<b>General Government</b>						
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
<b>Total General Government</b>	<b>\$166,532,600</b>	<b>\$7,780,900</b>	<b>\$174,313,500</b>	<b>\$166,053,300</b>	<b>\$1,395,300</b>	<b>\$167,448,600</b>
<b>State Totals</b>	<b>\$5,589,618,200</b>	<b>\$34,322,300</b>	<b>\$5,623,940,500</b>	<b>\$5,627,508,700</b>	<b>\$4,409,400</b>	<b>\$5,631,918,100</b>

General Fund Original Appropriations by State Goal



Total Fund Original Appropriations by State Goal





## 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
<b>Total Revenue</b>	<b>\$ 5,512,406,100</b>	<b>\$ 362,032,600</b>	<b>\$ 5,874,438,700</b>
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)
Supplementals	\$ -	\$ (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
<b>Total Expenditures</b>	<b>\$ (5,537,654,100)</b>	<b>\$ (126,354,300)</b>	<b>\$ (5,664,008,400)</b>
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
<b>Total Transfers &amp; Reserves</b>	<b>\$ -</b>	<b>\$ (178,255,000)</b>	<b>\$ (178,255,000)</b>
<b>Projected Ending Balance</b>	<b>\$(25,248,000)</b>	<b>\$57,423,300</b>	<b>\$32,175,300</b>

**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.
<b>Education</b>							
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
<b>Total Education</b>	<b>\$3,372,156,700</b>	<b>\$3,467,821,600</b>	<b>\$(1,935,800)</b>	<b>\$3,465,885,800</b>	<b>\$3,419,315,200</b>	<b>\$(5,946,500)</b>	<b>\$3,413,368,700</b>
<b>Health And Human Services</b>							
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
<b>Total Health And Human Services</b>	<b>\$1,148,521,800</b>	<b>\$1,229,711,100</b>	<b>\$72,305,200</b>	<b>\$1,302,016,300</b>	<b>\$1,213,926,500</b>	<b>\$57,727,800</b>	<b>\$1,271,654,300</b>
<b>Public Safety</b>							
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
<b>Total Public Safety</b>	<b>\$531,782,000</b>	<b>\$554,321,300</b>	<b>\$15,487,500</b>	<b>\$569,808,800</b>	<b>\$547,875,800</b>	<b>\$39,918,500</b>	<b>\$587,794,300</b>

**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.
<b>Natural Resources</b>							
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
<b>Total Natural Resources</b>	<b>\$64,937,000</b>	<b>\$102,488,700</b>	<b>\$(1,386,100)</b>	<b>\$101,102,600</b>	<b>\$100,211,900</b>	<b>\$(508,800)</b>	<b>\$99,703,100</b>
<b>Economic Development</b>							
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
<b>Total Economic Development</b>	<b>\$66,631,200</b>	<b>\$95,284,300</b>	<b>\$867,500</b>	<b>\$96,151,800</b>	<b>\$93,733,700</b>	<b>\$(1,784,600)</b>	<b>\$91,949,100</b>

**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.
<b>General Government</b>							
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
<b>Total General Government</b>	<b>\$148,880,500</b>	<b>\$174,313,500</b>	<b>\$8,815,100</b>	<b>\$183,128,600</b>	<b>\$164,790,900</b>	<b>\$2,657,700</b>	<b>\$167,448,600</b>
<b>State Total</b>	<b>\$5,332,909,200</b>	<b>\$5,623,940,500</b>	<b>\$94,153,400</b>	<b>\$5,718,093,900</b>	<b>\$5,539,854,000</b>	<b>\$92,064,100</b>	<b>\$5,631,918,100</b>

## Supplemental Recommendations

Goal - Agency - Function	Item	FTP	General Fund	Other Funds	Total Fund
<b>Education</b>					
Department of Education - State Department of Education - Student Services	School Bus Camera Fund Supplemental	-	-	28,200	28,200
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)
<b>Total Education</b>		<b>0.00</b>	<b>\$(29,597,600)</b>	<b>\$7,828,200</b>	<b>\$(21,769,400)</b>
<b>Health And Human Services</b>					
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
<b>Total Health And Human Services</b>		<b>12.00</b>	<b>\$75,376,400</b>	<b>\$(25,821,600)</b>	<b>\$49,554,800</b>

**Supplemental Recommendations**

Goal - Agency - Function	Item	FTP	General Fund	Other Funds	Total Fund
<b>Public Safety</b>					
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
<b>Total Public Safety</b>		<b>0.00</b>	<b>\$18,522,800</b>	<b>\$424,300</b>	<b>\$18,947,100</b>

**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	-	-	-	-
<b>Total Natural Resources</b>		<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**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
<b>Total Economic Development</b>		<b>0.00</b>	<b>\$0</b>	<b>\$3,405,900</b>	<b>\$3,405,900</b>

**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
<b>Total General Government</b>		<b>0.50</b>	<b>\$200,000</b>	<b>\$10,056,200</b>	<b>\$10,256,200</b>

**Totals by State Goal**

State Goal	FTP	General Fund	Other Funds	Total Fund
<b>Education</b>	<b>0.00</b>	<b>\$(29,597,600)</b>	<b>\$7,828,200</b>	<b>\$(21,769,400)</b>
<b>Health And Human Services</b>	<b>12.00</b>	<b>\$75,376,400</b>	<b>\$(25,821,600)</b>	<b>\$49,554,800</b>
<b>Public Safety</b>	<b>0.00</b>	<b>\$18,522,800</b>	<b>\$424,300</b>	<b>\$18,947,100</b>
<b>Natural Resources</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Economic Development</b>	<b>0.00</b>	<b>\$0</b>	<b>\$3,405,900</b>	<b>\$3,405,900</b>
<b>General Government</b>	<b>0.50</b>	<b>\$200,000</b>	<b>\$10,056,200</b>	<b>\$10,256,200</b>
<b>State Totals</b>	<b>12.50</b>	<b>\$64,501,600</b>	<b>\$(4,107,000)</b>	<b>\$60,394,600</b>



## 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)	\$ (155,000,000)
<b>Total Revenue</b>	<b>\$ 5,524,246,700</b>	<b>\$ 32,175,300</b>	<b>\$ 5,556,422,000</b>
<b>Maintenance Expenditures</b>			
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	\$ -	\$ -	\$ -
<b>Total Maintenance</b>	<b>\$ (5,611,203,000)</b>	<b>\$ -</b>	<b>\$ (5,611,203,000)</b>
<b>Recommended Enhancements</b>			
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
<b>Total Enhancements</b>	<b>\$ (16,305,700)</b>	<b>\$ (4,409,400)</b>	<b>\$ (20,715,100)</b>
<b>Total Expenditures</b>	<b>\$ (5,627,508,700)</b>	<b>\$ (4,409,400)</b>	<b>\$ (5,631,918,100)</b>
<b>Transfers &amp; Reserves</b>			
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	\$ -	\$ -	\$ -
<b>Total Transfers &amp; Reserves</b>	<b>\$ -</b>	<b>\$ 101,037,600</b>	<b>\$ 101,037,600</b>
<b>Projected Ending Balance</b>	<b>\$ (103,262,000)</b>	<b>\$ 128,803,500</b>	<b>\$ 25,541,500</b>

## Department FY 2027 Line-Item Comparison

Goal - Department	Positions			General Funds			Total Funds		
	Req.	Rec.	Diff	Request	Recommend	Difference	Request	Recommend	Difference
<b>Education</b>									
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)
<b>Total Education</b>	<b>(45.11)</b>	<b>(43.24)</b>	<b>1.88</b>	<b>\$3,607,155,000</b>	<b>\$3,413,368,700</b>	<b>\$(193,786,300)</b>	<b>\$4,450,152,300</b>	<b>\$4,255,706,300</b>	<b>\$(194,446,000)</b>
<b>Health And Human Services</b>									
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)
<b>Total Health And Human Services</b>	<b>(127.87)</b>	<b>(110.87)</b>	<b>17.00</b>	<b>\$1,303,976,100</b>	<b>\$1,271,654,300</b>	<b>\$(32,321,800)</b>	<b>\$6,228,708,800</b>	<b>\$6,526,041,400</b>	<b>\$297,332,600</b>
<b>Public Safety</b>									
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)
<b>Total Public Safety</b>	<b>(24.50)</b>	<b>(24.50)</b>	<b>0.00</b>	<b>\$579,552,700</b>	<b>\$587,794,300</b>	<b>\$8,241,600</b>	<b>\$720,622,600</b>	<b>\$727,522,600</b>	<b>\$6,900,000</b>

**Department FY 2027 Line-Item Comparison**

Goal - Department	Positions			General Funds			Total Funds		
	Req.	Rec.	Diff	Request	Recommend	Difference	Request	Recommend	Difference
<b>Natural Resources</b>									
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)
<b>Total Natural Resources</b>	<b>(6.72)</b>	<b>(8.72)</b>	<b>(2.00)</b>	<b>\$100,755,300</b>	<b>\$99,703,100</b>	<b>\$(1,052,200)</b>	<b>\$538,064,700</b>	<b>\$533,553,600</b>	<b>\$(4,511,100)</b>

### Department FY 2027 Line-Item Comparison

Goal - Department	Positions			General Funds			Total Funds		
	Req.	Rec.	Diff	Request	Recommend	Difference	Request	Recommend	Difference
<b>Economic Development</b>									
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)
<b>Total Economic Development</b>	<b>(11.40)</b>	<b>(11.40)</b>	<b>0.00</b>	<b>\$92,799,600</b>	<b>\$91,949,100</b>	<b>\$(850,500)</b>	<b>\$1,692,645,000</b>	<b>\$1,681,921,700</b>	<b>\$(10,723,300)</b>

### Department FY 2027 Line-Item Comparison

Goal - Department	Positions			General Funds			Total Funds		
	Req.	Rec.	Diff	Request	Recommend	Difference	Request	Recommend	Difference
<b>General Government</b>									
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)
<b>Total General Government</b>	<b>43.50</b>	<b>42.50</b>	<b>(1.00)</b>	<b>\$169,842,300</b>	<b>\$167,448,600</b>	<b>\$(2,393,700)</b>	<b>\$743,346,400</b>	<b>\$712,988,200</b>	<b>\$(30,358,200)</b>

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



## Department Components of FY 2027 General Fund Recommendation

Goal - Department	FY 2027 Base	Personnel Benefits	OE/TBP Inflation	Replacement Cap. Outlay	Interagency Nonstand. Adj.
<b>Education</b>					
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)
<b>Total Education</b>	<b>3,419,315,200</b>	<b>50,704,800</b>	<b>572,900</b>	<b>296,500</b>	<b>983,200</b>
<b>Health And Human Services</b>					
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)
<b>Total Health And Human Services</b>	<b>1,213,926,500</b>	<b>2,399,700</b>	<b>897,000</b>	<b>0</b>	<b>837,500</b>
<b>Public Safety</b>					
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
<b>Total Public Safety</b>	<b>547,875,800</b>	<b>6,039,700</b>	<b>437,400</b>	<b>2,669,600</b>	<b>2,113,300</b>
<b>Natural Resources</b>					
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
<b>Total Natural Resources</b>	<b>100,211,900</b>	<b>794,100</b>	<b>125,000</b>	<b>0</b>	<b>488,900</b>

## Department Components of FY 2027 General Fund Recommendation

Goal - Department	Employee Compensation	Pop. Fore. Adjust.	Line Items	FY 2027 Total Gov's Rec.
<b>Education</b>				
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
<b>Total Education</b>	<b>0</b>	<b>(2,610,400)</b>	<b>(55,893,500)</b>	<b>3,413,368,700</b>
<b>Health And Human Services</b>				
Health and Welfare, Department of	-	98,684,200	(45,081,800)	1,271,364,800
State Independent Living Council	-	-	(8,800)	289,500
<b>Total Health And Human Services</b>	<b>0</b>	<b>98,684,200</b>	<b>(45,090,600)</b>	<b>1,271,654,300</b>
<b>Public Safety</b>				
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
<b>Total Public Safety</b>	<b>0</b>	<b>31,624,500</b>	<b>(2,966,000)</b>	<b>587,794,300</b>
<b>Natural Resources</b>				
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
<b>Total Natural Resources</b>	<b>0</b>	<b>0</b>	<b>(1,916,800)</b>	<b>99,703,100</b>

## Department Components of FY 2027 General Fund Recommendation

Goal - Department	FY 2027 Base	Personnel Benefits	OE/TBP Inflation	Replacement Cap. Outlay	Interagency Nonstand. Adj.
<b>Economic Development</b>					
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	-	-	-
<b>Total Economic Development</b>	<b>93,733,700</b>	<b>643,800</b>	<b>9,300</b>	<b>0</b>	<b>585,000</b>

## Department Components of FY 2027 General Fund Recommendation

Goal - Department	Employee Compensation	Pop. Fore. Adjust.	Line Items	FY 2027 Total Gov's Rec.
<b>Economic Development</b>				
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
<b>Total Economic Development</b>	<b>0</b>	<b>0</b>	<b>(3,022,700)</b>	<b>91,949,100</b>

## Department Components of FY 2027 General Fund Recommendation

Goal - Department	FY 2027 Base	Personnel Benefits	OE/TBP Inflation	Replacement Cap. Outlay	Interagency Nonstand. Adj.
<b>General Government</b>					
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	-	-	-	-	-
<b>Total General Government</b>	<b>164,790,900</b>	<b>1,862,500</b>	<b>73,400</b>	<b>18,600</b>	<b>1,497,500</b>

## Department Components of FY 2027 General Fund Recommendation

Goal - Department	Employee Compensation	Pop. Fore. Adjust.	Line Items	FY 2027 Total Gov's Rec.
<b>General Government</b>				
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
<b>Total General Government</b>	<b>284,000</b>	<b>0</b>	<b>(1,078,300)</b>	<b>167,448,600</b>

## Department General Fund Request - Recommendation Comparison

Goal-Department	FY 2026 Approp.	FY 2027 Request	Amt. Change	% Change	FY 2027 Recom.	Amt. Change	% Change
<b>Education</b>							
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%)
<b>Total Education</b>	<b>\$3,467,821,600</b>	<b>\$3,607,155,000</b>	<b>\$139,333,400</b>	<b>4.02%</b>	<b>\$3,413,368,700</b>	<b>\$(54,452,900)</b>	<b>(1.57%)</b>
<b>Health And Human Services</b>							
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%)
<b>Total Health And Human Services</b>	<b>\$1,229,711,100</b>	<b>\$1,303,976,100</b>	<b>\$74,265,000</b>	<b>6.04%</b>	<b>\$1,271,654,300</b>	<b>\$41,943,200</b>	<b>3.41%</b>
<b>Public Safety</b>							
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%)
<b>Total Public Safety</b>	<b>\$554,321,300</b>	<b>\$579,552,700</b>	<b>\$25,231,400</b>	<b>4.55%</b>	<b>\$587,794,300</b>	<b>\$33,473,000</b>	<b>6.04%</b>

## Department General Fund Request - Recommendation Comparison

Goal-Department	FY 2026 Approp.	FY 2027 Request	Amt. Change	% Change	FY 2027 Recom.	Amt. Change	% Change
<b>Natural Resources</b>							
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%)
<b>Total Natural Resources</b>	<b>\$102,488,700</b>	<b>\$100,755,300</b>	<b>\$(1,733,400)</b>	<b>(1.69%)</b>	<b>\$99,703,100</b>	<b>\$(2,785,600)</b>	<b>(2.72%)</b>
<b>Economic Development</b>							
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%)
<b>Total Economic Development</b>	<b>\$95,284,300</b>	<b>\$92,799,600</b>	<b>\$(2,484,700)</b>	<b>(2.61%)</b>	<b>\$91,949,100</b>	<b>\$(3,335,200)</b>	<b>(3.50%)</b>



## Department General Fund Request - Recommendation Comparison

Goal-Department	FY 2026 Approp.	FY 2027 Request	Amt. Change	% Change	FY 2027 Recom.	Amt. Change	% Change
<b>General Government</b>							
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	-
<b>Total General Government</b>	<b>\$174,313,500</b>	<b>\$169,842,300</b>	<b>\$(4,471,200)</b>	<b>(2.57%)</b>	<b>\$167,448,600</b>	<b>\$(6,864,900)</b>	<b>(3.94%)</b>
<b>State Totals</b>	<b>\$5,623,940,500</b>	<b>\$5,854,081,000</b>	<b>\$230,140,500</b>	<b>4.09%</b>	<b>\$5,631,918,100</b>	<b>\$7,977,600</b>	<b>0.14%</b>

## Department Total Fund Request - Recommendation Comparison

Goal - Departmen	FY 2026 Approp.	FY 2027 Request	Amt. Change	% Change	FY 2027 Recom.	Amt. Change	% Change
<b>Education</b>							
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%)
<b>Total Education</b>	<b>\$4,273,035,000</b>	<b>\$4,450,152,300</b>	<b>\$177,117,300</b>	<b>4.14%</b>	<b>\$4,255,706,300</b>	<b>\$(17,328,700)</b>	<b>(0.41%)</b>
<b>Health And Human Services</b>							
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	-	-
<b>Total Health And Human Services</b>	<b>\$6,014,852,600</b>	<b>\$6,228,708,800</b>	<b>\$213,856,200</b>	<b>3.56%</b>	<b>\$6,526,041,400</b>	<b>\$511,188,800</b>	<b>8.50%</b>
<b>Public Safety</b>							
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%)
<b>Total Public Safety</b>	<b>\$686,398,000</b>	<b>\$720,622,600</b>	<b>\$34,224,600</b>	<b>4.99%</b>	<b>\$727,522,600</b>	<b>\$41,124,600</b>	<b>5.99%</b>

**Department Total Fund Request - Recommendation Comparison**

Goal - Departmen	FY 2026 Approp.	FY 2027 Request	Amt. Change	% Change	FY 2027 Recom.	Amt. Change	% Change
<b>Natural Resources</b>							
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%)
<b>Total Natural Resources</b>	<b>\$663,047,000</b>	<b>\$538,064,700</b>	<b>\$(124,982,300)</b>	<b>(6.73%)</b>	<b>\$533,553,600</b>	<b>\$(129,493,400)</b>	<b>(6.55%)</b>

### Department Total Fund Request - Recommendation Comparison

Goal - Departmen	FY 2026 Approp.	FY 2027 Request	Amt. Change	% Change	FY 2027 Recom.	Amt. Change	% Change
<b>Economic Development</b>							
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%
<b>Total Economic Development</b>	<b>\$1,701,785,200</b>	<b>\$1,692,645,000</b>	<b>\$(9,140,200)</b>	<b>(0.54%)</b>	<b>\$1,681,921,700</b>	<b>\$(19,863,500)</b>	<b>(1.17%)</b>

## Department Total Fund Request - Recommendation Comparison

Goal - Department	FY 2026 Approp.	FY 2027 Request	Amt. Change	% Change	FY 2027 Recom.	Amt. Change	% Change
<b>General Government</b>							
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%)

***Department Total Fund Request - Recommendation Comparison***

Goal - Departmen	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%
<b>Total General Government</b>	<b>\$762,459,400</b>	<b>\$743,346,400</b>	<b>\$(19,113,000)</b>	<b>(2.51%)</b>	<b>\$712,988,200</b>	<b>\$(49,471,200)</b>	<b>(6.49%)</b>

***Projected FY 2027 Statutory Diversions to Other Funds  
and Local Governments***  
(thousands)

Recipient Fund	Amount
<b>Local Government</b>	
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
<b>Subtotal</b>	<b>\$441,176.4</b>
<b>Property Tax Relief</b>	
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
<b>Subtotal</b>	<b>\$60,066.3</b>
<b>Schools Dedicated Funds</b>	
Public School Income Fund (Cigarette and Liquor Fund)	1,200.0
Community College Fund (Liquor Fund)	800.0
<b>Subtotal</b>	<b>\$2,000.0</b>
<b>State Dedicated Funds</b>	
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
<b>Subtotal</b>	<b>\$202,293.3</b>
<b>Total Tax Revenue to Other Funds and Local Governments</b>	<b>\$705,536.0</b>

\*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.

