

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
<b>Agency:</b>	Division of Career Technical Education							503
<b>Division:</b>	Division of Career Technical Education							CT1
<b>Appropriation Unit:</b>	Administration and Assistance							EDEA
<b>FY 2024 Total Appropriation</b>								
1.00	FY 2024 Total Appropriation							EDEA
	10000	General	21.00	1,936,600	387,000	11,400	0	2,335,000
	34800	Federal	0.00	0	20,000	0	0	20,000
			<b>21.00</b>	<b>1,936,600</b>	<b>407,000</b>	<b>11,400</b>	<b>0</b>	<b>2,355,000</b>
1.13	PY Executive Carry Forward							EDEA
	10000	General	0.00	0	2,006,300	0	0	2,006,300
			<b>0.00</b>	<b>0</b>	<b>2,006,300</b>	<b>0</b>	<b>0</b>	<b>2,006,300</b>
1.21	Account Transfers							EDEA
	10000	General	0.00	(179,300)	0	179,300	0	0
			<b>0.00</b>	<b>(179,300)</b>	<b>0</b>	<b>179,300</b>	<b>0</b>	<b>0</b>
1.61	Reverted Appropriation Balances							EDEA
	10000	General	0.00	(100)	(86,600)	0	0	(86,700)
	34800	Federal	0.00	0	(100)	0	0	(100)
			<b>0.00</b>	<b>(100)</b>	<b>(86,700)</b>	<b>0</b>	<b>0</b>	<b>(86,800)</b>
1.81	CY Executive Carry Forward							EDEA
	10000	General	0.00	0	(1,499,600)	(190,700)	0	(1,690,300)
	34800	Federal	0.00	0	(17,600)	0	0	(17,600)
			<b>0.00</b>	<b>0</b>	<b>(1,517,200)</b>	<b>(190,700)</b>	<b>0</b>	<b>(1,707,900)</b>
<b>FY 2024 Actual Expenditures</b>								
2.00	FY 2024 Actual Expenditures							EDEA
	10000	General	21.00	1,757,200	807,100	0	0	2,564,300
	34800	Federal	0.00	0	2,300	0	0	2,300
			<b>21.00</b>	<b>1,757,200</b>	<b>809,400</b>	<b>0</b>	<b>0</b>	<b>2,566,600</b>

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
<b>FY 2025 Original Appropriation</b>									
3.00	FY 2025 Original Appropriation								EDEA
	10000	General	21.00	2,367,700	554,200	0	0	2,921,900	
OT	10000	General	0.00	0	175,000	15,000	0	190,000	
	34800	Federal	0.00	0	20,000	0	0	20,000	
			<b>21.00</b>	<b>2,367,700</b>	<b>749,200</b>	<b>15,000</b>	<b>0</b>	<b>3,131,900</b>	
<b>FY 2025 Total Appropriation</b>									
5.00	FY 2025 Total Appropriation								EDEA
	10000	General	21.00	2,367,700	554,200	0	0	2,921,900	
OT	10000	General	0.00	0	175,000	15,000	0	190,000	
	34800	Federal	0.00	0	20,000	0	0	20,000	
			<b>21.00</b>	<b>2,367,700</b>	<b>749,200</b>	<b>15,000</b>	<b>0</b>	<b>3,131,900</b>	
<b>Appropriation Adjustments</b>									
6.11	Executive Carry Forward								EDEA
	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(s).								
	10000	General	0.00	0	1,499,600	190,700	0	1,690,300	
	34800	Federal	0.00	0	17,600	0	0	17,600	
			<b>0.00</b>	<b>0</b>	<b>1,517,200</b>	<b>190,700</b>	<b>0</b>	<b>1,707,900</b>	
<b>FY 2025 Estimated Expenditures</b>									
7.00	FY 2025 Estimated Expenditures								EDEA
	10000	General	21.00	2,367,700	2,053,800	190,700	0	4,612,200	
OT	10000	General	0.00	0	175,000	15,000	0	190,000	
	34800	Federal	0.00	0	37,600	0	0	37,600	
			<b>21.00</b>	<b>2,367,700</b>	<b>2,266,400</b>	<b>205,700</b>	<b>0</b>	<b>4,839,800</b>	
<b>Base Adjustments</b>									
8.31	Program Transfer								EDEA
	This decision unit reflects a net-zero program transfer of 1.0 FTP and associated Personnel Cost from Administration and Assistance to Dedicated Programs to align with appropriate programmatic functions.								
	10000	General	(1.00)	(140,800)	0	0	0	(140,800)	
			<b>(1.00)</b>	<b>(140,800)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(140,800)</b>	
8.41	Removal of One-Time Expenditures								EDEA
	This decision unit removes one-time appropriation from FY 2025.								
OT	10000	General	0.00	0	(175,000)	(15,000)	0	(190,000)	
			<b>0.00</b>	<b>0</b>	<b>(175,000)</b>	<b>(15,000)</b>	<b>0</b>	<b>(190,000)</b>	

