



Department of Health & Welfare

Indirect Support Services Base Review

Alex Williamson,
Budget & Policy Analyst

January 16, 2026

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Department of Health & Welfare

The Idaho Department of Health and Welfare provides services and regulatory programs in partnership with taxpayers, consumers, and providers to promote economic well-being, support vulnerable children and adults, enhance public health, and encourage self-sufficiency.
[Chapter 10, Title 56, Idaho Code]

Indirect Support Services provides policy direction, administrative leadership, and management support necessary for the department to operate. Includes functions such as the Division of Management Services, Information Technology Services, Legal Services, the Office of the Director, and communications.

Organizational Structure – DHW

Independent Councils
 The budgeted Division of Independent Councils includes the Idaho Council on Domestic Violence and the Idaho Council on Developmental Disabilities.

Governor
Director

Board of Health & Welfare
 (Advisory, appointed by the Governor)

Operations
 Deputy Director

Medicaid
 Deputy Director / Medicaid Admin

Chief, Legislative, and Regulatory Affairs
 Tribal Relations

Child, Youth, & Family Services
 Deputy Director

Health & Human Services
 Deputy Director

Licensing & Certification
 Division Administrator

Indirect Support Services
 Indirect Support Services includes Information and Technology Services, Operational Services, and Audits & Investigations.

Medicaid

EES

Children's DD

IBHP Staff

Chief Financial Officer

Financial Services

Program Manager, Communications, Customer Experience

Youth Safety & Permanency
 (Child Welfare)

Family & Community Partnerships
 (Service Integration)

Early Learning & Development
 (Developmental Disability Svcs)

SWITC

Idaho Child Care Program (ICCP)

The department will rename the Division of Family and Community Services (FACS) as Child, Youth, and Family Services.

Public Health
 Division Administrator

Welfare
 Division Administrator

Behavioral Health
 Administrator

Mental Health Services

Substance Abuse

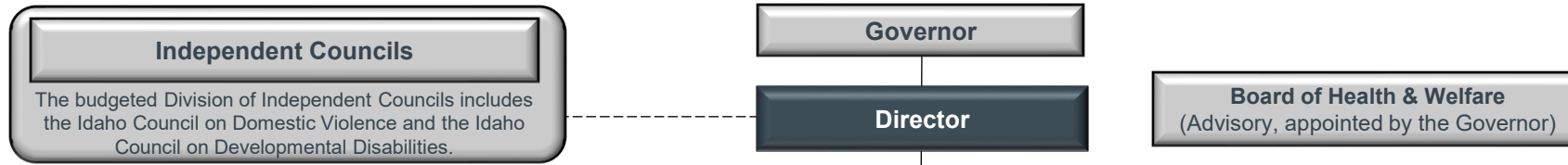
Psych Hospitalization

SHN SHS SHW

The department organizes these programs in the Division of Behavioral Health (BH).

Medicaid Program Integrity Unit

Organizational Structure – DHW



Operations
Deputy Director

Licensing & Certification
Division Administrator

Indirect Support Services
Indirect Support Services includes Information and Technology Services, Operational Services, and Audits & Investigations.

Medicaid
Deputy Director / Medicaid Admin

Medicaid

EES

Children's DD

IBHP Staff

Medicaid Program Integrity Unit

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Organizational Structure – Indirect Support Services