**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)



### 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)

**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)

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

(thousands)

Fiscal Year	Economic Estimates Comm. Idaho Personal Income Est.	Unadjusted Percent Limit	Unadjusted Expenditure Limit	Expenditure Adjustments	Limitation Adjustment	Adjusted Percent Limit	Adjusted Expenditure Limit	Original Gen. Fund Approp. Less One- Time Money in App. (See Note)	Adj. Limit Minus the Ongoing Gen. Fund Approp.
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.

### 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	-	-
2019	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.

**FY 2027 Capital Budget: Permanent Building Fund**

	PBFAC's Request	Governor's Recommendation
<b>Revenue</b>		
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
<b>Subtotal</b>	<b>137,522,789</b>	<b>77,452,971</b>
<b>Operating Expenditures</b>		
Public Works Operating Budget	4,812,400	4,729,100
<b>Subtotal</b>	<b>4,812,400</b>	<b>4,729,100</b>
<b>Maintenance Projects</b>		
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
<b>Subtotal</b>	<b>71,817,200</b>	<b>71,817,200</b>
<b>Construction Projects</b>		
Military Division - Bonneville County Readiness Center	890,100	890,100
<b>Subtotal</b>	<b>890,100</b>	<b>890,100</b>
<b>Total FY 2027 Permanent Building Fund Capital Budget</b>	<b>72,707,300</b>	<b>72,707,300</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 60,003,089.48</b>	<b>\$ 16,570.66</b>

**Reserve Fund Balances**

Balance as of June 30	Budget Stabilization Fund	Economic Recovery Reserve Fund*	Public Education Stabilization Fund	Higher Education Stabilization Fund	27th Payroll Fund**	Total
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 <b>CLOSING</b>	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.

**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
<b>Total</b>		<b>\$447,078,142</b>	<b>\$24,789,132</b>	<b>\$528,951,085</b>	<b>\$(276,085,064)</b>	

\*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.

## 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
<b>Total</b>		<b>\$284,923,569</b>	<b>\$(167,633,213)</b>	<b>\$20,744,608</b>	<b>\$(61,544,957)</b>	

\*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 FY 2026	Forecast FY 2027
	FY 2024	FY 2025		
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
<b>Totals</b>	<b>\$100,315,000</b>	<b>\$103,221,600</b>	<b>\$110,371,200</b>	<b>\$117,278,400</b>

\*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.

## State Raised Highway Users Revenue

(thousands)

	FY 2023	FY 2024	FY 2025	Forecast	
				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)
<b>Net to Distribute</b>	<b>240,447</b>	<b>253,363</b>	<b>256,344</b>	<b>260,321</b>	<b>263,421</b>
Less: Waterways, Off-Road, and Parks	(5,697)	(6,005)	(6,096)	(6,100)	(6,200)
<b>Net Gasoline Tax</b>	<b>\$234,750</b>	<b>\$247,358</b>	<b>\$250,248</b>	<b>\$254,221</b>	<b>\$257,221</b>
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)
<b>Net Special Fuel Tax</b>	<b>\$106,020</b>	<b>\$113,171</b>	<b>\$115,499</b>	<b>\$113,434</b>	<b>\$114,774</b>
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
<b>Total User Revenue to Distribute**</b>	<b>\$534,890</b>	<b>\$556,441</b>	<b>\$566,777</b>	<b>\$569,225</b>	<b>\$576,792</b>
<b>To Locals</b>	<b>\$209,826</b>	<b>\$220,431</b>	<b>\$225,624</b>	<b>\$227,700</b>	<b>\$230,700</b>
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
<b>To Idaho State Police*</b>	<b>\$12,389</b>	<b>\$8,579</b>	<b>\$4,346</b>	<b>\$-</b>	<b>\$-</b>
<b>To Idaho Transportation Department (ITD)</b>	<b>\$312,674</b>	<b>\$327,430</b>	<b>\$336,807</b>	<b>\$341,525</b>	<b>\$346,092</b>
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
<b>Fuel Tax Rates (Cents Per Gallon)***</b>					
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
<b>3.00 FY 2026 Original Appropriation</b>	<b>127.00</b>	<b>12,052,000</b>	<b>48,202,200</b>	<b>127.00</b>	<b>12,052,000</b>	<b>48,202,200</b>
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
<b>5.00 FY 2026 Total Appropriation</b>	<b>127.00</b>	<b>12,852,000</b>	<b>87,158,900</b>	<b>127.00</b>	<b>12,852,000</b>	<b>87,158,900</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>127.00</b>	<b>12,490,500</b>	<b>86,736,800</b>	<b>127.00</b>	<b>12,490,500</b>	<b>86,736,800</b>
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)
<b>9.00 FY 2027 Base</b>	<b>127.00</b>	<b>12,050,500</b>	<b>46,187,800</b>	<b>127.00</b>	<b>12,050,500</b>	<b>46,187,800</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>127.00</b>	<b>12,361,200</b>	<b>46,823,300</b>	<b>127.00</b>	<b>12,220,800</b>	<b>46,501,300</b>
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	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>127.00</b>	<b>11,999,700</b>	<b>48,750,500</b>	<b>127.00</b>	<b>11,859,300</b>	<b>48,428,500</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>(52,300)</b>	<b>548,300</b>	<b>0.00</b>	<b>(192,700)</b>	<b>226,300</b>
<b>Percent Change From Original Appropriation</b>	<b>0.00%</b>	<b>(0.43%)</b>	<b>1.14%</b>	<b>0.00%</b>	<b>(1.60%)</b>	<b>0.47%</b>

### Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	-	<b>2,754,658,600</b>	<b>3,111,556,200</b>	-	<b>2,754,658,600</b>	<b>3,111,556,200</b>
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)
<b>5.00 FY 2026 Total Appropriation</b>	-	<b>2,732,292,100</b>	<b>3,096,989,700</b>	-	<b>2,732,292,100</b>	<b>3,096,989,700</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	-	<b>2,783,602,200</b>	<b>3,148,299,800</b>	-	<b>2,783,602,200</b>	<b>3,148,299,800</b>
8.41 Removal of One-Time Expenditures	-	(68,000)	(7,868,000)	-	(68,000)	(7,868,000)
<b>9.00 FY 2027 Base</b>	-	<b>2,732,224,100</b>	<b>3,089,121,700</b>	-	<b>2,732,224,100</b>	<b>3,089,121,700</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	-	<b>2,839,426,200</b>	<b>3,196,323,800</b>	-	<b>2,773,326,900</b>	<b>3,130,224,500</b>
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	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>-</b>	<b>2,886,824,100</b>	<b>3,261,683,300</b>	<b>5.00</b>	<b>2,734,098,800</b>	<b>3,108,958,000</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>132,165,500</b>	<b>150,127,100</b>	<b>5.00</b>	<b>(20,559,800)</b>	<b>(2,598,200)</b>
<b>Percent Change From Original Appropriation</b>		<b>4.80%</b>	<b>4.82%</b>		<b>(0.75%)</b>	<b>(0.08%)</b>

### Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>85.25</b>	<b>46,941,300</b>	<b>56,454,800</b>	<b>85.25</b>	<b>46,941,300</b>	<b>56,454,800</b>
4.11 Legislative Reappropriation	-	-	10,344,400	-	-	10,344,400
4.81 Empowering Parents Program Adjustment	-	-	-	-	(29,597,600)	(29,597,600)
<b>5.00 FY 2026 Total Appropriation</b>	<b>85.25</b>	<b>46,941,300</b>	<b>66,799,200</b>	<b>85.25</b>	<b>17,343,700</b>	<b>37,201,600</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>85.25</b>	<b>61,529,800</b>	<b>87,689,300</b>	<b>85.25</b>	<b>31,932,200</b>	<b>58,091,700</b>
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)
<b>9.00 FY 2027 Base</b>	<b>84.42</b>	<b>46,898,800</b>	<b>55,522,300</b>	<b>84.42</b>	<b>17,301,200</b>	<b>25,924,700</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>84.42</b>	<b>47,287,100</b>	<b>55,948,100</b>	<b>84.42</b>	<b>17,481,100</b>	<b>26,125,800</b>
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)
<b>13.00 FY 2027 Total</b>	<b>80.42</b>	<b>47,375,300</b>	<b>56,036,300</b>	<b>80.42</b>	<b>17,575,700</b>	<b>30,980,400</b>
<b>Amount Change From Original Appropriation</b>	<b>(4.83)</b>	<b>434,000</b>	<b>(418,500)</b>	<b>(4.83)</b>	<b>(29,365,600)</b>	<b>(25,474,400)</b>
<b>Percent Change From Original Appropriation</b>	<b>(5.67%)</b>	<b>0.92%</b>	<b>(0.74%)</b>	<b>(5.67%)</b>	<b>(62.56%)</b>	<b>(45.12%)</b>

**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>569.14</b>	<b>91,966,100</b>	<b>109,755,300</b>	<b>569.14</b>	<b>91,966,100</b>	<b>109,755,300</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>569.14</b>	<b>91,966,100</b>	<b>109,755,300</b>	<b>569.14</b>	<b>91,966,100</b>	<b>109,755,300</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>569.14</b>	<b>90,786,800</b>	<b>108,566,400</b>	<b>569.14</b>	<b>90,786,800</b>	<b>108,566,400</b>
8.31 Program Transfer	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	(50,000)	(50,000)	-	(50,000)	(50,000)
<b>9.00 FY 2027 Base</b>	<b>569.14</b>	<b>91,916,100</b>	<b>109,705,300</b>	<b>569.14</b>	<b>91,916,100</b>	<b>109,705,300</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>569.14</b>	<b>94,361,700</b>	<b>112,197,300</b>	<b>569.14</b>	<b>93,036,600</b>	<b>110,847,100</b>
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	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>569.14</b>	<b>92,100,500</b>	<b>109,936,100</b>	<b>569.14</b>	<b>90,775,400</b>	<b>108,585,900</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>134,400</b>	<b>180,800</b>	<b>0.00</b>	<b>(1,190,700)</b>	<b>(1,169,400)</b>
<b>Percent Change From Original Appropriation</b>	<b>0.00%</b>	<b>0.15%</b>	<b>0.16%</b>	<b>0.00%</b>	<b>(1.29%)</b>	<b>(1.07%)</b>



### Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	-	68,419,700	69,219,700	-	68,419,700	69,219,700
<b>5.00 FY 2026 Total Appropriation</b>	-	68,419,700	69,219,700	-	68,419,700	69,219,700
<b>7.00 FY 2026 Estimated Expenditures</b>	-	66,367,100	67,167,100	-	66,367,100	67,167,100
8.21 Account Transfers	-	-	-	-	-	-
<b>9.00 FY 2027 Base</b>	-	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	-	-	-	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	-	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)
<b>13.00 FY 2027 Total</b>	-	68,715,400	69,515,400	-	67,370,100	68,170,100
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>295,700</b>	<b>295,700</b>	<b>0.00</b>	<b>(1,049,600)</b>	<b>(1,049,600)</b>
<b>Percent Change From Original Appropriation</b>		<b>0.43%</b>	<b>0.43%</b>		<b>(1.53%)</b>	<b>(1.52%)</b>

### Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>4,921.68</b>	<b>383,583,700</b>	<b>739,432,800</b>	<b>4,921.68</b>	<b>383,583,700</b>	<b>739,432,800</b>
4.11 Legislative Reappropriation	-	-	191,208,000	-	-	191,208,000
<b>5.00 FY 2026 Total Appropriation</b>	<b>4,921.68</b>	<b>383,583,700</b>	<b>930,640,800</b>	<b>4,921.68</b>	<b>383,583,700</b>	<b>930,640,800</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>4,898.77</b>	<b>372,272,900</b>	<b>924,979,100</b>	<b>4,898.77</b>	<b>372,272,900</b>	<b>924,979,100</b>
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	-	-	-
<b>9.00 FY 2027 Base</b>	<b>4,933.13</b>	<b>387,583,700</b>	<b>752,410,800</b>	<b>4,933.13</b>	<b>387,583,700</b>	<b>752,410,800</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>4,933.13</b>	<b>401,805,500</b>	<b>775,218,900</b>	<b>4,933.13</b>	<b>394,481,800</b>	<b>763,141,500</b>
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	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>4,906.96</b>	<b>390,051,200</b>	<b>765,374,300</b>	<b>4,906.96</b>	<b>382,721,100</b>	<b>753,290,500</b>
<b>Amount Change From Original Appropriation</b>	<b>(14.72)</b>	<b>6,467,500</b>	<b>25,941,500</b>	<b>(14.72)</b>	<b>(862,600)</b>	<b>13,857,700</b>
<b>Percent Change From Original Appropriation</b>	<b>(0.30%)</b>	<b>1.69%</b>	<b>3.51%</b>	<b>(0.30%)</b>	<b>(0.22%)</b>	<b>1.87%</b>

**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>341.76</b>	<b>39,955,500</b>	<b>39,955,500</b>	<b>341.76</b>	<b>39,955,500</b>	<b>39,955,500</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>341.76</b>	<b>39,955,500</b>	<b>39,955,500</b>	<b>341.76</b>	<b>39,955,500</b>	<b>39,955,500</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>323.77</b>	<b>38,756,800</b>	<b>38,756,800</b>	<b>323.77</b>	<b>38,756,800</b>	<b>38,756,800</b>
8.81 Higher Ed Adjustments	(17.99)	-	-	(17.99)	-	-
<b>9.00 FY 2027 Base</b>	<b>323.77</b>	<b>39,955,500</b>	<b>39,955,500</b>	<b>323.77</b>	<b>39,955,500</b>	<b>39,955,500</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>323.77</b>	<b>41,435,200</b>	<b>41,435,200</b>	<b>323.77</b>	<b>40,661,100</b>	<b>40,661,100</b>
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	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>315.77</b>	<b>40,236,500</b>	<b>40,236,500</b>	<b>315.77</b>	<b>39,462,400</b>	<b>39,462,400</b>
<b>Amount Change From Original Appropriation</b>	<b>(25.99)</b>	<b>281,000</b>	<b>281,000</b>	<b>(25.99)</b>	<b>(493,100)</b>	<b>(493,100)</b>
<b>Percent Change From Original Appropriation</b>	<b>(7.60%)</b>	<b>0.70%</b>	<b>0.70%</b>	<b>(7.60%)</b>	<b>(1.23%)</b>	<b>(1.23%)</b>

### Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>48.65</b>	<b>29,419,500</b>	<b>29,804,000</b>	<b>48.65</b>	<b>29,419,500</b>	<b>29,804,000</b>
4.11 Legislative Reappropriation	-	-	999,000	-	-	999,000
<b>5.00 FY 2026 Total Appropriation</b>	<b>48.65</b>	<b>29,419,500</b>	<b>30,803,000</b>	<b>48.65</b>	<b>29,419,500</b>	<b>30,803,000</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>48.65</b>	<b>28,537,000</b>	<b>29,949,200</b>	<b>48.65</b>	<b>28,537,000</b>	<b>29,949,200</b>
8.41 Removal of One-Time Expenditures	-	-	(999,000)	-	-	(999,000)
8.81 Higher Ed Adjustments	-	-	34,700	-	-	34,700
<b>9.00 FY 2027 Base</b>	<b>48.65</b>	<b>29,419,500</b>	<b>29,838,700</b>	<b>48.65</b>	<b>29,419,500</b>	<b>29,838,700</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>48.65</b>	<b>30,155,700</b>	<b>30,582,000</b>	<b>48.65</b>	<b>30,037,500</b>	<b>30,459,500</b>
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)
<b>13.00 FY 2027 Total</b>	<b>50.15</b>	<b>30,173,200</b>	<b>30,599,500</b>	<b>50.15</b>	<b>30,055,000</b>	<b>30,477,000</b>
<b>Amount Change From Original Appropriation</b>	<b>1.50</b>	<b>753,700</b>	<b>795,500</b>	<b>1.50</b>	<b>635,500</b>	<b>673,000</b>
<b>Percent Change From Original Appropriation</b>	<b>3.08%</b>	<b>2.56%</b>	<b>2.67%</b>	<b>3.08%</b>	<b>2.16%</b>	<b>2.26%</b>

### Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>50.34</b>	<b>31,746,100</b>	<b>36,499,700</b>	<b>50.34</b>	<b>31,746,100</b>	<b>36,499,700</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>50.34</b>	<b>31,746,100</b>	<b>36,499,700</b>	<b>50.34</b>	<b>31,746,100</b>	<b>36,499,700</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>50.34</b>	<b>30,822,900</b>	<b>35,575,700</b>	<b>50.34</b>	<b>30,822,900</b>	<b>35,575,700</b>
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)	-	-
<b>9.00 FY 2027 Base</b>	<b>49.91</b>	<b>31,708,200</b>	<b>36,461,800</b>	<b>49.91</b>	<b>31,708,200</b>	<b>36,461,800</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>49.91</b>	<b>31,922,100</b>	<b>36,676,400</b>	<b>49.91</b>	<b>31,807,800</b>	<b>36,561,700</b>
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	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>49.27</b>	<b>30,970,900</b>	<b>35,725,200</b>	<b>49.27</b>	<b>30,856,600</b>	<b>35,610,500</b>
<b>Amount Change From Original Appropriation</b>	<b>(1.07)</b>	<b>(775,200)</b>	<b>(774,500)</b>	<b>(1.07)</b>	<b>(889,500)</b>	<b>(889,200)</b>
<b>Percent Change From Original Appropriation</b>	<b>(2.13%)</b>	<b>(2.44%)</b>	<b>(2.12%)</b>	<b>(2.13%)</b>	<b>(2.80%)</b>	<b>(2.44%)</b>

### Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>15.00</b>	<b>3,426,600</b>	<b>4,431,700</b>	<b>15.00</b>	<b>3,426,600</b>	<b>4,431,700</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>15.00</b>	<b>3,426,600</b>	<b>4,431,700</b>	<b>15.00</b>	<b>3,426,600</b>	<b>4,431,700</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>15.00</b>	<b>3,334,100</b>	<b>4,338,500</b>	<b>15.00</b>	<b>3,334,100</b>	<b>4,338,500</b>
8.41 Removal of One-Time Expenditures	-	(342,400)	(342,400)	-	(342,400)	(342,400)
<b>9.00 FY 2027 Base</b>	<b>15.00</b>	<b>3,084,200</b>	<b>4,089,300</b>	<b>15.00</b>	<b>3,084,200</b>	<b>4,089,300</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>15.00</b>	<b>3,166,300</b>	<b>4,176,000</b>	<b>15.00</b>	<b>3,133,100</b>	<b>4,140,100</b>
12.75 Governor's Holdback	-	(92,500)	(92,500)	-	(92,500)	(92,500)
<b>13.00 FY 2027 Total</b>	<b>15.00</b>	<b>3,073,800</b>	<b>4,083,500</b>	<b>15.00</b>	<b>3,040,600</b>	<b>4,047,600</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>(352,800)</b>	<b>(348,200)</b>	<b>0.00</b>	<b>(386,000)</b>	<b>(384,100)</b>
<b>Percent Change From Original Appropriation</b>	<b>0.00%</b>	<b>(10.30%)</b>	<b>(7.86%)</b>	<b>0.00%</b>	<b>(11.26%)</b>	<b>(8.67%)</b>

### Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>148.00</b>	<b>5,452,600</b>	<b>26,980,700</b>	<b>148.00</b>	<b>5,452,600</b>	<b>26,980,700</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>148.00</b>	<b>5,452,600</b>	<b>26,980,700</b>	<b>148.00</b>	<b>5,452,600</b>	<b>26,980,700</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>148.00</b>	<b>6,789,400</b>	<b>28,153,000</b>	<b>145.37</b>	<b>6,789,400</b>	<b>28,153,000</b>
8.11 FTP & Fund Adjustments	-	-	-	-	-	-
8.12 Fund Adjustments	-	-	-	-	-	-
8.31 Program Transfer	-	-	-	-	-	-
<b>9.00 FY 2027 Base</b>	<b>148.00</b>	<b>5,452,600</b>	<b>26,980,700</b>	<b>148.00</b>	<b>5,452,600</b>	<b>26,980,700</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>148.00</b>	<b>5,595,800</b>	<b>27,611,700</b>	<b>148.00</b>	<b>5,518,600</b>	<b>27,260,700</b>
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)
<b>13.00 FY 2027 Total</b>	<b>148.00</b>	<b>5,434,300</b>	<b>27,450,200</b>	<b>144.88</b>	<b>5,357,100</b>	<b>26,946,700</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>(18,300)</b>	<b>469,500</b>	<b>(3.12)</b>	<b>(95,500)</b>	<b>(34,000)</b>
<b>Percent Change From Original Appropriation</b>	<b>0.00%</b>	<b>(0.34%)</b>	<b>1.74%</b>	<b>(2.11%)</b>	<b>(1.75%)</b>	<b>(0.13%)</b>

### Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>5.00</b>	<b>199,900</b>	<b>742,400</b>	<b>5.00</b>	<b>199,900</b>	<b>742,400</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>5.00</b>	<b>199,900</b>	<b>742,400</b>	<b>5.00</b>	<b>199,900</b>	<b>742,400</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>5.00</b>	<b>193,900</b>	<b>732,200</b>	<b>5.00</b>	<b>193,900</b>	<b>732,200</b>
<b>9.00 FY 2027 Base</b>	<b>5.00</b>	<b>199,900</b>	<b>742,400</b>	<b>5.00</b>	<b>199,900</b>	<b>742,400</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>5.00</b>	<b>206,100</b>	<b>767,500</b>	<b>5.00</b>	<b>202,600</b>	<b>754,700</b>
12.75 Ongoing General Fund Reduction	-	(6,000)	(6,000)	-	(6,000)	(6,000)
<b>13.00 FY 2027 Total</b>	<b>5.00</b>	<b>200,100</b>	<b>761,500</b>	<b>5.00</b>	<b>196,600</b>	<b>748,700</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>200</b>	<b>19,100</b>	<b>0.00</b>	<b>(3,300)</b>	<b>6,300</b>
<b>Percent Change From Original Appropriation</b>	<b>0.00%</b>	<b>0.10%</b>	<b>2.57%</b>	<b>0.00%</b>	<b>(1.65%)</b>	<b>0.85%</b>



**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>3,029.64</b>	<b>1,229,416,500</b>	<b>6,014,156,100</b>	<b>3,029.64</b>	<b>1,229,416,500</b>	<b>6,014,156,100</b>
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	-	-	-	-	-	-
<b>5.00 FY 2026 Total Appropriation</b>	<b>3,029.64</b>	<b>1,286,877,200</b>	<b>5,997,450,400</b>	<b>3,041.64</b>	<b>1,304,792,900</b>	<b>6,063,710,900</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>2,990.48</b>	<b>1,283,814,800</b>	<b>5,992,801,300</b>	<b>3,002.48</b>	<b>1,301,730,500</b>	<b>6,059,061,800</b>
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
<b>9.00 FY 2027 Base</b>	<b>2,947.77</b>	<b>1,213,631,900</b>	<b>5,816,482,200</b>	<b>2,947.77</b>	<b>1,213,631,900</b>	<b>5,816,482,200</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>2,947.77</b>	<b>1,220,748,100</b>	<b>5,833,401,400</b>	<b>2,947.77</b>	<b>1,217,762,400</b>	<b>5,826,368,000</b>
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	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>2,901.77</b>	<b>1,303,682,300</b>	<b>6,228,002,700</b>	<b>2,918.77</b>	<b>1,271,364,800</b>	<b>6,525,344,900</b>
<b>Amount Change From Original Appropriation</b>	<b>(127.87)</b>	<b>74,265,800</b>	<b>213,846,600</b>	<b>(110.87)</b>	<b>41,948,300</b>	<b>511,188,800</b>
<b>Percent Change From Original Appropriation</b>	<b>(4.22%)</b>	<b>6.04%</b>	<b>3.56%</b>	<b>(3.66%)</b>	<b>3.41%</b>	<b>8.50%</b>

**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>4.00</b>	<b>294,600</b>	<b>696,500</b>	<b>4.00</b>	<b>294,600</b>	<b>696,500</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>4.00</b>	<b>294,600</b>	<b>696,500</b>	<b>4.00</b>	<b>294,600</b>	<b>696,500</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>4.00</b>	<b>285,800</b>	<b>687,700</b>	<b>4.00</b>	<b>285,800</b>	<b>687,700</b>
<b>9.00 FY 2027 Base</b>	<b>4.00</b>	<b>294,600</b>	<b>696,500</b>	<b>4.00</b>	<b>294,600</b>	<b>696,500</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>4.00</b>	<b>302,600</b>	<b>714,900</b>	<b>4.00</b>	<b>298,300</b>	<b>705,300</b>
12.75 Ongoing General Fund Reduction	-	(8,800)	(8,800)	-	(8,800)	(8,800)
<b>13.00 FY 2027 Total</b>	<b>4.00</b>	<b>293,800</b>	<b>706,100</b>	<b>4.00</b>	<b>289,500</b>	<b>696,500</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>(800)</b>	<b>9,600</b>	<b>0.00</b>	<b>(5,100)</b>	<b>0</b>
<b>Percent Change From Original Appropriation</b>	<b>0.00%</b>	<b>(0.27%)</b>	<b>1.38%</b>	<b>0.00%</b>	<b>(1.73%)</b>	<b>0.00%</b>

### Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>418.00</b>	<b>77,824,200</b>	<b>103,594,800</b>	<b>418.00</b>	<b>77,824,200</b>	<b>103,594,800</b>
4.11 Legislative Reappropriation	-	-	6,988,500	-	-	6,988,500
<b>5.00 FY 2026 Total Appropriation</b>	<b>418.00</b>	<b>77,824,200</b>	<b>110,583,300</b>	<b>418.00</b>	<b>77,824,200</b>	<b>110,583,300</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>418.00</b>	<b>77,719,000</b>	<b>110,478,100</b>	<b>418.00</b>	<b>75,384,900</b>	<b>108,144,000</b>
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)
<b>9.00 FY 2027 Base</b>	<b>411.00</b>	<b>77,698,000</b>	<b>103,413,800</b>	<b>411.00</b>	<b>77,698,000</b>	<b>103,413,800</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>411.00</b>	<b>79,389,800</b>	<b>105,260,100</b>	<b>411.00</b>	<b>78,564,800</b>	<b>104,345,600</b>
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	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>411.00</b>	<b>79,892,300</b>	<b>105,762,600</b>	<b>411.00</b>	<b>78,642,700</b>	<b>104,423,500</b>
<b>Amount Change From Original Appropriation</b>	<b>(7.00)</b>	<b>2,068,100</b>	<b>2,167,800</b>	<b>(7.00)</b>	<b>818,500</b>	<b>828,700</b>
<b>Percent Change From Original Appropriation</b>	<b>(1.67%)</b>	<b>2.66%</b>	<b>2.09%</b>	<b>(1.67%)</b>	<b>1.05%</b>	<b>0.80%</b>

### Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>2,266.85</b>	<b>352,591,700</b>	<b>400,744,000</b>	<b>2,266.85</b>	<b>352,591,700</b>	<b>400,744,000</b>
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
<b>5.00 FY 2026 Total Appropriation</b>	<b>2,266.85</b>	<b>369,438,200</b>	<b>418,014,800</b>	<b>2,266.85</b>	<b>371,114,500</b>	<b>419,691,100</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>2,255.35</b>	<b>360,910,800</b>	<b>411,405,200</b>	<b>2,255.35</b>	<b>367,622,200</b>	<b>418,116,600</b>
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)
<b>9.00 FY 2027 Base</b>	<b>2,265.85</b>	<b>352,029,700</b>	<b>391,262,700</b>	<b>2,265.85</b>	<b>352,029,700</b>	<b>391,262,700</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>2,265.85</b>	<b>362,738,800</b>	<b>403,174,900</b>	<b>2,265.85</b>	<b>357,360,500</b>	<b>397,082,400</b>
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	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>2,254.35</b>	<b>376,696,200</b>	<b>421,073,000</b>	<b>2,254.35</b>	<b>388,145,200</b>	<b>431,807,800</b>
<b>Amount Change From Original Appropriation</b>	<b>(12.50)</b>	<b>24,104,500</b>	<b>20,329,000</b>	<b>(12.50)</b>	<b>35,553,500</b>	<b>31,063,800</b>
<b>Percent Change From Original Appropriation</b>	<b>(0.55%)</b>	<b>6.84%</b>	<b>5.07%</b>	<b>(0.55%)</b>	<b>10.08%</b>	<b>7.75%</b>

**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>402.00</b>	<b>51,766,200</b>	<b>63,820,800</b>	<b>402.00</b>	<b>51,766,200</b>	<b>63,820,800</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>402.00</b>	<b>51,766,200</b>	<b>63,820,800</b>	<b>402.00</b>	<b>51,766,200</b>	<b>63,820,800</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>402.00</b>	<b>50,213,200</b>	<b>62,267,800</b>	<b>402.00</b>	<b>50,213,200</b>	<b>62,267,800</b>
8.31 Program Transfer	-	-	-	-	-	-
8.32 Program Transfer	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	-	(3,257,600)	-	-	(3,257,600)
<b>9.00 FY 2027 Base</b>	<b>402.00</b>	<b>51,766,200</b>	<b>60,563,200</b>	<b>402.00</b>	<b>51,766,200</b>	<b>60,563,200</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>402.00</b>	<b>53,971,500</b>	<b>62,778,200</b>	<b>402.00</b>	<b>53,031,500</b>	<b>61,832,100</b>
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
<b>13.00 FY 2027 Total</b>	<b>402.00</b>	<b>52,663,200</b>	<b>63,117,700</b>	<b>402.00</b>	<b>51,805,500</b>	<b>62,253,900</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>897,000</b>	<b>(703,100)</b>	<b>0.00</b>	<b>39,300</b>	<b>(1,566,900)</b>
<b>Percent Change From Original Appropriation</b>	<b>0.00%</b>	<b>1.73%</b>	<b>(1.10%)</b>	<b>0.00%</b>	<b>0.08%</b>	<b>(2.46%)</b>

### Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>606.67</b>	<b>72,139,200</b>	<b>113,403,800</b>	<b>606.67</b>	<b>72,139,200</b>	<b>113,403,800</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>606.67</b>	<b>72,139,200</b>	<b>113,403,800</b>	<b>606.67</b>	<b>72,139,200</b>	<b>113,403,800</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>605.67</b>	<b>76,588,500</b>	<b>123,377,100</b>	<b>605.67</b>	<b>76,588,500</b>	<b>123,377,100</b>
8.31 Program Transfer	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	(5,757,300)	(6,944,600)	-	(5,757,300)	(6,944,600)
<b>9.00 FY 2027 Base</b>	<b>606.67</b>	<b>66,381,900</b>	<b>106,459,200</b>	<b>606.67</b>	<b>66,381,900</b>	<b>106,459,200</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>606.67</b>	<b>68,609,500</b>	<b>109,547,700</b>	<b>606.67</b>	<b>67,509,400</b>	<b>108,016,600</b>
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)
<b>13.00 FY 2027 Total</b>	<b>604.67</b>	<b>70,301,000</b>	<b>125,720,300</b>	<b>604.67</b>	<b>69,200,900</b>	<b>124,189,200</b>
<b>Amount Change From Original Appropriation</b>	<b>(2.00)</b>	<b>(1,838,200)</b>	<b>12,316,500</b>	<b>(2.00)</b>	<b>(2,938,300)</b>	<b>10,785,400</b>
<b>Percent Change From Original Appropriation</b>	<b>(0.33%)</b>	<b>(2.55%)</b>	<b>10.86%</b>	<b>(0.33%)</b>	<b>(4.07%)</b>	<b>9.51%</b>



### Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>41.42</b>	-	<b>4,334,800</b>	<b>41.42</b>	-	<b>4,334,800</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>41.42</b>	-	<b>4,334,800</b>	<b>41.42</b>	-	<b>4,334,800</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>40.42</b>	-	<b>4,301,700</b>	<b>40.42</b>	-	<b>4,261,700</b>
8.41 Removal of One-Time Expenditures	-	-	(289,200)	-	-	(289,200)
<b>9.00 FY 2027 Base</b>	<b>41.42</b>	-	<b>4,045,600</b>	<b>41.42</b>	-	<b>4,045,600</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>41.42</b>	-	<b>4,248,500</b>	<b>41.42</b>	-	<b>4,150,100</b>
12.55 Repair, Replacement, or Alteration Costs	-	-	288,100	-	-	288,100
12.75 Ongoing Reduction	(1.00)	-	(33,100)	(1.00)	-	(33,100)
<b>13.00 FY 2027 Total</b>	<b>40.42</b>	-	<b>4,503,500</b>	<b>40.42</b>	-	<b>4,405,100</b>
<b>Amount Change From Original Appropriation</b>	<b>(1.00)</b>	<b>0</b>	<b>168,700</b>	<b>(1.00)</b>	<b>0</b>	<b>70,300</b>
<b>Percent Change From Original Appropriation</b>	<b>(2.41%)</b>		<b>3.89%</b>	<b>(2.41%)</b>		<b>1.62%</b>

## Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>3.00</b>	<b>-</b>	<b>499,800</b>	<b>3.00</b>	<b>-</b>	<b>499,800</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>3.00</b>	<b>-</b>	<b>499,800</b>	<b>3.00</b>	<b>-</b>	<b>499,800</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>1.00</b>	<b>-</b>	<b>439,800</b>	<b>1.00</b>	<b>-</b>	<b>431,900</b>
<b>9.00 FY 2027 Base</b>	<b>3.00</b>	<b>-</b>	<b>499,800</b>	<b>3.00</b>	<b>-</b>	<b>499,800</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>3.00</b>	<b>-</b>	<b>505,500</b>	<b>3.00</b>	<b>-</b>	<b>503,100</b>
12.75 Ongoing Reduction	(2.00)	-	(60,000)	(2.00)	-	(60,000)
<b>13.00 FY 2027 Total</b>	<b>1.00</b>	<b>-</b>	<b>445,500</b>	<b>1.00</b>	<b>-</b>	<b>443,100</b>
<b>Amount Change From Original Appropriation</b>	<b>(2.00)</b>	<b>0</b>	<b>(54,300)</b>	<b>(2.00)</b>	<b>0</b>	<b>(56,700)</b>
<b>Percent Change From Original Appropriation</b>	<b>(66.67%)</b>		<b>(10.86%)</b>	<b>(66.67%)</b>		<b>(11.34%)</b>

**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>385.00</b>	<b>29,361,200</b>	<b>246,378,400</b>	<b>385.00</b>	<b>29,361,200</b>	<b>246,378,400</b>
4.11 Legislative Reappropriation	-	-	64,093,100	-	-	64,093,100
<b>5.00 FY 2026 Total Appropriation</b>	<b>385.00</b>	<b>29,361,200</b>	<b>310,471,500</b>	<b>385.00</b>	<b>29,361,200</b>	<b>310,471,500</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>377.00</b>	<b>28,780,500</b>	<b>312,223,900</b>	<b>377.00</b>	<b>28,780,500</b>	<b>312,223,900</b>
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)
<b>9.00 FY 2027 Base</b>	<b>383.00</b>	<b>29,361,200</b>	<b>96,946,000</b>	<b>383.00</b>	<b>29,361,200</b>	<b>96,946,000</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>383.00</b>	<b>30,501,400</b>	<b>99,095,800</b>	<b>383.00</b>	<b>30,029,300</b>	<b>98,112,900</b>
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	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>377.00</b>	<b>29,620,600</b>	<b>99,645,000</b>	<b>377.00</b>	<b>29,158,100</b>	<b>98,671,700</b>

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
<b>3.00 FY 2026 Original Appropriation</b>	<b>550.00</b>	-	<b>162,630,600</b>	<b>550.00</b>	-	<b>162,630,600</b>
4.11 Legislative Reappropriation	-	-	4,598,200	-	-	4,598,200
<b>5.00 FY 2026 Total Appropriation</b>	<b>550.00</b>	-	<b>167,228,800</b>	<b>550.00</b>	-	<b>167,228,800</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>550.00</b>	-	<b>173,525,900</b>	<b>550.00</b>	-	<b>173,525,900</b>
8.11 FTP or Fund Adjustments	-	-	-	-	-	-
8.31 Program Transfer	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	-	(21,366,600)	-	-	(21,366,600)
<b>9.00 FY 2027 Base</b>	<b>550.00</b>	-	<b>145,862,200</b>	<b>550.00</b>	-	<b>145,862,200</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>550.00</b>	-	<b>149,073,600</b>	<b>550.00</b>	-	<b>147,459,700</b>
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	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>550.00</b>	-	<b>174,972,900</b>	<b>550.00</b>	-	<b>173,359,000</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>0</b>	<b>12,342,300</b>	<b>0.00</b>	<b>0</b>	<b>10,728,400</b>
<b>Percent Change From Original Appropriation</b>	<b>0.00%</b>		<b>7.59%</b>	<b>0.00%</b>		<b>6.60%</b>

### Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>335.60</b>	<b>13,372,000</b>	<b>82,411,900</b>	<b>335.60</b>	<b>13,372,000</b>	<b>82,411,900</b>
4.31 Net-zero Fund Shift	-	-	-	-	-	-
<b>5.00 FY 2026 Total Appropriation</b>	<b>335.60</b>	<b>13,372,000</b>	<b>82,411,900</b>	<b>335.60</b>	<b>13,372,000</b>	<b>82,411,900</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>334.93</b>	<b>13,180,100</b>	<b>82,403,400</b>	<b>334.93</b>	<b>13,180,100</b>	<b>82,403,400</b>
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)
<b>9.00 FY 2027 Base</b>	<b>335.60</b>	<b>11,653,100</b>	<b>76,597,000</b>	<b>335.60</b>	<b>11,653,100</b>	<b>76,597,000</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>335.60</b>	<b>11,937,400</b>	<b>78,051,300</b>	<b>335.60</b>	<b>11,763,800</b>	<b>77,198,700</b>
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
<b>13.00 FY 2027 Total</b>	<b>334.93</b>	<b>11,604,400</b>	<b>79,794,200</b>	<b>334.93</b>	<b>11,414,200</b>	<b>78,926,300</b>
<b>Amount Change From Original Appropriation</b>	<b>(0.67)</b>	<b>(1,767,600)</b>	<b>(2,617,700)</b>	<b>(0.67)</b>	<b>(1,957,800)</b>	<b>(3,485,600)</b>
<b>Percent Change From Original Appropriation</b>	<b>(0.20%)</b>	<b>(13.22%)</b>	<b>(3.18%)</b>	<b>(0.20%)</b>	<b>(14.64%)</b>	<b>(4.23%)</b>

**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>4.00</b>	-	<b>1,009,500</b>	<b>4.00</b>	-	<b>1,009,500</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>4.00</b>	-	<b>1,009,500</b>	<b>4.00</b>	-	<b>1,009,500</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>4.00</b>	-	<b>1,008,700</b>	<b>4.00</b>	-	<b>1,008,700</b>
8.11 FTP or Fund Adjustments	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	-	(4,900)	-	-	(4,900)
<b>9.00 FY 2027 Base</b>	<b>4.00</b>	-	<b>1,004,600</b>	<b>4.00</b>	-	<b>1,004,600</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>4.00</b>	-	<b>1,033,500</b>	<b>4.00</b>	-	<b>1,019,700</b>
12.79 Office of Information Technology Services Recommended Replacement Items	-	-	3,700	-	-	3,700
12.91 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>4.00</b>	-	<b>1,037,200</b>	<b>4.00</b>	-	<b>1,023,400</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>0</b>	<b>27,700</b>	<b>0.00</b>	<b>0</b>	<b>13,900</b>
<b>Percent Change From Original Appropriation</b>	<b>0.00%</b>		<b>2.74%</b>	<b>0.00%</b>		<b>1.38%</b>