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>FY 2026 Base</b>								
9.00	FY 2026 Base							EDEA
	10000	General	20.00	2,226,900	554,200	0	0	2,781,100
OT	10000	General	0.00	0	0	0	0	0
	34800	Federal	0.00	0	20,000	0	0	20,000
			<b>20.00</b>	<b>2,226,900</b>	<b>574,200</b>	<b>0</b>	<b>0</b>	<b>2,801,100</b>

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
<b>Program Maintenance</b>								
10.11	Change in Health Benefit Costs							EDEA
This decision unit reflects an increase in the employer health benefit costs based on the Milliman projection.								
10000	General	0.00	26,000	0	0	0	26,000	
		<b>0.00</b>	<b>26,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,000</b>	
10.12	Change in Variable Benefit Costs							EDEA
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	(900)	0	0	0	(900)	
		<b>0.00</b>	<b>(900)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(900)</b>	
10.43	Legislative Audits							EDEA
This decision unit reflects adjustments for audit hours provided by the Legislative Services Office.								
10000	General	0.00	0	7,000	0	0	7,000	
		<b>0.00</b>	<b>0</b>	<b>7,000</b>	<b>0</b>	<b>0</b>	<b>7,000</b>	
10.45	Risk Management Costs							EDEA
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	400	0	0	400	
		<b>0.00</b>	<b>0</b>	<b>400</b>	<b>0</b>	<b>0</b>	<b>400</b>	
10.46	Controller's Fees							EDEA
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	67,700	0	0	67,700	
		<b>0.00</b>	<b>0</b>	<b>67,700</b>	<b>0</b>	<b>0</b>	<b>67,700</b>	
10.47	Treasurer's Fees							EDEA
This decision unit reflects adjustments for cash management and warrant processing services provided by the Office of the State Treasurer.								
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>	
10.48	Office of Information Technology Services Support Fees							EDEA
This decision unit reflects adjustments of information technology support services provided by the Office of Information Technology.								
10000	General	0.00	0	53,800	0	0	53,800	
		<b>0.00</b>	<b>0</b>	<b>53,800</b>	<b>0</b>	<b>0</b>	<b>53,800</b>	
10.61	Salary Multiplier - Regular Employees							EDEA
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	94,400	0	0	0	94,400	
		<b>0.00</b>	<b>94,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>94,400</b>	

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
10.67	Compensation Schedule Changes							
EDEA								
<p>The Governor recommends the salary structure adjustments as identified in the FY 2026 Change in Employee Compensation &amp; 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.</p> <p>The Governor recommends an additional 4.5% increase to fund the IT/Engineering salary structure shift that was approved for FY25 but not funded. This additional increase will help address significant recruitment and retention challenges we face in certain agencies for these professional classifications.</p>								
10000	General		0.00	10,300	0	0	0	10,300
			<b>0.00</b>	<b>10,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,300</b>

**FY 2026 Total Maintenance**

11.00	FY 2026 Total Maintenance							
EDEA								
10000	General		20.00	2,356,700	682,600	0	0	3,039,300
OT	10000	General	0.00	0	0	0	0	0
	34800	Federal	0.00	0	20,000	0	0	20,000
			<b>20.00</b>	<b>2,356,700</b>	<b>702,600</b>	<b>0</b>	<b>0</b>	<b>3,059,300</b>

**Line Items**

12.03	Business Industry Engagement Manager							
EDEA								
<p>The Governor recommends 1.0 FTP, ongoing General Fund, and one-time Capital Outlay for a business industry engagement manager position who will focus on promoting and expanding partnerships between business and education.</p>								
10000	General		1.00	110,400	15,000	0	0	125,400
OT	10000	General	0.00	0	0	3,000	0	3,000
			<b>1.00</b>	<b>110,400</b>	<b>15,000</b>	<b>3,000</b>	<b>0</b>	<b>128,400</b>

**FY 2026 Total**

13.00	FY 2026 Total							
EDEA								
10000	General		21.00	2,467,100	697,600	0	0	3,164,700
OT	10000	General	0.00	0	0	3,000	0	3,000
	34800	Federal	0.00	0	20,000	0	0	20,000
			<b>21.00</b>	<b>2,467,100</b>	<b>717,600</b>	<b>3,000</b>	<b>0</b>	<b>3,187,700</b>

