



BRAD LITTLE  
GOVERNOR

**MILITARY DIVISION, STATE OF IDAHO**  
4040 W. GUARD STREET  
BOISE, IDAHO 83705-5004

TIMOTHY J. DONNELLAN  
THE ADJUTANT GENERAL

4 June 2026

Dear Board of Examiners:

Pursuant to the provision of Section 46-806, Idaho Code, I am requesting approval from the State Board of Examiners for the Idaho Military Division (IMD) to accept a check from the Gowen Field Unaccompanied Housing Committee of approximately \$1.6M to transfer the Gowen Field housing operations from a Federally controlled operation to a State activity.

Due to updated policy and guidance from National Guard Bureau (NGB), the program cannot be run through federal appropriations. This activity is necessary for the Military Division to continue to operate as a Regional Training Institute supporting both active and reserve component Soldiers.

Attached you will find more information describing the program. Thank you for your consideration in this matter.

If you have any further questions, please contact our Financial Manager, Kevin Hickey, at 208-801-4220 or by email at [khickey@imd.idaho.gov](mailto:khickey@imd.idaho.gov)

Sincerely,

DONNELLAN.TIMOTHY.JAMES.1110535127  
Digitally signed by  
DONNELLAN.TIMOTHY.JAMES.  
1110535127  
Date: 2026.06.04 14:20:28 -06'00'

Timothy Donnellan  
Major General  
The Adjutant General, Idaho



**IDAHO ARMY NATIONAL GUARD**  
IDARNG Training Center  
10338 Huey Lane  
Boise, Idaho 83716

NGID-ITC

03 June 2026

MEMORANDUM FOR RECORD

SUBJECT: Request to Transfer Funds to Idaho Military Division State Accounts

1. The Unaccompanied Housing Committee (UHC) requests approval to submit a check for approximately \$1.8 million to the Idaho Military Division (IMD) State Accounting Office (SAO). This will allow the IMD to operate its lodging program on Gowen Field and Camp Orchard as a State Activity.
2. Currently, the UHC operates a lodging program primarily to meet the temporary housing requirements of military members attending training events at Gowen Field or Camp Orchard. This is a critical requirement supporting the training readiness of Idaho National Guard members and the mission of its Regional Training Institute which trains Active Duty, Reserve, and National Guard soldiers from across the nation.
3. Due to updated U.S. Army and National Guard Bureau regulation and directives, the UHC can no longer operate this lodging program under its current framework. However, these directives do enable the Adjutant General (TAG) to establish the program as a State Enterprise. We have determined this is the only viable option to continue meeting this critical temporary housing need.
4. Point of contact for this request is COL Eric Sharp, Chair of the Unaccompanied Housing Committee at (520) 715-8162 or [eric.d.sharp8.mil@army.mil](mailto:eric.d.sharp8.mil@army.mil).

A handwritten signature in black ink that reads "Eric D. Sharp".