**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>195.80</b>	<b>4,255,800</b>	<b>57,263,500</b>	<b>195.80</b>	<b>4,255,800</b>	<b>57,263,500</b>
4.11 Legislative Reappropriation	-	-	109,377,200	-	-	109,377,200
4.31 Budget Law Exemption for Current Year Program Transfer	-	-	-	-	-	-
<b>5.00 FY 2026 Total Appropriation</b>	<b>195.80</b>	<b>4,255,800</b>	<b>166,640,700</b>	<b>195.80</b>	<b>4,255,800</b>	<b>166,640,700</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>195.80</b>	<b>4,128,100</b>	<b>176,705,300</b>	<b>195.80</b>	<b>4,128,100</b>	<b>176,705,300</b>
8.11 FTP or Fund Adjustments	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	-	(116,377,700)	-	-	(116,377,700)
<b>9.00 FY 2027 Base</b>	<b>195.80</b>	<b>4,255,800</b>	<b>50,263,000</b>	<b>195.80</b>	<b>4,255,800</b>	<b>50,263,000</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>195.80</b>	<b>4,457,700</b>	<b>51,182,000</b>	<b>195.80</b>	<b>4,375,900</b>	<b>50,730,000</b>
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	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>200.75</b>	<b>4,330,000</b>	<b>69,349,300</b>	<b>198.75</b>	<b>4,248,200</b>	<b>68,732,200</b>
<b>Amount Change From Original Appropriation</b>	<b>4.95</b>	<b>74,200</b>	<b>12,085,800</b>	<b>2.95</b>	<b>(7,600)</b>	<b>11,468,700</b>
<b>Percent Change From Original Appropriation</b>	<b>2.53%</b>	<b>1.74%</b>	<b>21.11%</b>	<b>1.51%</b>	<b>(0.18%)</b>	<b>20.03%</b>



### Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>174.00</b>	<b>55,499,700</b>	<b>113,353,100</b>	<b>174.00</b>	<b>55,499,700</b>	<b>113,353,100</b>
4.11 Legislative Reappropriation	-	-	71,544,500	-	-	71,544,500
<b>5.00 FY 2026 Total Appropriation</b>	<b>174.00</b>	<b>55,499,700</b>	<b>184,897,600</b>	<b>174.00</b>	<b>55,499,700</b>	<b>184,897,600</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>171.00</b>	<b>55,013,900</b>	<b>184,346,500</b>	<b>171.00</b>	<b>55,013,900</b>	<b>184,346,500</b>
8.41 Removal of One-Time Expenditures	-	(557,900)	(72,102,400)	-	(557,900)	(72,102,400)
<b>9.00 FY 2027 Base</b>	<b>174.00</b>	<b>54,941,800</b>	<b>112,795,200</b>	<b>174.00</b>	<b>54,941,800</b>	<b>112,795,200</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>174.00</b>	<b>55,768,600</b>	<b>113,834,400</b>	<b>174.00</b>	<b>55,450,900</b>	<b>113,409,300</b>
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	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>171.00</b>	<b>55,200,300</b>	<b>113,266,100</b>	<b>171.00</b>	<b>54,882,600</b>	<b>112,841,000</b>
<b>Amount Change From Original Appropriation</b>	<b>(3.00)</b>	<b>(299,400)</b>	<b>(87,000)</b>	<b>(3.00)</b>	<b>(617,100)</b>	<b>(512,100)</b>
<b>Percent Change From Original Appropriation</b>	<b>(1.72%)</b>	<b>(0.54%)</b>	<b>(0.08%)</b>	<b>(1.72%)</b>	<b>(1.11%)</b>	<b>(0.45%)</b>

**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>231.00</b>	<b>15,611,500</b>	<b>56,003,600</b>	<b>231.00</b>	<b>15,611,500</b>	<b>56,003,600</b>
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)
<b>5.00 FY 2026 Total Appropriation</b>	<b>231.00</b>	<b>15,611,500</b>	<b>56,003,600</b>	<b>231.00</b>	<b>15,611,500</b>	<b>56,003,600</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>230.00</b>	<b>15,143,200</b>	<b>60,414,100</b>	<b>230.00</b>	<b>15,143,200</b>	<b>60,414,100</b>
8.11 FTP or Fund Adjustments	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	-	(1,105,700)	-	-	(4,498,700)
<b>9.00 FY 2027 Base</b>	<b>231.00</b>	<b>15,611,500</b>	<b>54,897,900</b>	<b>231.00</b>	<b>15,611,500</b>	<b>51,504,900</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>231.00</b>	<b>15,993,400</b>	<b>56,035,200</b>	<b>231.00</b>	<b>15,819,400</b>	<b>52,094,100</b>
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	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>230.00</b>	<b>15,525,100</b>	<b>56,756,000</b>	<b>230.00</b>	<b>15,351,100</b>	<b>52,390,600</b>
<b>Amount Change From Original Appropriation</b>	<b>(1.00)</b>	<b>(86,400)</b>	<b>752,400</b>	<b>(1.00)</b>	<b>(260,400)</b>	<b>(3,613,000)</b>
<b>Percent Change From Original Appropriation</b>	<b>(0.43%)</b>	<b>(0.55%)</b>	<b>1.34%</b>	<b>(0.43%)</b>	<b>(1.67%)</b>	<b>(6.45%)</b>

**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>17.75</b>	<b>4,737,500</b>	<b>5,180,200</b>	<b>17.75</b>	<b>4,737,500</b>	<b>5,180,200</b>
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
<b>5.00 FY 2026 Total Appropriation</b>	<b>17.75</b>	<b>5,569,400</b>	<b>6,025,000</b>	<b>17.75</b>	<b>5,569,400</b>	<b>6,025,000</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>17.75</b>	<b>5,471,300</b>	<b>5,925,600</b>	<b>17.75</b>	<b>5,471,300</b>	<b>5,925,600</b>
8.41 Removal of One-Time Expenditures	-	(1,872,400)	(1,885,300)	-	(1,872,400)	(1,885,300)
<b>9.00 FY 2027 Base</b>	<b>17.75</b>	<b>3,697,000</b>	<b>4,139,700</b>	<b>17.75</b>	<b>3,697,000</b>	<b>4,139,700</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>17.75</b>	<b>3,767,300</b>	<b>4,219,900</b>	<b>17.75</b>	<b>3,728,800</b>	<b>4,176,500</b>
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	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>17.75</b>	<b>3,669,200</b>	<b>4,208,900</b>	<b>17.75</b>	<b>3,630,700</b>	<b>4,165,500</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>(1,068,300)</b>	<b>(971,300)</b>	<b>0.00</b>	<b>(1,106,800)</b>	<b>(1,014,700)</b>
<b>Percent Change From Original Appropriation</b>	<b>0.00%</b>	<b>(22.55%)</b>	<b>(18.75%)</b>	<b>0.00%</b>	<b>(23.36%)</b>	<b>(19.59%)</b>

**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>48.00</b>	<b>6,068,100</b>	<b>204,120,200</b>	<b>48.00</b>	<b>6,068,100</b>	<b>204,120,200</b>
4.11 Legislative Reappropriation	-	-	272,078,000	-	-	272,078,000
<b>5.00 FY 2026 Total Appropriation</b>	<b>48.00</b>	<b>6,068,100</b>	<b>476,198,200</b>	<b>48.00</b>	<b>6,068,100</b>	<b>476,198,200</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>41.00</b>	<b>7,448,000</b>	<b>477,315,700</b>	<b>41.00</b>	<b>7,448,000</b>	<b>477,315,700</b>
8.41 Removal of One-Time Expenditures	-	-	(272,078,000)	-	-	(272,078,000)
<b>9.00 FY 2027 Base</b>	<b>48.00</b>	<b>6,068,100</b>	<b>204,120,200</b>	<b>48.00</b>	<b>6,068,100</b>	<b>204,120,200</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>48.00</b>	<b>6,214,600</b>	<b>204,361,100</b>	<b>48.00</b>	<b>6,142,200</b>	<b>204,240,800</b>
12.75 Ongoing Reduction	(7.00)	(412,100)	(439,300)	(7.00)	(405,700)	(432,900)
12.91 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>41.00</b>	<b>5,802,500</b>	<b>203,921,800</b>	<b>41.00</b>	<b>5,736,500</b>	<b>203,807,900</b>
<b>Amount Change From Original Appropriation</b>	<b>(7.00)</b>	<b>(265,600)</b>	<b>(198,400)</b>	<b>(7.00)</b>	<b>(331,600)</b>	<b>(312,300)</b>
<b>Percent Change From Original Appropriation</b>	<b>(14.58%)</b>	<b>(4.38%)</b>	<b>(0.10%)</b>	<b>(14.58%)</b>	<b>(5.46%)</b>	<b>(0.15%)</b>

**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>37.00</b>	<b>4,349,400</b>	<b>4,420,100</b>	<b>37.00</b>	<b>4,349,400</b>	<b>4,420,100</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>37.00</b>	<b>4,349,400</b>	<b>4,420,100</b>	<b>37.00</b>	<b>4,349,400</b>	<b>4,420,100</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>37.00</b>	<b>4,269,800</b>	<b>4,340,500</b>	<b>37.00</b>	<b>4,269,800</b>	<b>4,340,500</b>
8.41 Removal of One-Time Expenditures	-	(12,600)	(12,600)	-	(12,600)	(12,600)
<b>9.00 FY 2027 Base</b>	<b>37.00</b>	<b>4,336,800</b>	<b>4,407,500</b>	<b>37.00</b>	<b>4,336,800</b>	<b>4,407,500</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>37.00</b>	<b>4,498,000</b>	<b>4,568,700</b>	<b>37.00</b>	<b>4,403,800</b>	<b>4,474,500</b>
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
<b>13.00 FY 2027 Total</b>	<b>37.00</b>	<b>4,367,900</b>	<b>4,485,900</b>	<b>37.00</b>	<b>4,273,700</b>	<b>4,391,700</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>18,500</b>	<b>65,800</b>	<b>0.00</b>	<b>(75,700)</b>	<b>(28,400)</b>
<b>Percent Change From Original Appropriation</b>	<b>0.00%</b>	<b>0.43%</b>	<b>1.49%</b>	<b>0.00%</b>	<b>(1.74%)</b>	<b>(0.64%)</b>

**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>644.00</b>	<b>637,300</b>	<b>104,938,300</b>	<b>644.00</b>	<b>637,300</b>	<b>104,938,300</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>644.00</b>	<b>637,300</b>	<b>104,938,300</b>	<b>644.00</b>	<b>637,300</b>	<b>104,938,300</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>644.00</b>	<b>618,200</b>	<b>103,822,600</b>	<b>644.00</b>	<b>618,200</b>	<b>103,822,600</b>
8.11 FTP or Fund Adjustments	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	-	(161,000)	-	-	(161,000)
<b>9.00 FY 2027 Base</b>	<b>644.00</b>	<b>637,300</b>	<b>104,777,300</b>	<b>644.00</b>	<b>637,300</b>	<b>104,777,300</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>644.00</b>	<b>666,300</b>	<b>107,510,700</b>	<b>644.00</b>	<b>652,000</b>	<b>106,250,900</b>
12.75 Ongoing General Fund Reduction	-	(19,100)	(19,100)	-	(19,100)	(19,100)
<b>13.00 FY 2027 Total</b>	<b>644.00</b>	<b>647,200</b>	<b>107,491,600</b>	<b>644.00</b>	<b>632,900</b>	<b>106,231,800</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>9,900</b>	<b>2,553,300</b>	<b>0.00</b>	<b>(4,400)</b>	<b>1,293,500</b>
<b>Percent Change From Original Appropriation</b>	<b>0.00%</b>	<b>1.55%</b>	<b>2.43%</b>	<b>0.00%</b>	<b>(0.69%)</b>	<b>1.23%</b>

### Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>76.00</b>	-	<b>11,875,400</b>	<b>76.00</b>	-	<b>11,875,400</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>76.00</b>	-	<b>11,875,400</b>	<b>76.00</b>	-	<b>11,875,400</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>76.00</b>	-	<b>11,822,800</b>	<b>76.00</b>	-	<b>11,822,800</b>
8.41 Removal of One-Time Expenditures	-	-	(66,800)	-	-	(66,800)
<b>9.00 FY 2027 Base</b>	<b>76.00</b>	-	<b>11,808,600</b>	<b>76.00</b>	-	<b>11,808,600</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>76.00</b>	-	<b>12,219,600</b>	<b>76.00</b>	-	<b>12,014,800</b>
12.75 Ongoing Base Reduction	(2.00)	-	(134,500)	(2.00)	-	(134,500)
<b>13.00 FY 2027 Total</b>	<b>74.00</b>	-	<b>12,085,100</b>	<b>74.00</b>	-	<b>11,880,300</b>
<b>Amount Change From Original Appropriation</b>	<b>(2.00)</b>	<b>0</b>	<b>209,700</b>	<b>(2.00)</b>	<b>0</b>	<b>4,900</b>
<b>Percent Change From Original Appropriation</b>	<b>(2.63%)</b>		<b>1.77%</b>	<b>(2.63%)</b>		<b>0.04%</b>

**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>77.50</b>	-	<b>12,093,100</b>	<b>77.50</b>	-	<b>12,093,100</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>77.50</b>	-	<b>12,093,100</b>	<b>77.50</b>	-	<b>12,093,100</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>77.50</b>	-	<b>12,024,100</b>	<b>77.50</b>	-	<b>12,024,100</b>
8.41 Removal of One-Time Expenditures	-	-	(168,200)	-	-	(168,200)
<b>9.00 FY 2027 Base</b>	<b>77.50</b>	-	<b>11,924,900</b>	<b>77.50</b>	-	<b>11,924,900</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>77.50</b>	-	<b>12,422,500</b>	<b>77.50</b>	-	<b>12,226,100</b>
<b>13.00 FY 2027 Total</b>	<b>77.50</b>	-	<b>12,422,500</b>	<b>77.50</b>	-	<b>12,226,100</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>0</b>	<b>329,400</b>	<b>0.00</b>	<b>0</b>	<b>133,000</b>
<b>Percent Change From Original Appropriation</b>	<b>0.00%</b>		<b>2.72%</b>	<b>0.00%</b>		<b>1.10%</b>



## Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>1,645.00</b>	-	<b>1,052,378,800</b>	<b>1,645.00</b>	-	<b>1,052,378,800</b>
4.11 Legislative Reappropriation	-	-	314,758,100	-	-	314,758,100
<b>5.00 FY 2026 Total Appropriation</b>	<b>1,645.00</b>	-	<b>1,367,136,900</b>	<b>1,645.00</b>	-	<b>1,367,136,900</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>1,645.00</b>	-	<b>1,445,691,800</b>	<b>1,645.00</b>	-	<b>1,445,691,800</b>
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)
<b>9.00 FY 2027 Base</b>	<b>1,645.00</b>	-	<b>933,781,900</b>	<b>1,645.00</b>	-	<b>933,781,900</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>1,645.00</b>	-	<b>942,297,400</b>	<b>1,645.00</b>	-	<b>938,360,200</b>
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	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>1,645.00</b>	<b>-</b>	<b>1,037,073,600</b>	<b>1,645.00</b>	<b>-</b>	<b>1,032,669,600</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>0</b>	<b>(15,305,200)</b>	<b>0.00</b>	<b>0</b>	<b>(19,709,200)</b>
<b>Percent Change From Original Appropriation</b>	<b>0.00%</b>		<b>(1.45%)</b>	<b>0.00%</b>		<b>(1.87%)</b>

### Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>130.25</b>	<b>294,000</b>	<b>21,812,700</b>	<b>130.25</b>	<b>294,000</b>	<b>21,812,700</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>130.25</b>	<b>294,000</b>	<b>21,812,700</b>	<b>130.25</b>	<b>294,000</b>	<b>21,812,700</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>129.00</b>	<b>285,200</b>	<b>22,849,800</b>	<b>129.00</b>	<b>285,200</b>	<b>22,849,800</b>
8.41 Removal of One-Time Expenditures	-	-	(392,200)	-	-	(392,200)
<b>9.00 FY 2027 Base</b>	<b>130.25</b>	<b>294,000</b>	<b>21,420,500</b>	<b>130.25</b>	<b>294,000</b>	<b>21,420,500</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>130.25</b>	<b>294,000</b>	<b>22,184,200</b>	<b>130.25</b>	<b>294,000</b>	<b>21,876,500</b>
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
<b>13.00 FY 2027 Total</b>	<b>129.00</b>	<b>285,200</b>	<b>22,613,200</b>	<b>129.00</b>	<b>285,200</b>	<b>22,307,100</b>
<b>Amount Change From Original Appropriation</b>	<b>(1.25)</b>	<b>(8,800)</b>	<b>800,500</b>	<b>(1.25)</b>	<b>(8,800)</b>	<b>494,400</b>
<b>Percent Change From Original Appropriation</b>	<b>(0.96%)</b>	<b>(2.99%)</b>	<b>3.67%</b>	<b>(0.96%)</b>	<b>(2.99%)</b>	<b>2.27%</b>

### Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>267.20</b>	<b>-</b>	<b>37,208,100</b>	<b>267.20</b>	<b>-</b>	<b>37,208,100</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>267.20</b>	<b>-</b>	<b>37,208,100</b>	<b>267.20</b>	<b>-</b>	<b>37,208,100</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>267.20</b>	<b>-</b>	<b>37,884,200</b>	<b>267.20</b>	<b>-</b>	<b>37,884,200</b>
8.41 Removal of One-Time Expenditures	-	-	(1,046,900)	-	-	(1,046,900)
<b>9.00 FY 2027 Base</b>	<b>267.20</b>	<b>-</b>	<b>36,161,200</b>	<b>267.20</b>	<b>-</b>	<b>36,161,200</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>267.20</b>	<b>-</b>	<b>37,480,200</b>	<b>267.20</b>	<b>-</b>	<b>36,840,400</b>
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	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>267.20</b>	<b>-</b>	<b>38,013,900</b>	<b>267.20</b>	<b>-</b>	<b>37,374,100</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>0</b>	<b>805,800</b>	<b>0.00</b>	<b>0</b>	<b>166,000</b>
<b>Percent Change From Original Appropriation</b>	<b>0.00%</b>		<b>2.17%</b>	<b>0.00%</b>		<b>0.45%</b>

**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>333.96</b>	<b>44,744,900</b>	<b>83,194,200</b>	<b>333.96</b>	<b>44,744,900</b>	<b>83,194,200</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>333.96</b>	<b>44,744,900</b>	<b>83,194,200</b>	<b>333.96</b>	<b>44,744,900</b>	<b>83,194,200</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>333.96</b>	<b>43,403,800</b>	<b>81,471,000</b>	<b>333.96</b>	<b>43,403,800</b>	<b>81,471,000</b>
8.11 FTP or Fund Adjustments	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	(41,700)	(41,700)	-	(41,700)	(41,700)
<b>9.00 FY 2027 Base</b>	<b>333.96</b>	<b>44,703,200</b>	<b>83,152,500</b>	<b>333.96</b>	<b>44,703,200</b>	<b>83,152,500</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>333.96</b>	<b>45,454,600</b>	<b>85,075,300</b>	<b>333.96</b>	<b>45,281,700</b>	<b>84,187,900</b>
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
<b>13.00 FY 2027 Total</b>	<b>339.96</b>	<b>44,113,500</b>	<b>83,988,400</b>	<b>339.96</b>	<b>43,940,600</b>	<b>83,101,000</b>
<b>Amount Change From Original Appropriation</b>	<b>6.00</b>	<b>(631,400)</b>	<b>794,200</b>	<b>6.00</b>	<b>(804,300)</b>	<b>(93,200)</b>
<b>Percent Change From Original Appropriation</b>	<b>1.80%</b>	<b>(1.41%)</b>	<b>0.95%</b>	<b>1.80%</b>	<b>(1.80%)</b>	<b>(0.11%)</b>

### Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>51.00</b>	-	<b>8,716,500</b>	<b>51.00</b>	-	<b>8,716,500</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>51.00</b>	-	<b>8,716,500</b>	<b>51.00</b>	-	<b>8,716,500</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>51.00</b>	-	<b>8,880,900</b>	<b>51.00</b>	-	<b>8,880,900</b>
8.41 Removal of One-Time Expenditures	-	-	(176,700)	-	-	(176,700)
<b>9.00 FY 2027 Base</b>	<b>51.00</b>	-	<b>8,539,800</b>	<b>51.00</b>	-	<b>8,539,800</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>51.00</b>	-	<b>8,783,100</b>	<b>51.00</b>	-	<b>8,660,800</b>
12.55 Repair, Replacement, or Alteration Costs	-	-	25,800	-	-	25,800
<b>13.00 FY 2027 Total</b>	<b>51.00</b>	-	<b>8,808,900</b>	<b>51.00</b>	-	<b>8,686,600</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>0</b>	<b>92,400</b>	<b>0.00</b>	<b>0</b>	<b>(29,900)</b>
<b>Percent Change From Original Appropriation</b>	<b>0.00%</b>		<b>1.06%</b>	<b>0.00%</b>		<b>(0.34%)</b>

**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>3.00</b>	<b>288,200</b>	<b>546,400</b>	<b>3.00</b>	<b>288,200</b>	<b>546,400</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>3.00</b>	<b>288,200</b>	<b>546,400</b>	<b>3.00</b>	<b>288,200</b>	<b>546,400</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>3.00</b>	<b>279,600</b>	<b>537,100</b>	<b>3.00</b>	<b>279,600</b>	<b>537,100</b>
<b>9.00 FY 2027 Base</b>	<b>3.00</b>	<b>288,200</b>	<b>546,400</b>	<b>3.00</b>	<b>288,200</b>	<b>546,400</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>3.00</b>	<b>297,100</b>	<b>556,800</b>	<b>3.00</b>	<b>292,300</b>	<b>549,800</b>
12.75 Ongoing General Fund Reduction	-	(8,600)	(8,600)	-	(8,600)	(8,600)
<b>13.00 FY 2027 Total</b>	<b>3.00</b>	<b>288,500</b>	<b>548,200</b>	<b>3.00</b>	<b>283,700</b>	<b>541,200</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>300</b>	<b>1,800</b>	<b>0.00</b>	<b>(4,500)</b>	<b>(5,200)</b>
<b>Percent Change From Original Appropriation</b>	<b>0.00%</b>	<b>0.10%</b>	<b>0.33%</b>	<b>0.00%</b>	<b>(1.56%)</b>	<b>(0.95%)</b>

### Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>27.00</b>	<b>4,349,300</b>	<b>4,349,300</b>	<b>27.00</b>	<b>4,349,300</b>	<b>4,349,300</b>
4.11 Legislative Reappropriation	-	1,222,200	1,222,200	-	1,222,200	1,222,200
<b>5.00 FY 2026 Total Appropriation</b>	<b>27.00</b>	<b>5,571,500</b>	<b>5,571,500</b>	<b>27.00</b>	<b>5,571,500</b>	<b>5,571,500</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>27.00</b>	<b>5,441,200</b>	<b>5,441,200</b>	<b>27.00</b>	<b>5,441,200</b>	<b>5,441,200</b>
8.41 Removal of One-Time Expenditures	-	(1,228,000)	(1,228,000)	-	(1,228,000)	(1,228,000)
<b>9.00 FY 2027 Base</b>	<b>27.00</b>	<b>4,343,500</b>	<b>4,343,500</b>	<b>27.00</b>	<b>4,343,500</b>	<b>4,343,500</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>27.00</b>	<b>4,486,900</b>	<b>4,486,900</b>	<b>27.00</b>	<b>4,411,600</b>	<b>4,411,600</b>
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	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>27.00</b>	<b>4,356,600</b>	<b>4,356,600</b>	<b>27.00</b>	<b>4,281,300</b>	<b>4,281,300</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>7,300</b>	<b>7,300</b>	<b>0.00</b>	<b>(68,000)</b>	<b>(68,000)</b>
<b>Percent Change From Original Appropriation</b>	<b>0.00%</b>	<b>0.17%</b>	<b>0.17%</b>	<b>0.00%</b>	<b>(1.56%)</b>	<b>(1.56%)</b>



**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>431.50</b>	<b>1,807,100</b>	<b>65,470,400</b>	<b>431.50</b>	<b>1,807,100</b>	<b>65,470,400</b>
4.11 Legislative Reappropriation	-	-	111,488,600	-	-	111,488,600
<b>5.00 FY 2026 Total Appropriation</b>	<b>431.50</b>	<b>1,807,100</b>	<b>176,959,000</b>	<b>431.50</b>	<b>1,807,100</b>	<b>176,959,000</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>429.10</b>	<b>1,752,900</b>	<b>176,390,500</b>	<b>429.10</b>	<b>1,752,900</b>	<b>176,390,500</b>
8.41 Removal of One-Time Expenditures	-	-	(112,077,000)	-	-	(112,077,000)
<b>9.00 FY 2027 Base</b>	<b>431.50</b>	<b>1,807,100</b>	<b>64,882,000</b>	<b>431.50</b>	<b>1,807,100</b>	<b>64,882,000</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>431.50</b>	<b>1,865,800</b>	<b>66,775,300</b>	<b>431.50</b>	<b>1,831,300</b>	<b>65,762,800</b>
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	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>429.10</b>	<b>1,811,600</b>	<b>67,513,600</b>	<b>429.10</b>	<b>1,777,100</b>	<b>66,501,100</b>
<b>Amount Change From Original Appropriation</b>	<b>(2.40)</b>	<b>4,500</b>	<b>2,043,200</b>	<b>(2.40)</b>	<b>(30,000)</b>	<b>1,030,700</b>
<b>Percent Change From Original Appropriation</b>	<b>(0.56%)</b>	<b>0.25%</b>	<b>3.12%</b>	<b>(0.56%)</b>	<b>(1.66%)</b>	<b>1.57%</b>

**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>9.00</b>	<b>1,627,000</b>	<b>1,627,000</b>	<b>9.00</b>	<b>1,627,000</b>	<b>1,627,000</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>9.00</b>	<b>1,627,000</b>	<b>1,627,000</b>	<b>9.00</b>	<b>1,627,000</b>	<b>1,627,000</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>9.00</b>	<b>1,578,200</b>	<b>1,578,200</b>	<b>9.00</b>	<b>1,578,200</b>	<b>1,578,200</b>
<b>9.00 FY 2027 Base</b>	<b>9.00</b>	<b>1,627,000</b>	<b>1,627,000</b>	<b>9.00</b>	<b>1,627,000</b>	<b>1,627,000</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>9.00</b>	<b>1,672,400</b>	<b>1,672,400</b>	<b>9.00</b>	<b>1,647,700</b>	<b>1,647,700</b>
12.75 Ongoing Reduction	-	(48,800)	(48,800)	-	(48,800)	(48,800)
<b>13.00 FY 2027 Total</b>	<b>9.00</b>	<b>1,623,600</b>	<b>1,623,600</b>	<b>9.00</b>	<b>1,598,900</b>	<b>1,598,900</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>(3,400)</b>	<b>(3,400)</b>	<b>0.00</b>	<b>(28,100)</b>	<b>(28,100)</b>
<b>Percent Change From Original Appropriation</b>	<b>0.00%</b>	<b>(0.21%)</b>	<b>(0.21%)</b>	<b>0.00%</b>	<b>(1.73%)</b>	<b>(1.73%)</b>

### Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>3.00</b>	<b>465,100</b>	<b>465,100</b>	<b>3.00</b>	<b>465,100</b>	<b>465,100</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>3.00</b>	<b>465,100</b>	<b>465,100</b>	<b>3.00</b>	<b>465,100</b>	<b>465,100</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>3.00</b>	<b>451,100</b>	<b>451,100</b>	<b>3.00</b>	<b>451,100</b>	<b>451,100</b>
<b>9.00 FY 2027 Base</b>	<b>3.00</b>	<b>465,100</b>	<b>465,100</b>	<b>3.00</b>	<b>465,100</b>	<b>465,100</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>3.00</b>	<b>481,900</b>	<b>481,900</b>	<b>3.00</b>	<b>474,200</b>	<b>474,200</b>
12.75 Ongoing Reduction	-	(14,000)	(14,000)	-	(14,000)	(14,000)
<b>13.00 FY 2027 Total</b>	<b>3.00</b>	<b>467,900</b>	<b>467,900</b>	<b>3.00</b>	<b>460,200</b>	<b>460,200</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>2,800</b>	<b>2,800</b>	<b>0.00</b>	<b>(4,900)</b>	<b>(4,900)</b>
<b>Percent Change From Original Appropriation</b>	<b>0.00%</b>	<b>0.60%</b>	<b>0.60%</b>	<b>0.00%</b>	<b>(1.05%)</b>	<b>(1.05%)</b>

**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>35.50</b>	<b>4,971,600</b>	<b>8,204,000</b>	<b>35.50</b>	<b>4,971,600</b>	<b>8,204,000</b>
4.11 Legislative Reappropriation	-	-	544,100	-	-	544,100
<b>5.00 FY 2026 Total Appropriation</b>	<b>35.50</b>	<b>4,971,600</b>	<b>8,748,100</b>	<b>35.50</b>	<b>4,971,600</b>	<b>8,748,100</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>33.75</b>	<b>4,822,500</b>	<b>8,599,000</b>	<b>33.75</b>	<b>4,822,500</b>	<b>8,599,000</b>
8.41 Removal of One-Time Expenditures	-	-	(1,775,100)	-	-	(1,775,100)
8.51 Base Reductions	(1.75)	-	-	(1.75)	-	-
<b>9.00 FY 2027 Base</b>	<b>33.75</b>	<b>4,971,600</b>	<b>6,973,000</b>	<b>33.75</b>	<b>4,971,600</b>	<b>6,973,000</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>33.75</b>	<b>5,065,800</b>	<b>7,111,000</b>	<b>33.75</b>	<b>5,007,000</b>	<b>7,028,700</b>
12.75 Ongoing Reduction	-	(149,100)	(149,100)	-	(149,100)	(149,100)
<b>13.00 FY 2027 Total</b>	<b>33.75</b>	<b>4,916,700</b>	<b>6,961,900</b>	<b>33.75</b>	<b>4,857,900</b>	<b>6,879,600</b>
<b>Amount Change From Original Appropriation</b>	<b>(1.75)</b>	<b>(54,900)</b>	<b>(1,242,100)</b>	<b>(1.75)</b>	<b>(113,700)</b>	<b>(1,324,400)</b>
<b>Percent Change From Original Appropriation</b>	<b>(4.93%)</b>	<b>(1.10%)</b>	<b>(15.14%)</b>	<b>(4.93%)</b>	<b>(2.29%)</b>	<b>(16.14%)</b>

### Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>62.00</b>	<b>5,333,300</b>	<b>11,410,400</b>	<b>62.00</b>	<b>5,333,300</b>	<b>11,410,400</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>62.00</b>	<b>5,333,300</b>	<b>11,410,400</b>	<b>62.00</b>	<b>5,333,300</b>	<b>11,410,400</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>61.00</b>	<b>5,186,800</b>	<b>11,185,000</b>	<b>61.00</b>	<b>5,186,800</b>	<b>11,185,000</b>
8.41 Removal of One-Time Expenditures	-	(450,000)	(548,000)	-	(450,000)	(548,000)
<b>9.00 FY 2027 Base</b>	<b>62.00</b>	<b>4,883,300</b>	<b>10,862,400</b>	<b>62.00</b>	<b>4,883,300</b>	<b>10,862,400</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>62.00</b>	<b>5,070,600</b>	<b>11,178,600</b>	<b>62.00</b>	<b>4,985,800</b>	<b>11,037,600</b>
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	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>61.00</b>	<b>4,924,100</b>	<b>11,457,600</b>	<b>61.00</b>	<b>4,839,300</b>	<b>11,316,600</b>
<b>Amount Change From Original Appropriation</b>	<b>(1.00)</b>	<b>(409,200)</b>	<b>47,200</b>	<b>(1.00)</b>	<b>(494,000)</b>	<b>(93,800)</b>
<b>Percent Change From Original Appropriation</b>	<b>(1.61%)</b>	<b>(7.67%)</b>	<b>0.41%</b>	<b>(1.61%)</b>	<b>(9.26%)</b>	<b>(0.82%)</b>

**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>50.00</b>	-	<b>7,771,400</b>	<b>50.00</b>	-	<b>7,771,400</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>50.00</b>	-	<b>7,771,400</b>	<b>50.00</b>	-	<b>7,771,400</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>49.00</b>	-	<b>7,674,100</b>	<b>49.00</b>	-	<b>7,674,100</b>
8.41 Removal of One-Time Expenditures	-	-	(118,700)	-	-	(118,700)
<b>9.00 FY 2027 Base</b>	<b>50.00</b>	-	<b>7,652,700</b>	<b>50.00</b>	-	<b>7,652,700</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>50.00</b>	-	<b>7,922,900</b>	<b>50.00</b>	-	<b>7,798,500</b>
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
<b>13.00 FY 2027 Total</b>	<b>49.00</b>	-	<b>7,845,800</b>	<b>49.00</b>	-	<b>7,717,500</b>
<b>Amount Change From Original Appropriation</b>	<b>(1.00)</b>	<b>0</b>	<b>74,400</b>	<b>(1.00)</b>	<b>0</b>	<b>(53,900)</b>
<b>Percent Change From Original Appropriation</b>	<b>(2.00%)</b>		<b>0.96%</b>	<b>(2.00%)</b>		<b>(0.69%)</b>

Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	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	Agency Request			Governor's Recommendation		
	FTP	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
<b>3.00 FY 2026 Original Appropriation</b>	<b>78.00</b>	<b>9,262,800</b>	<b>11,886,800</b>	<b>78.00</b>	<b>9,262,800</b>	<b>11,886,800</b>
4.11 Legislative Reappropriation	-	-	2,430,700	-	-	2,430,700
<b>5.00 FY 2026 Total Appropriation</b>	<b>78.00</b>	<b>9,262,800</b>	<b>14,317,500</b>	<b>78.00</b>	<b>9,262,800</b>	<b>14,317,500</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>78.00</b>	<b>8,984,900</b>	<b>14,039,600</b>	<b>78.00</b>	<b>8,984,900</b>	<b>14,039,600</b>
8.41 Removal of One-Time Expenditures	-	-	(2,430,700)	-	-	(2,430,700)
<b>9.00 FY 2027 Base</b>	<b>78.00</b>	<b>9,262,800</b>	<b>11,886,800</b>	<b>78.00</b>	<b>9,262,800</b>	<b>11,886,800</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>78.00</b>	<b>9,573,600</b>	<b>12,271,800</b>	<b>78.00</b>	<b>9,406,700</b>	<b>12,062,500</b>
12.75 Ongoing General Fund Reduction	-	(277,900)	(277,900)	-	(277,900)	(277,900)
12.91 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>78.00</b>	<b>9,295,700</b>	<b>11,993,900</b>	<b>78.00</b>	<b>9,128,800</b>	<b>11,784,600</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>32,900</b>	<b>107,100</b>	<b>0.00</b>	<b>(134,000)</b>	<b>(102,200)</b>
<b>Percent Change From Original Appropriation</b>	<b>0.00%</b>	<b>0.36%</b>	<b>0.90%</b>	<b>0.00%</b>	<b>(1.45%)</b>	<b>(0.86%)</b>

**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>8.00</b>	<b>1,129,600</b>	<b>1,129,600</b>	<b>8.00</b>	<b>1,129,600</b>	<b>1,129,600</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>8.00</b>	<b>1,129,600</b>	<b>1,129,600</b>	<b>8.00</b>	<b>1,129,600</b>	<b>1,129,600</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>8.00</b>	<b>1,125,200</b>	<b>1,125,200</b>	<b>8.00</b>	<b>1,125,200</b>	<b>1,125,200</b>
<b>9.00 FY 2027 Base</b>	<b>8.00</b>	<b>1,129,600</b>	<b>1,129,600</b>	<b>8.00</b>	<b>1,129,600</b>	<b>1,129,600</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>8.00</b>	<b>1,167,300</b>	<b>1,167,300</b>	<b>8.00</b>	<b>1,146,200</b>	<b>1,146,200</b>
12.91 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>8.00</b>	<b>1,167,300</b>	<b>1,167,300</b>	<b>8.00</b>	<b>1,146,200</b>	<b>1,146,200</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>37,700</b>	<b>37,700</b>	<b>0.00</b>	<b>16,600</b>	<b>16,600</b>
<b>Percent Change From Original Appropriation</b>	<b>0.00%</b>	<b>3.34%</b>	<b>3.34%</b>	<b>0.00%</b>	<b>1.47%</b>	<b>1.47%</b>

### Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>3.00</b>	<b>346,000</b>	<b>346,000</b>	<b>3.00</b>	<b>346,000</b>	<b>346,000</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>3.00</b>	<b>346,000</b>	<b>346,000</b>	<b>3.00</b>	<b>346,000</b>	<b>346,000</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>3.00</b>	<b>336,600</b>	<b>336,600</b>	<b>3.00</b>	<b>336,600</b>	<b>336,600</b>
8.41 Removal of One-Time Expenditures	-	(32,600)	(32,600)	-	(32,600)	(32,600)
<b>9.00 FY 2027 Base</b>	<b>3.00</b>	<b>313,400</b>	<b>313,400</b>	<b>3.00</b>	<b>313,400</b>	<b>313,400</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>3.00</b>	<b>324,800</b>	<b>324,800</b>	<b>3.00</b>	<b>318,800</b>	<b>318,800</b>
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	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>3.00</b>	<b>315,400</b>	<b>315,400</b>	<b>3.00</b>	<b>309,400</b>	<b>309,400</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>(30,600)</b>	<b>(30,600)</b>	<b>0.00</b>	<b>(36,600)</b>	<b>(36,600)</b>
<b>Percent Change From Original Appropriation</b>	<b>0.00%</b>	<b>(8.84%)</b>	<b>(8.84%)</b>	<b>0.00%</b>	<b>(10.58%)</b>	<b>(10.58%)</b>

### Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>35.50</b>	<b>5,648,100</b>	<b>5,648,100</b>	<b>35.50</b>	<b>5,648,100</b>	<b>5,648,100</b>
4.11 Legislative Reappropriation	-	7,352,800	7,352,800	-	7,352,800	7,352,800
<b>5.00 FY 2026 Total Appropriation</b>	<b>35.50</b>	<b>13,000,900</b>	<b>13,000,900</b>	<b>35.50</b>	<b>13,000,900</b>	<b>13,000,900</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>35.50</b>	<b>12,989,900</b>	<b>12,989,900</b>	<b>35.50</b>	<b>12,989,900</b>	<b>12,989,900</b>
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)
<b>9.00 FY 2027 Base</b>	<b>35.50</b>	<b>5,500,100</b>	<b>5,500,100</b>	<b>35.50</b>	<b>5,500,100</b>	<b>5,500,100</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>35.50</b>	<b>5,660,900</b>	<b>5,660,900</b>	<b>35.50</b>	<b>5,576,100</b>	<b>5,576,100</b>
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	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>35.50</b>	<b>6,029,500</b>	<b>6,029,500</b>	<b>35.50</b>	<b>5,944,700</b>	<b>5,944,700</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>381,400</b>	<b>381,400</b>	<b>0.00</b>	<b>296,600</b>	<b>296,600</b>
<b>Percent Change From Original Appropriation</b>	<b>0.00%</b>	<b>6.75%</b>	<b>6.75%</b>	<b>0.00%</b>	<b>5.25%</b>	<b>5.25%</b>