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>Agency:</b>	Division of Career Technical Education						503
<b>Division:</b>	Division of Career Technical Education						CT1
<b>Appropriation Unit:</b>	General Programs						EDEB
<b>FY 2024 Total Appropriation</b>							
1.00	FY 2024 Total Appropriation						EDEB
	10000 General	11.25	1,192,800	239,200	0	15,033,000	16,465,000
	32300 Dedicated	0.00	0	0	0	15,000,000	15,000,000
	34800 Federal	7.75	758,500	277,800	0	2,985,400	4,021,700
	34900 Dedicated	0.00	0	25,000	0	0	25,000
		<b>19.00</b>	<b>1,951,300</b>	<b>542,000</b>	<b>0</b>	<b>33,018,400</b>	<b>35,511,700</b>
1.21	Account Transfers						EDEB
	34800 Federal	0.00	(191,800)	0	0	191,800	0
		<b>0.00</b>	<b>(191,800)</b>	<b>0</b>	<b>0</b>	<b>191,800</b>	<b>0</b>
1.61	Reverted Appropriation Balances						EDEB
	10000 General	0.00	(98,300)	(40,000)	0	0	(138,300)
	34800 Federal	0.00	0	(6,100)	0	0	(6,100)
	34900 Dedicated	0.00	0	(25,000)	0	0	(25,000)
		<b>0.00</b>	<b>(98,300)</b>	<b>(71,100)</b>	<b>0</b>	<b>0</b>	<b>(169,400)</b>
1.81	CY Executive Carry Forward						EDEB
	10000 General	0.00	0	0	0	(212,500)	(212,500)
	32300 Dedicated	0.00	0	0	0	(8,900)	(8,900)
	34800 Federal	0.00	0	(259,000)	0	(127,500)	(386,500)
		<b>0.00</b>	<b>0</b>	<b>(259,000)</b>	<b>0</b>	<b>(348,900)</b>	<b>(607,900)</b>
<b>FY 2024 Actual Expenditures</b>							
2.00	FY 2024 Actual Expenditures						EDEB
	10000 General	11.25	1,094,500	199,200	0	14,820,500	16,114,200
	32300 Dedicated	0.00	0	0	0	14,991,100	14,991,100
	34800 Federal	7.75	566,700	12,700	0	3,049,700	3,629,100
	34900 Dedicated	0.00	0	0	0	0	0
		<b>19.00</b>	<b>1,661,200</b>	<b>211,900</b>	<b>0</b>	<b>32,861,300</b>	<b>34,734,400</b>

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>FY 2025 Original Appropriation</b>								
3.00	FY 2025 Original Appropriation							EDEB
10000	General	12.00	1,219,900	239,200	0	15,033,000	16,492,100	
32300	Dedicated	0.00	0	0	0	5,000,000	5,000,000	
34800	Federal	8.25	775,000	277,800	0	2,985,400	4,038,200	
34900	Dedicated	0.00	0	25,000	0	0	25,000	
		<b>20.25</b>	<b>1,994,900</b>	<b>542,000</b>	<b>0</b>	<b>23,018,400</b>	<b>25,555,300</b>	
<b>FY 2025 Total Appropriation</b>								
5.00	FY 2025 Total Appropriation							EDEB
10000	General	12.00	1,219,900	239,200	0	15,033,000	16,492,100	
32300	Dedicated	0.00	0	0	0	5,000,000	5,000,000	
34800	Federal	8.25	775,000	277,800	0	2,985,400	4,038,200	
34900	Dedicated	0.00	0	25,000	0	0	25,000	
		<b>20.25</b>	<b>1,994,900</b>	<b>542,000</b>	<b>0</b>	<b>23,018,400</b>	<b>25,555,300</b>	
<b>Appropriation Adjustments</b>								
6.11	Executive Carry Forward							EDEB
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(s).								
10000	General	0.00	0	0	0	212,500	212,500	
32300	Dedicated	0.00	0	0	0	8,900	8,900	
34800	Federal	0.00	0	259,000	0	127,500	386,500	
		<b>0.00</b>	<b>0</b>	<b>259,000</b>	<b>0</b>	<b>348,900</b>	<b>607,900</b>	
6.31	Program Transfer							EDEB
This decision unit reflects a one-time net-zero program transfer.								
10000	General	0.75	(11,700)	0	0	0	(11,700)	
		<b>0.75</b>	<b>(11,700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(11,700)</b>	
6.41	Noncognizable Adjustment							EDEB
This decision unit reflects non-cognizable spending authority for FY 2025.								
OT	34800	Federal	0.00	0	0	1,534,400	1,534,400	
			<b>0.00</b>	<b>0</b>	<b>0</b>	<b>1,534,400</b>	<b>1,534,400</b>	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
<b>FY 2025 Estimated Expenditures</b>								
7.00	FY 2025 Estimated Expenditures							EDEB
	10000	General	12.75	1,208,200	239,200	0	15,245,500	16,692,900
	32300	Dedicated	0.00	0	0	0	5,008,900	5,008,900
	34800	Federal	8.25	775,000	536,800	0	3,112,900	4,424,700
OT	34800	Federal	0.00	0	0	0	1,534,400	1,534,400
	34900	Dedicated	0.00	0	25,000	0	0	25,000
			<b>21.00</b>	<b>1,983,200</b>	<b>801,000</b>	<b>0</b>	<b>24,901,700</b>	<b>27,685,900</b>

**Base Adjustments**

8.32	Program Transfer							EDEB
	This decision unit reflects a net-zero program transfer of 0.75 FTP and associated Personnel Cost from Related Services to General Programs to align with appropriate programmatic functions.							
	10000	General	0.75	(11,700)	0	0	0	(11,700)
			<b>0.75</b>	<b>(11,700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(11,700)</b>

