		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency: Department of Health and Welfare							270
Division: Independent Councils							HW00
Appropriation Unit: Domestic Violence Council							HWHA
FY 2025 Total Appropriation							
1.00 FY 2025 Total Appropriation							HWHA
17500	Dedicated	1.00	210,900	164,600	0	171,800	547,300
22002	Federal	0.00	387,600	269,200	0	12,515,400	13,172,200
22003	General	0.00	337,900	2,200	0	0	340,100
22005	Dedicated	5.00	0	40,000	0	0	40,000
		6.00	**936,400**	**476,000**	**0**	**12,687,200**	**14,099,600**
1.13 PY Executive Carry Forward							HWHA
22002	Federal	0.00	0	397,300	0	0	397,300
		0.00	**0**	**397,300**	**0**	**0**	**397,300**
1.21 Account Transfers							HWHA
17500	Dedicated	0.00	0	(155,000)	0	155,000	0
		0.00	**0**	**(155,000)**	**0**	**155,000**	**0**
1.61 Reverted Appropriation Balances							HWHA
17500	Dedicated	0.00	(145,600)	(1,200)	0	(3,500)	(150,300)
22002	Federal	0.00	(256,800)	(422,700)	0	(1,422,200)	(2,101,700)
22003	General	0.00	(57,300)	0	0	0	(57,300)
22005	Dedicated	0.00	0	(40,000)	0	0	(40,000)
		0.00	**(459,700)**	**(463,900)**	**0**	**(1,425,700)**	**(2,349,300)**
FY 2025 Actual Expenditures							
2.00 FY 2025 Actual Expenditures							HWHA
17500	Dedicated	1.00	65,300	8,400	0	323,300	397,000
22002	Federal	0.00	130,800	243,800	0	11,093,200	11,467,800
22003	General	0.00	280,600	2,200	0	0	282,800
22005	Dedicated	5.00	0	0	0	0	0
		6.00	**476,700**	**254,400**	**0**	**11,416,500**	**12,147,600**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Original Appropriation								
3.00 FY 2026 Original Appropriation								HWHA
	17500	Dedicated	1.38	218,000	164,600	0	171,800	554,400
	22002	Federal	2.46	400,100	269,200	0	12,515,400	13,184,700
	22003	General	2.16	248,900	102,200	0	0	351,100
OT	22003	General	0.00	0	0	0	3,000,000	3,000,000
	22005	Dedicated	0.00	0	40,000	0	0	40,000
			6.00	**867,000**	**576,000**	**0**	**15,687,200**	**17,130,200**
FY 2026Total Appropriation								
5.00 FY 2026 Total Appropriation								HWHA
	17500	Dedicated	1.38	218,000	164,600	0	171,800	554,400
	22002	Federal	2.46	400,100	269,200	0	12,515,400	13,184,700
	22003	General	2.16	248,900	102,200	0	0	351,100
OT	22003	General	0.00	0	0	0	3,000,000	3,000,000
	22005	Dedicated	0.00	0	40,000	0	0	40,000
			6.00	**867,000**	**576,000**	**0**	**15,687,200**	**17,130,200**
Appropriation Adjustments								
6.41 FTP Adjustment								HWHA
This decision unit reflects FTP adjustments for FY 2026.								
	17500	Dedicated	(0.53)	0	0	0	0	0
	22002	Federal	0.44	0	0	0	0	0
	22003	General	0.09	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**
6.61 Governor's Approved Reduction								HWHA
This decision unit reflects a gubernatorial holdback for FY 2026 in compliance with Executive Order 2025-05.								
	22003	General	0.00	(7,500)	(3,000)	0	0	(10,500)
			0.00	**(7,500)**	**(3,000)**	**0**	**0**	**(10,500)**
6.71 Early Reversions								HWHA
This decision unit reflects an early reversion in compliance with SB 1110 and Executive Order 2025-05.								
	22002	Federal	(1.00)	(85,200)	0	0	0	(85,200)
			(1.00)	**(85,200)**	**0**	**0**	**0**	**(85,200)**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Estimated Expenditures								
7.00 FY 2026 Estimated Expenditures								HWHA
	17500	Dedicated	0.85	218,000	164,600	0	171,800	554,400
	22002	Federal	1.90	314,900	269,200	0	12,515,400	13,099,500
	22003	General	2.25	241,400	99,200	0	0	340,600
OT	22003	General	0.00	0	0	0	3,000,000	3,000,000
	22005	Dedicated	0.00	0	40,000	0	0	40,000
			5.00	**774,300**	**573,000**	**0**	**15,687,200**	**17,034,500**
Base Adjustments								
8.14 FTP or Fund Adjustments								HWHA
This decision unit reflects an alignment of the agency's FTP allocation by fund.								
	17500	Dedicated	(0.53)	0	0	0	0	0
	22002	Federal	0.44	0	0	0	0	0
	22003	General	0.09	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**
8.44 Removal of One-Time Expenditures								HWHA
This decision unit removes one-time appropriation or reappropriation from FY 2026.								
OT	22003	General	0.00	0	0	0	(3,000,000)	(3,000,000)
			0.00	**0**	**0**	**0**	**(3,000,000)**	**(3,000,000)**
8.51 Base Reductions								HWHA
This decision unit provides a base reduction to align FTP and spending authority with actual expenditures.								
	22002	Federal	(1.00)	(85,200)	0	0	0	(85,200)
			(1.00)	**(85,200)**	**0**	**0**	**0**	**(85,200)**
FY 2027 Base								
9.00 FY 2027 Base								HWHA
	17500	Dedicated	0.85	218,000	164,600	0	171,800	554,400
	22002	Federal	1.90	314,900	269,200	0	12,515,400	13,099,500
	22003	General	2.25	248,900	102,200	0	0	351,100
OT	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	40,000	0	0	40,000
			5.00	**781,800**	**576,000**	**0**	**12,687,200**	**14,045,000**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Program Maintenance								
10.11 Change in Health Benefit Costs								HWHA
This decision unit reflects an increase in the employer health benefit costs based on the actuarial projection.								
	17500	Dedicated	0.00	1,700	0	0	0	1,700
	22002	Federal	0.00	3,900	0	0	0	3,900
	22003	General	0.00	4,600	0	0	0	4,600
			0.00	**10,200**	**0**	**0**	**0**	**10,200**
10.12 Change in Variable Benefit Costs								HWHA
This decision unit reflects a change in variable benefits from adjustments in Workers Compensation as provided by the State Insurance Fund and Unemployment Insurance as provided by the Idaho Department of Labor.								
	17500	Dedicated	0.00	(100)	0	0	0	(100)
	22002	Federal	0.00	(200)	0	0	0	(200)
	22003	General	0.00	(300)	0	0	0	(300)
			0.00	**(600)**	**0**	**0**	**0**	**(600)**
10.61 Salary Multiplier - Regular Employees								HWHA
The Governor values the hard work and contributions made by state employees and has consistently recommended a change in employee compensation (CEC) to ensure state employee pay is competitive in the job market. CEC remains a priority for the Governor; however, the current revenue projections do not provide sufficient funds to recommend a change in compensation in FY 2027. Should revenue improve, the Governor will prioritize employee pay changes for all state employees.								
	17500	Dedicated	0.00	0	0	0	0	0
	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**
FY 2027 Total Maintenance								
11.00 FY 2027 Total Maintenance								HWHA
	17500	Dedicated	0.85	219,600	164,600	0	171,800	556,000
	22002	Federal	1.90	318,600	269,200	0	12,515,400	13,103,200
	22003	General	2.25	253,200	102,200	0	0	355,400
OT	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	40,000	0	0	40,000
			5.00	**791,400**	**576,000**	**0**	**12,687,200**	**14,054,600**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Line Items								
12.75 Ongoing General Fund Reduction								HWHA
The Governor recommends that reductions, as outlined in Executive Order 2025-05, be made ongoing.								
	22003	General	0.00	(7,500)	(3,000)	0	0	(10,500)
			0.00	**(7,500)**	**(3,000)**	**0**	**0**	**(10,500)**
12.92 Budget Law Exemptions/Other Adjustments								HWHA
The Governor recommends that no additional restrictions on transfer authority, beyond those established in Idaho Code 67-3511, be placed on the department.								
The inability to transfer appropriations between expense classes can result in inefficient fund allocation where surplus funds in one category cannot be redirected to areas facing higher demand, creating a reliance on supplemental appropriation requests to cover budget shortfalls in certain program areas. Removing these transfer limitations will enable the department to respond promptly to evolving personnel and operational needs, as well as ensure that its programs are adequately funded throughout the fiscal year, avoiding disruptions to the vital services provided by the department to Idahoans.								
	17500	Dedicated	0.00	0	0	0	0	0
	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**
FY 2027 Total								
13.00 FY 2027 Total								HWHA
	17500	Dedicated	0.85	219,600	164,600	0	171,800	556,000
	22002	Federal	1.90	318,600	269,200	0	12,515,400	13,103,200
	22003	General	2.25	245,700	99,200	0	0	344,900
OT	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	40,000	0	0	40,000
			5.00	**783,900**	**573,000**	**0**	**12,687,200**	**14,044,100**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency: Department of Health and Welfare							270
Division: Independent Councils							HW00
Appropriation Unit: Developmental Disabilities Council							HWHB
FY 2025 Total Appropriation							
1.00 FY 2025 Total Appropriation							HWHB
22002	Federal	0.00	469,000	275,900	0	31,600	776,500
22003	General	0.00	197,500	27,100	0	0	224,600
22005	Dedicated	6.00	0	15,000	0	0	15,000
		6.00	**666,500**	**318,000**	**0**	**31,600**	**1,016,100**
1.21 Account Transfers							HWHB
22002	Federal	0.00	0	(13,100)	0	13,100	0
		0.00	**0**	**(13,100)**	**0**	**13,100**	**0**
1.61 Reverted Appropriation Balances							HWHB
22002	Federal	0.00	(51,800)	(41,800)	0	(100)	(93,700)
22005	Dedicated	0.00	0	(15,000)	0	0	(15,000)
		0.00	**(51,800)**	**(56,800)**	**0**	**(100)**	**(108,700)**
FY 2025 Actual Expenditures							
2.00 FY 2025 Actual Expenditures							HWHB
22002	Federal	0.00	417,200	221,000	0	44,600	682,800
22003	General	0.00	197,500	27,100	0	0	224,600
22005	Dedicated	6.00	0	0	0	0	0
		6.00	**614,700**	**248,100**	**0**	**44,600**	**907,400**
FY 2026 Original Appropriation							
3.00 FY 2026 Original Appropriation							HWHB
22002	Federal	4.20	490,400	275,900	0	31,600	797,900
22003	General	1.80	206,700	27,100	0	0	233,800
22005	Dedicated	0.00	0	15,000	0	0	15,000
		6.00	**697,100**	**318,000**	**0**	**31,600**	**1,046,700**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026Total Appropriation							
5.00 FY 2026 Total Appropriation							HWHB
22002	Federal	4.20	490,400	275,900	0	31,600	797,900
22003	General	1.80	206,700	27,100	0	0	233,800
22005	Dedicated	0.00	0	15,000	0	0	15,000
		6.00	**697,100**	**318,000**	**0**	**31,600**	**1,046,700**
Appropriation Adjustments							
6.41 FTP Adjustment							HWHB
This decision unit reflects FTP adjustments for FY 2026.							
22002	Federal	(0.31)	0	0	0	0	0
22003	General	0.31	0	0	0	0	0
		0.00	**0**	**0**	**0**	**0**	**0**
6.61 Governor's Approved Reduction							HWHB
This decision unit reflects a gubernatorial holdback for FY 2026 in compliance with Executive Order 2025-05.							
22003	General	0.00	(7,000)	0	0	0	(7,000)
		0.00	**(7,000)**	**0**	**0**	**0**	**(7,000)**
FY 2026 Estimated Expenditures							
7.00 FY 2026 Estimated Expenditures							HWHB
22002	Federal	3.89	490,400	275,900	0	31,600	797,900
22003	General	2.11	199,700	27,100	0	0	226,800
22005	Dedicated	0.00	0	15,000	0	0	15,000
		6.00	**690,100**	**318,000**	**0**	**31,600**	**1,039,700**
Base Adjustments							
8.14 FTP or Fund Adjustments							HWHB
This decision unit reflects an alignment of the agency's FTP allocation by fund.							
22002	Federal	(0.31)	0	0	0	0	0
22003	General	0.31	0	0	0	0	0
		0.00	**0**	**0**	**0**	**0**	**0**
FY 2027 Base							
9.00 FY 2027 Base							HWHB
22002	Federal	3.89	490,400	275,900	0	31,600	797,900
22003	General	2.11	206,700	27,100	0	0	233,800
22005	Dedicated	0.00	0	15,000	0	0	15,000
		6.00	**697,100**	**318,000**	**0**	**31,600**	**1,046,700**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Program Maintenance							
10.11 Change in Health Benefit Costs							HWHB
This decision unit reflects an increase in the employer health benefit costs based on the actuarial projection.							
22002	Federal	0.00	7,900	0	0	0	7,900
22003	General	0.00	4,300	0	0	0	4,300
		0.00	**12,200**	**0**	**0**	**0**	**12,200**
10.12 Change in Variable Benefit Costs							HWHB
This decision unit reflects a change in variable benefits from adjustments in Workers Compensation as provided by the State Insurance Fund and Unemployment Insurance as provided by the Idaho Department of Labor.							
22002	Federal	0.00	(500)	0	0	0	(500)
22003	General	0.00	(200)	0	0	0	(200)
		0.00	**(700)**	**0**	**0**	**0**	**(700)**
10.61 Salary Multiplier - Regular Employees							HWHB
The Governor values the hard work and contributions made by state employees and has consistently recommended a change in employee compensation (CEC) to ensure state employee pay is competitive in the job market. CEC remains a priority for the Governor; however, the current revenue projections do not provide sufficient funds to recommend a change in compensation in FY 2027. Should revenue improve, the Governor will prioritize employee pay changes for all state employees.							
22002	Federal	0.00	0	0	0	0	0
22003	General	0.00	0	0	0	0	0
		0.00	**0**	**0**	**0**	**0**	**0**
FY 2027 Total Maintenance							
11.00 FY 2027 Total Maintenance							HWHB
22002	Federal	3.89	497,800	275,900	0	31,600	805,300
22003	General	2.11	210,800	27,100	0	0	237,900
22005	Dedicated	0.00	0	15,000	0	0	15,000
		6.00	**708,600**	**318,000**	**0**	**31,600**	**1,058,200**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Line Items							
12.75 Ongoing General Fund Reduction							HWHB
The Governor recommends that reductions, as outlined in Executive Order 2025-05, be made ongoing.							
22003	General	0.00	0	(7,000)	0	0	(7,000)
		0.00	**0**	**(7,000)**	**0**	**0**	**(7,000)**
12.92 Budget Law Exemptions/Other Adjustments							HWHB
The Governor recommends that no additional restrictions on transfer authority, beyond those established in Idaho Code 67-3511, be placed on the department.							
The inability to transfer appropriations between expense classes can result in inefficient fund allocation where surplus funds in one category cannot be redirected to areas facing higher demand, creating a reliance on supplemental appropriation requests to cover budget shortfalls in certain program areas. Removing these transfer limitations will enable the department to respond promptly to evolving personnel and operational needs, as well as ensure that its programs are adequately funded throughout the fiscal year, avoiding disruptions to the vital services provided by the department to Idahoans.							
22002	Federal	0.00	0	0	0	0	0
22003	General	0.00	0	0	0	0	0
22005	Dedicated	0.00	0	0	0	0	0
		0.00	**0**	**0**	**0**	**0**	**0**
FY 2027 Total							
13.00 FY 2027 Total							HWHB
22002	Federal	3.89	497,800	275,900	0	31,600	805,300
22003	General	2.11	210,800	20,100	0	0	230,900
22005	Dedicated	0.00	0	15,000	0	0	15,000
		6.00	**708,600**	**311,000**	**0**	**31,600**	**1,051,200**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency: Department of Health and Welfare							270
Division: Division of Public Health Services							HW01
Appropriation Unit: Physical Health Services							HWBA
FY 2025 Total Appropriation							
1.00 FY 2025 Total Appropriation							HWBA
17200	Dedicated	0.00	0	18,970,000	0	0	18,970,000
17600	Dedicated	1.00	70,900	205,000	0	82,600	358,500
18100	Dedicated	0.00	0	360,000	0	0	360,000
21600	Dedicated	0.00	0	0	0	625,000	625,000
22002	Federal	0.00	13,863,600	25,785,300	0	48,990,600	88,639,500
22003	General	0.00	2,331,600	1,073,000	0	3,329,600	6,734,200
22005	Dedicated	168.18	2,829,700	5,712,700	0	12,386,200	20,928,600
34430	Federal	0.00	0	0	0	1,000,000	1,000,000
49900	Dedicated	0.00	0	2,406,000	0	2,100,000	4,506,000
		169.18	**19,095,800**	**54,512,000**	**0**	**68,514,000**	**142,121,800**
1.13 PY Executive Carry Forward							HWBA
17600	Dedicated	0.00	0	35,600	0	9,700	45,300
18100	Dedicated	0.00	0	30,000	0	0	30,000
22005	Dedicated	0.00	0	0	0	1,719,800	1,719,800
49900	Dedicated	0.00	0	181,700	0	0	181,700
		0.00	**0**	**247,300**	**0**	**1,729,500**	**1,976,800**
1.21 Account Transfers							HWBA
17600	Dedicated	0.00	0	(13,200)	0	13,200	0
18100	Dedicated	0.00	0	0	0	0	0
22002	Federal	0.00	0	(52,200)	52,200	0	0
22003	General	0.00	0	(520,000)	0	520,000	0
		0.00	**0**	**(585,400)**	**52,200**	**533,200**	**0**
1.31 Transfers Between Programs							HWBA
22002	Federal	0.00	(1,200)	(840,800)	0	0	(842,000)
22003	General	0.00	(65,200)	0	0	(1,395,100)	(1,460,300)
22005	Dedicated	0.00	(217,500)	(86,200)	0	0	(303,700)
		0.00	**(283,900)**	**(927,000)**	**0**	**(1,395,100)**	**(2,606,000)**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
1.61	Reverted Appropriation Balances						HWBA
17200	Dedicated	0.00	0	(1,300)	0	0	(1,300)
17600	Dedicated	0.00	(2,100)	(107,800)	0	(1,500)	(111,400)
18100	Dedicated	0.00	0	(30,000)	0	0	(30,000)
21600	Dedicated	0.00	0	0	0	(625,000)	(625,000)
22002	Federal	0.00	(1,373,500)	(11,001,700)	0	(628,200)	(13,003,400)
22003	General	0.00	0	0	0	(100)	(100)
22005	Dedicated	0.00	(49,500)	(2,031,400)	0	(3,727,100)	(5,808,000)
34430	Federal	0.00	0	0	0	(200)	(200)
49900	Dedicated	0.00	0	(59,400)	0	0	(59,400)
		0.00	**(1,425,100)**	**(13,231,600)**	**0**	**(4,982,100)**	**(19,638,800)**
1.81	CY Executive Carry Forward						HWBA
22002	Federal	0.00	0	(40,500)	0	0	(40,500)
		0.00	**0**	**(40,500)**	**0**	**0**	**(40,500)**

FY 2025 Actual Expenditures

2.00	FY 2025 Actual Expenditures						HWBA
17200	Dedicated	0.00	0	18,968,700	0	0	18,968,700
17600	Dedicated	1.00	68,800	119,600	0	104,000	292,400
18100	Dedicated	0.00	0	360,000	0	0	360,000
21600	Dedicated	0.00	0	0	0	0	0
22002	Federal	0.00	12,488,900	13,850,100	52,200	48,362,400	74,753,600
22003	General	0.00	2,266,400	553,000	0	2,454,400	5,273,800
22005	Dedicated	168.18	2,562,700	3,595,100	0	10,378,900	16,536,700
34430	Federal	0.00	0	0	0	999,800	999,800
49900	Dedicated	0.00	0	2,528,300	0	2,100,000	4,628,300
		169.18	**17,386,800**	**39,974,800**	**52,200**	**64,399,500**	**121,813,300**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Original Appropriation								
3.00	FY 2026 Original Appropriation							HWBA
OT	17200	Dedicated	0.00	0	21,470,000	0	0	21,470,000
	17600	Dedicated	1.00	76,000	205,000	0	82,600	363,600
	18100	Dedicated	0.00	0	360,000	0	0	360,000
	21600	Dedicated	0.00	0	0	0	875,000	875,000
	22002	Federal	120.94	10,825,700	17,962,000	0	35,005,100	63,792,800
OT	22002	Federal	0.00	1,809,100	3,150,000	0	8,183,900	13,143,000
	22003	General	15.62	2,275,600	1,056,400	0	2,784,000	6,116,000
	22005	Dedicated	36.16	3,163,800	5,712,700	0	12,386,200	21,262,700
	34430	Federal	0.00	0	0	0	1,000,000	1,000,000
	49900	Dedicated	0.00	0	2,406,000	0	2,100,000	4,506,000
			173.72	**18,150,200**	**52,322,100**	**0**	**62,416,800**	**132,889,100**
FY 2026Total Appropriation								
5.00	FY 2026 Total Appropriation							HWBA
OT	17200	Dedicated	0.00	0	21,470,000	0	0	21,470,000
	17600	Dedicated	1.00	76,000	205,000	0	82,600	363,600
	18100	Dedicated	0.00	0	360,000	0	0	360,000
	21600	Dedicated	0.00	0	0	0	875,000	875,000
	22002	Federal	120.94	10,825,700	17,962,000	0	35,005,100	63,792,800
OT	22002	Federal	0.00	1,809,100	3,150,000	0	8,183,900	13,143,000
	22003	General	15.62	2,275,600	1,056,400	0	2,784,000	6,116,000
	22005	Dedicated	36.16	3,163,800	5,712,700	0	12,386,200	21,262,700
	34430	Federal	0.00	0	0	0	1,000,000	1,000,000
	49900	Dedicated	0.00	0	2,406,000	0	2,100,000	4,506,000
			173.72	**18,150,200**	**52,322,100**	**0**	**62,416,800**	**132,889,100**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Appropriation Adjustments								
6.11 Executive Carry Forward								HWBA
This decision unit reflects unliquidated encumbrance balances that met the requirements of Idaho Code 67-3521 to be carried forward from a prior fiscal year(s).								
OT	22002	Federal	0.00	0	40,500	0	0	40,500
			0.00	**0**	**40,500**	**0**	**0**	**40,500**
6.41 FTP Adjustment								HWBA
This decision unit reflects FTP adjustments for FY 2026.								
	17600	Dedicated	(1.00)	0	0	0	0	0
	22002	Federal	(4.46)	0	0	0	0	0
	22003	General	3.22	0	0	0	0	0
	22005	Dedicated	(0.91)	0	0	0	0	0
			(3.15)	**0**	**0**	**0**	**0**	**0**
6.61 Governor's Approved Reduction								HWBA
This decision unit reflects a gubernatorial holdback for FY 2026 in compliance with Executive Order 2025-05.								
	22003	General	0.00	(24,500)	(76,300)	0	(25,200)	(126,000)
			0.00	**(24,500)**	**(76,300)**	**0**	**(25,200)**	**(126,000)**
6.71 Early Reversions								HWBA
This decision unit reflects an early reversion in compliance with SB 1110 and Executive Order 2025-05.								
	22002	Federal	(0.32)	0	0	0	0	0
			(0.32)	**0**	**0**	**0**	**0**	**0**
FY 2026 Estimated Expenditures								
7.00 FY 2026 Estimated Expenditures								HWBA
OT	17200	Dedicated	0.00	0	21,470,000	0	0	21,470,000
	17600	Dedicated	0.00	76,000	205,000	0	82,600	363,600
	18100	Dedicated	0.00	0	360,000	0	0	360,000
	21600	Dedicated	0.00	0	0	0	875,000	875,000
	22002	Federal	116.16	10,825,700	17,962,000	0	35,005,100	63,792,800
OT	22002	Federal	0.00	1,809,100	3,190,500	0	8,183,900	13,183,500
	22003	General	18.84	2,251,100	980,100	0	2,758,800	5,990,000
	22005	Dedicated	35.25	3,163,800	5,712,700	0	12,386,200	21,262,700
	34430	Federal	0.00	0	0	0	1,000,000	1,000,000
	49900	Dedicated	0.00	0	2,406,000	0	2,100,000	4,506,000
			170.25	**18,125,700**	**52,286,300**	**0**	**62,391,600**	**132,803,600**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Base Adjustments								
8.14 FTP or Fund Adjustments								HWBA
This decision unit reflects an alignment of the agency's FTP allocation by fund.								
	17600	Dedicated	(1.00)	0	0	0	0	0
	22002	Federal	(3.46)	0	0	0	0	0
	22003	General	3.22	0	0	0	0	0
	22005	Dedicated	(0.91)	0	0	0	0	0
			(2.15)	**0**	**0**	**0**	**0**	**0**
8.34 Program Transfer - Personnel Expenditure Alignment								HWBA
This decision unit reflects a net-zero program transfer to align Personnel Costs across multiple programs within the department.								
	22002	Federal	0.00	200,000	0	0	0	200,000
	22005	Dedicated	0.00	(50,000)	0	0	0	(50,000)
			0.00	**150,000**	**0**	**0**	**0**	**150,000**
8.44 Removal of One-Time Expenditures								HWBA
This decision unit removes one-time appropriation or reappropriation from FY 2026.								
OT	17200	Dedicated	0.00	0	(21,470,000)	0	0	(21,470,000)
OT	22002	Federal	0.00	(1,809,100)	(3,150,000)	0	(8,183,900)	(13,143,000)
			0.00	**(1,809,100)**	**(24,620,000)**	**0**	**(8,183,900)**	**(34,613,000)**
8.51 Base Reductions								HWBA
This decision unit provides a base reduction to align FTP and spending authority with actual expenditures.								
	22002	Federal	(0.85)	0	0	0	0	0
	34430	Federal	0.00	0	0	0	(1,000,000)	(1,000,000)
			(0.85)	**0**	**0**	**0**	**(1,000,000)**	**(1,000,000)**
FY 2027 Base								
9.00 FY 2027 Base								HWBA
OT	17200	Dedicated	0.00	0	0	0	0	0
	17600	Dedicated	0.00	76,000	205,000	0	82,600	363,600
	18100	Dedicated	0.00	0	360,000	0	0	360,000
	21600	Dedicated	0.00	0	0	0	875,000	875,000
	22002	Federal	116.63	11,025,700	17,962,000	0	35,005,100	63,992,800
OT	22002	Federal	0.00	0	0	0	0	0
	22003	General	18.84	2,275,600	1,056,400	0	2,784,000	6,116,000
	22005	Dedicated	35.25	3,113,800	5,712,700	0	12,386,200	21,212,700
	34430	Federal	0.00	0	0	0	0	0
	49900	Dedicated	0.00	0	2,406,000	0	2,100,000	4,506,000
			170.72	**16,491,100**	**27,702,100**	**0**	**53,232,900**	**97,426,100**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Program Maintenance							
10.11 Change in Health Benefit Costs							HWBA
This decision unit reflects an increase in the employer health benefit costs based on the actuarial projection.							
22002	Federal	0.00	237,500	0	0	0	237,500
22003	General	0.00	39,100	0	0	0	39,100
22005	Dedicated	0.00	71,900	0	0	0	71,900
		0.00	**348,500**	**0**	**0**	**0**	**348,500**
10.12 Change in Variable Benefit Costs							HWBA
This decision unit reflects a change in variable benefits from adjustments in Workers Compensation as provided by the State Insurance Fund and Unemployment Insurance as provided by the Idaho Department of Labor.							
22002	Federal	0.00	(14,000)	0	0	0	(14,000)
22003	General	0.00	(2,600)	0	0	0	(2,600)
22005	Dedicated	0.00	(3,100)	0	0	0	(3,100)
		0.00	**(19,700)**	**0**	**0**	**0**	**(19,700)**
10.45 Risk Management Costs							HWBA
This decision unit reflects adjustments to the cost of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management.							
22002	Federal	0.00	0	5,500	0	0	5,500
22003	General	0.00	0	5,600	0	0	5,600
		0.00	**0**	**11,100**	**0**	**0**	**11,100**
10.61 Salary Multiplier - Regular Employees							HWBA
The Governor values the hard work and contributions made by state employees and has consistently recommended a change in employee compensation (CEC) to ensure state employee pay is competitive in the job market. CEC remains a priority for the Governor; however, the current revenue projections do not provide sufficient funds to recommend a change in compensation in FY 2027. Should revenue improve, the Governor will prioritize employee pay changes for all state employees.							
22002	Federal	0.00	0	0	0	0	0
22003	General	0.00	0	0	0	0	0
22005	Dedicated	0.00	0	0	0	0	0
		0.00	**0**	**0**	**0**	**0**	**0**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2027 Total Maintenance								
11.00	FY 2027 Total Maintenance							HWBA
OT	17200	Dedicated	0.00	0	0	0	0	0
	17600	Dedicated	0.00	76,000	205,000	0	82,600	363,600
	18100	Dedicated	0.00	0	360,000	0	0	360,000
	21600	Dedicated	0.00	0	0	0	875,000	875,000
	22002	Federal	116.63	11,249,200	17,967,500	0	35,005,100	64,221,800
OT	22002	Federal	0.00	0	0	0	0	0
	22003	General	18.84	2,312,100	1,062,000	0	2,784,000	6,158,100
	22005	Dedicated	35.25	3,182,600	5,712,700	0	12,386,200	21,281,500
	34430	Federal	0.00	0	0	0	0	0
	49900	Dedicated	0.00	0	2,406,000	0	2,100,000	4,506,000
			170.72	**16,819,900**	**27,713,200**	**0**	**53,232,900**	**97,766,000**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total

Line Items

12.03 Idaho Home Visiting Program HWBA

The Governor recommends federal fund spending authority to restore ongoing appropriation for the Idaho Home Visiting Program that was appropriated as one-time in FY 2026. Additionally, the Governor recommends transferring the Idaho Home Visiting Program from the Division of Public Health to the Division of Early Learning and Development to create a stronger coordination of care between all programs within Child, Youth, and Family Services (CYFS).

	22002	Federal	(3.00)	(10,900)	0	0	0	(10,900)
	22003	General	0.00	0	0	0	0	0
			(3.00)	**(10,900)**	**0**	**0**	**0**	**(10,900)**

12.12 Immunization Assessment Fund Restoration HWBA

The Governor recommends dedicated fund spending authority and one-time Operating Expenditures in the Division of Public Health (DPH) for the Idaho Immunization Assessment Program. For FY 2026, the legislature made the program's base appropriation of $18,970,000 one-time and provided an additional one-time appropriation of $2,500,000 for a total of $21,470,000 available for DPH to utilize in FY 2026. In consultation with the department, the Governor recommends restoring the program's ongoing base appropriation to $25,399,400 based on determinations made by the Idaho Immunization Assessment Board. Additionally, the Governor recommends one-time dedicated fund spending authority in the amount of $2,620,600 to cover existing healthcare provider expenses, resulting in a total recommendation of $28,020,000 for FY 2027.

	17200	Dedicated	0.00	0	25,399,400	0	0	25,399,400
OT	17200	Dedicated	0.00	0	2,620,600	0	0	2,620,600
			0.00	**0**	**28,020,000**	**0**	**0**	**28,020,000**

12.13 Avian Influenza A (H1N1) - Disaster Planning and Training HWBA

The Governor recommends one-time federal fund spending authority to allow the Division of Public Health to draw down available federal funds awarded through the Hospital Preparedness Program Cooperative Agreement Grant that will bolster preparedness and response coordination for emerging threats, such as highly infectious diseases.

OT	22002	Federal	0.00	0	0	0	822,100	822,100
			0.00	**0**	**0**	**0**	**822,100**	**822,100**

12.15 American Rescue Plan Act - Funded Multi-Year Programs HWBA

The Governor recommends one-time federal fund spending authority in the Division of Public Health for federal funding authorized under the American Rescue Plan Act (ARPA) that spans four existing grants currently received and utilized by the division. Funding is used to support data modernization efforts related to the public health infrastructure; the vital statistics records system; and the Women, Infants, and Children (WIC) Program.

OT	22002	Federal	0.00	719,600	2,489,700	0	3,424,400	6,633,700
			0.00	**719,600**	**2,489,700**	**0**	**3,424,400**	**6,633,700**

12.16 Human Immunodeficiency Virus Prevention and Surveillance Program HWBA

The Governor recommends federal fund spending authority in the Division of Public Health to continue work funded by the High-Impact HIV Prevention and Surveillance Grant. This will restore ongoing spending authority after the program was appropriated as one-time in FY 2026.

	22002	Federal	0.00	175,000	50,000	0	253,700	478,700
			0.00	**175,000**	**50,000**	**0**	**253,700**	**478,700**

12.17 Hepatitis Prevention and Surveillance Program HWBA

The Governor recommends federal fund spending authority in the Division of Public Health to continue work funded by the Viral Hepatitis Surveillance and Prevention Grant. This will restore ongoing spending authority after the program was appropriated as one-time in FY 2026.

	22002	Federal	0.00	71,400	37,500	0	190,700	299,600
			0.00	**71,400**	**37,500**	**0**	**190,700**	**299,600**

12.75 Ongoing General Fund Reduction HWBA

The Governor recommends that reductions, as outlined in Executive Order 2025-05, be made ongoing.

	22003	General	0.00	0	0	0	(1,000,000)	(1,000,000)
			0.00	**0**	**0**	**0**	**(1,000,000)**	**(1,000,000)**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total

12.92 Budget Law Exemptions/Other Adjustments HWBA

The Governor recommends that no additional restrictions on transfer authority, beyond those established in Idaho Code 67-3511, be placed on the department.

The inability to transfer appropriations between expense classes can result in inefficient fund allocation where surplus funds in one category cannot be redirected to areas facing higher demand, creating a reliance on supplemental appropriation requests to cover budget shortfalls in certain program areas. Removing these transfer limitations will enable the department to respond promptly to evolving personnel and operational needs, as well as ensure that its programs are adequately funded throughout the fiscal year, avoiding disruptions to the vital services provided by the department to Idahoans.