Department of Health and Welfare Indirect Support Services

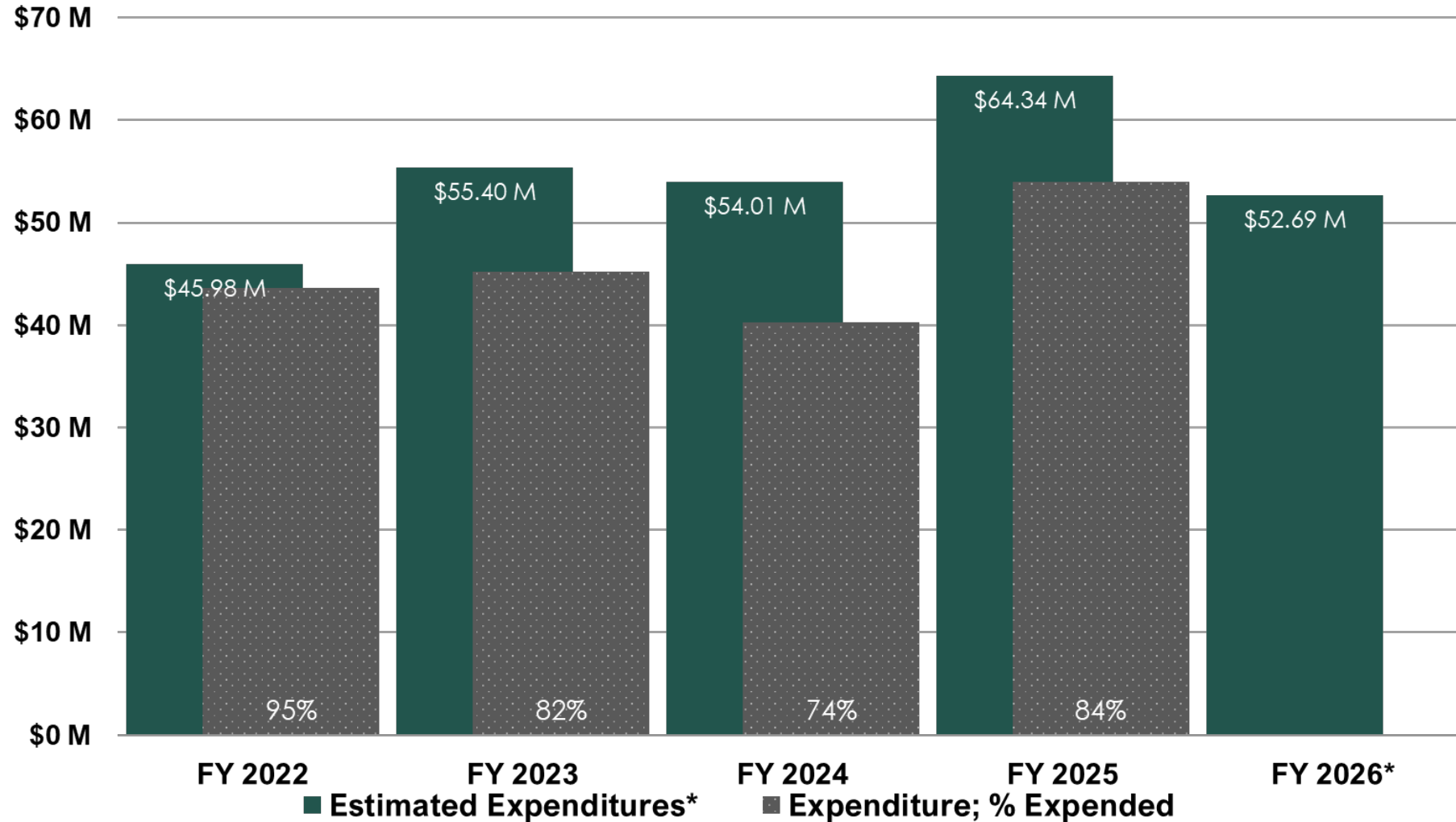
244.60 FTP
24.00 Vacant
as of 8/15/25

Juliet Charron, Agency Director
244.60 FTP

Director's Office
Public Information/Communications
Legislative and Regulatory Affairs
Management Services
Financial Services
Compliance
IT Services

