

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
FY 2024 Estimated Expenditures									
7.00	FY 2024 Estimated Expenditures								EDGB
	10000	General	1,252.57	92,742,500	2,553,000	0	0	95,295,500	
	48103	Dedicated	0.00	1,868,800	0	0	0	1,868,800	
	48104	Dedicated	0.00	3,284,400	0	0	0	3,284,400	
	65000	Dedicated	0.00	36,423,200	20,840,800	4,019,600	0	61,283,600	
OT	65000	Dedicated	0.00	52,257,500	7,884,800	2,578,300	0	62,720,600	
			1,252.57	186,576,400	31,278,600	6,597,900	0	224,452,900	
Base Adjustments									
8.21	Account Transfers								EDGB
	This decision unit reflects a net-zero account transfer to align spending authority with actual expenses.								
	65000	Dedicated	0.00	2,087,200	(2,440,100)	352,900	0	0	
			0.00	2,087,200	(2,440,100)	352,900	0	0	
8.41	Removal of One-Time Expenditures								EDGB
	This decision unit removes one-time appropriation from FY 2024.								
OT	65000	Dedicated	0.00	(52,257,500)	(7,884,800)	(2,578,300)	0	(62,720,600)	
			0.00	(52,257,500)	(7,884,800)	(2,578,300)	0	(62,720,600)	
8.81	Higher Education Adjustments								EDGB
	This decision unit aligns FTP or tuition with the FY 2024 budget.								
	10000	General	11.76	0	0	0	0	0	
	65000	Dedicated	0.00	1,932,600	0	0	0	1,932,600	
			11.76	1,932,600	0	0	0	1,932,600	
FY 2025 Base									
9.00	FY 2025 Base								EDGB
	10000	General	1,252.57	92,742,500	2,238,000	0	0	94,980,500	
	48103	Dedicated	0.00	1,868,800	0	0	0	1,868,800	
	48104	Dedicated	0.00	3,284,400	0	0	0	3,284,400	
	65000	Dedicated	0.00	36,423,200	20,840,800	4,019,600	0	61,283,600	
OT	65000	Dedicated	0.00	0	0	0	0	0	
			1,252.57	134,318,900	23,078,800	4,019,600	0	161,417,300	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Program Maintenance							
10.11	Change in Health Benefit Costs						EDGB
	This decision unit reflects a decrease in the employer health benefit costs based on the December 2023 Milliman projection using the 95th percentile.						
	10000 General	0.00	(648,600)	0	0	0	(648,600)
	48103 Dedicated	0.00	(13,100)	0	0	0	(13,100)
	48104 Dedicated	0.00	(23,000)	0	0	0	(23,000)
	65000 Dedicated	0.00	(254,700)	0	0	0	(254,700)
		0.00	(939,400)	0	0	0	(939,400)
10.12	Change in Variable Benefit Costs						EDGB
	This decision unit reflects a change in variable benefits including a Workers Compensation adjustment as provided by the State Insurance Fund, a PERSI employer contribution rate adjustment for all participants and a benefit enhancement for Rule of 80 participants approved by the PERSI board to be effective July 1, 2024, and an adjustment to the Basic Life Insurance rate as provided by the Office of Group Insurance.						
	10000 General	0.00	(6,700)	0	0	0	(6,700)
	48103 Dedicated	0.00	(100)	0	0	0	(100)
	48104 Dedicated	0.00	(200)	0	0	0	(200)
	65000 Dedicated	0.00	(2,600)	0	0	0	(2,600)
		0.00	(9,600)	0	0	0	(9,600)
10.45	Risk Management Costs						EDGB
	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	(151,500)	0	0	(151,500)
		0.00	0	(151,500)	0	0	(151,500)
10.46	Controller's Fees						EDGB
	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	(219,400)	0	0	(219,400)
		0.00	0	(219,400)	0	0	(219,400)
10.48	Office of Information Technology Services Support Fees						EDGB
	This decision unit reflects adjustments of information technology support services provided by the Office of Information Technology Services.						
	10000 General	0.00	0	(42,400)	0	0	(42,400)
		0.00	0	(42,400)	0	0	(42,400)
10.61	Salary Multiplier - Regular Employees						EDGB
	The Governor recommends a 3% change in employee compensation for permanent employees to be distributed by merit.						
	10000 General	0.00	2,252,400	0	0	0	2,252,400
	48103 Dedicated	0.00	45,400	0	0	0	45,400
	48104 Dedicated	0.00	79,800	0	0	0	79,800
	65000 Dedicated	0.00	884,600	0	0	0	884,600
		0.00	3,262,200	0	0	0	3,262,200