	17200	Dedicated	0.00	0	0	0	0	0
	17600	Dedicated	0.00	0	0	0	0	0
	18100	Dedicated	0.00	0	0	0	0	0
	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	0	0
	34430	Federal	0.00	0	0	0	0	0
	49900	Dedicated	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**

FY 2027 Total

13.00 FY 2027 Total HWBA

	17200	Dedicated	0.00	0	25,399,400	0	0	25,399,400
OT	17200	Dedicated	0.00	0	2,620,600	0	0	2,620,600
	17600	Dedicated	0.00	76,000	205,000	0	82,600	363,600
	18100	Dedicated	0.00	0	360,000	0	0	360,000
	21600	Dedicated	0.00	0	0	0	875,000	875,000
	22002	Federal	113.63	11,484,700	18,055,000	0	35,449,500	64,989,200
OT	22002	Federal	0.00	719,600	2,489,700	0	4,246,500	7,455,800
	22003	General	18.84	2,312,100	1,062,000	0	1,784,000	5,158,100
	22005	Dedicated	35.25	3,182,600	5,712,700	0	12,386,200	21,281,500
	34430	Federal	0.00	0	0	0	0	0
	49900	Dedicated	0.00	0	2,406,000	0	2,100,000	4,506,000
			167.72	**17,775,000**	**58,310,400**	**0**	**56,923,800**	**133,009,200**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency: Department of Health and Welfare							270
Division: Division of Public Health Services							HW01
Appropriation Unit: Emergency Medical Services							HWBB
FY 2025 Total Appropriation							
1.00 FY 2025 Total Appropriation							HWBB
17800	Dedicated	25.96	2,067,800	1,400,200	0	0	3,468,000
19000	Dedicated	0.00	0	0	0	1,700,000	1,700,000
19200	Dedicated	1.50	122,400	327,000	0	0	449,400
22002	Federal	0.00	987,500	724,300	0	4,314,200	6,026,000
22003	General	0.00	71,400	85,000	0	0	156,400
22005	Dedicated	15.38	786,600	551,400	0	0	1,338,000
		42.84	**4,035,700**	**3,087,900**	**0**	**6,014,200**	**13,137,800**
1.21 Account Transfers							HWBB
17800	Dedicated	0.00	0	(196,400)	101,100	95,300	0
22003	General	0.00	0	(85,000)	85,000	0	0
		0.00	**0**	**(281,400)**	**186,100**	**95,300**	**0**
1.31 Transfers Between Programs							HWBB
22005	Dedicated	0.00	0	(240,000)	0	0	(240,000)
		0.00	**0**	**(240,000)**	**0**	**0**	**(240,000)**
1.61 Reverted Appropriation Balances							HWBB
17800	Dedicated	0.00	(206,900)	(459,300)	0	(5,700)	(671,900)
19000	Dedicated	0.00	0	0	0	(37,800)	(37,800)
19200	Dedicated	0.00	(2,400)	(153,300)	0	0	(155,700)
22002	Federal	0.00	(63,600)	(422,200)	0	(543,300)	(1,029,100)
22003	General	0.00	(400)	0	0	0	(400)
22005	Dedicated	0.00	(900)	(14,200)	0	0	(15,100)
		0.00	**(274,200)**	**(1,049,000)**	**0**	**(586,800)**	**(1,910,000)**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2025 Actual Expenditures							
2.00	FY 2025 Actual Expenditures						HWBB
17800	Dedicated	25.96	1,860,900	744,500	101,100	89,600	2,796,100
19000	Dedicated	0.00	0	0	0	1,662,200	1,662,200
19200	Dedicated	1.50	120,000	173,700	0	0	293,700
22002	Federal	0.00	923,900	302,100	0	3,770,900	4,996,900
22003	General	0.00	71,000	0	85,000	0	156,000
22005	Dedicated	15.38	785,700	297,200	0	0	1,082,900
		42.84	**3,761,500**	**1,517,500**	**186,100**	**5,522,700**	**10,987,800**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency: Department of Health and Welfare							270
Division: Division of Public Health Services							HW01
Appropriation Unit: Laboratory Services							HWBC
FY 2025 Total Appropriation							
1.00 FY 2025 Total Appropriation							HWBC
22002	Federal	0.00	1,316,000	1,049,300	0	0	2,365,300
22003	General	0.00	2,211,700	723,200	0	0	2,934,900
22005	Dedicated	39.00	423,100	279,300	0	0	702,400
		39.00	**3,950,800**	**2,051,800**	**0**	**0**	**6,002,600**
1.21 Account Transfers							HWBC
22002	Federal	0.00	0	(5,000)	5,000	0	0
22003	General	0.00	0	(2,500)	2,500	0	0
		0.00	**0**	**(7,500)**	**7,500**	**0**	**0**
1.31 Transfers Between Programs							HWBC
22003	General	0.00	(1,100)	0	0	0	(1,100)
		0.00	**(1,100)**	**0**	**0**	**0**	**(1,100)**
1.61 Reverted Appropriation Balances							HWBC
22002	Federal	0.00	(150,600)	(444,100)	0	0	(594,700)
22003	General	0.00	(100)	(400)	0	0	(500)
22005	Dedicated	0.00	(137,800)	(4,700)	0	0	(142,500)
		0.00	**(288,500)**	**(449,200)**	**0**	**0**	**(737,700)**
FY 2025 Actual Expenditures							
2.00 FY 2025 Actual Expenditures							HWBC
22002	Federal	0.00	1,165,400	600,200	5,000	0	1,770,600
22003	General	0.00	2,210,500	720,300	2,500	0	2,933,300
22005	Dedicated	39.00	285,300	274,600	0	0	559,900
		39.00	**3,661,200**	**1,595,100**	**7,500**	**0**	**5,263,800**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Original Appropriation							
3.00 FY 2026 Original Appropriation							HWBC
22002	Federal	9.79	1,341,600	939,300	0	0	2,280,900
22003	General	23.76	2,334,500	723,200	0	0	3,057,700
22005	Dedicated	3.45	440,600	269,600	0	0	710,200
		37.00	**4,116,700**	**1,932,100**	**0**	**0**	**6,048,800**
FY 2026Total Appropriation							
5.00 FY 2026 Total Appropriation							HWBC
22002	Federal	9.79	1,341,600	939,300	0	0	2,280,900
22003	General	23.76	2,334,500	723,200	0	0	3,057,700
22005	Dedicated	3.45	440,600	269,600	0	0	710,200
		37.00	**4,116,700**	**1,932,100**	**0**	**0**	**6,048,800**
Appropriation Adjustments							
6.41 FTP Adjustment							HWBC
This decision unit reflects FTP adjustments for FY 2026.							
22002	Federal	0.99	0	0	0	0	0
22003	General	(0.94)	0	0	0	0	0
22005	Dedicated	0.95	0	0	0	0	0
		1.00	**0**	**0**	**0**	**0**	**0**
6.61 Governor's Approved Reduction							HWBC
This decision unit reflects a gubernatorial holdback for FY 2026 in compliance with Executive Order 2025-05.							
22003	General	0.00	(22,800)	0	0	0	(22,800)
		0.00	**(22,800)**	**0**	**0**	**0**	**(22,800)**
FY 2026 Estimated Expenditures							
7.00 FY 2026 Estimated Expenditures							HWBC
22002	Federal	10.78	1,341,600	939,300	0	0	2,280,900
22003	General	22.82	2,311,700	723,200	0	0	3,034,900
22005	Dedicated	4.40	440,600	269,600	0	0	710,200
		38.00	**4,093,900**	**1,932,100**	**0**	**0**	**6,026,000**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Base Adjustments							
8.14 FTP or Fund Adjustments							HWBC
This decision unit reflects an alignment of the agency's FTP allocation by fund.							
22002	Federal	0.99	0	0	0	0	0
22003	General	(0.94)	0	0	0	0	0
22005	Dedicated	0.95	0	0	0	0	0
		1.00	**0**	**0**	**0**	**0**	**0**
8.34 Program Transfer - Personnel Expenditure Alignment							HWBC
This decision unit reflects a net-zero program transfer to align Personnel Costs across multiple programs within the department.							
22002	Federal	0.00	(8,000)	0	0	0	(8,000)
22003	General	0.00	(5,000)	0	0	0	(5,000)
22005	Dedicated	0.00	50,000	0	0	0	50,000
		0.00	**37,000**	**0**	**0**	**0**	**37,000**
FY 2027 Base							
9.00 FY 2027 Base							HWBC
22002	Federal	10.78	1,333,600	939,300	0	0	2,272,900
22003	General	22.82	2,329,500	723,200	0	0	3,052,700
22005	Dedicated	4.40	490,600	269,600	0	0	760,200
		38.00	**4,153,700**	**1,932,100**	**0**	**0**	**6,085,800**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Program Maintenance							
10.11 Change in Health Benefit Costs							HWBC
This decision unit reflects an increase in the employer health benefit costs based on the actuarial projection.							
22002	Federal	0.00	22,000	0	0	0	22,000
22003	General	0.00	46,600	0	0	0	46,600
22005	Dedicated	0.00	9,000	0	0	0	9,000
		0.00	**77,600**	**0**	**0**	**0**	**77,600**
10.12 Change in Variable Benefit Costs							HWBC
This decision unit reflects a change in variable benefits from adjustments in Workers Compensation as provided by the State Insurance Fund and Unemployment Insurance as provided by the Idaho Department of Labor.							
22002	Federal	0.00	(1,300)	0	0	0	(1,300)
22003	General	0.00	(2,500)	0	0	0	(2,500)
22005	Dedicated	0.00	(500)	0	0	0	(500)
		0.00	**(4,300)**	**0**	**0**	**0**	**(4,300)**
10.45 Risk Management Costs							HWBC
This decision unit reflects adjustments to the cost of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management.							
22005	Dedicated	0.00	0	4,200	0	0	4,200
		0.00	**0**	**4,200**	**0**	**0**	**4,200**
10.61 Salary Multiplier - Regular Employees							HWBC
The Governor values the hard work and contributions made by state employees and has consistently recommended a change in employee compensation (CEC) to ensure state employee pay is competitive in the job market. CEC remains a priority for the Governor; however, the current revenue projections do not provide sufficient funds to recommend a change in compensation in FY 2027. Should revenue improve, the Governor will prioritize employee pay changes for all state employees.							
22002	Federal	0.00	0	0	0	0	0
22003	General	0.00	0	0	0	0	0
22005	Dedicated	0.00	0	0	0	0	0
		0.00	**0**	**0**	**0**	**0**	**0**
FY 2027 Total Maintenance							
11.00 FY 2027 Total Maintenance							HWBC
22002	Federal	10.78	1,354,300	939,300	0	0	2,293,600
22003	General	22.82	2,373,600	723,200	0	0	3,096,800
22005	Dedicated	4.40	499,100	273,800	0	0	772,900
		38.00	**4,227,000**	**1,936,300**	**0**	**0**	**6,163,300**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Line Items							
12.14 Fee for Service Laboratory Testing							HWBC
The Governor recommends dedicated fund spending authority and a net-zero fund shift from the Cooperative Welfare Federal Fund to the Cooperative Welfare Dedicated Fund in the Division of Public Health to align spending authority with current revenue sources within the Bureau of Laboratories.							
22002	Federal	0.00	(78,400)	0	0	0	(78,400)
22005	Dedicated	0.00	78,400	200,000	0	0	278,400
		0.00	**0**	**200,000**	**0**	**0**	**200,000**
12.92 Budget Law Exemptions/Other Adjustments							HWBC
The Governor recommends that no additional restrictions on transfer authority, beyond those established in Idaho Code 67-3511, be placed on the department.							
The inability to transfer appropriations between expense classes can result in inefficient fund allocation where surplus funds in one category cannot be redirected to areas facing higher demand, creating a reliance on supplemental appropriation requests to cover budget shortfalls in certain program areas. Removing these transfer limitations will enable the department to respond promptly to evolving personnel and operational needs, as well as ensure that its programs are adequately funded throughout the fiscal year, avoiding disruptions to the vital services provided by the department to Idahoans.							
22002	Federal	0.00	0	0	0	0	0
22003	General	0.00	0	0	0	0	0
22005	Dedicated	0.00	0	0	0	0	0
		0.00	**0**	**0**	**0**	**0**	**0**
FY 2027 Total							
13.00 FY 2027 Total							HWBC
22002	Federal	10.78	1,275,900	939,300	0	0	2,215,200
22003	General	22.82	2,373,600	723,200	0	0	3,096,800
22005	Dedicated	4.40	577,500	473,800	0	0	1,051,300
		38.00	**4,227,000**	**2,136,300**	**0**	**0**	**6,363,300**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency: Department of Health and Welfare							270
Division: Division of Public Health Services							HW01
Appropriation Unit: Suicide Prevention & Awareness							HWBD
FY 2025 Total Appropriation							
1.00 FY 2025 Total Appropriation							HWBD
	22002 Federal	0.00	0	115,000	0	80,000	195,000
	22003 General	0.00	342,600	820,500	0	644,600	1,807,700
	22005 Dedicated	3.50	0	0	0	0	0
		3.50	**342,600**	**935,500**	**0**	**724,600**	**2,002,700**
1.13 PY Executive Carry Forward							HWBD
	22002 Federal	0.00	0	0	0	2,700	2,700
	22003 General	0.00	0	0	0	28,500	28,500
		0.00	**0**	**0**	**0**	**31,200**	**31,200**
1.21 Account Transfers							HWBD
	22002 Federal	0.00	0	(105,000)	0	105,000	0
	22003 General	0.00	0	(666,500)	0	666,500	0
		0.00	**0**	**(771,500)**	**0**	**771,500**	**0**
1.31 Transfers Between Programs							HWBD
	22003 General	0.00	600	(100,000)	0	(80,700)	(180,100)
		0.00	**600**	**(100,000)**	**0**	**(80,700)**	**(180,100)**
1.61 Reverted Appropriation Balances							HWBD
	22002 Federal	0.00	0	(8,500)	0	(137,700)	(146,200)
	22003 General	0.00	(100)	(100)	0	(100)	(300)
		0.00	**(100)**	**(8,600)**	**0**	**(137,800)**	**(146,500)**
FY 2025 Actual Expenditures							
2.00 FY 2025 Actual Expenditures							HWBD
	22002 Federal	0.00	0	1,500	0	50,000	51,500
	22003 General	0.00	343,100	53,900	0	1,258,800	1,655,800
	22005 Dedicated	3.50	0	0	0	0	0
		3.50	**343,100**	**55,400**	**0**	**1,308,800**	**1,707,300**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Original Appropriation							
3.00 FY 2026 Original Appropriation							HWBD
22002	Federal	0.00	0	115,000	0	80,000	195,000
22003	General	3.50	356,000	820,500	0	644,600	1,821,100
		3.50	**356,000**	**935,500**	**0**	**724,600**	**2,016,100**
FY 2026Total Appropriation							
5.00 FY 2026 Total Appropriation							HWBD
22002	Federal	0.00	0	115,000	0	80,000	195,000
22003	General	3.50	356,000	820,500	0	644,600	1,821,100
		3.50	**356,000**	**935,500**	**0**	**724,600**	**2,016,100**
Appropriation Adjustments							
6.61 Governor's Approved Reduction							HWBD
This decision unit reflects a gubernatorial holdback for FY 2026 in compliance with Executive Order 2025-05.							
22003	General	0.00	0	(54,500)	0	0	(54,500)
		0.00	**0**	**(54,500)**	**0**	**0**	**(54,500)**
FY 2026 Estimated Expenditures							
7.00 FY 2026 Estimated Expenditures							HWBD
22002	Federal	0.00	0	115,000	0	80,000	195,000
22003	General	3.50	356,000	766,000	0	644,600	1,766,600
		3.50	**356,000**	**881,000**	**0**	**724,600**	**1,961,600**
Base Adjustments							
8.24 Account Transfers - Division of Public Health							HWBD
This decision unit reflects a net-zero account transfer from Operating Expenditures to Trustee/Benefit Payments to align spending authority with estimated expenditures in the Division of Public Health.							
22003	General	0.00	0	(500,000)	0	500,000	0
		0.00	**0**	**(500,000)**	**0**	**500,000**	**0**
FY 2027 Base							
9.00 FY 2027 Base							HWBD
22002	Federal	0.00	0	115,000	0	80,000	195,000
22003	General	3.50	356,000	320,500	0	1,144,600	1,821,100
		3.50	**356,000**	**435,500**	**0**	**1,224,600**	**2,016,100**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Program Maintenance							
10.11 Change in Health Benefit Costs							HWBD
This decision unit reflects an increase in the employer health benefit costs based on the actuarial projection.							
22003	General	0.00	6,100	0	0	0	6,100
		0.00	**6,100**	**0**	**0**	**0**	**6,100**
10.12 Change in Variable Benefit Costs							HWBD
This decision unit reflects a change in variable benefits from adjustments in Workers Compensation as provided by the State Insurance Fund and Unemployment Insurance as provided by the Idaho Department of Labor.							
22003	General	0.00	(400)	0	0	0	(400)
		0.00	**(400)**	**0**	**0**	**0**	**(400)**
10.61 Salary Multiplier - Regular Employees							HWBD
The Governor values the hard work and contributions made by state employees and has consistently recommended a change in employee compensation (CEC) to ensure state employee pay is competitive in the job market. CEC remains a priority for the Governor; however, the current revenue projections do not provide sufficient funds to recommend a change in compensation in FY 2027. Should revenue improve, the Governor will prioritize employee pay changes for all state employees.							
22003	General	0.00	0	0	0	0	0
		0.00	**0**	**0**	**0**	**0**	**0**
FY 2027 Total Maintenance							
11.00 FY 2027 Total Maintenance							HWBD
22002	Federal	0.00	0	115,000	0	80,000	195,000
22003	General	3.50	361,700	320,500	0	1,144,600	1,826,800
		3.50	**361,700**	**435,500**	**0**	**1,224,600**	**2,021,800**
Line Items							
12.92 Budget Law Exemptions/Other Adjustments							HWBD
The Governor recommends that no additional restrictions on transfer authority, beyond those established in Idaho Code 67-3511, be placed on the department. The inability to transfer appropriations between expense classes can result in inefficient fund allocation where surplus funds in one category cannot be redirected to areas facing higher demand, creating a reliance on supplemental appropriation requests to cover budget shortfalls in certain program areas. Removing these transfer limitations will enable the department to respond promptly to evolving personnel and operational needs, as well as ensure that its programs are adequately funded throughout the fiscal year, avoiding disruptions to the vital services provided by the department to Idahoans.							
22002	Federal	0.00	0	0	0	0	0
22003	General	0.00	0	0	0	0	0
		0.00	**0**	**0**	**0**	**0**	**0**
FY 2027 Total							
13.00 FY 2027 Total							HWBD
22002	Federal	0.00	0	115,000	0	80,000	195,000
22003	General	3.50	361,700	320,500	0	1,144,600	1,826,800
		3.50	**361,700**	**435,500**	**0**	**1,224,600**	**2,021,800**

	FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency: Department of Health and Welfare						270
Division: Division of Public Health Services						HW01
Appropriation Unit: Health Care Policy Initiatives						HWKB
FY 2025 Total Appropriation						
1.00 FY 2025 Total Appropriation						HWKB
22002 Federal	0.00	106,300	33,000	0	356,300	495,600
22003 General	0.00	107,000	233,000	0	143,700	483,700
22005 Dedicated	2.00	78,200	75,000	0	0	153,200
	2.00	**291,500**	**341,000**	**0**	**500,000**	**1,132,500**
1.21 Account Transfers						HWKB
22003 General	0.00	0	(5,900)	0	5,900	0
	0.00	**0**	**(5,900)**	**0**	**5,900**	**0**
1.31 Transfers Between Programs						HWKB
22002 Federal	0.00	1,200	0	0	0	1,200
22003 General	0.00	600	0	0	12,500	13,100
	0.00	**1,800**	**0**	**0**	**12,500**	**14,300**
1.61 Reverted Appropriation Balances						HWKB
22002 Federal	0.00	(100)	(7,100)	0	(18,300)	(25,500)
22003 General	0.00	(200)	(1,100)	0	0	(1,300)
22005 Dedicated	0.00	(78,200)	(75,000)	0	0	(153,200)
	0.00	**(78,500)**	**(83,200)**	**0**	**(18,300)**	**(180,000)**
FY 2025 Actual Expenditures						
2.00 FY 2025 Actual Expenditures						HWKB
22002 Federal	0.00	107,400	25,900	0	338,000	471,300
22003 General	0.00	107,400	226,000	0	162,100	495,500
22005 Dedicated	2.00	0	0	0	0	0
	2.00	**214,800**	**251,900**	**0**	**500,100**	**966,800**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Original Appropriation							
3.00 FY 2026 Original Appropriation							HWKB
22002	Federal	0.63	109,500	33,000	0	356,300	498,800
22003	General	0.74	110,800	33,000	0	143,700	287,500
22005	Dedicated	0.63	81,400	75,000	0	0	156,400
		2.00	**301,700**	**141,000**	**0**	**500,000**	**942,700**
FY 2026Total Appropriation							
5.00 FY 2026 Total Appropriation							HWKB
22002	Federal	0.63	109,500	33,000	0	356,300	498,800
22003	General	0.74	110,800	33,000	0	143,700	287,500
22005	Dedicated	0.63	81,400	75,000	0	0	156,400
		2.00	**301,700**	**141,000**	**0**	**500,000**	**942,700**
Appropriation Adjustments							
6.41 FTP Adjustment							HWKB
This decision unit reflects FTP adjustments for FY 2026.							
22002	Federal	0.37	0	0	0	0	0
22003	General	0.26	0	0	0	0	0
22005	Dedicated	(0.63)	0	0	0	0	0
		0.00	**0**	**0**	**0**	**0**	**0**
6.61 Governor's Approved Reduction							HWKB
This decision unit reflects a gubernatorial holdback for FY 2026 in compliance with Executive Order 2025-05.							
22003	General	0.00	0	(9,100)	0	0	(9,100)
		0.00	**0**	**(9,100)**	**0**	**0**	**(9,100)**
FY 2026 Estimated Expenditures							
7.00 FY 2026 Estimated Expenditures							HWKB
22002	Federal	1.00	109,500	33,000	0	356,300	498,800
22003	General	1.00	110,800	23,900	0	143,700	278,400
22005	Dedicated	0.00	81,400	75,000	0	0	156,400
		2.00	**301,700**	**131,900**	**0**	**500,000**	**933,600**

	FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Base Adjustments						
8.14 FTP or Fund Adjustments HWKB						
This decision unit reflects an alignment of the agency's FTP allocation by fund.						
22002 Federal	0.37	0	0	0	0	0
22003 General	0.26	0	0	0	0	0
22005 Dedicated	(0.63)	0	0	0	0	0
	0.00	**0**	**0**	**0**	**0**	**0**
8.34 Program Transfer - Personnel Expenditure Alignment HWKB						
This decision unit reflects a net-zero program transfer to align Personnel Costs across multiple programs within the department.						
22002 Federal	0.00	8,000	0	0	0	8,000
22003 General	0.00	5,000	0	0	0	5,000
	0.00	**13,000**	**0**	**0**	**0**	**13,000**
FY 2027 Base						
9.00 FY 2027 Base HWKB						
22002 Federal	1.00	117,500	33,000	0	356,300	506,800
22003 General	1.00	115,800	33,000	0	143,700	292,500
22005 Dedicated	0.00	81,400	75,000	0	0	156,400
	2.00	**314,700**	**141,000**	**0**	**500,000**	**955,700**
Program Maintenance						
10.11 Change in Health Benefit Costs HWKB						
This decision unit reflects an increase in the employer health benefit costs based on the actuarial projection.						
22002 Federal	0.00	2,000	0	0	0	2,000
22003 General	0.00	2,000	0	0	0	2,000
	0.00	**4,000**	**0**	**0**	**0**	**4,000**
10.12 Change in Variable Benefit Costs HWKB						
This decision unit reflects a change in variable benefits from adjustments in Workers Compensation as provided by the State Insurance Fund and Unemployment Insurance as provided by the Idaho Department of Labor.						
22002 Federal	0.00	(100)	0	0	0	(100)
22003 General	0.00	(100)	0	0	0	(100)
	0.00	**(200)**	**0**	**0**	**0**	**(200)**
10.61 Salary Multiplier - Regular Employees HWKB						
The Governor values the hard work and contributions made by state employees and has consistently recommended a change in employee compensation (CEC) to ensure state employee pay is competitive in the job market. CEC remains a priority for the Governor; however, the current revenue projections do not provide sufficient funds to recommend a change in compensation in FY 2027. Should revenue improve, the Governor will prioritize employee pay changes for all state employees.						
22002 Federal	0.00	0	0	0	0	0
22003 General	0.00	0	0	0	0	0
	0.00	**0**	**0**	**0**	**0**	**0**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2027 Total Maintenance							
11.00 FY 2027 Total Maintenance							HWKB
22002	Federal	1.00	119,400	33,000	0	356,300	508,700
22003	General	1.00	117,700	33,000	0	143,700	294,400
22005	Dedicated	0.00	81,400	75,000	0	0	156,400
		2.00	**318,500**	**141,000**	**0**	**500,000**	**959,500**
Line Items							
12.92 Budget Law Exemptions/Other Adjustments							HWKB
The Governor recommends that no additional restrictions on transfer authority, beyond those established in Idaho Code 67-3511, be placed on the department. The inability to transfer appropriations between expense classes can result in inefficient fund allocation where surplus funds in one category cannot be redirected to areas facing higher demand, creating a reliance on supplemental appropriation requests to cover budget shortfalls in certain program areas. Removing these transfer limitations will enable the department to respond promptly to evolving personnel and operational needs, as well as ensure that its programs are adequately funded throughout the fiscal year, avoiding disruptions to the vital services provided by the department to Idahoans.							
22002	Federal	0.00	0	0	0	0	0
22003	General	0.00	0	0	0	0	0
22005	Dedicated	0.00	0	0	0	0	0
		0.00	**0**	**0**	**0**	**0**	**0**
FY 2027 Total							
13.00 FY 2027 Total							HWKB
22002	Federal	1.00	119,400	33,000	0	356,300	508,700
22003	General	1.00	117,700	33,000	0	143,700	294,400
22005	Dedicated	0.00	81,400	75,000	0	0	156,400
		2.00	**318,500**	**141,000**	**0**	**500,000**	**959,500**

	FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency: Department of Health and Welfare						270
Division: Division of Welfare						HW02
Appropriation Unit: Self-Reliance Operations						HWCA
FY 2025 Total Appropriation						
1.00 FY 2025 Total Appropriation						HWCA
22002 Federal	0.00	30,795,700	19,761,200	0	10,345,700	60,902,600
22003 General	0.00	18,522,200	6,068,800	0	0	24,591,000
22005 Dedicated	613.50	814,300	3,539,000	0	0	4,353,300
	613.50	**50,132,200**	**29,369,000**	**0**	**10,345,700**	**89,846,900**
1.13 PY Executive Carry Forward						HWCA
22002 Federal	0.00	0	12,500	0	0	12,500
	0.00	**0**	**12,500**	**0**	**0**	**12,500**
1.21 Account Transfers						HWCA
22002 Federal	0.00	0	(451,400)	0	451,400	0
22003 General	0.00	0	(112,400)	0	112,400	0
	0.00	**0**	**(563,800)**	**0**	**563,800**	**0**
1.31 Transfers Between Programs						HWCA
22002 Federal	0.00	0	0	0	(451,400)	(451,400)
22003 General	0.00	(3,443,300)	(640,000)	0	(112,400)	(4,195,700)
	0.00	**(3,443,300)**	**(640,000)**	**0**	**(563,800)**	**(4,647,100)**
1.61 Reverted Appropriation Balances						HWCA
22002 Federal	0.00	(1,581,400)	(2,065,100)	0	0	(3,646,500)
22003 General	0.00	(100)	0	0	0	(100)
22005 Dedicated	0.00	(814,300)	(1,361,500)	0	0	(2,175,800)
	0.00	**(2,395,800)**	**(3,426,600)**	**0**	**0**	**(5,822,400)**
1.81 CY Executive Carry Forward						HWCA
22002 Federal	0.00	0	(816,400)	0	0	(816,400)
22003 General	0.00	0	(330,200)	0	0	(330,200)
	0.00	**0**	**(1,146,600)**	**0**	**0**	**(1,146,600)**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2025 Actual Expenditures								
2.00 FY 2025 Actual Expenditures								HWCA
	22002	Federal	0.00	29,214,300	16,440,800	0	10,345,700	56,000,800
	22003	General	0.00	15,078,800	4,986,200	0	0	20,065,000
	22005	Dedicated	613.50	0	2,177,500	0	0	2,177,500
			613.50	**44,293,100**	**23,604,500**	**0**	**10,345,700**	**78,243,300**
FY 2026 Original Appropriation								
3.00 FY 2026 Original Appropriation								HWCA
	22002	Federal	370.97	32,266,800	18,118,600	0	0	50,385,400
	22003	General	229.03	19,582,700	6,046,700	0	0	25,629,400
	22005	Dedicated	9.50	862,100	3,539,000	0	0	4,401,100
			609.50	**52,711,600**	**27,704,300**	**0**	**0**	**80,415,900**
FY 2026Total Appropriation								
5.00 FY 2026 Total Appropriation								HWCA
	22002	Federal	370.97	32,266,800	18,118,600	0	0	50,385,400
	22003	General	229.03	19,582,700	6,046,700	0	0	25,629,400
	22005	Dedicated	9.50	862,100	3,539,000	0	0	4,401,100
			609.50	**52,711,600**	**27,704,300**	**0**	**0**	**80,415,900**
Appropriation Adjustments								
6.11 Executive Carry Forward								HWCA
This decision unit reflects unliquidated encumbrance balances that met the requirements of Idaho Code 67-3521 to be carried forward from a prior fiscal year(s).								
OT	22002	Federal	0.00	0	816,300	0	0	816,300
OT	22003	General	0.00	0	330,200	0	0	330,200
			0.00	**0**	**1,146,500**	**0**	**0**	**1,146,500**
6.61 Governor's Approved Reduction								HWCA
This decision unit reflects a gubernatorial holdback for FY 2026 in compliance with Executive Order 2025-05.								
	22003	General	0.00	(654,800)	0	0	0	(654,800)
			0.00	**(654,800)**	**0**	**0**	**0**	**(654,800)**
6.71 Early Reversions								HWCA
This decision unit reflects an early reversion in compliance with SB 1110 and Executive Order 2025-05.								
	22002	Federal	0.00	(739,700)	0	0	0	(739,700)
			0.00	**(739,700)**	**0**	**0**	**0**	**(739,700)**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Estimated Expenditures								
7.00 FY 2026 Estimated Expenditures								HWCA
	22002	Federal	370.97	31,527,100	18,118,600	0	0	49,645,700
OT	22002	Federal	0.00	0	816,300	0	0	816,300
	22003	General	229.03	18,927,900	6,046,700	0	0	24,974,600
OT	22003	General	0.00	0	330,200	0	0	330,200
	22005	Dedicated	9.50	862,100	3,539,000	0	0	4,401,100
			609.50	**51,317,100**	**28,850,800**	**0**	**0**	**80,167,900**
FY 2027 Base								
9.00 FY 2027 Base								HWCA
	22002	Federal	370.97	32,266,800	18,118,600	0	0	50,385,400
	22003	General	229.03	19,582,700	6,046,700	0	0	25,629,400
	22005	Dedicated	9.50	862,100	3,539,000	0	0	4,401,100
			609.50	**52,711,600**	**27,704,300**	**0**	**0**	**80,415,900**

	FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Program Maintenance						
10.11 Change in Health Benefit Costs HWCA						
This decision unit reflects an increase in the employer health benefit costs based on the actuarial projection.						
22002 Federal	0.00	743,400	0	0	0	743,400
22003 General	0.00	464,300	0	0	0	464,300
	0.00	**1,207,700**	**0**	**0**	**0**	**1,207,700**
10.12 Change in Variable Benefit Costs HWCA						
This decision unit reflects a change in variable benefits from adjustments in Workers Compensation as provided by the State Insurance Fund and Unemployment Insurance as provided by the Idaho Department of Labor.						
22002 Federal	0.00	(32,700)	0	0	0	(32,700)
22003 General	0.00	(20,400)	0	0	0	(20,400)
	0.00	**(53,100)**	**0**	**0**	**0**	**(53,100)**
10.45 Risk Management Costs HWCA						
This decision unit reflects adjustments to the cost of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management.						
22002 Federal	0.00	0	31,100	0	0	31,100
22003 General	0.00	0	18,300	0	0	18,300
	0.00	**0**	**49,400**	**0**	**0**	**49,400**
10.61 Salary Multiplier - Regular Employees HWCA						
The Governor values the hard work and contributions made by state employees and has consistently recommended a change in employee compensation (CEC) to ensure state employee pay is competitive in the job market. CEC remains a priority for the Governor; however, the current revenue projections do not provide sufficient funds to recommend a change in compensation in FY 2027. Should revenue improve, the Governor will prioritize employee pay changes for all state employees.						
22002 Federal	0.00	0	0	0	0	0
22003 General	0.00	0	0	0	0	0
	0.00	**0**	**0**	**0**	**0**	**0**
FY 2027 Total Maintenance						
11.00 FY 2027 Total Maintenance HWCA						
22002 Federal	370.97	32,977,500	18,149,700	0	0	51,127,200
22003 General	229.03	20,026,600	6,065,000	0	0	26,091,600
22005 Dedicated	9.50	862,100	3,539,000	0	0	4,401,100
	609.50	**53,866,200**	**27,753,700**	**0**	**0**	**81,619,900**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Line Items							
12.18 Supplemental Nutrition Assistance Program - Federal Rate Adjustment							HWCA
The Governor recommends a net-zero fund shift from the Cooperative Welfare Federal Fund to the General Fund to account for federal changes in the state match rate for Supplemental Nutrition Assistance Program (SNAP) administrative expenses. Prior to the enactment of the One Big Beautiful Bill Act (OBBBA), states were required to cover 50% of costs associated with administering the SNAP program. Starting October 1, 2026, the federal government's share of administrative costs is decreasing from 50% to 25%, requiring states to cover the remaining 75% ongoing.							
22002	Federal	0.00	(3,005,100)	(1,217,800)	0	0	(4,222,900)
22003	General	0.00	3,005,100	1,217,800	0	0	4,222,900
		0.00	**0**	**0**	**0**	**0**	**0**
12.19 Medicaid Expansion Work Requirements							HWCA
The Governor recommends General Fund and federal fund spending authority in the Division of Welfare to implement the work requirement provisions enacted in HB 345 from the 2025 legislative session and meet the additional administrative, reporting, and compliance obligations established under the federal One Big Beautiful Bill Act (OBBBA).							
22002	Federal	0.00	0	934,200	0	0	934,200
22003	General	0.00	0	934,200	0	0	934,200
		0.00	**0**	**1,868,400**	**0**	**0**	**1,868,400**
12.20 Medicaid Eligibility Determination System Changes							HWCA
The Governor recommends one-time federal fund spending authority in the Division of Welfare for system automation changes necessary to comply with new Medicaid eligibility determination requirements established in HB 345 from the 2025 legislative session and the federal One Big Beautiful Bill Act (OBBBA). These new requirements include increasing redetermination intervals for Medicaid Expansion participants to every six months from the current twelve-month requirement, as well as the removal of automated system renewals to improve verification measures and ensure accurate determinations for Medicaid Expansion applicants.							
OT	22002	Federal	0.00	0	1,960,800	0	0	1,960,800
OT	22003	General	0.00	0	0	0	0	0
			0.00	**0**	**1,960,800**	**0**	**0**	**1,960,800**
12.92 Budget Law Exemptions/Other Adjustments							HWCA
The Governor recommends that no additional restrictions on transfer authority, beyond those established in Idaho Code 67-3511, be placed on the department. The inability to transfer appropriations between expense classes can result in inefficient fund allocation where surplus funds in one category cannot be redirected to areas facing higher demand, creating a reliance on supplemental appropriation requests to cover budget shortfalls in certain program areas. Removing these transfer limitations will enable the department to respond promptly to evolving personnel and operational needs, as well as ensure that its programs are adequately funded throughout the fiscal year, avoiding disruptions to the vital services provided by the department to Idahoans.							
22002	Federal	0.00	0	0	0	0	0
22003	General	0.00	0	0	0	0	0
22005	Dedicated	0.00	0	0	0	0	0
		0.00	**0**	**0**	**0**	**0**	**0**
FY 2027 Total							
13.00 FY 2027 Total							HWCA
22002	Federal	370.97	29,972,400	17,866,100	0	0	47,838,500
OT	22002	Federal	0.00	0	1,960,800	0	0	1,960,800
22003	General	229.03	23,031,700	8,217,000	0	0	31,248,700
OT	22003	General	0.00	0	0	0	0	0
22005	Dedicated	9.50	862,100	3,539,000	0	0	4,401,100
		609.50	**53,866,200**	**31,582,900**	**0**	**0**	**85,449,100**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency: Department of Health and Welfare							270
Division: Division of Welfare							HW02
Appropriation Unit: Benefit Payments							HWCC
FY 2025 Total Appropriation							
1.00 FY 2025 Total Appropriation							HWCC
22002	Federal	0.00	0	0	0	78,530,500	78,530,500
22003	General	0.00	0	0	0	22,329,100	22,329,100
22005	Dedicated	0.00	0	0	0	500,000	500,000
		0.00	**0**	**0**	**0**	**101,359,600**	**101,359,600**
1.13 PY Executive Carry Forward							HWCC
22002	Federal	0.00	0	0	0	3,018,000	3,018,000
		0.00	**0**	**0**	**0**	**3,018,000**	**3,018,000**
1.31 Transfers Between Programs							HWCC
22002	Federal	0.00	0	0	0	451,400	451,400
22003	General	0.00	0	0	0	(4,796,400)	(4,796,400)
		0.00	**0**	**0**	**0**	**(4,345,000)**	**(4,345,000)**
1.61 Reverted Appropriation Balances							HWCC
22002	Federal	0.00	0	0	0	0	0
22003	General	0.00	0	0	0	0	0
		0.00	**0**	**0**	**0**	**0**	**0**
1.81 CY Executive Carry Forward							HWCC
22002	Federal	0.00	0	0	0	(937,600)	(937,600)
		0.00	**0**	**0**	**0**	**(937,600)**	**(937,600)**
FY 2025 Actual Expenditures							
2.00 FY 2025 Actual Expenditures							HWCC
22002	Federal	0.00	0	0	0	81,062,300	81,062,300
22003	General	0.00	0	0	0	17,532,700	17,532,700
22005	Dedicated	0.00	0	0	0	500,000	500,000
		0.00	**0**	**0**	**0**	**99,095,000**	**99,095,000**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Original Appropriation								
3.00 FY 2026 Original Appropriation								HWCC
	22002	Federal	0.00	0	0	0	32,318,800	32,318,800
	22003	General	0.00	0	0	0	21,154,100	21,154,100
	22005	Dedicated	0.00	0	0	0	500,000	500,000
			0.00	**0**	**0**	**0**	**53,972,900**	**53,972,900**
FY 2026Total Appropriation								
5.00 FY 2026 Total Appropriation								HWCC
	22002	Federal	0.00	0	0	0	32,318,800	32,318,800
	22003	General	0.00	0	0	0	21,154,100	21,154,100
	22005	Dedicated	0.00	0	0	0	500,000	500,000
			0.00	**0**	**0**	**0**	**53,972,900**	**53,972,900**
Appropriation Adjustments								
6.11 Executive Carry Forward								HWCC
This decision unit reflects unliquidated encumbrance balances that met the requirements of Idaho Code 67-3521 to be carried forward from a prior fiscal year(s).								
OT	22002	Federal	0.00	0	0	0	937,600	937,600
			0.00	**0**	**0**	**0**	**937,600**	**937,600**
6.61 Governor's Approved Reduction								HWCC
This decision unit reflects a gubernatorial holdback for FY 2026 in compliance with Executive Order 2025-05.								
	22003	General	0.00	0	0	0	(809,700)	(809,700)
			0.00	**0**	**0**	**0**	**(809,700)**	**(809,700)**
FY 2026 Estimated Expenditures								
7.00 FY 2026 Estimated Expenditures								HWCC
	22002	Federal	0.00	0	0	0	32,318,800	32,318,800
OT	22002	Federal	0.00	0	0	0	937,600	937,600
	22003	General	0.00	0	0	0	20,344,400	20,344,400
	22005	Dedicated	0.00	0	0	0	500,000	500,000
			0.00	**0**	**0**	**0**	**54,100,800**	**54,100,800**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2027 Base							
9.00 FY 2027 Base							HWCC
22002	Federal	0.00	0	0	0	32,318,800	32,318,800
22003	General	0.00	0	0	0	21,154,100	21,154,100
22005	Dedicated	0.00	0	0	0	500,000	500,000
		0.00	**0**	**0**	**0**	**53,972,900**	**53,972,900**
FY 2027 Total Maintenance							
11.00 FY 2027 Total Maintenance							HWCC
22002	Federal	0.00	0	0	0	32,318,800	32,318,800
22003	General	0.00	0	0	0	21,154,100	21,154,100
22005	Dedicated	0.00	0	0	0	500,000	500,000
		0.00	**0**	**0**	**0**	**53,972,900**	**53,972,900**
Line Items							
12.18 Supplemental Nutrition Assistance Program - Federal Rate Adjustment							HWCC
The Governor recommends a net-zero fund shift from the Cooperative Welfare Federal Fund to the General Fund to account for federal changes in the state match rate for Supplemental Nutrition Assistance Program (SNAP) administrative expenses. Prior to the enactment of the One Big Beautiful Bill Act (OBBBA), states were required to cover 50% of costs associated with administering the SNAP program. Starting October 1, 2026, the federal government's share of administrative costs is decreasing from 50% to 25%, requiring states to cover the remaining 75% ongoing.							
22002	Federal	0.00	0	0	0	(98,300)	(98,300)
22003	General	0.00	0	0	0	98,300	98,300
		0.00	**0**	**0**	**0**	**0**	**0**
12.75 Ongoing General Fund Reduction							HWCC
The Governor recommends that reductions, as outlined in Executive Order 2025-05, be made ongoing.							
22003	General	0.00	0	0	0	(1,403,500)	(1,403,500)
		0.00	**0**	**0**	**0**	**(1,403,500)**	**(1,403,500)**
12.92 Budget Law Exemptions/Other Adjustments							HWCC
The Governor recommends that no additional restrictions on transfer authority, beyond those established in Idaho Code 67-3511, be placed on the department. The inability to transfer appropriations between expense classes can result in inefficient fund allocation where surplus funds in one category cannot be redirected to areas facing higher demand, creating a reliance on supplemental appropriation requests to cover budget shortfalls in certain program areas. Removing these transfer limitations will enable the department to respond promptly to evolving personnel and operational needs, as well as ensure that its programs are adequately funded throughout the fiscal year, avoiding disruptions to the vital services provided by the department to Idahoans.							
22002	Federal	0.00	0	0	0	0	0
22003	General	0.00	0	0	0	0	0
22005	Dedicated	0.00	0	0	0	0	0
		0.00	**0**	**0**	**0**	**0**	**0**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2027 Total							
13.00	FY 2027 Total						HWCC
22002	Federal	0.00	0	0	0	32,220,500	32,220,500
22003	General	0.00	0	0	0	19,848,900	19,848,900
22005	Dedicated	0.00	0	0	0	500,000	500,000
		0.00	**0**	**0**	**0**	**52,569,400**	**52,569,400**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency: Department of Health and Welfare							270
Division: Division of Medicaid							HW03
Appropriation Unit: Medicaid Administration & Medical Mgmt							HWIA
FY 2025 Total Appropriation							
1.00 FY 2025 Total Appropriation							HWIA
21700	Dedicated	0.00	0	13,237,800	0	0	13,237,800
22002	Federal	12.25	14,087,600	152,723,100	0	19,518,700	186,329,400
22003	General	12.25	9,564,000	12,358,400	0	5,779,000	27,701,400
22005	Dedicated	213.00	0	8,883,800	0	0	8,883,800
49900	Dedicated	0.00	108,400	392,300	0	0	500,700
		237.50	**23,760,000**	**187,595,400**	**0**	**25,297,700**	**236,653,100**
1.13 PY Executive Carry Forward							HWIA
22002	Federal	0.00	0	60,900	0	0	60,900
22003	General	0.00	0	60,900	0	0	60,900
		0.00	**0**	**121,800**	**0**	**0**	**121,800**
1.21 Account Transfers							HWIA
22003	General	0.00	0	(1,176,200)	0	1,176,200	0
		0.00	**0**	**(1,176,200)**	**0**	**1,176,200**	**0**
1.31 Transfers Between Programs							HWIA
22002	Federal	0.00	0	165,000	0	0	165,000
22003	General	0.00	3,669,900	265,000	0	(2,918,100)	1,016,800
22005	Dedicated	0.00	0	0	0	0	0
		0.00	**3,669,900**	**430,000**	**0**	**(2,918,100)**	**1,181,800**
1.61 Reverted Appropriation Balances							HWIA
21700	Dedicated	0.00	0	(12,315,100)	0	0	(12,315,100)
22002	Federal	0.00	(1,541,400)	(113,787,500)	0	(9,070,000)	(124,398,900)
22003	General	0.00	(4,713,700)	(100,100)	0	(265,800)	(5,079,600)
22005	Dedicated	0.00	0	(5,471,300)	0	0	(5,471,300)
		0.00	**(6,255,100)**	**(131,674,000)**	**0**	**(9,335,800)**	**(147,264,900)**
1.81 CY Executive Carry Forward							HWIA
22002	Federal	0.00	0	(179,300)	0	0	(179,300)
22003	General	0.00	0	(179,300)	0	0	(179,300)
		0.00	**0**	**(358,600)**	**0**	**0**	**(358,600)**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2025 Actual Expenditures								
2.00 FY 2025 Actual Expenditures								HWIA
	21700	Dedicated	0.00	0	922,700	0	0	922,700
	22002	Federal	12.25	12,546,200	38,982,200	0	10,448,700	61,977,100
	22003	General	12.25	8,520,200	11,228,700	0	3,771,300	23,520,200
	22005	Dedicated	213.00	0	3,412,500	0	0	3,412,500
	49900	Dedicated	0.00	108,400	392,300	0	0	500,700
			237.50	**21,174,800**	**54,938,400**	**0**	**14,220,000**	**90,333,200**
FY 2026 Original Appropriation								
3.00 FY 2026 Original Appropriation								HWIA
	21700	Dedicated	1.00	82,900	0	0	0	82,900
OT	21700	Dedicated	0.00	0	11,720,000	0	0	11,720,000
	22002	Federal	175.79	18,548,900	35,726,000	0	19,518,700	73,793,600
OT	22002	Federal	0.00	0	105,480,400	0	0	105,480,400
	22003	General	121.11	12,719,300	14,151,700	0	5,779,000	32,650,000
	22005	Dedicated	4.60	458,000	8,883,800	0	0	9,341,800
	49900	Dedicated	0.00	108,400	142,300	0	0	250,700
			302.50	**31,917,500**	**176,104,200**	**0**	**25,297,700**	**233,319,400**
Appropriation Adjustment								
4.32 Supplemental Population Forecast Adjustment - Medicaid								HWIA
OT	22002	Federal	0.00	0	1,535,300	0	486,000	2,021,300
			0.00	**0**	**1,535,300**	**0**	**486,000**	**2,021,300**

The Governor recommends General Fund and dedicated fund spending authority for updated FY 2026 population forecast adjustments in the Division of Medicaid. Additionally, the Governor recommends a reduction in federal fund spending authority to align authority with an anticipated decrease in collections of federal fund revenue for the Division of Medicaid.