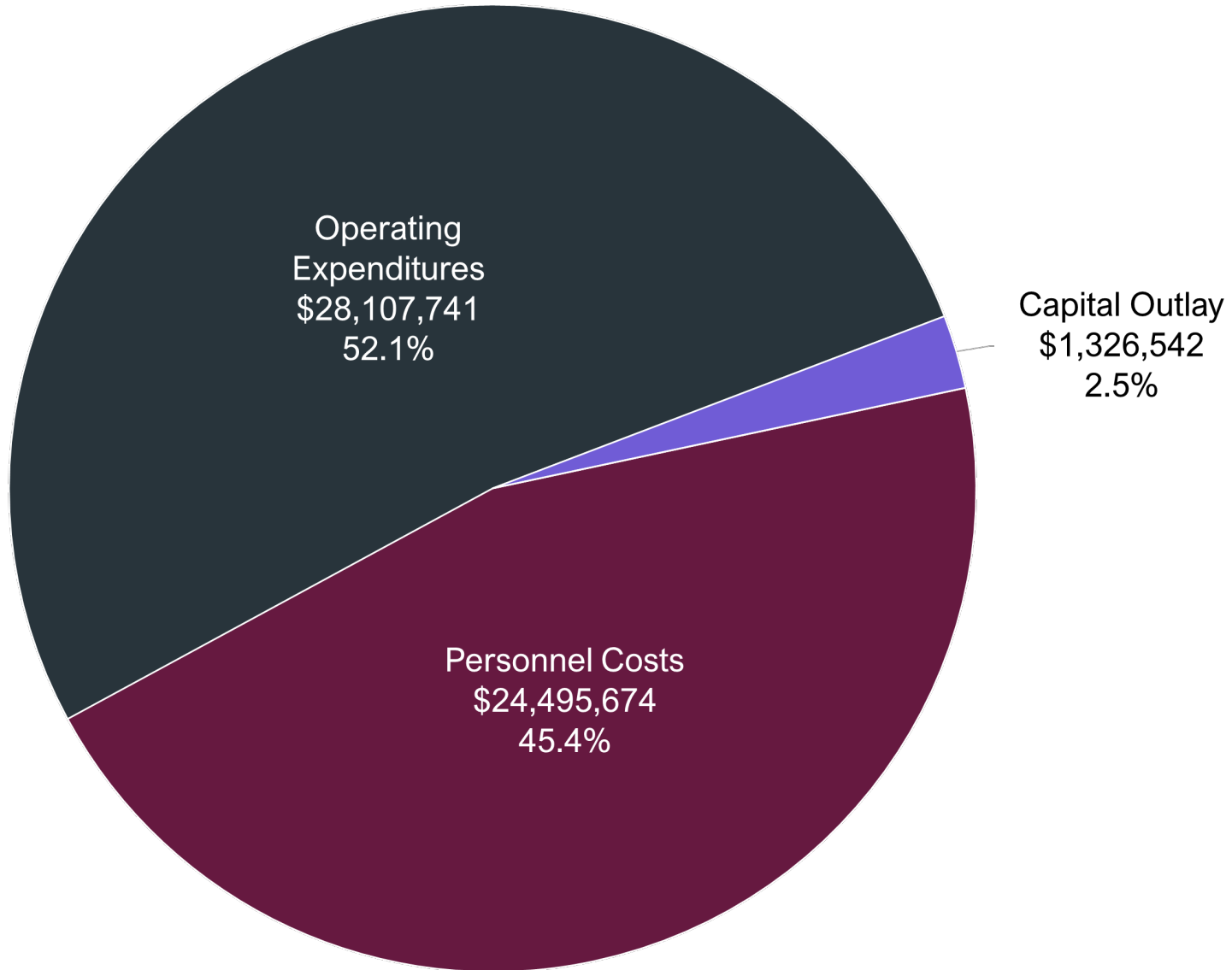
Five-Year Expenditures

Estimated Expenditures vs Actual Expenditures



*FY 2026 is Original Appropriation

FY 2025 Expenditures - \$53,929,957



Five-Year Base Snapshot

Fiscal Year	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*
1. Total FTP	288.60	287.60	262.60	259.60	244.60
2. Current Year Base	47,009,800	47,581,600	49,697,400	49,743,100	47,664,200
3. Benefits Costs	80,700	157,700	247,300	(139,900)	270,600
4. Statewide Cost Allocation	187,100	400,100	484,200	(687,400)	(348,000)
5. CEC	482,100	1,558,000	872,200	741,700	1,387,000
6. Total Ongoing Maintenance Change	749,900	2,115,800	1,603,700	(85,600)	1,309,600
7. <i>% Chg from Current Year Base (line 6 / 2)</i>	<i>1.6%</i>	<i>4.4%</i>	<i>3.2%</i>	<i>(0.2%)</i>	<i>2.7%</i>
8. Ongoing Enhancements			(1,558,000)	329,400	140,400
9. Total Ongoing Enhancements Change	0	0	(1,558,000)	329,400	140,400
10. <i>% Chg from Current Year Base (line 9 / 2)</i>	<i>0.0%</i>	<i>0.0%</i>	<i>(3.1%)</i>	<i>0.7%</i>	<i>0.3%</i>
11. Ongoing Base Adjustments	(178,100)			(2,322,700)	-
12. Next Year Base (line 2 + 6 + 9 + 11)	47,581,600	49,697,400	49,743,100	47,664,200	49,114,200*
13. Total Base Change (line 12 - 2)	571,800	2,115,800	45,700	(2,078,900)	1,450,000
14. <i>% Chg from Current Year Base (line 13 / 2)</i>	<i>1.2%</i>	<i>4.4%</i>	<i>0.1%</i>	<i>(4.2%)</i>	<i>3.0%</i>

*Next Year Base not set. Ongoing Original Appropriation used instead.

2025 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
MMIS Operational Data Personnel	Enhancement	\$779,400
Establish Ombudsman (S1380)	Enhancement	(\$450,000)
Total Ongoing Base Change from Enhancements		\$329,400

Onetime Enhancement Name	Type	Amount
Establish Ombudsman (S1380)	Enhancement	(\$20,000)
Replacement Items	Enhancement	\$6,036,800
Total Onetime Base Change from Enhancements		\$6,016,800

2026 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
SQL Server Replacement	Enhancement	\$140,400
Total Ongoing Base Change from Enhancements		\$140,400

Onetime Enhancement Name	Type	Amount
SQL Server Replacement	Enhancement	\$711,200
Replacement Items	Enhancement	\$1,032,800
OITS Hardware	Enhancement	\$1,834,300
Total Onetime Base Change from Enhancements		\$3,578,300

2026 Budget Enhancements – Outcomes

1. SQL Server Replacement

AGENCY SUBMITTED OUTCOMES: This upgrade will support the majority of the department's strategic objectives as much of our software is based on the SQL server environment. This is not pointed at a single initiative but supportive of all divisions within DHW and their strategic plans.