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
10.71	Nondiscretionary Adjustments						EDGB
This decision unit represents the nondiscretionary enrollment workload adjustment.							
10000	General	0.00	213,300	0	0	0	213,300
		0.00	213,300	0	0	0	213,300

10.91	Endowment Fund Adjustments						EDGB
This decision reflects adjustments due to changes in the Endowment Fund distribution.							
48103	Dedicated	0.00	1,400	0	0	0	1,400
48104	Dedicated	0.00	304,000	0	0	0	304,000
		0.00	305,400	0	0	0	305,400

FY 2025 Total Maintenance

11.00	FY 2025 Total Maintenance						EDGB
10000	General	1,252.57	94,552,900	1,824,700	0	0	96,377,600
48103	Dedicated	0.00	1,902,400	0	0	0	1,902,400
48104	Dedicated	0.00	3,645,000	0	0	0	3,645,000
65000	Dedicated	0.00	37,050,500	20,840,800	4,019,600	0	61,910,900
OT	65000	0.00	0	0	0	0	0
		1,252.57	137,150,800	22,665,500	4,019,600	0	163,835,900

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
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Line Items

12.01 Operational Capacity Enhancement EDGB

The Governor recommends General Fund to provide colleges the maximum flexibility necessary to meet their local needs. Given the enhanced funding that is proposed for scholarships through the Idaho Launch Program, this will help colleges prepare for an anticipated increase in students, and ensure programs are in place to service a growing population seeking in-demand careers.

10000	General	14.00	1,369,700	554,700	0	0	1,924,400
		14.00	1,369,700	554,700	0	0	1,924,400

12.02 Higher Education Risk Management Enterprise Program EDGB

The Governor recommends a transfer of 4.0 FTP and General fund to transfer risk management staff from Boise State University, Idaho State University, and the University of Idaho to OSBE to standardize risk management practices at the four institutions. Additionally the Governor recommends equity pay increases for two of the risk management positions and funding for four risk management interns.

10000	General	(1.00)	(92,600)	(2,600)	0	0	(95,200)
		(1.00)	(92,600)	(2,600)	0	0	(95,200)

12.91 Budget Law Exemptions/Other Adjustments EDGB

The Governor recommends an exemption from object transfer limitations found in Idaho Code Section 67-3511(1), (2) and (3), Idaho Code.

10000	General	0.00	0	0	0	0	0
		0.00	0	0	0	0	0

12.92 Budget Law Exemptions/Other Adjustments EDGB

The Governor recommends Lump Sum Spending Authority for all FY2025 appropriation.

10000	General	0.00	0	0	0	0	0
48103	Dedicated	0.00	0	0	0	0	0
48104	Dedicated	0.00	0	0	0	0	0
65000	Dedicated	0.00	0	0	0	0	0
		0.00	0	0	0	0	0

FY 2025 Total

13.00 FY 2025 Total EDGB

10000	General	1,265.57	95,830,000	2,376,800	0	0	98,206,800
48103	Dedicated	0.00	1,902,400	0	0	0	1,902,400
48104	Dedicated	0.00	3,645,000	0	0	0	3,645,000
65000	Dedicated	0.00	37,050,500	20,840,800	4,019,600	0	61,910,900
OT	65000	0.00	0	0	0	0	0
		1,265.57	138,427,900	23,217,600	4,019,600	0	165,665,100