Changes in the Medicaid forecast can be attributed to federally required updates to the Transformed Medicaid Statistical Information System (T-MSIS) that supports data transfer to the Centers for Medicare and Medicaid Services (CMS); reconciliation payments to Federally Qualified Health Centers (FQHC); dental managed care risk mitigation payments based on federally required, actuarily sound capitation rates; and increases in patient acuity and utilization.

In consultation with the Department of Health and Welfare (IDHW), this decision unit was adjusted to reflect the department's total projected supplemental need for FY 2026 prior to implementing the calculated 3% holdback in accordance with Executive Order 2025-05.

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026Total Appropriation								
5.00 FY 2026 Total Appropriation								HWIA
	21700	Dedicated	1.00	82,900	0	0	0	82,900
OT	21700	Dedicated	0.00	0	11,720,000	0	0	11,720,000
	22002	Federal	175.79	18,548,900	35,726,000	0	19,518,700	73,793,600
OT	22002	Federal	0.00	0	107,015,700	0	486,000	107,501,700
	22003	General	121.11	12,719,300	14,151,700	0	5,779,000	32,650,000
	22005	Dedicated	4.60	458,000	8,883,800	0	0	9,341,800
	49900	Dedicated	0.00	108,400	142,300	0	0	250,700
			302.50	**31,917,500**	**177,639,500**	**0**	**25,783,700**	**235,340,700**
Appropriation Adjustments								
6.11 Executive Carry Forward								HWIA
This decision unit reflects unliquidated encumbrance balances that met the requirements of Idaho Code 67-3521 to be carried forward from a prior fiscal year(s).								
OT	22002	Federal	0.00	0	179,300	0	0	179,300
OT	22003	General	0.00	0	179,300	0	0	179,300
			0.00	**0**	**358,600**	**0**	**0**	**358,600**
6.41 FTP Adjustment								HWIA
This decision unit reflects FTP adjustments for FY 2026.								
	21700	Dedicated	(1.00)	0	0	0	0	0
	22002	Federal	(2.57)	0	0	0	0	0
	22003	General	6.17	0	0	0	0	0
	22005	Dedicated	(2.60)	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**
6.61 Governor's Approved Reduction								HWIA
This decision unit reflects a gubernatorial holdback for FY 2026 in compliance with Executive Order 2025-05.								
	22003	General	0.00	(161,700)	0	0	0	(161,700)
			0.00	**(161,700)**	**0**	**0**	**0**	**(161,700)**
6.71 Early Reversions								HWIA
This decision unit reflects an early reversion in compliance with SB 1110 and Executive Order 2025-05.								
	22002	Federal	(2.00)	(140,200)	0	0	0	(140,200)
			(2.00)	**(140,200)**	**0**	**0**	**0**	**(140,200)**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Estimated Expenditures								
7.00 FY 2026 Estimated Expenditures								HWIA
	21700	Dedicated	0.00	82,900	0	0	0	82,900
OT	21700	Dedicated	0.00	0	11,720,000	0	0	11,720,000
	22002	Federal	171.22	18,408,700	35,726,000	0	19,518,700	73,653,400
OT	22002	Federal	0.00	0	107,195,000	0	486,000	107,681,000
	22003	General	127.28	12,557,600	14,151,700	0	5,779,000	32,488,300
OT	22003	General	0.00	0	179,300	0	0	179,300
	22005	Dedicated	2.00	458,000	8,883,800	0	0	9,341,800
	49900	Dedicated	0.00	108,400	142,300	0	0	250,700
			300.50	**31,615,600**	**177,998,100**	**0**	**25,783,700**	**235,397,400**
Base Adjustments								
8.14 FTP or Fund Adjustments								HWIA
This decision unit reflects an alignment of the agency's FTP allocation by fund.								
	21700	Dedicated	(1.00)	0	0	0	0	0
	22002	Federal	(2.57)	0	0	0	0	0
	22003	General	6.17	0	0	0	0	0
	22005	Dedicated	(2.60)	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**
8.34 Program Transfer - Personnel Expenditure Alignment								HWIA
This decision unit reflects a net-zero program transfer to align Personnel Costs across multiple programs within the department.								
	22003	General	0.00	240,000	0	0	0	240,000
			0.00	**240,000**	**0**	**0**	**0**	**240,000**
8.42 Removal of One-Time Expenditures								HWIA
This decision unit removes one-time appropriation for FY 2026 from DU 4.32.								
OT	22002	Federal	0.00	0	(1,535,300)	0	(486,000)	(2,021,300)
			0.00	**0**	**(1,535,300)**	**0**	**(486,000)**	**(2,021,300)**
8.44 Removal of One-Time Expenditures								HWIA
This decision unit removes one-time appropriation or reappropriation from FY 2026.								
OT	21700	Dedicated	0.00	0	(11,720,000)	0	0	(11,720,000)
OT	22002	Federal	0.00	0	(105,480,400)	0	0	(105,480,400)
			0.00	**0**	**(117,200,400)**	**0**	**0**	**(117,200,400)**
8.51 Base Reductions								HWIA
This decision unit provides a base reduction to align FTP and spending authority with actual expenditures.								
	22002	Federal	(2.00)	(140,200)	0	0	0	(140,200)
			(2.00)	**(140,200)**	**0**	**0**	**0**	**(140,200)**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2027 Base								
9.00	FY 2027 Base							HWIA
	21700	Dedicated	0.00	82,900	0	0	0	82,900
OT	21700	Dedicated	0.00	0	0	0	0	0
	22002	Federal	171.22	18,408,700	35,726,000	0	19,518,700	73,653,400
OT	22002	Federal	0.00	0	0	0	0	0
	22003	General	127.28	12,959,300	14,151,700	0	5,779,000	32,890,000
	22005	Dedicated	2.00	458,000	8,883,800	0	0	9,341,800
	49900	Dedicated	0.00	108,400	142,300	0	0	250,700
			300.50	**32,017,300**	**58,903,800**	**0**	**25,297,700**	**116,218,800**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Program Maintenance							
10.11 Change in Health Benefit Costs							HWIA
This decision unit reflects an increase in the employer health benefit costs based on the actuarial projection.							
22002	Federal	0.00	348,900	0	0	0	348,900
22003	General	0.00	259,700	0	0	0	259,700
22005	Dedicated	0.00	4,100	0	0	0	4,100
		0.00	**612,700**	**0**	**0**	**0**	**612,700**
10.12 Change in Variable Benefit Costs							HWIA
This decision unit reflects a change in variable benefits from adjustments in Workers Compensation as provided by the State Insurance Fund and Unemployment Insurance as provided by the Idaho Department of Labor.							
22002	Federal	0.00	(19,700)	0	0	0	(19,700)
22003	General	0.00	(14,500)	0	0	0	(14,500)
22005	Dedicated	0.00	(200)	0	0	0	(200)
		0.00	**(34,400)**	**0**	**0**	**0**	**(34,400)**
10.23 Contract Inflation Adjustments							HWIA
The Governor recommends General Fund, dedicated fund and federal fund spending authority for contract inflation adjustments. This includes inflationary adjustments related to document storage system contracts at the state hospitals; existing Gainwell Technology Medicaid Management Information System (MMIS) contracts and Prime Therapeutics Pharmacy Benefit Administration contracts in the Division of Medicaid; and Sexual Abuse and Molestation (SAM) insurance contracts that provide specialized liability coverage to protect an organization against claims arising from actual or alleged misconduct by employees, volunteers, or others associated with the entity.							
22002	Federal	0.00	0	1,421,400	0	0	1,421,400
22003	General	0.00	0	473,900	0	0	473,900
		0.00	**0**	**1,895,300**	**0**	**0**	**1,895,300**
10.45 Risk Management Costs							HWIA
This decision unit reflects adjustments to the cost of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management.							
22002	Federal	0.00	0	11,400	0	0	11,400
22003	General	0.00	0	11,000	0	0	11,000
		0.00	**0**	**22,400**	**0**	**0**	**22,400**
10.61 Salary Multiplier - Regular Employees							HWIA
The Governor values the hard work and contributions made by state employees and has consistently recommended a change in employee compensation (CEC) to ensure state employee pay is competitive in the job market. CEC remains a priority for the Governor; however, the current revenue projections do not provide sufficient funds to recommend a change in compensation in FY 2027. Should revenue improve, the Governor will prioritize employee pay changes for all state employees.							
22002	Federal	0.00	0	0	0	0	0
22003	General	0.00	0	0	0	0	0
22005	Dedicated	0.00	0	0	0	0	0
		0.00	**0**	**0**	**0**	**0**	**0**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2027 Total Maintenance								
11.00	FY 2027 Total Maintenance							HWIA
	21700	Dedicated	0.00	82,900	0	0	0	82,900
OT	21700	Dedicated	0.00	0	0	0	0	0
	22002	Federal	171.22	18,737,900	37,158,800	0	19,518,700	75,415,400
OT	22002	Federal	0.00	0	0	0	0	0
	22003	General	127.28	13,204,500	14,636,600	0	5,779,000	33,620,100
	22005	Dedicated	2.00	461,900	8,883,800	0	0	9,345,700
	49900	Dedicated	0.00	108,400	142,300	0	0	250,700
			300.50	**32,595,600**	**60,821,500**	**0**	**25,297,700**	**118,714,800**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Line Items								
12.04 Medicaid Management Information System Procurement								HWIA
The Governor recommends one-time dedicated fund and federal fund spending authority for the procurement of Idaho's Medicaid Management Information System (MMIS). MMIS houses participant and provider data, supports state and federal reporting requirements, facilitates payment of claims for services delivered to Medicaid participants, and supports the program's pharmacy benefit administration function.								
OT	21700	Dedicated	0.00	0	10,272,100	0	0	10,272,100
OT	22002	Federal	0.00	0	92,449,200	0	0	92,449,200
			0.00	**0**	**102,721,300**	**0**	**0**	**102,721,300**
12.05 Estate Recovery System Contractor								HWIA
The Governor recommends dedicated fund and federal fund spending authority in the Division of Medicaid to replace the Idaho Medicaid Estate Recovery Program's case management system and expand contracted staff hours to increase recoveries that offset the General Fund.								
	22002	Federal	0.00	0	1,248,300	0	0	1,248,300
	22005	Dedicated	0.00	0	1,248,300	0	0	1,248,300
			0.00	**0**	**2,496,600**	**0**	**0**	**2,496,600**
12.06 Medicaid Program Integrity Contract Expansion								HWIA
The Governor recommends dedicated fund and federal fund spending authority in the Division of Medicaid for an additional 5,500 hours of contracted support within the Medicaid Program Integrity Unit to enhance the division's capabilities in conducting fraud, waste, and abuse reviews, as well to enhance recovery of funds where inappropriate payments have been made.								
	22002	Federal	0.00	0	467,500	0	0	467,500
	22005	Dedicated	0.00	0	467,500	0	0	467,500
			0.00	**0**	**935,000**	**0**	**0**	**935,000**
12.21 Division of Purchasing - Medicaid Staff								HWIA
The Governor recommends federal fund spending authority and one-time Operating Expenditures to allow the Department of Health and Welfare (IDHW) and the Department of Administration (ADM) to establish 3.0 FTP within the Division of Purchasing (DOP) that will be dedicated to Medicaid-specific contract and procurement oversight. The DOP will provide 50% of the funding through their dedicated fund, allowing IDHW to leverage federal Medicaid funding to cover the remaining 50%. The dedicated fund spending authority for DOP will cover 100% of all related expenses and DOP will bill IDHW for the remaining 50% of expenses incurred. The corresponding line-item in ADM's budget can be found in DU 12.02.								
	22002	Federal	0.00	0	195,100	0	0	195,100
OT	22002	Federal	0.00	0	3,600	0	0	3,600
			0.00	**0**	**198,700**	**0**	**0**	**198,700**
12.62 Population Forecast Adjustment - Medicaid Caseload Maintenance								HWIA
The Governor recommends General Fund and federal fund spending authority in the Division of Medicaid for projected changes in caseload maintenance. An updated Medicaid forecast will be available in January.								
	22002	Federal	0.00	0	0	0	486,000	486,000
			0.00	**0**	**0**	**0**	**486,000**	**486,000**
12.75 Ongoing General Fund Reduction								HWIA
The Governor recommends that reductions, as outlined in Executive Order 2025-05, be made ongoing.								
	22003	General	0.00	0	(406,200)	0	(573,300)	(979,500)
			0.00	**0**	**(406,200)**	**0**	**(573,300)**	**(979,500)**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total

12.92 Budget Law Exemptions/Other Adjustments HWIA

The Governor recommends that no additional restrictions on transfer authority, beyond those established in Idaho Code 67-3511, be placed on the department.

The inability to transfer appropriations between expense classes can result in inefficient fund allocation where surplus funds in one category cannot be redirected to areas facing higher demand, creating a reliance on supplemental appropriation requests to cover budget shortfalls in certain program areas. Removing these transfer limitations will enable the department to respond promptly to evolving personnel and operational needs, as well as ensure that its programs are adequately funded throughout the fiscal year, avoiding disruptions to the vital services provided by the department to Idahoans.

	21700	Dedicated	0.00	0	0	0	0	0
	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	0	0
	49900	Dedicated	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**

FY 2027 Total

13.00 FY 2027 Total HWIA

	21700	Dedicated	0.00	82,900	0	0	0	82,900
OT	21700	Dedicated	0.00	0	10,272,100	0	0	10,272,100
	22002	Federal	171.22	18,737,900	39,069,700	0	20,004,700	77,812,300
OT	22002	Federal	0.00	0	92,452,800	0	0	92,452,800
	22003	General	127.28	13,204,500	14,230,400	0	5,205,700	32,640,600
	22005	Dedicated	2.00	461,900	10,599,600	0	0	11,061,500
	49900	Dedicated	0.00	108,400	142,300	0	0	250,700
			300.50	**32,595,600**	**166,766,900**	**0**	**25,210,400**	**224,572,900**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency: Department of Health and Welfare							270
Division: Division of Medicaid							HW03
Appropriation Unit: Coordinated Medicaid Plan							HWIB
FY 2025 Total Appropriation							
1.00 FY 2025 Total Appropriation							HWIB
21900	Dedicated	0.00	0	0	0	88,577,700	88,577,700
22002	Federal	0.00	0	165,000	0	571,511,100	571,676,100
22003	General	0.00	0	165,000	0	240,003,800	240,168,800
22005	Dedicated	0.00	0	0	0	41,445,100	41,445,100
49900	Dedicated	0.00	0	0	0	4,000,000	4,000,000
		0.00	**0**	**330,000**	**0**	**945,537,700**	**945,867,700**
1.31 Transfers Between Programs							HWIB
21900	Dedicated	0.00	0	0	0	(19,000,000)	(19,000,000)
22002	Federal	0.00	0	(165,000)	0	100,685,900	100,520,900
22003	General	0.00	0	(165,000)	0	64,244,700	64,079,700
22005	Dedicated	0.00	0	0	0	(8,205,300)	(8,205,300)
		0.00	**0**	**(330,000)**	**0**	**137,725,300**	**137,395,300**
1.61 Reverted Appropriation Balances							HWIB
22002	Federal	0.00	0	0	0	(12,721,000)	(12,721,000)
22003	General	0.00	0	0	0	(100)	(100)
22005	Dedicated	0.00	0	0	0	(33,238,600)	(33,238,600)
		0.00	**0**	**0**	**0**	**(45,959,700)**	**(45,959,700)**
FY 2025 Actual Expenditures							
2.00 FY 2025 Actual Expenditures							HWIB
21900	Dedicated	0.00	0	0	0	69,577,700	69,577,700
22002	Federal	0.00	0	0	0	659,476,000	659,476,000
22003	General	0.00	0	0	0	304,248,400	304,248,400
22005	Dedicated	0.00	0	0	0	1,200	1,200
49900	Dedicated	0.00	0	0	0	4,000,000	4,000,000
		0.00	**0**	**0**	**0**	**1,037,303,300**	**1,037,303,300**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Original Appropriation								
3.00 FY 2026 Original Appropriation								HWIB
	21900	Dedicated	0.00	0	0	0	103,577,700	103,577,700
	22002	Federal	0.00	0	0	0	859,427,400	859,427,400
	22003	General	0.00	0	0	0	327,752,900	327,752,900
	22005	Dedicated	0.00	0	0	0	1,445,100	1,445,100
			0.00	**0**	**0**	**0**	**1,292,203,100**	**1,292,203,100**
Appropriation Adjustment								
4.32 Supplemental Population Forecast Adjustment - Medicaid								HWIB
	22002	Federal	0.00	0	0	0	0	0
OT	22002	Federal	0.00	0	0	0	18,049,600	18,049,600
OT	22003	General	0.00	0	0	0	28,468,900	28,468,900
			0.00	**0**	**0**	**0**	**46,518,500**	**46,518,500**
4.33 Medicaid Provider Rate Adjustment								HWIB
	22002	Federal	0.00	0	0	0	(8,508,300)	(8,508,300)
	22003	General	0.00	0	0	0	(4,443,000)	(4,443,000)
			0.00	**0**	**0**	**0**	**(12,951,300)**	**(12,951,300)**
4.34 Hospital Assessment Fund Alignment								HWIB
OT	21900	Dedicated	0.00	0	0	0	88,162,500	88,162,500
	22002	Federal	0.00	0	0	0	(85,532,500)	(85,532,500)
	22005	Dedicated	0.00	0	0	0	(1,445,100)	(1,445,100)
			0.00	**0**	**0**	**0**	**1,184,900**	**1,184,900**

The Governor recommends General Fund and dedicated fund spending authority for updated FY 2026 population forecast adjustments in the Division of Medicaid. Additionally, the Governor recommends a reduction in federal fund spending authority to align authority with an anticipated decrease in collections of federal fund revenue for the Division of Medicaid.

Changes in the Medicaid forecast can be attributed to federally required updates to the Transformed Medicaid Statistical Information System (T-MSIS) that supports data transfer to the Centers for Medicare and Medicaid Services (CMS); reconciliation payments to Federally Qualified Health Centers (FQHC); dental managed care risk mitigation payments based on federally required, actuarily sound capitation rates; and increases in patient acuity and utilization.

In consultation with the Department of Health and Welfare (IDHW), this decision unit was adjusted to reflect the department's total projected supplemental need for FY 2026 prior to implementing the calculated 3% holdback in accordance with Executive Order 2025-05.

This decision unit reflects a gubernatorial holdback for FY 2026 within the Division of Medicaid, in compliance with Executive Order 2025-05. The Department of Health and Welfare's (IDHW) forecast for FY 2026 identified a General Fund need of $101,100,100. The Governor recommended applying available balances from the Medicaid Stabilization Fund, leaving a General Fund need of $92,592,400 in the current year. In accordance with Executive Order 2025-05, IDHW implemented a 4% provider rate cut to further mitigate impact on the state, thereby reducing the total General Fund need to $75,376,400 for FY 2026. This decision unit identifies the projected savings IDHW anticipates generating from implementing the 4% provider rate reduction in FY 2026 and reflects the Division of Medicaid's portion of the calculated 3% holdback amount for FY 2026. The remaining 3% holdback for other program areas throughout the department is reflected in DU 6.61.

The Governor recommends a net-zero fund shift of dedicated fund and federal fund spending authority from the Cooperative Welfare Fund to the Hospital Assessment Fund to ensure that all revenue and expenditures related to hospital, skilled nursing facility, and intermediate care facility assessments are recorded in compliance with Idaho Code 56-1403. The corresponding recommendation for FY 2027 can be found in DU 8.13.

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026Total Appropriation								
5.00 FY 2026 Total Appropriation								HWIB
	21900	Dedicated	0.00	0	0	0	103,577,700	103,577,700
OT	21900	Dedicated	0.00	0	0	0	88,162,500	88,162,500
	22002	Federal	0.00	0	0	0	765,386,600	765,386,600
OT	22002	Federal	0.00	0	0	0	18,049,600	18,049,600
	22003	General	0.00	0	0	0	323,309,900	323,309,900
OT	22003	General	0.00	0	0	0	28,468,900	28,468,900
	22005	Dedicated	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**1,326,955,200**	**1,326,955,200**
Appropriation Adjustments								
6.61 Governor's Approved Reduction								HWIB
This decision unit reflects a gubernatorial holdback for FY 2026 in compliance with Executive Order 2025-05.								
	22003	General	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**
6.91 Other Adjustments								HWIB
	22003	General	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**
FY 2026 Estimated Expenditures								
7.00 FY 2026 Estimated Expenditures								HWIB
	21900	Dedicated	0.00	0	0	0	103,577,700	103,577,700
OT	21900	Dedicated	0.00	0	0	0	88,162,500	88,162,500
	22002	Federal	0.00	0	0	0	765,386,600	765,386,600
OT	22002	Federal	0.00	0	0	0	18,049,600	18,049,600
	22003	General	0.00	0	0	0	323,309,900	323,309,900
OT	22003	General	0.00	0	0	0	28,468,900	28,468,900
	22005	Dedicated	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**1,326,955,200**	**1,326,955,200**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Base Adjustments								
8.13 Hospital Assessment Fund Alignment								HWIB
This decision unit reflects a net-zero fund adjustment to ensure that all revenue and expenditures related to hospital, skilled nursing facility, and intermediate care facility assessments are recorded in compliance with Idaho Code 56-1403. The corresponding recommendation for FY 2026 can be found in DU 4.34.								
	21900	Dedicated	0.00	0	0	0	88,162,500	88,162,500
	22002	Federal	0.00	0	0	0	(85,532,500)	(85,532,500)
	22005	Dedicated	0.00	0	0	0	(1,445,100)	(1,445,100)
			0.00	**0**	**0**	**0**	**1,184,900**	**1,184,900**
8.42 Removal of One-Time Expenditures								HWIB
This decision unit removes one-time appropriation for FY 2026 from DU 4.32.								
OT	22002	Federal	0.00	0	0	0	(18,049,600)	(18,049,600)
OT	22003	General	0.00	0	0	0	(28,468,900)	(28,468,900)
			0.00	**0**	**0**	**0**	**(46,518,500)**	**(46,518,500)**
8.43 Removal of One-Time Expenditures								HWIB
This decision unit removes one-time appropriation for FY 2026 from DU 4.34.								
OT	21900	Dedicated	0.00	0	0	0	(88,162,500)	(88,162,500)
			0.00	**0**	**0**	**0**	**(88,162,500)**	**(88,162,500)**
8.61 Base Additions / Restorations								HWIB
This decision unit provides a base restoration for one-time actions taken in FY 2026.								
	22002	Federal	0.00	0	0	0	94,040,800	94,040,800
	22003	General	0.00	0	0	0	4,443,000	4,443,000
	22005	Dedicated	0.00	0	0	0	1,445,100	1,445,100
			0.00	**0**	**0**	**0**	**99,928,900**	**99,928,900**
FY 2027 Base								
9.00 FY 2027 Base								HWIB
	21900	Dedicated	0.00	0	0	0	191,740,200	191,740,200
OT	21900	Dedicated	0.00	0	0	0	0	0
	22002	Federal	0.00	0	0	0	773,894,900	773,894,900
OT	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	0	0	0	327,752,900	327,752,900
OT	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**1,293,388,000**	**1,293,388,000**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2027 Total Maintenance								
11.00	FY 2027 Total Maintenance							HWIB
	21900	Dedicated	0.00	0	0	0	191,740,200	191,740,200
OT	21900	Dedicated	0.00	0	0	0	0	0
	22002	Federal	0.00	0	0	0	773,894,900	773,894,900
OT	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	0	0	0	327,752,900	327,752,900
OT	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**1,293,388,000**	**1,293,388,000**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Line Items							
12.62 Population Forecast Adjustment - Medicaid Caseload Maintenance							HWIB
The Governor recommends General Fund and federal fund spending authority in the Division of Medicaid for projected changes in caseload maintenance. An updated Medicaid forecast will be available in January.							
22002	Federal	0.00	0	0	0	16,248,300	16,248,300
22003	General	0.00	0	0	0	8,718,500	8,718,500
		0.00	**0**	**0**	**0**	**24,966,800**	**24,966,800**
12.63 Population Forecast Adjustment – Medicaid Cost Based Maintenance							HWIB
The Governor recommends General Fund and federal fund spending authority in the Division of Medicaid for cost-based pricing adjustments. An updated Medicaid forecast will be available in January.							
22002	Federal	0.00	0	0	0	9,700	9,700
22003	General	0.00	0	0	0	5,200	5,200
		0.00	**0**	**0**	**0**	**14,900**	**14,900**
12.64 Population Forecast Adjustment – Mandatory Pricing Maintenance							HWIB
The Governor recommends General Fund and federal fund spending authority in the Division of Medicaid for mandatory pricing adjustments. An updated Medicaid forecast will be available in January.							
22002	Federal	0.00	0	0	0	2,292,500	2,292,500
22003	General	0.00	0	0	0	1,230,100	1,230,100
		0.00	**0**	**0**	**0**	**3,522,600**	**3,522,600**
12.65 Population Forecast Adjustment - Utilization Maintenance							HWIB
The Governor recommends General Fund, dedicated fund and federal fund spending authority in the Division of Medicaid for projected changes in utilization. Additionally, the Governor recommends a one-time net-zero fund shift from the General Fund to the Millennium Income Fund to further mitigate impact on the state's General Fund for FY 2027. An updated Medicaid forecast will be available in January.							
22002	Federal	0.00	0	0	0	12,972,200	12,972,200
22003	General	0.00	0	0	0	6,960,600	6,960,600
		0.00	**0**	**0**	**0**	**19,932,800**	**19,932,800**
12.81 Medicaid Provider Rate Adjustment							HWIB
This decision unit reflects a gubernatorial holdback for FY 2027 within the Division of Medicaid, in compliance with Executive Order 2025-05. The Department of Health and Welfare's (IDHW) forecast for FY 2027 identified a General Fund need of $123,084,200. The Governor recommended offsetting the impact on the General Fund with $25,000,000 from the Millennium Fund, leaving a General Fund need of $98,084,200 for FY 2027. In accordance with Executive Order 2025-05, IDHW implemented a 4% provider rate cut, reducing the department's FY 2027 General Fund need to $75,066,500. This decision unit identifies the projected savings the department anticipates generating from implementing the 4% provider rate reductions and reflects the Division of Medicaid's portion of the calculated 3% holdback amount for FY 2027. The remaining FY 2027 3% holdback for other program areas throughout the department is reflected in DU 12.75.							
22002	Federal	0.00	0	0	0	(5,968,400)	(5,968,400)
22003	General	0.00	0	0	0	(2,995,200)	(2,995,200)
		0.00	**0**	**0**	**0**	**(8,963,600)**	**(8,963,600)**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
12.92	Budget Law Exemptions/Other Adjustments							HWIB
	The Governor recommends that no additional restrictions on transfer authority, beyond those established in Idaho Code 67-3511, be placed on the department. The inability to transfer appropriations between expense classes can result in inefficient fund allocation where surplus funds in one category cannot be redirected to areas facing higher demand, creating a reliance on supplemental appropriation requests to cover budget shortfalls in certain program areas. Removing these transfer limitations will enable the department to respond promptly to evolving personnel and operational needs, as well as ensure that its programs are adequately funded throughout the fiscal year, avoiding disruptions to the vital services provided by the department to Idahoans.							
	21900	Dedicated	0.00	0	0	0	0	0
	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**

FY 2027 Total

13.00	FY 2027 Total							HWIB
	21900	Dedicated	0.00	0	0	0	191,740,200	191,740,200
OT	21900	Dedicated	0.00	0	0	0	0	0
	22002	Federal	0.00	0	0	0	799,449,200	799,449,200
OT	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	0	0	0	341,672,100	341,672,100
OT	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**1,332,861,500**	**1,332,861,500**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency: Department of Health and Welfare							270
Division: Division of Medicaid							HW03
Appropriation Unit: Enhanced Medicaid Plan							HWIC
FY 2025 Total Appropriation							
1.00 FY 2025 Total Appropriation							HWIC
21900	Dedicated	0.00	0	0	0	9,172,700	9,172,700
22002	Federal	0.00	0	0	0	964,327,900	964,327,900
22003	General	0.00	0	0	0	337,577,600	337,577,600
22005	Dedicated	0.00	0	0	0	257,297,000	257,297,000
49900	Dedicated	0.00	0	0	0	4,000,000	4,000,000
		0.00	**0**	**0**	**0**	**1,572,375,200**	**1,572,375,200**
1.31 Transfers Between Programs							HWIC
21900	Dedicated	0.00	0	0	0	37,000,000	37,000,000
22002	Federal	0.00	0	0	0	(196,000,000)	(196,000,000)
22003	General	0.00	0	0	0	(19,273,500)	(19,273,500)
22005	Dedicated	0.00	0	0	0	61,866,300	61,866,300
		0.00	**0**	**0**	**0**	**(116,407,200)**	**(116,407,200)**
1.61 Reverted Appropriation Balances							HWIC
21900	Dedicated	0.00	0	0	0	(1,902,000)	(1,902,000)
22002	Federal	0.00	0	0	0	(37,140,500)	(37,140,500)
22005	Dedicated	0.00	0	0	0	(100)	(100)
		0.00	**0**	**0**	**0**	**(39,042,600)**	**(39,042,600)**
FY 2025 Actual Expenditures							
2.00 FY 2025 Actual Expenditures							HWIC
21900	Dedicated	0.00	0	0	0	44,270,700	44,270,700
22002	Federal	0.00	0	0	0	731,187,400	731,187,400
22003	General	0.00	0	0	0	318,304,100	318,304,100
22005	Dedicated	0.00	0	0	0	319,163,200	319,163,200
49900	Dedicated	0.00	0	0	0	4,000,000	4,000,000
		0.00	**0**	**0**	**0**	**1,416,925,400**	**1,416,925,400**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Original Appropriation								
3.00 FY 2026 Original Appropriation								HWIC
	21900	Dedicated	0.00	0	0	0	4,172,700	4,172,700
	22002	Federal	0.00	0	0	0	764,537,900	764,537,900
	22003	General	0.00	0	0	0	323,574,500	323,574,500
	22005	Dedicated	0.00	0	0	0	347,297,000	347,297,000
			0.00	**0**	**0**	**0**	**1,439,582,100**	**1,439,582,100**
Appropriation Adjustment								
4.32 Supplemental Population Forecast Adjustment - Medicaid								HWIC
The Governor recommends General Fund and dedicated fund spending authority for updated FY 2026 population forecast adjustments in the Division of Medicaid. Additionally, the Governor recommends a reduction in federal fund spending authority to align authority with an anticipated decrease in collections of federal fund revenue for the Division of Medicaid. Changes in the Medicaid forecast can be attributed to federally required updates to the Transformed Medicaid Statistical Information System (T-MSIS) that supports data transfer to the Centers for Medicare and Medicaid Services (CMS); reconciliation payments to Federally Qualified Health Centers (FQHC); dental managed care risk mitigation payments based on federally required, actuarily sound capitation rates; and increases in patient acuity and utilization. In consultation with the Department of Health and Welfare (IDHW), this decision unit was adjusted to reflect the department's total projected supplemental need for FY 2026 prior to implementing the calculated 3% holdback in accordance with Executive Order 2025-05.								
	22002	Federal	0.00	0	0	0	0	0
OT	22002	Federal	0.00	0	0	0	25,536,000	25,536,000
OT	22003	General	0.00	0	0	0	40,277,100	40,277,100
			0.00	**0**	**0**	**0**	**65,813,100**	**65,813,100**
4.33 Medicaid Provider Rate Adjustment								HWIC
This decision unit reflects a gubernatorial holdback for FY 2026 within the Division of Medicaid, in compliance with Executive Order 2025-05. The Department of Health and Welfare's (IDHW) forecast for FY 2026 identified a General Fund need of $101,100,100. The Governor recommended applying available balances from the Medicaid Stabilization Fund, leaving a General Fund need of $92,592,400 in the current year. In accordance with Executive Order 2025-05, IDHW implemented a 4% provider rate cut to further mitigate impact on the state, thereby reducing the total General Fund need to $75,376,400 for FY 2026. This decision unit identifies the projected savings IDHW anticipates generating from implementing the 4% provider rate reduction in FY 2026 and reflects the Division of Medicaid's portion of the calculated 3% holdback amount for FY 2026. The remaining 3% holdback for other program areas throughout the department is reflected in DU 6.61.								
	22002	Federal	0.00	0	0	0	(12,037,300)	(12,037,300)
	22003	General	0.00	0	0	0	(6,285,900)	(6,285,900)
			0.00	**0**	**0**	**0**	**(18,323,200)**	**(18,323,200)**
4.34 Hospital Assessment Fund Alignment								HWIC
The Governor recommends a net-zero fund shift of dedicated fund and federal fund spending authority from the Cooperative Welfare Fund to the Hospital Assessment Fund to ensure that all revenue and expenditures related to hospital, skilled nursing facility, and intermediate care facility assessments are recorded in compliance with Idaho Code 56-1403. The corresponding recommendation for FY 2027 can be found in DU 8.13.								
OT	21900	Dedicated	0.00	0	0	0	4,958,600	4,958,600
	22002	Federal	0.00	0	0	0	(4,958,600)	(4,958,600)
			0.00	**0**	**0**	**0**	**0**	**0**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026Total Appropriation								
5.00 FY 2026 Total Appropriation								HWIC
	21900	Dedicated	0.00	0	0	0	4,172,700	4,172,700
OT	21900	Dedicated	0.00	0	0	0	4,958,600	4,958,600
	22002	Federal	0.00	0	0	0	747,542,000	747,542,000
OT	22002	Federal	0.00	0	0	0	25,536,000	25,536,000
	22003	General	0.00	0	0	0	317,288,600	317,288,600
OT	22003	General	0.00	0	0	0	40,277,100	40,277,100
	22005	Dedicated	0.00	0	0	0	347,297,000	347,297,000
			0.00	**0**	**0**	**0**	**1,487,072,000**	**1,487,072,000**
Appropriation Adjustments								
6.61 Governor's Approved Reduction								HWIC
This decision unit reflects a gubernatorial holdback for FY 2026 in compliance with Executive Order 2025-05.								
	22003	General	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**
6.91 Other Adjustments								HWIC
	22003	General	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**
FY 2026 Estimated Expenditures								
7.00 FY 2026 Estimated Expenditures								HWIC
	21900	Dedicated	0.00	0	0	0	4,172,700	4,172,700
OT	21900	Dedicated	0.00	0	0	0	4,958,600	4,958,600
	22002	Federal	0.00	0	0	0	747,542,000	747,542,000
OT	22002	Federal	0.00	0	0	0	25,536,000	25,536,000
	22003	General	0.00	0	0	0	317,288,600	317,288,600
OT	22003	General	0.00	0	0	0	40,277,100	40,277,100
	22005	Dedicated	0.00	0	0	0	347,297,000	347,297,000
			0.00	**0**	**0**	**0**	**1,487,072,000**	**1,487,072,000**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Base Adjustments								
8.13 Hospital Assessment Fund Alignment								HWIC
This decision unit reflects a net-zero fund adjustment to ensure that all revenue and expenditures related to hospital, skilled nursing facility, and intermediate care facility assessments are recorded in compliance with Idaho Code 56-1403. The corresponding recommendation for FY 2026 can be found in DU 4.34.								
	21900	Dedicated	0.00	0	0	0	4,958,600	4,958,600
	22002	Federal	0.00	0	0	0	(4,958,600)	(4,958,600)
			0.00	**0**	**0**	**0**	**0**	**0**
8.42 Removal of One-Time Expenditures								HWIC
This decision unit removes one-time appropriation for FY 2026 from DU 4.32.								
OT	22002	Federal	0.00	0	0	0	(25,536,000)	(25,536,000)
OT	22003	General	0.00	0	0	0	(40,277,100)	(40,277,100)
			0.00	**0**	**0**	**0**	**(65,813,100)**	**(65,813,100)**
8.43 Removal of One-Time Expenditures								HWIC
This decision unit removes one-time appropriation for FY 2026 from DU 4.34.								
OT	21900	Dedicated	0.00	0	0	0	(4,958,600)	(4,958,600)
			0.00	**0**	**0**	**0**	**(4,958,600)**	**(4,958,600)**
8.61 Base Additions / Restorations								HWIC
This decision unit provides a base restoration for one-time actions taken in FY 2026.								
	22002	Federal	0.00	0	0	0	16,995,900	16,995,900
	22003	General	0.00	0	0	0	6,285,900	6,285,900
			0.00	**0**	**0**	**0**	**23,281,800**	**23,281,800**
FY 2027 Base								
9.00 FY 2027 Base								HWIC
	21900	Dedicated	0.00	0	0	0	9,131,300	9,131,300
OT	21900	Dedicated	0.00	0	0	0	0	0
	22002	Federal	0.00	0	0	0	759,579,300	759,579,300
OT	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	0	0	0	323,574,500	323,574,500
OT	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	347,297,000	347,297,000
			0.00	**0**	**0**	**0**	**1,439,582,100**	**1,439,582,100**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2027 Total Maintenance								
11.00	FY 2027 Total Maintenance							HWIC
	21900	Dedicated	0.00	0	0	0	9,131,300	9,131,300
OT	21900	Dedicated	0.00	0	0	0	0	0
	22002	Federal	0.00	0	0	0	759,579,300	759,579,300
OT	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	0	0	0	323,574,500	323,574,500
OT	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	347,297,000	347,297,000
			0.00	**0**	**0**	**0**	**1,439,582,100**	**1,439,582,100**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Line Items							
12.62 Population Forecast Adjustment - Medicaid Caseload Maintenance							HWIC
The Governor recommends General Fund and federal fund spending authority in the Division of Medicaid for projected changes in caseload maintenance. An updated Medicaid forecast will be available in January.							
22002	Federal	0.00	0	0	0	16,157,200	16,157,200
22003	General	0.00	0	0	0	8,669,600	8,669,600
		0.00	**0**	**0**	**0**	**24,826,800**	**24,826,800**
12.63 Population Forecast Adjustment – Medicaid Cost Based Maintenance							HWIC
The Governor recommends General Fund and federal fund spending authority in the Division of Medicaid for cost-based pricing adjustments. An updated Medicaid forecast will be available in January.							
22002	Federal	0.00	0	0	0	8,137,200	8,137,200
22003	General	0.00	0	0	0	4,366,300	4,366,300
		0.00	**0**	**0**	**0**	**12,503,500**	**12,503,500**
12.65 Population Forecast Adjustment - Utilization Maintenance							HWIC
The Governor recommends General Fund, dedicated fund and federal fund spending authority in the Division of Medicaid for projected changes in utilization. Additionally, the Governor recommends a one-time net-zero fund shift from the General Fund to the Millennium Income Fund to further mitigate impact on the state's General Fund for FY 2027. An updated Medicaid forecast will be available in January.							
22002	Federal	0.00	0	0	0	37,444,000	37,444,000
22003	General	0.00	0	0	0	20,091,800	20,091,800
		0.00	**0**	**0**	**0**	**57,535,800**	**57,535,800**
12.81 Medicaid Provider Rate Adjustment							HWIC
This decision unit reflects a gubernatorial holdback for FY 2027 within the Division of Medicaid, in compliance with Executive Order 2025-05. The Department of Health and Welfare's (IDHW) forecast for FY 2027 identified a General Fund need of $123,084,200. The Governor recommended offsetting the impact on the General Fund with $25,000,000 from the Millennium Fund, leaving a General Fund need of $98,084,200 for FY 2027. In accordance with Executive Order 2025-05, IDHW implemented a 4% provider rate cut, reducing the department's FY 2027 General Fund need to $75,066,500. This decision unit identifies the projected savings the department anticipates generating from implementing the 4% provider rate reductions and reflects the Division of Medicaid's portion of the calculated 3% holdback amount for FY 2027. The remaining FY 2027 3% holdback for other program areas throughout the department is reflected in DU 12.75.							
22002	Federal	0.00	0	0	0	(11,689,200)	(11,689,200)
22003	General	0.00	0	0	0	(5,866,300)	(5,866,300)
		0.00	**0**	**0**	**0**	**(17,555,500)**	**(17,555,500)**
12.82 Medicaid Reductions							HWIC
The Governor recommends an ongoing reduction in General Fund ($22,000,000) and federal fund spending authority ($45,000,000) within the Division of Medicaid to achieve necessary savings to balance the Department of Health and Welfare's (IDHW) budget in FY 2027. The service reductions needed to reach this amount are beyond the current authority of the department and require legislative action. As such, the department has provided a selection of proposed service reduction options the legislature could implement in order to sustain projected expenditures for FY 2027, to include: An additional reduction to hospital rates; an additional reduction to residential habilitation rates; removal of administrative costs for Managed Care contracts; removal of the pharmacy benefit for non-expansion adults on Medicaid; removal of adult dental services; removal of home and community based services; removal of physical, occupational, and speech therapy services; removal of case management support; removal of hospice services; removal of adult prosthetics and orthotics; removal of adult in-home nursing services; removal of adult chiropractic services; removal of adult audiology services; or removal of adult vision services.							
22002	Federal	0.00	0	0	0	(45,000,000)	(45,000,000)
22003	General	0.00	0	0	0	(22,000,000)	(22,000,000)
		0.00	**0**	**0**	**0**	**(67,000,000)**	**(67,000,000)**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
12.92	Budget Law Exemptions/Other Adjustments							HWIC
The Governor recommends that no additional restrictions on transfer authority, beyond those established in Idaho Code 67-3511, be placed on the department. The inability to transfer appropriations between expense classes can result in inefficient fund allocation where surplus funds in one category cannot be redirected to areas facing higher demand, creating a reliance on supplemental appropriation requests to cover budget shortfalls in certain program areas. Removing these transfer limitations will enable the department to respond promptly to evolving personnel and operational needs, as well as ensure that its programs are adequately funded throughout the fiscal year, avoiding disruptions to the vital services provided by the department to Idahoans.								
	21900	Dedicated	0.00	0	0	0	0	0
	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**

