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 BOARD POLICY INFO ONLY, NO ACTION REQUIRED

AGENDA
Idaho Park and Recreation Board Meeting
July 25, 2024
IDPR Headquarters
5657 Warm Springs Aven
Boise, ID 83716

AGENDA ITEM: **FY 2026 Budget Proposal**

ACTION REQUIRED: **Board Action Required**

PRESENTER: **Steve Martin**

PRESENTATION

BACKGROUND INFORMATION

Information regarding the fiscal year (FY) 2026 budget along with an overview of the department’s funding sources and state’s budgeting process was presented to the Board in their May 13, 2024, and June 3, 2024 meetings.

FY 2026 BUDGET PROPOSAL

The final FY 2026 budget proposal incorporates the following changes from the “draft” proposal presented to the Board in May.

1. IT (computer) replacement items increased from \$100,000 to \$197,500 based on input from the State’s ITS department.
2. DU 12.08 for \$400,000 in additional Federal grant spending authority was added based on an additional award anticipated for Lake Cascade.
3. The \$900,000 enhancement request for the Horsethief Lake campground was removed.

A comparison of the FY 2025 appropriated budget and the FY 2026 budget proposal is provided on page 1.

The FY 2026 budget proposal assumes increases in benefit costs of \$95,600 and CEC of \$463,500 (page 2). Actual benefit cost increases and CEC will be adjusted to match instructions received from the Division of Financial Management (DFM) before the budget is submitted at the end of August. These amounts are being reserved to more accurately reflect the cash balances needed for these anticipated expenditures.

The FY 2026 budget includes enhancement requests (detailed on page 6) for increases in personnel costs for five (5) new full-time positions (FTPs), seasonal personnel, and operating expenditures in the Operations division (see DUs 12.01 – 12.03). It also includes a 2% departmentwide personnel cost increase to address ongoing compression and equity issues (DU 12.04). All personnel related requests require approval from the Division of Human Resources (DHR) prior to being submitted.

The Recreation Bureau is requesting enhancements for new equipment used for snow removal, and a request for ongoing funding for the responsible OHV use media campaign (DUs 12.05 and 12.06).

Development Bureau enhancements include one-time capital outlay requests for the development of the Bear Lake Fish Haven property and the additional grant award for Lake Cascade (DUs 12.07 and 12.08).

All enhancement requests are fully supported by conservative revenue estimates from dedicated and federal funds.

The FY 2026 budget request for one-time capital outlay is \$2,660,500 (see Form B-7 on page 7) and represents a 0.6% decrease from the total approved in FY 2025.

Overall, the FY 2026 budget proposal is a 35% decrease from the FY 2025 appropriation which is attributable to the removal of the one-time extraordinary ARPA funding for Capital Development projects. Additional ongoing personnel and operating total approximately \$1 million. Current cash balance projections support this proposal while preserving appropriate balances in our dedicated funds.

STAFF RECOMMENDATIONS

Staff recommends Board approval of the FY 2026 budget proposal based upon the ranked replacement and enhancement items, for an estimated total of \$57,140,600, as summarized on page 2 of the attachment. Additionally, staff requests Board approval to adjust Health Benefit Costs and CEC, if any, to the actual amounts included in DFM's budget instructions when they are issued.

Idaho Department of Parks and Recreation
FY 2026 Budget Request
Appropriation Comparison