ERIC D. SHARP  
COL, FA, IDARNG  
Unaccompanied Housing  
Committee Chair

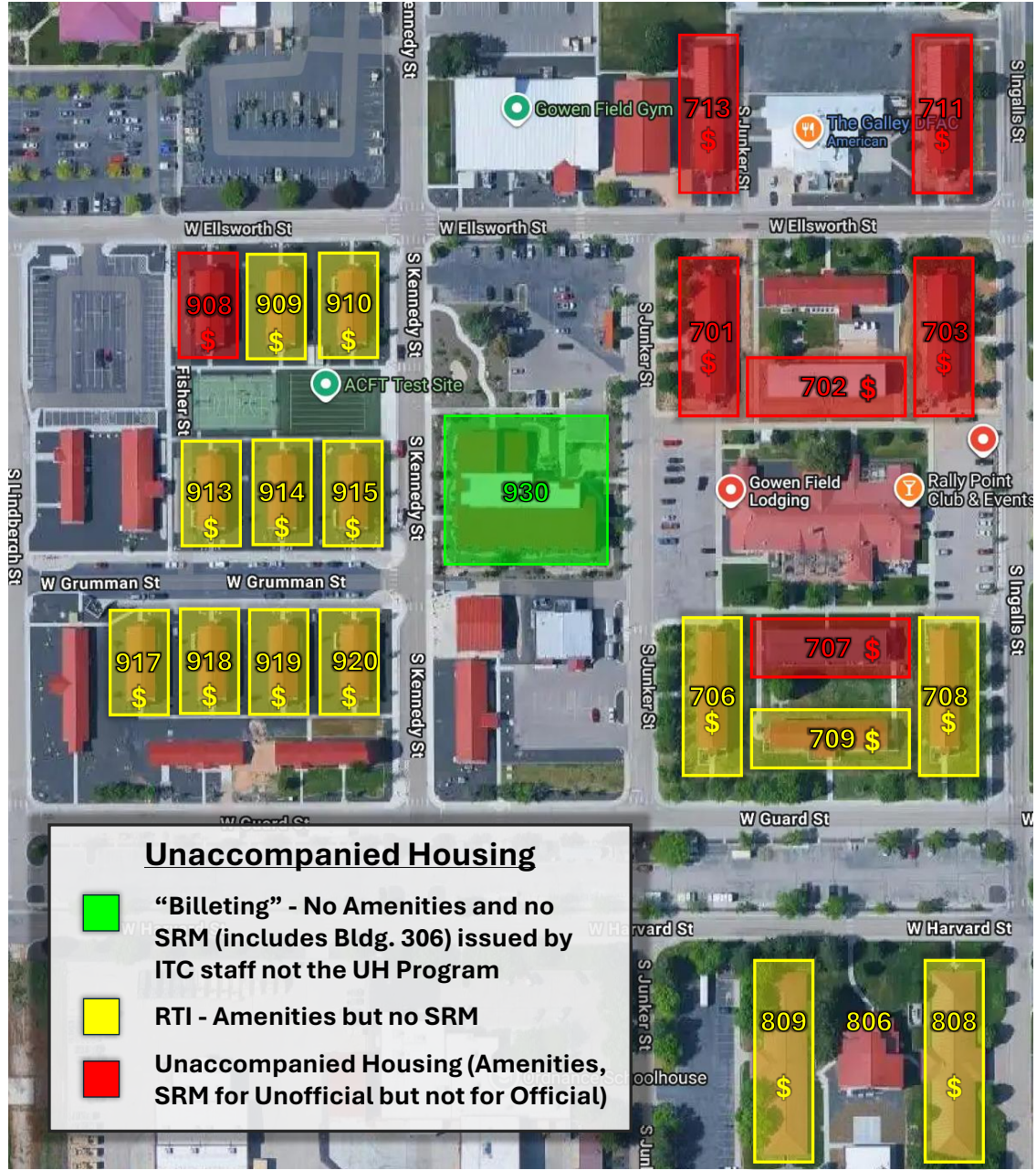
# Military Division Support Activities

Establishment of Gowen Field Lodging  
(Currently the Federal Unaccompanied Housing Program)

# Regulatory and Statutory Authorities

- NGR 5-3-1, August 2022
- NG PAM 415-12 Army National Guard Facilities Allowances, January 2015
- AR 5-9, April 2018 (delineates SRM and utility charges by category of occupant)
- IC 46-112 (Militia and Military Affairs)
- IC 46-709 (General Powers and Duties)
- IC 46-806 (Military Division Support Fund)
- IC 67-3516 (Appropriation Acts Deemed Fixed Budgets – Rate of Expenditure)
- NGB Cooperative Agreement General Terms and Conditions, OCT 2023 (Program Income)
- UFC 3-701-01 - referenced for generating sustainment unit cost for unofficial use

# Current Program Overview



The UH program operates out of building 710 and is managed by Mr. Ryan Killeen. It currently has 6 employees. The TAG appointed Lodging Advisory Council (Unaccompanied Housing Committee) chaired by COL Eric Sharp administers the program.

Primary buildings used for paid UH are: 701, 702, 703, 707, 711, and 713. (Excluding RTI buildings) \*These facilities are coded as officer/senior enlisted training facilities (72412).

# Gowen Field Lodging (New Program)

TAG  
MG Donnellan

CoS  
Louis Hougaard

Estimated Program Cost	
Annual Revenue Est.	\$780,000
Employee Costs	(\$407,000)
Operational Costs	(\$160,000)
CFMO Reimbursement	(\$40,000)
Total Annual Cost	\$173,000

Federal UH Program  
Committee  
Provides Guidance/MOA



Gowen Field Lodging  
Supervisor  
(~5 employees)

IMD Amenities  
Program  
IMD-?



New IMD Policy

- Will be established under Military Management
- Will utilize current Appropriation and Funding Codes
- Will utilize vacant FTP's from Federal Agreements until new authorizations received or FTP's in the continuously appropriated fund

*UH = Unaccompanied Housing*

TITLE 46  
MILITIA AND MILITARY AFFAIRS

CHAPTER 8  
MISCELLANEOUS AND GENERAL PROVISIONS

46-806. MILITARY DIVISION SUPPORT FUND. (1) There is hereby created in the state treasury the military division support fund. Moneys in the fund shall be invested as provided in section 67-1210, Idaho Code, and interest earned on investment of idle moneys in the fund shall be credited to the fund. Moneys in the fund shall be continually appropriated.