FY 2027 Total

13.00	FY 2027 Total							HWIC
	21900	Dedicated	0.00	0	0	0	9,131,300	9,131,300
OT	21900	Dedicated	0.00	0	0	0	0	0
	22002	Federal	0.00	0	0	0	764,628,500	764,628,500
OT	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	0	0	0	328,835,900	328,835,900
OT	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	347,297,000	347,297,000
			0.00	**0**	**0**	**0**	**1,449,892,700**	**1,449,892,700**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency: Department of Health and Welfare							270
Division: Division of Medicaid							HW03
Appropriation Unit: Basic Medicaid Plan							HWID
FY 2025 Total Appropriation							
1.00 FY 2025 Total Appropriation							HWID
21900	Dedicated	0.00	0	0	0	130,270,400	130,270,400
22002	Federal	0.00	0	0	0	740,569,400	740,569,400
22003	General	0.00	0	0	0	233,210,400	233,210,400
22005	Dedicated	0.00	0	0	0	60,523,000	60,523,000
49900	Dedicated	0.00	0	0	0	4,000,000	4,000,000
		0.00	**0**	**0**	**0**	**1,168,573,200**	**1,168,573,200**
1.31 Transfers Between Programs							HWID
21900	Dedicated	0.00	0	0	0	(18,000,000)	(18,000,000)
22002	Federal	0.00	0	0	0	95,314,100	95,314,100
22003	General	0.00	0	0	0	(35,268,800)	(35,268,800)
22005	Dedicated	0.00	0	0	0	(55,000,000)	(55,000,000)
		0.00	**0**	**0**	**0**	**(12,954,700)**	**(12,954,700)**
1.61 Reverted Appropriation Balances							HWID
21900	Dedicated	0.00	0	0	0	(100)	(100)
22002	Federal	0.00	0	0	0	0	0
22003	General	0.00	0	0	0	(100)	(100)
22005	Dedicated	0.00	0	0	0	(3,999,100)	(3,999,100)
		0.00	**0**	**0**	**0**	**(3,999,300)**	**(3,999,300)**
FY 2025 Actual Expenditures							
2.00 FY 2025 Actual Expenditures							HWID
21900	Dedicated	0.00	0	0	0	112,270,300	112,270,300
22002	Federal	0.00	0	0	0	835,883,500	835,883,500
22003	General	0.00	0	0	0	197,941,500	197,941,500
22005	Dedicated	0.00	0	0	0	1,523,900	1,523,900
49900	Dedicated	0.00	0	0	0	4,000,000	4,000,000
		0.00	**0**	**0**	**0**	**1,151,619,200**	**1,151,619,200**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Original Appropriation								
3.00 FY 2026 Original Appropriation								HWID
	21900	Dedicated	0.00	0	0	0	115,270,400	115,270,400
	22002	Federal	0.00	0	0	0	606,359,800	606,359,800
	22003	General	0.00	0	0	0	214,799,800	214,799,800
	22005	Dedicated	0.00	0	0	0	1,023,000	1,023,000
			0.00	**0**	**0**	**0**	**937,453,000**	**937,453,000**
Appropriation Adjustment								
4.32 Supplemental Population Forecast Adjustment - Medicaid								HWID
The Governor recommends General Fund and dedicated fund spending authority for updated FY 2026 population forecast adjustments in the Division of Medicaid. Additionally, the Governor recommends a reduction in federal fund spending authority to align authority with an anticipated decrease in collections of federal fund revenue for the Division of Medicaid. Changes in the Medicaid forecast can be attributed to federally required updates to the Transformed Medicaid Statistical Information System (T-MSIS) that supports data transfer to the Centers for Medicare and Medicaid Services (CMS); reconciliation payments to Federally Qualified Health Centers (FQHC); dental managed care risk mitigation payments based on federally required, actuarily sound capitation rates; and increases in patient acuity and utilization. In consultation with the Department of Health and Welfare (IDHW), this decision unit was adjusted to reflect the department's total projected supplemental need for FY 2026 prior to implementing the calculated 3% holdback in accordance with Executive Order 2025-05.								
OT	14800	Dedicated	0.00	0	0	0	8,507,700	8,507,700
	22002	Federal	0.00	0	0	0	0	0
OT	22002	Federal	0.00	0	0	0	19,936,800	19,936,800
OT	22003	General	0.00	0	0	0	22,938,000	22,938,000
OT	22005	Dedicated	0.00	0	0	0	15,165,200	15,165,200
			0.00	**0**	**0**	**0**	**66,547,700**	**66,547,700**
4.33 Medicaid Provider Rate Adjustment								HWID
This decision unit reflects a gubernatorial holdback for FY 2026 within the Division of Medicaid, in compliance with Executive Order 2025-05. The Department of Health and Welfare's (IDHW) forecast for FY 2026 identified a General Fund need of $101,100,100. The Governor recommended applying available balances from the Medicaid Stabilization Fund, leaving a General Fund need of $92,592,400 in the current year. In accordance with Executive Order 2025-05, IDHW implemented a 4% provider rate cut to further mitigate impact on the state, thereby reducing the total General Fund need to $75,376,400 for FY 2026. This decision unit identifies the projected savings IDHW anticipates generating from implementing the 4% provider rate reduction in FY 2026 and reflects the Division of Medicaid's portion of the calculated 3% holdback amount for FY 2026. The remaining 3% holdback for other program areas throughout the department is reflected in DU 6.61.								
	22002	Federal	0.00	0	0	0	(9,397,900)	(9,397,900)
	22003	General	0.00	0	0	0	(4,907,600)	(4,907,600)
			0.00	**0**	**0**	**0**	**(14,305,500)**	**(14,305,500)**
4.34 Hospital Assessment Fund Alignment								HWID
The Governor recommends a net-zero fund shift of dedicated fund and federal fund spending authority from the Cooperative Welfare Fund to the Hospital Assessment Fund to ensure that all revenue and expenditures related to hospital, skilled nursing facility, and intermediate care facility assessments are recorded in compliance with Idaho Code 56-1403. The corresponding recommendation for FY 2027 can be found in DU 8.13.								
OT	21900	Dedicated	0.00	0	0	0	141,502,300	141,502,300
	22002	Federal	0.00	0	0	0	(140,359,600)	(140,359,600)
	22005	Dedicated	0.00	0	0	0	(1,023,000)	(1,023,000)
			0.00	**0**	**0**	**0**	**119,700**	**119,700**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026Total Appropriation								
5.00 FY 2026 Total Appropriation								HWID
OT	14800	Dedicated	0.00	0	0	0	8,507,700	8,507,700
	21900	Dedicated	0.00	0	0	0	115,270,400	115,270,400
OT	21900	Dedicated	0.00	0	0	0	141,502,300	141,502,300
	22002	Federal	0.00	0	0	0	456,602,300	456,602,300
OT	22002	Federal	0.00	0	0	0	19,936,800	19,936,800
	22003	General	0.00	0	0	0	209,892,200	209,892,200
OT	22003	General	0.00	0	0	0	22,938,000	22,938,000
	22005	Dedicated	0.00	0	0	0	0	0
OT	22005	Dedicated	0.00	0	0	0	15,165,200	15,165,200
			0.00	**0**	**0**	**0**	**989,814,900**	**989,814,900**
Appropriation Adjustments								
6.61 Governor's Approved Reduction								HWID
This decision unit reflects a gubernatorial holdback for FY 2026 in compliance with Executive Order 2025-05.								
	22003	General	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**
6.91 Other Adjustments								HWID
	22003	General	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**
FY 2026 Estimated Expenditures								
7.00 FY 2026 Estimated Expenditures								HWID
OT	14800	Dedicated	0.00	0	0	0	8,507,700	8,507,700
	21900	Dedicated	0.00	0	0	0	115,270,400	115,270,400
OT	21900	Dedicated	0.00	0	0	0	141,502,300	141,502,300
	22002	Federal	0.00	0	0	0	456,602,300	456,602,300
OT	22002	Federal	0.00	0	0	0	19,936,800	19,936,800
	22003	General	0.00	0	0	0	209,892,200	209,892,200
OT	22003	General	0.00	0	0	0	22,938,000	22,938,000
	22005	Dedicated	0.00	0	0	0	0	0
OT	22005	Dedicated	0.00	0	0	0	15,165,200	15,165,200
			0.00	**0**	**0**	**0**	**989,814,900**	**989,814,900**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Base Adjustments								
8.13 Hospital Assessment Fund Alignment								HWID
This decision unit reflects a net-zero fund adjustment to ensure that all revenue and expenditures related to hospital, skilled nursing facility, and intermediate care facility assessments are recorded in compliance with Idaho Code 56-1403. The corresponding recommendation for FY 2026 can be found in DU 4.34.								
	21900	Dedicated	0.00	0	0	0	141,502,300	141,502,300
	22002	Federal	0.00	0	0	0	(140,359,600)	(140,359,600)
	22005	Dedicated	0.00	0	0	0	(1,023,000)	(1,023,000)
			0.00	**0**	**0**	**0**	**119,700**	**119,700**
8.42 Removal of One-Time Expenditures								HWID
This decision unit removes one-time appropriation for FY 2026 from DU 4.32.								
OT	14800	Dedicated	0.00	0	0	0	(8,507,700)	(8,507,700)
OT	22002	Federal	0.00	0	0	0	(19,936,800)	(19,936,800)
OT	22003	General	0.00	0	0	0	(22,938,000)	(22,938,000)
OT	22005	Dedicated	0.00	0	0	0	(15,165,200)	(15,165,200)
			0.00	**0**	**0**	**0**	**(66,547,700)**	**(66,547,700)**
8.43 Removal of One-Time Expenditures								HWID
This decision unit removes one-time appropriation for FY 2026 from DU 4.34.								
OT	21900	Dedicated	0.00	0	0	0	(141,502,300)	(141,502,300)
			0.00	**0**	**0**	**0**	**(141,502,300)**	**(141,502,300)**
8.61 Base Additions / Restorations								HWID
This decision unit provides a base restoration for one-time actions taken in FY 2026.								
	22002	Federal	0.00	0	0	0	149,757,500	149,757,500
	22003	General	0.00	0	0	0	4,907,600	4,907,600
	22005	Dedicated	0.00	0	0	0	1,023,000	1,023,000
			0.00	**0**	**0**	**0**	**155,688,100**	**155,688,100**
FY 2027 Base								
9.00 FY 2027 Base								HWID
OT	14800	Dedicated	0.00	0	0	0	0	0
	21900	Dedicated	0.00	0	0	0	256,772,700	256,772,700
OT	21900	Dedicated	0.00	0	0	0	0	0
	22002	Federal	0.00	0	0	0	466,000,200	466,000,200
OT	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	0	0	0	214,799,800	214,799,800
OT	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	0	0
OT	22005	Dedicated	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**937,572,700**	**937,572,700**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2027 Total Maintenance								
11.00	FY 2027 Total Maintenance							HWID
OT	14800	Dedicated	0.00	0	0	0	0	0
	21900	Dedicated	0.00	0	0	0	256,772,700	256,772,700
OT	21900	Dedicated	0.00	0	0	0	0	0
	22002	Federal	0.00	0	0	0	466,000,200	466,000,200
OT	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	0	0	0	214,799,800	214,799,800
OT	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	0	0
OT	22005	Dedicated	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**937,572,700**	**937,572,700**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Line Items								
12.62 Population Forecast Adjustment - Medicaid Caseload Maintenance								HWID
The Governor recommends General Fund and federal fund spending authority in the Division of Medicaid for projected changes in caseload maintenance. An updated Medicaid forecast will be available in January.								
	22002	Federal	0.00	0	0	0	9,547,400	9,547,400
	22003	General	0.00	0	0	0	5,123,000	5,123,000
			0.00	**0**	**0**	**0**	**14,670,400**	**14,670,400**
12.63 Population Forecast Adjustment – Medicaid Cost Based Maintenance								HWID
The Governor recommends General Fund and federal fund spending authority in the Division of Medicaid for cost-based pricing adjustments. An updated Medicaid forecast will be available in January.								
	22002	Federal	0.00	0	0	0	4,494,500	4,494,500
	22003	General	0.00	0	0	0	2,411,700	2,411,700
			0.00	**0**	**0**	**0**	**6,906,200**	**6,906,200**
12.65 Population Forecast Adjustment - Utilization Maintenance								HWID
The Governor recommends General Fund, dedicated fund and federal fund spending authority in the Division of Medicaid for projected changes in utilization. Additionally, the Governor recommends a one-time net-zero fund shift from the General Fund to the Millennium Income Fund to further mitigate impact on the state's General Fund for FY 2027. An updated Medicaid forecast will be available in January.								
	22002	Federal	0.00	0	0	0	111,126,900	111,126,900
	22003	General	0.00	0	0	0	34,628,600	34,628,600
	22005	Dedicated	0.00	0	0	0	37,087,600	37,087,600
OT	49900	Dedicated	0.00	0	0	0	25,000,000	25,000,000
			0.00	**0**	**0**	**0**	**207,843,100**	**207,843,100**
12.81 Medicaid Provider Rate Adjustment								HWID
This decision unit reflects a gubernatorial holdback for FY 2027 within the Division of Medicaid, in compliance with Executive Order 2025-05. The Department of Health and Welfare's (IDHW) forecast for FY 2027 identified a General Fund need of $123,084,200. The Governor recommended offsetting the impact on the General Fund with $25,000,000 from the Millennium Fund, leaving a General Fund need of $98,084,200 for FY 2027. In accordance with Executive Order 2025-05, IDHW implemented a 4% provider rate cut, reducing the department's FY 2027 General Fund need to $75,066,500. This decision unit identifies the projected savings the department anticipates generating from implementing the 4% provider rate reductions and reflects the Division of Medicaid's portion of the calculated 3% holdback amount for FY 2027. The remaining FY 2027 3% holdback for other program areas throughout the department is reflected in DU 12.75.								
	22002	Federal	0.00	0	0	0	(23,698,700)	(23,698,700)
	22003	General	0.00	0	0	0	(11,893,400)	(11,893,400)
			0.00	**0**	**0**	**0**	**(35,592,100)**	**(35,592,100)**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total

12.92 Budget Law Exemptions/Other Adjustments HWID

The Governor recommends that no additional restrictions on transfer authority, beyond those established in Idaho Code 67-3511, be placed on the department.

The inability to transfer appropriations between expense classes can result in inefficient fund allocation where surplus funds in one category cannot be redirected to areas facing higher demand, creating a reliance on supplemental appropriation requests to cover budget shortfalls in certain program areas. Removing these transfer limitations will enable the department to respond promptly to evolving personnel and operational needs, as well as ensure that its programs are adequately funded throughout the fiscal year, avoiding disruptions to the vital services provided by the department to Idahoans.

	14800	Dedicated	0.00	0	0	0	0	0
	21900	Dedicated	0.00	0	0	0	0	0
	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**

FY 2027 Total

13.00 FY 2027 Total HWID

	14800	Dedicated	0.00	0	0	0	0	0
OT	14800	Dedicated	0.00	0	0	0	0	0
	21900	Dedicated	0.00	0	0	0	256,772,700	256,772,700
OT	21900	Dedicated	0.00	0	0	0	0	0
	22002	Federal	0.00	0	0	0	567,470,300	567,470,300
OT	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	0	0	0	245,069,700	245,069,700
OT	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	37,087,600	37,087,600
OT	22005	Dedicated	0.00	0	0	0	0	0
OT	49900	Dedicated	0.00	0	0	0	25,000,000	25,000,000
			0.00	**0**	**0**	**0**	**1,131,400,300**	**1,131,400,300**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency: Department of Health and Welfare							270
Division: Division of Medicaid							HW03
Appropriation Unit: Expansion Medicaid Plan							HWIE
FY 2025 Total Appropriation							
1.00 FY 2025 Total Appropriation							HWIE
21900	Dedicated	0.00	0	0	0	20,064,800	20,064,800
22002	Federal	0.00	0	0	0	913,347,700	913,347,700
22003	General	0.00	0	0	0	82,236,900	82,236,900
22005	Dedicated	0.00	0	0	0	186,748,900	186,748,900
		0.00	**0**	**0**	**0**	**1,202,398,300**	**1,202,398,300**
1.31 Transfers Between Programs							HWIE
22003	General	0.00	0	0	0	2,229,300	2,229,300
22005	Dedicated	0.00	0	0	0	1,339,000	1,339,000
		0.00	**0**	**0**	**0**	**3,568,300**	**3,568,300**
1.61 Reverted Appropriation Balances							HWIE
21900	Dedicated	0.00	0	0	0	(7,527,800)	(7,527,800)
22002	Federal	0.00	0	0	0	(40,869,000)	(40,869,000)
22003	General	0.00	0	0	0	(100)	(100)
22005	Dedicated	0.00	0	0	0	0	0
		0.00	**0**	**0**	**0**	**(48,396,900)**	**(48,396,900)**
FY 2025 Actual Expenditures							
2.00 FY 2025 Actual Expenditures							HWIE
21900	Dedicated	0.00	0	0	0	12,537,000	12,537,000
22002	Federal	0.00	0	0	0	872,478,700	872,478,700
22003	General	0.00	0	0	0	84,466,100	84,466,100
22005	Dedicated	0.00	0	0	0	188,087,900	188,087,900
		0.00	**0**	**0**	**0**	**1,157,569,700**	**1,157,569,700**
FY 2026 Original Appropriation							
3.00 FY 2026 Original Appropriation							HWIE
21900	Dedicated	0.00	0	0	0	25,064,800	25,064,800
22002	Federal	0.00	0	0	0	1,030,653,700	1,030,653,700
22003	General	0.00	0	0	0	91,733,000	91,733,000
22005	Dedicated	0.00	0	0	0	196,248,900	196,248,900
		0.00	**0**	**0**	**0**	**1,343,700,400**	**1,343,700,400**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total

Appropriation Adjustment

4.32 Supplemental Population Forecast Adjustment - Medicaid HWIE

The Governor recommends General Fund and dedicated fund spending authority for updated FY 2026 population forecast adjustments in the Division of Medicaid. Additionally, the Governor recommends a reduction in federal fund spending authority to align authority with an anticipated decrease in collections of federal fund revenue for the Division of Medicaid.

Changes in the Medicaid forecast can be attributed to federally required updates to the Transformed Medicaid Statistical Information System (T-MSIS) that supports data transfer to the Centers for Medicare and Medicaid Services (CMS); reconciliation payments to Federally Qualified Health Centers (FQHC); dental managed care risk mitigation payments based on federally required, actuarily sound capitation rates; and increases in patient acuity and utilization.

In consultation with the Department of Health and Welfare (IDHW), this decision unit was adjusted to reflect the department's total projected supplemental need for FY 2026 prior to implementing the calculated 3% holdback in accordance with Executive Order 2025-05.

	22002	Federal	0.00	0	0	0	(74,565,000)	(74,565,000)
	22003	General	0.00	0	0	0	0	0
OT	22003	General	0.00	0	0	0	908,400	908,400
			0.00	**0**	**0**	**0**	**(73,656,600)**	**(73,656,600)**

4.33 Medicaid Provider Rate Adjustment HWIE

This decision unit reflects a gubernatorial holdback for FY 2026 within the Division of Medicaid, in compliance with Executive Order 2025-05. The Department of Health and Welfare's (IDHW) forecast for FY 2026 identified a General Fund need of $101,100,100. The Governor recommended applying available balances from the Medicaid Stabilization Fund, leaving a General Fund need of $92,592,400 in the current year. In accordance with Executive Order 2025-05, IDHW implemented a 4% provider rate cut to further mitigate impact on the state, thereby reducing the total General Fund need to $75,376,400 for FY 2026. This decision unit identifies the projected savings IDHW anticipates generating from implementing the 4% provider rate reduction in FY 2026 and reflects the Division of Medicaid's portion of the calculated 3% holdback amount for FY 2026. The remaining 3% holdback for other program areas throughout the department is reflected in DU 6.61.

	22002	Federal	0.00	0	0	0	(14,267,300)	(14,267,300)
	22003	General	0.00	0	0	0	(1,579,500)	(1,579,500)
			0.00	**0**	**0**	**0**	**(15,846,800)**	**(15,846,800)**

4.34 Hospital Assessment Fund Alignment HWIE

The Governor recommends a net-zero fund shift of dedicated fund and federal fund spending authority from the Cooperative Welfare Fund to the Hospital Assessment Fund to ensure that all revenue and expenditures related to hospital, skilled nursing facility, and intermediate care facility assessments are recorded in compliance with Idaho Code 56-1403. The corresponding recommendation for FY 2027 can be found in DU 8.13.

OT	21900	Dedicated	0.00	0	0	0	119,072,000	119,072,000
	22002	Federal	0.00	0	0	0	(118,850,900)	(118,850,900)
	22005	Dedicated	0.00	0	0	0	(1,525,700)	(1,525,700)
			0.00	**0**	**0**	**0**	**(1,304,600)**	**(1,304,600)**