Budget by Appropriation (All Funds)	FY 2024	FY 2025	FY 2026	% Change
Management Services				
FTP	33.08	33.08	33.08	0.0%
Personnel Costs	\$ 3,075,600	\$ 3,117,800	\$ 3,289,100	5.5%
Operating Expenditures	3,279,400	3,309,500	3,309,500	0.0%
Capital Outlay	100,000	170,000	197,500	16.2%
Trustee and Benefit	16,041,800	16,041,800	16,041,800	0.0%
Management Services Total	\$ 22,496,800	\$ 22,639,100	\$ 22,837,900	0.9%
Operations				
FTP	150.72	157.72	162.72	3.2%
Personnel Costs	\$ 15,003,800	\$ 15,801,800	\$ 17,022,200	7.7%
Operating Expenditures	7,605,000	8,055,000	8,350,000	3.7%
Capital Outlay	3,488,000	2,581,000	2,603,000	0.9%
Trustee and Benefit	1,427,500	1,927,500	1,927,500	0.0%
Operations Total	\$ 27,524,300	\$ 28,365,300	\$ 29,902,700	5.4%
Capital Development				
FTP	-	-	-	
Personnel Costs	\$ -	\$ -	\$ -	
Operating Expenditures	-	-	-	
Capital Outlay	28,880,000	36,950,000	4,400,000	-88.1%
Trustee and Benefit	-	-	-	
Capital Development Total	\$ 28,880,000	\$ 36,950,000	\$ 4,400,000	-88.1%
Department Total				
FTP	183.80	190.80	195.80	2.6%
Personnel Costs	\$ 18,079,400	\$ 18,919,600	\$ 20,311,300	7.4%
Operating Expenditures	10,884,400	11,364,500	11,659,500	2.6%
Capital Outlay	32,468,000	39,701,000	7,200,500	-81.9%
Trustee and Benefit	17,469,300	17,969,300	17,969,300	0.0%
Department Total	\$ 78,901,100	\$ 87,954,400	\$ 57,140,600	-35.0%

Idaho Department of Parks and Recreation
FY 2026 Budget Request
All Agency Functions

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2025 Total Appropriation	190.80	4,035,400	47,053,700	36,865,300	87,954,400
FY 2025 Total Estimated Expenditures	190.80	4,935,400	140,043,300	59,735,400	204,714,100
FTP or Fund Adjustment	-	-	-	-	-
Removal of One-time Expenditures	-	-	(8,951,000)	(20,750,000)	(29,701,000)
Removal of ECF / Reappropriation	-	(900,000)	(88,759,400)	(21,400,000)	(111,059,400)
Base Reductions	-	-	(4,230,200)	(11,470,100)	(15,700,300)
FY 2026 Base	190.80	4,035,400	38,102,700	6,115,300	48,253,400
Program Maintenance					
Benefit Cost Increase (Estimate \$500 per FTP)	-	17,700	71,800	6,100	95,600
CEC Salary Multiplier (Estimate 3%)	-	87,800	346,700	29,000	463,500
Replacement Items - Rec Bureau Equipment	-	-	1,138,000	325,000	1,463,000
Replacement Items - Park Infrastructure & Equipment	-	-	350,000	-	350,000
Replacement Items - Vehicles	-	-	650,000	-	650,000
Replacement Items - Computer Replacement	-	-	197,500	-	197,500
Replacement Items - Capital Maintenance Projects	-	-	-	-	-
FY 2026 Program Maintenance	190.80	4,140,900	40,856,700	6,475,400	51,473,000
Program Enhancements					
12.01 - Park Operations 5.0 FTPs	5.00	-	313,500	-	313,500
12.02 - Park Operations Increase Seasonal PC	-	-	210,000	-	210,000
12.03 - Park Operations Increase OE	-	-	195,000	-	195,000
12.04 - 2% Equity Departmentwide	-	-	309,100	-	309,100
12.05 - Rec Bureau Compact Wheel Loader	-	-	140,000	-	140,000
12.06 - Rec Bureau OHV Responsible Use Media	-	-	100,000	-	100,000
12.07 - Bear Lake Fish Haven Development	-	-	2,000,000	2,000,000	4,000,000
12.08 - Federal Grant Awards - BOR Lake Cascade	-	-	-	400,000	400,000
FY 2026 Budget Request	195.80	4,140,900	44,124,300	8,875,400	57,140,600
Budget by Expenditure Object					
Personnel Costs	-	3,116,800	15,902,800	1,291,700	20,311,300
Operating Expenditures	-	1,024,100	10,004,200	631,200	11,659,500
Capital Outlay	-	-	4,475,500	2,725,000	7,200,500
Trustee and Benefit	-	-	13,741,800	4,227,500	17,969,300
		4,140,900	44,124,300	8,875,400	57,140,600