2027 Budget Request

Onetime Supplemental	Type	Amount
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Total Onetime Supplemental		\$0
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Onetime Enhancement	Type	Amount
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Replacement Items (irrigation SHW)	Enhancement (OT)	\$40,000
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Total Onetime Enhancements		\$40,000
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Ongoing Enhancement	Type	FTP	Amount
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Background Check Unit Fund Adjust (\$3,069,000 Ded to Ded)	Enhancement		\$0
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OITS Modernization	Enhancement	(58.00)	\$524,900
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Budget Law Exemption	Enhancement		\$0
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Total Ongoing Base Change from Enhancements			\$524,900
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The department requests an **exemption from comparable transfer limitations originally set forth in Sections 4 and 8 of S1108 of 2025, that prohibit the transfer of personnel costs and trustee and benefit payments to any other account class.**

TRANSFER AUTHORITY: The Department of Health and Welfare requests that all department programs may transfer personnel costs and trustee and benefit payments to other expenditure account categories as allowed in Section 67-3511, Idaho Code. By removing the transfer restrictions as laid out in Sections 4 and 8 of S1108 of 2025, the Legislature would allow the department to use available resources to ensure required services and payments are made using existing authority, in accordance with Section 67-3511, Idaho Code. This request does not impact the transfer exemptions existing in Sections 10, 19, and 25 of S1108 of 2025, which allow the following: transfers between the Medicaid programs in excess of 10%; transfers between the Divisions of Mental Health Services and Psychiatric Hospitalization; and unlimited transfers into the Community Hospitalization Program from other programs within the Department of Health and Welfare.

2027 Budget Enhancements – Outcomes

1. Background Check Unit Fund Adjust

AGENCY SUBMITTED OUTCOMES: This supports the DHW performance measures listed in Objective 5: Ensure the availability of resources that directly support department foster care services and implement enhanced safety measures for children in department care.

2027 Governor's Recommendation

Onetime Supplemental	Type	FTP	Amount
Making Rural Idaho Healthy Again (RHTP)	Supplemental	12.00	\$3,737,600
Total Onetime Supplemental			\$3,737,600

Onetime Enhancement	Type	Amount
Replacement Items (irrigation SHW, equipment, flooring, LED)	Enhancement (OT)	\$430,000
Governor Initiative: Making Rural Idaho Healthy Again (RHTP)	Enhancement (OT)	\$294,076,500
Total Onetime Enhancements		\$294,506,500

Ongoing Enhancement	Type	FTP	Amount
Background Check Unit Fund Adjust (\$3,069,000 Ded to Ded)	Enhancement		\$0
OITS Modernization	Enhancement	(58.00)	\$524,900
Governor Initiative: Making Rural Idaho Healthy Again (RHTP)	Enhancement	12.00	\$1,328,700
Budget Law Exemption	Enhancement		\$0
Total Ongoing Base Change from Enhancements			\$1,853,600

The department requests an ***exemption from comparable transfer limitations originally set forth in Sections 4 and 8 of S1108 of 2025, that prohibit the transfer of personnel costs and trustee and benefit payments to any other account class.***

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Rural Health Transformation Program (RHTP)

- \$50 billion federal program from the Centers for Medicare & Medicaid Services (CMS)
- Purpose: to strengthen rural healthcare by giving states funding to innovate care delivery, boost provider sustainability, develop the workforce, and leverage technology for better access and outcomes in underserved areas
- RHTP was authorized by H.R. 1 (One Big Beautiful Bill Act) to focus on preventative health, workforce development, technology innovation, and new care models
- **Idaho was awarded \$925 million over five years (2026-2030)**
 - \$185,974,400 per year over the five-year grant period
 - The funding will be available for two years before it expires
- Governor recommendation includes:
 - FY 2026 Supplemental: 12.00 limited-service FTP and \$3,737,600 onetime to allow DHW to draw down available federal funds for the remainder of FY 2026
 - FY 2027 Enhancement: The same 12.00 limited-service FTP established in the supplemental, plus \$1,328,700 ongoing for personnel costs, and \$294,076,500 onetime for operating expenditures.
- Per Executive Order 2025-08, the Governor has established a Rural Health Transformation Task Force to oversee and advise the application of the RHTP in Idaho

Please feel free to contact me with any questions at (208)334-4742 or awilliamson@lso.idaho.gov

Key Indicators (from performance report)

Cases Managed and/or Key Services Provided	FY 2022	FY 2023	FY 2024	FY 2025
DIVISION OF FINANCIAL SERVICES				
Electronic Payment Systems				
Child support electronic payments	\$186,947,489	\$183,176,223	\$180,421,584	\$183,648,445
DIVISION OF MANAGEMENT SERVICES				
Bureau of Compliance				
Internal Audit reports issued	7	3	2	1 ¹²
Bureau of Operations				
Fingerprints processed	32,455	33,050	32,541	37,181 ¹³

¹² The Internal Audit (IA) unit also evaluated 91 external reports (single audit reports, service organization reports, and indirect cost rate plans) and conducted 359 grant risk assessments in FY 2025. Moving into FY 2026, external assurance activities will be returned to their respective program monitors, and the internal audit function will again be the primary function of the IA unit.