FY 2026Total Appropriation

5.00 FY 2026 Total Appropriation HWIE

	21900	Dedicated	0.00	0	0	0	25,064,800	25,064,800
OT	21900	Dedicated	0.00	0	0	0	119,072,000	119,072,000
	22002	Federal	0.00	0	0	0	822,970,500	822,970,500
	22003	General	0.00	0	0	0	90,153,500	90,153,500
OT	22003	General	0.00	0	0	0	908,400	908,400
	22005	Dedicated	0.00	0	0	0	194,723,200	194,723,200
			0.00	**0**	**0**	**0**	**1,252,892,400**	**1,252,892,400**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Appropriation Adjustments								
6.61	Governor's Approved Reduction							HWIE
This decision unit reflects a gubernatorial holdback for FY 2026 in compliance with Executive Order 2025-05.								
	22003	General	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**
6.91	Other Adjustments							HWIE
	22003	General	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**
FY 2026 Estimated Expenditures								
7.00	FY 2026 Estimated Expenditures							HWIE
	21900	Dedicated	0.00	0	0	0	25,064,800	25,064,800
OT	21900	Dedicated	0.00	0	0	0	119,072,000	119,072,000
	22002	Federal	0.00	0	0	0	822,970,500	822,970,500
	22003	General	0.00	0	0	0	90,153,500	90,153,500
OT	22003	General	0.00	0	0	0	908,400	908,400
	22005	Dedicated	0.00	0	0	0	194,723,200	194,723,200
			0.00	**0**	**0**	**0**	**1,252,892,400**	**1,252,892,400**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Base Adjustments								
8.13 Hospital Assessment Fund Alignment								HWIE
This decision unit reflects a net-zero fund adjustment to ensure that all revenue and expenditures related to hospital, skilled nursing facility, and intermediate care facility assessments are recorded in compliance with Idaho Code 56-1403. The corresponding recommendation for FY 2026 can be found in DU 4.34.								
	21900	Dedicated	0.00	0	0	0	119,072,000	119,072,000
	22002	Federal	0.00	0	0	0	(118,850,900)	(118,850,900)
	22005	Dedicated	0.00	0	0	0	(1,525,700)	(1,525,700)
			0.00	**0**	**0**	**0**	**(1,304,600)**	**(1,304,600)**
8.42 Removal of One-Time Expenditures								HWIE
This decision unit removes one-time appropriation for FY 2026 from DU 4.32.								
OT	22003	General	0.00	0	0	0	(908,400)	(908,400)
			0.00	**0**	**0**	**0**	**(908,400)**	**(908,400)**
8.43 Removal of One-Time Expenditures								HWIE
This decision unit removes one-time appropriation for FY 2026 from DU 4.34.								
OT	21900	Dedicated	0.00	0	0	0	(119,072,000)	(119,072,000)
			0.00	**0**	**0**	**0**	**(119,072,000)**	**(119,072,000)**
8.61 Base Additions / Restorations								HWIE
This decision unit provides a base restoration for one-time actions taken in FY 2026.								
	22002	Federal	0.00	0	0	0	207,683,200	207,683,200
	22003	General	0.00	0	0	0	1,579,500	1,579,500
	22005	Dedicated	0.00	0	0	0	1,525,700	1,525,700
			0.00	**0**	**0**	**0**	**210,788,400**	**210,788,400**
FY 2027 Base								
9.00 FY 2027 Base								HWIE
	21900	Dedicated	0.00	0	0	0	144,136,800	144,136,800
OT	21900	Dedicated	0.00	0	0	0	0	0
	22002	Federal	0.00	0	0	0	911,802,800	911,802,800
	22003	General	0.00	0	0	0	91,733,000	91,733,000
OT	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	194,723,200	194,723,200
			0.00	**0**	**0**	**0**	**1,342,395,800**	**1,342,395,800**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2027 Total Maintenance								
11.00	FY 2027 Total Maintenance							HWIE
	21900	Dedicated	0.00	0	0	0	144,136,800	144,136,800
OT	21900	Dedicated	0.00	0	0	0	0	0
	22002	Federal	0.00	0	0	0	911,802,800	911,802,800
	22003	General	0.00	0	0	0	91,733,000	91,733,000
OT	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	194,723,200	194,723,200
			0.00	**0**	**0**	**0**	**1,342,395,800**	**1,342,395,800**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Line Items							
12.62 Population Forecast Adjustment - Medicaid Caseload Maintenance							HWIE
The Governor recommends General Fund and federal fund spending authority in the Division of Medicaid for projected changes in caseload maintenance. An updated Medicaid forecast will be available in January.							
22002	Federal	0.00	0	0	0	(6,646,700)	(6,646,700)
22003	General	0.00	0	0	0	33,401,300	33,401,300
		0.00	**0**	**0**	**0**	**26,754,600**	**26,754,600**
12.63 Population Forecast Adjustment – Medicaid Cost Based Maintenance							HWIE
The Governor recommends General Fund and federal fund spending authority in the Division of Medicaid for cost-based pricing adjustments. An updated Medicaid forecast will be available in January.							
22002	Federal	0.00	0	0	0	(3,811,500)	(3,811,500)
22003	General	0.00	0	0	0	19,153,700	19,153,700
		0.00	**0**	**0**	**0**	**15,342,200**	**15,342,200**
12.65 Population Forecast Adjustment - Utilization Maintenance							HWIE
The Governor recommends General Fund, dedicated fund and federal fund spending authority in the Division of Medicaid for projected changes in utilization. Additionally, the Governor recommends a one-time net-zero fund shift from the General Fund to the Millennium Income Fund to further mitigate impact on the state's General Fund for FY 2027. An updated Medicaid forecast will be available in January.							
22002	Federal	0.00	0	0	0	(11,025,900)	(11,025,900)
22003	General	0.00	0	0	0	(46,676,200)	(46,676,200)
22005	Dedicated	0.00	0	0	0	29,518,500	29,518,500
		0.00	**0**	**0**	**0**	**(28,183,600)**	**(28,183,600)**
12.81 Medicaid Provider Rate Adjustment							HWIE
This decision unit reflects a gubernatorial holdback for FY 2027 within the Division of Medicaid, in compliance with Executive Order 2025-05. The Department of Health and Welfare's (IDHW) forecast for FY 2027 identified a General Fund need of $123,084,200. The Governor recommended offsetting the impact on the General Fund with $25,000,000 from the Millennium Fund, leaving a General Fund need of $98,084,200 for FY 2027. In accordance with Executive Order 2025-05, IDHW implemented a 4% provider rate cut, reducing the department's FY 2027 General Fund need to $75,066,500. This decision unit identifies the projected savings the department anticipates generating from implementing the 4% provider rate reductions and reflects the Division of Medicaid's portion of the calculated 3% holdback amount for FY 2027. The remaining FY 2027 3% holdback for other program areas throughout the department is reflected in DU 12.75.							
22002	Federal	0.00	0	0	0	(20,438,200)	(20,438,200)
22003	General	0.00	0	0	0	(2,262,800)	(2,262,800)
		0.00	**0**	**0**	**0**	**(22,701,000)**	**(22,701,000)**
12.92 Budget Law Exemptions/Other Adjustments							HWIE
The Governor recommends that no additional restrictions on transfer authority, beyond those established in Idaho Code 67-3511, be placed on the department. The inability to transfer appropriations between expense classes can result in inefficient fund allocation where surplus funds in one category cannot be redirected to areas facing higher demand, creating a reliance on supplemental appropriation requests to cover budget shortfalls in certain program areas. Removing these transfer limitations will enable the department to respond promptly to evolving personnel and operational needs, as well as ensure that its programs are adequately funded throughout the fiscal year, avoiding disruptions to the vital services provided by the department to Idahoans.							
21900	Dedicated	0.00	0	0	0	0	0
22002	Federal	0.00	0	0	0	0	0
22003	General	0.00	0	0	0	0	0
22005	Dedicated	0.00	0	0	0	0	0
		0.00	**0**	**0**	**0**	**0**	**0**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2027 Total								
13.00	FY 2027 Total							HWIE
	21900	Dedicated	0.00	0	0	0	144,136,800	144,136,800
OT	21900	Dedicated	0.00	0	0	0	0	0
	22002	Federal	0.00	0	0	0	869,880,500	869,880,500
	22003	General	0.00	0	0	0	95,349,000	95,349,000
OT	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	224,241,700	224,241,700
			0.00	**0**	**0**	**0**	**1,333,608,000**	**1,333,608,000**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency: Department of Health and Welfare							270
Division: Division of Medicaid							HW03
Appropriation Unit: Extended Employment Services							HWJF
FY 2025 Total Appropriation							
1.00 FY 2025 Total Appropriation							HWJF
	22003 General	3.00	231,600	91,600	0	3,202,900	3,526,100
		3.00	**231,600**	**91,600**	**0**	**3,202,900**	**3,526,100**
1.31 Transfers Between Programs							HWJF
	22003 General	0.00	45,000	(87,000)	0	(302,300)	(344,300)
		0.00	**45,000**	**(87,000)**	**0**	**(302,300)**	**(344,300)**
1.61 Reverted Appropriation Balances							HWJF
	22003 General	0.00	(2,500)	(2,800)	0	(431,200)	(436,500)
		0.00	**(2,500)**	**(2,800)**	**0**	**(431,200)**	**(436,500)**
FY 2025 Actual Expenditures							
2.00 FY 2025 Actual Expenditures							HWJF
	22003 General	3.00	274,100	1,800	0	2,469,400	2,745,300
		3.00	**274,100**	**1,800**	**0**	**2,469,400**	**2,745,300**
FY 2026 Original Appropriation							
3.00 FY 2026 Original Appropriation							HWJF
	22003 General	3.00	244,600	91,600	0	3,202,900	3,539,100
		3.00	**244,600**	**91,600**	**0**	**3,202,900**	**3,539,100**
FY 2026Total Appropriation							
5.00 FY 2026 Total Appropriation							HWJF
	22003 General	3.00	244,600	91,600	0	3,202,900	3,539,100
		3.00	**244,600**	**91,600**	**0**	**3,202,900**	**3,539,100**
Appropriation Adjustments							
6.61 Governor's Approved Reduction							HWJF
This decision unit reflects a gubernatorial holdback for FY 2026 in compliance with Executive Order 2025-05.							
	22003 General	0.00	(1,900)	0	0	(104,300)	(106,200)
		0.00	**(1,900)**	**0**	**0**	**(104,300)**	**(106,200)**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Estimated Expenditures							
7.00 FY 2026 Estimated Expenditures							HWJF
22003	General	3.00	242,700	91,600	0	3,098,600	3,432,900
		3.00	**242,700**	**91,600**	**0**	**3,098,600**	**3,432,900**
Base Adjustments							
8.34 Program Transfer - Personnel Expenditure Alignment							HWJF
This decision unit reflects a net-zero program transfer to align Personnel Costs across multiple programs within the department.							
22003	General	0.00	50,000	0	0	0	50,000
		0.00	**50,000**	**0**	**0**	**0**	**50,000**
FY 2027 Base							
9.00 FY 2027 Base							HWJF
22003	General	3.00	294,600	91,600	0	3,202,900	3,589,100
		3.00	**294,600**	**91,600**	**0**	**3,202,900**	**3,589,100**
Program Maintenance							
10.11 Change in Health Benefit Costs							HWJF
This decision unit reflects an increase in the employer health benefit costs based on the actuarial projection.							
22003	General	0.00	6,100	0	0	0	6,100
		0.00	**6,100**	**0**	**0**	**0**	**6,100**
10.12 Change in Variable Benefit Costs							HWJF
This decision unit reflects a change in variable benefits from adjustments in Workers Compensation as provided by the State Insurance Fund and Unemployment Insurance as provided by the Idaho Department of Labor.							
22003	General	0.00	(300)	0	0	0	(300)
		0.00	**(300)**	**0**	**0**	**0**	**(300)**
10.45 Risk Management Costs							HWJF
This decision unit reflects adjustments to the cost of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management.							
22003	General	0.00	0	100	0	0	100
		0.00	**0**	**100**	**0**	**0**	**100**
10.61 Salary Multiplier - Regular Employees							HWJF
The Governor values the hard work and contributions made by state employees and has consistently recommended a change in employee compensation (CEC) to ensure state employee pay is competitive in the job market. CEC remains a priority for the Governor; however, the current revenue projections do not provide sufficient funds to recommend a change in compensation in FY 2027. Should revenue improve, the Governor will prioritize employee pay changes for all state employees.							
22003	General	0.00	0	0	0	0	0
		0.00	**0**	**0**	**0**	**0**	**0**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2027 Total Maintenance							
11.00 FY 2027 Total Maintenance							HWJF
22003	General	3.00	300,400	91,700	0	3,202,900	3,595,000
		3.00	**300,400**	**91,700**	**0**	**3,202,900**	**3,595,000**
Line Items							
12.75 Ongoing General Fund Reduction							HWJF
The Governor recommends that reductions, as outlined in Executive Order 2025-05, be made ongoing.							
22003	General	0.00	0	0	0	(106,200)	(106,200)
		0.00	**0**	**0**	**0**	**(106,200)**	**(106,200)**
12.92 Budget Law Exemptions/Other Adjustments							HWJF
The Governor recommends that no additional restrictions on transfer authority, beyond those established in Idaho Code 67-3511, be placed on the department.							
The inability to transfer appropriations between expense classes can result in inefficient fund allocation where surplus funds in one category cannot be redirected to areas facing higher demand, creating a reliance on supplemental appropriation requests to cover budget shortfalls in certain program areas. Removing these transfer limitations will enable the department to respond promptly to evolving personnel and operational needs, as well as ensure that its programs are adequately funded throughout the fiscal year, avoiding disruptions to the vital services provided by the department to Idahoans.							
22003	General	0.00	0	0	0	0	0
		0.00	**0**	**0**	**0**	**0**	**0**
FY 2027 Total							
13.00 FY 2027 Total							HWJF
22003	General	3.00	300,400	91,700	0	3,096,700	3,488,800
		3.00	**300,400**	**91,700**	**0**	**3,096,700**	**3,488,800**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency: Department of Health and Welfare							270
Division: Division of Youth Safety & Permanency							HW04
Appropriation Unit: Youth Safety & Permanency							HWJA
FY 2025 Total Appropriation							
1.00 FY 2025 Total Appropriation							HWJA
22002	Federal	12.00	27,750,300	5,942,900	0	0	33,693,200
22003	General	12.00	14,125,800	2,412,800	0	0	16,538,600
22005	Dedicated	410.80	73,500	20,000	0	0	93,500
		434.80	**41,949,600**	**8,375,700**	**0**	**0**	**50,325,300**
1.21 Account Transfers							HWJA
22003	General	0.00	0	2,695,100	3,700	(2,698,800)	0
		0.00	**0**	**2,695,100**	**3,700**	**(2,698,800)**	**0**
1.31 Transfers Between Programs							HWJA
22003	General	0.00	824,300	37,200	0	2,698,800	3,560,300
		0.00	**824,300**	**37,200**	**0**	**2,698,800**	**3,560,300**
1.61 Reverted Appropriation Balances							HWJA
22002	Federal	0.00	(4,442,900)	(1,343,000)	0	0	(5,785,900)
22003	General	0.00	0	0	(100)	0	(100)
22005	Dedicated	0.00	(73,500)	(900)	0	0	(74,400)
		0.00	**(4,516,400)**	**(1,343,900)**	**(100)**	**0**	**(5,860,400)**
1.81 CY Executive Carry Forward							HWJA
22002	Federal	0.00	0	(4,800)	0	0	(4,800)
22003	General	0.00	0	(3,100)	0	0	(3,100)
		0.00	**0**	**(7,900)**	**0**	**0**	**(7,900)**
FY 2025 Actual Expenditures							
2.00 FY 2025 Actual Expenditures							HWJA
22002	Federal	12.00	23,307,400	4,595,100	0	0	27,902,500
22003	General	12.00	14,950,100	5,142,000	3,600	0	20,095,700
22005	Dedicated	410.80	0	19,100	0	0	19,100
		434.80	**38,257,500**	**9,756,200**	**3,600**	**0**	**48,017,300**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Original Appropriation								
3.00 FY 2026 Original Appropriation								HWJA
	22002	Federal	335.52	32,056,900	6,199,000	0	0	38,255,900
OT	22002	Federal	0.00	0	261,500	52,200	0	313,700
	22003	General	187.41	17,543,500	5,174,600	0	0	22,718,100
OT	22003	General	0.00	0	313,500	56,900	0	370,400
	22005	Dedicated	0.75	76,500	20,000	0	0	96,500
			523.68	**49,676,900**	**11,968,600**	**109,100**	**0**	**61,754,600**
Appropriation Adjustment								
4.91 Budget Law Exemptions / Other Adjustments								HWJA
The Governor recommends that the Division of Youth Safety and Permanency (YSP) be exempt from the provisions of Idaho Code 67-3511(2), allowing unlimited transfers from YSP to the Southwest Idaho Treatment Center (SWITC) for all moneys appropriated to YSP from the period of July 1, 2025 through June 30, 2026. This exemption will allow the department to cover the cost associated with placing foster youth at the SWITC campus when no other appropriate placement options are available.								
OT	22002	Federal	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**
FY 2026Total Appropriation								
5.00 FY 2026 Total Appropriation								HWJA
	22002	Federal	335.52	32,056,900	6,199,000	0	0	38,255,900
OT	22002	Federal	0.00	0	261,500	52,200	0	313,700
	22003	General	187.41	17,543,500	5,174,600	0	0	22,718,100
OT	22003	General	0.00	0	313,500	56,900	0	370,400
	22005	Dedicated	0.75	76,500	20,000	0	0	96,500
			523.68	**49,676,900**	**11,968,600**	**109,100**	**0**	**61,754,600**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Appropriation Adjustments								
6.11 Executive Carry Forward								HWJA
This decision unit reflects unliquidated encumbrance balances that met the requirements of Idaho Code 67-3521 to be carried forward from a prior fiscal year(s).								
OT	22002	Federal	0.00	0	4,800	0	0	4,800
OT	22003	General	0.00	0	3,100	0	0	3,100
			0.00	**0**	**7,900**	**0**	**0**	**7,900**
6.41 FTP Adjustment								HWJA
This decision unit reflects FTP adjustments for FY 2026.								
	22002	Federal	(17.49)	0	0	0	0	0
	22003	General	8.09	0	0	0	0	0
	22005	Dedicated	(0.75)	0	0	0	0	0
			(10.15)	**0**	**0**	**0**	**0**	**0**
6.61 Governor's Approved Reduction								HWJA
This decision unit reflects a gubernatorial holdback for FY 2026 in compliance with Executive Order 2025-05.								
	22003	General	0.00	(248,800)	0	0	0	(248,800)
			0.00	**(248,800)**	**0**	**0**	**0**	**(248,800)**
6.71 Early Reversions								HWJA
This decision unit reflects an early reversion in compliance with SB 1110 and Executive Order 2025-05.								
	22002	Federal	(12.00)	(1,589,800)	0	0	0	(1,589,800)
			(12.00)	**(1,589,800)**	**0**	**0**	**0**	**(1,589,800)**
FY 2026 Estimated Expenditures								
7.00 FY 2026 Estimated Expenditures								HWJA
	22002	Federal	306.03	30,467,100	6,199,000	0	0	36,666,100
OT	22002	Federal	0.00	0	266,300	52,200	0	318,500
	22003	General	195.50	17,294,700	5,174,600	0	0	22,469,300
OT	22003	General	0.00	0	316,600	56,900	0	373,500
	22005	Dedicated	0.00	76,500	20,000	0	0	96,500
			501.53	**47,838,300**	**11,976,500**	**109,100**	**0**	**59,923,900**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Base Adjustments							
8.14 FTP or Fund Adjustments							HWJA
This decision unit reflects an alignment of the agency's FTP allocation by fund.							
22002	Federal	(18.49)	0	0	0	0	0
22003	General	8.09	0	0	0	0	0
22005	Dedicated	(0.75)	0	0	0	0	0
		(11.15)	**0**	**0**	**0**	**0**	**0**
8.25 Account Transfers - Youth Safety and Permanency							HWJA
This decision unit reflects a net-zero account transfer from Trustee/Benefit Payments to Personnel Costs to account for federal rate adjustments impacting personnel in the Division of Youth Safety and Permanency.							
22003	General	0.00	600,000	0	0	(600,000)	0
		0.00	**600,000**	**0**	**0**	**(600,000)**	**0**
8.34 Program Transfer - Personnel Expenditure Alignment							HWJA
This decision unit reflects a net-zero program transfer to align Personnel Costs across multiple programs within the department.							
22002	Federal	0.00	(500,000)	0	0	0	(500,000)
		0.00	**(500,000)**	**0**	**0**	**0**	**(500,000)**
8.35 Program Transfer - Youth Safety and Permanency							HWJA
This decision unit reflects a net-zero program transfer of General Fund from the Division of Youth Safety and Permanency to the Division of Foster Care and Assistance Payments to align authority with estimated Trustee/Benefit Payment costs.							
22003	General	0.00	0	0	0	600,000	600,000
		0.00	**0**	**0**	**0**	**600,000**	**600,000**
8.44 Removal of One-Time Expenditures							HWJA
This decision unit removes one-time appropriation or reappropriation from FY 2026.							
OT 22002	Federal	0.00	0	(261,500)	(52,200)	0	(313,700)
OT 22003	General	0.00	0	(313,500)	(56,900)	0	(370,400)
		0.00	**0**	**(575,000)**	**(109,100)**	**0**	**(684,100)**
8.51 Base Reductions							HWJA
This decision unit provides a base reduction to align FTP and spending authority with actual expenditures.							
22002	Federal	(12.00)	(1,290,000)	0	0	0	(1,290,000)
		(12.00)	**(1,290,000)**	**0**	**0**	**0**	**(1,290,000)**
8.91 Other Adjustments							HWJA
This decision unit reflects a personnel adjustment to correct the legislature's FY 2026 variable benefit cost calculation for eight positions that were appropriated to the department in SB 1208 from the 2025 legislative session. For FY 2026, the Governor recommended 3.0 FTP in the Division of Youth Safety and Permanency (YSP); however, the legislature appropriated 8.0 FTP to YSP and the variable benefit costs associated with those five additional positions were not factored into the division's FY 2026 appropriation bill.							
22002	Federal	0.00	43,100	0	0	0	43,100
22003	General	0.00	46,800	0	0	0	46,800
		0.00	**89,900**	**0**	**0**	**0**	**89,900**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2027 Base								
9.00 FY 2027 Base								HWJA
	22002	Federal	305.03	30,310,000	6,199,000	0	0	36,509,000
OT	22002	Federal	0.00	0	0	0	0	0
	22003	General	195.50	18,190,300	5,174,600	0	0	23,364,900
OT	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	76,500	20,000	0	0	96,500
			500.53	**48,576,800**	**11,393,600**	**0**	**0**	**59,970,400**
Program Maintenance								
10.11 Change in Health Benefit Costs								HWJA
This decision unit reflects an increase in the employer health benefit costs based on the actuarial projection.								
	22002	Federal	0.00	622,000	0	0	0	622,000
	22003	General	0.00	399,600	0	0	0	399,600
			0.00	**1,021,600**	**0**	**0**	**0**	**1,021,600**
10.12 Change in Variable Benefit Costs								HWJA
This decision unit reflects a change in variable benefits from adjustments in Workers Compensation as provided by the State Insurance Fund and Unemployment Insurance as provided by the Idaho Department of Labor.								
	22002	Federal	0.00	(31,400)	0	0	0	(31,400)
	22003	General	0.00	(20,000)	0	0	0	(20,000)
			0.00	**(51,400)**	**0**	**0**	**0**	**(51,400)**
10.45 Risk Management Costs								HWJA
This decision unit reflects adjustments to the cost of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management.								
	22002	Federal	0.00	0	29,500	0	0	29,500
	22003	General	0.00	0	24,200	0	0	24,200
			0.00	**0**	**53,700**	**0**	**0**	**53,700**
10.61 Salary Multiplier - Regular Employees								HWJA
The Governor values the hard work and contributions made by state employees and has consistently recommended a change in employee compensation (CEC) to ensure state employee pay is competitive in the job market. CEC remains a priority for the Governor; however, the current revenue projections do not provide sufficient funds to recommend a change in compensation in FY 2027. Should revenue improve, the Governor will prioritize employee pay changes for all state employees.								
	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2027 Total Maintenance								
11.00 FY 2027 Total Maintenance								HWJA
	22002	Federal	305.03	30,900,600	6,228,500	0	0	37,129,100
OT	22002	Federal	0.00	0	0	0	0	0
	22003	General	195.50	18,569,900	5,198,800	0	0	23,768,700
OT	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	76,500	20,000	0	0	96,500
			500.53	**49,547,000**	**11,447,300**	**0**	**0**	**60,994,300**
Line Items								
12.75 Ongoing General Fund Reduction								HWJA
The Governor recommends that reductions, as outlined in Executive Order 2025-05, be made ongoing.								
	22003	General	0.00	0	(271,700)	0	0	(271,700)
			0.00	**0**	**(271,700)**	**0**	**0**	**(271,700)**
12.92 Budget Law Exemptions/Other Adjustments								HWJA
The Governor recommends that no additional restrictions on transfer authority, beyond those established in Idaho Code 67-3511, be placed on the department. The inability to transfer appropriations between expense classes can result in inefficient fund allocation where surplus funds in one category cannot be redirected to areas facing higher demand, creating a reliance on supplemental appropriation requests to cover budget shortfalls in certain program areas. Removing these transfer limitations will enable the department to respond promptly to evolving personnel and operational needs, as well as ensure that its programs are adequately funded throughout the fiscal year, avoiding disruptions to the vital services provided by the department to Idahoans.								
	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**
12.94 Budget Law Exemptions/Other Adjustments								HWJA
The Governor recommends that the Division of Youth Safety and Permanency (YSP) be exempt from the provisions of Idaho Code 67-3511(2), allowing unlimited transfers from YSP to the Southwest Idaho Treatment Center (SWITC) for all moneys appropriated to YSP from the period of July 1, 2025 through June 30, 2026. This exemption will allow the department to cover the cost associated with placing foster youth at the SWITC campus when no other appropriate placement options are available.								
OT	22002	Federal	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**
FY 2027 Total								
13.00 FY 2027 Total								HWJA
	22002	Federal	305.03	30,900,600	6,228,500	0	0	37,129,100
OT	22002	Federal	0.00	0	0	0	0	0
	22003	General	195.50	18,569,900	4,927,100	0	0	23,497,000
OT	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	76,500	20,000	0	0	96,500
			500.53	**49,547,000**	**11,175,600**	**0**	**0**	**60,722,600**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency: Department of Health and Welfare								270
Division: Division of Youth Safety & Permanency								HW04
Appropriation Unit: Foster & Assistance Payments								HWJB
FY 2025 Total Appropriation								
1.00 FY 2025 Total Appropriation								HWJB
	22002	Federal	0.00	0	0	0	35,962,900	35,962,900
	22003	General	0.00	0	0	0	40,839,900	40,839,900
	22005	Dedicated	0.00	0	0	0	150,000	150,000
			0.00	**0**	**0**	**0**	**76,952,800**	**76,952,800**
1.31 Transfers Between Programs								HWJB
	22003	General	0.00	0	0	0	(4,212,000)	(4,212,000)
			0.00	**0**	**0**	**0**	**(4,212,000)**	**(4,212,000)**
1.61 Reverted Appropriation Balances								HWJB
	22002	Federal	0.00	0	0	0	(5,223,200)	(5,223,200)
	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	(150,000)	(150,000)
			0.00	**0**	**0**	**0**	**(5,373,200)**	**(5,373,200)**
FY 2025 Actual Expenditures								
2.00 FY 2025 Actual Expenditures								HWJB
	22002	Federal	0.00	0	0	0	30,739,700	30,739,700
	22003	General	0.00	0	0	0	36,627,900	36,627,900
	22005	Dedicated	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**67,367,600**	**67,367,600**
FY 2026 Original Appropriation								
3.00 FY 2026 Original Appropriation								HWJB
	22002	Federal	0.00	0	0	0	31,125,700	31,125,700
OT	22002	Federal	0.00	0	0	0	3,893,400	3,893,400
	22003	General	0.00	0	0	0	32,470,700	32,470,700
OT	22003	General	0.00	0	0	0	7,333,800	7,333,800
	22005	Dedicated	0.00	0	0	0	150,000	150,000
			0.00	**0**	**0**	**0**	**74,973,600**	**74,973,600**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026Total Appropriation								
5.00 FY 2026 Total Appropriation								HWJB
	22002	Federal	0.00	0	0	0	31,125,700	31,125,700
OT	22002	Federal	0.00	0	0	0	3,893,400	3,893,400
	22003	General	0.00	0	0	0	32,470,700	32,470,700
OT	22003	General	0.00	0	0	0	7,333,800	7,333,800
	22005	Dedicated	0.00	0	0	0	150,000	150,000
			0.00	**0**	**0**	**0**	**74,973,600**	**74,973,600**
Appropriation Adjustments								
6.61 Governor's Approved Reduction								HWJB
This decision unit reflects a gubernatorial holdback for FY 2026 in compliance with Executive Order 2025-05.								
OT	22003	General	0.00	0	0	0	(2,125,900)	(2,125,900)
			0.00	**0**	**0**	**0**	**(2,125,900)**	**(2,125,900)**
FY 2026 Estimated Expenditures								
7.00 FY 2026 Estimated Expenditures								HWJB
	22002	Federal	0.00	0	0	0	31,125,700	31,125,700
OT	22002	Federal	0.00	0	0	0	3,893,400	3,893,400
	22003	General	0.00	0	0	0	32,470,700	32,470,700
OT	22003	General	0.00	0	0	0	5,207,900	5,207,900
	22005	Dedicated	0.00	0	0	0	150,000	150,000
			0.00	**0**	**0**	**0**	**72,847,700**	**72,847,700**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Base Adjustments								
8.22 Account Transfers - Navigation Services								HWJB
This decision unit reflects a net-zero account transfer from Trustee/Benefit Payments to Operating Expenditures to support resource development and service integration efforts in the Division of Family and Community Partnerships.								
	22003	General	0.00	0	92,000	0	(92,000)	0
			0.00	**0**	**92,000**	**0**	**(92,000)**	**0**
8.32 Program Transfer - Navigation Services								HWJB
This decision unit reflects a net-zero program transfer of General Fund from the Division of Foster Care and Assistance Payments to the Division of Family and Community Partnerships for costs associated with resource development and service integration.								
	22003	General	0.00	0	(92,000)	0	0	(92,000)
			0.00	**0**	**(92,000)**	**0**	**0**	**(92,000)**
8.35 Program Transfer - Youth Safety and Permanency								HWJB
This decision unit reflects a net-zero program transfer of General Fund from the Division of Youth Safety and Permanency to the Division of Foster Care and Assistance Payments to align authority with estimated Trustee/Benefit Payment costs.								
	22003	General	0.00	0	0	0	(600,000)	(600,000)
			0.00	**0**	**0**	**0**	**(600,000)**	**(600,000)**
8.44 Removal of One-Time Expenditures								HWJB
This decision unit removes one-time appropriation or reappropriation from FY 2026.								
OT	22002	Federal	0.00	0	0	0	(3,893,400)	(3,893,400)
OT	22003	General	0.00	0	0	0	(7,333,800)	(7,333,800)
			0.00	**0**	**0**	**0**	**(11,227,200)**	**(11,227,200)**
FY 2027 Base								
9.00 FY 2027 Base								HWJB
	22002	Federal	0.00	0	0	0	31,125,700	31,125,700
OT	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	0	0	0	31,778,700	31,778,700
OT	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	150,000	150,000
			0.00	**0**	**0**	**0**	**63,054,400**	**63,054,400**
Program Maintenance								
10.23 Contract Inflation Adjustments								HWJB
The Governor recommends General Fund, dedicated fund and federal fund spending authority for contract inflation adjustments. This includes inflationary adjustments related to document storage system contracts at the state hospitals; existing Gainwell Technology Medicaid Management Information System (MMIS) contracts and Prime Therapeutics Pharmacy Benefit Administration contracts in the Division of Medicaid; and Sexual Abuse and Molestation (SAM) insurance contracts that provide specialized liability coverage to protect an organization against claims arising from actual or alleged misconduct by employees, volunteers, or others associated with the entity.								
	22002	Federal	0.00	0	0	0	216,000	216,000
	22003	General	0.00	0	0	0	256,500	256,500
			0.00	**0**	**0**	**0**	**472,500**	**472,500**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2027 Total Maintenance								
11.00 FY 2027 Total Maintenance								HWJB
	22002	Federal	0.00	0	0	0	31,341,700	31,341,700
OT	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	0	0	0	32,035,200	32,035,200
OT	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	150,000	150,000
			0.00	**0**	**0**	**0**	**63,526,900**	**63,526,900**
Line Items								
12.75 Ongoing General Fund Reduction								HWJB
The Governor recommends that reductions, as outlined in Executive Order 2025-05, be made ongoing.								
	22003	General	0.00	0	0	0	(974,900)	(974,900)
			0.00	**0**	**0**	**0**	**(974,900)**	**(974,900)**
12.92 Budget Law Exemptions/Other Adjustments								HWJB
The Governor recommends that no additional restrictions on transfer authority, beyond those established in Idaho Code 67-3511, be placed on the department. The inability to transfer appropriations between expense classes can result in inefficient fund allocation where surplus funds in one category cannot be redirected to areas facing higher demand, creating a reliance on supplemental appropriation requests to cover budget shortfalls in certain program areas. Removing these transfer limitations will enable the department to respond promptly to evolving personnel and operational needs, as well as ensure that its programs are adequately funded throughout the fiscal year, avoiding disruptions to the vital services provided by the department to Idahoans.								
	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**
FY 2027 Total								
13.00 FY 2027 Total								HWJB
	22002	Federal	0.00	0	0	0	31,341,700	31,341,700
OT	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	0	0	0	31,060,300	31,060,300
OT	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	150,000	150,000
			0.00	**0**	**0**	**0**	**62,552,000**	**62,552,000**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency: Department of Health and Welfare							270
Division: Indirect Support Services							HW05
Appropriation Unit: Indirect Support Services							HWAA
FY 2025 Total Appropriation							
1.00 FY 2025 Total Appropriation							HWAA
21700	Dedicated	0.00	78,000	0	0	0	78,000
22002	Federal	0.00	16,504,600	10,976,900	1,704,000	0	29,185,500
22003	General	0.00	11,746,600	9,892,800	1,648,400	0	23,287,800
22005	Dedicated	259.60	1,950,300	1,502,100	0	0	3,452,400
		259.60	**30,279,500**	**22,371,800**	**3,352,400**	**0**	**56,003,700**
1.13 PY Executive Carry Forward							HWAA
22002	Federal	0.00	0	4,142,300	0	0	4,142,300
22003	General	0.00	0	4,195,000	0	0	4,195,000
		0.00	**0**	**8,337,300**	**0**	**0**	**8,337,300**
1.21 Account Transfers							HWAA
22003	General	0.00	0	(75,000)	75,000	0	0
		0.00	**0**	**(75,000)**	**75,000**	**0**	**0**
1.31 Transfers Between Programs							HWAA
22003	General	0.00	(1,470,400)	459,000	0	0	(1,011,400)
22005	Dedicated	0.00	0	921,200	0	0	921,200
		0.00	**(1,470,400)**	**1,380,200**	**0**	**0**	**(90,200)**
1.61 Reverted Appropriation Balances							HWAA
21700	Dedicated	0.00	(78,000)	0	0	0	(78,000)
22002	Federal	0.00	(3,175,000)	(1,914,900)	(499,900)	0	(5,589,800)
22003	General	0.00	0	(495,600)	(445,900)	0	(941,500)
22005	Dedicated	0.00	(1,060,500)	0	0	0	(1,060,500)
		0.00	**(4,313,500)**	**(2,410,500)**	**(945,800)**	**0**	**(7,669,800)**
1.81 CY Executive Carry Forward							HWAA
22002	Federal	0.00	0	(770,800)	(607,300)	0	(1,378,100)
22003	General	0.00	0	(725,200)	(547,800)	0	(1,273,000)
		0.00	**0**	**(1,496,000)**	**(1,155,100)**	**0**	**(2,651,100)**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2025 Actual Expenditures								
2.00 FY 2025 Actual Expenditures								HWAA
	21700	Dedicated	0.00	0	0	0	0	0
	22002	Federal	0.00	13,329,600	12,433,500	596,800	0	26,359,900
	22003	General	0.00	10,276,200	13,251,000	729,700	0	24,256,900
	22005	Dedicated	259.60	889,800	2,423,300	0	0	3,313,100
			259.60	**24,495,600**	**28,107,800**	**1,326,500**	**0**	**53,929,900**
FY 2026 Original Appropriation								
3.00 FY 2026 Original Appropriation								HWAA
	22002	Federal	126.47	15,921,200	9,448,800	0	0	25,370,000
OT	22002	Federal	0.00	0	355,600	1,548,300	0	1,903,900
	22003	General	103.13	12,101,300	8,548,900	0	0	20,650,200
OT	22003	General	0.00	0	355,600	1,318,800	0	1,674,400
	22005	Dedicated	15.00	1,591,900	1,502,100	0	0	3,094,000
			244.60	**29,614,400**	**20,211,000**	**2,867,100**	**0**	**52,692,500**
Appropriation Adjustment								
4.81 Making Rural Idaho Healthy Again								HWAA
OT	34800	Federal	12.00	264,300	3,444,500	28,800	0	3,737,600
			12.00	**264,300**	**3,444,500**	**28,800**	**0**	**3,737,600**

The Governor recommends 12.0 limited-service positions and one-time federal fund spending authority to enable the Department of Health and Welfare (IDHW) to access federal funds available through the Rural Health Transformation Program (RHTP), authorized under the federal One Big Beautiful Bill Act (OBBBA).

The Centers for Medicare and Medicaid Services (CMS) announced that the RHTP set aside funding to be allocated to all fifty states over the period of FFY 2026 through FFY 2030 to strengthen and modernize health care in rural communities across the country. Idaho will receive an annual federal award of $185,974,400 over the five year grant period and the Department of Health and Welfare (IDHW) will submit an annual request for spending authority in an amount that aligns with the federal fiscal year funding cycle. This decision unit allows IDHW to draw down available federal funds for the remainder of SFY 2026, while DU 12.84 allows the department to draw down available federal funds to utilize in SFY 2027. In consultation with the department, this decision unit was adjusted to 12.0 FTP to align with the Notice of Award provided to the department from CMS.

Per Executive Order 2025-08, the Governor has established a Rural Health Transformation Task Force to oversee program implementation, ensure accountability, and maximize Idaho's use of this limited resource while safeguarding the state from incurring ongoing obligations after the federal funding expires.

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026Total Appropriation								
5.00 FY 2026 Total Appropriation								HWAA
	22002	Federal	126.47	15,921,200	9,448,800	0	0	25,370,000
OT	22002	Federal	0.00	0	355,600	1,548,300	0	1,903,900
	22003	General	103.13	12,101,300	8,548,900	0	0	20,650,200
OT	22003	General	0.00	0	355,600	1,318,800	0	1,674,400
	22005	Dedicated	15.00	1,591,900	1,502,100	0	0	3,094,000
OT	34800	Federal	12.00	264,300	3,444,500	28,800	0	3,737,600
			256.60	**29,878,700**	**23,655,500**	**2,895,900**	**0**	**56,430,100**
Appropriation Adjustments								
6.11 Executive Carry Forward								HWAA
This decision unit reflects unliquidated encumbrance balances that met the requirements of Idaho Code 67-3521 to be carried forward from a prior fiscal year(s).								
OT	22002	Federal	0.00	0	770,800	607,300	0	1,378,100
OT	22003	General	0.00	0	725,000	547,800	0	1,272,800
			0.00	**0**	**1,495,800**	**1,155,100**	**0**	**2,650,900**
6.41 FTP Adjustment								HWAA
This decision unit reflects FTP adjustments for FY 2026.								
	22002	Federal	(3.55)	0	0	0	0	0
	22003	General	1.70	0	0	0	0	0
	22005	Dedicated	4.00	0	0	0	0	0
			2.15	**0**	**0**	**0**	**0**	**0**
6.61 Governor's Approved Reduction								HWAA
This decision unit reflects a gubernatorial holdback for FY 2026 in compliance with Executive Order 2025-05.								
	22003	General	0.00	(496,900)	(22,600)	0	0	(519,500)
			0.00	**(496,900)**	**(22,600)**	**0**	**0**	**(519,500)**
6.71 Early Reversions								HWAA
This decision unit reflects an early reversion in compliance with SB 1110 and Executive Order 2025-05.								
	22002	Federal	0.00	(168,700)	0	0	0	(168,700)
			0.00	**(168,700)**	**0**	**0**	**0**	**(168,700)**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Estimated Expenditures								
7.00 FY 2026 Estimated Expenditures								HWAA
	22002	Federal	122.92	15,752,500	9,448,800	0	0	25,201,300
OT	22002	Federal	0.00	0	1,126,400	2,155,600	0	3,282,000
	22003	General	104.83	11,604,400	8,526,300	0	0	20,130,700
OT	22003	General	0.00	0	1,080,600	1,866,600	0	2,947,200
	22005	Dedicated	19.00	1,591,900	1,502,100	0	0	3,094,000
OT	34800	Federal	12.00	264,300	3,444,500	28,800	0	3,737,600
			258.75	**29,213,100**	**25,128,700**	**4,051,000**	**0**	**58,392,800**
Base Adjustments								
8.14 FTP or Fund Adjustments								HWAA
This decision unit reflects an alignment of the agency's FTP allocation by fund.								
	22002	Federal	(6.55)	0	0	0	0	0
	22003	General	3.70	0	0	0	0	0
	22005	Dedicated	4.00	0	0	0	0	0
			1.15	**0**	**0**	**0**	**0**	**0**
8.34 Program Transfer - Personnel Expenditure Alignment								HWAA
This decision unit reflects a net-zero program transfer to align Personnel Costs across multiple programs within the department.								
	22002	Federal	0.00	(200,000)	0	0	0	(200,000)
			0.00	**(200,000)**	**0**	**0**	**0**	**(200,000)**
8.44 Removal of One-Time Expenditures								HWAA
This decision unit removes one-time appropriation or reappropriation from FY 2026.								
OT	22002	Federal	0.00	0	(355,600)	(1,548,300)	0	(1,903,900)
OT	22003	General	0.00	0	(355,600)	(1,318,800)	0	(1,674,400)
			0.00	**0**	**(711,200)**	**(2,867,100)**	**0**	**(3,578,300)**
8.45 Removal of One-Time Expenditures								HWAA
This decision unit removes one-time appropriation for FY 2026 from DU 4.81.								
OT	34800	Federal	(12.00)	(264,300)	(3,444,500)	(28,800)	0	(3,737,600)
			(12.00)	**(264,300)**	**(3,444,500)**	**(28,800)**	**0**	**(3,737,600)**
8.51 Base Reductions								HWAA
This decision unit provides a base reduction to align FTP and spending authority with actual expenditures.								
	22002	Federal	0.00	(1,687,000)	0	0	0	(1,687,000)
			0.00	**(1,687,000)**	**0**	**0**	**0**	**(1,687,000)**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2027 Base								
9.00	FY 2027 Base							HWAA
	22002	Federal	119.92	14,034,200	9,448,800	0	0	23,483,000
OT	22002	Federal	0.00	0	0	0	0	0
	22003	General	106.83	12,101,300	8,548,900	0	0	20,650,200
OT	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	19.00	1,591,900	1,502,100	0	0	3,094,000
OT	34800	Federal	0.00	0	0	0	0	0
			245.75	**27,727,400**	**19,499,800**	**0**	**0**	**47,227,200**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Program Maintenance							
10.11 Change in Health Benefit Costs							HWAA
This decision unit reflects an increase in the employer health benefit costs based on the actuarial projection.							
22002	Federal	0.00	242,800	0	0	0	242,800
22003	General	0.00	214,200	0	0	0	214,200
22005	Dedicated	0.00	38,800	0	0	0	38,800
		0.00	**495,800**	**0**	**0**	**0**	**495,800**
10.12 Change in Variable Benefit Costs							HWAA
This decision unit reflects a change in variable benefits from adjustments in Workers Compensation as provided by the State Insurance Fund and Unemployment Insurance as provided by the Idaho Department of Labor.							
22002	Federal	0.00	(15,400)	0	0	0	(15,400)
22003	General	0.00	(13,500)	0	0	0	(13,500)
22005	Dedicated	0.00	(1,400)	0	0	0	(1,400)
		0.00	**(30,300)**	**0**	**0**	**0**	**(30,300)**
10.41 Attorney General Fees							HWAA
This decision unit reflects adjustments for legal services provided by the Office of the Attorney General.							
22002	Federal	0.00	0	151,800	0	0	151,800
22003	General	0.00	0	210,800	0	0	210,800
		0.00	**0**	**362,600**	**0**	**0**	**362,600**
10.42 Administrative Hearing Costs							HWAA
This decision unit reflects adjustments to the costs of hearing services provided by the Office of Administrative Hearings.							
22002	Federal	0.00	0	153,300	0	0	153,300
22003	General	0.00	0	212,900	0	0	212,900
		0.00	**0**	**366,200**	**0**	**0**	**366,200**
10.45 Risk Management Costs							HWAA
This decision unit reflects adjustments to the cost of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management.							
22002	Federal	0.00	0	7,700	0	0	7,700
22003	General	0.00	0	6,600	0	0	6,600
		0.00	**0**	**14,300**	**0**	**0**	**14,300**
10.46 Controller's Fees							HWAA
This decision unit reflects adjustments for statewide accounting and statewide payroll processing services provided by the Office of the State Controller.							
22002	Federal	0.00	0	(40,900)	0	0	(40,900)
22003	General	0.00	0	(62,900)	0	0	(62,900)
		0.00	**0**	**(103,800)**	**0**	**0**	**(103,800)**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
10.47	Treasurer's Fees							HWAA
This decision unit reflects adjustments for cash management and warrant processing services provided by the Office of the State Treasurer.								
	22002	Federal	0.00	0	(25,200)	0	0	(25,200)
	22003	General	0.00	0	(24,900)	0	0	(24,900)
			0.00	**0**	**(50,100)**	**0**	**0**	**(50,100)**
10.48	Information Technology Services Fees							HWAA
This decision unit reflects adjustments of information technology support services provided by the Office of Information Technology Services.								
	22002	Federal	0.00	0	361,700	0	0	361,700
	22003	General	0.00	0	349,100	0	0	349,100
			0.00	**0**	**710,800**	**0**	**0**	**710,800**
10.61	Salary Multiplier - Regular Employees							HWAA
The Governor values the hard work and contributions made by state employees and has consistently recommended a change in employee compensation (CEC) to ensure state employee pay is competitive in the job market. CEC remains a priority for the Governor; however, the current revenue projections do not provide sufficient funds to recommend a change in compensation in FY 2027. Should revenue improve, the Governor will prioritize employee pay changes for all state employees.								
	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**
FY 2027 Total Maintenance								
11.00	FY 2027 Total Maintenance							HWAA
	22002	Federal	119.92	14,261,600	10,057,200	0	0	24,318,800
OT	22002	Federal	0.00	0	0	0	0	0
	22003	General	106.83	12,302,000	9,240,500	0	0	21,542,500
OT	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	19.00	1,629,300	1,502,100	0	0	3,131,400
OT	34800	Federal	0.00	0	0	0	0	0
			245.75	**28,192,900**	**20,799,800**	**0**	**0**	**48,992,700**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total

Line Items

12.11 Background Check Unit - Fund Adjustment HWAA

The Governor recommends a net-zero fund shift of dedicated fund spending authority from the Cooperative Welfare Fund to the Miscellaneous Revenue Fund to isolate revenue generated by the Background Check Unit (BCU) within the Division of Management Services. This will allow the department to implement necessary internal controls, easily identify changes to revenue streams, and ensure proper forecasting of future needs within the BCU. In consultation with the department, this decision unit was adjusted to include the entirety of BCU's base appropriation, as a portion of the unit's base budget was inadvertently omitted from the department's initial FY 2027 budget request.

	22005	Dedicated	(19.00)	(1,629,300)	(1,477,100)	0	0	(3,106,400)
	34900	Dedicated	19.00	1,629,300	1,477,100	0	0	3,106,400
			0.00	**0**	**0**	**0**	**0**	**0**

12.55 Repair, Replacement, or Alteration Costs HWAA

OT	22002	Federal	0.00	0	0	0	0	0
OT	22003	General	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**

12.56 Repair, Replacement, or Alteration Costs HWAA

The Governor recommends one-time dedicated fund and federal fund spending authority for repair and replacement items.

OT	22002	Federal	0.00	0	0	85,000	0	85,000
OT	22005	Dedicated	0.00	0	0	40,000	0	40,000
OT	48126	Dedicated	0.00	0	0	305,000	0	305,000
			0.00	**0**	**0**	**430,000**	**0**	**430,000**

12.57 Repair, Replacement, or Alteration Costs HWAA

The Governor recommends one-time dedicated fund spending authority for repair and replacement items.

OT	22002	Federal	0.00	0	0	0	0	0
OT	22003	General	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**

12.71 Information Technology Services Modernization - Phase VI HWAA

The Governor recommends a reduction of 58.0 FTP and an account transfer of General Fund and federal fund spending authority from Personnel Costs to Operating Expenditures to migrate information technology (IT) related positions to the Office of Information Technology Services (OITS) as part of phase VI of the Governor's IT Modernization Initiative.

Phase VI will continue to increase the efficiency and productivity of state government through improved IT support services for agencies; increased statewide security, data integrity, functionality, and compliance with Information Technology Authority (ITA) standards; elimination of waste and duplication; and minimizing risk to the state.

	22002	Federal	(36.00)	(4,407,500)	4,737,600	0	0	330,100
	22003	General	(22.00)	(2,600,800)	2,795,600	0	0	194,800
			(58.00)	**(7,008,300)**	**7,533,200**	**0**	**0**	**524,900**

12.75 Ongoing General Fund Reduction HWAA

The Governor recommends that reductions, as outlined in Executive Order 2025-05, be made ongoing.

	22003	General	0.00	0	(430,300)	0	0	(430,300)
			0.00	**0**	**(430,300)**	**0**	**0**	**(430,300)**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total

12.84 Making Rural Idaho Healthy Again HWAA

The Governor recommends 12.0 limited-service positions and one-time federal fund spending authority to enable the Department of Health and Welfare (IDHW) to access federal funds available through the Rural Health Transformation Program (RHTP), authorized under the federal One Big Beautiful Bill Act (OBBBA).

The Centers for Medicare and Medicaid Services (CMS) announced that the RHTP set aside funding to be allocated to all fifty states over the period of FFY 2026 through FFY 2030 to strengthen and modernize health care in rural communities across the country. Idaho will receive an annual federal award of $185,974,400 over the five year grant period and the Department of Health and Welfare (IDHW) will submit an annual request for spending authority in an amount that aligns with the federal fiscal year funding cycle. DU 4.81 allows IDHW to draw down available federal funds for the remainder of SFY 2026, while this decision unit allows the department to draw down available federal funds to utilize in SFY 2027. In consultation with the department, this decision unit was adjusted to 12.0 FTP to align with the Notice of Award provided to the department from CMS.

Per Executive Order 2025-08, the Governor has established a Rural Health Transformation Task Force to oversee program implementation, ensure accountability, and maximize Idaho's use of this limited resource while safeguarding the state from incurring ongoing obligations after the federal funding expires.

	34800	Federal	12.00	1,328,700	0	0	0	1,328,700
OT	34800	Federal	0.00	0	294,076,500	0	0	294,076,500
			12.00	**1,328,700**	**294,076,500**	**0**	**0**	**295,405,200**

12.92 Budget Law Exemptions/Other Adjustments HWAA

The Governor recommends that no additional restrictions on transfer authority, beyond those established in Idaho Code 67-3511, be placed on the department.

The inability to transfer appropriations between expense classes can result in inefficient fund allocation where surplus funds in one category cannot be redirected to areas facing higher demand, creating a reliance on supplemental appropriation requests to cover budget shortfalls in certain program areas. Removing these transfer limitations will enable the department to respond promptly to evolving personnel and operational needs, as well as ensure that its programs are adequately funded throughout the fiscal year, avoiding disruptions to the vital services provided by the department to Idahoans.