**Idaho Department of Parks and Recreation
 FY 2026 Budget Request
 Management Services**

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2025 Total Appropriation	33.08	897,000	18,739,500	3,002,600	22,639,100
Executive Carryforward (ECF)			4,230,200	1,470,100	5,700,300
FY 2025 Total Estimated Expenditures	33.08	897,000	22,969,700	4,472,700	28,339,400
FTP or Fund Adjustment	-	-	-	-	-
Removal of One-time Expenditures	-	-	(170,000)	-	(170,000)
Removal of ECF / Reappropriation	-	-	(4,230,200)	(1,470,100)	(5,700,300)
Base Reductions	-	-	-	-	-
FY 2026 Base	33.08	897,000	18,569,500	3,002,600	22,469,100
Program Maintenance					
Benefit Cost Increase (Estimate \$500 per FTP)	-	2,400	14,300	-	16,700
CEC Salary Multiplier (Estimate 3%)	-	14,100	78,600	-	92,700
Replacement Items - Vehicles	-	-	-	-	-
Replacement Items - Computer Replacement	-	-	197,500	-	197,500
Replacement Items - Capital Maintenance Projects	-	-	-	-	-
FY 2026 Program Maintenance	33.08	913,500	18,859,900	3,002,600	22,776,000
Program Enhancements					
12.04 - 2% Equity Departmentwide	-	-	61,900	-	61,900
FY 2026 Budget Request	33.08	913,500	18,921,800	3,002,600	22,837,900
Budget by Expenditure Object					
Personnel Costs		478,100	2,811,000	-	3,289,100
Operating Expenditures		435,400	2,871,500	2,600	3,309,500
Capital Outlay		-	197,500	-	197,500
Trustee and Benefit		-	13,041,800	3,000,000	16,041,800
		913,500	18,921,800	3,002,600	22,837,900

**Idaho Department of Parks and Recreation
FY 2026 Budget Request
Operations**

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2025 Total Appropriation	157.72	3,138,400	22,014,200	3,212,700	28,365,300
Executive Carryforward (ECF)		-	-	-	-
FY 2025 Total Estimated Expenditures	157.72	3,138,400	22,014,200	3,212,700	28,365,300
FTP or Fund Adjustment		-	-	-	-
Removal of One-time Expenditures		-	(2,481,000)	(100,000)	(2,581,000)
Removal of ECF / Reappropriation		-	-	-	-
Base Reductions		-	-	-	-
FY 2026 Base	157.72	3,138,400	19,533,200	3,112,700	25,784,300
Program Maintenance					
Benefit Cost Increase (Estimate \$500 per FTP)		15,300	57,500	6,100	78,900
CEC Salary Multiplier (Estimate 3%)		73,700	268,100	29,000	370,800
Replacement Items - Rec Bureau Equip & Vehicles (10.31 and 10.33)		-	1,138,000	325,000	1,463,000
Replacement Items - Park Infrastructure & Equip (10.31)		-	350,000	-	350,000
Replacement Items - Park Vehicles (10.33)		-	650,000	-	650,000
Replacement Items - Capital Maintenance Projects (10.36)		-	-	-	-
FY 2026 Program Maintenance	157.72	3,227,400	21,996,800	3,472,800	28,697,000
Program Enhancements					
12.01 - Park Operations 5.0 FTPs	5.00	-	313,500	-	313,500
12.02 - Park Operations Increase Seasonal PC	-	-	210,000	-	210,000
12.03 - Park Operations Increase OE	-	-	195,000	-	195,000
12.04 - 2% Equity Departmentwide	-	-	247,200	-	247,200
12.05 - Rec Bureau Compact Wheel Loader	-	-	140,000	-	140,000
12.06 - Rec Bureau OHV Responsible Use Media	-	-	100,000	-	100,000
FY 2026 Budget Request	162.72	3,227,400	23,202,500	3,472,800	29,902,700
Budget by Expenditure Object					
Personnel Costs		2,638,700	13,091,800	1,291,700	17,022,200
Operating Expenditures		588,700	7,132,700	628,600	8,350,000
Capital Outlay		-	2,278,000	325,000	2,603,000
Trustee and Benefit		-	700,000	1,227,500	1,927,500
		3,227,400	23,202,500	3,472,800	29,902,700