¹³ The Background Check Unit disqualified 660 applicants in fiscal year 2025.

Performance Measures

Current Performance Measures

Performance measures outlined below are related to the [FY 2025-2028 Strategic Plan](#).

Performance Measure		FY 2022	FY 2023	FY 2024	FY 2025	FY2026
Goal 1: Improve child welfare outcomes						
Increase the number of qualified resource families to 1.5 homes per child	actual	New for FY 2025	New for FY 2025	New for FY 2025	0.94	-----
	target	New for FY 2025	New for FY 2025	New for FY 2025	No target set	1.5
Number of months to achieve permanency through: - reunification - adoption - guardianship	actual	8.4 28.6 13.4	8.9 27.1 19.9	8.1 28.5 16.9	11.2 29.7 12.8	-----
	target	7.4 24.6 16.1	7.4 24.6 16.1	7.4 24.6 16.1	7.4 24.6 16.1	7.4 24.6 16.1
Goal 2: Establish the Department of Health and Welfare as an employer of choice for current and future employees						
Reduce the department's employee voluntary turnover rate	actual	New for FY 2024	New for FY 2024	15.7%	19.1%	-----
	target	New for FY 2024	New for FY 2024	No target set	15%	14%
Goal 3: Protect children, youth, and vulnerable adults						
Increase utilization of Intensive Home and Community Based Services (IHCBS) and Intensive Care Coordination (ICC)/ Wraparound ⁴⁶	actual	New for FY 2025	New for FY 2025	New for FY 2025	IHCBS: 271 ICC: 135 ⁴⁷	-----
	target	New for FY 2025	New for FY 2025	New for FY 2025	No target set	IHCBS: 300 ICC: 300
Goal 4: Help Idahoans become as healthy and self-sufficient as possible						
Number of Idaho Suicide deaths ⁴⁸	actual	22.7	23.3	Available in 2026	Available in 2027	-----
	target	20.9	20.2	19.6	19.0	19.0
Goal 5: Strengthen the public's trust and confidence in the Department of Health and Welfare						
Customer Effort Score for the Dual Diagnosis customer experience project ⁴⁹	actual	BH 2.86 DD 3.04	BH 2.86 DD 3.04	No survey completed ⁴⁹	No survey completed ⁴⁹	-----
	target	No target set	BH 2.89 DD 3.07	No target set	BH 3.15 DD 3.34	Discontinued

⁴⁶ Utilization is measured using the total number of youth served for each the IHCBS and ICC.

⁴⁷ FY 2025 data will be used as the baseline due to it being the first year documenting data for this measure.

⁴⁸ Target figures established with the goal of steady decline in annual rate, achieving 19.0 by the end of FY 2025. Targets and actuals have been revised to account for this change. Actual suicide rates are all based on official data. Source: [Idaho Bureau of Vital Records and Health Statistics](#).

⁴⁹ The Dual Diagnosis project that was completed in July 2024. Follow-up surveys were not completed due to the reallocation of resources.

Performance Measures (prior years)

Prior Years' Performance Measures

The performance measures outlined below are from prior strategic plans and continue to be tracked and reported. Measures in this section are listed by strategic plan and goal.

Performance Measure		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
SP 2024-2028 Goal 2: Protect children, youth, and vulnerable adults						
Number of department staff trained in the new system model ⁵⁰	actual	New for FY 2023	35	48	59	-----
	target	New for FY 2023	30	45	55	75
SP 2019-2023 Objective 1: Transform Idaho's healthcare delivery system to promote healthier Idahoans while increasing healthcare quality and reducing costs						
Achievement of the Jeff D. implementation plan action items.	actual	80%	80%	85%	85% ⁵¹	-----
	target	90%	90%	90%	90%	90%
Development of the YES Quality Management, Improvement, and Accountability Plan and full system performance measures.	actual	85%	90%	95%	95% ⁵²	-----
	target	No target set	100%	100%	100%	100%
SP 2018-2022 Objective 3: Promote stable and healthy individuals, families, and populations through medical coverage, program access, support services, and policy.						
Number of Zero Suicide Health System Partners that have developed and/or implemented Zero Suicide action plans	actual	1	1	3	0 ⁵³	-----
	target	1 pilot project / Maintain Partnerships	1 pilot project / Maintain Partnerships	3 pilot projects / Maintain Partnerships	3 pilot projects / Maintain Partnerships	Discontinued ⁵⁴
Amount of financial support provided to the Idaho Suicide Prevention Hotline	actual	\$1,310,000	\$3,680,539	\$831,000	\$507,000 ⁵⁵	-----
	target	\$498,000	\$787,165	\$1,581,000	\$507,000	Discontinued ⁵⁴
Provide suicide prevention training to Idahoans	actual	839	481	2,841	2,046 ⁵⁶	-----
	target	1,000	500	2200	2200	Discontinued ⁵⁴
Number of suicide survivor packets provided to survivors of suicide loss	actual	328	511	650	400 ⁵⁷	-----
	target	750	400	450	750	Discontinued ⁵⁴

