

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total		
<b>Agency:</b> Vocational Rehabilitation								523	
<b>Division:</b> Vocational Rehabilitation								VR1	
<b>Appropriation Unit:</b> Vocational Rehabilitation								EDNB	
<b>FY 2024 Total Appropriation</b>									
1.00	FY 2024 Total Appropriation								EDNB
	10000	General	27.20	2,424,600	343,300	55,500	1,797,400	4,620,800	
	28800	Dedicated	1.00	72,900	41,500	0	1,040,000	1,154,400	
	34800	Federal	111.90	9,500,100	1,630,400	372,900	7,729,700	19,233,100	
	34900	Dedicated	1.00	82,900	46,200	0	850,000	979,100	
			<b>141.10</b>	<b>12,080,500</b>	<b>2,061,400</b>	<b>428,400</b>	<b>11,417,100</b>	<b>25,987,400</b>	
1.21	Account Transfers								EDNB
	28800	Dedicated	0.00	(45,000)	345,000	0	(300,000)	0	
	34800	Federal	0.00	(600,000)	(65,000)	0	665,000	0	
			<b>0.00</b>	<b>(645,000)</b>	<b>280,000</b>	<b>0</b>	<b>365,000</b>	<b>0</b>	
1.61	Reverted Appropriation Balances								EDNB
	10000	General	0.00	(10,800)	0	(1,100)	0	(11,900)	
	28800	Dedicated	0.00	(6,400)	(6,700)	0	(8,500)	(21,600)	
	34800	Federal	0.00	(11,400)	0	(25,900)	0	(37,300)	
	34900	Dedicated	0.00	(7,800)	(26,700)	0	0	(34,500)	
			<b>0.00</b>	<b>(36,400)</b>	<b>(33,400)</b>	<b>(27,000)</b>	<b>(8,500)</b>	<b>(105,300)</b>	
<b>FY 2024 Actual Expenditures</b>									
2.00	FY 2024 Actual Expenditures								EDNB
	10000	General	27.20	2,413,800	343,300	54,400	1,797,400	4,608,900	
	28800	Dedicated	1.00	21,500	379,800	0	731,500	1,132,800	
	34800	Federal	111.90	8,888,700	1,565,400	347,000	8,394,700	19,195,800	
	34900	Dedicated	1.00	75,100	19,500	0	850,000	944,600	
			<b>141.10</b>	<b>11,399,100</b>	<b>2,308,000</b>	<b>401,400</b>	<b>11,773,600</b>	<b>25,882,100</b>	

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>FY 2025 Original Appropriation</b>								
3.00	FY 2025 Original Appropriation							EDNB
	10000	General	27.60	2,507,600	330,700	55,500	1,797,400	4,691,200
OT	10000	General	0.00	0	0	16,900	0	16,900
	28800	Dedicated	1.00	74,600	541,500	0	540,000	1,156,100
	34800	Federal	113.50	9,833,200	1,577,600	349,100	7,729,700	19,489,600
OT	34800	Federal	0.00	0	0	78,500	0	78,500
	34900	Dedicated	1.00	84,300	46,200	0	850,000	980,500
			<b>143.10</b>	<b>12,499,700</b>	<b>2,496,000</b>	<b>500,000</b>	<b>10,917,100</b>	<b>26,412,800</b>

**Appropriation Adjustment**

4.31	Supplemental General Fund Match							EDNB
	The Governor recommends one-time General Fund for Vocational Rehabilitation to continue providing vocational services to Idahoans with disabilities. Without the supplemental Vocational Rehabilitation runs the risk of not being able to match their federal fund grant.							
OT	10000	General	0.00	0	0	0	2,700,000	2,700,000
OT	34800	Federal	0.00	0	0	0	0	0
			<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,700,000</b>	<b>2,700,000</b>

4.32	Obligation Supplemental							EDNB
	The Governor recommends one-time General Fund to cover previously authorized yet not federally allowable expenses that providers have already provided. This additional amount was discovered through a financial audit that identified these pre-authorized amounts as not allowable under federal regulations.							
OT	10000	General	0.00	0	0	0	1,700,000	1,700,000
			<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,700,000</b>	<b>1,700,000</b>

**FY 2025 Total Appropriation**

5.00	FY 2025 Total Appropriation							EDNB
	10000	General	27.60	2,507,600	330,700	55,500	1,797,400	4,691,200
OT	10000	General	0.00	0	0	16,900	4,400,000	4,416,900
	28800	Dedicated	1.00	74,600	541,500	0	540,000	1,156,100
	34800	Federal	113.50	9,833,200	1,577,600	349,100	7,729,700	19,489,600
OT	34800	Federal	0.00	0	0	78,500	0	78,500
	34900	Dedicated	1.00	84,300	46,200	0	850,000	980,500
			<b>143.10</b>	<b>12,499,700</b>	<b>2,496,000</b>	<b>500,000</b>	<b>15,317,100</b>	<b>30,812,800</b>