	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**

FY 2027 Total

13.00 FY 2027 Total HWAA

	22002	Federal	83.92	9,854,100	14,794,800	0	0	24,648,900
OT	22002	Federal	0.00	0	0	85,000	0	85,000
	22003	General	84.83	9,701,200	11,605,800	0	0	21,307,000
OT	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	25,000	0	0	25,000
OT	22005	Dedicated	0.00	0	0	40,000	0	40,000
	34800	Federal	12.00	1,328,700	0	0	0	1,328,700
OT	34800	Federal	0.00	0	294,076,500	0	0	294,076,500
	34900	Dedicated	19.00	1,629,300	1,477,100	0	0	3,106,400
OT	48126	Dedicated	0.00	0	0	305,000	0	305,000
			199.75	**22,513,300**	**321,979,200**	**430,000**	**0**	**344,922,500**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency: Department of Health and Welfare							270
Division: Mental Health Services							HW06
Appropriation Unit: Adult Mental Health							HWGB
FY 2025 Total Appropriation							
1.00 FY 2025 Total Appropriation							HWGB
22002	Federal	0.00	2,739,100	7,144,700	0	1,535,300	11,419,100
22003	General	0.00	15,662,700	4,438,200	0	9,243,800	29,344,700
22005	Dedicated	209.56	67,900	0	0	350,000	417,900
		209.56	**18,469,700**	**11,582,900**	**0**	**11,129,100**	**41,181,700**
1.13 PY Executive Carry Forward							HWGB
34430	Federal	0.00	0	0	0	5,757,000	5,757,000
		0.00	**0**	**0**	**0**	**5,757,000**	**5,757,000**
1.21 Account Transfers							HWGB
22003	General	0.00	(88,400)	88,400	0	0	0
34430	Federal	0.00	0	5,757,000	0	(5,757,000)	0
		0.00	**(88,400)**	**5,845,400**	**0**	**(5,757,000)**	**0**
1.31 Transfers Between Programs							HWGB
22003	General	0.00	(537,500)	198,200	0	(1,891,400)	(2,230,700)
		0.00	**(537,500)**	**198,200**	**0**	**(1,891,400)**	**(2,230,700)**
1.61 Reverted Appropriation Balances							HWGB
22002	Federal	0.00	(205,000)	(370,900)	0	(541,700)	(1,117,600)
22003	General	0.00	0	0	0	(100)	(100)
22005	Dedicated	0.00	(67,900)	0	0	(350,000)	(417,900)
34430	Federal	0.00	0	(4,288,700)	0	0	(4,288,700)
		0.00	**(272,900)**	**(4,659,600)**	**0**	**(891,800)**	**(5,824,300)**
FY 2025 Actual Expenditures							
2.00 FY 2025 Actual Expenditures							HWGB
22002	Federal	0.00	2,534,100	6,773,800	0	993,600	10,301,500
22003	General	0.00	15,036,800	4,724,800	0	7,352,300	27,113,900
22005	Dedicated	209.56	0	0	0	0	0
34430	Federal	0.00	0	1,468,300	0	0	1,468,300
		209.56	**17,570,900**	**12,966,900**	**0**	**8,345,900**	**38,883,700**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Original Appropriation								
3.00 FY 2026 Original Appropriation								HWGB
	22002	Federal	10.00	1,073,000	1,165,300	0	778,700	3,017,000
OT	22002	Federal	14.00	1,688,200	238,100	0	0	1,926,300
	22003	General	139.56	13,714,900	4,401,900	0	9,243,800	27,360,600
OT	22003	General	16.00	1,899,000	28,000	0	0	1,927,000
	22005	Dedicated	1.00	73,000	0	0	350,000	423,000
			180.56	**18,448,100**	**5,833,300**	**0**	**10,372,500**	**34,653,900**
FY 2026Total Appropriation								
5.00 FY 2026 Total Appropriation								HWGB
	22002	Federal	10.00	1,073,000	1,165,300	0	778,700	3,017,000
OT	22002	Federal	14.00	1,688,200	238,100	0	0	1,926,300
	22003	General	139.56	13,714,900	4,401,900	0	9,243,800	27,360,600
OT	22003	General	16.00	1,899,000	28,000	0	0	1,927,000
	22005	Dedicated	1.00	73,000	0	0	350,000	423,000
			180.56	**18,448,100**	**5,833,300**	**0**	**10,372,500**	**34,653,900**
Appropriation Adjustments								
6.33 Program Transfer - State Hospital Support								HWGB
This decision unit reflects a one-time net-zero program transfer of dedicated fund spending authority from the Adult and Children's Mental Health Division to State Hospital North and State Hospital West for facility operations maintenance and temporary nursing staff.								
	22005	Dedicated	(16.00)	0	0	0	0	0
			(16.00)	**0**	**0**	**0**	**0**	**0**
6.41 FTP Adjustment								HWGB
This decision unit reflects FTP adjustments for FY 2026.								
	22003	General	(19.85)	0	0	0	0	0
	22005	Dedicated	15.00	0	0	0	0	0
			(4.85)	**0**	**0**	**0**	**0**	**0**
6.61 Governor's Approved Reduction								HWGB
This decision unit reflects a gubernatorial holdback for FY 2026 in compliance with Executive Order 2025-05.								
OT	22003	General	(2.92)	(1,182,900)	0	0	0	(1,182,900)
			(2.92)	**(1,182,900)**	**0**	**0**	**0**	**(1,182,900)**
6.71 Early Reversions								HWGB
This decision unit reflects an early reversion in compliance with SB 1110 and Executive Order 2025-05.								
OT	22002	Federal	(2.79)	(218,100)	0	0	0	(218,100)
			(2.79)	**(218,100)**	**0**	**0**	**0**	**(218,100)**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Estimated Expenditures								
7.00 FY 2026 Estimated Expenditures								HWGB
	22002	Federal	10.00	1,073,000	1,165,300	0	778,700	3,017,000
OT	22002	Federal	11.21	1,470,100	238,100	0	0	1,708,200
	22003	General	119.71	13,714,900	4,401,900	0	9,243,800	27,360,600
OT	22003	General	13.08	716,100	28,000	0	0	744,100
	22005	Dedicated	0.00	73,000	0	0	350,000	423,000
			154.00	**17,047,100**	**5,833,300**	**0**	**10,372,500**	**33,252,900**
Base Adjustments								
8.14 FTP or Fund Adjustments								HWGB
This decision unit reflects an alignment of the agency's FTP allocation by fund.								
	22002	Federal	(2.79)	0	0	0	0	0
	22003	General	(14.77)	0	0	0	0	0
	22005	Dedicated	15.00	0	0	0	0	0
			(2.56)	**0**	**0**	**0**	**0**	**0**
8.33 Program Transfer - State Hospital Support								HWGB
This decision unit reflects a net-zero program transfer of dedicated fund spending authority from the Adult and Children's Mental Health Division to State Hospital North and State Hospital West for facility operations maintenance and temporary nursing staff.								
	22005	Dedicated	(16.00)	(73,000)	0	0	(350,000)	(423,000)
			(16.00)	**(73,000)**	**0**	**0**	**(350,000)**	**(423,000)**
8.34 Program Transfer - Personnel Expenditure Alignment								HWGB
This decision unit reflects a net-zero program transfer to align Personnel Costs across multiple programs within the department.								
	22003	General	0.00	(290,000)	0	0	0	(290,000)
			0.00	**(290,000)**	**0**	**0**	**0**	**(290,000)**
8.44 Removal of One-Time Expenditures								HWGB
This decision unit removes one-time appropriation or reappropriation from FY 2026.								
OT	22002	Federal	(14.00)	(1,688,200)	(238,100)	0	0	(1,926,300)
OT	22003	General	(16.00)	(1,899,000)	(28,000)	0	0	(1,927,000)
			(30.00)	**(3,587,200)**	**(266,100)**	**0**	**0**	**(3,853,300)**
8.51 Base Reductions								HWGB
This decision unit provides a base reduction to align FTP and spending authority with actual expenditures.								
	22002	Federal	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2027 Base								
9.00 FY 2027 Base								HWGB
	22002	Federal	7.21	1,073,000	1,165,300	0	778,700	3,017,000
OT	22002	Federal	0.00	0	0	0	0	0
	22003	General	124.79	13,424,900	4,401,900	0	9,243,800	27,070,600
OT	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	0	0
			132.00	**14,497,900**	**5,567,200**	**0**	**10,022,500**	**30,087,600**
Program Maintenance								
10.11 Change in Health Benefit Costs								HWGB
This decision unit reflects an increase in the employer health benefit costs based on the actuarial projection.								
	22002	Federal	0.00	14,700	0	0	0	14,700
	22003	General	0.00	254,600	0	0	0	254,600
			0.00	**269,300**	**0**	**0**	**0**	**269,300**
10.12 Change in Variable Benefit Costs								HWGB
This decision unit reflects a change in variable benefits from adjustments in Workers Compensation as provided by the State Insurance Fund and Unemployment Insurance as provided by the Idaho Department of Labor.								
	22002	Federal	0.00	(800)	0	0	0	(800)
	22003	General	0.00	(15,100)	0	0	0	(15,100)
			0.00	**(15,900)**	**0**	**0**	**0**	**(15,900)**
10.45 Risk Management Costs								HWGB
This decision unit reflects adjustments to the cost of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management.								
	22003	General	0.00	0	15,000	0	0	15,000
			0.00	**0**	**15,000**	**0**	**0**	**15,000**
10.61 Salary Multiplier - Regular Employees								HWGB
The Governor values the hard work and contributions made by state employees and has consistently recommended a change in employee compensation (CEC) to ensure state employee pay is competitive in the job market. CEC remains a priority for the Governor; however, the current revenue projections do not provide sufficient funds to recommend a change in compensation in FY 2027. Should revenue improve, the Governor will prioritize employee pay changes for all state employees.								
	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2027 Total Maintenance								
11.00 FY 2027 Total Maintenance								HWGB
	22002	Federal	7.21	1,086,900	1,165,300	0	778,700	3,030,900
OT	22002	Federal	0.00	0	0	0	0	0
	22003	General	124.79	13,664,400	4,416,900	0	9,243,800	27,325,100
OT	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	0	0
			132.00	**14,751,300**	**5,582,200**	**0**	**10,022,500**	**30,356,000**
Line Items								
12.75 Ongoing General Fund Reduction								HWGB
The Governor recommends that reductions, as outlined in Executive Order 2025-05, be made ongoing.								
	22003	General	0.00	0	(67,300)	0	(931,300)	(998,600)
			0.00	**0**	**(67,300)**	**0**	**(931,300)**	**(998,600)**
12.83 Allumbaugh House - Fund Shift								HWGB
In consultation with the department, the Governor recommends a net-zero fund transfer from the General Fund to dedicated fund spending authority to shift passthrough funding allocated to the Allumbaugh House onto the State-Directed Opioid Settlement Fund.								
	22003	General	0.00	0	0	0	(496,300)	(496,300)
	22800	Dedicated	0.00	0	0	0	992,600	992,600
			0.00	**0**	**0**	**0**	**496,300**	**496,300**
12.91 Mental Health Services Program Alignment								HWGB
The Governor recommends combining the Adult Mental Health Program and the Children's Mental Health Program into one appropriation unit titled Mental Health Services.								
	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**
12.92 Budget Law Exemptions/Other Adjustments								HWGB
The Governor recommends that no additional restrictions on transfer authority, beyond those established in Idaho Code 67-3511, be placed on the department. The inability to transfer appropriations between expense classes can result in inefficient fund allocation where surplus funds in one category cannot be redirected to areas facing higher demand, creating a reliance on supplemental appropriation requests to cover budget shortfalls in certain program areas. Removing these transfer limitations will enable the department to respond promptly to evolving personnel and operational needs, as well as ensure that its programs are adequately funded throughout the fiscal year, avoiding disruptions to the vital services provided by the department to Idahoans.								
	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2027 Total								
13.00	FY 2027 Total							HWGB
	22002	Federal	7.21	1,086,900	1,165,300	0	778,700	3,030,900
OT	22002	Federal	0.00	0	0	0	0	0
	22003	General	124.79	13,664,400	4,349,600	0	7,816,200	25,830,200
OT	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	0	0
	22800	Dedicated	0.00	0	0	0	992,600	992,600
			132.00	**14,751,300**	**5,514,900**	**0**	**9,587,500**	**29,853,700**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency: Department of Health and Welfare							270
Division: Mental Health Services							HW06
Appropriation Unit: Children's Mental Health							HWGF
FY 2025 Total Appropriation							
1.00 FY 2025 Total Appropriation							HWGF
22002	Federal	0.00	3,459,100	1,937,100	0	1,812,600	7,208,800
22003	General	0.00	4,646,900	2,750,900	0	1,787,800	9,185,600
22005	Dedicated	95.67	0	0	0	164,500	164,500
		95.67	**8,106,000**	**4,688,000**	**0**	**3,764,900**	**16,558,900**
1.21 Account Transfers							HWGF
22003	General	0.00	0	(416,300)	0	416,300	0
		0.00	**0**	**(416,300)**	**0**	**416,300**	**0**
1.31 Transfers Between Programs							HWGF
22003	General	0.00	85,600	(585,300)	0	1,655,900	1,156,200
		0.00	**85,600**	**(585,300)**	**0**	**1,655,900**	**1,156,200**
1.61 Reverted Appropriation Balances							HWGF
22002	Federal	0.00	(501,400)	(369,000)	0	(793,300)	(1,663,700)
22003	General	0.00	0	0	0	0	0
22005	Dedicated	0.00	0	0	0	(164,500)	(164,500)
		0.00	**(501,400)**	**(369,000)**	**0**	**(957,800)**	**(1,828,200)**
FY 2025 Actual Expenditures							
2.00 FY 2025 Actual Expenditures							HWGF
22002	Federal	0.00	2,957,700	1,568,100	0	1,019,300	5,545,100
22003	General	0.00	4,732,500	1,749,300	0	3,860,000	10,341,800
22005	Dedicated	95.67	0	0	0	0	0
		95.67	**7,690,200**	**3,317,400**	**0**	**4,879,300**	**15,886,900**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Original Appropriation								
3.00 FY 2026 Original Appropriation								HWGF
	22002	Federal	28.17	2,626,400	1,904,400	0	1,812,600	6,343,400
OT	22002	Federal	10.00	1,161,400	28,400	0	0	1,189,800
	22003	General	39.50	3,765,300	2,734,800	0	1,787,800	8,287,900
OT	22003	General	11.00	1,266,000	10,600	0	0	1,276,600
	22005	Dedicated	0.00	0	0	0	164,500	164,500
			88.67	**8,819,100**	**4,678,200**	**0**	**3,764,900**	**17,262,200**
FY 2026Total Appropriation								
5.00 FY 2026 Total Appropriation								HWGF
	22002	Federal	28.17	2,626,400	1,904,400	0	1,812,600	6,343,400
OT	22002	Federal	10.00	1,161,400	28,400	0	0	1,189,800
	22003	General	39.50	3,765,300	2,734,800	0	1,787,800	8,287,900
OT	22003	General	11.00	1,266,000	10,600	0	0	1,276,600
	22005	Dedicated	0.00	0	0	0	164,500	164,500
			88.67	**8,819,100**	**4,678,200**	**0**	**3,764,900**	**17,262,200**
Appropriation Adjustments								
6.41 FTP Adjustment								HWGF
This decision unit reflects FTP adjustments for FY 2026.								
	22003	General	(2.74)	0	0	0	0	0
			(2.74)	**0**	**0**	**0**	**0**	**0**
6.61 Governor's Approved Reduction								HWGF
This decision unit reflects a gubernatorial holdback for FY 2026 in compliance with Executive Order 2025-05.								
OT	22003	General	(3.96)	(372,900)	0	0	0	(372,900)
			(3.96)	**(372,900)**	**0**	**0**	**0**	**(372,900)**
6.71 Early Reversions								HWGF
This decision unit reflects an early reversion in compliance with SB 1110 and Executive Order 2025-05.								
	22002	Federal	(8.17)	0	0	0	0	0
			(8.17)	**0**	**0**	**0**	**0**	**0**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Estimated Expenditures								
7.00 FY 2026 Estimated Expenditures								HWGF
	22002	Federal	20.00	2,626,400	1,904,400	0	1,812,600	6,343,400
OT	22002	Federal	10.00	1,161,400	28,400	0	0	1,189,800
	22003	General	36.76	3,765,300	2,734,800	0	1,787,800	8,287,900
OT	22003	General	7.04	893,100	10,600	0	0	903,700
	22005	Dedicated	0.00	0	0	0	164,500	164,500
			73.80	**8,446,200**	**4,678,200**	**0**	**3,764,900**	**16,889,300**
Base Adjustments								
8.14 FTP or Fund Adjustments								HWGF
This decision unit reflects an alignment of the agency's FTP allocation by fund.								
	22002	Federal	0.85	0	0	0	0	0
	22003	General	(5.70)	0	0	0	0	0
			(4.85)	**0**	**0**	**0**	**0**	**0**
8.33 Program Transfer - State Hospital Support								HWGF
This decision unit reflects a net-zero program transfer of dedicated fund spending authority from the Adult and Children's Mental Health Division to State Hospital North and State Hospital West for facility operations maintenance and temporary nursing staff.								
	22005	Dedicated	0.00	0	0	0	(164,500)	(164,500)
			0.00	**0**	**0**	**0**	**(164,500)**	**(164,500)**
8.44 Removal of One-Time Expenditures								HWGF
This decision unit removes one-time appropriation or reappropriation from FY 2026.								
OT	22002	Federal	(10.00)	(1,161,400)	(28,400)	0	0	(1,189,800)
OT	22003	General	(11.00)	(1,266,000)	(10,600)	0	0	(1,276,600)
			(21.00)	**(2,427,400)**	**(39,000)**	**0**	**0**	**(2,466,400)**
8.51 Base Reductions								HWGF
This decision unit provides a base reduction to align FTP and spending authority with actual expenditures.								
	22002	Federal	(9.02)	0	0	0	0	0
			(9.02)	**0**	**0**	**0**	**0**	**0**
FY 2027 Base								
9.00 FY 2027 Base								HWGF
	22002	Federal	20.00	2,626,400	1,904,400	0	1,812,600	6,343,400
OT	22002	Federal	0.00	0	0	0	0	0
	22003	General	33.80	3,765,300	2,734,800	0	1,787,800	8,287,900
OT	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	0	0
			53.80	**6,391,700**	**4,639,200**	**0**	**3,600,400**	**14,631,300**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total

Program Maintenance

10.11 Change in Health Benefit Costs HWGF

This decision unit reflects an increase in the employer health benefit costs based on the actuarial projection.

	22002	Federal	0.00	40,800	0	0	0	40,800
	22003	General	0.00	69,400	0	0	0	69,400
			0.00	**110,200**	**0**	**0**	**0**	**110,200**

10.12 Change in Variable Benefit Costs HWGF

This decision unit reflects a change in variable benefits from adjustments in Workers Compensation as provided by the State Insurance Fund and Unemployment Insurance as provided by the Idaho Department of Labor.

	22002	Federal	0.00	(2,400)	0	0	0	(2,400)
	22003	General	0.00	(4,000)	0	0	0	(4,000)
			0.00	**(6,400)**	**0**	**0**	**0**	**(6,400)**

10.45 Risk Management Costs HWGF

This decision unit reflects adjustments to the cost of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management.

	22003	General	0.00	0	7,800	0	0	7,800
			0.00	**0**	**7,800**	**0**	**0**	**7,800**

10.61 Salary Multiplier - Regular Employees HWGF

The Governor values the hard work and contributions made by state employees and has consistently recommended a change in employee compensation (CEC) to ensure state employee pay is competitive in the job market. CEC remains a priority for the Governor; however, the current revenue projections do not provide sufficient funds to recommend a change in compensation in FY 2027. Should revenue improve, the Governor will prioritize employee pay changes for all state employees.

	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**

FY 2027 Total Maintenance

11.00 FY 2027 Total Maintenance HWGF

	22002	Federal	20.00	2,664,800	1,904,400	0	1,812,600	6,381,800
OT	22002	Federal	0.00	0	0	0	0	0
	22003	General	33.80	3,830,700	2,742,600	0	1,787,800	8,361,100
OT	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	0	0
			53.80	**6,495,500**	**4,647,000**	**0**	**3,600,400**	**14,742,900**

	FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Line Items						
12.07 Juvenile Corrections Clinical Support - Funding Transfer HWGF						
The Governor recommends a net-zero transfer of General Fund from the Department of Health and Welfare (IDHW) to the Idaho Department of Juvenile Corrections (IDJC) to support clinician services within Idaho's detention centers. A corresponding General Fund increase is included in DU 12.07 of the IDJC budget, making this a net-zero General Fund impact between the two agencies. Enacting this joint decision unit will eliminate the need for annual transfers, reduce administrative burden, and provide funding clarity.						
22003 General	0.00	0	(327,000)	0	0	(327,000)
	0.00	**0**	**(327,000)**	**0**	**0**	**(327,000)**
12.09 Children's Mental Health Services HWGF						
The Governor recommends the restoration of 15.0 FTP, General Fund, and federal fund spending authority in the Division of Behavioral Health to allow the department to maintain essential services required by the Jeff D. Settlement Agreement. During the 2025 legislative session, 51.0 FTP and funding associated with the Center of Excellence (COE) was appropriated as one-time for FY 2026. For FY 2027, the Governor recommends eliminating the COE and restoring ongoing appropriation for positions and funding deemed necessary to continue the delivery of high-quality mental health services to Idahoans, in compliance with the Jeff D. Settlement Agreement.						
22002 Federal	8.64	1,055,100	266,500	0	1,780,700	3,102,300
22003 General	6.36	774,900	38,600	0	2,379,900	3,193,400
	15.00	**1,830,000**	**305,100**	**0**	**4,160,600**	**6,295,700**
12.75 Ongoing General Fund Reduction HWGF						
The Governor recommends that reductions, as outlined in Executive Order 2025-05, be made ongoing.						
22003 General	0.00	0	(27,600)	0	(112,100)	(139,700)
	0.00	**0**	**(27,600)**	**0**	**(112,100)**	**(139,700)**
12.91 Mental Health Services Program Alignment HWGF						
The Governor recommends combining the Adult Mental Health Program and the Children's Mental Health Program into one appropriation unit titled Mental Health Services.						
22002 Federal	0.00	0	0	0	0	0
22003 General	0.00	0	0	0	0	0
22005 Dedicated	0.00	0	0	0	0	0
	0.00	**0**	**0**	**0**	**0**	**0**
12.92 Budget Law Exemptions/Other Adjustments HWGF						
The Governor recommends that no additional restrictions on transfer authority, beyond those established in Idaho Code 67-3511, be placed on the department. The inability to transfer appropriations between expense classes can result in inefficient fund allocation where surplus funds in one category cannot be redirected to areas facing higher demand, creating a reliance on supplemental appropriation requests to cover budget shortfalls in certain program areas. Removing these transfer limitations will enable the department to respond promptly to evolving personnel and operational needs, as well as ensure that its programs are adequately funded throughout the fiscal year, avoiding disruptions to the vital services provided by the department to Idahoans.						
22002 Federal	0.00	0	0	0	0	0
22003 General	0.00	0	0	0	0	0
22005 Dedicated	0.00	0	0	0	0	0
	0.00	**0**	**0**	**0**	**0**	**0**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2027 Total								
13.00	FY 2027 Total							HWGF
	22002	Federal	28.64	3,719,900	2,170,900	0	3,593,300	9,484,100
OT	22002	Federal	0.00	0	0	0	0	0
	22003	General	40.16	4,605,600	2,426,600	0	4,055,600	11,087,800
OT	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	0	0
			68.80	**8,325,500**	**4,597,500**	**0**	**7,648,900**	**20,571,900**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency: Department of Health and Welfare							270
Division: Psychiatric Hospitalization							HW07
Appropriation Unit: State Hospital North							HWGC
FY 2025 Total Appropriation							
1.00 FY 2025 Total Appropriation							HWGC
22002	Federal	0.00	1,709,300	0	0	0	1,709,300
22003	General	0.00	9,619,500	898,000	0	45,600	10,563,100
22005	Dedicated	128.60	3,191,000	0	0	0	3,191,000
48126	Dedicated	3.00	603,800	1,182,300	0	104,400	1,890,500
		131.60	**15,123,600**	**2,080,300**	**0**	**150,000**	**17,353,900**
1.13 PY Executive Carry Forward							HWGC
22003	General	0.00	0	0	3,300	0	3,300
		0.00	**0**	**0**	**3,300**	**0**	**3,300**
1.21 Account Transfers							HWGC
22003	General	0.00	0	(458,700)	335,000	123,700	0
22005	Dedicated	0.00	(900,000)	900,000	0	0	0
		0.00	**(900,000)**	**441,300**	**335,000**	**123,700**	**0**
1.31 Transfers Between Programs							HWGC
22002	Federal	0.00	(326,000)	0	0	0	(326,000)
22003	General	0.00	1,259,700	525,000	0	(123,700)	1,661,000
22005	Dedicated	0.00	0	(900,000)	0	0	(900,000)
		0.00	**933,700**	**(375,000)**	**0**	**(123,700)**	**435,000**
1.61 Reverted Appropriation Balances							HWGC
22002	Federal	0.00	(1,383,300)	0	0	0	(1,383,300)
22003	General	0.00	0	(100)	(12,600)	0	(12,700)
22005	Dedicated	0.00	(2,274,400)	0	0	0	(2,274,400)
48126	Dedicated	0.00	0	(4,400)	0	(33,500)	(37,900)
		0.00	**(3,657,700)**	**(4,500)**	**(12,600)**	**(33,500)**	**(3,708,300)**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2025 Actual Expenditures								
2.00 FY 2025 Actual Expenditures								HWGC
	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	10,879,200	964,200	325,700	45,600	12,214,700
	22005	Dedicated	128.60	16,600	0	0	0	16,600
	48126	Dedicated	3.00	603,800	1,177,900	0	70,900	1,852,600
			131.60	**11,499,600**	**2,142,100**	**325,700**	**116,500**	**14,083,900**
FY 2026 Original Appropriation								
3.00 FY 2026 Original Appropriation								HWGC
	22002	Federal	0.00	1,709,300	0	0	0	1,709,300
	22003	General	109.52	10,186,500	879,000	0	45,600	11,111,100
	22005	Dedicated	16.00	2,253,700	0	0	0	2,253,700
	48126	Dedicated	8.00	644,500	1,181,100	0	104,400	1,930,000
			133.52	**14,794,000**	**2,060,100**	**0**	**150,000**	**17,004,100**
Appropriation Adjustment								
4.31 State Hospital Fund Adjustment								HWGC
The Governor recommends a net-zero fund shift from the Cooperative Welfare Federal Fund to the Cooperative Welfare Dedicated Fund, as well as an account transfer from Personnel Costs to Operating Expenditures and Trustee/Benefit Payments to align spending authority with an anticipated decrease in collections of federal fund revenue at State Hospital South and State Hospital North. The corresponding recommendation for FY 2027 can be found in DU 8.11.								
	22002	Federal	0.00	(1,182,400)	0	0	0	(1,182,400)
OT	22005	Dedicated	0.00	700,000	436,400	0	46,000	1,182,400
			0.00	**(482,400)**	**436,400**	**0**	**46,000**	**0**
FY 2026Total Appropriation								
5.00 FY 2026 Total Appropriation								HWGC
	22002	Federal	0.00	526,900	0	0	0	526,900
	22003	General	109.52	10,186,500	879,000	0	45,600	11,111,100
	22005	Dedicated	16.00	2,253,700	0	0	0	2,253,700
OT	22005	Dedicated	0.00	700,000	436,400	0	46,000	1,182,400
	48126	Dedicated	8.00	644,500	1,181,100	0	104,400	1,930,000
			133.52	**14,311,600**	**2,496,500**	**0**	**196,000**	**17,004,100**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Appropriation Adjustments								
6.31 Program Transfer - Crisis Beds								HWGC
This decision unit reflects a one-time net-zero program transfer of General Fund from State Hospital North to the Southwest Idaho Treatment Center to cover costs associated with crisis beds.								
	22003	General	0.00	(400,000)	0	0	0	(400,000)
			0.00	**(400,000)**	**0**	**0**	**0**	**(400,000)**
6.41 FTP Adjustment								HWGC
This decision unit reflects FTP adjustments for FY 2026.								
	22003	General	7.20	0	0	0	0	0
	22005	Dedicated	3.00	0	0	0	0	0
	48126	Dedicated	(3.35)	0	0	0	0	0
			6.85	**0**	**0**	**0**	**0**	**0**
6.61 Governor's Approved Reduction								HWGC
This decision unit reflects a gubernatorial holdback for FY 2026 in compliance with Executive Order 2025-05.								
	22003	General	0.00	(36,100)	0	0	0	(36,100)
			0.00	**(36,100)**	**0**	**0**	**0**	**(36,100)**
FY 2026 Estimated Expenditures								
7.00 FY 2026 Estimated Expenditures								HWGC
	22002	Federal	0.00	526,900	0	0	0	526,900
	22003	General	116.72	9,750,400	879,000	0	45,600	10,675,000
	22005	Dedicated	19.00	2,253,700	0	0	0	2,253,700
OT	22005	Dedicated	0.00	700,000	436,400	0	46,000	1,182,400
	48126	Dedicated	4.65	644,500	1,181,100	0	104,400	1,930,000
			140.37	**13,875,500**	**2,496,500**	**0**	**196,000**	**16,568,000**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Base Adjustments							
8.11 Fund Adjustment for State Hospitals							HWGC
This decision unit reflects a net-zero fund adjustment to align spending authority with an anticipated decrease in collections of federal fund revenue at State Hospital South and State Hospital North. The corresponding recommendation for FY 2026 can be found in DU 4.31.							
22002	Federal	0.00	(1,699,300)	0	0	0	(1,699,300)
22005	Dedicated	0.00	1,136,600	436,400	0	126,300	1,699,300
		0.00	**(562,700)**	**436,400**	**0**	**126,300**	**0**
8.14 FTP or Fund Adjustments							HWGC
This decision unit reflects an alignment of the agency's FTP allocation by fund.							
22003	General	7.20	0	0	0	0	0
22005	Dedicated	3.00	0	0	0	0	0
48126	Dedicated	(3.53)	0	0	0	0	0
		6.67	**0**	**0**	**0**	**0**	**0**
8.23 Account Transfers - State Hospital Support							HWGC
This decision unit reflects a net-zero account transfer from Trustee/Benefit Payments to Operating Expenditures to align spending authority with estimated operating costs at State Hospital South.							
22005	Dedicated	0.00	0	350,000	0	(350,000)	0
		0.00	**0**	**350,000**	**0**	**(350,000)**	**0**
8.31 Program Transfer - Crisis Beds							HWGC
This decision unit reflects a net-zero program transfer of General Fund from State Hospital North to the Southwest Idaho Treatment Center to cover costs associated with crisis beds.							
22003	General	0.00	(452,100)	0	0	0	(452,100)
		0.00	**(452,100)**	**0**	**0**	**0**	**(452,100)**
8.33 Program Transfer - State Hospital Support							HWGC
This decision unit reflects a net-zero program transfer of dedicated fund spending authority from the Adult and Children's Mental Health Division to State Hospital North and State Hospital West for facility operations maintenance and temporary nursing staff.							
22005	Dedicated	0.00	73,000	0	0	350,000	423,000
		0.00	**73,000**	**0**	**0**	**350,000**	**423,000**
8.41 Removal of One-Time Expenditures							HWGC
This decision unit removes one-time appropriation for FY 2026 from DU 4.31.							
OT 22005	Dedicated	0.00	(700,000)	(436,400)	0	(46,000)	(1,182,400)
		0.00	**(700,000)**	**(436,400)**	**0**	**(46,000)**	**(1,182,400)**
8.61 Base Additions / Restorations							HWGC
This decision unit provides a base restoration for one-time actions taken in FY 2026.							
22002	Federal	0.00	1,182,400	0	0	0	1,182,400
		0.00	**1,182,400**	**0**	**0**	**0**	**1,182,400**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2027 Base								
9.00	FY 2027 Base							HWGC
	22002	Federal	0.00	10,000	0	0	0	10,000
	22003	General	116.72	9,734,400	879,000	0	45,600	10,659,000
	22005	Dedicated	19.00	3,463,300	786,400	0	126,300	4,376,000
OT	22005	Dedicated	0.00	0	0	0	0	0
	48126	Dedicated	4.47	644,500	1,181,100	0	104,400	1,930,000
			140.19	**13,852,200**	**2,846,500**	**0**	**276,300**	**16,975,000**

	FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total

Program Maintenance

10.11 Change in Health Benefit Costs HWGC

This decision unit reflects an increase in the employer health benefit costs based on the actuarial projection.

22003	General	0.00	239,500	0	0	0	239,500
22005	Dedicated	0.00	34,300	0	0	0	34,300
48126	Dedicated	0.00	9,800	0	0	0	9,800
		0.00	**283,600**	**0**	**0**	**0**	**283,600**

10.12 Change in Variable Benefit Costs HWGC

This decision unit reflects a change in variable benefits from adjustments in Workers Compensation as provided by the State Insurance Fund and Unemployment Insurance as provided by the Idaho Department of Labor.

22003	General	0.00	(10,500)	0	0	0	(10,500)
22005	Dedicated	0.00	(1,500)	0	0	0	(1,500)
48126	Dedicated	0.00	(700)	0	0	0	(700)
		0.00	**(12,700)**	**0**	**0**	**0**	**(12,700)**

10.23 Contract Inflation Adjustments HWGC

The Governor recommends General Fund, dedicated fund and federal fund spending authority for contract inflation adjustments. This includes inflationary adjustments related to document storage system contracts at the state hospitals; existing Gainwell Technology Medicaid Management Information System (MMIS) contracts and Prime Therapeutics Pharmacy Benefit Administration contracts in the Division of Medicaid; and Sexual Abuse and Molestation (SAM) insurance contracts that provide specialized liability coverage to protect an organization against claims arising from actual or alleged misconduct by employees, volunteers, or others associated with the entity.

22005	Dedicated	0.00	0	6,100	0	0	6,100
		0.00	**0**	**6,100**	**0**	**0**	**6,100**

10.45 Risk Management Costs HWGC

This decision unit reflects adjustments to the cost of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management.

48126	Dedicated	0.00	0	11,500	0	0	11,500
		0.00	**0**	**11,500**	**0**	**0**	**11,500**

10.61 Salary Multiplier - Regular Employees HWGC

The Governor values the hard work and contributions made by state employees and has consistently recommended a change in employee compensation (CEC) to ensure state employee pay is competitive in the job market. CEC remains a priority for the Governor; however, the current revenue projections do not provide sufficient funds to recommend a change in compensation in FY 2027. Should revenue improve, the Governor will prioritize employee pay changes for all state employees.