Idaho Department of Parks and Recreation
FY 2026 Budget Request
Capital Development

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2025 Original Appropriation	-	-	6,300,000	30,650,000	36,950,000
Reappropriation	-	900,000	88,759,400	21,400,000	111,059,400
FY 2025 Total Estimated Expenditures	-	900,000	95,059,400	52,050,000	148,009,400
FTP or Fund Adjustment	-	-	-	-	-
Removal of One-time Expenditures	-	-	(6,300,000)	(20,650,000)	(26,950,000)
Removal of ECF / Reappropriation	-	(900,000)	(88,759,400)	(21,400,000)	(111,059,400)
Base Reductions	-	-	-	(10,000,000)	(10,000,000)
FY 2026 Base	-	-	-	-	-
Program Maintenance					
Capital Maintenance - Health & Safety (10.35)	-	-	-	-	-
Capital Maintenance - Preservation / Preventative Maintenance	-	-	-	-	-
Capital Maintenance - Building and Infrastructure Improvement	-	-	-	-	-
FY 2026 Program Maintenance	-	-	-	-	-
Program Enhancements					
12.07 - Bear Lake Fish Haven Development			2,000,000	2,000,000	4,000,000
12.08 - Federal Grant Awards - BOR Lake Cascade				400,000	400,000
FY 2026 Budget Request	-	-	2,000,000	2,400,000	4,400,000
Budget by Expenditure Object					
Personnel Costs		-	-	-	-
Operating Expenditures		-	-	-	-
Capital Outlay		-	2,000,000	2,400,000	4,400,000
Trustee and Benefit		-	-	-	-
		-	2,000,000	2,400,000	4,400,000

**Idaho Department of Parks and Recreation
FY 2021 FY 2026 Budget Request**

Program Enhancement Summary

Priority Rank	DU	Description	Fund	FTP	Personnel Costs	Operating Expenditure	Capital Outlay	Trustee/Benefit	TOTAL
1	12.01	Park Operations - 5.0 FTP New Positions Request 2 new Rangers, 2 Housekeepers, and 1 Maintenance Craftsman, Sr., to support park operations. Ongoing PC.	24300	5.00	313,500				313,500
		Subtotal		5.00	313,500	-	-	-	313,500
2	12.02	Park Operations - Statewide Increase in Seasonal PC Increase in ongoing PC appropriation for parks to provide for additional hours and pay rates to support increased visitation.	24300		210,000				210,000
		Subtotal		-	210,000	-	-	-	210,000
3	12.03	Park Operations - Statewide Increase in Operating Exp Increase in ongoing OE appropriation for parks to provide for increased utility costs and demand from increased visitation.	24300			195,000			195,000
		Subtotal		-	-	195,000	-	-	195,000
4	12.04	Departmentwide - 2% Equity Increase for all FTPs Increase in ongoing PC to address systemic compression, below market salaries, and cost of labor statewide.	24300		309,100				309,100
		Subtotal		-	309,100	-	-	-	309,100
5	12.05	Recreation Bureau - Compact Wheel Loader / Snowblower One-time capital outlay for the purchase of a compact wheeled loader and snowblower for snow removal and trail work.	24703				140,000		140,000
		Subtotal		-	-	-	140,000	-	140,000
6	12.06	Recreation Bureau - Responsible OHV Use Media Ongoing OE appropriation for a public awareness advertising campaign to promote responsible OHV use in Idaho.	25004			100,000			100,000
		Subtotal		-	-	100,000	-	-	100,000
7	12.07	Development - Bear Lake Fish Haven One-time capital outlay for the development of the Bear Lake Fish Haven Property. \$2 million LWCF / \$2 million match.	34800 24701				2,000,000 2,000,000		2,000,000 2,000,000
		Subtotal		-	-	-	4,000,000	-	4,000,000
8	12.08	Development - Federal Grant Awards One-time capital outlay for additional Bureau of Reclamation grant awards for improvements at Lake Cascade State Park.	34800				400,000		400,000
		Subtotal		-	-	-	400,000	-	400,000
		Subtotal		-	-	-	-	-	-
		Total Program Enhancements		5.00	832,600	295,000	4,540,000	-	5,667,600