**Appropriation Adjustments**

6.41	Noncognizable Adjustment							EDNB
	This decision unit reflects non-cognizable spending authority for FY 2025.							
OT	34800	Federal	0.00	0	0	0	10,000,000	10,000,000
			<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000,000</b>	<b>10,000,000</b>

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
<b>FY 2025 Estimated Expenditures</b>									
7.00	FY 2025 Estimated Expenditures								EDNB
	10000	General	27.60	2,507,600	330,700	55,500	1,797,400	4,691,200	
OT	10000	General	0.00	0	0	16,900	4,400,000	4,416,900	
	28800	Dedicated	1.00	74,600	541,500	0	540,000	1,156,100	
	34800	Federal	113.50	9,833,200	1,577,600	349,100	7,729,700	19,489,600	
OT	34800	Federal	0.00	0	0	78,500	10,000,000	10,078,500	
	34900	Dedicated	1.00	84,300	46,200	0	850,000	980,500	
			<b>143.10</b>	<b>12,499,700</b>	<b>2,496,000</b>	<b>500,000</b>	<b>25,317,100</b>	<b>40,812,800</b>	

**Base Adjustments**

8.41	Removal of One-Time Expenditures								EDNB
This decision unit removes one-time appropriation for FY 2025.									
OT	10000	General	0.00	0	0	0	(1,700,000)	(1,700,000)	
			<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,700,000)</b>	<b>(1,700,000)</b>	

This decision unit removes one-time appropriation from FY 2025.

OT	10000	General	0.00	0	0	(16,900)	(2,700,000)	(2,716,900)
OT	34800	Federal	0.00	0	0	(78,500)	0	(78,500)
			<b>0.00</b>	<b>0</b>	<b>0</b>	<b>(95,400)</b>	<b>(2,700,000)</b>	<b>(2,795,400)</b>

8.51	Base Reductions								EDNB
This decision unit provides a base reduction to align dedicated fund spending authority with estimated cash availability.									
	34900	Dedicated	0.00	0	(46,200)	0	(684,300)	(730,500)	
			<b>0.00</b>	<b>0</b>	<b>(46,200)</b>	<b>0</b>	<b>(684,300)</b>	<b>(730,500)</b>	

**FY 2026 Base**

9.00	FY 2026 Base								EDNB
	10000	General	27.60	2,507,600	330,700	55,500	1,797,400	4,691,200	
OT	10000	General	0.00	0	0	0	0	0	
	28800	Dedicated	1.00	74,600	541,500	0	540,000	1,156,100	
	34800	Federal	113.50	9,833,200	1,577,600	349,100	7,729,700	19,489,600	
OT	34800	Federal	0.00	0	0	0	0	0	
	34900	Dedicated	1.00	84,300	0	0	165,700	250,000	
			<b>143.10</b>	<b>12,499,700</b>	<b>2,449,800</b>	<b>404,600</b>	<b>10,232,800</b>	<b>25,586,900</b>	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>Program Maintenance</b>							
10.11	Change in Health Benefit Costs						EDNB
This decision unit reflects an increase in the employer health benefit costs based on the Milliman projection.							
10000	General	0.00	36,700	0	0	0	36,700
28800	Dedicated	0.00	1,300	0	0	0	1,300
34800	Federal	0.00	149,500	0	0	0	149,500
34900	Dedicated	0.00	1,300	0	0	0	1,300
		<b>0.00</b>	<b>188,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>188,800</b>
10.12	Change in Variable Benefit Costs						EDNB
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	(100)	0	0	0	(100)
28800	Dedicated	0.00	0	0	0	0	0
34800	Federal	0.00	(700)	0	0	0	(700)
34900	Dedicated	0.00	0	0	0	0	0
		<b>0.00</b>	<b>(800)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(800)</b>
10.41	Attorney General Fees						EDNB
This decision unit reflects adjustments for legal services provided by the Office of the Attorney General.							
34800	Federal	0.00	0	500	0	0	500
		<b>0.00</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>500</b>
10.43	Legislative Audits						EDNB
This decision unit reflects adjustments for audit hours provided by the Legislative Services Office.							
34800	Federal	0.00	0	5,800	0	0	5,800
		<b>0.00</b>	<b>0</b>	<b>5,800</b>	<b>0</b>	<b>0</b>	<b>5,800</b>
10.45	Risk Management Costs						EDNB
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	(17,800)	0	0	(17,800)
		<b>0.00</b>	<b>0</b>	<b>(17,800)</b>	<b>0</b>	<b>0</b>	<b>(17,800)</b>
10.46	Controller's Fees						EDNB
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	120,200	0	0	120,200
		<b>0.00</b>	<b>0</b>	<b>120,200</b>	<b>0</b>	<b>0</b>	<b>120,200</b>
10.47	Treasurer's Fees						EDNB
This decision unit reflects adjustments for cash management and warrant processing services provided by the Office of the State Treasurer.							
34800	Federal	0.00	0	(200)	0	0	(200)
		<b>0.00</b>	<b>0</b>	<b>(200)</b>	<b>0</b>	<b>0</b>	<b>(200)</b>

