

Agency Expenditure Summary

	<u>FY 2019</u>		<u>FY 2020</u>		<u>FY 2021</u>	
	<u>Approp</u>	<u>Actual</u>	<u>Approp</u>	<u>Estimate</u>	<u>Request</u>	<u>Gov Rec</u>
By Function						
System-Wide Expenses	6,215,800	1,717,400	6,415,800	2,368,300	6,370,100	7,242,700
Boise State University	243,967,800	214,876,000	226,506,200	280,980,500	247,453,400	240,198,100
Idaho State University	231,540,600	152,400,800	150,021,900	222,507,600	154,994,200	150,423,800
University of Idaho	203,705,000	194,175,700	184,534,100	191,706,500	198,502,100	193,841,800
Lewis-Clark State College	53,821,500	36,954,100	36,770,500	52,809,800	38,246,800	36,714,600
Total	739,250,700	600,124,000	604,248,500	750,372,700	645,566,600	628,421,000
By Fund Source						
General	295,763,200	295,745,300	306,030,600	302,443,800	326,912,900	307,232,800
Dedicated	16,452,800	16,452,800	17,236,400	17,226,900	18,670,200	18,670,200
Other	427,034,700	287,925,900	280,981,500	430,702,000	299,983,500	302,518,000
Total	739,250,700	600,124,000	604,248,500	750,372,700	645,566,600	628,421,000
By Object						
Personnel Costs	542,038,800	456,338,600	476,717,800	558,964,800	500,804,500	485,539,400
Operating Expenditures	160,902,500	115,311,500	108,665,700	162,148,900	119,547,100	118,342,400
Capital Outlay	32,151,400	25,157,000	14,707,000	29,084,300	21,057,000	20,464,400
Trustee/Benefit Payments	4,158,000	3,316,900	4,158,000	174,700	4,158,000	4,074,800
Lump Sum	0	0	0	0	0	0
Total	739,250,700	600,124,000	604,248,500	750,372,700	645,566,600	628,421,000
FTP Positions	4,680.80	4,687.08	4,753.54	4,871.80	4,879.04	4,873.53

College & Universities
System-Wide Expenses

Executive Budget Detail

	<u>FTP</u>	<u>Personnel Cost</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Trustee/Benefit</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
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Description: The System-Wide Expenses Program reflects funding and State Board of Education initiatives that have a system-wide impact and are not specific to one institution. Routine expenses may include the competitive Higher Education Research Council (HERC) grant and the Idaho Global Entrepreneurial Mission (IGEM) programs. The HERC and IGEM programs help develop research infrastructure; promote scientific, technology, engineering, and mathematics education; and foster innovation and technology transfer at Idaho's four-year public institutions of higher education.

FY 2020 Original Appropriation

3.00 FY 2020 Original Appropriation: HB 267

General	0.00	0	2,257,800	0	4,158,000	0	6,415,800
Total	0.00	0	2,257,800	0	4,158,000	0	6,415,800

Expenditure Adjustments

4.51 FY 2020 Spending Reset: The Governor recommends an early reversion that equates to a one-time 1% decrease to the FY 2020 General Fund original appropriation. This decision unit reflects the initial step toward the Governor's spending reset.

General	0.00	0	(64,200)	0	0	0	(64,200)
Total	0.00	0	(64,200)	0	0	0	(64,200)

FY 2020 Total Appropriation

General	0.00	0	2,193,600	0	4,158,000	0	6,351,600
Total	0.00	0	2,193,600	0	4,158,000	0	6,351,600

Expenditure Adjustments

6.41 Object Transfers: This decision unit reflects an object transfer.

General	0.00	1,417,300	2,416,900	149,100	(3,983,300)	0	0
Total	0.00	1,417,300	2,416,900	149,100	(3,983,300)	0	0

6.51 Transfer Between Programs: This decision unit reflects a program transfer.

General	0.00	(1,417,300)	(2,416,900)	(149,100)	0	0	(3,983,300)
Total	0.00	(1,417,300)	(2,416,900)	(149,100)	0	0	(3,983,300)

FY 2020 Estimated Expenditures

General	0.00	0	2,193,600	0	174,700	0	2,368,300
Total	0.00	0	2,193,600	0	174,700	0	2,368,300

Base Adjustments

8.21 Object Transfers: This decision unit reverses the transfer found in DU 6.41.

General	0.00	(1,417,300)	(2,416,900)	(149,100)	3,983,300	0	0
Total	0.00	(1,417,300)	(2,416,900)	(149,100)	3,983,300	0	0

Executive Budget Detail

	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/Benefit	Lump Sum	Total Gov Rec
8.31	Transfer Between Programs: This decision unit makes a program transfer from the institutions to the System-Wide Expenses program for the Higher Education Research Council.						
General	0.00	1,417,300	2,416,900	149,100	0	0	3,983,300
Total	0.00	1,417,300	2,416,900	149,100	0	0	3,983,300
8.41	Removal of One-Time Expenditures: This decision unit removes one-time appropriation for FY 2020.						
General	0.00	0	(50,000)	0	0	0	(50,000)
Total	0.00	0	(50,000)	0	0	0	(50,000)
8.48	Removal of One-Time Expenditures: This decision unit removes the one-time early reversion for FY 2020 reflected in DU 4.51.						
General	0.00	0	64,200	0	0	0	64,200
Total	0.00	0	64,200	0	0	0	64,200

FY 2021 Base

General	0.00	0	2,207,800	0	4,158,000	0	6,365,800
Total	0.00	0	2,207,800	0	4,158,000	0	6,365,800

Program Maintenance

12.21	General Inflation Adjustments: The Governor recommends General Fund for an increase in Office of Information Technology Services support.						
General	0.00	0	4,300	0	0	0	4,300
Total	0.00	0	4,300	0	0	0	4,300

FY 2021 Total Maintenance

General	0.00	0	2,212,100	0	4,158,000	0	6,370,100
Total	0.00	0	2,212,100	0	4,158,000	0	6,370,100

Line Items

12.01	Cybersecurity Programs: The Governor recommends one-time General Fund for Boise State University, Idaho State University, and University of Idaho to jointly develop cybersecurity programs with common learning outcomes and statewide pathways to careers.						
General	0.00	0	1,000,000	0	0	0	1,000,000
Total	0.00	0	1,000,000	0	0	0	1,000,000
12.92	FY 2021 Spending Reset: The Governor recommends the second step in the spending reset with an ongoing General Fund base reduction across all object codes. For the limited purpose of accomplishing the 2% base reduction with the least impact on service delivery to Idahoans, the Governor also recommends the agency be exempted from the provisions of Idaho Code 67-3511(1), (2), and (3), allowing unlimited transfers between object codes and between programs, for all moneys appropriated to it for the period of July 1, 2020, through June 30, 2021. Legislative appropriations shall not be transferred from one fund to another fund unless expressly approved by the Legislature.						
General	0.00	0	(44,200)	0	(83,200)	0	(127,400)
Total	0.00	0	(44,200)	0	(83,200)	0	(127,400)

College & Universities

System-Wide Expenses

Executive Budget Detail

	<u>FTP</u>	<u>Personnel Cost</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Trustee/ Benefit</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
FY 2021 Gov's Recommendation							
General	0.00	0	3,167,900	0	4,074,800	0	7,242,700
Total	0.00	0	3,167,900	0	4,074,800	0	7,242,700

Executive Budget Detail

	<u>FTP</u>	<u>Personnel Cost</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Trustee/Benefit</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
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Description: Higher education opportunities are provided at one college and three universities: Lewis-Clark State College (LCSC), Idaho State University (ISU), Boise State University (BSU), the University of Idaho (UI), and at their respective off-campus instructional and research sites. These opportunities include undergraduate and graduate-level instruction; assistance to business, industry, and communities; career-enhancing professional program offerings; as well as basic and applied research.