FORM B7: ONE-TIME OE AND ONE-TIME CO SUMMARY

Agency/Department: Department of Parks and Recreation
 Program (if applicable) _____

Request for Fiscal Year : 2026
 Agency Number: 340
 Function/Activity Number: _____

Original Request Date: 9/1/2024
 Revision Request Date: _____

Page: _____ of _____

Priority Order	Program	DU	Fund	Subject Code	Item/Description	Mileage	Date Acquired	Quantity in Stock	Request Quantity Desired	Request Unit Cost	Request Total Cost
02		10.31	24703	6610	OHV Rec - Replace 2 Snowmobile Trail Groomers	N/A	2014	40	2	325,000	650,000
02		10.31	34800	6610	OHV Rec - Replace 1 Snowmobile Trail Groomers (Federal RTP Grant)	N/A	2014	40	1	325,000	325,000
02		10.31	24703	6610	OHV Rec - Replace 12 Snowmobile Trail Groomer Drags	N/A	2014	40	2	50,000	100,000
02		10.31	24703	6610	OHV Rec - Replace Trail Cat / Trail Dozer	N/A	2020	6	1	120,000	120,000
02		10.33	24703	6650	OHV Rec - Replace 2 ATVs	N/A	2020	8	2	16,000	32,000
02		10.33	24703	6650	OHV Rec - Replace 2 Snowmobiles	N/A	2018	9	2	18,000	36,000
02		10.33	24703	6650	OHV Rec - Replace 4 Off-highway Motorcycles	N/A	2015	18	4	12,500	50,000
02		10.33	24703	6630	OHV Rec - Replace 3/4-ton Crew Cab Utility Truck (R388)	130,000	2009	1	1	60,000	60,000
02		10.33	24703	6630	OHV Rec - Replace 3/4-ton Crew Cab Utility Truck (R383)	110,000	2008	1	1	60,000	60,000
02		10.33	24703	6650	OHV Rec - Replace Education Trailer (A13403)	N/A	2007	1	1	30,000	30,000
02		10.33	24300	6630	Park Operations Replace 12 Standard Duty Work Trucks (TBD)			12	10	65,000	650,000
02		10.31	24300	6650	Park Operations Other Equipment Replacement (TBD)			1	1	350,000	350,000
01		10.34	24300	6410	ITS Budget Packet Replacement Equipment - Desktops				26	1,287	33,500
01		10.34	24300	6410	Laptops				39	1,547	60,400
01		10.34	24300	6410	Routers				27	1,911	51,600
01		10.34	24300	6410	Switches				6	6,666	40,000
01		10.34	24300	6410	Wireless Access Points				8	1,500	12,000
Grand Total											2,660,500

Grand Total by Program		2,660,500
01	Management Services	197,500
02	Park Operations	2,463,000
03	Capital Development	-

Grand Total by Decision Unit		2,660,500
10.31	Replacement Items - Park Infrastructure Repair & Equipment Replacement	1,545,000
10.33	Replacement Items - Vehicles	918,000
10.34	Replacement Items - IT Replacement Equipment	197,500
10.35	Capital Maintenance - Health & Safety	-
10.36	Capital Maintenance - Preservation / Preventative Maintenance	-
10.37	Capital Maintenance - Building and Infrastructure Improvements	-

Grand Total by Fund Source		2,660,500
10000	General Fund	-
24300	Parks and Recreation Fund	1,197,500
24703	Recreational Fuels - Off-road Motor Vehicle	1,138,000
34800	Federal Fund	325,000

Grand Total by Category		2,660,500
6198	Other Site Development - 1099 Reportable	0
6398	Other Property Improvements - 1099 Reportable	0
6410	Personal Computer Hardware	106
6610	Landscape Equipment	6
6630	Auto & Light Trucks	12
6650	Small Motorized Equipment	10