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
10.48	Office of Information Technology Services Support Fees						
EDNB							
This decision unit reflects adjustments of information technology support services provided by the Office of Information Technology.							
34800	Federal	0.00	0	(67,000)	0	0	(67,000)
		<b>0.00</b>	<b>0</b>	<b>(67,000)</b>	<b>0</b>	<b>0</b>	<b>(67,000)</b>

10.61	Salary Multiplier - Regular Employees						
EDNB							
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	90,400	0	0	0	90,400
28800	Dedicated	0.00	2,900	0	0	0	2,900
34800	Federal	0.00	414,000	0	0	0	414,000
34900	Dedicated	0.00	3,200	0	0	0	3,200
		<b>0.00</b>	<b>510,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>510,500</b>

**FY 2026 Total Maintenance**

11.00	FY 2026 Total Maintenance						
EDNB							
10000	General	27.60	2,634,600	330,700	55,500	1,797,400	4,818,200
OT 10000	General	0.00	0	0	0	0	0
28800	Dedicated	1.00	78,800	541,500	0	540,000	1,160,300
34800	Federal	113.50	10,396,000	1,619,100	349,100	7,729,700	20,093,900
OT 34800	Federal	0.00	0	0	0	0	0
34900	Dedicated	1.00	88,800	0	0	165,700	254,500
		<b>143.10</b>	<b>13,198,200</b>	<b>2,491,300</b>	<b>404,600</b>	<b>10,232,800</b>	<b>26,326,900</b>

**FY 2026 Total**

13.00	FY 2026 Total						
EDNB							
10000	General	27.60	2,634,600	330,700	55,500	1,797,400	4,818,200
OT 10000	General	0.00	0	0	0	0	0
28800	Dedicated	1.00	78,800	541,500	0	540,000	1,160,300
34800	Federal	113.50	10,396,000	1,619,100	349,100	7,729,700	20,093,900
OT 34800	Federal	0.00	0	0	0	0	0
34900	Dedicated	1.00	88,800	0	0	165,700	254,500
		<b>143.10</b>	<b>13,198,200</b>	<b>2,491,300</b>	<b>404,600</b>	<b>10,232,800</b>	<b>26,326,900</b>

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
<b>Agency:</b>	Vocational Rehabilitation							523
<b>Division:</b>	Vocational Rehabilitation							VR1
<b>Appropriation Unit:</b>	Council for the Deaf and Hard of Hearing							EDNF
<b>FY 2024 Total Appropriation</b>								
1.00	FY 2024 Total Appropriation							EDNF
	10000 General	4.90	450,100	101,300	0	0	551,400	
	34900 Dedicated	0.00	0	3,000	0	0	3,000	
		<b>4.90</b>	<b>450,100</b>	<b>104,300</b>	<b>0</b>	<b>0</b>	<b>554,400</b>	
1.61	Reverted Appropriation Balances							EDNF
	10000 General	0.00	(62,100)	0	0	0	(62,100)	
	34900 Dedicated	0.00	0	(400)	0	0	(400)	
		<b>0.00</b>	<b>(62,100)</b>	<b>(400)</b>	<b>0</b>	<b>0</b>	<b>(62,500)</b>	
<b>FY 2024 Actual Expenditures</b>								
2.00	FY 2024 Actual Expenditures							EDNF
	10000 General	4.90	388,000	101,300	0	0	489,300	
	34900 Dedicated	0.00	0	2,600	0	0	2,600	
		<b>4.90</b>	<b>388,000</b>	<b>103,900</b>	<b>0</b>	<b>0</b>	<b>491,900</b>	
<b>FY 2025 Original Appropriation</b>								
3.00	FY 2025 Original Appropriation							EDNF
	10000 General	4.90	459,600	98,300	0	0	557,900	
OT	10000 General	0.00	0	0	6,700	0	6,700	
	34900 Dedicated	0.00	0	3,000	0	0	3,000	
		<b>4.90</b>	<b>459,600</b>	<b>101,300</b>	<b>6,700</b>	<b>0</b>	<b>567,600</b>	
<b>FY 2025 Total Appropriation</b>								
5.00	FY 2025 Total Appropriation							EDNF
	10000 General	4.90	459,600	98,300	0	0	557,900	
OT	10000 General	0.00	0	0	6,700	0	6,700	
	34900 Dedicated	0.00	0	3,000	0	0	3,000	
		<b>4.90</b>	<b>459,600</b>	<b>101,300</b>	<b>6,700</b>	<b>0</b>	<b>567,600</b>	