FY 2020 Original Appropriation

3.00 FY 2020 Original Appropriation: HB 267, SB 1193

General	882.49	91,574,200	9,864,800	3,757,800	0	0	105,196,800
Dedicated	0.00	0	0	0	0	0	0
Other	782.72	88,834,100	32,337,900	137,400	0	0	121,309,400
Total	1,665.21	180,408,300	42,202,700	3,895,200	0	0	226,506,200

Expenditure Adjustments

4.11 Reappropriation: This decision unit reflects reappropriation authority granted by HB 267.

Other	0.00	19,405,300	6,781,200	4,025,800	0	0	30,212,300
Total	0.00	19,405,300	6,781,200	4,025,800	0	0	30,212,300

4.51 FY 2020 Spending Reset: The Governor recommends an early reversion that equates to a one-time 1% decrease to the FY 2020 General Fund original appropriation. This decision unit reflects the initial step toward the Governor's spending reset.

General	0.00	0	(1,052,000)	0	0	0	(1,052,000)
Total	0.00	0	(1,052,000)	0	0	0	(1,052,000)

4.52 FY 2020 Unused Sick Leave Fund Holiday: This decision unit reflects the first six months of an 18-month rate holiday for employers who contribute to the PERSI-managed sick leave plan. The sick leave fund has built up a substantial reserve and the rate holiday will draw down the reserve. The PERSI Retirement Board will review the funding of the plan upon completion of the rate holiday and will adjust contribution rates to actuarially-determined new levels.

General	0.00	(219,400)	0	0	0	0	(219,400)
Other	0.00	(219,600)	0	0	0	0	(219,600)
Total	0.00	(439,000)	0	0	0	0	(439,000)

FY 2020 Total Appropriation

General	882.49	91,354,800	8,812,800	3,757,800	0	0	103,925,400
Dedicated	0.00	0	0	0	0	0	0
Other	782.72	108,019,800	39,119,100	4,163,200	0	0	151,302,100
Total	1,665.21	199,374,600	47,931,900	7,921,000	0	0	255,227,500

Expenditure Adjustments

6.31 FTP or Fund Adjustments: This decision unit reflects spending authority recommended in lieu of non-cognizable spending authority.

Other	117.46	2,830,200	3,663,600	0	0	0	6,493,800
Total	117.46	2,830,200	3,663,600	0	0	0	6,493,800

	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/Benefit	Lump Sum	Total Gov Rec
6.32	FTP or Fund Adjustments: This decision unit reflects spending authority recommended in lieu of non-cognizable spending authority.						
Other	0.00	0	18,105,700	0	0	0	18,105,700
Total	0.00	0	18,105,700	0	0	0	18,105,700
6.51	Transfer Between Programs: This decision unit reflects a program transfer.						
General	0.00	1,153,500	0	0	0	0	1,153,500
Total	0.00	1,153,500	0	0	0	0	1,153,500

FY 2020 Estimated Expenditures

General	882.49	92,508,300	8,812,800	3,757,800	0	0	105,078,900
Dedicated	0.00	0	0	0	0	0	0
Other	900.18	110,850,000	60,888,400	4,163,200	0	0	175,901,600
Total	1,782.67	203,358,300	69,701,200	7,921,000	0	0	280,980,500

Base Adjustments

8.31	Transfer Between Programs: This decision unit makes a program transfer of General Fund to the System-Wide Expenses program for the Higher Education Research Council.						
General	0.00	(1,153,500)	0	0	0	0	(1,153,500)
Total	0.00	(1,153,500)	0	0	0	0	(1,153,500)
8.42	Removal of One-Time Expenditures: This decision unit removes one-time appropriation for FY 2020.						
Other	0.00	(19,405,300)	(6,781,200)	(4,025,800)	0	0	(30,212,300)
Total	0.00	(19,405,300)	(6,781,200)	(4,025,800)	0	0	(30,212,300)
8.43	Removal of One-Time Expenditures: This decision unit removes one-time appropriation for FY 2020.						
Other	0.00	0	(18,105,700)	0	0	0	(18,105,700)
Total	0.00	0	(18,105,700)	0	0	0	(18,105,700)
8.48	Removal of One-Time Expenditures: This decision unit removes the one-time early reversion for FY 2020 reflected in DU 4.51.						
General	0.00	0	1,052,000	0	0	0	1,052,000
Total	0.00	0	1,052,000	0	0	0	1,052,000
8.49	Removal of One-Time Expenditures: This decision unit removes the one-time sick leave rate holiday adjustment for FY 2020 reflected in DU 4.52.						
General	0.00	219,400	0	0	0	0	219,400
Other	0.00	219,600	0	0	0	0	219,600
Total	0.00	439,000	0	0	0	0	439,000

FY 2021 Base

General	882.49	91,574,200	9,864,800	3,757,800	0	0	105,196,800
Dedicated	0.00	0	0	0	0	0	0
Other	900.18	91,664,300	36,001,500	137,400	0	0	127,803,200
Total	1,782.67	183,238,500	45,866,300	3,895,200	0	0	233,000,000