⁵⁰ Accreditation/certification is a one-to-four-year process depending on a staff member's position and the courses required for their area of business. Data reported reflects staff who have initiated vs. completed the training process. The goal is to have 75 staff complete the process for their position by the end of FY 2026.

⁵¹ The ongoing work associated with the full implementation of the Jeff D Settlement Agreement is outlined in the Youth Empowerment Services Implementation Assurance Plan (IAP) which specifies the required action items, deliverables, and corresponding deadlines. As of July 2025, 90% of the IAP action items due were submitted but they have not been finalized by the designated YES Workgroup. As a result, this report reflects a completion rate of 85%. Finalization of these items is anticipated by June 20, 2026.

⁵² A requirement to update the 2016 YES Quality Management, Improvement, and Accountability (QMIA) Plan was included in the new YES Implementation Assurance Plan. A draft of the revised QMIA plan was delivered to YES workgroups in 2024 but was not finalized. The revision of the QMIA Plan is pending decisions about performance measures and will be completed by June 30, 2026.

⁵³ No additional Zero Suicide pilot projects added. Community of Practice sessions conducted for three existing projects.

⁵⁴ The associated performance measure was included in previous strategic plans. While the work remains ongoing, the data will no longer be reported in future performance reports.

⁵⁵ Includes Suicide Prevention Program \$457,000 from state general funds and \$50,000 in federal funds via Division of Behavioral Health.

⁵⁶ IDHW provides a subgrant to the Idaho State Department of Education suicide prevention program, but they received funding for their program from other sources as well. The trainings included are only QPR and SFPI trainings provided in K-12 Idaho schools. SFPI trainings were only available in the first half of FY 2025, which reduced the total trainings completed.

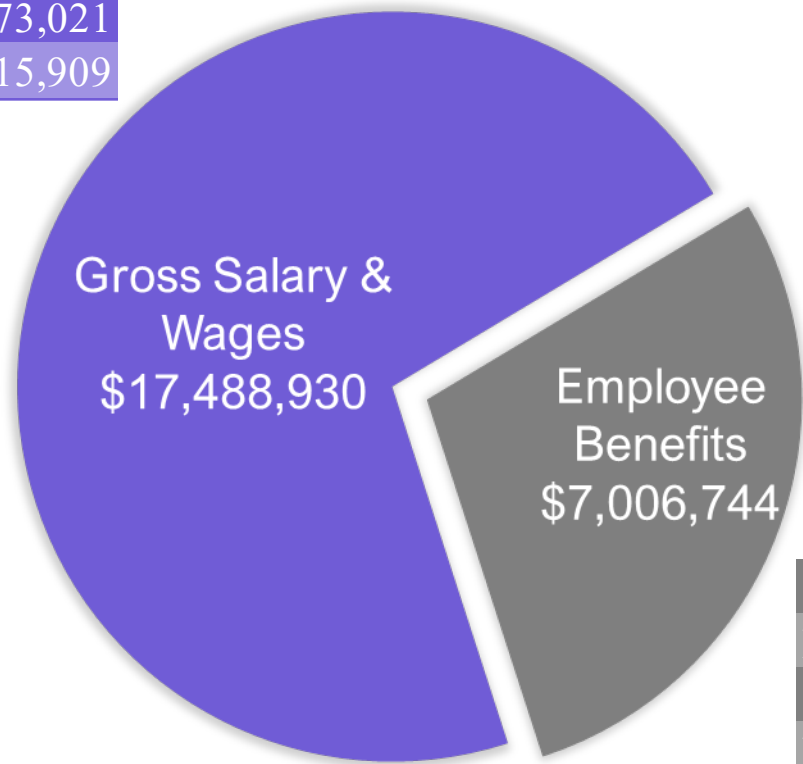
⁵⁷ Reflects the number survivor packets distributed to stock inventories in public health districts/community-based programs during the measurement period.