**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	-	62,900	62,900	-	62,900	62,900
<b>5.00 FY 2026 Total Appropriation</b>	-	62,900	62,900	-	62,900	62,900
<b>7.00 FY 2026 Estimated Expenditures</b>	-	61,000	61,000	-	61,000	61,000
<b>9.00 FY 2027 Base</b>	-	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)
<b>11.00 FY 2027 Total Maintenance</b>	-	62,400	62,400	-	62,400	62,400
12.75 Ongoing General Fund Reduction	-	(1,900)	(1,900)	-	(1,900)	(1,900)
<b>13.00 FY 2027 Total</b>	-	60,500	60,500	-	60,500	60,500
<b>Amount Change From Original Appropriation</b>	0.00	(2,400)	(2,400)	0.00	(2,400)	(2,400)
<b>Percent Change From Original Appropriation</b>		(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
<b>3.00 FY 2026 Original Appropriation</b>	<b>125.00</b>	<b>24,324,400</b>	<b>40,470,900</b>	<b>125.00</b>	<b>24,324,400</b>	<b>40,470,900</b>
4.11 Legislative Reappropriation	-	1,848,000	3,327,600	-	1,848,000	3,327,600
<b>5.00 FY 2026 Total Appropriation</b>	<b>125.00</b>	<b>26,172,400</b>	<b>43,798,500</b>	<b>125.00</b>	<b>26,172,400</b>	<b>43,798,500</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>125.00</b>	<b>25,442,700</b>	<b>43,040,300</b>	<b>125.00</b>	<b>25,442,700</b>	<b>43,040,300</b>
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)
<b>9.00 FY 2027 Base</b>	<b>125.00</b>	<b>24,324,400</b>	<b>40,419,300</b>	<b>125.00</b>	<b>24,324,400</b>	<b>40,419,300</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>125.00</b>	<b>24,728,800</b>	<b>41,104,300</b>	<b>125.00</b>	<b>24,535,000</b>	<b>40,782,300</b>
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	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>125.00</b>	<b>23,999,100</b>	<b>40,374,600</b>	<b>125.00</b>	<b>23,805,300</b>	<b>40,052,600</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>(325,300)</b>	<b>(96,300)</b>	<b>0.00</b>	<b>(519,100)</b>	<b>(418,300)</b>
<b>Percent Change From Original Appropriation</b>	<b>0.00%</b>	<b>(1.34%)</b>	<b>(0.24%)</b>	<b>0.00%</b>	<b>(2.13%)</b>	<b>(1.03%)</b>

### Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>30.00</b>	<b>1,711,700</b>	<b>5,464,700</b>	<b>30.00</b>	<b>1,711,700</b>	<b>5,464,700</b>
4.11 Legislative Reappropriation	-	-	816,100	-	-	816,100
<b>5.00 FY 2026 Total Appropriation</b>	<b>30.00</b>	<b>1,711,700</b>	<b>6,280,800</b>	<b>30.00</b>	<b>1,711,700</b>	<b>6,280,800</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>30.00</b>	<b>1,660,400</b>	<b>6,229,500</b>	<b>30.00</b>	<b>1,660,400</b>	<b>6,229,500</b>
8.41 Removal of One-Time Expenditures	-	-	(816,100)	-	-	(816,100)
<b>9.00 FY 2027 Base</b>	<b>30.00</b>	<b>1,711,700</b>	<b>5,464,700</b>	<b>30.00</b>	<b>1,711,700</b>	<b>5,464,700</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>30.00</b>	<b>1,745,700</b>	<b>5,614,300</b>	<b>30.00</b>	<b>1,726,400</b>	<b>5,543,300</b>
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	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>30.00</b>	<b>1,745,700</b>	<b>5,614,300</b>	<b>30.00</b>	<b>1,726,400</b>	<b>5,543,300</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>34,000</b>	<b>149,600</b>	<b>0.00</b>	<b>14,700</b>	<b>78,600</b>
<b>Percent Change From Original Appropriation</b>	<b>0.00%</b>	<b>1.99%</b>	<b>2.74%</b>	<b>0.00%</b>	<b>0.86%</b>	<b>1.44%</b>

### Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>227.40</b>	<b>32,299,000</b>	<b>35,043,900</b>	<b>227.40</b>	<b>32,299,000</b>	<b>35,043,900</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>227.40</b>	<b>32,299,000</b>	<b>35,043,900</b>	<b>227.40</b>	<b>32,299,000</b>	<b>35,043,900</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>227.40</b>	<b>32,252,100</b>	<b>34,993,100</b>	<b>227.40</b>	<b>32,252,100</b>	<b>34,993,100</b>
8.11 FTP or Fund Adjustments	-	-	-	-	-	-
<b>9.00 FY 2027 Base</b>	<b>227.40</b>	<b>32,299,000</b>	<b>35,043,900</b>	<b>227.40</b>	<b>32,299,000</b>	<b>35,043,900</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>227.40</b>	<b>33,316,300</b>	<b>36,140,000</b>	<b>227.40</b>	<b>32,711,300</b>	<b>35,487,700</b>
12.91 Budget Law Exemptions/Other Adjustments	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>227.40</b>	<b>33,316,300</b>	<b>36,140,000</b>	<b>227.40</b>	<b>32,711,300</b>	<b>35,487,700</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>1,017,300</b>	<b>1,096,100</b>	<b>0.00</b>	<b>412,300</b>	<b>443,800</b>
<b>Percent Change From Original Appropriation</b>	<b>0.00%</b>	<b>3.15%</b>	<b>3.13%</b>	<b>0.00%</b>	<b>1.28%</b>	<b>1.27%</b>



**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>243.00</b>	<b>10,787,000</b>	<b>46,003,500</b>	<b>243.00</b>	<b>10,787,000</b>	<b>46,003,500</b>
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
<b>5.00 FY 2026 Total Appropriation</b>	<b>243.50</b>	<b>10,987,000</b>	<b>46,259,700</b>	<b>243.50</b>	<b>10,987,000</b>	<b>46,259,700</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>243.50</b>	<b>10,855,900</b>	<b>46,037,300</b>	<b>243.50</b>	<b>10,855,900</b>	<b>46,037,300</b>
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)
<b>9.00 FY 2027 Base</b>	<b>243.00</b>	<b>2,620,700</b>	<b>39,550,900</b>	<b>243.00</b>	<b>2,620,700</b>	<b>39,550,900</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>243.00</b>	<b>3,908,700</b>	<b>41,899,000</b>	<b>243.00</b>	<b>3,867,000</b>	<b>41,255,900</b>
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)
<b>13.00 FY 2027 Total</b>	<b>302.50</b>	<b>6,471,000</b>	<b>52,543,500</b>	<b>302.50</b>	<b>6,429,300</b>	<b>51,805,800</b>
<b>Amount Change From Original Appropriation</b>	<b>59.50</b>	<b>(4,316,000)</b>	<b>6,540,000</b>	<b>59.50</b>	<b>(4,357,700)</b>	<b>5,802,300</b>
<b>Percent Change From Original Appropriation</b>	<b>24.49%</b>	<b>(40.01%)</b>	<b>14.22%</b>	<b>24.49%</b>	<b>(40.40%)</b>	<b>12.61%</b>

**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>14.00</b>	-	<b>84,527,700</b>	<b>14.00</b>	-	<b>84,527,700</b>
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)
<b>5.00 FY 2026 Total Appropriation</b>	<b>14.00</b>	-	<b>179,411,300</b>	<b>14.00</b>	-	<b>179,411,300</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>14.00</b>	-	<b>179,398,300</b>	<b>14.00</b>	-	<b>179,398,300</b>
8.11 Fund Adjustment	-	-	-	-	-	-
8.21 Account Transfers	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	-	(94,883,600)	-	-	(94,883,600)
<b>9.00 FY 2027 Base</b>	<b>14.00</b>	-	<b>84,527,700</b>	<b>14.00</b>	-	<b>84,527,700</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>14.00</b>	-	<b>84,620,800</b>	<b>14.00</b>	-	<b>84,585,600</b>
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	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>20.00</b>	<b>3,023,400</b>	<b>87,644,200</b>	<b>20.00</b>	<b>3,007,800</b>	<b>87,593,400</b>
<b>Amount Change From Original Appropriation</b>	<b>6.00</b>	<b>3,023,400</b>	<b>3,116,500</b>	<b>6.00</b>	<b>3,007,800</b>	<b>3,065,700</b>
<b>Percent Change From Original Appropriation</b>	<b>42.86%</b>		<b>3.69%</b>	<b>42.86%</b>		<b>3.63%</b>

### Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>8.00</b>	<b>3,347,100</b>	<b>6,277,000</b>	<b>8.00</b>	<b>3,347,100</b>	<b>6,277,000</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>8.00</b>	<b>3,347,100</b>	<b>6,277,000</b>	<b>8.00</b>	<b>3,347,100</b>	<b>6,277,000</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>7.00</b>	<b>3,133,000</b>	<b>6,062,900</b>	<b>7.00</b>	<b>3,133,000</b>	<b>6,062,900</b>
8.41 Removal of One-Time Expenditures	-	(9,900)	(9,900)	-	(9,900)	(9,900)
<b>9.00 FY 2027 Base</b>	<b>8.00</b>	<b>3,337,200</b>	<b>6,267,100</b>	<b>8.00</b>	<b>3,337,200</b>	<b>6,267,100</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>8.00</b>	<b>3,362,400</b>	<b>6,292,300</b>	<b>8.00</b>	<b>3,341,700</b>	<b>6,271,600</b>
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	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Amount Change From Original Appropriation</b>	<b>(8.00)</b>	<b>(3,347,100)</b>	<b>(6,277,000)</b>	<b>(8.00)</b>	<b>(3,347,100)</b>	<b>(6,277,000)</b>
<b>Percent Change From Original Appropriation</b>	<b>(100.00%)</b>	<b>(100.00%)</b>	<b>(100.00%)</b>	<b>(100.00%)</b>	<b>(100.00%)</b>	<b>(100.00%)</b>

**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>22.00</b>	<b>2,329,500</b>	<b>44,988,700</b>	<b>22.00</b>	<b>2,329,500</b>	<b>44,988,700</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>22.00</b>	<b>2,329,500</b>	<b>44,988,700</b>	<b>22.00</b>	<b>2,329,500</b>	<b>44,988,700</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>22.00</b>	<b>2,260,200</b>	<b>44,821,700</b>	<b>22.00</b>	<b>2,260,200</b>	<b>44,821,700</b>
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
<b>9.00 FY 2027 Base</b>	<b>21.00</b>	<b>2,317,300</b>	<b>44,884,100</b>	<b>21.00</b>	<b>2,317,300</b>	<b>44,884,100</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>21.00</b>	<b>2,414,300</b>	<b>45,017,700</b>	<b>21.00</b>	<b>2,371,900</b>	<b>44,960,400</b>
12.75 Ongoing Reduction	(1.00)	(69,300)	(69,300)	(1.00)	(69,300)	(69,300)
<b>13.00 FY 2027 Total</b>	<b>20.00</b>	<b>2,345,000</b>	<b>44,948,400</b>	<b>20.00</b>	<b>2,302,600</b>	<b>44,891,100</b>
<b>Amount Change From Original Appropriation</b>	<b>(2.00)</b>	<b>15,500</b>	<b>(40,300)</b>	<b>(2.00)</b>	<b>(26,900)</b>	<b>(97,600)</b>
<b>Percent Change From Original Appropriation</b>	<b>(9.09%)</b>	<b>0.67%</b>	<b>(0.09%)</b>	<b>(9.09%)</b>	<b>(1.15%)</b>	<b>(0.22%)</b>

**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>21.00</b>	<b>3,054,000</b>	<b>5,054,000</b>	<b>21.00</b>	<b>3,054,000</b>	<b>5,054,000</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>21.00</b>	<b>3,054,000</b>	<b>5,054,000</b>	<b>21.00</b>	<b>3,054,000</b>	<b>5,054,000</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>17.00</b>	<b>3,186,200</b>	<b>5,186,200</b>	<b>17.00</b>	<b>3,186,200</b>	<b>5,186,200</b>
8.41 Removal of One-Time Expenditures	-	(295,000)	(295,000)	-	(295,000)	(295,000)
<b>9.00 FY 2027 Base</b>	<b>21.00</b>	<b>2,759,000</b>	<b>4,759,000</b>	<b>21.00</b>	<b>2,759,000</b>	<b>4,759,000</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>21.00</b>	<b>2,855,200</b>	<b>4,855,200</b>	<b>21.00</b>	<b>2,811,000</b>	<b>4,811,000</b>
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	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>17.00</b>	<b>2,772,400</b>	<b>4,772,400</b>	<b>17.00</b>	<b>2,728,200</b>	<b>4,728,200</b>
<b>Amount Change From Original Appropriation</b>	<b>(4.00)</b>	<b>(281,600)</b>	<b>(281,600)</b>	<b>(4.00)</b>	<b>(325,800)</b>	<b>(325,800)</b>
<b>Percent Change From Original Appropriation</b>	<b>(19.05%)</b>	<b>(9.22%)</b>	<b>(5.57%)</b>	<b>(19.05%)</b>	<b>(10.67%)</b>	<b>(6.45%)</b>

**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>81.00</b>	-	<b>14,645,000</b>	<b>81.00</b>	-	<b>14,645,000</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>81.00</b>	-	<b>14,645,000</b>	<b>81.00</b>	-	<b>14,645,000</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>81.00</b>	-	<b>14,561,600</b>	<b>81.00</b>	-	<b>14,561,600</b>
8.11 FTP or Fund Adjustments	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	-	(3,628,500)	-	-	(3,628,500)
<b>9.00 FY 2027 Base</b>	<b>81.00</b>	-	<b>11,016,500</b>	<b>81.00</b>	-	<b>11,016,500</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>81.00</b>	-	<b>11,271,500</b>	<b>81.00</b>	-	<b>11,076,300</b>
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
<b>13.00 FY 2027 Total</b>	<b>81.00</b>	-	<b>13,870,900</b>	<b>81.00</b>	-	<b>13,675,700</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>0</b>	<b>(774,100)</b>	<b>0.00</b>	<b>0</b>	<b>(969,300)</b>
<b>Percent Change From Original Appropriation</b>	<b>0.00%</b>		<b>(5.29%)</b>	<b>0.00%</b>		<b>(6.62%)</b>

**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>257.25</b>	-	<b>31,800,800</b>	<b>257.25</b>	-	<b>31,800,800</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>257.25</b>	-	<b>31,800,800</b>	<b>257.25</b>	-	<b>31,800,800</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>253.25</b>	-	<b>31,642,600</b>	<b>253.25</b>	-	<b>31,642,600</b>
8.41 Removal of One-Time Expenditures	-	-	(514,900)	-	-	(514,900)
<b>9.00 FY 2027 Base</b>	<b>257.25</b>	-	<b>31,285,900</b>	<b>257.25</b>	-	<b>31,285,900</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>257.25</b>	-	<b>32,491,900</b>	<b>257.25</b>	-	<b>31,897,400</b>
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
<b>13.00 FY 2027 Total</b>	<b>253.25</b>	-	<b>33,878,500</b>	<b>253.25</b>	-	<b>33,290,400</b>
<b>Amount Change From Original Appropriation</b>	<b>(4.00)</b>	<b>0</b>	<b>2,077,700</b>	<b>(4.00)</b>	<b>0</b>	<b>1,489,600</b>
<b>Percent Change From Original Appropriation</b>	<b>(1.55%)</b>		<b>6.53%</b>	<b>(1.55%)</b>		<b>4.68%</b>

### Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>15.00</b>	<b>6,495,800</b>	<b>17,487,700</b>	<b>15.00</b>	<b>6,495,800</b>	<b>17,487,700</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>15.00</b>	<b>6,495,800</b>	<b>17,487,700</b>	<b>15.00</b>	<b>6,495,800</b>	<b>17,487,700</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>15.00</b>	<b>7,001,500</b>	<b>18,146,800</b>	<b>15.00</b>	<b>7,001,500</b>	<b>18,146,800</b>
8.41 Removal of One-Time Expenditures	-	(3,900)	(503,900)	-	(3,900)	(503,900)
<b>9.00 FY 2027 Base</b>	<b>15.00</b>	<b>6,491,900</b>	<b>16,983,800</b>	<b>15.00</b>	<b>6,491,900</b>	<b>16,983,800</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>15.00</b>	<b>6,532,200</b>	<b>17,076,800</b>	<b>15.00</b>	<b>6,514,600</b>	<b>17,039,300</b>
12.75 Ongoing General Fund Reduction	-	(194,900)	(194,900)	-	(194,900)	(194,900)
<b>13.00 FY 2027 Total</b>	<b>15.00</b>	<b>6,337,300</b>	<b>16,881,900</b>	<b>15.00</b>	<b>6,319,700</b>	<b>16,844,400</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>(158,500)</b>	<b>(605,800)</b>	<b>0.00</b>	<b>(176,100)</b>	<b>(643,300)</b>
<b>Percent Change From Original Appropriation</b>	<b>0.00%</b>	<b>(2.44%)</b>	<b>(3.46%)</b>	<b>0.00%</b>	<b>(2.71%)</b>	<b>(3.68%)</b>



### Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>43.12</b>	<b>1,832,900</b>	<b>6,302,100</b>	<b>43.12</b>	<b>1,832,900</b>	<b>6,302,100</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>43.12</b>	<b>1,832,900</b>	<b>6,302,100</b>	<b>43.12</b>	<b>1,832,900</b>	<b>6,302,100</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>43.12</b>	<b>1,782,500</b>	<b>7,052,500</b>	<b>43.12</b>	<b>1,782,500</b>	<b>7,052,500</b>
8.41 Removal of One-Time Expenditures	-	(28,900)	(28,900)	-	(28,900)	(28,900)
<b>9.00 FY 2027 Base</b>	<b>43.12</b>	<b>1,804,000</b>	<b>6,273,200</b>	<b>43.12</b>	<b>1,804,000</b>	<b>6,273,200</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>43.12</b>	<b>1,854,200</b>	<b>6,461,100</b>	<b>43.12</b>	<b>1,827,600</b>	<b>6,363,500</b>
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	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>43.12</b>	<b>1,800,100</b>	<b>6,534,700</b>	<b>43.12</b>	<b>1,773,500</b>	<b>6,437,100</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>(32,800)</b>	<b>232,600</b>	<b>0.00</b>	<b>(59,400)</b>	<b>135,000</b>
<b>Percent Change From Original Appropriation</b>	<b>0.00%</b>	<b>(1.79%)</b>	<b>3.69%</b>	<b>0.00%</b>	<b>(3.24%)</b>	<b>2.14%</b>

### Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>463.64</b>	<b>9,544,600</b>	<b>123,844,100</b>	<b>463.64</b>	<b>9,544,600</b>	<b>123,844,100</b>
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)
<b>5.00 FY 2026 Total Appropriation</b>	<b>463.64</b>	<b>9,544,600</b>	<b>123,844,100</b>	<b>463.64</b>	<b>9,544,600</b>	<b>123,844,100</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>460.64</b>	<b>10,749,300</b>	<b>147,176,100</b>	<b>460.64</b>	<b>10,749,300</b>	<b>147,176,100</b>
8.41 Removal of One-Time Expenditures	-	(16,100)	(9,267,100)	-	(16,100)	(9,267,100)
<b>9.00 FY 2027 Base</b>	<b>463.64</b>	<b>9,528,500</b>	<b>114,577,000</b>	<b>463.64</b>	<b>9,528,500</b>	<b>114,577,000</b>
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
<b>11.00 FY 2027 Total Maintenance</b>	<b>463.64</b>	<b>10,106,300</b>	<b>118,474,100</b>	<b>463.64</b>	<b>9,977,300</b>	<b>117,438,000</b>
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)
<b>13.00 FY 2027 Total</b>	<b>460.64</b>	<b>9,820,400</b>	<b>118,049,300</b>	<b>460.64</b>	<b>9,691,400</b>	<b>117,013,200</b>
<b>Amount Change From Original Appropriation</b>	<b>(3.00)</b>	<b>275,800</b>	<b>(5,794,800)</b>	<b>(3.00)</b>	<b>146,800</b>	<b>(6,830,900)</b>
<b>Percent Change From Original Appropriation</b>	<b>(0.65%)</b>	<b>2.89%</b>	<b>(4.68%)</b>	<b>(0.65%)</b>	<b>1.54%</b>	<b>(5.52%)</b>