**FY 2026 Base**

9.00	FY 2026 Base							EDEB
	10000	General	12.75	1,208,200	239,200	0	15,033,000	16,480,400
	32300	Dedicated	0.00	0	0	0	5,000,000	5,000,000
	34800	Federal	8.25	775,000	277,800	0	2,985,400	4,038,200
	34900	Dedicated	0.00	0	25,000	0	0	25,000
			<b>21.00</b>	<b>1,983,200</b>	<b>542,000</b>	<b>0</b>	<b>23,018,400</b>	<b>25,543,600</b>



		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>Program Maintenance</b>							
10.11	Change in Health Benefit Costs						EDEB
This decision unit reflects an increase in the employer health benefit costs based on the Milliman projection.							
10000	General	0.00	16,600	0	0	0	16,600
34800	Federal	0.00	10,700	0	0	0	10,700
		<b>0.00</b>	<b>27,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27,300</b>
10.12	Change in Variable Benefit Costs						EDEB
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	(500)	0	0	0	(500)
34800	Federal	0.00	(300)	0	0	0	(300)
		<b>0.00</b>	<b>(800)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(800)</b>
10.61	Salary Multiplier - Regular Employees						EDEB
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	51,400	0	0	0	51,400
34800	Federal	0.00	31,300	0	0	0	31,300
		<b>0.00</b>	<b>82,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>82,700</b>
<b>FY 2026 Total Maintenance</b>							
11.00	FY 2026 Total Maintenance						EDEB
10000	General	12.75	1,275,700	239,200	0	15,033,000	16,547,900
32300	Dedicated	0.00	0	0	0	5,000,000	5,000,000
34800	Federal	8.25	816,700	277,800	0	2,985,400	4,079,900
34900	Dedicated	0.00	0	25,000	0	0	25,000
		<b>21.00</b>	<b>2,092,400</b>	<b>542,000</b>	<b>0</b>	<b>23,018,400</b>	<b>25,652,800</b>
<b>Line Items</b>							
12.02	Adult Education and Perkins V Program Spending Authority						EDEB
The Governor recommends federal fund spending authority to match the increased federal award.							
34800	Federal	0.00	0	0	0	360,400	360,400
		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>360,400</b>	<b>360,400</b>
12.91	Budget Law Exemptions/Other Adjustments						EDEB
The Governor recommends an exemption from transfer limitations found in Idaho Code 67-3511 (1), (2), and (3).							
10000	General	0.00	0	0	0	0	0
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						EDEB
10000	General	12.75	1,275,700	239,200	0	15,033,000	16,547,900
32300	Dedicated	0.00	0	0	0	5,000,000	5,000,000
34800	Federal	8.25	816,700	277,800	0	3,345,800	4,440,300
34900	Dedicated	0.00	0	25,000	0	0	25,000
		<b>21.00</b>	<b>2,092,400</b>	<b>542,000</b>	<b>0</b>	<b>23,378,800</b>	<b>26,013,200</b>

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>Agency:</b>	Division of Career Technical Education						503
<b>Division:</b>	Division of Career Technical Education						CT1
<b>Appropriation Unit:</b>	Postsecondary Programs						EDEC
<b>FY 2024 Total Appropriation</b>							
1.00	FY 2024 Total Appropriation						EDEC
	10000 General	509.14	47,919,800	5,200,300	42,300	0	53,162,400
	32300 Dedicated	0.00	0	0	0	5,000,000	5,000,000
	34800 Federal	0.00	0	0	0	2,685,500	2,685,500
		<b>509.14</b>	<b>47,919,800</b>	<b>5,200,300</b>	<b>42,300</b>	<b>7,685,500</b>	<b>60,847,900</b>
1.61	Reverted Appropriation Balances						EDEC
	10000 General	0.00	(1,400)	0	0	0	(1,400)
		<b>0.00</b>	<b>(1,400)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,400)</b>
1.81	CY Executive Carry Forward						EDEC
	32300 Dedicated	0.00	0	0	0	(82,700)	(82,700)
	34800 Federal	0.00	0	0	0	(340,400)	(340,400)
		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(423,100)</b>	<b>(423,100)</b>
<b>FY 2024 Actual Expenditures</b>							
2.00	FY 2024 Actual Expenditures						EDEC
	10000 General	509.14	47,918,400	5,200,300	42,300	0	53,161,000
	32300 Dedicated	0.00	0	0	0	4,917,300	4,917,300
	34800 Federal	0.00	0	0	0	2,345,100	2,345,100
		<b>509.14</b>	<b>47,918,400</b>	<b>5,200,300</b>	<b>42,300</b>	<b>7,262,400</b>	<b>60,423,400</b>
<b>FY 2025 Original Appropriation</b>							
3.00	FY 2025 Original Appropriation						EDEC
	10000 General	509.14	49,286,800	5,200,300	0	0	54,487,100
	34800 Federal	0.00	0	0	0	2,685,500	2,685,500
		<b>509.14</b>	<b>49,286,800</b>	<b>5,200,300</b>	<b>0</b>	<b>2,685,500</b>	<b>57,172,600</b>
<b>FY 2025 Total Appropriation</b>							
5.00	FY 2025 Total Appropriation						EDEC
	10000 General	509.14	49,286,800	5,200,300	0	0	54,487,100
	34800 Federal	0.00	0	0	0	2,685,500	2,685,500
		<b>509.14</b>	<b>49,286,800</b>	<b>5,200,300</b>	<b>0</b>	<b>2,685,500</b>	<b>57,172,600</b>