Executive Budget Detail

	<u>FTP</u>	<u>Personnel Cost</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Trustee/ Benefit</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
Program Maintenance							
10.12 Change in Variable Benefit Costs: This decision unit reflects a change in variable benefit costs, notably, the remaining 12 months of an 18-month rate holiday for employers who contribute to the PERSI-managed sick leave plan. The sick leave fund has built up a substantial reserve and the rate holiday will draw down the reserve. The PERSI Retirement Board will review the funding of the plan upon completion of the rate holiday and will adjust contribution rates to actuarially-determined new levels.							
General	0.00	(573,600)	0	0	0	0	(573,600)
Other	0.00	(574,100)	0	0	0	0	(574,100)
Total	0.00	(1,147,700)	0	0	0	0	(1,147,700)
10.19 Fund Shift: The Governor does not recommend shifting benefit costs to the General Fund.							
General	0.00	0	0	0	0	0	0
Other	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.21 General Inflation Adjustments: The Governor recommends General Fund for an increase in Office of Information Technology Services support and dedicated fund spending authority for general inflation.							
General	0.00	0	1,200	0	0	0	1,200
Other	0.00	0	754,400	0	0	0	754,400
Total	0.00	0	755,600	0	0	0	755,600
10.25 Inflationary Adjustments: The Governor recommends dedicated fund spending authority for inflation.							
Other	0.00	0	226,700	0	0	0	226,700
Total	0.00	0	226,700	0	0	0	226,700
10.31 Repair, Replacement Items/Alterations: The Governor recommends \$2,945,600 in one-time dedicated fund spending authority for repair and replacement items.							
Other	0.00	0	0	2,945,600	0	0	2,945,600
Total	0.00	0	0	2,945,600	0	0	2,945,600
10.45 Risk Management Cost Increases: Adjustments to costs of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management are reflected here.							
General	0.00	0	64,400	0	0	0	64,400
Total	0.00	0	64,400	0	0	0	64,400
10.46 Controller's Fee Charge: Adjustments to the costs of statewide accounting and statewide payroll processing provided by the Office of the State Controller are reflected here.							
General	0.00	0	134,400	0	0	0	134,400
Total	0.00	0	134,400	0	0	0	134,400
10.61 Salary Multiplier - Regular Employees: The Governor recommends a 2% Change in Employee Compensation to be distributed by merit.							
General	0.00	1,545,300	0	0	0	0	1,545,300
Other	0.00	1,546,900	0	0	0	0	1,546,900
Total	0.00	3,092,200	0	0	0	0	3,092,200

	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/Benefit	Lump Sum	Total Gov Rec
10.62 Salary Multiplier - Group and Temporary: The Governor does not recommend a Change in Employee Compensation for group and temporary employees.							
General	0.00	0	0	0	0	0	0
Other	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.67 Compensation Schedule Changes: The Governor recommends the pay structure for state employees be moved by 3%. As this will result in employees being below the minimum of their pay grade, he recommends additional funding to adjust that pay to the minimum.							
General	0.00	5,200	0	0	0	0	5,200
Other	0.00	1,700	0	0	0	0	1,700
Total	0.00	6,900	0	0	0	0	6,900
10.69 Fund Shift: The Governor does not recommend shifting Change in Employee Compensation costs to the General Fund.							
General	0.00	0	0	0	0	0	0
Other	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.71 Nondiscretionary Adjustments: The Governor recommends General Fund for an enrollment workload adjustment as generated by the formula that compares student credit hour levels over three consecutive years.							
General	0.00	2,831,300	0	0	0	0	2,831,300
Total	0.00	2,831,300	0	0	0	0	2,831,300

FY 2021 Total Maintenance

General	882.49	95,382,400	10,064,800	3,757,800	0	0	109,205,000
Dedicated	0.00	0	0	0	0	0	0
Other	900.18	92,638,800	36,982,600	3,083,000	0	0	132,704,400
Total	1,782.67	188,021,200	47,047,400	6,840,800	0	0	241,909,400

Line Items

12.01 Occupancy Costs: The Governor recommends General Fund for half of the new Micron Center occupancy costs. The Governor does not recommend Fine Arts Building and Alumni and Friends Center occupancy costs. Half of the funding was recommended and appropriated in the FY 2020 budget, and the Governor does not recommend additional funding for past occupancy cost requests. The Governor recommends the Board of Education reexamine the process and funding of building occupancy costs.							
General	0.00	10,000	382,700	0	0	0	392,700
Total	0.00	10,000	382,700	0	0	0	392,700
12.02 Faculty Promotions: The Governor does not recommend General Fund for faculty promotions.							
General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0

Executive Budget Detail

	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/Benefit	Lump Sum	Total Gov Rec
12.91 Budget Law Exemptions/Other Adjustments: The Governor recommends the budget for Boise State University be exempt from object transfer limitations found in Idaho Code 67-3511.							
General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0

12.92 FY 2021 Spending Reset: The Governor recommends the second step in the spending reset with an ongoing General Fund base reduction across all object codes. For the limited purpose of accomplishing the 2% base reduction with the least impact on service delivery to Idahoans, the Governor also recommends the agency be exempted from the provisions of Idaho Code 67-3511(1), (2), and (3), allowing unlimited transfers between object codes and between programs, for all moneys appropriated to it for the period of July 1, 2020, through June 30, 2021. Legislative appropriations shall not be transferred from one fund to another fund unless expressly approved by the Legislature.

General	0.00	(1,831,500)	(197,300)	(75,200)	0	0	(2,104,000)
Total	0.00	(1,831,500)	(197,300)	(75,200)	0	0	(2,104,000)

FY 2021 Gov's Recommendation

General	882.49	93,560,900	10,250,200	3,682,600	0	0	107,493,700
Dedicated	0.00	0	0	0	0	0	0
Other	900.18	92,638,800	36,982,600	3,083,000	0	0	132,704,400
Total	1,782.67	186,199,700	47,232,800	6,765,600	0	0	240,198,100

	<u>FTP</u>	<u>Personnel Cost</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Trustee/Benefit</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
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Description: Higher education opportunities are provided at one college and three universities: Lewis-Clark State College (LCSC), Idaho State University (ISU), Boise State University (BSU), the University of Idaho (UI), and at their respective off-campus instructional and research sites. These opportunities include undergraduate and graduate-level instruction; assistance to business, industry, and communities; career-enhancing professional program offerings; as well as basic and applied research.

FY 2020 Original Appropriation

3.00	FY 2020 Original Appropriation: HB 020, HB 267, SB 1165, HB 174, SB 1193						
General	1,235.68	80,530,100	1,690,300	0	0	0	82,220,400
Dedicated	0.00	4,007,400	0	0	0	0	4,007,400
Other	0.00	34,475,600	25,614,500	3,704,000	0	0	63,794,100
Total	1,235.68	119,013,100	27,304,800	3,704,000	0	0	150,021,900

Expenditure Adjustments

4.11	Reappropriation: This decision unit reflects reappropriation authority granted by HB 267.						
Other	0.00	51,000,400	23,035,400	1,908,700	0	0	75,944,500
Total	0.00	51,000,400	23,035,400	1,908,700	0	0	75,944,500

4.51	FY 2020 Spending Reset: The Governor recommends an early reversion that equates to a one-time 1% decrease to the FY 2020 General Fund original appropriation. This decision unit reflects the initial step toward the Governor's spending reset.						
General	0.00	(822,200)	0	0	0	0	(822,200)
Total	0.00	(822,200)	0	0	0	0	(822,200)

4.52	FY 2020 Unused Sick Leave Fund Holiday: This decision unit reflects the first six months of an 18-month rate holiday for employers who contribute to the PERSI-managed sick leave plan. The sick leave fund has built up a substantial reserve and the rate holiday will draw down the reserve. The PERSI Retirement Board will review the funding of the plan upon completion of the rate holiday and will adjust contribution rates to actuarially-determined new levels.						
General	0.00	(191,300)	0	0	0	0	(191,300)
Dedicated	0.00	(9,500)	0	0	0	0	(9,500)
Other	0.00	(76,200)	0	0	0	0	(76,200)
Total	0.00	(277,000)	0	0	0	0	(277,000)