**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>166.00</b>	-	<b>19,209,600</b>	<b>166.00</b>	-	<b>19,209,600</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>166.00</b>	-	<b>19,209,600</b>	<b>166.00</b>	-	<b>19,209,600</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>166.00</b>	-	<b>19,050,600</b>	<b>166.00</b>	-	<b>19,050,600</b>
<b>9.00 FY 2027 Base</b>	<b>166.00</b>	-	<b>19,209,600</b>	<b>166.00</b>	-	<b>19,209,600</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>166.00</b>	-	<b>20,037,000</b>	<b>166.00</b>	-	<b>19,620,900</b>
<b>13.00 FY 2027 Total</b>	<b>166.00</b>	-	<b>20,037,000</b>	<b>166.00</b>	-	<b>19,620,900</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>0</b>	<b>827,400</b>	<b>0.00</b>	<b>0</b>	<b>411,300</b>
<b>Percent Change From Original Appropriation</b>	<b>0.00%</b>		<b>4.31%</b>	<b>0.00%</b>		<b>2.14%</b>

**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>16.00</b>	<b>1,826,000</b>	<b>20,017,100</b>	<b>16.00</b>	<b>1,826,000</b>	<b>20,017,100</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>16.00</b>	<b>1,826,000</b>	<b>20,017,100</b>	<b>16.00</b>	<b>1,826,000</b>	<b>20,017,100</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>16.00</b>	<b>1,771,200</b>	<b>19,961,900</b>	<b>16.00</b>	<b>1,771,200</b>	<b>19,961,900</b>
8.11 FTP or Fund Adjustments	-	-	-	-	-	-
8.21 Account Transfers	-	-	-	-	-	-
<b>9.00 FY 2027 Base</b>	<b>16.00</b>	<b>1,826,000</b>	<b>20,017,100</b>	<b>16.00</b>	<b>1,826,000</b>	<b>20,017,100</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>16.00</b>	<b>1,871,400</b>	<b>20,094,200</b>	<b>16.00</b>	<b>1,852,300</b>	<b>20,057,500</b>
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)
<b>13.00 FY 2027 Total</b>	<b>16.00</b>	<b>1,816,600</b>	<b>23,039,400</b>	<b>16.00</b>	<b>1,797,500</b>	<b>23,002,700</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>(9,400)</b>	<b>3,022,300</b>	<b>0.00</b>	<b>(28,500)</b>	<b>2,985,600</b>
<b>Percent Change From Original Appropriation</b>	<b>0.00%</b>	<b>(0.51%)</b>	<b>15.10%</b>	<b>0.00%</b>	<b>(1.56%)</b>	<b>14.92%</b>

### Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>10.00</b>	<b>970,400</b>	<b>2,316,700</b>	<b>10.00</b>	<b>970,400</b>	<b>2,316,700</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>10.00</b>	<b>970,400</b>	<b>2,316,700</b>	<b>10.00</b>	<b>970,400</b>	<b>2,316,700</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>8.00</b>	<b>941,300</b>	<b>2,277,300</b>	<b>8.00</b>	<b>941,300</b>	<b>2,277,300</b>
<b>9.00 FY 2027 Base</b>	<b>10.00</b>	<b>970,400</b>	<b>2,316,700</b>	<b>10.00</b>	<b>970,400</b>	<b>2,316,700</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>10.00</b>	<b>984,600</b>	<b>2,349,700</b>	<b>10.00</b>	<b>974,600</b>	<b>2,329,700</b>
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	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>8.00</b>	<b>955,500</b>	<b>2,320,600</b>	<b>8.00</b>	<b>945,500</b>	<b>2,300,600</b>
<b>Amount Change From Original Appropriation</b>	<b>(2.00)</b>	<b>(14,900)</b>	<b>3,900</b>	<b>(2.00)</b>	<b>(24,900)</b>	<b>(16,100)</b>
<b>Percent Change From Original Appropriation</b>	<b>(20.00%)</b>	<b>(1.54%)</b>	<b>0.17%</b>	<b>(20.00%)</b>	<b>(2.57%)</b>	<b>(0.69%)</b>

**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	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	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>6.00</b>	<b>398,000</b>	<b>4,953,300</b>	<b>6.00</b>	<b>398,000</b>	<b>4,953,300</b>
4.11 Legislative Reappropriation	-	-	275,500	-	-	275,500
<b>5.00 FY 2026 Total Appropriation</b>	<b>6.00</b>	<b>398,000</b>	<b>5,228,800</b>	<b>6.00</b>	<b>398,000</b>	<b>5,228,800</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>6.00</b>	<b>386,100</b>	<b>5,215,700</b>	<b>6.00</b>	<b>386,100</b>	<b>5,215,700</b>
8.41 Removal of One-Time Expenditures	-	-	(275,500)	-	-	(275,500)
<b>9.00 FY 2027 Base</b>	<b>6.00</b>	<b>398,000</b>	<b>4,953,300</b>	<b>6.00</b>	<b>398,000</b>	<b>4,953,300</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>6.00</b>	<b>407,100</b>	<b>4,976,800</b>	<b>6.00</b>	<b>402,600</b>	<b>4,965,000</b>
12.75 Ongoing Reduction	-	(11,900)	(11,900)	-	(11,900)	(11,900)
<b>13.00 FY 2027 Total</b>	<b>6.00</b>	<b>395,200</b>	<b>4,964,900</b>	<b>6.00</b>	<b>390,700</b>	<b>4,953,100</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>(2,800)</b>	<b>11,600</b>	<b>0.00</b>	<b>(7,300)</b>	<b>(200)</b>
<b>Percent Change From Original Appropriation</b>	<b>0.00%</b>	<b>(0.70%)</b>	<b>0.23%</b>	<b>0.00%</b>	<b>(1.83%)</b>	<b>(0.00%)</b>

**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>11.00</b>	-	<b>12,757,600</b>	<b>11.00</b>	-	<b>12,757,600</b>
4.11 Legislative Reappropriation	-	-	10,609,700	-	-	10,609,700
<b>5.00 FY 2026 Total Appropriation</b>	<b>11.00</b>	-	<b>23,367,300</b>	<b>11.00</b>	-	<b>23,367,300</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>11.00</b>	-	<b>23,354,800</b>	<b>11.00</b>	-	<b>23,354,800</b>
8.11 FTP or Fund Adjustments	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	-	(10,609,700)	-	-	(10,609,700)
<b>9.00 FY 2027 Base</b>	<b>11.00</b>	-	<b>12,757,600</b>	<b>11.00</b>	-	<b>12,757,600</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>11.00</b>	-	<b>12,809,800</b>	<b>11.00</b>	-	<b>12,781,300</b>
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	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>15.00</b>	-	<b>37,535,200</b>	<b>11.00</b>	-	<b>12,888,200</b>
<b>Amount Change From Original Appropriation</b>	<b>4.00</b>	<b>0</b>	<b>24,777,600</b>	<b>0.00</b>	<b>0</b>	<b>130,600</b>
<b>Percent Change From Original Appropriation</b>	<b>36.36%</b>		<b>194.22%</b>	<b>0.00%</b>		<b>1.02%</b>



**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>137.00</b>	<b>2,943,700</b>	<b>33,526,400</b>	<b>137.00</b>	<b>2,943,700</b>	<b>33,526,400</b>
4.11 Legislative Reappropriation	-	-	2,342,000	-	-	2,342,000
<b>5.00 FY 2026 Total Appropriation</b>	<b>137.00</b>	<b>2,943,700</b>	<b>35,868,400</b>	<b>137.00</b>	<b>2,943,700</b>	<b>35,868,400</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>137.00</b>	<b>2,852,500</b>	<b>36,255,500</b>	<b>137.00</b>	<b>2,852,500</b>	<b>36,255,500</b>
8.31 Program Transfer	-	-	-	-	-	-
8.32 Program Transfer	-	-	-	-	-	-
8.41 Removal of One-Time Expenditures	-	-	(2,517,700)	-	-	(2,517,700)
<b>9.00 FY 2027 Base</b>	<b>137.00</b>	<b>2,943,700</b>	<b>33,350,700</b>	<b>137.00</b>	<b>2,943,700</b>	<b>33,350,700</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>137.00</b>	<b>2,969,400</b>	<b>34,175,800</b>	<b>137.00</b>	<b>2,940,900</b>	<b>33,849,400</b>
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	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	<b>136.00</b>	<b>2,513,200</b>	<b>34,705,100</b>	<b>139.00</b>	<b>2,486,300</b>	<b>34,777,600</b>
<b>Amount Change From Original Appropriation</b>	<b>(1.00)</b>	<b>(430,500)</b>	<b>1,178,700</b>	<b>2.00</b>	<b>(457,400)</b>	<b>1,251,200</b>
<b>Percent Change From Original Appropriation</b>	<b>(0.73%)</b>	<b>(14.62%)</b>	<b>3.52%</b>	<b>1.46%</b>	<b>(15.54%)</b>	<b>3.73%</b>

**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>4.00</b>	<b>680,700</b>	<b>680,700</b>	<b>4.00</b>	<b>680,700</b>	<b>680,700</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>4.00</b>	<b>680,700</b>	<b>680,700</b>	<b>4.00</b>	<b>680,700</b>	<b>680,700</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>4.00</b>	<b>660,300</b>	<b>660,300</b>	<b>4.00</b>	<b>660,300</b>	<b>660,300</b>
<b>9.00 FY 2027 Base</b>	<b>4.00</b>	<b>680,700</b>	<b>680,700</b>	<b>4.00</b>	<b>680,700</b>	<b>680,700</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>4.00</b>	<b>701,700</b>	<b>701,700</b>	<b>4.00</b>	<b>691,300</b>	<b>691,300</b>
12.75 Ongoing Reduction	-	(20,400)	(20,400)	-	(20,400)	(20,400)
<b>13.00 FY 2027 Total</b>	<b>4.00</b>	<b>681,300</b>	<b>681,300</b>	<b>4.00</b>	<b>670,900</b>	<b>670,900</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>600</b>	<b>600</b>	<b>0.00</b>	<b>(9,800)</b>	<b>(9,800)</b>
<b>Percent Change From Original Appropriation</b>	<b>0.00%</b>	<b>0.09%</b>	<b>0.09%</b>	<b>0.00%</b>	<b>(1.44%)</b>	<b>(1.44%)</b>

### Agency Decision Unit Summary

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	<b>447.00</b>	<b>46,416,300</b>	<b>56,249,600</b>	<b>447.00</b>	<b>46,416,300</b>	<b>56,249,600</b>
<b>5.00 FY 2026 Total Appropriation</b>	<b>447.00</b>	<b>46,416,300</b>	<b>56,249,600</b>	<b>447.00</b>	<b>46,416,300</b>	<b>56,249,600</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	<b>447.00</b>	<b>45,804,600</b>	<b>55,578,400</b>	<b>447.00</b>	<b>45,804,600</b>	<b>55,578,400</b>
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)	-	-
<b>9.00 FY 2027 Base</b>	<b>445.00</b>	<b>45,606,600</b>	<b>55,026,000</b>	<b>445.00</b>	<b>45,606,600</b>	<b>55,026,000</b>
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	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	<b>445.00</b>	<b>47,458,400</b>	<b>57,457,000</b>	<b>445.00</b>	<b>46,549,600</b>	<b>56,379,300</b>
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
<b>13.00 FY 2027 Total</b>	<b>445.00</b>	<b>46,090,200</b>	<b>57,845,100</b>	<b>445.00</b>	<b>45,181,400</b>	<b>56,767,400</b>
<b>Amount Change From Original Appropriation</b>	<b>(2.00)</b>	<b>(326,100)</b>	<b>1,595,500</b>	<b>(2.00)</b>	<b>(1,234,900)</b>	<b>517,800</b>
<b>Percent Change From Original Appropriation</b>	<b>(0.45%)</b>	<b>(0.70%)</b>	<b>2.84%</b>	<b>(0.45%)</b>	<b>(2.66%)</b>	<b>0.92%</b>

**Agency Decision Unit Summary**

Decision Unit	Agency Request			Governor's Recommendation		
	FTP	General	Total	FTP	General	Total
<b>3.00 FY 2026 Original Appropriation</b>	-	-	<b>122,861,900</b>	-	-	<b>122,861,900</b>
<b>5.00 FY 2026 Total Appropriation</b>	-	-	<b>122,861,900</b>	-	-	<b>122,861,900</b>
<b>7.00 FY 2026 Estimated Expenditures</b>	-	-	<b>122,861,900</b>	-	-	<b>122,861,900</b>
8.41 Removal of One-Time Expenditures	-	-	(122,861,900)	-	-	(122,861,900)
<b>9.00 FY 2027 Base</b>	-	-	-	-	-	-
<b>11.00 FY 2027 Total Maintenance</b>	-	-	-	-	-	-
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	-	-	-	-	-	-
<b>13.00 FY 2027 Total</b>	-	-	<b>72,507,300</b>	-	-	<b>72,507,300</b>
<b>Amount Change From Original Appropriation</b>	<b>0.00</b>	<b>0</b>	<b>(50,354,600)</b>	<b>0.00</b>	<b>0</b>	<b>(50,354,600)</b>
<b>Percent Change From Original Appropriation</b>			<b>(40.98%)</b>			<b>(40.98%)</b>

# 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
<b>100 - Senate</b>						
General	3,149,100	3,149,100	3,149,100	3,149,100	3,149,100	3,149,100
<b>Total</b>	<b>\$3,149,100</b>	<b>\$3,149,100</b>	<b>\$3,149,100</b>	<b>\$3,149,100</b>	<b>\$3,149,100</b>	<b>\$3,149,100</b>
<b>101 - House of Representatives</b>						
General	5,361,900	5,361,900	5,361,900	5,361,900	5,361,900	5,361,900
<b>Total</b>	<b>\$5,361,900</b>	<b>\$5,361,900</b>	<b>\$5,361,900</b>	<b>\$5,361,900</b>	<b>\$5,361,900</b>	<b>\$5,361,900</b>
<b>102 - Legislative Services Office</b>						
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	-	-
<b>Total</b>	<b>\$14,443,700</b>	<b>\$10,788,400</b>	<b>\$11,886,800</b>	<b>\$14,039,600</b>	<b>\$11,993,900</b>	<b>\$11,784,600</b>
<b>104 - Office of Performance Evaluations</b>						
General	1,083,600	919,600	1,129,600	1,125,200	1,167,300	1,146,200
<b>Total</b>	<b>\$1,083,600</b>	<b>\$919,600</b>	<b>\$1,129,600</b>	<b>\$1,125,200</b>	<b>\$1,167,300</b>	<b>\$1,146,200</b>
<b>110 - Judicial Branch</b>						
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
<b>Total</b>	<b>\$114,607,300</b>	<b>\$97,671,800</b>	<b>\$103,594,800</b>	<b>\$108,144,000</b>	<b>\$105,762,600</b>	<b>\$104,423,500</b>
<b>120 - Lieutenant Governor</b>						
General	298,600	268,900	346,000	336,600	315,400	309,400
<b>Total</b>	<b>\$298,600</b>	<b>\$268,900</b>	<b>\$346,000</b>	<b>\$336,600</b>	<b>\$315,400</b>	<b>\$309,400</b>
<b>130 - Secretary of State</b>						
General	13,359,800	5,864,900	5,648,100	12,989,900	6,029,500	5,944,700
Federal	-	495,400	-	-	-	-
<b>Total</b>	<b>\$13,359,800</b>	<b>\$6,360,300</b>	<b>\$5,648,100</b>	<b>\$12,989,900</b>	<b>\$6,029,500</b>	<b>\$5,944,700</b>
<b>131 - Commission on Uniform State Laws</b>						
General	53,300	53,300	62,900	61,000	60,500	60,500
<b>Total</b>	<b>\$53,300</b>	<b>\$53,300</b>	<b>\$62,900</b>	<b>\$61,000</b>	<b>\$60,500</b>	<b>\$60,500</b>

### 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
<b>140 - State Controller</b>						
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
<b>Total</b>	<b>\$28,422,600</b>	<b>\$22,803,900</b>	<b>\$40,470,900</b>	<b>\$43,040,300</b>	<b>\$40,374,600</b>	<b>\$40,052,600</b>

#### 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
<b>Total</b>	<b>\$7,286,700</b>	<b>\$6,285,100</b>	<b>\$5,464,700</b>	<b>\$6,229,500</b>	<b>\$5,614,300</b>	<b>\$5,543,300</b>

#### 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
<b>Total</b>	<b>\$33,986,600</b>	<b>\$33,430,300</b>	<b>\$35,043,900</b>	<b>\$34,993,100</b>	<b>\$36,140,000</b>	<b>\$35,487,700</b>

#### 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
<b>Total</b>	<b>\$107,354,500</b>	<b>\$61,354,200</b>	<b>\$48,202,200</b>	<b>\$86,736,800</b>	<b>\$48,750,500</b>	<b>\$48,428,500</b>

#### 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
<b>Total</b>	<b>\$34,742,300</b>	<b>\$33,316,700</b>	<b>\$46,003,500</b>	<b>\$46,037,300</b>	<b>\$52,543,500</b>	<b>\$51,805,800</b>

#### 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
<b>Total</b>	<b>\$146,883,800</b>	<b>\$51,331,000</b>	<b>\$84,527,700</b>	<b>\$179,398,300</b>	<b>\$87,644,200</b>	<b>\$87,593,400</b>

#### 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	-	-
<b>Total</b>	<b>\$6,209,100</b>	<b>\$4,484,200</b>	<b>\$6,277,000</b>	<b>\$6,062,900</b>	<b>\$0</b>	<b>\$0</b>

### 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
<b>180 - Division of Financial Management</b>						
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
<b>Total</b>	<b>\$44,842,100</b>	<b>\$30,396,900</b>	<b>\$44,988,700</b>	<b>\$44,821,700</b>	<b>\$44,948,400</b>	<b>\$44,891,100</b>

#### 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
<b>Total</b>	<b>\$4,881,300</b>	<b>\$2,381,400</b>	<b>\$5,054,000</b>	<b>\$5,186,200</b>	<b>\$4,772,400</b>	<b>\$4,728,200</b>

#### 183 - Public Employee Retirement System

Dedicated	13,909,100	13,006,600	14,645,000	14,561,600	13,870,900	13,675,700
<b>Total</b>	<b>\$13,909,100</b>	<b>\$13,006,600</b>	<b>\$14,645,000</b>	<b>\$14,561,600</b>	<b>\$13,870,900</b>	<b>\$13,675,700</b>

#### 185 - State Liquor Division

Dedicated	30,357,400	28,476,900	31,800,800	31,642,600	33,878,500	33,290,400
<b>Total</b>	<b>\$30,357,400</b>	<b>\$28,476,900</b>	<b>\$31,800,800</b>	<b>\$31,642,600</b>	<b>\$33,878,500</b>	<b>\$33,290,400</b>

#### 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
<b>Total</b>	<b>\$18,519,700</b>	<b>\$16,595,800</b>	<b>\$17,487,700</b>	<b>\$18,146,800</b>	<b>\$16,881,900</b>	<b>\$16,844,400</b>

#### 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
<b>Total</b>	<b>\$7,092,100</b>	<b>\$6,120,700</b>	<b>\$6,302,100</b>	<b>\$7,052,500</b>	<b>\$6,534,700</b>	<b>\$6,437,100</b>

#### 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
<b>Total</b>	<b>\$106,376,300</b>	<b>\$97,399,700</b>	<b>\$123,844,100</b>	<b>\$147,176,100</b>	<b>\$118,049,300</b>	<b>\$117,013,200</b>

#### 194 - Division of Human Resources

Dedicated	18,298,500	17,238,100	19,209,600	19,050,600	20,037,000	19,620,900
<b>Total</b>	<b>\$18,298,500</b>	<b>\$17,238,100</b>	<b>\$19,209,600</b>	<b>\$19,050,600</b>	<b>\$20,037,000</b>	<b>\$19,620,900</b>