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>Appropriation Adjustments</b>								
6.11	Executive Carry Forward							EDEC
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(s).								
	32300	Dedicated	0.00	0	0	0	82,700	82,700
	34800	Federal	0.00	0	0	0	340,400	340,400
			<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>423,100</b>	<b>423,100</b>
6.41	Noncognizable Adjustment							EDEC
This decision unit reflects non-cognizable spending authority for FY 2025.								
OT	34800	Federal	0.00	0	0	0	448,800	448,800
			<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>448,800</b>	<b>448,800</b>
<b>FY 2025 Estimated Expenditures</b>								
7.00	FY 2025 Estimated Expenditures							EDEC
	10000	General	509.14	49,286,800	5,200,300	0	0	54,487,100
	32300	Dedicated	0.00	0	0	0	82,700	82,700
	34800	Federal	0.00	0	0	0	3,025,900	3,025,900
OT	34800	Federal	0.00	0	0	0	448,800	448,800
			<b>509.14</b>	<b>49,286,800</b>	<b>5,200,300</b>	<b>0</b>	<b>3,557,400</b>	<b>58,044,500</b>
<b>FY 2026 Base</b>								
9.00	FY 2026 Base							EDEC
	10000	General	509.14	49,286,800	5,200,300	0	0	54,487,100
	34800	Federal	0.00	0	0	0	2,685,500	2,685,500
			<b>509.14</b>	<b>49,286,800</b>	<b>5,200,300</b>	<b>0</b>	<b>2,685,500</b>	<b>57,172,600</b>

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>Program Maintenance</b>							
10.11	Change in Health Benefit Costs						EDEC
This decision unit reflects an increase in the employer health benefit costs based on the Milliman projection.							
10000	General	0.00	661,900	0	0	0	661,900
		<b>0.00</b>	<b>661,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>661,900</b>
10.12	Change in Variable Benefit Costs						EDEC
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	(29,600)	0	0	0	(29,600)
		<b>0.00</b>	<b>(29,600)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(29,600)</b>
10.61	Salary Multiplier - Regular Employees						EDEC
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	2,464,500	0	0	0	2,464,500
		<b>0.00</b>	<b>2,464,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,464,500</b>
<b>FY 2026 Total Maintenance</b>							
11.00	FY 2026 Total Maintenance						EDEC
10000	General	509.14	52,383,600	5,200,300	0	0	57,583,900
34800	Federal	0.00	0	0	0	2,685,500	2,685,500
		<b>509.14</b>	<b>52,383,600</b>	<b>5,200,300</b>	<b>0</b>	<b>2,685,500</b>	<b>60,269,400</b>