FY 2020 Total Appropriation

General	1,235.68	79,516,600	1,690,300	0	0	0	81,206,900
Dedicated	0.00	3,997,900	0	0	0	0	3,997,900
Other	0.00	85,399,800	48,649,900	5,612,700	0	0	139,662,400
Total	1,235.68	168,914,300	50,340,200	5,612,700	0	0	224,867,200

Executive Budget Detail

	<u>FTP</u>	<u>Personnel Cost</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Trustee/Benefit</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
Expenditure Adjustments							
6.31	FTP or Fund Adjustments: This decision unit makes an FTP adjustment.						
General	9.48	0	0	0	0	0	0
Total	9.48	0	0	0	0	0	0
6.41	Object Transfers: This decision unit reflects an object transfer.						
Other	0.00	0	700	(700)	0	0	0
Total	0.00	0	700	(700)	0	0	0
6.51	Transfer Between Programs: This decision unit reflects a program transfer.						
General	0.00	263,800	417,200	149,100	0	0	830,100
Total	0.00	263,800	417,200	149,100	0	0	830,100
6.91	Other Adjustments: This decision unit reflects a decrease in dedicated fund spending authority to align the base appropriation with the institution's base budget.						
Other	0.00	(2,387,400)	(802,300)	0	0	0	(3,189,700)
Total	0.00	(2,387,400)	(802,300)	0	0	0	(3,189,700)

FY 2020 Estimated Expenditures

General	1,245.16	79,780,400	2,107,500	149,100	0	0	82,037,000
Dedicated	0.00	3,997,900	0	0	0	0	3,997,900
Other	0.00	83,012,400	47,848,300	5,612,000	0	0	136,472,700
Total	1,245.16	166,790,700	49,955,800	5,761,100	0	0	222,507,600

Base Adjustments

8.31	Transfer Between Programs: This decision unit makes a program transfer of General Fund to the System-Wide Expenses program for the Higher Education Research Council.						
General	0.00	(263,800)	(417,200)	(149,100)	0	0	(830,100)
Total	0.00	(263,800)	(417,200)	(149,100)	0	0	(830,100)
8.44	Removal of One-Time Expenditures: This decision unit removes one-time appropriation for FY 2020.						
Other	0.00	(51,000,400)	(23,035,400)	(1,908,700)	0	0	(75,944,500)
Total	0.00	(51,000,400)	(23,035,400)	(1,908,700)	0	0	(75,944,500)
8.48	Removal of One-Time Expenditures: This decision unit removes the one-time early reversion for FY 2020 reflected in DU 4.51.						
General	0.00	822,200	0	0	0	0	822,200
Total	0.00	822,200	0	0	0	0	822,200
8.49	Removal of One-Time Expenditures: This decision unit removes the one-time sick leave rate holiday adjustment for FY 2020 reflected in DU 4.52.						
General	0.00	191,300	0	0	0	0	191,300
Dedicated	0.00	9,500	0	0	0	0	9,500
Other	0.00	76,200	0	0	0	0	76,200
Total	0.00	277,000	0	0	0	0	277,000

	<u>FTP</u>	<u>Personnel Cost</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Trustee/Benefit</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
FY 2021 Base							
General	1,245.16	80,530,100	1,690,300	0	0	0	82,220,400
Dedicated	0.00	4,007,400	0	0	0	0	4,007,400
Other	0.00	32,088,200	24,812,900	3,703,300	0	0	60,604,400
Total	1,245.16	116,625,700	26,503,200	3,703,300	0	0	146,832,200

Program Maintenance

10.12 Change in Variable Benefit Costs: This decision unit reflects a change in variable benefit costs, notably, the remaining 12 months of an 18-month rate holiday for employers who contribute to the PERSI-managed sick leave plan. The sick leave fund has built up a substantial reserve and the rate holiday will draw down the reserve. The PERSI Retirement Board will review the funding of the plan upon completion of the rate holiday and will adjust contribution rates to actuarially-determined new levels.

General	0.00	(371,300)	0	0	0	0	(371,300)
Dedicated	0.00	(18,500)	0	0	0	0	(18,500)
Other	0.00	(147,900)	0	0	0	0	(147,900)
Total	0.00	(537,700)	0	0	0	0	(537,700)

10.19 Fund Shift: The Governor does not recommend shifting benefit costs to the General Fund.

General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
Other	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0

10.21 General Inflation Adjustments: The Governor recommends General Fund for an increase in Office of Information Technology Services support and dedicated fund spending authority for general inflation.

General	0.00	0	800	0	0	0	800
Other	0.00	0	570,800	0	0	0	570,800
Total	0.00	0	571,600	0	0	0	571,600

10.25 Inflationary Adjustments: The Governor does not recommend General Fund for inflation.

General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0

10.31 Repair, Replacement Items/Alterations: The Governor recommends \$3,378,500 in one-time dedicated fund spending authority for repair and replacement items.

Other	0.00	0	0	3,378,500	0	0	3,378,500
Total	0.00	0	0	3,378,500	0	0	3,378,500

10.41 Attorney General Fees: Adjustments to costs of legal services provided by the Office of the Attorney General are reflected here.

General	0.00	0	4,600	0	0	0	4,600
Total	0.00	0	4,600	0	0	0	4,600

10.45 Risk Management Cost Increases: Adjustments to costs of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management are reflected here.

General	0.00	0	13,500	0	0	0	13,500
Total	0.00	0	13,500	0	0	0	13,500

Executive Budget Detail

	<u>FTP</u>	<u>Personnel Cost</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Trustee/Benefit</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
10.46 Controller's Fee Charge: Adjustments to the costs of statewide accounting and statewide payroll processing provided by the Office of the State Controller are reflected here.							
General	0.00	0	86,100	0	0	0	86,100
Total	0.00	0	86,100	0	0	0	86,100
10.61 Salary Multiplier - Regular Employees: The Governor recommends a 2% Change in Employee Compensation to be distributed by merit.							
General	0.00	1,304,800	0	0	0	0	1,304,800
Dedicated	0.00	65,000	0	0	0	0	65,000
Other	0.00	519,900	0	0	0	0	519,900
Total	0.00	1,889,700	0	0	0	0	1,889,700
10.62 Salary Multiplier - Group and Temporary: The Governor does not recommend a Change in Employee Compensation for group and temporary employees.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
Other	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.69 Fund Shift: The Governor does not recommend shifting Change in Employee Compensation costs to the General Fund.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
Other	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.71 Nondiscretionary Adjustments: The Governor recommends a General Fund decrease for an enrollment workload adjustment as generated by the formula that compares student credit hour levels over three consecutive years.							
General	0.00	(385,700)	0	0	0	0	(385,700)
Total	0.00	(385,700)	0	0	0	0	(385,700)
10.91 Endowment Adjustments: This decision unit makes necessary budget adjustments to reach FY 2020 endowment funding levels of \$1,597,800 in the Charitable Institutions Endowment Income Fund and \$2,667,000 in the Normal School Endowment Income Fund.							
Dedicated	0.00	210,900	0	0	0	0	210,900
Total	0.00	210,900	0	0	0	0	210,900