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency:	College and Universities						510
Division:	Lewis-Clark State College						LC1
Appropriation Unit:	Lewis-Clark State College						EDGD
FY 2023 Total Appropriation							
1.00	FY 2023 Total Appropriation						EDGD
	10000 General	349.73	17,614,100	2,350,500	425,300	0	20,389,900
	34400 Federal	0.00	0	0	9,000	0	9,000
	34500 Federal	0.00	0	6,218,700	0	0	6,218,700
	48104 Dedicated	0.00	0	3,284,400	0	0	3,284,400
	65000 Dedicated	0.00	28,500,600	5,538,300	1,252,000	0	35,290,900
		349.73	46,114,700	17,391,900	1,686,300	0	65,192,900
1.11	Net FTP or Fund Adjustments						EDGD
	10000 General	(5.51)	0	0	0	0	0
	65000 Dedicated	0.00	0	(424,900)	0	0	(424,900)
		(5.51)	0	(424,900)	0	0	(424,900)
1.21	Account Transfers						EDGD
	65000 Dedicated	0.00	48,200	(48,200)	0	0	0
		0.00	48,200	(48,200)	0	0	0
1.31	Transfers Between Programs						EDGD
	10000 General	0.00	0	154,200	0	0	154,200
		0.00	0	154,200	0	0	154,200
1.61	Reverted Appropriation Balances						EDGD
	34400 Federal	0.00	0	0	(9,000)	0	(9,000)
		0.00	0	0	(9,000)	0	(9,000)
1.71	Legislative Reappropriation						EDGD
	34500 Federal	0.00	0	(6,218,700)	0	0	(6,218,700)
	65000 Dedicated	0.00	(19,552,600)	(3,316,400)	(839,300)	0	(23,708,300)
		0.00	(19,552,600)	(9,535,100)	(839,300)	0	(29,927,000)
1.91	Other Adjustments						EDGD
	65000 Dedicated	0.00	0	0	(412,700)	0	(412,700)
		0.00	0	0	(412,700)	0	(412,700)

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
FY 2023 Actual Expenditures								
2.00	FY 2023 Actual Expenditures							EDGD
10000	General	344.22	17,614,100	2,504,700	425,300	0	20,544,100	
34400	Federal	0.00	0	0	0	0	0	
34500	Federal	0.00	0	0	0	0	0	
48104	Dedicated	0.00	0	3,284,400	0	0	3,284,400	
65000	Dedicated	0.00	8,996,200	1,748,800	0	0	10,745,000	
		344.22	26,610,300	7,537,900	425,300	0	34,573,500	
FY 2024 Original Appropriation								
3.00	FY 2024 Original Appropriation							EDGD
10000	General	344.22	18,912,900	2,422,300	425,300	0	21,760,500	
48104	Dedicated	0.00	0	3,284,400	0	0	3,284,400	
65000	Dedicated	0.00	14,046,200	1,402,200	23,800	0	15,472,200	
		344.22	32,959,100	7,108,900	449,100	0	40,517,100	
Appropriation Adjustment								
4.11	Legislative Reappropriation							EDGD
	This decision unit reflects reappropriation authority granted by SB 1176, in the 2023 legislative session.							
OT 65000	Dedicated	0.00	19,552,600	3,316,400	839,300	0	23,708,300	
65001	To Be Determined	0.00	0	0	0	0	0	
		0.00	19,552,600	3,316,400	839,300	0	23,708,300	
FY 2024 Total Appropriation								
5.00	FY 2024 Total Appropriation							EDGD
10000	General	344.22	18,912,900	2,422,300	425,300	0	21,760,500	
48104	Dedicated	0.00	0	3,284,400	0	0	3,284,400	
65000	Dedicated	0.00	14,046,200	1,402,200	23,800	0	15,472,200	
OT 65000	Dedicated	0.00	19,552,600	3,316,400	839,300	0	23,708,300	
65001	To Be Determined	0.00	0	0	0	0	0	
		344.22	52,511,700	10,425,300	1,288,400	0	64,225,400	

