

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>Agency:</b>	Division of Veterans Services						444
<b>Division:</b>	Division of Veterans Services						VS1
<b>Appropriation Unit:</b>	Division of Veterans Services						SGVS
<b>FY 2024 Total Appropriation</b>							
1.00	FY 2024 Total Appropriation						SGVS
10000	General	14.00	1,387,200	216,600	0	42,400	1,646,200
12301	Dedicated	0.00	0	4,157,100	0	195,000	4,352,100
34500	Federal	0.00	0	1,764,600	0	0	1,764,600
34800	Federal	188.30	16,401,300	82,985,500	32,000	0	99,418,800
34900	Dedicated	234.30	19,618,600	8,269,100	0	0	27,887,700
48124	Dedicated	2.90	229,000	733,100	416,300	1,500	1,379,900
		<b>439.50</b>	<b>37,636,100</b>	<b>98,126,000</b>	<b>448,300</b>	<b>238,900</b>	<b>136,449,300</b>
1.13	PY Executive Carry Forward						SGVS
34800	Federal	0.00	0	0	84,700	0	84,700
48124	Dedicated	0.00	0	0	9,300	0	9,300
		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>94,000</b>	<b>0</b>	<b>94,000</b>
1.21	Account Transfers						SGVS
10000	General	0.00	0	20,000	0	(20,000)	0
34800	Federal	0.00	(123,400)	115,000	8,400	0	0
		<b>0.00</b>	<b>(123,400)</b>	<b>135,000</b>	<b>8,400</b>	<b>(20,000)</b>	<b>0</b>
1.61	Reverted Appropriation Balances						SGVS
10000	General	0.00	0	(16,500)	0	(4,000)	(20,500)
12301	Dedicated	0.00	0	(4,157,100)	0	(195,000)	(4,352,100)
34500	Federal	0.00	0	(1,756,900)	0	0	(1,756,900)
34800	Federal	0.00	(2,076,500)	(4,082,900)	(5,600)	0	(6,165,000)
34900	Dedicated	0.00	(4,062,900)	(1,016,000)	0	0	(5,078,900)
48124	Dedicated	0.00	(8,400)	(67,400)	(45,000)	(1,500)	(122,300)
		<b>0.00</b>	<b>(6,147,800)</b>	<b>(11,096,800)</b>	<b>(50,600)</b>	<b>(200,500)</b>	<b>(17,495,700)</b>
1.71	Legislative Reappropriation						SGVS
34800	Federal	0.00	0	(68,746,900)	0	0	(68,746,900)
		<b>0.00</b>	<b>0</b>	<b>(68,746,900)</b>	<b>0</b>	<b>0</b>	<b>(68,746,900)</b>

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
1.81	CY Executive Carry Forward						SGVS
48124	Dedicated	0.00	0	0	(96,400)	0	(96,400)
		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>(96,400)</b>	<b>0</b>	<b>(96,400)</b>

**FY 2024 Actual Expenditures**

2.00	FY 2024 Actual Expenditures						SGVS
10000	General	14.00	1,387,200	220,100	0	18,400	1,625,700
12301	Dedicated	0.00	0	0	0	0	0
34500	Federal	0.00	0	7,700	0	0	7,700
34800	Federal	188.30	14,201,400	10,270,700	119,500	0	24,591,600
34900	Dedicated	234.30	15,555,700	7,253,100	0	0	22,808,800
48124	Dedicated	2.90	220,600	665,700	284,200	0	1,170,500
		<b>439.50</b>	<b>31,364,900</b>	<b>18,417,300</b>	<b>403,700</b>	<b>18,400</b>	<b>50,204,300</b>

**FY 2025 Original Appropriation**

3.00	FY 2025 Original Appropriation						SGVS
10000	General	13.80	1,412,900	259,500	0	42,400	1,714,800
12301	Dedicated	0.00	0	1,000,000	0	195,000	1,195,000
34800	Federal	189.50	16,531,800	13,522,500	0	0	30,054,300
OT 34800	Federal	0.00	0	43,084,400	0	0	43,084,400
34900	Dedicated	233.30	19,922,100	8,251,000	0	0	28,173,100
48124	Dedicated	2.90	232,500	644,600	0	1,500	878,600
OT 48124	Dedicated	0.00	0	100,500	97,800	0	198,300
		<b>439.50</b>	<b>38,099,300</b>	<b>66,862,500</b>	<b>97,800</b>	<b>238,900</b>	<b>105,298,500</b>

