

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
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Appropriation Adjustment

4.81 Exemption from Transfer Limitations - Child, Youth, and Family Services HWJE

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

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. The corresponding FY 2026 recommendation can be found in DU 12.83.

OT	22003	General	0.00	0	0	0	0	0
			0.00	0	0	0	0	0

FY 2025 Total Appropriation

5.00 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
OT	22003	General	0.00	0	0	0	0	0
	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

Appropriation Adjustments

6.34 Program Transfer - Child, Youth, and Family Services HWJE

This decision unit reflects a net-zero program transfer.

	22003	General	2.00	91,300	0	0	0	91,300
			2.00	91,300	0	0	0	91,300

6.39 Program Transfer - FTP HWJE

This decision unit reflects a net-zero program transfer.

	22002	Federal	31.28	0	0	0	0	0
	22003	General	3.72	0	0	0	0	0
	22005	Dedicated	(35.00)	0	0	0	0	0
			0.00	0	0	0	0	0

FY 2025 Estimated Expenditures

7.00 FY 2025 Estimated Expenditures HWJE

	22002	Federal	31.28	2,587,100	271,700	0	2,900,000	5,758,800
	22003	General	5.72	332,700	41,300	0	450,000	824,000
OT	22003	General	0.00	0	0	0	0	0
	22005	Dedicated	0.00	0	19,500	0	50,000	69,500
			37.00	2,919,800	332,500	0	3,400,000	6,652,300

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
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Base Adjustments

8.19 FTP or Fund Adjustments HWJE

This decision unit reflects an alignment of the agency's FTP allocation by fund.

22002	Federal	31.28	0	0	0	0	0
22003	General	3.72	0	0	0	0	0
22005	Dedicated	(35.00)	0	0	0	0	0
		0.00	0	0	0	0	0

8.34 Child, Youth, and Family Services Program Transfer - Personnel Costs HWJE

This decision unit reflects a net-zero program transfer of General Fund and federal fund spending authority to align Personnel Costs with estimated expenditures throughout Child, Youth, and Family Services (CYFS).

22003	General	2.00	91,300	0	0	0	91,300
		2.00	91,300	0	0	0	91,300

8.39 Program Transfer - Personnel Costs HWJE

This decision unit reflects a net-zero program transfer to align Personnel Costs across programs.

22003	General	0.00	60,000	0	0	0	60,000
		0.00	60,000	0	0	0	60,000

FY 2026 Base

9.00 FY 2026 Base HWJE

22002	Federal	31.28	2,587,100	271,700	0	2,900,000	5,758,800
22003	General	5.72	392,700	41,300	0	450,000	884,000
OT 22003	General	0.00	0	0	0	0	0
22005	Dedicated	0.00	0	19,500	0	50,000	69,500
		37.00	2,979,800	332,500	0	3,400,000	6,712,300

		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 Milliman projection.						
	22002 Federal	0.00	40,700	0	0	0	40,700
	22003 General	0.00	7,400	0	0	0	7,400
		0.00	48,100	0	0	0	48,100
10.12	Change in Variable Benefit Costs						HWJE
	This decision unit reflects a change in variable benefits from an adjustment in Workers Compensation as provided by the State Insurance Fund.						
	22002 Federal	0.00	(500)	0	0	0	(500)
	22003 General	0.00	(100)	0	0	0	(100)
		0.00	(600)	0	0	0	(600)
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	(3,500)	0	0	(3,500)
		0.00	0	(3,500)	0	0	(3,500)
10.61	Salary Multiplier - Regular Employees						HWJE
	The Governor recommends a 5% or \$1.55 per hour increase for each permanent employee with flexibility for agency heads and institution presidents to distribute funds for recruitment and retention purposes in hard-to-fill, hard-to-retain positions.						
	22002 Federal	0.00	106,700	0	0	0	106,700
	22003 General	0.00	16,300	0	0	0	16,300
		0.00	123,000	0	0	0	123,000
FY 2026 Total Maintenance							
11.00	FY 2026 Total Maintenance						HWJE
	22002 Federal	31.28	2,734,000	268,200	0	2,900,000	5,902,200
	22003 General	5.72	416,300	41,300	0	450,000	907,600
OT	22003 General	0.00	0	0	0	0	0
	22005 Dedicated	0.00	0	19,500	0	50,000	69,500
		37.00	3,150,300	329,000	0	3,400,000	6,879,300

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
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Line Items

12.83 Exemption from Transfer Limitations - Child, Youth, and Family Services HWJE

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

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. The corresponding FY 2025 recommendation can be found in DU 4.81.

22003	General	0.00	0	0	0	0	0
		0.00	0	0	0	0	0

12.93 Division of Family and Community Partnerships HWJE

The Governor recommends a change to the title of an appropriation unit within Child, Youth, and Family Services (CYFS) to establish consistency with the department's new organizational structure. Specifically, this would replace Service Integration (SI) with Family and Community Partnerships (FCP).

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

FY 2026 Total

13.00 FY 2026 Total HWJE

22002	Federal	31.28	2,734,000	268,200	0	2,900,000	5,902,200
22003	General	5.72	416,300	41,300	0	450,000	907,600
OT 22003	General	0.00	0	0	0	0	0
22005	Dedicated	0.00	0	19,500	0	50,000	69,500
		37.00	3,150,300	329,000	0	3,400,000	6,879,300