FY 2025 Expenditures – Personnel Costs

45.4% of Total Expenditures

Gross Salary and Wages: \$17,488,930

Employees	\$17,473,021
Temporary Employees	\$15,909



Employee Benefits: \$7,006,744

Other Employee Benefits	\$3,271,425
Employer Retirement Contribution	\$2,072,443
Social Security and Medicare	\$1,284,483
DHR	\$329,602
Workers Compensation	\$47,969
Worker's Compensation - Credit	\$822

A total of \$24,495,674 was expended on Personnel Costs

FY 2025 Expenditures - Operating Expenditures

52.1% of Total Expenditures

Expenditure	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	% of Total
Professional Services	\$5,706,410	\$6,133,949	\$6,441,400	\$1,456,460	\$11,458,907	40.8%
Repair & Maintenance Services	\$3,160,102	\$3,859,933	\$3,628,079	\$5,595,333	\$3,736,426	13.3%
Rentals & Operating Leases	\$2,755,169	\$1,909,245	(\$846,734)	\$1,659,277	\$3,093,889	11.0%
Miscellaneous Expenditures	\$2,165,032	\$2,428,798	\$2,216,801	\$475,291	\$3,086,874	11.0%
Communication Costs	\$1,283,212	\$1,445,909	\$1,520,932	\$547,061	\$2,145,027	7.6%
Computer Supplies	\$1,666,573	\$1,979,728	\$3,294,235	\$3,078,484	\$2,076,506	7.4%
Computer Services	\$1,867,644	\$2,599,226	\$2,258,043	\$2,644,305	\$1,864,154	6.6%
General Services	(\$183,886)	(\$636,854)	(\$333,703)	(\$215,411)	\$595,557	2.1%
Employee Development Costs	\$256,948	\$115,638	\$149,028	(\$198,468)	\$223,744	0.8%
Administrative Supplies	(\$15,888)	\$5,104	(\$689)	\$105,934	\$128,791	0.5%
Employee Travel Costs	\$22,479	\$73,555	\$181,117	\$130,546	\$123,067	0.4%
Insurance	\$263,846	\$58,221	\$45,657	\$54,227	\$63,875	0.2%
Repair & Maintenance Supplies	\$17,296	\$35,057	\$35,575	\$34,138	\$22,692	0.1%
Administrative Services	\$8,091	\$42,224	\$14,433	\$22,653	\$8,177	0.0%
Specific Use Supplies	\$2,953	\$8,939	\$12,153	\$10,944	\$7,899	0.0%
Institutional & Residential Supplies	\$594	\$1,526	\$1,218	\$2,091	\$823	0.0%
Manufacturing & Merchandising Costs					\$212	0.0%
Utility Charges	5898.28	\$3,058	\$11,916	\$5,874	(\$8,970)	(0.0%)
Fuel & Lubricant Costs	(\$195,650)	(\$252,333)	(\$356,579)	(\$464,615)	(\$519,910)	(1.8%)
Total	\$18,786,823	\$19,810,923	\$18,272,881	\$14,944,124	\$28,107,741	-

FY 2025 Expenditures – Capital Outlay

2.5% of Total Expenditures

Expenditure	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	% of Total
Computer Equipment	\$514,676	\$535,090	\$1,500,673	\$1,647	\$1,336,299	100.7%
Site Developments					(\$0)	(0.0%)
Building & Improvements	\$64,281				(\$1)	(0.0%)
Specific Use Equipment					(\$6)	(0.0%)
Motorized/Non-Motorized Equipment	\$108,165	(\$3,395)	(\$19,400)	\$747,987	(\$9,750)	(0.7%)
Office Equipment			\$41,338			-
Total	\$687,122	\$531,695	\$1,522,611	\$749,633	\$1,326,542	-

2022 Budget Enhancements

No Ongoing Enhancements

2023 Budget Enhancements

No Ongoing Enhancements

2024 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
CHU Background Check System	Enhancement	\$112,500
Laserfiche Doc Management System	Enhancement	\$170,400
Tableau Data Analytics Platform	Enhancement	\$112,700
AvePoint Cloud Governance	Enhancement	\$31,500
Cost Allocation Support	Enhancement	\$168,500
DHR Consolidation	Enhancement	(\$2,153,600)
Total Ongoing Base Change from Enhancements		(\$1,558,000)

Onetime Enhancement Name	Type	Amount
CHU Background Check System	Enhancement	\$223,000
Cost Allocation Plan Support	Supplemental	\$296,400
Total Onetime Base Change from Enhancements		\$519,400

Agency Funds – Sources and Uses

Fund: Cooperative Welfare (22000 Gen/Ded/Fed)

Sources: Appropriations from the General Fund (§56-404). For budgeting purposes, fund detail 22003 is used to describe appropriations from the General Fund for deposit into the Cooperative Welfare (General) Fund pursuant to Section 56-404, Idaho Code. Federal grants made to the State of Idaho by all federal agencies (§56-402). For budgeting purposes, fund detail 22002 is used to describe the appropriation of federal funds for deposit into the Cooperative Welfare (Federal) Fund pursuant to Section 56-404, Idaho Code.