**Appropriation Adjustment**

4.11	Legislative Reappropriation						SGVS
This decision unit reflects reappropriation authority granted by SB 1402 in the 2024 legislative session.							
OT 34800	Federal	0.00	0	68,746,900	0	0	68,746,900
		<b>0.00</b>	<b>0</b>	<b>68,746,900</b>	<b>0</b>	<b>0</b>	<b>68,746,900</b>

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
<b>FY 2025 Total Appropriation</b>								
5.00	FY 2025 Total Appropriation							SGVS
	10000	General	13.80	1,412,900	259,500	0	42,400	1,714,800
	12301	Dedicated	0.00	0	1,000,000	0	195,000	1,195,000
	34800	Federal	189.50	16,531,800	13,522,500	0	0	30,054,300
OT	34800	Federal	0.00	0	111,831,300	0	0	111,831,300
	34900	Dedicated	233.30	19,922,100	8,251,000	0	0	28,173,100
	48124	Dedicated	2.90	232,500	644,600	0	1,500	878,600
OT	48124	Dedicated	0.00	0	100,500	97,800	0	198,300
			<b>439.50</b>	<b>38,099,300</b>	<b>135,609,400</b>	<b>97,800</b>	<b>238,900</b>	<b>174,045,400</b>

**Appropriation Adjustments**

6.11	Executive Carry Forward							SGVS
This decision unit reflects unliquidated encumbrance balances that met the requirements of section 67-3521, Idaho Code to be carried forward from a prior fiscal year.								
OT	48124	Dedicated	0.00	0	0	96,400	0	96,400
			<b>0.00</b>	<b>0</b>	<b>0</b>	<b>96,400</b>	<b>0</b>	<b>96,400</b>

**FY 2025 Estimated Expenditures**

7.00	FY 2025 Estimated Expenditures							SGVS
	10000	General	13.80	1,412,900	259,500	0	42,400	1,714,800
	12301	Dedicated	0.00	0	1,000,000	0	195,000	1,195,000
	34800	Federal	189.50	16,531,800	13,522,500	0	0	30,054,300
OT	34800	Federal	0.00	0	111,831,300	0	0	111,831,300
	34900	Dedicated	233.30	19,922,100	8,251,000	0	0	28,173,100
	48124	Dedicated	2.90	232,500	644,600	0	1,500	878,600
OT	48124	Dedicated	0.00	0	100,500	194,200	0	294,700
			<b>439.50</b>	<b>38,099,300</b>	<b>135,609,400</b>	<b>194,200</b>	<b>238,900</b>	<b>174,141,800</b>

**Base Adjustments**

8.41	Removal of One-Time Expenditures							SGVS
This decision unit removes one-time appropriation or reappropriation from FY 2025.								
OT	34800	Federal	0.00	0	(111,831,300)	0	0	(111,831,300)
OT	48124	Dedicated	0.00	0	(100,500)	(97,800)	0	(198,300)
			<b>0.00</b>	<b>0</b>	<b>(111,931,800)</b>	<b>(97,800)</b>	<b>0</b>	<b>(112,029,600)</b>

8.51	Base Reductions							SGVS
This decision unit provides a base reduction of FTP.								
	34800	Federal	(3.00)	0	0	0	0	0
	34900	Dedicated	(5.00)	0	0	0	0	0
			<b>(8.00)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>FY 2026 Base</b>							
9.00	FY 2026 Base						SGVS
	10000 General	13.80	1,412,900	259,500	0	42,400	1,714,800
	12301 Dedicated	0.00	0	1,000,000	0	195,000	1,195,000
	34800 Federal	186.50	16,531,800	13,522,500	0	0	30,054,300
OT	34800 Federal	0.00	0	0	0	0	0
	34900 Dedicated	228.30	19,922,100	8,251,000	0	0	28,173,100
	48124 Dedicated	2.90	232,500	644,600	0	1,500	878,600
OT	48124 Dedicated	0.00	0	0	0	0	0
		<b>431.50</b>	<b>38,099,300</b>	<b>23,677,600</b>	<b>0</b>	<b>238,900</b>	<b>62,015,800</b>