22003	General	0.00	0	0	0	0	0
22005	Dedicated	0.00	0	0	0	0	0
48126	Dedicated	0.00	0	0	0	0	0
		0.00	**0**	**0**	**0**	**0**	**0**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2027 Total Maintenance								
11.00	FY 2027 Total Maintenance							HWGC
	22002	Federal	0.00	10,000	0	0	0	10,000
	22003	General	116.72	9,963,400	879,000	0	45,600	10,888,000
	22005	Dedicated	19.00	3,496,100	792,500	0	126,300	4,414,900
OT	22005	Dedicated	0.00	0	0	0	0	0
	48126	Dedicated	4.47	653,600	1,192,600	0	104,400	1,950,600
			140.19	**14,123,100**	**2,864,100**	**0**	**276,300**	**17,263,500**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Line Items								
12.08 Personnel Benefit Shift - State Hospital South								HWGC
The Governor recommends a net-zero fund shift of dedicated fund spending authority from the Endowment Fund to the Cooperative Welfare Dedicated Fund to cover increases in FY 2027 health benefit costs for existing employees at State Hospital South.								
	22005	Dedicated	0.00	0	0	0	0	0
	48126	Dedicated	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**
12.56 Repair, Replacement, or Alteration Costs								HWGC
The Governor recommends one-time dedicated fund and federal fund spending authority for repair and replacement items.								
OT	22005	Dedicated	0.00	0	0	106,500	0	106,500
			0.00	**0**	**0**	**106,500**	**0**	**106,500**
12.57 Repair, Replacement, or Alteration Costs								HWGC
The Governor recommends one-time dedicated fund spending authority for repair and replacement items.								
OT	22005	Dedicated	0.00	0	0	60,000	0	60,000
			0.00	**0**	**0**	**60,000**	**0**	**60,000**
12.59 Endowment Fund Adjustments								HWGC
The Governor recommends a net-zero fund shift from the General Fund to the Endowment Fund to align spending authority with an anticipated increase in collections of Endowment Fund revenue at State Hospital North.								
	22003	General	0.00	0	(212,900)	0	0	(212,900)
	48126	Dedicated	0.00	0	212,900	0	0	212,900
			0.00	**0**	**0**	**0**	**0**	**0**
12.75 Ongoing General Fund Reduction								HWGC
The Governor recommends that reductions, as outlined in Executive Order 2025-05, be made ongoing.								
	22003	General	(3.00)	(307,200)	(26,100)	0	0	(333,300)
	22005	Dedicated	0.00	0	26,100	0	0	26,100
			(3.00)	**(307,200)**	**0**	**0**	**0**	**(307,200)**
12.92 Budget Law Exemptions/Other Adjustments								HWGC
The Governor recommends that no additional restrictions on transfer authority, beyond those established in Idaho Code 67-3511, be placed on the department. The inability to transfer appropriations between expense classes can result in inefficient fund allocation where surplus funds in one category cannot be redirected to areas facing higher demand, creating a reliance on supplemental appropriation requests to cover budget shortfalls in certain program areas. Removing these transfer limitations will enable the department to respond promptly to evolving personnel and operational needs, as well as ensure that its programs are adequately funded throughout the fiscal year, avoiding disruptions to the vital services provided by the department to Idahoans.								
	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	0	0
	48126	Dedicated	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2027 Total								
13.00	FY 2027 Total							HWGC
	22002	Federal	0.00	10,000	0	0	0	10,000
	22003	General	113.72	9,656,200	640,000	0	45,600	10,341,800
	22005	Dedicated	19.00	3,496,100	818,600	0	126,300	4,441,000
OT	22005	Dedicated	0.00	0	0	166,500	0	166,500
	48126	Dedicated	4.47	653,600	1,405,500	0	104,400	2,163,500
			137.19	**13,815,900**	**2,864,100**	**166,500**	**276,300**	**17,122,800**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency: Department of Health and Welfare							270
Division: Psychiatric Hospitalization							HW07
Appropriation Unit: State Hospital South							HWGD
FY 2025 Total Appropriation							
1.00 FY 2025 Total Appropriation							HWGD
22002	Federal	0.00	1,381,300	893,100	0	25,600	2,300,000
22003	General	0.00	6,645,200	259,900	0	0	6,905,100
22005	Dedicated	246.25	15,050,600	3,299,400	0	900	18,350,900
48107	Dedicated	40.00	5,143,500	2,208,700	215,000	284,700	7,851,900
		286.25	**28,220,600**	**6,661,100**	**215,000**	**311,200**	**35,407,900**
1.21 Account Transfers							HWGD
22002	Federal	0.00	(160,000)	156,800	3,200	0	0
22003	General	0.00	0	(48,200)	48,200	0	0
22005	Dedicated	0.00	0	(13,600)	13,600	0	0
		0.00	**(160,000)**	**95,000**	**65,000**	**0**	**0**
1.31 Transfers Between Programs							HWGD
22002	Federal	0.00	326,000	986,800	0	0	1,312,800
		0.00	**326,000**	**986,800**	**0**	**0**	**1,312,800**
1.61 Reverted Appropriation Balances							HWGD
22002	Federal	0.00	0	(1,000)	0	0	(1,000)
22003	General	0.00	0	(300)	0	0	(300)
22005	Dedicated	0.00	(24,400)	(857,800)	(10,600)	0	(892,800)
48107	Dedicated	0.00	0	0	(10,900)	(41,200)	(52,100)
		0.00	**(24,400)**	**(859,100)**	**(21,500)**	**(41,200)**	**(946,200)**
1.81 CY Executive Carry Forward							HWGD
48107	Dedicated	0.00	0	0	(57,200)	0	(57,200)
		0.00	**0**	**0**	**(57,200)**	**0**	**(57,200)**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2025 Actual Expenditures								
2.00 FY 2025 Actual Expenditures								HWGD
	22002	Federal	0.00	1,547,300	2,035,700	3,200	25,600	3,611,800
	22003	General	0.00	6,645,200	211,400	48,200	0	6,904,800
	22005	Dedicated	246.25	15,026,200	2,428,000	3,000	900	17,458,100
	48107	Dedicated	40.00	5,143,500	2,208,700	146,900	243,500	7,742,600
			286.25	**28,362,200**	**6,883,800**	**201,300**	**270,000**	**35,717,300**
FY 2026 Original Appropriation								
3.00 FY 2026 Original Appropriation								HWGD
	22002	Federal	16.00	5,583,200	893,100	0	20,300	6,496,600
	22003	General	73.70	6,978,900	225,200	0	5,300	7,209,400
	22005	Dedicated	143.96	12,977,200	3,299,400	0	900	16,277,500
	48107	Dedicated	50.75	5,406,200	2,208,700	0	284,700	7,899,600
			284.41	**30,945,500**	**6,626,400**	**0**	**311,200**	**37,883,100**
Appropriation Adjustment								
4.31 State Hospital Fund Adjustment								HWGD
The Governor recommends a net-zero fund shift from the Cooperative Welfare Federal Fund to the Cooperative Welfare Dedicated Fund, as well as an account transfer from Personnel Costs to Operating Expenditures and Trustee/Benefit Payments to align spending authority with an anticipated decrease in collections of federal fund revenue at State Hospital South and State Hospital North. The corresponding recommendation for FY 2027 can be found in DU 8.11.								
	22002	Federal	0.00	(4,871,600)	0	0	0	(4,871,600)
OT	22005	Dedicated	0.00	4,871,600	0	0	0	4,871,600
			0.00	**0**	**0**	**0**	**0**	**0**
FY 2026Total Appropriation								
5.00 FY 2026 Total Appropriation								HWGD
	22002	Federal	16.00	711,600	893,100	0	20,300	1,625,000
	22003	General	73.70	6,978,900	225,200	0	5,300	7,209,400
	22005	Dedicated	143.96	12,977,200	3,299,400	0	900	16,277,500
OT	22005	Dedicated	0.00	4,871,600	0	0	0	4,871,600
	48107	Dedicated	50.75	5,406,200	2,208,700	0	284,700	7,899,600
			284.41	**30,945,500**	**6,626,400**	**0**	**311,200**	**37,883,100**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Appropriation Adjustments								
6.11 Executive Carry Forward								HWGD
This decision unit reflects unliquidated encumbrance balances that met the requirements of Idaho Code 67-3521 to be carried forward from a prior fiscal year(s).								
OT	48107	Dedicated	0.00	0	0	57,300	0	57,300
			0.00	**0**	**0**	**57,300**	**0**	**57,300**
6.33 Program Transfer - State Hospital Support								HWGD
This decision unit reflects a one-time net-zero program transfer of dedicated fund spending authority from the Adult and Children's Mental Health Division to State Hospital North and State Hospital West for facility operations maintenance and temporary nursing staff.								
	22005	Dedicated	16.00	0	0	0	0	0
			16.00	**0**	**0**	**0**	**0**	**0**
6.41 FTP Adjustment								HWGD
This decision unit reflects FTP adjustments for FY 2026.								
	22002	Federal	(14.54)	0	0	0	0	0
	22003	General	(14.58)	0	0	0	0	0
	22005	Dedicated	56.87	0	0	0	0	0
	48107	Dedicated	(27.75)	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**
6.61 Governor's Approved Reduction								HWGD
This decision unit reflects a gubernatorial holdback for FY 2026 in compliance with Executive Order 2025-05.								
	22003	General	0.00	(216,300)	0	0	0	(216,300)
			0.00	**(216,300)**	**0**	**0**	**0**	**(216,300)**
FY 2026 Estimated Expenditures								
7.00 FY 2026 Estimated Expenditures								HWGD
	22002	Federal	1.46	711,600	893,100	0	20,300	1,625,000
	22003	General	59.12	6,762,600	225,200	0	5,300	6,993,100
	22005	Dedicated	216.83	12,977,200	3,299,400	0	900	16,277,500
OT	22005	Dedicated	0.00	4,871,600	0	0	0	4,871,600
	48107	Dedicated	23.00	5,406,200	2,208,700	0	284,700	7,899,600
OT	48107	Dedicated	0.00	0	0	57,300	0	57,300
			300.41	**30,729,200**	**6,626,400**	**57,300**	**311,200**	**37,724,100**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Base Adjustments								
8.11	Fund Adjustment for State Hospitals							HWGD
This decision unit reflects a net-zero fund adjustment to align spending authority with an anticipated decrease in collections of federal fund revenue at State Hospital South and State Hospital North. The corresponding recommendation for FY 2026 can be found in DU 4.31.								
	22002	Federal	0.00	(5,496,600)	0	0	0	(5,496,600)
	22005	Dedicated	0.00	5,496,600	0	0	0	5,496,600
			0.00	**0**	**0**	**0**	**0**	**0**
8.14	FTP or Fund Adjustments							HWGD
This decision unit reflects an alignment of the agency's FTP allocation by fund.								
	22002	Federal	(14.54)	0	0	0	0	0
	22003	General	(14.58)	0	0	0	0	0
	22005	Dedicated	56.87	0	0	0	0	0
	48107	Dedicated	(27.75)	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**
8.33	Program Transfer - State Hospital Support							HWGD
This decision unit reflects a net-zero program transfer of dedicated fund spending authority from the Adult and Children's Mental Health Division to State Hospital North and State Hospital West for facility operations maintenance and temporary nursing staff.								
	22005	Dedicated	16.00	0	0	0	0	0
			16.00	**0**	**0**	**0**	**0**	**0**
8.41	Removal of One-Time Expenditures							HWGD
This decision unit removes one-time appropriation for FY 2026 from DU 4.31.								
OT	22005	Dedicated	0.00	(4,871,600)	0	0	0	(4,871,600)
			0.00	**(4,871,600)**	**0**	**0**	**0**	**(4,871,600)**
8.61	Base Additions / Restorations							HWGD
This decision unit provides a base restoration for one-time actions taken in FY 2026.								
	22002	Federal	0.00	4,871,600	0	0	0	4,871,600
			0.00	**4,871,600**	**0**	**0**	**0**	**4,871,600**
FY 2027 Base								
9.00	FY 2027 Base							HWGD
	22002	Federal	1.46	86,600	893,100	0	20,300	1,000,000
	22003	General	59.12	6,978,900	225,200	0	5,300	7,209,400
	22005	Dedicated	216.83	18,473,800	3,299,400	0	900	21,774,100
OT	22005	Dedicated	0.00	0	0	0	0	0
	48107	Dedicated	23.00	5,406,200	2,208,700	0	284,700	7,899,600
			300.41	**30,945,500**	**6,626,400**	**0**	**311,200**	**37,883,100**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Program Maintenance							
10.11 Change in Health Benefit Costs							HWGD
This decision unit reflects an increase in the employer health benefit costs based on the actuarial projection.							
22002	Federal	0.00	3,700	0	0	0	3,700
22003	General	0.00	123,200	0	0	0	123,200
22005	Dedicated	0.00	442,700	0	0	0	442,700
48107	Dedicated	0.00	46,900	0	0	0	46,900
		0.00	**616,500**	**0**	**0**	**0**	**616,500**
10.12 Change in Variable Benefit Costs							HWGD
This decision unit reflects a change in variable benefits from adjustments in Workers Compensation as provided by the State Insurance Fund and Unemployment Insurance as provided by the Idaho Department of Labor.							
22002	Federal	0.00	(100)	0	0	0	(100)
22003	General	0.00	(5,100)	0	0	0	(5,100)
22005	Dedicated	0.00	(19,200)	0	0	0	(19,200)
48107	Dedicated	0.00	(3,000)	0	0	0	(3,000)
		0.00	**(27,400)**	**0**	**0**	**0**	**(27,400)**
10.23 Contract Inflation Adjustments							HWGD
The Governor recommends General Fund, dedicated fund and federal fund spending authority for contract inflation adjustments. This includes inflationary adjustments related to document storage system contracts at the state hospitals; existing Gainwell Technology Medicaid Management Information System (MMIS) contracts and Prime Therapeutics Pharmacy Benefit Administration contracts in the Division of Medicaid; and Sexual Abuse and Molestation (SAM) insurance contracts that provide specialized liability coverage to protect an organization against claims arising from actual or alleged misconduct by employees, volunteers, or others associated with the entity.							
22005	Dedicated	0.00	0	15,400	0	0	15,400
		0.00	**0**	**15,400**	**0**	**0**	**15,400**
10.45 Risk Management Costs							HWGD
This decision unit reflects adjustments to the cost of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management.							
22005	Dedicated	0.00	0	24,300	0	0	24,300
		0.00	**0**	**24,300**	**0**	**0**	**24,300**
10.61 Salary Multiplier - Regular Employees							HWGD
The Governor values the hard work and contributions made by state employees and has consistently recommended a change in employee compensation (CEC) to ensure state employee pay is competitive in the job market. CEC remains a priority for the Governor; however, the current revenue projections do not provide sufficient funds to recommend a change in compensation in FY 2027. Should revenue improve, the Governor will prioritize employee pay changes for all state employees.							
22002	Federal	0.00	0	0	0	0	0
22003	General	0.00	0	0	0	0	0
22005	Dedicated	0.00	0	0	0	0	0
48107	Dedicated	0.00	0	0	0	0	0
		0.00	**0**	**0**	**0**	**0**	**0**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2027 Total Maintenance								
11.00 FY 2027 Total Maintenance								HWGD
	22002	Federal	1.46	90,200	893,100	0	20,300	1,003,600
	22003	General	59.12	7,097,000	225,200	0	5,300	7,327,500
	22005	Dedicated	216.83	18,897,300	3,339,100	0	900	22,237,300
OT	22005	Dedicated	0.00	0	0	0	0	0
	48107	Dedicated	23.00	5,450,100	2,208,700	0	284,700	7,943,500
			300.41	**31,534,600**	**6,666,100**	**0**	**311,200**	**38,511,900**
Line Items								
12.08 Personnel Benefit Shift - State Hospital South								HWGD
The Governor recommends a net-zero fund shift of dedicated fund spending authority from the Endowment Fund to the Cooperative Welfare Dedicated Fund to cover increases in FY 2027 health benefit costs for existing employees at State Hospital South.								
	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	43,900	0	0	0	43,900
	48107	Dedicated	0.00	(43,900)	0	0	0	(43,900)
			0.00	**0**	**0**	**0**	**0**	**0**
12.56 Repair, Replacement, or Alteration Costs								HWGD
The Governor recommends one-time dedicated fund and federal fund spending authority for repair and replacement items.								
OT	22005	Dedicated	0.00	0	0	0	0	0
OT	48107	Dedicated	0.00	0	0	216,100	0	216,100
			0.00	**0**	**0**	**216,100**	**0**	**216,100**
12.75 Ongoing General Fund Reduction								HWGD
The Governor recommends that reductions, as outlined in Executive Order 2025-05, be made ongoing.								
	22003	General	0.00	(216,300)	0	0	0	(216,300)
	22005	Dedicated	0.00	216,300	0	0	0	216,300
			0.00	**0**	**0**	**0**	**0**	**0**
12.92 Budget Law Exemptions/Other Adjustments								HWGD
The Governor recommends that no additional restrictions on transfer authority, beyond those established in Idaho Code 67-3511, be placed on the department. The inability to transfer appropriations between expense classes can result in inefficient fund allocation where surplus funds in one category cannot be redirected to areas facing higher demand, creating a reliance on supplemental appropriation requests to cover budget shortfalls in certain program areas. Removing these transfer limitations will enable the department to respond promptly to evolving personnel and operational needs, as well as ensure that its programs are adequately funded throughout the fiscal year, avoiding disruptions to the vital services provided by the department to Idahoans.								
	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	0	0
	48107	Dedicated	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2027 Total								
13.00	FY 2027 Total							HWGD
	22002	Federal	1.46	90,200	893,100	0	20,300	1,003,600
	22003	General	59.12	6,880,700	225,200	0	5,300	7,111,200
	22005	Dedicated	216.83	19,157,500	3,339,100	0	900	22,497,500
OT	22005	Dedicated	0.00	0	0	0	0	0
	48107	Dedicated	23.00	5,406,200	2,208,700	0	284,700	7,899,600
OT	48107	Dedicated	0.00	0	0	216,100	0	216,100
			300.41	**31,534,600**	**6,666,100**	**216,100**	**311,200**	**38,728,000**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency: Department of Health and Welfare							270
Division: Psychiatric Hospitalization							HW07
Appropriation Unit: Community Hospitalization							HWGE
FY 2025 Total Appropriation							
1.00 FY 2025 Total Appropriation							HWGE
	22003 General	0.00	0	0	0	7,627,500	7,627,500
		0.00	**0**	**0**	**0**	**7,627,500**	**7,627,500**
1.13 PY Executive Carry Forward							HWGE
	22003 General	0.00	0	0	0	163,400	163,400
		0.00	**0**	**0**	**0**	**163,400**	**163,400**
1.81 CY Executive Carry Forward							HWGE
	22003 General	0.00	0	0	0	(1,882,100)	(1,882,100)
		0.00	**0**	**0**	**0**	**(1,882,100)**	**(1,882,100)**
FY 2025 Actual Expenditures							
2.00 FY 2025 Actual Expenditures							HWGE
	22003 General	0.00	0	0	0	5,908,800	5,908,800
		0.00	**0**	**0**	**0**	**5,908,800**	**5,908,800**
FY 2026 Original Appropriation							
3.00 FY 2026 Original Appropriation							HWGE
	22003 General	0.00	0	0	0	4,964,000	4,964,000
		0.00	**0**	**0**	**0**	**4,964,000**	**4,964,000**
FY 2026Total Appropriation							
5.00 FY 2026 Total Appropriation							HWGE
	22003 General	0.00	0	0	0	4,964,000	4,964,000
		0.00	**0**	**0**	**0**	**4,964,000**	**4,964,000**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Appropriation Adjustments								
6.11 Executive Carry Forward								HWGE
This decision unit reflects unliquidated encumbrance balances that met the requirements of Idaho Code 67-3521 to be carried forward from a prior fiscal year(s).								
OT	22003	General	0.00	0	0	0	1,882,100	1,882,100
			0.00	**0**	**0**	**0**	**1,882,100**	**1,882,100**
FY 2026 Estimated Expenditures								
7.00 FY 2026 Estimated Expenditures								HWGE
	22003	General	0.00	0	0	0	4,964,000	4,964,000
OT	22003	General	0.00	0	0	0	1,882,100	1,882,100
			0.00	**0**	**0**	**0**	**6,846,100**	**6,846,100**
Base Adjustments								
8.21 Account Transfers - Contract Expenditures								HWGE
This decision unit reflects a net-zero account transfer from Trustee/Benefit Payments to Operating Expenditures to align appropriation with realized expenditures related to the Magellan contract.								
	22003	General	0.00	0	543,600	0	(543,600)	0
			0.00	**0**	**543,600**	**0**	**(543,600)**	**0**
FY 2027 Base								
9.00 FY 2027 Base								HWGE
	22003	General	0.00	0	543,600	0	4,420,400	4,964,000
			0.00	**0**	**543,600**	**0**	**4,420,400**	**4,964,000**
FY 2027 Total Maintenance								
11.00 FY 2027 Total Maintenance								HWGE
	22003	General	0.00	0	543,600	0	4,420,400	4,964,000
			0.00	**0**	**543,600**	**0**	**4,420,400**	**4,964,000**

	FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Line Items						
12.75 Ongoing General Fund Reduction HWGE						
The Governor recommends that reductions, as outlined in Executive Order 2025-05, be made ongoing.						
22003 General	0.00	0	(8,800)	0	(71,200)	(80,000)
	0.00	**0**	**(8,800)**	**0**	**(71,200)**	**(80,000)**
12.92 Budget Law Exemptions/Other Adjustments HWGE						
The Governor recommends that no additional restrictions on transfer authority, beyond those established in Idaho Code 67-3511, be placed on the department.						
The inability to transfer appropriations between expense classes can result in inefficient fund allocation where surplus funds in one category cannot be redirected to areas facing higher demand, creating a reliance on supplemental appropriation requests to cover budget shortfalls in certain program areas. Removing these transfer limitations will enable the department to respond promptly to evolving personnel and operational needs, as well as ensure that its programs are adequately funded throughout the fiscal year, avoiding disruptions to the vital services provided by the department to Idahoans.						
22003 General	0.00	0	0	0	0	0
	0.00	**0**	**0**	**0**	**0**	**0**
FY 2027 Total						
13.00 FY 2027 Total HWGE						
22003 General	0.00	0	534,800	0	4,349,200	4,884,000
	0.00	**0**	**534,800**	**0**	**4,349,200**	**4,884,000**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency: Department of Health and Welfare							270
Division: Psychiatric Hospitalization							HW07
Appropriation Unit: State Hospital West							HWGI
FY 2025 Total Appropriation							
1.00 FY 2025 Total Appropriation							HWGI
22002	Federal	0.00	500,000	0	0	0	500,000
22003	General	0.00	2,090,500	557,500	0	8,300	2,656,300
22005	Dedicated	49.33	3,419,300	1,506,900	0	0	4,926,200
		49.33	**6,009,800**	**2,064,400**	**0**	**8,300**	**8,082,500**
1.13 PY Executive Carry Forward							HWGI
22003	General	0.00	0	0	62,900	0	62,900
		0.00	**0**	**0**	**62,900**	**0**	**62,900**
1.21 Account Transfers							HWGI
22002	Federal	0.00	(15,000)	15,000	0	0	0
22003	General	0.00	0	(128,800)	0	128,800	0
		0.00	**(15,000)**	**(113,800)**	**0**	**128,800**	**0**
1.31 Transfers Between Programs							HWGI
22003	General	0.00	(654,000)	(25,000)	0	(128,800)	(807,800)
		0.00	**(654,000)**	**(25,000)**	**0**	**(128,800)**	**(807,800)**
1.61 Reverted Appropriation Balances							HWGI
22002	Federal	0.00	(87,800)	0	0	0	(87,800)
22003	General	0.00	(565,300)	(100)	(5,800)	(700)	(571,900)
22005	Dedicated	0.00	(66,200)	(882,700)	0	0	(948,900)
		0.00	**(719,300)**	**(882,800)**	**(5,800)**	**(700)**	**(1,608,600)**
FY 2025 Actual Expenditures							
2.00 FY 2025 Actual Expenditures							HWGI
22002	Federal	0.00	397,200	15,000	0	0	412,200
22003	General	0.00	871,200	403,600	57,100	7,600	1,339,500
22005	Dedicated	49.33	3,353,100	624,200	0	0	3,977,300
		49.33	**4,621,500**	**1,042,800**	**57,100**	**7,600**	**5,729,000**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Original Appropriation							
3.00 FY 2026 Original Appropriation							HWGI
22002	Federal	6.00	4,400	0	0	0	4,400
22003	General	14.00	1,661,800	539,500	0	8,300	2,209,600
22005	Dedicated	29.25	4,094,000	1,506,900	0	0	5,600,900
		49.25	**5,760,200**	**2,046,400**	**0**	**8,300**	**7,814,900**
FY 2026Total Appropriation							
5.00 FY 2026 Total Appropriation							HWGI
22002	Federal	6.00	4,400	0	0	0	4,400
22003	General	14.00	1,661,800	539,500	0	8,300	2,209,600
22005	Dedicated	29.25	4,094,000	1,506,900	0	0	5,600,900
		49.25	**5,760,200**	**2,046,400**	**0**	**8,300**	**7,814,900**
Appropriation Adjustments							
6.41 FTP Adjustment							HWGI
This decision unit reflects FTP adjustments for FY 2026.							
22002	Federal	(6.00)	0	0	0	0	0
22003	General	4.16	0	0	0	0	0
22005	Dedicated	6.58	0	0	0	0	0
		4.74	**0**	**0**	**0**	**0**	**0**
6.61 Governor's Approved Reduction							HWGI
This decision unit reflects a gubernatorial holdback for FY 2026 in compliance with Executive Order 2025-05.							
22003	General	0.00	(9,400)	0	0	0	(9,400)
		0.00	**(9,400)**	**0**	**0**	**0**	**(9,400)**
FY 2026 Estimated Expenditures							
7.00 FY 2026 Estimated Expenditures							HWGI
22002	Federal	0.00	4,400	0	0	0	4,400
22003	General	18.16	1,652,400	539,500	0	8,300	2,200,200
22005	Dedicated	35.83	4,094,000	1,506,900	0	0	5,600,900
		53.99	**5,750,800**	**2,046,400**	**0**	**8,300**	**7,805,500**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Base Adjustments							
8.14 FTP or Fund Adjustments							HWGI
This decision unit reflects an alignment of the agency's FTP allocation by fund.							
22002	Federal	(6.00)	0	0	0	0	0
22003	General	4.16	0	0	0	0	0
22005	Dedicated	6.58	0	0	0	0	0
		4.74	**0**	**0**	**0**	**0**	**0**
8.23 Account Transfers - State Hospital Support							HWGI
This decision unit reflects a net-zero account transfer from Trustee/Benefit Payments to Operating Expenditures to align spending authority with estimated operating costs at State Hospital South.							
22005	Dedicated	0.00	0	164,500	0	(164,500)	0
		0.00	**0**	**164,500**	**0**	**(164,500)**	**0**
8.33 Program Transfer - State Hospital Support							HWGI
This decision unit reflects a net-zero program transfer of dedicated fund spending authority from the Adult and Children's Mental Health Division to State Hospital North and State Hospital West for facility operations maintenance and temporary nursing staff.							
22005	Dedicated	0.00	0	0	0	164,500	164,500
		0.00	**0**	**0**	**0**	**164,500**	**164,500**
FY 2027 Base							
9.00 FY 2027 Base							HWGI
22002	Federal	0.00	4,400	0	0	0	4,400
22003	General	18.16	1,661,800	539,500	0	8,300	2,209,600
22005	Dedicated	35.83	4,094,000	1,671,400	0	0	5,765,400
		53.99	**5,760,200**	**2,210,900**	**0**	**8,300**	**7,979,400**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total

Program Maintenance

10.11 Change in Health Benefit Costs HWGI

This decision unit reflects an increase in the employer health benefit costs based on the actuarial projection.

22003	General	0.00	37,000	0	0	0	37,000
22005	Dedicated	0.00	69,400	0	0	0	69,400
		0.00	**106,400**	**0**	**0**	**0**	**106,400**

10.12 Change in Variable Benefit Costs HWGI

This decision unit reflects a change in variable benefits from adjustments in Workers Compensation as provided by the State Insurance Fund and Unemployment Insurance as provided by the Idaho Department of Labor.

22003	General	0.00	(1,800)	0	0	0	(1,800)
22005	Dedicated	0.00	(3,500)	0	0	0	(3,500)
		0.00	**(5,300)**	**0**	**0**	**0**	**(5,300)**

10.23 Contract Inflation Adjustments HWGI

The Governor recommends General Fund, dedicated fund and federal fund spending authority for contract inflation adjustments. This includes inflationary adjustments related to document storage system contracts at the state hospitals; existing Gainwell Technology Medicaid Management Information System (MMIS) contracts and Prime Therapeutics Pharmacy Benefit Administration contracts in the Division of Medicaid; and Sexual Abuse and Molestation (SAM) insurance contracts that provide specialized liability coverage to protect an organization against claims arising from actual or alleged misconduct by employees, volunteers, or others associated with the entity.

22003	General	0.00	0	36,000	0	0	36,000
22005	Dedicated	0.00	0	1,900	0	0	1,900
		0.00	**0**	**37,900**	**0**	**0**	**37,900**

10.45 Risk Management Costs HWGI

This decision unit reflects adjustments to the cost of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management.

22003	General	0.00	0	3,700	0	0	3,700
		0.00	**0**	**3,700**	**0**	**0**	**3,700**

10.61 Salary Multiplier - Regular Employees HWGI

The Governor values the hard work and contributions made by state employees and has consistently recommended a change in employee compensation (CEC) to ensure state employee pay is competitive in the job market. CEC remains a priority for the Governor; however, the current revenue projections do not provide sufficient funds to recommend a change in compensation in FY 2027. Should revenue improve, the Governor will prioritize employee pay changes for all state employees.

22003	General	0.00	0	0	0	0	0
22005	Dedicated	0.00	0	0	0	0	0
		0.00	**0**	**0**	**0**	**0**	**0**

FY 2027 Total Maintenance

11.00 FY 2027 Total Maintenance HWGI

22002	Federal	0.00	4,400	0	0	0	4,400
22003	General	18.16	1,697,000	579,200	0	8,300	2,284,500
22005	Dedicated	35.83	4,159,900	1,673,300	0	0	5,833,200
		53.99	**5,861,300**	**2,252,500**	**0**	**8,300**	**8,122,100**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Line Items							
12.75 Ongoing General Fund Reduction							HWGI
The Governor recommends that reductions, as outlined in Executive Order 2025-05, be made ongoing.							
22003	General	0.00	0	(66,300)	0	0	(66,300)
22005	Dedicated	0.00	0	66,300	0	0	66,300
		0.00	**0**	**0**	**0**	**0**	**0**
12.92 Budget Law Exemptions/Other Adjustments							HWGI
The Governor recommends that no additional restrictions on transfer authority, beyond those established in Idaho Code 67-3511, be placed on the department. The inability to transfer appropriations between expense classes can result in inefficient fund allocation where surplus funds in one category cannot be redirected to areas facing higher demand, creating a reliance on supplemental appropriation requests to cover budget shortfalls in certain program areas. Removing these transfer limitations will enable the department to respond promptly to evolving personnel and operational needs, as well as ensure that its programs are adequately funded throughout the fiscal year, avoiding disruptions to the vital services provided by the department to Idahoans.							
22002	Federal	0.00	0	0	0	0	0
22003	General	0.00	0	0	0	0	0
22005	Dedicated	0.00	0	0	0	0	0
		0.00	**0**	**0**	**0**	**0**	**0**
FY 2027 Total							
13.00 FY 2027 Total							HWGI
22002	Federal	0.00	4,400	0	0	0	4,400
22003	General	18.16	1,697,000	512,900	0	8,300	2,218,200
22005	Dedicated	35.83	4,159,900	1,739,600	0	0	5,899,500
		53.99	**5,861,300**	**2,252,500**	**0**	**8,300**	**8,122,100**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency: Department of Health and Welfare							270
Division: Substance Abuse Treatment & Prevention							HW08
Appropriation Unit: Substance Abuse Treatment & Prevention							HWGH
FY 2025 Total Appropriation							
1.00 FY 2025 Total Appropriation							HWGH
17400	Dedicated	0.00	0	43,800	0	0	43,800
22002	Federal	0.00	1,358,900	3,459,200	0	18,628,400	23,446,500
22005	Dedicated	16.00	0	438,300	0	0	438,300
22800	Dedicated	0.00	0	1,200,000	0	0	1,200,000
41800	Dedicated	0.00	0	0	0	650,000	650,000
49900	Dedicated	0.00	0	320,000	0	1,600,000	1,920,000
		16.00	**1,358,900**	**5,461,300**	**0**	**20,878,400**	**27,698,600**
1.13 PY Executive Carry Forward							HWGH
49900	Dedicated	0.00	0	74,700	0	0	74,700
		0.00	**0**	**74,700**	**0**	**0**	**74,700**
1.21 Account Transfers							HWGH
49900	Dedicated	0.00	0	0	0	0	0
		0.00	**0**	**0**	**0**	**0**	**0**
1.61 Reverted Appropriation Balances							HWGH
17400	Dedicated	0.00	0	(43,300)	0	0	(43,300)
22002	Federal	0.00	(226,600)	(1,477,900)	0	(2,802,600)	(4,507,100)
22005	Dedicated	0.00	0	(254,900)	0	0	(254,900)
22800	Dedicated	0.00	0	(299,700)	0	0	(299,700)
49900	Dedicated	0.00	0	(31,800)	0	(112,500)	(144,300)
		0.00	**(226,600)**	**(2,107,600)**	**0**	**(2,915,100)**	**(5,249,300)**
1.81 CY Executive Carry Forward							HWGH
22800	Dedicated	0.00	0	(404,500)	0	0	(404,500)
		0.00	**0**	**(404,500)**	**0**	**0**	**(404,500)**
1.91 Other Adjustments							HWGH
22005	Dedicated	0.00	0	0	0	650,000	650,000
41800	Dedicated	0.00	0	0	0	(650,000)	(650,000)
		0.00	**0**	**0**	**0**	**0**	**0**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2025 Actual Expenditures								
2.00 FY 2025 Actual Expenditures								HWGH
	17400	Dedicated	0.00	0	500	0	0	500
	22002	Federal	0.00	1,132,300	1,981,300	0	15,825,800	18,939,400
	22005	Dedicated	16.00	0	183,400	0	650,000	833,400
	22800	Dedicated	0.00	0	495,800	0	0	495,800
	41800	Dedicated	0.00	0	0	0	0	0
	49900	Dedicated	0.00	0	362,900	0	1,487,500	1,850,400
			16.00	**1,132,300**	**3,023,900**	**0**	**17,963,300**	**22,119,500**
FY 2026 Original Appropriation								
3.00 FY 2026 Original Appropriation								HWGH
	17400	Dedicated	0.00	0	43,800	0	0	43,800
	22002	Federal	12.00	748,000	3,459,200	0	19,302,300	23,509,500
	22005	Dedicated	0.00	533,900	438,300	0	116,100	1,088,300
	49900	Dedicated	0.00	0	320,000	0	1,600,000	1,920,000
			12.00	**1,281,900**	**4,261,300**	**0**	**21,018,400**	**26,561,600**
FY 2026Total Appropriation								
5.00 FY 2026 Total Appropriation								HWGH
	17400	Dedicated	0.00	0	43,800	0	0	43,800
	22002	Federal	12.00	748,000	3,459,200	0	19,302,300	23,509,500
	22005	Dedicated	0.00	533,900	438,300	0	116,100	1,088,300
	49900	Dedicated	0.00	0	320,000	0	1,600,000	1,920,000
			12.00	**1,281,900**	**4,261,300**	**0**	**21,018,400**	**26,561,600**
Appropriation Adjustments								
6.11 Executive Carry Forward								HWGH
This decision unit reflects unliquidated encumbrance balances that met the requirements of Idaho Code 67-3521 to be carried forward from a prior fiscal year(s).								
OT	22800	Dedicated	0.00	0	404,500	0	0	404,500
			0.00	**0**	**404,500**	**0**	**0**	**404,500**
6.41 FTP Adjustment								HWGH
This decision unit reflects FTP adjustments for FY 2026.								
	22002	Federal	(4.00)	0	0	0	0	0
	22005	Dedicated	4.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Estimated Expenditures								
7.00 FY 2026 Estimated Expenditures								HWGH
	17400	Dedicated	0.00	0	43,800	0	0	43,800
	22002	Federal	8.00	748,000	3,459,200	0	19,302,300	23,509,500
	22005	Dedicated	4.00	533,900	438,300	0	116,100	1,088,300
OT	22800	Dedicated	0.00	0	404,500	0	0	404,500
	49900	Dedicated	0.00	0	320,000	0	1,600,000	1,920,000
			12.00	**1,281,900**	**4,665,800**	**0**	**21,018,400**	**26,966,100**
Base Adjustments								
8.14 FTP or Fund Adjustments								HWGH
This decision unit reflects an alignment of the agency's FTP allocation by fund.								
	22002	Federal	(4.00)	0	0	0	0	0
	22005	Dedicated	4.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**
8.51 Base Reductions								HWGH
This decision unit provides a base reduction to align FTP and spending authority with actual expenditures.								
	17400	Dedicated	0.00	0	(22,000)	0	0	(22,000)
			0.00	**0**	**(22,000)**	**0**	**0**	**(22,000)**
FY 2027 Base								
9.00 FY 2027 Base								HWGH
	17400	Dedicated	0.00	0	21,800	0	0	21,800
	22002	Federal	8.00	748,000	3,459,200	0	19,302,300	23,509,500
	22005	Dedicated	4.00	533,900	438,300	0	116,100	1,088,300
	49900	Dedicated	0.00	0	320,000	0	1,600,000	1,920,000
			12.00	**1,281,900**	**4,239,300**	**0**	**21,018,400**	**26,539,600**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Program Maintenance							
10.11 Change in Health Benefit Costs							HWGH
This decision unit reflects an increase in the employer health benefit costs based on the actuarial projection.							
22002	Federal	0.00	15,900	0	0	0	15,900
22005	Dedicated	0.00	8,200	0	0	0	8,200
		0.00	**24,100**	**0**	**0**	**0**	**24,100**
10.12 Change in Variable Benefit Costs							HWGH
This decision unit reflects a change in variable benefits from adjustments in Workers Compensation as provided by the State Insurance Fund and Unemployment Insurance as provided by the Idaho Department of Labor.							
22002	Federal	0.00	(800)	0	0	0	(800)
22005	Dedicated	0.00	(600)	0	0	0	(600)
		0.00	**(1,400)**	**0**	**0**	**0**	**(1,400)**
10.45 Risk Management Costs							HWGH
This decision unit reflects adjustments to the cost of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management.							
22002	Federal	0.00	0	1,000	0	0	1,000
		0.00	**0**	**1,000**	**0**	**0**	**1,000**
10.61 Salary Multiplier - Regular Employees							HWGH
The Governor values the hard work and contributions made by state employees and has consistently recommended a change in employee compensation (CEC) to ensure state employee pay is competitive in the job market. CEC remains a priority for the Governor; however, the current revenue projections do not provide sufficient funds to recommend a change in compensation in FY 2027. Should revenue improve, the Governor will prioritize employee pay changes for all state employees.							
22002	Federal	0.00	0	0	0	0	0
22005	Dedicated	0.00	0	0	0	0	0
		0.00	**0**	**0**	**0**	**0**	**0**
FY 2027 Total Maintenance							
11.00 FY 2027 Total Maintenance							HWGH
17400	Dedicated	0.00	0	21,800	0	0	21,800
22002	Federal	8.00	763,100	3,460,200	0	19,302,300	23,525,600
22005	Dedicated	4.00	541,500	438,300	0	116,100	1,095,900
49900	Dedicated	0.00	0	320,000	0	1,600,000	1,920,000
		12.00	**1,304,600**	**4,240,300**	**0**	**21,018,400**	**26,563,300**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Line Items							
12.10 Kamiah Recovery Center - SB 1215							HWGH
The Governor recommends dedicated fund spending authority from the Idaho Millennium Fund to support the Upriver Youth Leadership Council (UYLC) Recovery Center in Kamiah, Idaho. SB 1215 from the 2025 legislative session directed the department to include a budget request for Millennium Fund appropriation if the department has received interest in establishing an additional recovery center or replacing one of the existing nine regional centers.							
49900	Dedicated	0.00	0	0	0	150,000	150,000
		0.00	**0**	**0**	**0**	**150,000**	**150,000**
12.92 Budget Law Exemptions/Other Adjustments							HWGH
The Governor recommends that no additional restrictions on transfer authority, beyond those established in Idaho Code 67-3511, be placed on the department.							
The inability to transfer appropriations between expense classes can result in inefficient fund allocation where surplus funds in one category cannot be redirected to areas facing higher demand, creating a reliance on supplemental appropriation requests to cover budget shortfalls in certain program areas. Removing these transfer limitations will enable the department to respond promptly to evolving personnel and operational needs, as well as ensure that its programs are adequately funded throughout the fiscal year, avoiding disruptions to the vital services provided by the department to Idahoans.							
17400	Dedicated	0.00	0	0	0	0	0
22002	Federal	0.00	0	0	0	0	0
22005	Dedicated	0.00	0	0	0	0	0
49900	Dedicated	0.00	0	0	0	0	0
		0.00	**0**	**0**	**0**	**0**	**0**
FY 2027 Total							
13.00 FY 2027 Total							HWGH
17400	Dedicated	0.00	0	21,800	0	0	21,800
22002	Federal	8.00	763,100	3,460,200	0	19,302,300	23,525,600
22005	Dedicated	4.00	541,500	438,300	0	116,100	1,095,900
49900	Dedicated	0.00	0	320,000	0	1,750,000	2,070,000
		12.00	**1,304,600**	**4,240,300**	**0**	**21,168,400**	**26,713,300**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency: Department of Health and Welfare							270
Division: Early Learning & Development							HW09
Appropriation Unit: Early Learning & Development							HWJC
FY 2025 Total Appropriation							
1.00 FY 2025 Total Appropriation							HWJC
22002	Federal	0.00	7,371,100	2,056,200	0	2,885,200	12,312,500
22003	General	0.00	8,964,400	1,898,300	0	2,863,700	13,726,400
22005	Dedicated	181.96	126,000	46,300	0	783,100	955,400
		181.96	**16,461,500**	**4,000,800**	**0**	**6,532,000**	**26,994,300**
1.21 Account Transfers							HWJC
22003	General	0.00	0	(793,300)	0	793,300	0
		0.00	**0**	**(793,300)**	**0**	**793,300**	**0**
1.31 Transfers Between Programs							HWJC
22002	Federal	0.00	0	(180,000)	0	0	(180,000)
22003	General	0.00	131,400	(34,100)	0	(228,000)	(130,700)
		0.00	**131,400**	**(214,100)**	**0**	**(228,000)**	**(310,700)**
1.61 Reverted Appropriation Balances							HWJC
22002	Federal	0.00	(652,600)	(732,900)	0	(750,100)	(2,135,600)
22003	General	0.00	(100)	0	0	(100)	(200)
22005	Dedicated	0.00	(126,000)	(46,300)	0	(643,400)	(815,700)
		0.00	**(778,700)**	**(779,200)**	**0**	**(1,393,600)**	**(2,951,500)**
FY 2025 Actual Expenditures							
2.00 FY 2025 Actual Expenditures							HWJC
22002	Federal	0.00	6,718,500	1,143,300	0	2,135,100	9,996,900
22003	General	0.00	9,095,700	1,070,900	0	3,428,900	13,595,500
22005	Dedicated	181.96	0	0	0	139,700	139,700
		181.96	**15,814,200**	**2,214,200**	**0**	**5,703,700**	**23,732,100**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Original Appropriation							
3.00 FY 2026 Original Appropriation							HWJC
22002	Federal	63.03	6,393,000	2,020,800	0	2,875,400	11,289,200
22003	General	84.80	8,455,300	1,859,200	0	2,873,500	13,188,000
22005	Dedicated	1.00	131,100	46,300	0	783,100	960,500
		148.83	**14,979,400**	**3,926,300**	**0**	**6,532,000**	**25,437,700**
FY 2026Total Appropriation							
5.00 FY 2026 Total Appropriation							HWJC
22002	Federal	63.03	6,393,000	2,020,800	0	2,875,400	11,289,200
22003	General	84.80	8,455,300	1,859,200	0	2,873,500	13,188,000
22005	Dedicated	1.00	131,100	46,300	0	783,100	960,500
		148.83	**14,979,400**	**3,926,300**	**0**	**6,532,000**	**25,437,700**
Appropriation Adjustments							
6.41 FTP Adjustment							HWJC
This decision unit reflects FTP adjustments for FY 2026.							
22002	Federal	2.20	0	0	0	0	0
22003	General	(1.20)	0	0	0	0	0
22005	Dedicated	(1.00)	0	0	0	0	0
		0.00	**0**	**0**	**0**	**0**	**0**
6.61 Governor's Approved Reduction							HWJC
This decision unit reflects a gubernatorial holdback for FY 2026 in compliance with Executive Order 2025-05.							
22003	General	0.00	(41,200)	0	0	0	(41,200)
		0.00	**(41,200)**	**0**	**0**	**0**	**(41,200)**
6.71 Early Reversions							HWJC
This decision unit reflects an early reversion in compliance with SB 1110 and Executive Order 2025-05.							
22002	Federal	(6.00)	(216,500)	0	0	0	(216,500)
		(6.00)	**(216,500)**	**0**	**0**	**0**	**(216,500)**
FY 2026 Estimated Expenditures							
7.00 FY 2026 Estimated Expenditures							HWJC
22002	Federal	59.23	6,176,500	2,020,800	0	2,875,400	11,072,700
22003	General	83.60	8,414,100	1,859,200	0	2,873,500	13,146,800
22005	Dedicated	0.00	131,100	46,300	0	783,100	960,500
		142.83	**14,721,700**	**3,926,300**	**0**	**6,532,000**	**25,180,000**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Base Adjustments							
8.14 FTP or Fund Adjustments							HWJC
This decision unit reflects an alignment of the agency's FTP allocation by fund.							
22002	Federal	2.20	0	0	0	0	0
22003	General	(1.20)	0	0	0	0	0
22005	Dedicated	(1.00)	0	0	0	0	0
		0.00	**0**	**0**	**0**	**0**	**0**
8.51 Base Reductions							HWJC
This decision unit provides a base reduction to align FTP and spending authority with actual expenditures.							
22002	Federal	(6.00)	(336,500)	(165,000)	0	(116,000)	(617,500)
		(6.00)	**(336,500)**	**(165,000)**	**0**	**(116,000)**	**(617,500)**
FY 2027 Base							
9.00 FY 2027 Base							HWJC
22002	Federal	59.23	6,056,500	1,855,800	0	2,759,400	10,671,700
22003	General	83.60	8,455,300	1,859,200	0	2,873,500	13,188,000
22005	Dedicated	0.00	131,100	46,300	0	783,100	960,500
		142.83	**14,642,900**	**3,761,300**	**0**	**6,416,000**	**24,820,200**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Program Maintenance							
10.11 Change in Health Benefit Costs							HWJC
This decision unit reflects an increase in the employer health benefit costs based on the actuarial projection.							
22002	Federal	0.00	119,100	0	0	0	119,100
22003	General	0.00	170,800	0	0	0	170,800
		0.00	**289,900**	**0**	**0**	**0**	**289,900**
10.12 Change in Variable Benefit Costs							HWJC
This decision unit reflects a change in variable benefits from adjustments in Workers Compensation as provided by the State Insurance Fund and Unemployment Insurance as provided by the Idaho Department of Labor.							
22002	Federal	0.00	(6,600)	0	0	0	(6,600)
22003	General	0.00	(9,400)	0	0	0	(9,400)
		0.00	**(16,000)**	**0**	**0**	**0**	**(16,000)**
10.23 Contract Inflation Adjustments							HWJC
The Governor recommends General Fund, dedicated fund and federal fund spending authority for contract inflation adjustments. This includes inflationary adjustments related to document storage system contracts at the state hospitals; existing Gainwell Technology Medicaid Management Information System (MMIS) contracts and Prime Therapeutics Pharmacy Benefit Administration contracts in the Division of Medicaid; and Sexual Abuse and Molestation (SAM) insurance contracts that provide specialized liability coverage to protect an organization against claims arising from actual or alleged misconduct by employees, volunteers, or others associated with the entity.							
22002	Federal	0.00	0	0	0	94,100	94,100
22003	General	0.00	0	0	0	121,200	121,200
		0.00	**0**	**0**	**0**	**215,300**	**215,300**
10.45 Risk Management Costs							HWJC
This decision unit reflects adjustments to the cost of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management.							
22002	Federal	0.00	0	4,700	0	0	4,700
22003	General	0.00	0	7,500	0	0	7,500
		0.00	**0**	**12,200**	**0**	**0**	**12,200**
10.61 Salary Multiplier - Regular Employees							HWJC
The Governor values the hard work and contributions made by state employees and has consistently recommended a change in employee compensation (CEC) to ensure state employee pay is competitive in the job market. CEC remains a priority for the Governor; however, the current revenue projections do not provide sufficient funds to recommend a change in compensation in FY 2027. Should revenue improve, the Governor will prioritize employee pay changes for all state employees.							
22002	Federal	0.00	0	0	0	0	0
22003	General	0.00	0	0	0	0	0
		0.00	**0**	**0**	**0**	**0**	**0**
FY 2027 Total Maintenance							
11.00 FY 2027 Total Maintenance							HWJC
22002	Federal	59.23	6,169,000	1,860,500	0	2,853,500	10,883,000
22003	General	83.60	8,616,700	1,866,700	0	2,994,700	13,478,100
22005	Dedicated	0.00	131,100	46,300	0	783,100	960,500
		142.83	**14,916,800**	**3,773,500**	**0**	**6,631,300**	**25,321,600**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Line Items							
12.03 Idaho Home Visiting Program							HWJC
The Governor recommends federal fund spending authority to restore ongoing appropriation for the Idaho Home Visiting Program that was appropriated as one-time in FY 2026. Additionally, the Governor recommends transferring the Idaho Home Visiting Program from the Division of Public Health to the Division of Early Learning and Development to create a stronger coordination of care between all programs within Child, Youth, and Family Services (CYFS).							
22002	Federal	3.00	431,600	478,600	0	3,337,900	4,248,100
22003	General	0.00	0	0	0	0	0
		3.00	**431,600**	**478,600**	**0**	**3,337,900**	**4,248,100**
12.61 Population Forecast Adjustment - Court Ordered Evaluations							HWJC
The Governor recommends General Fund in the Division of Early Learning and Development for increased costs associated with conducting court ordered evaluations for persons with developmental disabilities.							
22003	General	0.00	0	0	0	600,000	600,000
		0.00	**0**	**0**	**0**	**600,000**	**600,000**
12.75 Ongoing General Fund Reduction							HWJC
The Governor recommends that reductions, as outlined in Executive Order 2025-05, be made ongoing.							
22003	General	0.00	0	(261,100)	0	(134,500)	(395,600)
		0.00	**0**	**(261,100)**	**0**	**(134,500)**	**(395,600)**
12.92 Budget Law Exemptions/Other Adjustments							HWJC
The Governor recommends that no additional restrictions on transfer authority, beyond those established in Idaho Code 67-3511, be placed on the department. The inability to transfer appropriations between expense classes can result in inefficient fund allocation where surplus funds in one category cannot be redirected to areas facing higher demand, creating a reliance on supplemental appropriation requests to cover budget shortfalls in certain program areas. Removing these transfer limitations will enable the department to respond promptly to evolving personnel and operational needs, as well as ensure that its programs are adequately funded throughout the fiscal year, avoiding disruptions to the vital services provided by the department to Idahoans.							
22002	Federal	0.00	0	0	0	0	0
22003	General	0.00	0	0	0	0	0
22005	Dedicated	0.00	0	0	0	0	0
		0.00	**0**	**0**	**0**	**0**	**0**
FY 2027 Total							
13.00 FY 2027 Total							HWJC
22002	Federal	62.23	6,600,600	2,339,100	0	6,191,400	15,131,100
22003	General	83.60	8,616,700	1,605,600	0	3,460,200	13,682,500
22005	Dedicated	0.00	131,100	46,300	0	783,100	960,500
		145.83	**15,348,400**	**3,991,000**	**0**	**10,434,700**	**29,774,100**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency: Department of Health and Welfare							270
Division: Early Learning & Development							HW09
Appropriation Unit: Southwest Idaho Treatment Center							HWJD
FY 2025 Total Appropriation							
1.00 FY 2025 Total Appropriation							HWJD
22002	Federal	0.00	6,148,200	1,597,000	40,000	139,200	7,924,400
22003	General	0.00	5,856,100	771,300	60,000	81,300	6,768,700
22005	Dedicated	121.75	330,300	137,800	0	10,600	478,700
		121.75	**12,334,600**	**2,506,100**	**100,000**	**231,100**	**15,171,800**
1.13 PY Executive Carry Forward							HWJD
22003	General	0.00	0	110,000	0	0	110,000
		0.00	**0**	**110,000**	**0**	**0**	**110,000**
1.21 Account Transfers							HWJD
22003	General	0.00	0	(392,400)	335,000	57,400	0
22005	Dedicated	0.00	0	(305,000)	305,000	0	0
		0.00	**0**	**(697,400)**	**640,000**	**57,400**	**0**
1.31 Transfers Between Programs							HWJD
22002	Federal	0.00	0	(146,000)	0	0	(146,000)
22003	General	0.00	(34,100)	65,000	0	0	30,900
22005	Dedicated	0.00	0	305,000	0	0	305,000
		0.00	**(34,100)**	**224,000**	**0**	**0**	**189,900**
1.61 Reverted Appropriation Balances							HWJD
22002	Federal	0.00	(2,268,600)	(295,600)	(9,400)	(72,700)	(2,646,300)
22003	General	0.00	(100)	0	0	(100)	(200)
22005	Dedicated	0.00	(330,300)	(44,100)	(1,000)	(10,600)	(386,000)
		0.00	**(2,599,000)**	**(339,700)**	**(10,400)**	**(83,400)**	**(3,032,500)**
1.81 CY Executive Carry Forward							HWJD
22003	General	0.00	0	(88,100)	(36,000)	0	(124,100)
		0.00	**0**	**(88,100)**	**(36,000)**	**0**	**(124,100)**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2025 Actual Expenditures								
2.00	FY 2025 Actual Expenditures							HWJD
	22002	Federal	0.00	3,879,600	1,155,400	30,600	66,500	5,132,100
	22003	General	0.00	5,821,900	465,800	359,000	138,600	6,785,300
	22005	Dedicated	121.75	0	93,700	304,000	0	397,700
			121.75	**9,701,500**	**1,714,900**	**693,600**	**205,100**	**12,315,100**
FY 2026 Original Appropriation								
3.00	FY 2026 Original Appropriation							HWJD
	22002	Federal	55.32	6,371,200	1,562,500	0	138,200	8,071,900
	22003	General	49.68	5,582,900	516,600	0	82,300	6,181,800
OT	22003	General	0.00	0	249,200	0	0	249,200
	22005	Dedicated	3.00	345,500	137,800	0	10,600	493,900
			108.00	**12,299,600**	**2,466,100**	**0**	**231,100**	**14,996,800**
FY 2026Total Appropriation								
5.00	FY 2026 Total Appropriation							HWJD
	22002	Federal	55.32	6,371,200	1,562,500	0	138,200	8,071,900
	22003	General	49.68	5,582,900	516,600	0	82,300	6,181,800
OT	22003	General	0.00	0	249,200	0	0	249,200
	22005	Dedicated	3.00	345,500	137,800	0	10,600	493,900
			108.00	**12,299,600**	**2,466,100**	**0**	**231,100**	**14,996,800**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total