FY 2021 Total Maintenance

General	1,245.16	81,077,900	1,795,300	0	0	0	82,873,200
Dedicated	0.00	4,264,800	0	0	0	0	4,264,800
Other	0.00	32,460,200	25,383,700	7,081,800	0	0	64,925,700
Total	1,245.16	117,802,900	27,179,000	7,081,800	0	0	152,063,700

Line Items	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/Benefit	Lump Sum	Total Gov Rec
12.01 Occupancy Costs: The Governor recommends .03 FTP and General Fund for half of the Meridian Library occupancy costs. The Governor does not recommend Meridian Cadaver Lab, Engineering Project Center, and Idaho Falls Center for Higher Education Public Safety occupancy costs. Half of the funding was recommended and appropriated in the FY 2020 budget, and the Governor does not recommend additional funding for past occupancy cost requests. The Governor recommends the Board of Education reexamine the process and funding of building occupancy costs.							
General	0.03	1,000	3,500	0	0	0	4,500
Total	0.03	1,000	3,500	0	0	0	4,500
12.02 Faculty Promotions: The Governor does not recommend General Fund for faculty promotions.							
General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
12.91 Budget Law Exemptions/Other Adjustments: The Governor recommends the budget for Idaho State University be exempt from object transfer limitations found in Idaho Code 67-3511.							
General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
12.92 FY 2021 Spending Reset: The Governor recommends the second step in the spending reset with an ongoing General Fund base reduction across all object codes. For the limited purpose of accomplishing the 2% base reduction with the least impact on service delivery to Idahoans, the Governor also recommends the agency be exempted from the provisions of Idaho Code 67-3511(1), (2), and (3), allowing unlimited transfers between object codes and between programs, for all moneys appropriated to it for the period of July 1, 2020, through June 30, 2021. Legislative appropriations shall not be transferred from one fund to another fund unless expressly approved by the Legislature.							
General	0.00	(1,610,600)	(33,800)	0	0	0	(1,644,400)
Total	0.00	(1,610,600)	(33,800)	0	0	0	(1,644,400)
FY 2021 Gov's Recommendation							
General	1,245.19	79,468,300	1,765,000	0	0	0	81,233,300
Dedicated	0.00	4,264,800	0	0	0	0	4,264,800
Other	0.00	32,460,200	25,383,700	7,081,800	0	0	64,925,700
Total	1,245.19	116,193,300	27,148,700	7,081,800	0	0	150,423,800

Executive Budget Detail

	<u>FTP</u>	<u>Personnel Cost</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Trustee/Benefit</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
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Description: Higher education opportunities are provided at one college and three universities: Lewis-Clark State College (LCSC), Idaho State University (ISU), Boise State University (BSU), the University of Idaho (UI), and at their respective off-campus instructional and research sites. These opportunities include undergraduate and graduate-level instruction; assistance to business, industry, and communities; career-enhancing professional program offerings; as well as basic and applied research.

FY 2020 Original Appropriation

3.00	FY 2020 Original Appropriation: HB 267, SB 1165, SB 1193						
General	1,488.65	83,164,500	7,818,500	3,562,800	0	0	94,545,800
Dedicated	0.00	4,359,600	3,610,500	2,785,900	0	0	10,756,000
Other	0.00	59,928,000	18,999,200	305,100	0	0	79,232,300
Total	1,488.65	147,452,100	30,428,200	6,653,800	0	0	184,534,100

Expenditure Adjustments

4.11	Reappropriation: This decision unit reflects reappropriation authority granted by HB 267.						
Other	0.00	0	10,294,300	0	0	0	10,294,300
Total	0.00	0	10,294,300	0	0	0	10,294,300
4.31	Unused Occupancy Costs Funding: This decision unit reflects the return of FY 2020 occupancy costs funding for property not acquired.						
General	0.00	0	(80,100)	0	0	0	(80,100)
Total	0.00	0	(80,100)	0	0	0	(80,100)
4.51	FY 2020 Spending Reset: The Governor recommends an early reversion that equates to a one-time 1% decrease to the FY 2020 General Fund original appropriation. This decision unit reflects the initial step toward the Governor's spending reset.						
General	0.00	(945,500)	0	0	0	0	(945,500)
Total	0.00	(945,500)	0	0	0	0	(945,500)

FY 2020 Total Appropriation

General	1,488.65	82,219,000	7,738,400	3,562,800	0	0	93,520,200
Dedicated	0.00	4,359,600	3,610,500	2,785,900	0	0	10,756,000
Other	0.00	59,928,000	29,293,500	305,100	0	0	89,526,600
Total	1,488.65	146,506,600	40,642,400	6,653,800	0	0	193,802,800

Expenditure Adjustments

6.31	FTP or Fund Adjustments: This decision unit makes an FTP adjustment.						
General	(6.69)	0	0	0	0	0	0
Total	(6.69)	0	0	0	0	0	0
6.32	FTP or Fund Adjustments: This decision unit reflects spending authority recommended in lieu of non-cognizable spending authority.						
Other	0.00	0	7,662,700	0	0	0	7,662,700
Total	0.00	0	7,662,700	0	0	0	7,662,700

	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/Benefit	Lump Sum	Total Gov Rec
6.33	FTP or Fund Adjustments: This decision unit reflects institutional spending reductions for FY 2020.						
Other	0.00	0	(11,638,700)	0	0	0	(11,638,700)
Total	0.00	0	(11,638,700)	0	0	0	(11,638,700)
6.41	Object Transfers: This decision unit reflects an object transfer.						
Dedicated	0.00	0	105,700	(105,700)	0	0	0
Other	0.00	5,591,200	(5,402,800)	(188,400)	0	0	0
Total	0.00	5,591,200	(5,297,100)	(294,100)	0	0	0
6.51	Transfer Between Programs: This decision unit reflects a program transfer.						
General	0.00	0	1,879,700	0	0	0	1,879,700
Total	0.00	0	1,879,700	0	0	0	1,879,700

FY 2020 Estimated Expenditures

General	1,481.96	82,219,000	9,618,100	3,562,800	0	0	95,399,900
Dedicated	0.00	4,359,600	3,716,200	2,680,200	0	0	10,756,000
Other	0.00	65,519,200	19,914,700	116,700	0	0	85,550,600
Total	1,481.96	152,097,800	33,249,000	6,359,700	0	0	191,706,500