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Appropriation Adjustments									
6.21	Account Transfer								EDGD
	This decision unit reflects a one-time net-zero account transfer.								
	65000	Dedicated	0.00	(631,200)	631,200	0	0	0	
			0.00	(631,200)	631,200	0	0	0	
6.31	Program Transfer								EDGD
	This decision unit reflects a one-time net-zero program transfer.								
	10000	General	0.00	0	134,000	0	0	134,000	
			0.00	0	134,000	0	0	134,000	
6.41	FTP/Noncognizable Adjustment								EDGD
	This decision unit reflects FTP adjustment or non-cognizable spending authority for FY 2024.								
	10000	General	(4.23)	0	0	0	0	0	
			(4.23)	0	0	0	0	0	
6.42	FTP/Noncognizable Adjustment								EDGD
	This decision unit reflects FTP adjustment or non-cognizable spending authority for FY 2024.								
	65000	Dedicated	0.00	(53,800)	0	0	0	(53,800)	
			0.00	(53,800)	0	0	0	(53,800)	
6.91	Other Adjustments								EDGD
	This decision unit aligns spending authority with available cash.								
OT	65000	Dedicated	0.00	0	0	(220,400)	0	(220,400)	
			0.00	0	0	(220,400)	0	(220,400)	
FY 2024 Estimated Expenditures									
7.00	FY 2024 Estimated Expenditures								EDGD
	10000	General	339.99	18,912,900	2,556,300	425,300	0	21,894,500	
	48104	Dedicated	0.00	0	3,284,400	0	0	3,284,400	
	65000	Dedicated	0.00	13,361,200	2,033,400	23,800	0	15,418,400	
OT	65000	Dedicated	0.00	19,552,600	3,316,400	618,900	0	23,487,900	
	65001	To Be Determined	0.00	0	0	0	0	0	
			339.99	51,826,700	11,190,500	1,068,000	0	64,085,200	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Base Adjustments								
8.11	FTP or Fund Adjustments							EDGD
This decision unit reflects an alignment of the agency's FTP and fund by allocation.								
	10000	General	(4.23)	0	0	0	0	
			(4.23)	0	0	0	0	
8.42	Removal of One-Time Expenditures							EDGD
This decision unit removes one-time appropriation or re-appropriation from FY 2024.								
OT	65000	Dedicated	0.00	(19,552,600)	(3,316,400)	(839,300)	0	(23,708,300)
			0.00	(19,552,600)	(3,316,400)	(839,300)	0	(23,708,300)
8.91	Other Adjustments							EDGD
This decision unit aligns spending authority with the State Board of Education approved budget.								
	65000	Dedicated	0.00	(685,000)	631,200	0	0	(53,800)
			0.00	(685,000)	631,200	0	0	(53,800)
FY 2025 Base								
9.00	FY 2025 Base							EDGD
	10000	General	339.99	18,912,900	2,422,300	425,300	0	21,760,500
	48104	Dedicated	0.00	0	3,284,400	0	0	3,284,400
	65000	Dedicated	0.00	13,361,200	2,033,400	23,800	0	15,418,400
OT	65000	Dedicated	0.00	0	0	0	0	0
	65001	To Be Determined	0.00	0	0	0	0	0
			339.99	32,274,100	7,740,100	449,100	0	40,463,300

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Program Maintenance							
10.11	Change in Health Benefit Costs						EDGD
	This decision unit reflects a decrease in the employer health benefit costs based on the December 2023 Milliman projection using the 95th percentile.						
	10000 General	0.00	(149,400)	0	0	0	(149,400)
	65000 Dedicated	0.00	(105,600)	0	0	0	(105,600)
		0.00	(255,000)	0	0	0	(255,000)
10.12	Change in Variable Benefit Costs						EDGD
	This decision unit reflects a change in variable benefits including a Workers Compensation adjustment as provided by the State Insurance Fund, a PERSI employer contribution rate adjustment for all participants and a benefit enhancement for Rule of 80 participants approved by the PERSI board to be effective July 1, 2024, and an adjustment to the Basic Life Insurance rate as provided by the Office of Group Insurance.						
	10000 General	0.00	(31,600)	0	0	0	(31,600)
	65000 Dedicated	0.00	(22,300)	0	0	0	(22,300)
		0.00	(53,900)	0	0	0	(53,900)
10.45	Risk Management Costs						EDGD
	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	(15,100)	0	0	(15,100)
		0.00	0	(15,100)	0	0	(15,100)
10.46	Controller's Fees						EDGD
	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	(91,300)	0	0	(91,300)
		0.00	0	(91,300)	0	0	(91,300)
10.48	Office of Information Technology Services Support Fees						EDGD
	This decision unit reflects adjustments of information technology support services provided by the Office of Information Technology Services.						
	10000 General	0.00	0	(10,100)	0	0	(10,100)
		0.00	0	(10,100)	0	0	(10,100)
10.61	Salary Multiplier - Regular Employees						EDGD
	The Governor recommends a 3% change in employee compensation for permanent employees to be distributed by merit.						
	10000 General	0.00	477,800	0	0	0	477,800
	65000 Dedicated	0.00	337,500	0	0	0	337,500
		0.00	815,300	0	0	0	815,300
10.67	Compensation Schedule Changes						EDGD
	The Governor recommends the salary structure adjustments as identified in the FY 2025 Change in Employee Compensation & Benefits Report provided by the Division of Human Resources. These upward adjustments will result in certain filled positions falling below the newly required minimum of the position's pay grade.						
	Therefore, the Governor recommends additional funding to bring the identified positions pay rate up to the recommended salary structure's minimum pay for each pay grade.						
	10000 General	0.00	7,100	0	0	0	7,100
		0.00	7,100	0	0	0	7,100