For budgeting purposes, fund detail 22005 is used to describe the appropriations of other sources of funds for deposit into the Cooperative Welfare (Dedicated) Fund pursuant to Section 56-404, Idaho Code. Examples of appropriations from other fund sources as authorized by the Legislature in the Cooperative Welfare (Dedicated) Fund include: a transfer of \$650,000 annually from the Liquor Account pursuant to Section 23-404(1)(b)(v), Idaho Code; grocery tax revenues; drug rebates; third-party reimbursements; audit settlements; background check fees; Casey funds; fees from certified family home licensing; proceeds of the receipts to appropriations; funds from the sale of surplus property; and all other miscellaneous income generated by the service delivery of health and welfare services.

Uses: This fund is used for public health and welfare programs and services, including personnel costs, operating expenditures and capital outlay for administering public assistance, medical care, foster care, other expenses classified under relief, pensions, and refunds. Trustee and benefit financial payments are made to eligible (aged, dependent children, blind, and disabled) Idaho citizens directly. Trustee and benefit medical payments are made directly to providers of medical services.

Agency Funds – Sources and Uses

Fund: Rural Physician Incentive (34920 Ded)

Sources: The State Board of Education may assess a fee to students preparing to be physicians in the fields of medicine or osteopathic medicine who are supported by the state pursuant to an interstate compact for a professional education program in those fields, as those fields are defined by the compact. The fee may not exceed an amount equal to 4% of the annual average medicine support fee paid by the state. The fee must be assessed by the board and deposited in the Rural Physician Incentive Fund established in Section 39-5902, Idaho Code, to be administered by the Department of Health and Welfare. Moneys are also payable into the fund from state appropriations, private contributions, gifts and grants and other sources. Income and earnings on the fund shall be returned to the fund. The expenses of administering the physician incentive fund portion of the fund shall not exceed 10% of the annual fees assessed pursuant to Section 33-2723, Idaho Code. H 472 (2018) provided that the Legislature, subject to appropriation, shall contribute to the Rural Physician Incentive Fund at a rate of two state dollars for every one student dollar. Funds in the program are used for paying down medical education loans for physicians who take on hard-to-fill rural positions. The Legislature appropriated \$640,000 from the General Fund ongoing in the Physical Health Services Program to be transferred each year to the Rural Physician Incentive Fund. Language is added each year in the appropriation bill for the transfer of funds. With the passage of H 393a (2012), the administration of this fund was moved from the Office of the State Board of Education to the Department of Health and Welfare beginning in FY 2013.

Uses: Moneys in this fund are continuously appropriated and are to be used for the payment of: (a) The educational debts of rural physicians who practice primary care medicine in medically underserved areas of the state that demonstrate a need for assistance in physician recruitment; and (b) The expenses of administering the rural physician incentive program. The expenses of administering the program shall not exceed ten percent (10%) of the annual fees assessed pursuant to Section 33-3723, Idaho Code.

Agency Funds – Sources and Uses

Fund: Children's Trust (48300 Ded)

Sources: There is hereby created a fund in the agency asset fund in the state treasury to be designated the Children's Trust Fund pursuant to Section 39-6007, Idaho Code. The fund shall consist of:

- 1) Moneys appropriated to the fund;
- 2) Moneys as provided in §63-3067A, Idaho Code;
- 3) Donations, gifts and grants from any source; and
- 4) Any other moneys which may hereafter be provided by law.

Uses: The Children's Trust Fund Advisory Board is authorized to expend up to fifty percent (50%) of the moneys generated annually pursuant to Section 63-3067A, Idaho Code. Interest earned on the investment of idle money in the Children's Trust Fund shall be returned to the Children's Trust Fund pursuant to Section 39-6007, Idaho Code.

Disbursements of moneys from the fund shall be authorized by the Children's Trust Fund Board or duly authorized representative of the board. H 353 was approved in the 2014 legislative session allowing the board to hire a full-time executive director and part-time staff, along with the ability to purchase or rent office space, equipment and supplies pursuant to Section 39-6002(5), Idaho Code.

After a balance total of \$2,500,000 has been distributed to the Children's Trust Fund, the fund shall be abolished, no further collections shall be received by the State Tax Commission, and all references to the fund shall be deleted from income tax forms.

Agency Funds – Sources and Uses

Fund: ARPA State Fiscal Recovery (34430 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (P.L. No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received an SFRF allocation of \$1,094,018,353. Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S 1204 (2021), all moneys from this fund are subject to legislative appropriation.

Uses: A total of \$22,230,500 was appropriated from this fund to the Department of Health and Welfare in FY 2023, including: \$1,000,000 for home visiting grants; \$2,500,000 for ambulance grants; \$2,330,500 for technology replacement items; \$6,000,000 for three community behavioral health clinics; \$4,400,000 to standup the new national 988 number for behavioral health crisis; and \$8,500,000 for bridge funding for the Council for Domestic Violence while federal allocations are reworked nationally (\$6,000,000 in FY 2023 and \$2,500,000 in FY 2024).