Appropriation Adjustments

6.11 Executive Carry Forward HWJD

This decision unit reflects unliquidated encumbrance balances that met the requirements of Idaho Code 67-3521 to be carried forward from a prior fiscal year(s).

OT	22003	General	0.00	0	88,100	36,000	0	124,100
			0.00	**0**	**88,100**	**36,000**	**0**	**124,100**

6.31 Program Transfer - Crisis Beds HWJD

This decision unit reflects a one-time net-zero program transfer of General Fund from State Hospital North to the Southwest Idaho Treatment Center to cover costs associated with crisis beds.

	22003	General	0.00	400,000	0	0	0	400,000
			0.00	**400,000**	**0**	**0**	**0**	**400,000**

6.41 FTP Adjustment HWJD

This decision unit reflects FTP adjustments for FY 2026.

	22002	Federal	(13.35)	0	0	0	0	0
	22003	General	18.35	0	0	0	0	0
	22005	Dedicated	(3.00)	0	0	0	0	0
			2.00	**0**	**0**	**0**	**0**	**0**

6.61 Governor's Approved Reduction HWJD

This decision unit reflects a gubernatorial holdback for FY 2026 in compliance with Executive Order 2025-05.

	22003	General	0.00	(30,300)	0	0	0	(30,300)
			0.00	**(30,300)**	**0**	**0**	**0**	**(30,300)**

6.71 Early Reversions HWJD

This decision unit reflects an early reversion in compliance with SB 1110 and Executive Order 2025-05.

	22002	Federal	0.00	(2,050,000)	0	0	0	(2,050,000)
			0.00	**(2,050,000)**	**0**	**0**	**0**	**(2,050,000)**

FY 2026 Estimated Expenditures

7.00 FY 2026 Estimated Expenditures HWJD

	22002	Federal	41.97	4,321,200	1,562,500	0	138,200	6,021,900
	22003	General	68.03	5,952,600	516,600	0	82,300	6,551,500
OT	22003	General	0.00	0	337,300	36,000	0	373,300
	22005	Dedicated	0.00	345,500	137,800	0	10,600	493,900
			110.00	**10,619,300**	**2,554,200**	**36,000**	**231,100**	**13,440,600**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Base Adjustments								
8.14	FTP or Fund Adjustments							HWJD
This decision unit reflects an alignment of the agency's FTP allocation by fund.								
	22002	Federal	(13.35)	0	0	0	0	0
	22003	General	19.35	0	0	0	0	0
	22005	Dedicated	(3.00)	0	0	0	0	0
			3.00	**0**	**0**	**0**	**0**	**0**
8.31	Program Transfer - Crisis Beds							HWJD
This decision unit reflects a net-zero program transfer of General Fund from State Hospital North to the Southwest Idaho Treatment Center to cover costs associated with crisis beds.								
	22003	General	0.00	452,100	0	0	0	452,100
			0.00	**452,100**	**0**	**0**	**0**	**452,100**
8.44	Removal of One-Time Expenditures							HWJD
This decision unit removes one-time appropriation or reappropriation from FY 2026.								
OT	22003	General	0.00	0	(249,200)	0	0	(249,200)
			0.00	**0**	**(249,200)**	**0**	**0**	**(249,200)**
8.51	Base Reductions							HWJD
This decision unit provides a base reduction to align FTP and spending authority with actual expenditures.								
	22002	Federal	0.00	(2,050,000)	0	0	0	(2,050,000)
			0.00	**(2,050,000)**	**0**	**0**	**0**	**(2,050,000)**
FY 2027 Base								
9.00	FY 2027 Base							HWJD
	22002	Federal	41.97	4,321,200	1,562,500	0	138,200	6,021,900
	22003	General	69.03	6,035,000	516,600	0	82,300	6,633,900
OT	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	345,500	137,800	0	10,600	493,900
			111.00	**10,701,700**	**2,216,900**	**0**	**231,100**	**13,149,700**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Program Maintenance								
10.11 Change in Health Benefit Costs								HWJD
This decision unit reflects an increase in the employer health benefit costs based on the actuarial projection.								
	22002	Federal	0.00	82,500	0	0	0	82,500
	22003	General	0.00	134,700	0	0	0	134,700
			0.00	**217,200**	**0**	**0**	**0**	**217,200**
10.12 Change in Variable Benefit Costs								HWJD
This decision unit reflects a change in variable benefits from adjustments in Workers Compensation as provided by the State Insurance Fund and Unemployment Insurance as provided by the Idaho Department of Labor.								
	22002	Federal	0.00	(3,900)	0	0	0	(3,900)
	22003	General	0.00	(6,300)	0	0	0	(6,300)
			0.00	**(10,200)**	**0**	**0**	**0**	**(10,200)**
10.23 Contract Inflation Adjustments								HWJD
The Governor recommends General Fund, dedicated fund and federal fund spending authority for contract inflation adjustments. This includes inflationary adjustments related to document storage system contracts at the state hospitals; existing Gainwell Technology Medicaid Management Information System (MMIS) contracts and Prime Therapeutics Pharmacy Benefit Administration contracts in the Division of Medicaid; and Sexual Abuse and Molestation (SAM) insurance contracts that provide specialized liability coverage to protect an organization against claims arising from actual or alleged misconduct by employees, volunteers, or others associated with the entity.								
	22002	Federal	0.00	0	0	0	9,000	9,000
	22003	General	0.00	0	0	0	9,000	9,000
			0.00	**0**	**0**	**0**	**18,000**	**18,000**
10.45 Risk Management Costs								HWJD
This decision unit reflects adjustments to the cost of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management.								
	22003	General	0.00	0	51,300	0	0	51,300
			0.00	**0**	**51,300**	**0**	**0**	**51,300**
10.61 Salary Multiplier - Regular Employees								HWJD
The Governor values the hard work and contributions made by state employees and has consistently recommended a change in employee compensation (CEC) to ensure state employee pay is competitive in the job market. CEC remains a priority for the Governor; however, the current revenue projections do not provide sufficient funds to recommend a change in compensation in FY 2027. Should revenue improve, the Governor will prioritize employee pay changes for all state employees.								
	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**
FY 2027 Total Maintenance								
11.00 FY 2027 Total Maintenance								HWJD
	22002	Federal	41.97	4,399,800	1,562,500	0	147,200	6,109,500
	22003	General	69.03	6,163,400	567,900	0	91,300	6,822,600
OT	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	345,500	137,800	0	10,600	493,900
			111.00	**10,908,700**	**2,268,200**	**0**	**249,100**	**13,426,000**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Line Items								
12.56 Repair, Replacement, or Alteration Costs								HWJD
The Governor recommends one-time dedicated fund and federal fund spending authority for repair and replacement items.								
OT	22002	Federal	0.00	0	0	5,500	0	5,500
OT	22005	Dedicated	0.00	0	0	14,500	0	14,500
			0.00	**0**	**0**	**20,000**	**0**	**20,000**
12.75 Ongoing General Fund Reduction								HWJD
The Governor recommends that reductions, as outlined in Executive Order 2025-05, be made ongoing.								
	22003	General	0.00	(185,500)	0	0	0	(185,500)
			0.00	**(185,500)**	**0**	**0**	**0**	**(185,500)**
12.92 Budget Law Exemptions/Other Adjustments								HWJD
The Governor recommends that no additional restrictions on transfer authority, beyond those established in Idaho Code 67-3511, be placed on the department. The inability to transfer appropriations between expense classes can result in inefficient fund allocation where surplus funds in one category cannot be redirected to areas facing higher demand, creating a reliance on supplemental appropriation requests to cover budget shortfalls in certain program areas. Removing these transfer limitations will enable the department to respond promptly to evolving personnel and operational needs, as well as ensure that its programs are adequately funded throughout the fiscal year, avoiding disruptions to the vital services provided by the department to Idahoans.								
	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**
FY 2027 Total								
13.00 FY 2027 Total								HWJD
	22002	Federal	41.97	4,399,800	1,562,500	0	147,200	6,109,500
OT	22002	Federal	0.00	0	0	5,500	0	5,500
	22003	General	69.03	5,977,900	567,900	0	91,300	6,637,100
OT	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	345,500	137,800	0	10,600	493,900
OT	22005	Dedicated	0.00	0	0	14,500	0	14,500
			111.00	**10,723,200**	**2,268,200**	**20,000**	**249,100**	**13,260,500**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency: Department of Health and Welfare								270
Division: Early Learning & Development								HW09
Appropriation Unit: Idaho Child Care Program								HWJG
FY 2026 Original Appropriation								
3.00 FY 2026 Original Appropriation								HWJG
	22002	Federal	3.80	366,400	1,604,500	0	60,784,400	62,755,300
OT	22002	Federal	0.00	0	0	0	14,000,000	14,000,000
	22003	General	0.20	24,800	0	0	1,175,000	1,199,800
			4.00	**391,200**	**1,604,500**	**0**	**75,959,400**	**77,955,100**
FY 2026Total Appropriation								
5.00 FY 2026 Total Appropriation								HWJG
	22002	Federal	3.80	366,400	1,604,500	0	60,784,400	62,755,300
OT	22002	Federal	0.00	0	0	0	14,000,000	14,000,000
	22003	General	0.20	24,800	0	0	1,175,000	1,199,800
			4.00	**391,200**	**1,604,500**	**0**	**75,959,400**	**77,955,100**
Appropriation Adjustments								
6.41 FTP Adjustment								HWJG
This decision unit reflects FTP adjustments for FY 2026.								
	22002	Federal	1.70	0	0	0	0	0
	22003	General	(0.20)	0	0	0	0	0
			1.50	**0**	**0**	**0**	**0**	**0**
FY 2026 Estimated Expenditures								
7.00 FY 2026 Estimated Expenditures								HWJG
	22002	Federal	5.50	366,400	1,604,500	0	60,784,400	62,755,300
OT	22002	Federal	0.00	0	0	0	14,000,000	14,000,000
	22003	General	0.00	24,800	0	0	1,175,000	1,199,800
			5.50	**391,200**	**1,604,500**	**0**	**75,959,400**	**77,955,100**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Base Adjustments								
8.14	FTP or Fund Adjustments							HWJG
This decision unit reflects an alignment of the agency's FTP allocation by fund.								
	22002	Federal	1.70	0	0	0	0	0
	22003	General	(0.20)	0	0	0	0	0
			1.50	**0**	**0**	**0**	**0**	**0**
8.34	Program Transfer - Personnel Expenditure Alignment							HWJG
This decision unit reflects a net-zero program transfer to align Personnel Costs across multiple programs within the department.								
	22002	Federal	0.00	300,000	0	0	0	300,000
			0.00	**300,000**	**0**	**0**	**0**	**300,000**
8.44	Removal of One-Time Expenditures							HWJG
This decision unit removes one-time appropriation or reappropriation from FY 2026.								
OT	22002	Federal	0.00	0	0	0	(14,000,000)	(14,000,000)
			0.00	**0**	**0**	**0**	**(14,000,000)**	**(14,000,000)**
FY 2027 Base								
9.00	FY 2027 Base							HWJG
	22002	Federal	5.50	666,400	1,604,500	0	60,784,400	63,055,300
OT	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	24,800	0	0	1,175,000	1,199,800
			5.50	**691,200**	**1,604,500**	**0**	**61,959,400**	**64,255,100**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Program Maintenance							
10.11 Change in Health Benefit Costs							HWJG
This decision unit reflects an increase in the employer health benefit costs based on the actuarial projection.							
	22002 Federal	0.00	11,200	0	0	0	11,200
		0.00	**11,200**	**0**	**0**	**0**	**11,200**
10.12 Change in Variable Benefit Costs							HWJG
This decision unit reflects a change in variable benefits from adjustments in Workers Compensation as provided by the State Insurance Fund and Unemployment Insurance as provided by the Idaho Department of Labor.							
	22002 Federal	0.00	(600)	0	0	0	(600)
		0.00	**(600)**	**0**	**0**	**0**	**(600)**
10.45 Risk Management Costs							HWJG
This decision unit reflects adjustments to the cost of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management.							
	22002 Federal	0.00	0	100	0	0	100
		0.00	**0**	**100**	**0**	**0**	**100**
10.61 Salary Multiplier - Regular Employees							HWJG
The Governor values the hard work and contributions made by state employees and has consistently recommended a change in employee compensation (CEC) to ensure state employee pay is competitive in the job market. CEC remains a priority for the Governor; however, the current revenue projections do not provide sufficient funds to recommend a change in compensation in FY 2027. Should revenue improve, the Governor will prioritize employee pay changes for all state employees.							
	22002 Federal	0.00	0	0	0	0	0
		0.00	**0**	**0**	**0**	**0**	**0**
FY 2027 Total Maintenance							
11.00 FY 2027 Total Maintenance							HWJG
	22002 Federal	5.50	677,000	1,604,600	0	60,784,400	63,066,000
OT	22002 Federal	0.00	0	0	0	0	0
	22003 General	0.00	24,800	0	0	1,175,000	1,199,800
		5.50	**701,800**	**1,604,600**	**0**	**61,959,400**	**64,265,800**

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total

Line Items

12.01 Idaho Child Care Program HWJG

The Governor recommends 5.0 FTP, federal fund spending authority, and one-time Capital Outlay for one business analyst position, two program specialist positions, one financial specialist senior position, and one fraud investigator position that will act as program integrity staff within the Department of Health and Welfare (IDHW) to provide oversight and accountability over the Idaho Child Care Program (ICCP). While IDHW has established processes for fraud and abuse identification and mitigation, the Governor recommends additional resources to aid the Trump Administration in its commitment to rooting out fraud, protecting taxpayer dollars, and ensuring program integrity across all state and federal benefit programs.

Additionally, the Governor recommends the second installment of one-time federal funding available under the federal Child Care and Development Block Grant (CCDBG) that will be distributed to increase the number of available slots at childcare facilities, drive down the cost of childcare throughout the state, and ensure Idaho families remain in the workforce.

	22002	Federal	5.00	485,500	18,500	0	0	504,000
OT	22002	Federal	0.00	0	0	23,000	15,473,000	15,496,000
			5.00	**485,500**	**18,500**	**23,000**	**15,473,000**	**16,000,000**

12.92 Budget Law Exemptions/Other Adjustments HWJG

The Governor recommends that no additional restrictions on transfer authority, beyond those established in Idaho Code 67-3511, be placed on the department.

The inability to transfer appropriations between expense classes can result in inefficient fund allocation where surplus funds in one category cannot be redirected to areas facing higher demand, creating a reliance on supplemental appropriation requests to cover budget shortfalls in certain program areas. Removing these transfer limitations will enable the department to respond promptly to evolving personnel and operational needs, as well as ensure that its programs are adequately funded throughout the fiscal year, avoiding disruptions to the vital services provided by the department to Idahoans.

	22002	Federal	0.00	0	0	0	0	0
	22003	General	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**

12.93 Budget Law Exemptions/Other Adjustments HWJG

The Governor recommends reappropriation authority for any unexpended and unencumbered balance appropriated to the Idaho Child Care Program (ICCP) in SB 1206 from the 2025 legislative session, in an amount not to exceed $14,000,000 in Trustee/Benefit Payments.

	22002	Federal	0.00	0	0	0	0	0
			0.00	**0**	**0**	**0**	**0**	**0**

FY 2027 Total

13.00 FY 2027 Total HWJG

	22002	Federal	10.50	1,162,500	1,623,100	0	60,784,400	63,570,000
OT	22002	Federal	0.00	0	0	23,000	15,473,000	15,496,000
	22003	General	0.00	24,800	0	0	1,175,000	1,199,800
			10.50	**1,187,300**	**1,623,100**	**23,000**	**77,432,400**	**80,265,800**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency: Department of Health and Welfare							270
Division: Licensing & Certification							HW10
Appropriation Unit: Licensing & Certification							HWLC
FY 2025 Total Appropriation							
1.00 FY 2025 Total Appropriation							HWLC
22002	Federal	0.00	4,728,400	640,500	0	0	5,368,900
22003	General	0.00	2,082,300	252,200	0	0	2,334,500
22005	Dedicated	71.90	976,800	12,200	0	0	989,000
		71.90	**7,787,500**	**904,900**	**0**	**0**	**8,692,400**
1.21 Account Transfers							HWLC
22002	Federal	0.00	(285,000)	285,000	0	0	0
22003	General	0.00	(190,800)	190,800	0	0	0
22005	Dedicated	0.00	(24,000)	24,000	0	0	0
		0.00	**(499,800)**	**499,800**	**0**	**0**	**0**
1.31 Transfers Between Programs							HWLC
22003	General	0.00	161,300	0	0	0	161,300
22005	Dedicated	0.00	217,500	0	0	0	217,500
		0.00	**378,800**	**0**	**0**	**0**	**378,800**
1.61 Reverted Appropriation Balances							HWLC
22002	Federal	0.00	(1,562,600)	(139,200)	0	0	(1,701,800)
22003	General	0.00	(300)	(100)	0	0	(400)
22005	Dedicated	0.00	(100)	(100)	0	0	(200)
		0.00	**(1,563,000)**	**(139,400)**	**0**	**0**	**(1,702,400)**
FY 2025 Actual Expenditures							
2.00 FY 2025 Actual Expenditures							HWLC
22002	Federal	0.00	2,880,800	786,300	0	0	3,667,100
22003	General	0.00	2,052,500	442,900	0	0	2,495,400
22005	Dedicated	71.90	1,170,200	36,100	0	0	1,206,300
		71.90	**6,103,500**	**1,265,300**	**0**	**0**	**7,368,800**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Original Appropriation							
3.00 FY 2026 Original Appropriation							HWLC
22002	Federal	46.09	4,955,000	637,700	0	0	5,592,700
22003	General	17.42	2,171,000	249,900	0	0	2,420,900
22005	Dedicated	8.39	1,019,600	12,200	0	0	1,031,800
		71.90	**8,145,600**	**899,800**	**0**	**0**	**9,045,400**
FY 2026Total Appropriation							
5.00 FY 2026 Total Appropriation							HWLC
22002	Federal	46.09	4,955,000	637,700	0	0	5,592,700
22003	General	17.42	2,171,000	249,900	0	0	2,420,900
22005	Dedicated	8.39	1,019,600	12,200	0	0	1,031,800
		71.90	**8,145,600**	**899,800**	**0**	**0**	**9,045,400**
Appropriation Adjustments							
6.41 FTP Adjustment							HWLC
This decision unit reflects FTP adjustments for FY 2026.							
22002	Federal	(2.91)	0	0	0	0	0
22003	General	3.40	0	0	0	0	0
22005	Dedicated	1.61	0	0	0	0	0
		2.10	**0**	**0**	**0**	**0**	**0**
6.61 Governor's Approved Reduction							HWLC
This decision unit reflects a gubernatorial holdback for FY 2026 in compliance with Executive Order 2025-05.							
22003	General	0.00	(97,600)	0	0	0	(97,600)
		0.00	**(97,600)**	**0**	**0**	**0**	**(97,600)**
6.71 Early Reversions							HWLC
This decision unit reflects an early reversion in compliance with SB 1110 and Executive Order 2025-05.							
22002	Federal	0.00	(196,900)	0	0	0	(196,900)
		0.00	**(196,900)**	**0**	**0**	**0**	**(196,900)**
FY 2026 Estimated Expenditures							
7.00 FY 2026 Estimated Expenditures							HWLC
22002	Federal	43.18	4,758,100	637,700	0	0	5,395,800
22003	General	20.82	2,073,400	249,900	0	0	2,323,300
22005	Dedicated	10.00	1,019,600	12,200	0	0	1,031,800
		74.00	**7,851,100**	**899,800**	**0**	**0**	**8,750,900**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Base Adjustments							
8.14	FTP or Fund Adjustments						HWLC
This decision unit reflects an alignment of the agency's FTP allocation by fund.							
22002	Federal	(3.91)	0	0	0	0	0
22003	General	3.40	0	0	0	0	0
22005	Dedicated	1.61	0	0	0	0	0
		1.10	**0**	**0**	**0**	**0**	**0**
FY 2027 Base							
9.00	FY 2027 Base						HWLC
22002	Federal	42.18	4,955,000	637,700	0	0	5,592,700
22003	General	20.82	2,171,000	249,900	0	0	2,420,900
22005	Dedicated	10.00	1,019,600	12,200	0	0	1,031,800
		73.00	**8,145,600**	**899,800**	**0**	**0**	**9,045,400**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Program Maintenance							
10.11 Change in Health Benefit Costs							HWLC
This decision unit reflects an increase in the employer health benefit costs based on the actuarial projection.							
22002	Federal	0.00	86,000	0	0	0	86,000
22003	General	0.00	40,400	0	0	0	40,400
22005	Dedicated	0.00	20,400	0	0	0	20,400
		0.00	**146,800**	**0**	**0**	**0**	**146,800**
10.12 Change in Variable Benefit Costs							HWLC
This decision unit reflects a change in variable benefits from adjustments in Workers Compensation as provided by the State Insurance Fund and Unemployment Insurance as provided by the Idaho Department of Labor.							
22002	Federal	0.00	(4,900)	0	0	0	(4,900)
22003	General	0.00	(2,300)	0	0	0	(2,300)
22005	Dedicated	0.00	(1,100)	0	0	0	(1,100)
		0.00	**(8,300)**	**0**	**0**	**0**	**(8,300)**
10.45 Risk Management Costs							HWLC
This decision unit reflects adjustments to the cost of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management.							
22002	Federal	0.00	0	1,900	0	0	1,900
22003	General	0.00	0	1,500	0	0	1,500
		0.00	**0**	**3,400**	**0**	**0**	**3,400**
10.61 Salary Multiplier - Regular Employees							HWLC
The Governor values the hard work and contributions made by state employees and has consistently recommended a change in employee compensation (CEC) to ensure state employee pay is competitive in the job market. CEC remains a priority for the Governor; however, the current revenue projections do not provide sufficient funds to recommend a change in compensation in FY 2027. Should revenue improve, the Governor will prioritize employee pay changes for all state employees.							
22002	Federal	0.00	0	0	0	0	0
22003	General	0.00	0	0	0	0	0
22005	Dedicated	0.00	0	0	0	0	0
		0.00	**0**	**0**	**0**	**0**	**0**
FY 2027 Total Maintenance							
11.00 FY 2027 Total Maintenance							HWLC
22002	Federal	42.18	5,036,100	639,600	0	0	5,675,700
22003	General	20.82	2,209,100	251,400	0	0	2,460,500
22005	Dedicated	10.00	1,038,900	12,200	0	0	1,051,100
		73.00	**8,284,100**	**903,200**	**0**	**0**	**9,187,300**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Line Items							
12.75 Ongoing General Fund Reduction							HWLC
The Governor recommends that reductions, as outlined in Executive Order 2025-05, be made ongoing.							
22003	General	0.00	(72,600)	0	0	0	(72,600)
		0.00	**(72,600)**	**0**	**0**	**0**	**(72,600)**
12.92 Budget Law Exemptions/Other Adjustments							HWLC
The Governor recommends that no additional restrictions on transfer authority, beyond those established in Idaho Code 67-3511, be placed on the department.							
The inability to transfer appropriations between expense classes can result in inefficient fund allocation where surplus funds in one category cannot be redirected to areas facing higher demand, creating a reliance on supplemental appropriation requests to cover budget shortfalls in certain program areas. Removing these transfer limitations will enable the department to respond promptly to evolving personnel and operational needs, as well as ensure that its programs are adequately funded throughout the fiscal year, avoiding disruptions to the vital services provided by the department to Idahoans.							
22002	Federal	0.00	0	0	0	0	0
22003	General	0.00	0	0	0	0	0
22005	Dedicated	0.00	0	0	0	0	0
		0.00	**0**	**0**	**0**	**0**	**0**
FY 2027 Total							
13.00 FY 2027 Total							HWLC
22002	Federal	42.18	5,036,100	639,600	0	0	5,675,700
22003	General	20.82	2,136,500	251,400	0	0	2,387,900
22005	Dedicated	10.00	1,038,900	12,200	0	0	1,051,100
		73.00	**8,211,500**	**903,200**	**0**	**0**	**9,114,700**

	FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency: Department of Health and Welfare						270
Division: Family & Community Partnerships						HW11
Appropriation Unit: Family & Community Partnerships						HWJE
FY 2025 Total Appropriation						
1.00 FY 2025 Total Appropriation						HWJE
22002 Federal	0.00	2,587,100	271,700	0	2,900,000	5,758,800
22003 General	0.00	241,400	41,300	0	450,000	732,700
22005 Dedicated	35.00	0	19,500	0	50,000	69,500
	35.00	**2,828,500**	**332,500**	**0**	**3,400,000**	**6,561,000**
1.21 Account Transfers						HWJE
22003 General	0.00	0	(15,600)	0	15,600	0
22005 Dedicated	0.00	0	(10,000)	0	10,000	0
	0.00	**0**	**(25,600)**	**0**	**25,600**	**0**
1.31 Transfers Between Programs						HWJE
22002 Federal	0.00	0	180,000	0	0	180,000
22003 General	0.00	27,200	87,000	0	(110,000)	4,200
	0.00	**27,200**	**267,000**	**0**	**(110,000)**	**184,200**
1.61 Reverted Appropriation Balances						HWJE
22002 Federal	0.00	(22,700)	(185,800)	0	(721,800)	(930,300)
22003 General	0.00	(100)	0	0	(100)	(200)
22005 Dedicated	0.00	0	(8,000)	0	(24,300)	(32,300)
	0.00	**(22,800)**	**(193,800)**	**0**	**(746,200)**	**(962,800)**
FY 2025 Actual Expenditures						
2.00 FY 2025 Actual Expenditures						HWJE
22002 Federal	0.00	2,564,400	265,900	0	2,178,200	5,008,500
22003 General	0.00	268,500	112,700	0	355,500	736,700
22005 Dedicated	35.00	0	1,500	0	35,700	37,200
	35.00	**2,832,900**	**380,100**	**0**	**2,569,400**	**5,782,400**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Original Appropriation							
3.00 FY 2026 Original Appropriation							HWJE
22002	Federal	31.28	2,746,400	268,200	0	2,900,000	5,914,600
22003	General	5.72	421,700	41,300	0	450,000	913,000
22005	Dedicated	0.00	0	19,500	0	50,000	69,500
		37.00	**3,168,100**	**329,000**	**0**	**3,400,000**	**6,897,100**
FY 2026Total Appropriation							
5.00 FY 2026 Total Appropriation							HWJE
22002	Federal	31.28	2,746,400	268,200	0	2,900,000	5,914,600
22003	General	5.72	421,700	41,300	0	450,000	913,000
22005	Dedicated	0.00	0	19,500	0	50,000	69,500
		37.00	**3,168,100**	**329,000**	**0**	**3,400,000**	**6,897,100**
Appropriation Adjustments							
6.41 FTP Adjustment							HWJE
This decision unit reflects FTP adjustments for FY 2026.							
22002	Federal	1.53	0	0	0	0	0
22003	General	(0.98)	0	0	0	0	0
		0.55	**0**	**0**	**0**	**0**	**0**
6.61 Governor's Approved Reduction							HWJE
This decision unit reflects a gubernatorial holdback for FY 2026 in compliance with Executive Order 2025-05.							
22003	General	0.00	(10,800)	0	0	0	(10,800)
		0.00	**(10,800)**	**0**	**0**	**0**	**(10,800)**
FY 2026 Estimated Expenditures							
7.00 FY 2026 Estimated Expenditures							HWJE
22002	Federal	32.81	2,746,400	268,200	0	2,900,000	5,914,600
22003	General	4.74	410,900	41,300	0	450,000	902,200
22005	Dedicated	0.00	0	19,500	0	50,000	69,500
		37.55	**3,157,300**	**329,000**	**0**	**3,400,000**	**6,886,300**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Base Adjustments							
8.14 FTP or Fund Adjustments							HWJE
This decision unit reflects an alignment of the agency's FTP allocation by fund.							
22002	Federal	2.53	0	0	0	0	0
22003	General	(0.98)	0	0	0	0	0
		1.55	**0**	**0**	**0**	**0**	**0**
8.32 Program Transfer - Navigation Services							HWJE
This decision unit reflects a net-zero program transfer of General Fund from the Division of Foster Care and Assistance Payments to the Division of Family and Community Partnerships for costs associated with resource development and service integration.							
22003	General	0.00	0	92,000	0	0	92,000
		0.00	**0**	**92,000**	**0**	**0**	**92,000**
8.34 Program Transfer - Personnel Expenditure Alignment							HWJE
This decision unit reflects a net-zero program transfer to align Personnel Costs across multiple programs within the department.							
22002	Federal	0.00	200,000	0	0	0	200,000
		0.00	**200,000**	**0**	**0**	**0**	**200,000**
FY 2027 Base							
9.00 FY 2027 Base							HWJE
22002	Federal	33.81	2,946,400	268,200	0	2,900,000	6,114,600
22003	General	4.74	421,700	133,300	0	450,000	1,005,000
22005	Dedicated	0.00	0	19,500	0	50,000	69,500
		38.55	**3,368,100**	**421,000**	**0**	**3,400,000**	**7,189,100**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Program Maintenance							
10.11 Change in Health Benefit Costs							HWJE
This decision unit reflects an increase in the employer health benefit costs based on the actuarial projection.							
22002	Federal	0.00	66,900	0	0	0	66,900
22003	General	0.00	9,700	0	0	0	9,700
		0.00	**76,600**	**0**	**0**	**0**	**76,600**
10.12 Change in Variable Benefit Costs							HWJE
This decision unit reflects a change in variable benefits from adjustments in Workers Compensation as provided by the State Insurance Fund and Unemployment Insurance as provided by the Idaho Department of Labor.							
22002	Federal	0.00	(3,000)	0	0	0	(3,000)
22003	General	0.00	(400)	0	0	0	(400)
		0.00	**(3,400)**	**0**	**0**	**0**	**(3,400)**
10.45 Risk Management Costs							HWJE
This decision unit reflects adjustments to the cost of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management.							
22002	Federal	0.00	0	2,700	0	0	2,700
22003	General	0.00	0	100	0	0	100
		0.00	**0**	**2,800**	**0**	**0**	**2,800**
10.61 Salary Multiplier - Regular Employees							HWJE
The Governor values the hard work and contributions made by state employees and has consistently recommended a change in employee compensation (CEC) to ensure state employee pay is competitive in the job market. CEC remains a priority for the Governor; however, the current revenue projections do not provide sufficient funds to recommend a change in compensation in FY 2027. Should revenue improve, the Governor will prioritize employee pay changes for all state employees.							
22002	Federal	0.00	0	0	0	0	0
22003	General	0.00	0	0	0	0	0
		0.00	**0**	**0**	**0**	**0**	**0**
FY 2027 Total Maintenance							
11.00 FY 2027 Total Maintenance							HWJE
22002	Federal	33.81	3,010,300	270,900	0	2,900,000	6,181,200
22003	General	4.74	431,000	133,400	0	450,000	1,014,400
22005	Dedicated	0.00	0	19,500	0	50,000	69,500
		38.55	**3,441,300**	**423,800**	**0**	**3,400,000**	**7,265,100**

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Line Items							
12.02 Kinship Navigation Services							HWJE
The Governor recommends federal fund spending authority to allow the Division of Family and Community Partnerships to draw down available federal funds received through the Kinship Navigation Grant administered by the United States Department of Health and Human Services (HHS). Funding will be utilized to increase the number of kinship families served and supported through navigation and resource coordination services, leading to greater placement stability for children in kinship care.							
22002	Federal	0.00	0	180,000	0	0	180,000
		0.00	**0**	**180,000**	**0**	**0**	**180,000**
12.92 Budget Law Exemptions/Other Adjustments							HWJE
The Governor recommends that no additional restrictions on transfer authority, beyond those established in Idaho Code 67-3511, be placed on the department. The inability to transfer appropriations between expense classes can result in inefficient fund allocation where surplus funds in one category cannot be redirected to areas facing higher demand, creating a reliance on supplemental appropriation requests to cover budget shortfalls in certain program areas. Removing these transfer limitations will enable the department to respond promptly to evolving personnel and operational needs, as well as ensure that its programs are adequately funded throughout the fiscal year, avoiding disruptions to the vital services provided by the department to Idahoans.							
22002	Federal	0.00	0	0	0	0	0
22003	General	0.00	0	0	0	0	0
22005	Dedicated	0.00	0	0	0	0	0
		0.00	**0**	**0**	**0**	**0**	**0**
FY 2027 Total							
13.00 FY 2027 Total							HWJE
22002	Federal	33.81	3,010,300	450,900	0	2,900,000	6,361,200
22003	General	4.74	431,000	133,400	0	450,000	1,014,400
22005	Dedicated	0.00	0	19,500	0	50,000	69,500
		38.55	**3,441,300**	**603,800**	**0**	**3,400,000**	**7,445,100**