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
<b>Line Items</b>								
12.01	Technical College Operations							EDEC
The Governor recommends 7.0 FTP and General Fund to allow the six technical colleges to expand programs that have been historically at capacity or are identified as a high need area within the community.								
10000	General	7.00	622,000	42,000	0	0	664,000	
		<b>7.00</b>	<b>622,000</b>	<b>42,000</b>	<b>0</b>	<b>0</b>	<b>664,000</b>	
12.02	Adult Education and Perkins V Program Spending Authority							EDEC
The Governor recommends federal fund spending authority to match the increased federal award.								
34800	Federal	0.00	0	0	0	1,682,900	1,682,900	
		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,682,900</b>	<b>1,682,900</b>	
12.81	In-Demand and Workforce Career Capacity							EDEC
The Governor recommends General Fund to invest in in-demand career programs at technical and community colleges to stand up new workforce training and in-demand career programs based on high enrollment numbers and waitlists. The Division of Career Technical Education (CTE) is positioned to award funds to technical colleges and institutions that align with in-demand programs by both Idaho students and Idaho businesses and will be able to use money to start programs and increase course offerings based off program waitlists and a programs ability to become self-sustaining.								
10000	General	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>	
12.91	Budget Law Exemptions/Other Adjustments							EDEC
The Governor recommends an exemption from transfer limitations found in Idaho Code 67-3511 (1), (2), and (3).								
10000	General	0.00	0	0	0	0	0	
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>	
<b>FY 2026 Total</b>								
13.00	FY 2026 Total							EDEC
10000	General	516.14	53,005,600	5,242,300	0	10,000,000	68,247,900	
34800	Federal	0.00	0	0	0	4,368,400	4,368,400	
		<b>516.14</b>	<b>53,005,600</b>	<b>5,242,300</b>	<b>0</b>	<b>14,368,400</b>	<b>72,616,300</b>	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
<b>Agency:</b>	Division of Career Technical Education							503
<b>Division:</b>	Division of Career Technical Education							CT1
<b>Appropriation Unit:</b>	Dedicated Programs							EDED
<b>FY 2024 Total Appropriation</b>								EDED
1.00	FY 2024 Total Appropriation							EDED
	10000	General	5.00	595,400	234,100	3,800	702,500	1,535,800
	34900	Dedicated	0.00	0	275,000	0	0	275,000
			<b>5.00</b>	<b>595,400</b>	<b>509,100</b>	<b>3,800</b>	<b>702,500</b>	<b>1,810,800</b>
1.61	Reverted Appropriation Balances							EDED
	10000	General	0.00	(36,900)	(10,900)	0	0	(47,800)
	34900	Dedicated	0.00	0	(204,800)	0	0	(204,800)
			<b>0.00</b>	<b>(36,900)</b>	<b>(215,700)</b>	<b>0</b>	<b>0</b>	<b>(252,600)</b>
1.81	CY Executive Carry Forward							EDED
	10000	General	0.00	0	0	(3,800)	(16,700)	(20,500)
			<b>0.00</b>	<b>0</b>	<b>0</b>	<b>(3,800)</b>	<b>(16,700)</b>	<b>(20,500)</b>
<b>FY 2024 Actual Expenditures</b>								EDED
2.00	FY 2024 Actual Expenditures							EDED
	10000	General	5.00	558,500	223,200	0	685,800	1,467,500
	34900	Dedicated	0.00	0	70,200	0	0	70,200
			<b>5.00</b>	<b>558,500</b>	<b>293,400</b>	<b>0</b>	<b>685,800</b>	<b>1,537,700</b>
<b>FY 2025 Original Appropriation</b>								EDED
3.00	FY 2025 Original Appropriation							EDED
	10000	General	9.00	958,100	234,100	0	702,500	1,894,700
	34900	Dedicated	0.00	0	275,000	0	0	275,000
			<b>9.00</b>	<b>958,100</b>	<b>509,100</b>	<b>0</b>	<b>702,500</b>	<b>2,169,700</b>
<b>FY 2025 Total Appropriation</b>								EDED
5.00	FY 2025 Total Appropriation							EDED
	10000	General	9.00	958,100	234,100	0	702,500	1,894,700
	34900	Dedicated	0.00	0	275,000	0	0	275,000
			<b>9.00</b>	<b>958,100</b>	<b>509,100</b>	<b>0</b>	<b>702,500</b>	<b>2,169,700</b>

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>Appropriation Adjustments</b>							
6.11	Executive Carry Forward						EDED
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(s).							
10000	General	0.00	0	0	3,800	16,700	20,500
		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>3,800</b>	<b>16,700</b>	<b>20,500</b>
<b>FY 2025 Estimated Expenditures</b>							
7.00	FY 2025 Estimated Expenditures						EDED
10000	General	9.00	958,100	234,100	3,800	719,200	1,915,200
34900	Dedicated	0.00	0	275,000	0	0	275,000
		<b>9.00</b>	<b>958,100</b>	<b>509,100</b>	<b>3,800</b>	<b>719,200</b>	<b>2,190,200</b>
<b>Base Adjustments</b>							
8.31	Program Transfer						EDED
This decision unit reflects a net-zero program transfer of 1.0 FTP and associated Personnel Cost from Administration and Assistance to Dedicated Programs to align with appropriate programmatic functions.							
10000	General	1.00	140,800	0	0	0	140,800
		<b>1.00</b>	<b>140,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>140,800</b>
<b>FY 2026 Base</b>							
9.00	FY 2026 Base						EDED
10000	General	10.00	1,098,900	234,100	0	702,500	2,035,500
34900	Dedicated	0.00	0	275,000	0	0	275,000
		<b>10.00</b>	<b>1,098,900</b>	<b>509,100</b>	<b>0</b>	<b>702,500</b>	<b>2,310,500</b>
<b>Program Maintenance</b>							
10.11	Change in Health Benefit Costs						EDED
This decision unit reflects an increase in the employer health benefit costs based on the Milliman projection.							
10000	General	0.00	13,000	0	0	0	13,000
		<b>0.00</b>	<b>13,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,000</b>
10.12	Change in Variable Benefit Costs						EDED
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	(500)	0	0	0	(500)
		<b>0.00</b>	<b>(500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(500)</b>
10.61	Salary Multiplier - Regular Employees						EDED
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	47,200	0	0	0	47,200
		<b>0.00</b>	<b>47,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47,200</b>



		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
<b>FY 2026 Total Maintenance</b>								
11.00	FY 2026 Total Maintenance							EDED
10000	General	10.00	1,158,600	234,100	0	702,500	2,095,200	
34900	Dedicated	0.00	0	275,000	0	0	275,000	
		<b>10.00</b>	<b>1,158,600</b>	<b>509,100</b>	<b>0</b>	<b>702,500</b>	<b>2,370,200</b>	

**Line Items**

12.91	Budget Law Exemptions/Other Adjustments							EDED
	The Governor recommends an exemption from transfer limitations found in Idaho Code 67-3511 (1), (2), and (3).							
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>	