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
<b>FY 2025 Estimated Expenditures</b>									
7.00	FY 2025 Estimated Expenditures								EDNF
	10000	General	4.90	459,600	98,300	0	0	557,900	
OT	10000	General	0.00	0	0	6,700	0	6,700	
	34900	Dedicated	0.00	0	3,000	0	0	3,000	
			<b>4.90</b>	<b>459,600</b>	<b>101,300</b>	<b>6,700</b>	<b>0</b>	<b>567,600</b>	

**Base Adjustments**

8.41	Removal of One-Time Expenditures								EDNF
This decision unit removes one-time appropriation from FY 2025.									
OT	10000	General	0.00	0	0	(6,700)	0	(6,700)	
			<b>0.00</b>	<b>0</b>	<b>0</b>	<b>(6,700)</b>	<b>0</b>	<b>(6,700)</b>	

**FY 2026 Base**

9.00	FY 2026 Base								EDNF
	10000	General	4.90	459,600	98,300	0	0	557,900	
OT	10000	General	0.00	0	0	0	0	0	
	34900	Dedicated	0.00	0	3,000	0	0	3,000	
			<b>4.90</b>	<b>459,600</b>	<b>101,300</b>	<b>0</b>	<b>0</b>	<b>560,900</b>	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>Program Maintenance</b>							
10.11	Change in Health Benefit Costs						EDNF
This decision unit reflects an increase in the employer health benefit costs based on the Milliman projection.							
10000	General	0.00	6,800	0	0	0	6,800
		<b>0.00</b>	<b>6,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,800</b>
10.12	Change in Variable Benefit Costs						EDNF
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	0	0	0	0	0
		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.43	Legislative Audits						EDNF
This decision unit reflects adjustments for audit hours provided by the Legislative Services Office.							
10000	General	0.00	0	200	0	0	200
		<b>0.00</b>	<b>0</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>200</b>
10.45	Risk Management Costs						EDNF
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.							
10000	General	0.00	0	(500)	0	0	(500)
		<b>0.00</b>	<b>0</b>	<b>(500)</b>	<b>0</b>	<b>0</b>	<b>(500)</b>
10.46	Controller's Fees						EDNF
This decision unit reflects adjustments for statewide accounting and statewide payroll processing services provided by the Office of the State Controller.							
10000	General	0.00	0	3,700	0	0	3,700
		<b>0.00</b>	<b>0</b>	<b>3,700</b>	<b>0</b>	<b>0</b>	<b>3,700</b>
10.48	Office of Information Technology Services Support Fees						EDNF
This decision unit reflects adjustments of information technology support services provided by the Office of Information Technology.							
10000	General	0.00	0	(1,000)	0	0	(1,000)
		<b>0.00</b>	<b>0</b>	<b>(1,000)</b>	<b>0</b>	<b>0</b>	<b>(1,000)</b>
10.61	Salary Multiplier - Regular Employees						EDNF
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	19,500	0	0	0	19,500
		<b>0.00</b>	<b>19,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,500</b>
<b>FY 2026 Total Maintenance</b>							
11.00	FY 2026 Total Maintenance						EDNF
10000	General	4.90	485,900	100,700	0	0	586,600
OT 10000	General	0.00	0	0	0	0	0
34900	Dedicated	0.00	0	3,000	0	0	3,000
		<b>4.90</b>	<b>485,900</b>	<b>103,700</b>	<b>0</b>	<b>0</b>	<b>589,600</b>



		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>Line Items</b>							
12.01	Commission for the Deaf and Hard of Hearing Communication Access						EDNF
The Governor recommends General Fund to cover the increased costs of contracting additional interpreters.							
10000	General	0.00	0	35,000	0	0	35,000
		<b>0.00</b>	<b>0</b>	<b>35,000</b>	<b>0</b>	<b>0</b>	<b>35,000</b>

**FY 2026 Total**

13.00	FY 2026 Total						EDNF
10000	General	4.90	485,900	135,700	0	0	621,600
OT 10000	General	0.00	0	0	0	0	0
34900	Dedicated	0.00	0	3,000	0	0	3,000
		<b>4.90</b>	<b>485,900</b>	<b>138,700</b>	<b>0</b>	<b>0</b>	<b>624,600</b>