(2) The adjutant general, or his designee, is hereby authorized to also accept by devise, gift or otherwise and hold as trustee, for the benefit and use of the military division or any part thereof, any property, real or personal. The adjutant general, or his designee, shall be empowered to collect, receive and recover the rents, incomes and issues from the property; and to sell, divest, exchange or transact such property at fair market value; and to otherwise expend fund assets as provided by the terms of the devise or gift, or if not so provided, to expend them for the benefit and use of the military division.

(3) The board of examiners shall have oversight of this fund. The adjutant general shall provide a public annual report, due on the first day of July each year, to the board of examiners disclosing the financial status of the fund, listing all new gifts, bequests, donations and contributions during the prior year as well as all sales or disposals of properties or assets from the fund and every disbursement or other use of the fund.

(a) The board of examiners shall approve all gifts of real property before acceptance by the adjutant general.

(b) The board of examiners shall approve all gifts valued at two hundred fifty thousand dollars (\$250,000) or more before acceptance by the adjutant general.

(c) The adjutant general may, on his or her own initiative, request review and approval by the board of examiners for any other gift prior to acceptance.

(4) The adjutant general may assign military division employees to manage the operation of the fund; and the adjutant general shall request the office of the attorney general to prepare any legal documents required under the provisions of this section.

History:

[46-806, added 2012, ch. 23, sec. 1, p. 77.]



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## Fund: Military Division Support (0234-00 Ded)

Sources: The Military Division is authorized to accept by devise, gift or otherwise and hold as trustee, for the benefit and use of the division or any part thereof, any property, real or personal. In addition, the division is also empowered to collect, receive and recover the rents, incomes and issues from the property; and to sell, divest, exchange or transact such property at fair market value. The fund is continuously appropriated and retains all interest earnings (§46-806).

Uses: Fund assets are to be expended according to the terms of the devise or gift, or if not so provided, to expend them for the benefit and use of the Military Division.