**FY 2026 Total**

13.00	FY 2026 Total							EDED
10000	General	10.00	1,158,600	234,100	0	702,500	2,095,200	
34900	Dedicated	0.00	0	275,000	0	0	275,000	
		<b>10.00</b>	<b>1,158,600</b>	<b>509,100</b>	<b>0</b>	<b>702,500</b>	<b>2,370,200</b>	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
<b>Agency:</b>	Division of Career Technical Education							503
<b>Division:</b>	Division of Career Technical Education							CT1
<b>Appropriation Unit:</b>	Related Services							EDEJ
<b>FY 2024 Total Appropriation</b>								
1.00	FY 2024 Total Appropriation							EDEJ
	10000 General	6.50	770,200	143,300	7,600	2,090,000	3,011,100	
	21800 Dedicated	0.00	0	0	0	170,000	170,000	
	27400 Dedicated	0.00	0	0	0	67,800	67,800	
	34800 Federal	3.50	303,000	85,300	434,800	3,684,400	4,507,500	
	34900 Dedicated	0.00	0	15,000	0	0	15,000	
		<b>10.00</b>	<b>1,073,200</b>	<b>243,600</b>	<b>442,400</b>	<b>6,012,200</b>	<b>7,771,400</b>	
1.21	Account Transfers							EDEJ
	34800 Federal	0.00	(46,800)	0	(415,700)	462,500	0	
		<b>0.00</b>	<b>(46,800)</b>	<b>0</b>	<b>(415,700)</b>	<b>462,500</b>	<b>0</b>	
1.61	Reverted Appropriation Balances							EDEJ
	10000 General	0.00	(166,100)	(4,400)	0	0	(170,500)	
	21800 Dedicated	0.00	0	0	0	(20,000)	(20,000)	
	27400 Dedicated	0.00	0	0	0	(600)	(600)	
	34800 Federal	0.00	0	(300)	(19,100)	(85,000)	(104,400)	
	34900 Dedicated	0.00	0	(14,900)	0	0	(14,900)	
		<b>0.00</b>	<b>(166,100)</b>	<b>(19,600)</b>	<b>(19,100)</b>	<b>(105,600)</b>	<b>(310,400)</b>	
1.81	CY Executive Carry Forward							EDEJ
	10000 General	0.00	0	0	(7,600)	(100)	(7,700)	
	34800 Federal	0.00	0	(38,300)	0	(300)	(38,600)	
		<b>0.00</b>	<b>0</b>	<b>(38,300)</b>	<b>(7,600)</b>	<b>(400)</b>	<b>(46,300)</b>	
<b>FY 2024 Actual Expenditures</b>								
2.00	FY 2024 Actual Expenditures							EDEJ
	10000 General	6.50	604,100	138,900	0	2,089,900	2,832,900	
	21800 Dedicated	0.00	0	0	0	150,000	150,000	
	27400 Dedicated	0.00	0	0	0	67,200	67,200	
	34800 Federal	3.50	256,200	46,700	0	4,061,600	4,364,500	
	34900 Dedicated	0.00	0	100	0	0	100	
		<b>10.00</b>	<b>860,300</b>	<b>185,700</b>	<b>0</b>	<b>6,368,700</b>	<b>7,414,700</b>	

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>FY 2025 Original Appropriation</b>								
3.00	FY 2025 Original Appropriation							EDEJ
10000	General		7.50	884,800	193,300	0	2,090,000	3,168,100
21800	Dedicated		0.00	0	0	0	170,000	170,000
27400	Dedicated		0.00	0	0	0	67,800	67,800
34800	Federal		2.25	234,300	69,800	0	2,862,000	3,166,100
34900	Dedicated		0.00	0	15,000	0	0	15,000
			<b>9.75</b>	<b>1,119,100</b>	<b>278,100</b>	<b>0</b>	<b>5,189,800</b>	<b>6,587,000</b>
<b>FY 2025 Total Appropriation</b>								
5.00	FY 2025 Total Appropriation							EDEJ
10000	General		7.50	884,800	193,300	0	2,090,000	3,168,100
21800	Dedicated		0.00	0	0	0	170,000	170,000
27400	Dedicated		0.00	0	0	0	67,800	67,800
34800	Federal		2.25	234,300	69,800	0	2,862,000	3,166,100
34900	Dedicated		0.00	0	15,000	0	0	15,000
			<b>9.75</b>	<b>1,119,100</b>	<b>278,100</b>	<b>0</b>	<b>5,189,800</b>	<b>6,587,000</b>
<b>Appropriation Adjustments</b>								
6.11	Executive Carry Forward							EDEJ
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(s).								
10000	General		0.00	0	0	7,600	100	7,700
34800	Federal		0.00	0	38,300	0	300	38,600
			<b>0.00</b>	<b>0</b>	<b>38,300</b>	<b>7,600</b>	<b>400</b>	<b>46,300</b>
6.31	Program Transfer							EDEJ
This decision unit reflects a one-time net-zero program transfer.								
10000	General		(0.75)	11,700	0	0	0	11,700
			<b>(0.75)</b>	<b>11,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,700</b>
6.41	Noncognizable Adjustment							EDEJ
This decision unit reflects non-cognizable spending authority for FY 2025.								
OT	34800	Federal	0.00	0	0	0	240,200	240,200
			<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>240,200</b>	<b>240,200</b>