### 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
<b>195 - Office of Species Conservation</b>						
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
<b>Total</b>	<b>\$19,891,000</b>	<b>\$12,214,000</b>	<b>\$20,017,100</b>	<b>\$19,961,900</b>	<b>\$23,039,400</b>	<b>\$23,002,700</b>
<b>196 - Commission on the Arts</b>						
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
<b>Total</b>	<b>\$2,253,100</b>	<b>\$1,913,300</b>	<b>\$2,316,700</b>	<b>\$2,277,300</b>	<b>\$2,320,600</b>	<b>\$2,300,600</b>
<b>197 - Idaho Wolf Depredation Control Board</b>						
General	392,000	150,600	392,000	380,200	380,200	380,200
<b>Total</b>	<b>\$392,000</b>	<b>\$150,600</b>	<b>\$392,000</b>	<b>\$380,200</b>	<b>\$380,200</b>	<b>\$380,200</b>
<b>198 - Office of Drug Policy</b>						
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
<b>Total</b>	<b>\$5,766,400</b>	<b>\$3,527,700</b>	<b>\$4,953,300</b>	<b>\$5,215,700</b>	<b>\$4,964,900</b>	<b>\$4,953,100</b>
<b>199 - Office of Energy and Mineral Resources</b>						
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
<b>Total</b>	<b>\$23,308,200</b>	<b>\$1,737,500</b>	<b>\$12,757,600</b>	<b>\$23,354,800</b>	<b>\$37,535,200</b>	<b>\$12,888,200</b>
<b>200 - Department of Administration</b>						
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	-	-	-	-
<b>Total</b>	<b>\$38,418,800</b>	<b>\$28,476,300</b>	<b>\$33,526,400</b>	<b>\$36,255,500</b>	<b>\$34,705,100</b>	<b>\$34,777,600</b>
<b>210 - Department of Agriculture</b>						
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
<b>Total</b>	<b>\$67,172,400</b>	<b>\$49,540,200</b>	<b>\$56,003,600</b>	<b>\$63,807,100</b>	<b>\$56,756,000</b>	<b>\$55,783,600</b>

### 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
<b>215 - Soil and Water Conservation Commission</b>						
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
<b>Total</b>	<b>\$6,732,200</b>	<b>\$5,575,500</b>	<b>\$5,180,200</b>	<b>\$5,925,600</b>	<b>\$4,208,900</b>	<b>\$4,165,500</b>
<b>220 - Department of Commerce</b>						
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
<b>Total</b>	<b>\$495,755,100</b>	<b>\$57,263,800</b>	<b>\$204,120,200</b>	<b>\$477,315,700</b>	<b>\$203,921,800</b>	<b>\$203,807,900</b>
<b>230 - Department of Correction</b>						
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
<b>Total</b>	<b>\$388,128,300</b>	<b>\$393,138,100</b>	<b>\$400,744,000</b>	<b>\$418,116,600</b>	<b>\$421,073,000</b>	<b>\$431,807,800</b>
<b>232 - Commission of Pardons &amp; Parole</b>						
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
<b>Total</b>	<b>\$4,224,100</b>	<b>\$3,867,000</b>	<b>\$4,420,100</b>	<b>\$4,340,500</b>	<b>\$4,485,900</b>	<b>\$4,391,700</b>
<b>240 - Department of Labor</b>						
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
<b>Total</b>	<b>\$101,995,300</b>	<b>\$70,173,900</b>	<b>\$104,938,300</b>	<b>\$103,822,600</b>	<b>\$107,491,600</b>	<b>\$106,231,800</b>
<b>245 - Department of Environmental Quality</b>						
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
<b>Total</b>	<b>\$236,164,700</b>	<b>\$140,391,400</b>	<b>\$246,378,400</b>	<b>\$312,223,900</b>	<b>\$99,645,000</b>	<b>\$98,671,700</b>
<b>250 - Department of Finance</b>						
Dedicated	11,036,300	10,657,800	11,875,400	11,822,800	12,085,100	11,880,300
<b>Total</b>	<b>\$11,036,300</b>	<b>\$10,657,800</b>	<b>\$11,875,400</b>	<b>\$11,822,800</b>	<b>\$12,085,100</b>	<b>\$11,880,300</b>

### 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
<b>260 - Department of Fish and Game</b>						
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
<b>Total</b>	<b>\$165,815,100</b>	<b>\$141,960,200</b>	<b>\$162,630,600</b>	<b>\$173,525,900</b>	<b>\$174,972,900</b>	<b>\$173,359,000</b>

#### 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
<b>Total</b>	<b>\$5,894,725,500</b>	<b>\$5,544,470,700</b>	<b>\$6,014,156,100</b>	<b>\$6,059,061,800</b>	<b>\$6,228,002,700</b>	<b>\$6,525,344,900</b>

#### 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
<b>Total</b>	<b>\$11,655,300</b>	<b>\$9,562,400</b>	<b>\$12,093,100</b>	<b>\$12,024,100</b>	<b>\$12,422,500</b>	<b>\$12,226,100</b>

#### 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
<b>Total</b>	<b>\$59,840,900</b>	<b>\$56,195,600</b>	<b>\$63,820,800</b>	<b>\$62,267,800</b>	<b>\$63,117,700</b>	<b>\$62,253,900</b>

#### 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
<b>Total</b>	<b>\$1,739,438,700</b>	<b>\$1,060,802,600</b>	<b>\$1,052,378,800</b>	<b>\$1,445,691,800</b>	<b>\$1,037,073,600</b>	<b>\$1,032,669,600</b>

#### 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
<b>Total</b>	<b>\$24,120,900</b>	<b>\$19,543,200</b>	<b>\$21,812,700</b>	<b>\$22,849,800</b>	<b>\$22,613,200</b>	<b>\$22,307,100</b>

#### 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
<b>Total</b>	<b>\$96,918,400</b>	<b>\$62,071,100</b>	<b>\$82,411,900</b>	<b>\$82,403,400</b>	<b>\$79,794,200</b>	<b>\$78,926,300</b>

### 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
<b>322 - Endowment Fund Investment Board</b>						
Dedicated	893,300	850,200	1,009,500	1,008,700	1,037,200	1,023,400
<b>Total</b>	<b>\$893,300</b>	<b>\$850,200</b>	<b>\$1,009,500</b>	<b>\$1,008,700</b>	<b>\$1,037,200</b>	<b>\$1,023,400</b>
<b>330 - Idaho State Police</b>						
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
<b>Total</b>	<b>\$106,900,000</b>	<b>\$107,186,500</b>	<b>\$113,403,800</b>	<b>\$123,377,100</b>	<b>\$125,720,300</b>	<b>\$124,189,200</b>
<b>331 - Brand Inspection</b>						
Dedicated	4,028,300	3,846,100	4,334,800	4,261,700	4,503,500	4,405,100
<b>Total</b>	<b>\$4,028,300</b>	<b>\$3,846,100</b>	<b>\$4,334,800</b>	<b>\$4,261,700</b>	<b>\$4,503,500</b>	<b>\$4,405,100</b>
<b>332 - Racing Commission</b>						
Dedicated	478,000	334,200	499,800	431,900	445,500	443,100
<b>Total</b>	<b>\$478,000</b>	<b>\$334,200</b>	<b>\$499,800</b>	<b>\$431,900</b>	<b>\$445,500</b>	<b>\$443,100</b>
<b>340 - Department of Parks and Recreation</b>						
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
<b>Total</b>	<b>\$211,070,900</b>	<b>\$97,611,500</b>	<b>\$57,263,500</b>	<b>\$176,705,300</b>	<b>\$69,349,300</b>	<b>\$68,732,200</b>
<b>351 - Board of Tax Appeals</b>						
General	656,000	565,900	680,700	660,300	681,300	670,900
<b>Total</b>	<b>\$656,000</b>	<b>\$565,900</b>	<b>\$680,700</b>	<b>\$660,300</b>	<b>\$681,300</b>	<b>\$670,900</b>
<b>352 - State Tax Commission</b>						
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
<b>Total</b>	<b>\$53,527,100</b>	<b>\$53,418,400</b>	<b>\$56,249,600</b>	<b>\$55,578,400</b>	<b>\$57,845,100</b>	<b>\$56,767,400</b>
<b>360 - Department of Water Resources</b>						
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
<b>Total</b>	<b>\$141,861,700</b>	<b>\$60,641,900</b>	<b>\$113,353,100</b>	<b>\$184,346,500</b>	<b>\$113,266,100</b>	<b>\$112,841,000</b>

### 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
<b>427 - Division of Occupational and Professional Licenses</b>						
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
<b>Total</b>	<b>\$42,536,100</b>	<b>\$38,919,100</b>	<b>\$37,208,100</b>	<b>\$37,884,200</b>	<b>\$38,013,900</b>	<b>\$37,374,100</b>
<b>438 - Office of the State Public Defender</b>						
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
<b>Total</b>	<b>\$58,705,400</b>	<b>\$42,598,600</b>	<b>\$83,194,200</b>	<b>\$81,471,000</b>	<b>\$83,988,400</b>	<b>\$83,101,000</b>
<b>440 - State Lottery</b>						
Dedicated	8,324,200	6,805,500	8,716,500	8,880,900	8,808,900	8,686,600
<b>Total</b>	<b>\$8,324,200</b>	<b>\$6,805,500</b>	<b>\$8,716,500</b>	<b>\$8,880,900</b>	<b>\$8,808,900</b>	<b>\$8,686,600</b>
<b>441 - Commission on Hispanic Affairs</b>						
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
<b>Total</b>	<b>\$507,600</b>	<b>\$408,800</b>	<b>\$546,400</b>	<b>\$537,100</b>	<b>\$548,200</b>	<b>\$541,200</b>
<b>443 - Office of the State Appellate Public Defender</b>						
General	5,380,400	3,762,800	4,349,300	5,441,200	4,356,600	4,281,300
<b>Total</b>	<b>\$5,380,400</b>	<b>\$3,762,800</b>	<b>\$4,349,300</b>	<b>\$5,441,200</b>	<b>\$4,356,600</b>	<b>\$4,281,300</b>
<b>444 - Division of Veterans Services</b>						
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
<b>Total</b>	<b>\$174,045,400</b>	<b>\$55,037,900</b>	<b>\$65,470,400</b>	<b>\$176,390,500</b>	<b>\$67,513,600</b>	<b>\$66,501,100</b>
<b>460 - Office of Administrative Hearings</b>						
General	1,589,000	1,511,300	1,627,000	1,578,200	1,623,600	1,598,900
<b>Total</b>	<b>\$1,589,000</b>	<b>\$1,511,300</b>	<b>\$1,627,000</b>	<b>\$1,578,200</b>	<b>\$1,623,600</b>	<b>\$1,598,900</b>
<b>470 - Office of Health and Social Services Ombudsman</b>						
General	470,000	333,700	465,100	451,100	467,900	460,200
Dedicated	-	-	-	-	-	-
<b>Total</b>	<b>\$470,000</b>	<b>\$333,700</b>	<b>\$465,100</b>	<b>\$451,100</b>	<b>\$467,900</b>	<b>\$460,200</b>

### 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
<b>500 - Public School Support</b>						
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
<b>Total</b>	<b>\$3,296,544,800</b>	<b>\$3,259,316,300</b>	<b>\$3,111,556,200</b>	<b>\$3,148,299,800</b>	<b>\$3,261,683,300</b>	<b>\$3,108,958,000</b>

#### 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
<b>Total</b>	<b>\$94,856,800</b>	<b>\$50,784,500</b>	<b>\$56,454,800</b>	<b>\$58,091,700</b>	<b>\$56,036,300</b>	<b>\$30,980,400</b>

#### 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
<b>Total</b>	<b>\$94,616,500</b>	<b>\$98,177,800</b>	<b>\$109,755,300</b>	<b>\$108,566,400</b>	<b>\$109,936,100</b>	<b>\$108,585,900</b>

#### 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
<b>Total</b>	<b>\$64,735,200</b>	<b>\$64,696,000</b>	<b>\$69,219,700</b>	<b>\$67,167,100</b>	<b>\$69,515,400</b>	<b>\$68,170,100</b>

#### 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
<b>Total</b>	<b>\$700,004,700</b>	<b>\$718,856,700</b>	<b>\$739,432,800</b>	<b>\$924,979,100</b>	<b>\$765,374,300</b>	<b>\$753,290,500</b>

#### 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	-	-	-	-
<b>Total</b>	<b>\$38,747,800</b>	<b>\$38,361,500</b>	<b>\$39,955,500</b>	<b>\$38,756,800</b>	<b>\$40,236,500</b>	<b>\$39,462,400</b>

#### 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
<b>Total</b>	<b>\$28,304,700</b>	<b>\$28,053,700</b>	<b>\$29,804,000</b>	<b>\$29,949,200</b>	<b>\$30,599,500</b>	<b>\$30,477,000</b>

### 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
<b>516 - Special Programs</b>						
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
<b>Total</b>	<b>\$35,831,400</b>	<b>\$30,478,400</b>	<b>\$36,499,700</b>	<b>\$35,575,700</b>	<b>\$35,725,200</b>	<b>\$35,610,500</b>

#### 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	-	-	-	-	-
<b>Total</b>	<b>\$4,717,100</b>	<b>\$4,037,600</b>	<b>\$4,431,700</b>	<b>\$4,338,500</b>	<b>\$4,083,500</b>	<b>\$4,047,600</b>

#### 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
<b>Total</b>	<b>\$10,781,800</b>	<b>\$7,633,900</b>	<b>\$8,204,000</b>	<b>\$8,599,000</b>	<b>\$6,961,900</b>	<b>\$6,879,600</b>

#### 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
<b>Total</b>	<b>\$11,298,800</b>	<b>\$9,138,700</b>	<b>\$11,410,400</b>	<b>\$11,185,000</b>	<b>\$11,457,600</b>	<b>\$11,316,600</b>

#### 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
<b>Total</b>	<b>\$31,380,400</b>	<b>\$25,717,400</b>	<b>\$26,980,700</b>	<b>\$28,153,000</b>	<b>\$27,450,200</b>	<b>\$26,946,700</b>

#### 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
<b>Total</b>	<b>\$724,900</b>	<b>\$582,900</b>	<b>\$742,400</b>	<b>\$732,200</b>	<b>\$761,500</b>	<b>\$748,700</b>

#### 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
<b>Total</b>	<b>\$7,493,400</b>	<b>\$6,308,400</b>	<b>\$7,771,400</b>	<b>\$7,674,100</b>	<b>\$7,845,800</b>	<b>\$7,717,500</b>

### 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
<b>905 - State Independent Living Council</b>						
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
<b>Total</b>	<b>\$665,500</b>	<b>\$498,700</b>	<b>\$696,500</b>	<b>\$687,700</b>	<b>\$706,100</b>	<b>\$696,500</b>
<b>990 - Permanent Building Fund</b>						
Dedicated	174,908,300	2,583,400	122,861,900	122,861,900	72,507,300	72,507,300
<b>Total</b>	<b>\$174,908,300</b>	<b>\$2,583,400</b>	<b>\$122,861,900</b>	<b>\$122,861,900</b>	<b>\$72,507,300</b>	<b>\$72,507,300</b>
<b>Statewide Totals</b>						
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
<b>Total</b>	<b>\$15,561,857,600</b>	<b>\$13,041,486,000</b>	<b>\$14,101,577,200</b>	<b>\$15,632,609,700</b>	<b>\$14,373,539,800</b>	<b>\$14,437,733,800</b>



**Decision Unit Summary by Fund**

Decision Unit Fund Type	FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>FY 2025 Total Appropriation</b>						
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
<b>Total</b>	<b>21,310.45</b>	<b>\$2,308,022,500</b>	<b>\$1,570,304,100</b>	<b>\$1,578,152,900</b>	<b>\$10,105,378,100</b>	<b>\$15,561,857,600</b>

**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)
<b>Total</b>	<b>(20.85)</b>	<b>\$(253,976,100)</b>	<b>\$(484,376,800)</b>	<b>\$(675,314,900)</b>	<b>\$(1,106,703,800)</b>	<b>\$(2,520,371,600)</b>

**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
<b>Total</b>	<b>21,289.60</b>	<b>\$2,054,046,400</b>	<b>\$1,085,927,300</b>	<b>\$902,838,000</b>	<b>\$8,998,674,300</b>	<b>\$13,041,486,000</b>

**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
<b>Total</b>	<b>21,379.37</b>	<b>\$2,460,455,000</b>	<b>\$1,409,387,200</b>	<b>\$912,079,500</b>	<b>\$9,319,655,500</b>	<b>\$14,101,577,200</b>

**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
<b>Total</b>	<b>12.50</b>	<b>\$90,086,300</b>	<b>\$323,299,800</b>	<b>\$387,230,900</b>	<b>\$548,453,400</b>	<b>\$1,349,070,400</b>

**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
<b>Total</b>	<b>21,391.87</b>	<b>\$2,550,541,300</b>	<b>\$1,732,687,000</b>	<b>\$1,299,310,400</b>	<b>\$9,868,108,900</b>	<b>\$15,450,647,600</b>

**Decision Unit Summary by Fund**

Decision Unit Fund Type	FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>FY 2026 Expenditure Adjustments</b>						
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
<b>Total</b>	<b>(139.26)</b>	<b>\$(41,500,400)</b>	<b>\$53,940,500</b>	<b>\$83,705,500</b>	<b>\$85,816,500</b>	<b>\$181,962,100</b>

**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
<b>Total</b>	<b>21,252.61</b>	<b>\$2,509,040,900</b>	<b>\$1,786,627,500</b>	<b>\$1,383,015,900</b>	<b>\$9,953,925,400</b>	<b>\$15,632,609,700</b>

**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)
<b>Total</b>	<b>(116.92)</b>	<b>\$(111,376,200)</b>	<b>\$(507,537,300)</b>	<b>\$(654,349,800)</b>	<b>\$(786,210,200)</b>	<b>\$(2,059,473,500)</b>

**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
<b>Total</b>	<b>21,274.95</b>	<b>\$2,439,165,100</b>	<b>\$1,225,149,700</b>	<b>\$644,960,600</b>	<b>\$9,081,898,700</b>	<b>\$13,391,174,100</b>

**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
<b>Total</b>	<b>0.00</b>	<b>\$42,497,300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40,713,700</b>	<b>\$83,211,000</b>

**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
<b>Total</b>	<b>0.00</b>	<b>\$0</b>	<b>\$3,054,700</b>	<b>\$386,300</b>	<b>\$1,167,900</b>	<b>\$4,608,900</b>

**Decision Unit Summary by Fund**

Decision Unit Fund Type	FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>FY 2027 Interagency Nonstandard Adjustments</b>						
General	-	-	6,505,400	-	-	6,505,400
Dedicated	-	-	3,173,300	-	-	3,173,300
Federal	-	-	1,186,600	-	-	1,186,600
<b>Total</b>	<b>0.00</b>	<b>\$0</b>	<b>\$10,865,300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,865,300</b>

**FY 2027 Change in Employee Compensation**

General	-	284,000	-	-	-	284,000
Dedicated	-	401,100	-	-	-	401,100
Federal	-	1,298,400	-	-	-	1,298,400
<b>Total</b>	<b>0.00</b>	<b>\$1,983,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,983,500</b>

**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
<b>Total</b>	<b>21,274.95</b>	<b>\$2,483,645,900</b>	<b>\$1,239,069,700</b>	<b>\$645,346,900</b>	<b>\$9,123,780,300</b>	<b>\$13,491,842,800</b>

**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
<b>Total</b>	<b>(51.80)</b>	<b>\$1,533,000</b>	<b>\$458,138,950</b>	<b>\$47,588,700</b>	<b>\$(140,510,350)</b>	<b>\$366,750,300</b>

**FY 2027 Inflationary Adjustments**

Dedicated	-	-	390,000	-	-	390,000
<b>Total</b>	<b>0.00</b>	<b>\$0</b>	<b>\$390,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$390,000</b>

**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
<b>Total</b>	<b>0.00</b>	<b>\$0</b>	<b>\$6,614,100</b>	<b>\$155,400,400</b>	<b>\$0</b>	<b>\$162,014,500</b>

**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
<b>Total</b>	<b>0.00</b>	<b>\$0</b>	<b>\$31,624,500</b>	<b>\$0</b>	<b>\$385,111,700</b>	<b>\$416,736,200</b>

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 Approp	FY 2025 Actual	FY 2026 Approp	FY 2026 Estimate	FY 2027 Request	FY 2027 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

	FY 2025	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
Agency Name	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

	FY 2025	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
Agency Name	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
<b>Statewide Totals</b>	<b>21,310.45</b>	<b>21,289.60</b>	<b>21,379.37</b>	<b>21,252.61</b>	<b>21,207.27</b>	<b>21,223.14</b>



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