Base Adjustments

8.11	FTP or Fund Adjustments: This decision unit reverses the one-time reduction found in DU 4.31.						
General	0.00	0	80,100	0	0	0	80,100
Total	0.00	0	80,100	0	0	0	80,100
8.21	Object Transfers: This decision unit reverses the object transfer found in DU 6.41.						
Dedicated	0.00	0	(105,700)	105,700	0	0	0
Other	0.00	(5,591,200)	5,402,800	188,400	0	0	0
Total	0.00	(5,591,200)	5,297,100	294,100	0	0	0
8.22	Object Transfers: This decision unit reflects a net zero adjustment to align the FY 2020 base with the institutional budget.						
Dedicated	0.00	0	105,700	(105,700)	0	0	0
Other	0.00	5,591,200	(5,402,800)	(188,400)	0	0	0
Total	0.00	5,591,200	(5,297,100)	(294,100)	0	0	0
8.31	Transfer Between Programs: This decision unit reverses the program transfers found in DU 6.51.						
General	0.00	0	(1,879,700)	0	0	0	(1,879,700)
Total	0.00	0	(1,879,700)	0	0	0	(1,879,700)
8.41	Removal of One-Time Expenditures: This decision unit removes one-time appropriation for FY 2020.						
Other	0.00	0	0	(116,700)	0	0	(116,700)
Total	0.00	0	0	(116,700)	0	0	(116,700)
8.42	Removal of One-Time Expenditures: This decision unit removes one-time appropriation for FY 2020.						
Other	0.00	0	(10,294,300)	0	0	0	(10,294,300)
Total	0.00	0	(10,294,300)	0	0	0	(10,294,300)

Executive Budget Detail

	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/Benefit	Lump Sum	Total Gov Rec
8.43	Removal of One-Time Expenditures: This decision unit removes one-time appropriation for FY 2020.						
Other	0.00	0	11,638,700	0	0	0	11,638,700
Total	0.00	0	11,638,700	0	0	0	11,638,700
8.44	Removal of One-Time Expenditures: This decision unit removes one-time appropriation for FY 2020.						
Other	0.00	0	(7,662,700)	0	0	0	(7,662,700)
Total	0.00	0	(7,662,700)	0	0	0	(7,662,700)
8.48	Removal of One-Time Expenditures: This decision unit removes the one-time early reversion for FY 2020 reflected in DU 4.51.						
General	0.00	945,500	0	0	0	0	945,500
Total	0.00	945,500	0	0	0	0	945,500
8.51	Base Reduction: This decision unit provides a base reduction to reflect occupancy funding appropriated in FY 2020 for property not acquired by the institution.						
General	0.00	0	(80,100)	0	0	0	(80,100)
Total	0.00	0	(80,100)	0	0	0	(80,100)
8.61	Other Base Adjustment: This decision unit makes the adjustment to fund 0650-00 in DU 6.32 and DU 8.44 permanent.						
Other	0.00	0	7,662,700	0	0	0	7,662,700
Total	0.00	0	7,662,700	0	0	0	7,662,700

FY 2021 Base

General	1,481.96	83,164,500	7,738,400	3,562,800	0	0	94,465,700
Dedicated	0.00	4,359,600	3,716,200	2,680,200	0	0	10,756,000
Other	0.00	65,519,200	21,259,100	0	0	0	86,778,300
Total	1,481.96	153,043,300	32,713,700	6,243,000	0	0	192,000,000

Program Maintenance

10.12	Change in Variable Benefit Costs: This decision unit reflects a change in variable benefit costs.						
General	0.00	(89,300)	0	0	0	0	(89,300)
Dedicated	0.00	(4,700)	0	0	0	0	(4,700)
Other	0.00	(70,300)	0	0	0	0	(70,300)
Total	0.00	(164,300)	0	0	0	0	(164,300)
10.19	Fund Shift: The Governor does not recommend shifting benefit costs to the General Fund.						
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
Other	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0

	<u>FTP</u>	<u>Personnel Cost</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Trustee/ Benefit</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
10.21 General Inflation Adjustments: The Governor recommends General Fund for an increase in Office of Information Technology Services support and dedicated fund spending authority for general inflation.							
General	0.00	0	1,300	0	0	0	1,300
Dedicated	0.00	0	55,000	0	0	0	55,000
Other	0.00	0	314,900	0	0	0	314,900
Total	0.00	0	371,200	0	0	0	371,200
10.25 Inflationary Adjustments: The Governor recommends dedicated fund spending authority for inflation.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	152,000	0	0	152,000
Total	0.00	0	0	152,000	0	0	152,000
10.41 Attorney General Fees: Adjustments to costs of legal services provided by the Office of the Attorney General are reflected here.							
General	0.00	0	200	0	0	0	200
Total	0.00	0	200	0	0	0	200
10.45 Risk Management Cost Increases: Adjustments to costs of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management are reflected here.							
General	0.00	0	22,300	0	0	0	22,300
Total	0.00	0	22,300	0	0	0	22,300
10.46 Controller's Fee Charge: Adjustments to the costs of statewide accounting and statewide payroll processing provided by the Office of the State Controller are reflected here.							
General	0.00	0	151,000	0	0	0	151,000
Total	0.00	0	151,000	0	0	0	151,000
10.61 Salary Multiplier - Regular Employees: The Governor recommends a 2% Change in Employee Compensation to be distributed by merit.							
General	0.00	1,402,900	0	0	0	0	1,402,900
Dedicated	0.00	73,600	0	0	0	0	73,600
Other	0.00	1,105,200	0	0	0	0	1,105,200
Total	0.00	2,581,700	0	0	0	0	2,581,700
10.62 Salary Multiplier - Group and Temporary: The Governor does not recommend a Change in Employee Compensation for group and temporary employees.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
Other	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.69 Fund Shift: The Governor does not recommend shifting Change in Employee Compensation costs to the General Fund.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
Other	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0

Executive Budget Detail

	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/Benefit	Lump Sum	Total Gov Rec
10.71 Nondiscretionary Adjustments: The Governor recommends a General Fund decrease for an enrollment workload adjustment as generated by the formula that compares student credit hour levels over three consecutive years.							
General	0.00	0	(72,000)	0	0	0	(72,000)
Total	0.00	0	(72,000)	0	0	0	(72,000)
10.91 Endowment Adjustments: This decision unit makes necessary budget adjustments to reach FY 2020 endowment funding levels of \$1,551,600 in the Agricultural College Endowment Fund, \$5,420,400 in the Scientific School Endowment Income Fund, and \$4,766,400 in the University Endowment Income Fund.							
Dedicated	0.00	0	858,500	(152,000)	0	0	706,500
Total	0.00	0	858,500	(152,000)	0	0	706,500

FY 2021 Total Maintenance

General	1,481.96	84,478,100	7,841,200	3,562,800	0	0	95,882,100
Dedicated	0.00	4,428,500	4,629,700	2,680,200	0	0	11,738,400
Other	0.00	66,554,100	21,574,000	0	0	0	88,128,100
Total	1,481.96	155,460,700	34,044,900	6,243,000	0	0	195,748,600