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
<b>FY 2025 Estimated Expenditures</b>								
7.00	FY 2025 Estimated Expenditures							EDEJ
	10000	General	6.75	896,500	193,300	7,600	2,090,100	3,187,500
	21800	Dedicated	0.00	0	0	0	170,000	170,000
	27400	Dedicated	0.00	0	0	0	67,800	67,800
	34800	Federal	2.25	234,300	108,100	0	2,862,300	3,204,700
OT	34800	Federal	0.00	0	0	0	240,200	240,200
	34900	Dedicated	0.00	0	15,000	0	0	15,000
			<b>9.00</b>	<b>1,130,800</b>	<b>316,400</b>	<b>7,600</b>	<b>5,430,400</b>	<b>6,885,200</b>

**Base Adjustments**

8.32	Program Transfer							EDEJ
	This decision unit reflects a net-zero program transfer of 0.75 FTP and associated Personnel Cost from Related Services to General Programs to align align with appropriate programmatic functions.							
	10000	General	(0.75)	11,700	0	0	0	11,700
			<b>(0.75)</b>	<b>11,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,700</b>

**FY 2026 Base**

9.00	FY 2026 Base							EDEJ
	10000	General	6.75	896,500	193,300	0	2,090,000	3,179,800
	21800	Dedicated	0.00	0	0	0	170,000	170,000
	27400	Dedicated	0.00	0	0	0	67,800	67,800
	34800	Federal	2.25	234,300	69,800	0	2,862,000	3,166,100
	34900	Dedicated	0.00	0	15,000	0	0	15,000
			<b>9.00</b>	<b>1,130,800</b>	<b>278,100</b>	<b>0</b>	<b>5,189,800</b>	<b>6,598,700</b>

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
<b>Program Maintenance</b>								
10.11	Change in Health Benefit Costs							EDEJ
This decision unit reflects an increase in the employer health benefit costs based on the Milliman projection.								
10000	General	0.00	8,800	0	0	0	8,800	
34800	Federal	0.00	2,900	0	0	0	2,900	
		<b>0.00</b>	<b>11,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,700</b>	
10.12	Change in Variable Benefit Costs							EDEJ
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	(300)	0	0	0	(300)	
34800	Federal	0.00	(100)	0	0	0	(100)	
		<b>0.00</b>	<b>(400)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(400)</b>	
10.61	Salary Multiplier - Regular Employees							EDEJ
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	27,700	0	0	0	27,700	
34800	Federal	0.00	7,900	0	0	0	7,900	
		<b>0.00</b>	<b>35,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,600</b>	
<b>FY 2026 Total Maintenance</b>								
11.00	FY 2026 Total Maintenance							EDEJ
10000	General	6.75	932,700	193,300	0	2,090,000	3,216,000	
21800	Dedicated	0.00	0	0	0	170,000	170,000	
27400	Dedicated	0.00	0	0	0	67,800	67,800	
34800	Federal	2.25	245,000	69,800	0	2,862,000	3,176,800	
34900	Dedicated	0.00	0	15,000	0	0	15,000	
		<b>9.00</b>	<b>1,177,700</b>	<b>278,100</b>	<b>0</b>	<b>5,189,800</b>	<b>6,645,600</b>	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>Line Items</b>							
12.02	Adult Education and Perkins V Program Spending Authority						EDEJ
The Governor recommends federal fund spending authority to match the increased federal award.							
34800	Federal	0.00	0	24,500	0	205,900	230,400
		<b>0.00</b>	<b>0</b>	<b>24,500</b>	<b>0</b>	<b>205,900</b>	<b>230,400</b>
12.04	Adult Education and Literacy						EDEJ
The Governor recommends General Fund to support our technical colleges' adult basic education, adult literacy, workforce training programs and the Idaho Department of Corrections Adult Education program.							
10000	General	0.00	0	0	0	50,000	50,000
		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>
12.91	Budget Law Exemptions/Other Adjustments						EDEJ
The Governor recommends an exemption from transfer limitations found in Idaho Code 67-3511 (1), (2), and (3).							
10000	General	0.00	0	0	0	0	0
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>
<b>FY 2026 Total</b>							
13.00	FY 2026 Total						EDEJ
10000	General	6.75	932,700	193,300	0	2,140,000	3,266,000
21800	Dedicated	0.00	0	0	0	170,000	170,000
27400	Dedicated	0.00	0	0	0	67,800	67,800
34800	Federal	2.25	245,000	94,300	0	3,067,900	3,407,200
34900	Dedicated	0.00	0	15,000	0	0	15,000
		<b>9.00</b>	<b>1,177,700</b>	<b>302,600</b>	<b>0</b>	<b>5,445,700</b>	<b>6,926,000</b>