Budget Unit: GVOM (Cont) (190) Military Division Support

FY 19 \$0

FY 20 \$0

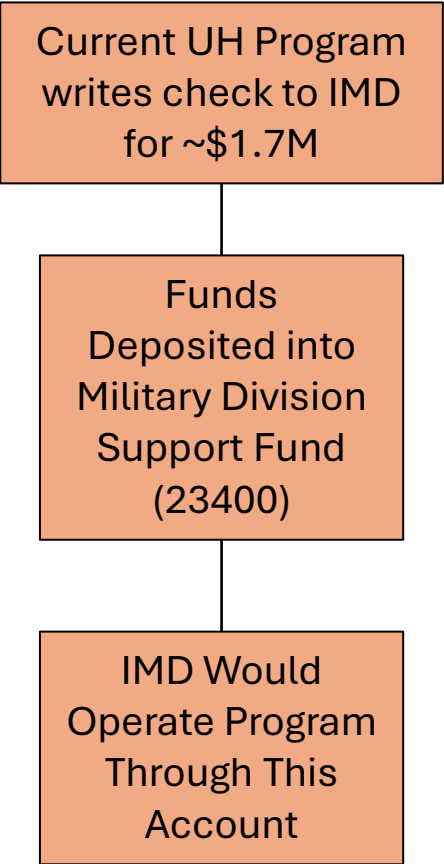
FY 21 \$0

FY 22 \$0

FY 23 \$0

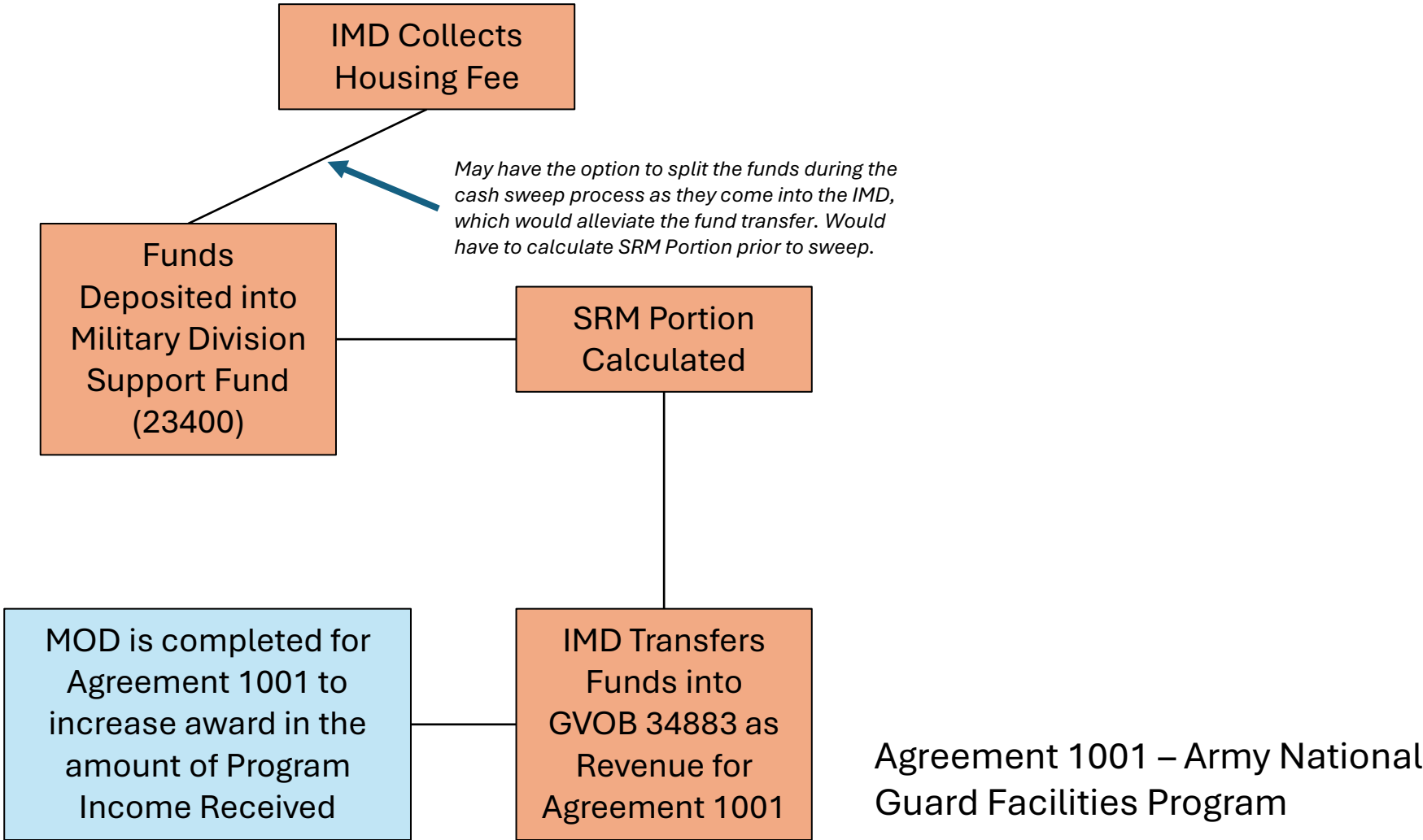
# Cash Transfer Process

- **DFM Approval of utilization of Fund 23400 to operate approval**
- **Board of Examiners Approval to deposit check from Unaccompanied Housing Committee**



*UH = Unaccompanied Housing*

# Program Income Process



# Program Income



## Program Income Defined

- Program income is defined in 2 CFR 200.02 as gross income:
  - Received by a Recipient from fees for services performed and
  - from the use, rental, or sale of real or personal property, the operation and maintenance of which is supported by a NGB Cooperative Agreement (CA)
  - Fees must be kept separate and used before any reimbursement requested on SF270

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## Generated Program Income

- Rental income is received by the state and maintained by the state
  - Must be tracked and returned to program that earned it
  - Cannot go into a general fund and spent elsewhere
- Can be used to offset the Recipient's required match with an approved Exception To Policy (ETP) from Grants Officer
- Should be considered a "High Risk" Program
  - USPFO/Grants Officer has limited visibility of fees paid directly to the state

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# Program Income Cont.



## Program Income Options

- DoD allows Agencies three methods for the use of Program Income:
  - ✓ Use the deduct method to reduce the Grants Officer and Recipient contribution to the award
  - ✓ Use the addition method to increase the award over the amount contributed by the Grants Officer and Recipient
  - ✓ Use of Program Income to meet the Recipient's cost share with ETP from Grants Officer
- The National Guard Bureau Policy is the "Addition Method" as the way that PI will be treated within the CAs

# Terms and Definitions (DoD)

- **Unaccompanied Housing Program:** Provides support to collective and individual training. “The TAG *shall* establish a UH Program that is professionally managed . . .” NGR 5-3-1, 1-1, b.
- **Unaccompanied Housing User:** predominantly DoD Personnel who are performing IDT, AT, or institutional training who reside outside the local commuting area
- **Unofficial User:** eligible DoD personnel staying in a room that do not meet the criteria for unaccompanied housing
- **Billeting:** UH designed to support Soldiers attending from other locations for individual and collective training
- **Lodging:** This is either Army Lodging (72010) operated through a NAFI, or Recreational Lodging (74036) operated through a MWR program
- **Amenities:** Federal appropriated funds cannot provide services and convenience items (Housekeeping, internet service, television, coffee, bottled water, etc.)
- **SRM (Sustainment, Restoration, and Modernization):** pro-rata portion of the operating expense of facilities used for unofficial users (includes utilities, maintenance costs and general facility upkeep)
- **Facility Category Code (FCC) or CAT Code:** A facility code used to designate a facility’s primary purpose