Line Items

12.01 Occupancy Costs: The Governor recommends .04 FTP and General Fund for half of the new Radio-TV Center (\$900) and 6th Street Greenhouse (\$2,500) occupancy costs. The Governor does not recommend Washington, Wyoming, Alaska, Montana, Idaho (WWAMI) Medical Education Building occupancy costs. Half of the funding was recommended and appropriated in the FY 2020 budget, and the Governor does not recommend additional funding for past occupancy cost requests. The Governor recommends the Board of Education reexamine the process and funding of building occupancy costs.							
General	0.04	1,500	1,900	0	0	0	3,400
Total	0.04	1,500	1,900	0	0	0	3,400
12.02 Faculty Promotions: The Governor does not recommend General Fund for faculty promotions.							
General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
12.03 Idaho Law and Justice Learning Center Rent: The Governor recommends a General Fund reduction to offset a corresponding General Fund increase in the Supreme Court budget for Idaho Law and Justice Learning Center rent. The cost is split between the Supreme Court and the University of Idaho, and this decision unit maintains the proper distribution between the two agencies.							
General	0.00	0	(20,800)	0	0	0	(20,800)
Total	0.00	0	(20,800)	0	0	0	(20,800)
12.91 Budget Law Exemptions/Other Adjustments: The Governor recommends the budget for the University of Idaho be exempt from object transfer limitations found in Idaho Code 67-3511.							
General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0

	<u>FTP</u>	<u>Personnel Cost</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Trustee/Benefit</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
12.92 FY 2021 Spending Reset: The Governor recommends the second step in the spending reset with an ongoing General Fund base reduction across all object codes. For the limited purpose of accomplishing the 2% base reduction with the least impact on service delivery to Idahoans, the Governor also recommends the agency be exempted from the provisions of Idaho Code 67-3511(1), (2), and (3), allowing unlimited transfers between object codes and between programs, for all moneys appropriated to it for the period of July 1, 2020, through June 30, 2021. Legislative appropriations shall not be transferred from one fund to another fund unless expressly approved by the Legislature.							
General	0.00	(1,663,300)	(154,800)	(71,300)	0	0	(1,889,400)
Total	0.00	(1,663,300)	(154,800)	(71,300)	0	0	(1,889,400)

FY 2021 Gov's Recommendation

General	1,482.00	82,816,300	7,667,500	3,491,500	0	0	93,975,300
Dedicated	0.00	4,428,500	4,629,700	2,680,200	0	0	11,738,400
Other	0.00	66,554,100	21,574,000	0	0	0	88,128,100
Total	1,482.00	153,798,900	33,871,200	6,171,700	0	0	193,841,800

Executive Budget Detail

	<u>FTP</u>	<u>Personnel Cost</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Trustee/Benefit</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
Description:	Higher education opportunities are provided at one college and three universities: Lewis-Clark State College (LCSC), Idaho State University (ISU), Boise State University (BSU), the University of Idaho (UI), and at their respective off-campus instructional and research sites. These opportunities include undergraduate and graduate-level instruction; assistance to business, industry, and communities; career-enhancing professional program offerings; as well as basic and applied research.						

FY 2020 Original Appropriation

3.00 FY 2020 Original Appropriation: HB 267

General	364.00	15,394,500	1,823,300	434,000	0	0	17,651,800
Dedicated	0.00	0	2,473,000	0	0	0	2,473,000
Other	0.00	14,449,800	2,175,900	20,000	0	0	16,645,700
Total	364.00	29,844,300	6,472,200	454,000	0	0	36,770,500

Expenditure Adjustments

4.11 Reappropriation: This decision unit reflects reappropriation authority granted by HB 267.

Other	0.00	7,158,700	79,100	9,396,600	0	0	16,634,400
Total	0.00	7,158,700	79,100	9,396,600	0	0	16,634,400

4.51 FY 2020 Spending Reset: The Governor recommends an early reversion that equates to a one-time 1% decrease to the FY 2020 General Fund original appropriation. This decision unit reflects the initial step toward the Governor's spending reset.

General	0.00	(176,500)	0	0	0	0	(176,500)
Total	0.00	(176,500)	0	0	0	0	(176,500)

4.52 FY 2020 Unused Sick Leave Fund Holiday: This decision unit reflects the first six months of an 18-month rate holiday for employers who contribute to the PERSI-managed sick leave plan. The sick leave fund has built up a substantial reserve and the rate holiday will draw down the reserve. The PERSI Retirement Board will review the funding of the plan upon completion of the rate holiday and will adjust contribution rates to actuarially-determined new levels.

General	0.00	(35,600)	0	0	0	0	(35,600)
Other	0.00	(33,300)	0	0	0	0	(33,300)
Total	0.00	(68,900)	0	0	0	0	(68,900)

FY 2020 Total Appropriation

General	364.00	15,182,400	1,823,300	434,000	0	0	17,439,700
Dedicated	0.00	0	2,473,000	0	0	0	2,473,000
Other	0.00	21,575,200	2,255,000	9,416,600	0	0	33,246,800
Total	364.00	36,757,600	6,551,300	9,850,600	0	0	53,159,500

Expenditure Adjustments

6.31 FTP or Fund Adjustments: This decision unit makes an FTP adjustment.

General	(1.99)	0	0	0	0	0	0
Total	(1.99)	0	0	0	0	0	0

	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/Benefit	Lump Sum	Total Gov Rec
6.32	FTP or Fund Adjustments: This decision unit reflects spending authority recommended in lieu of non-cognizable spending authority.						
Other	0.00	(39,600)	(37,900)	0	0	0	(77,500)
Total	0.00	(39,600)	(37,900)	0	0	0	(77,500)
6.41	Object Transfers: This decision unit reflects an object transfer.						
Other	0.00	0	415,900	(415,900)	0	0	0
Total	0.00	0	415,900	(415,900)	0	0	0
6.51	Transfer Between Programs: This decision unit reflects a program transfer.						
General	0.00	0	120,000	0	0	0	120,000
Total	0.00	0	120,000	0	0	0	120,000
6.91	Other Adjustments: This decision unit reflects a decrease in dedicated fund spending authority to align the base appropriation with the institution's base budget.						
Other	0.00	0	0	(392,200)	0	0	(392,200)
Total	0.00	0	0	(392,200)	0	0	(392,200)

FY 2020 Estimated Expenditures

General	362.01	15,182,400	1,943,300	434,000	0	0	17,559,700
Dedicated	0.00	0	2,473,000	0	0	0	2,473,000
Other	0.00	21,535,600	2,633,000	8,608,500	0	0	32,777,100
Total	362.01	36,718,000	7,049,300	9,042,500	0	0	52,809,800