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
10.71	Nondiscretionary Adjustments							EDGD
	This decision unit represents the nondiscretionary enrollment workload adjustment.							
	10000 General	0.00	54,700	0	0	0	54,700	
		0.00	54,700	0	0	0	54,700	

10.91	Endowment Fund Adjustments							EDGD
	This decision reflects adjustments due to changes in the Endowment Fund distribution.							
	48104 Dedicated	0.00	0	352,200	0	0	352,200	
		0.00	0	352,200	0	0	352,200	

FY 2025 Total Maintenance

11.00	FY 2025 Total Maintenance							EDGD
	10000 General	339.99	19,271,500	2,305,800	425,300	0	22,002,600	
	48104 Dedicated	0.00	0	3,636,600	0	0	3,636,600	
	65000 Dedicated	0.00	13,570,800	2,033,400	23,800	0	15,628,000	
OT	65000 Dedicated	0.00	0	0	0	0	0	
	65001 To Be Determined	0.00	0	0	0	0	0	
		339.99	32,842,300	7,975,800	449,100	0	41,267,200	

Line Items

12.01	Operational Capacity Enhancement							EDGD
	The Governor recommends General Fund to provide colleges the maximum flexibility necessary to meet their local needs. Given the enhanced funding that is proposed for scholarships through the Idaho Launch Program, this will help colleges prepare for an anticipated increase in students, and ensure programs are in place to service a growing population seeking in-demand careers.							
	10000 General	1.00	171,400	268,800	0	0	440,200	
		1.00	171,400	268,800	0	0	440,200	

12.91	Budget Law Exemptions/Other Adjustments							EDGD
	The Governor recommends an exemption from object transfer limitations found in Idaho Code Section 67-3511(1), (2) and (3), Idaho Code.							
	10000 General	0.00	0	0	0	0	0	
		0.00	0	0	0	0	0	

12.92	Budget Law Exemptions/Other Adjustments							EDGD
	The Governor recommends Lump Sum Spending Authority for all FY2025 appropriation.							
	10000 General	0.00	0	0	0	0	0	
	48104 Dedicated	0.00	0	0	0	0	0	
	65000 Dedicated	0.00	0	0	0	0	0	
		0.00	0	0	0	0	0	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2025 Total							
13.00	FY 2025 Total						EDGD
10000	General	340.99	19,442,900	2,574,600	425,300	0	22,442,800
48104	Dedicated	0.00	0	3,636,600	0	0	3,636,600
65000	Dedicated	0.00	13,570,800	2,033,400	23,800	0	15,628,000
OT 65000	Dedicated	0.00	0	0	0	0	0
65001	To Be Determined	0.00	0	0	0	0	0
		340.99	33,013,700	8,244,600	449,100	0	41,707,400

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency:	College and Universities						510
Division:	University of Idaho						UI1
Appropriation Unit:	University of Idaho						EDGC
FY 2023 Total Appropriation							
1.00	FY 2023 Total Appropriation						EDGC
10000	General	1,302.80	90,775,900	6,600,700	4,485,700	0	101,862,300
34400	Federal	0.00	0	0	5,000	0	5,000
48102	Dedicated	0.00	940,100	740,500	246,900	0	1,927,500
48106	Dedicated	0.00	3,468,500	3,204,200	0	0	6,672,700
48108	Dedicated	0.00	0	5,127,000	752,900	0	5,879,900
65000	Dedicated	0.00	47,081,300	41,276,600	0	0	88,357,900
		1,302.80	142,265,800	56,949,000	5,490,500	0	204,705,300
1.11	Net FTP or Fund Adjustments						EDGC
65000	Dedicated	0.00	0	1,521,000	0	0	1,521,000
		0.00	0	1,521,000	0	0	1,521,000
1.12	Noncognizable Adjustments						EDGC
65000	Dedicated	0.00	0	5,506,100	0	0	5,506,100
		0.00	0	5,506,100	0	0	5,506,100
1.21	Account Transfers						EDGC
10000	General	0.00	84,000	5,187,400	(3,463,400)	(1,808,000)	0
65000	Dedicated	0.00	(1,858,800)	(1,389,600)	301,600	2,946,800	0
		0.00	(1,774,800)	3,797,800	(3,161,800)	1,138,800	0
1.31	Transfers Between Programs						EDGC
10000	General	0.00	0	99,700	0	1,808,000	1,907,700
		0.00	0	99,700	0	1,808,000	1,907,700
1.61	Reverted Appropriation Balances						EDGC
34400	Federal	0.00	0	0	(5,000)	0	(5,000)
		0.00	0	0	(5,000)	0	(5,000)
1.71	Legislative Reappropriation						EDGC
65000	Dedicated	0.00	0	(21,812,000)	0	0	(21,812,000)
		0.00	0	(21,812,000)	0	0	(21,812,000)