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>Program Maintenance</b>							
10.11	Change in Health Benefit Costs						SGVS
	This decision unit reflects an increase in the employer health benefit costs based on the Milliman projection.						
	10000 General	0.00	17,900	0	0	0	17,900
	34800 Federal	0.00	243,200	0	0	0	243,200
	34900 Dedicated	0.00	303,200	0	0	0	303,200
	48124 Dedicated	0.00	3,800	0	0	0	3,800
		<b>0.00</b>	<b>568,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>568,100</b>
10.12	Change in Variable Benefit Costs						SGVS
	This decision unit reflects a change in variable benefits from an adjustment in Workers Compensation as provided by the State Insurance Fund.						
	10000 General	0.00	(600)	0	0	0	(600)
	34800 Federal	0.00	(6,600)	0	0	0	(6,600)
	34900 Dedicated	0.00	(7,700)	0	0	0	(7,700)
	48124 Dedicated	0.00	(100)	0	0	0	(100)
		<b>0.00</b>	<b>(15,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(15,000)</b>
10.41	Attorney General Fees						SGVS
	This decision unit reflects adjustments for legal services provided by the Office of the Attorney General.						
	34800 Federal	0.00	0	(2,900)	0	0	(2,900)
	34900 Dedicated	0.00	0	(1,800)	0	0	(1,800)
	48124 Dedicated	0.00	0	(200)	0	0	(200)
		<b>0.00</b>	<b>0</b>	<b>(4,900)</b>	<b>0</b>	<b>0</b>	<b>(4,900)</b>
10.43	Legislative Audits						SGVS
	This decision unit reflects adjustments for audit hours provided by the Legislative Services Office.						
	34800 Federal	0.00	0	3,000	0	0	3,000
	34900 Dedicated	0.00	0	1,900	0	0	1,900
	48124 Dedicated	0.00	0	100	0	0	100
		<b>0.00</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>5,000</b>
10.45	Risk Management Costs						SGVS
	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.						
	34800 Federal	0.00	0	16,900	0	0	16,900
	34900 Dedicated	0.00	0	10,400	0	0	10,400
	48124 Dedicated	0.00	0	900	0	0	900
		<b>0.00</b>	<b>0</b>	<b>28,200</b>	<b>0</b>	<b>0</b>	<b>28,200</b>

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
10.46	Controller's Fees							SGVS
This decision unit reflects adjustments for statewide accounting and statewide payroll processing services provided by the Office of the State Controller.								
	34800 Federal	0.00	0	93,900	0	0	93,900	
	34900 Dedicated	0.00	0	57,900	0	0	57,900	
	48124 Dedicated	0.00	0	4,700	0	0	4,700	
		<b>0.00</b>	<b>0</b>	<b>156,500</b>	<b>0</b>	<b>0</b>	<b>156,500</b>	

10.48	Office of Information Technology Services Support Fees							SGVS
This decision unit reflects adjustments of information technology support services provided by the Office of Information Technology.								
	34800 Federal	0.00	0	202,900	0	0	202,900	
	34900 Dedicated	0.00	0	125,100	0	0	125,100	
	48124 Dedicated	0.00	0	10,100	0	0	10,100	
		<b>0.00</b>	<b>0</b>	<b>338,100</b>	<b>0</b>	<b>0</b>	<b>338,100</b>	

10.61	Salary Multiplier - Regular Employees							SGVS
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.								
	10000 General	0.00	61,500	0	0	0	61,500	
	34800 Federal	0.00	683,300	0	0	0	683,300	
	34900 Dedicated	0.00	799,100	0	0	0	799,100	
	48124 Dedicated	0.00	9,500	0	0	0	9,500	
		<b>0.00</b>	<b>1,553,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,553,400</b>	

10.67	Compensation Schedule Changes							SGVS
The Governor recommends the salary structure adjustments as identified in the FY 2026 Change in Employee Compensation & Benefits Report provided by the Division of Human Resources. These upward adjustments will result in certain filled positions falling below the newly required minimum of the positions pay grade. Therefore, the Governor recommends additional funding to bring the identified positions pay rate up to the recommended salary structures minimum pay for each pay grade.								
	34800 Federal	0.00	6,400	0	0	0	6,400	
		<b>0.00</b>	<b>6,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,400</b>	