Base Adjustments

8.21	Object Transfers: This decision unit reverses the object transfer found in DU 6.41.						
Other	0.00	0	(415,900)	415,900	0	0	0
Total	0.00	0	(415,900)	415,900	0	0	0
8.31	Transfer Between Programs: This decision unit makes a program transfer of General Fund to the System-Wide Expenses Program for the Higher Education Research Council.						
General	0.00	0	(120,000)	0	0	0	(120,000)
Total	0.00	0	(120,000)	0	0	0	(120,000)
8.42	Removal of One-Time Expenditures: This decision unit removes one-time appropriation for FY 2020.						
Other	0.00	(7,158,700)	(79,100)	(9,004,400)	0	0	(16,242,200)
Total	0.00	(7,158,700)	(79,100)	(9,004,400)	0	0	(16,242,200)
8.48	Removal of One-Time Expenditures: This decision unit removes the one-time early reversion for FY 2020 reflected in DU 4.51.						
General	0.00	176,500	0	0	0	0	176,500
Total	0.00	176,500	0	0	0	0	176,500
8.49	Removal of One-Time Expenditures: This decision unit removes the one-time sick leave rate holiday adjustment for FY 2020 reflected in DU 4.52.						
General	0.00	35,600	0	0	0	0	35,600
Other	0.00	33,300	0	0	0	0	33,300
Total	0.00	68,900	0	0	0	0	68,900

Executive Budget Detail

	<u>FTP</u>	<u>Personnel Cost</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Trustee/ Benefit</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
FY 2021 Base							
General	362.01	15,394,500	1,823,300	434,000	0	0	17,651,800
Dedicated	0.00	0	2,473,000	0	0	0	2,473,000
Other	0.00	14,410,200	2,138,000	20,000	0	0	16,568,200
Total	362.01	29,804,700	6,434,300	454,000	0	0	36,693,000

Program Maintenance

10.12 Change in Variable Benefit Costs: This decision unit reflects a change in variable benefit costs, notably, the remaining 12 months of an 18-month rate holiday for employers who contribute to the PERSI-managed sick leave plan. The sick leave fund has built up a substantial reserve and the rate holiday will draw down the reserve. The PERSI Retirement Board will review the funding of the plan upon completion of the rate holiday and will adjust contribution rates to actuarially-determined new levels.

General	0.00	(93,800)	0	0	0	0	(93,800)
Other	0.00	(87,800)	0	0	0	0	(87,800)
Total	0.00	(181,600)	0	0	0	0	(181,600)

10.19 Fund Shift: The Governor does not recommend shifting benefit costs to the General Fund.

General	0.00	0	0	0	0	0	0
Other	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0

10.21 General Inflation Adjustments: The Governor recommends General Fund for an increase in Office of Information Technology Services support and dedicated fund spending authority for general inflation.

General	0.00	0	200	0	0	0	200
Dedicated	0.00	0	44,500	0	0	0	44,500
Other	0.00	0	38,500	0	0	0	38,500
Total	0.00	0	83,200	0	0	0	83,200

10.25 Inflationary Adjustments: The Governor does not recommend General Fund for inflation.

General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0

10.45 Risk Management Cost Increases: Adjustments to costs of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management are reflected here.

General	0.00	0	(300)	0	0	0	(300)
Total	0.00	0	(300)	0	0	0	(300)

10.46 Controller's Fee Charge: Adjustments to the costs of statewide accounting and statewide payroll processing provided by the Office of the State Controller are reflected here.

General	0.00	0	49,900	0	0	0	49,900
Total	0.00	0	49,900	0	0	0	49,900

10.61 Salary Multiplier - Regular Employees: The Governor recommends a 2% Change in Employee Compensation to be distributed by merit.

General	0.00	257,400	0	0	0	0	257,400
Other	0.00	240,900	0	0	0	0	240,900
Total	0.00	498,300	0	0	0	0	498,300

	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/Benefit	Lump Sum	Total Gov Rec
10.62 Salary Multiplier - Group and Temporary: The Governor does not recommend a Change in Employee Compensation for group and temporary employees.							
General	0.00	0	0	0	0	0	0
Other	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.69 Fund Shift: The Governor does not recommend shifting Change in Employee Compensation costs to the General Fund.							
General	0.00	0	0	0	0	0	0
Other	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.71 Nondiscretionary Adjustments: The Governor recommends a General Fund decrease for an enrollment workload adjustment as generated by the formula that compares student credit hour levels over three consecutive years.							
General	0.00	(531,000)	0	0	0	0	(531,000)
Total	0.00	(531,000)	0	0	0	0	(531,000)
10.91 Endowment Adjustments: This decision unit makes the necessary budget adjustment to reach an FY 2020 endowment funding level of \$2,667,000 in the Normal School Endowment Income Fund.							
Dedicated	0.00	0	149,500	0	0	0	149,500
Total	0.00	0	149,500	0	0	0	149,500

FY 2021 Total Maintenance

General	362.01	15,027,100	1,873,100	434,000	0	0	17,334,200
Dedicated	0.00	0	2,667,000	0	0	0	2,667,000
Other	0.00	14,563,300	2,176,500	20,000	0	0	16,759,800
Total	362.01	29,590,400	6,716,600	454,000	0	0	36,761,000

Line Items

12.01 Occupancy Costs: The Governor recommends 1.66 FTP and General Fund for Career and Technical Education Building occupancy costs. The Governor recommends the Board of Education reexamine the process and funding of building occupancy costs.							
General	1.66	65,000	241,700	0	0	0	306,700
Total	1.66	65,000	241,700	0	0	0	306,700
12.02 Faculty Promotions: The Governor does not recommend General Fund for faculty promotions.							
General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
12.91 Budget Law Exemptions/Other Adjustments: The Governor recommends the budget for Lewis-Clark State College be exempt from object transfer limitations found in Idaho Code 67-3511.							
General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0

Executive Budget Detail

	<u>FTP</u>	<u>Personnel Cost</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Trustee/ Benefit</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
12.92 FY 2021 Spending Reset: The Governor recommends the second step in the spending reset with an ongoing General Fund base reduction across all object codes. For the limited purpose of accomplishing the 2% base reduction with the least impact on service delivery to Idahoans, the Governor also recommends the agency be exempted from the provisions of Idaho Code 67-3511(1), (2), and (3), allowing unlimited transfers between object codes and between programs, for all moneys appropriated to it for the period of July 1, 2020, through June 30, 2021. Legislative appropriations shall not be transferred from one fund to another fund unless expressly approved by the Legislature.							
General	0.00	(307,900)	(36,500)	(8,700)	0	0	(353,100)
Total	0.00	(307,900)	(36,500)	(8,700)	0	0	(353,100)

FY 2021 Gov's Recommendation

General	363.67	14,784,200	2,078,300	425,300	0	0	17,287,800
Dedicated	0.00	0	2,667,000	0	0	0	2,667,000
Other	0.00	14,563,300	2,176,500	20,000	0	0	16,759,800
Total	363.67	29,347,500	6,921,800	445,300	0	0	36,714,600