**FY 2026 Total Maintenance**

11.00	FY 2026 Total Maintenance							SGVS
	10000 General	13.80	1,491,700	259,500	0	42,400	1,793,600	
	12301 Dedicated	0.00	0	1,000,000	0	195,000	1,195,000	
	34800 Federal	186.50	17,458,100	13,836,300	0	0	31,294,400	
OT	34800 Federal	0.00	0	0	0	0	0	
	34900 Dedicated	228.30	21,016,700	8,444,500	0	0	29,461,200	
	48124 Dedicated	2.90	245,700	660,200	0	1,500	907,400	
OT	48124 Dedicated	0.00	0	0	0	0	0	
		<b>431.50</b>	<b>40,212,200</b>	<b>24,200,500</b>	<b>0</b>	<b>238,900</b>	<b>64,651,600</b>	

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>Line Items</b>								
12.01	Temporary Nursing Staff							SGVS
The Governor recommends a net-zero account transfer of federal fund spending authority and dedicate fund spending authority from Operating Expenditures to Personnel Costs to establish a PRN ("pro re nata" or on an "as needed basis") pool of temporary employees to reduce reliance on contracted nursing staffing at all four state veterans homes.								
	34800	Federal	0.00	852,000	(852,000)	0	0	0
	34900	Dedicated	0.00	348,000	(348,000)	0	0	0
			<b>0.00</b>	<b>1,200,000</b>	<b>(1,200,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
12.02	Information Technology Maintenance and Licensing							SGVS
The Governor recommends General Fund and federal fund spending authority for an increase in maintenance and licensing services for network and hardware devices.								
	10000	General	0.00	0	21,800	0	0	21,800
	34800	Federal	0.00	0	98,800	0	0	98,800
			<b>0.00</b>	<b>0</b>	<b>120,600</b>	<b>0</b>	<b>0</b>	<b>120,600</b>
12.03	Capital Outlay Enhancements							SGVS
The Governor recommends one-time dedicated fund spending authority for the procurement of capital items including shower chairs, a storage shed, IV pumps, and eldercare equipment.								
OT	48124	Dedicated	0.00	0	0	133,400	0	133,400
			<b>0.00</b>	<b>0</b>	<b>0</b>	<b>133,400</b>	<b>0</b>	<b>133,400</b>
12.55	Repair, Replacement, or Alteration Costs							SGVS
The Governor recommends one-time dedicated fund spending authority for repair and replacement items. This includes funding for critical security and resiliency infrastructure replacement items as recommended by the Office of Information Technology Services								
OT	48124	Dedicated	0.00	0	100,300	354,700	0	455,000
			<b>0.00</b>	<b>0</b>	<b>100,300</b>	<b>354,700</b>	<b>0</b>	<b>455,000</b>
12.91	Budget Law Exemptions/Other Adjustments							SGVS
The Governor recommends reappropriation authority of federal fund spending authority for any unexpended and unencumbered balances appropriated for the Boise Idaho State Veterans Home renovation project.								
OT	34800	Federal	0.00	0	0	0	0	0
			<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
12.92	Budget Law Exemptions/Other Adjustments							SGVS
The Governor recommends reappropriation authority of federal fund spending authority for any unexpended and unencumbered balances appropriated for the Lewiston Idaho State Veterans Home renovation project.								
OT	34800	Federal	0.00	0	0	0	0	0
			<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>FY 2026 Total</b>							
13.00	FY 2026 Total						SGVS
10000	General	13.80	1,491,700	281,300	0	42,400	1,815,400
12301	Dedicated	0.00	0	1,000,000	0	195,000	1,195,000
34800	Federal	186.50	18,310,100	13,083,100	0	0	31,393,200
OT 34800	Federal	0.00	0	0	0	0	0
34900	Dedicated	228.30	21,364,700	8,096,500	0	0	29,461,200
48124	Dedicated	2.90	245,700	660,200	0	1,500	907,400
OT 48124	Dedicated	0.00	0	100,300	488,100	0	588,400
		<b>431.50</b>	<b>41,412,200</b>	<b>23,221,400</b>	<b>488,100</b>	<b>238,900</b>	<b>65,360,600</b>