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
FY 2023 Actual Expenditures									
2.00	FY 2023 Actual Expenditures								EDGC
10000	General		1,302.80	90,859,900	11,887,800	1,022,300	0	103,770,000	
34400	Federal		0.00	0	0	0	0	0	
48102	Dedicated		0.00	940,100	740,500	246,900	0	1,927,500	
48106	Dedicated		0.00	3,468,500	3,204,200	0	0	6,672,700	
48108	Dedicated		0.00	0	5,127,000	752,900	0	5,879,900	
65000	Dedicated		0.00	45,222,500	25,102,100	301,600	2,946,800	73,573,000	
			1,302.80	140,491,000	46,061,600	2,323,700	2,946,800	191,823,100	

FY 2024 Original Appropriation									
3.00	FY 2024 Original Appropriation								EDGC
10000	General		1,328.05	95,764,700	6,248,300	3,491,500	0	105,504,500	
48102	Dedicated		0.00	940,100	740,500	246,900	0	1,927,500	
48106	Dedicated		0.00	3,468,500	3,204,200	0	0	6,672,700	
48108	Dedicated		0.00	0	5,199,300	680,600	0	5,879,900	
65000	Dedicated		0.00	53,400,900	16,179,600	0	0	69,580,500	
			1,328.05	153,574,200	31,571,900	4,419,000	0	189,565,100	

Appropriation Adjustment									
4.11	Legislative Reappropriation								EDGC
This decision unit reflects reappropriation authority granted by SB 1176, in the 2023 legislative session.									
OT	65000	Dedicated	0.00	0	21,812,000	0	0	21,812,000	
			0.00	0	21,812,000	0	0	21,812,000	

FY 2024 Total Appropriation									
5.00	FY 2024 Total Appropriation								EDGC
10000	General		1,328.05	95,764,700	6,248,300	3,491,500	0	105,504,500	
48102	Dedicated		0.00	940,100	740,500	246,900	0	1,927,500	
48106	Dedicated		0.00	3,468,500	3,204,200	0	0	6,672,700	
48108	Dedicated		0.00	0	5,199,300	680,600	0	5,879,900	
65000	Dedicated		0.00	53,400,900	16,179,600	0	0	69,580,500	
OT	65000	Dedicated	0.00	0	21,812,000	0	0	21,812,000	
			1,328.05	153,574,200	53,383,900	4,419,000	0	211,377,100	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Appropriation Adjustments							
6.21	Account Transfer						EDGC
This decision unit reflects a one-time net-zero account transfer.							
10000	General	0.00	0	1,815,000	0	(1,815,000)	0
65000	Dedicated	0.00	1,132,400	(1,191,000)	58,600	0	0
		0.00	1,132,400	624,000	58,600	(1,815,000)	0
6.31	Program Transfer						EDGC
This decision unit reflects a one-time net-zero program transfer.							
10000	General	0.00	0	0	0	1,815,000	1,815,000
		0.00	0	0	0	1,815,000	1,815,000
6.41	FTP/Noncognizable Adjustment						EDGC
This decision unit reflects FTP adjustment or non-cognizable spending authority for FY 2024.							
10000	General	31.94	0	0	0	0	0
65000	Dedicated	0.00	0	1,734,900	0	0	1,734,900
		31.94	0	1,734,900	0	0	1,734,900
FY 2024 Estimated Expenditures							
7.00	FY 2024 Estimated Expenditures						EDGC
10000	General	1,359.99	95,764,700	8,063,300	3,491,500	0	107,319,500
48102	Dedicated	0.00	940,100	740,500	246,900	0	1,927,500
48106	Dedicated	0.00	3,468,500	3,204,200	0	0	6,672,700
48108	Dedicated	0.00	0	5,199,300	680,600	0	5,879,900
65000	Dedicated	0.00	54,533,300	16,723,500	58,600	0	71,315,400
OT 65000	Dedicated	0.00	0	21,812,000	0	0	21,812,000
		1,359.99	154,706,600	55,742,800	4,477,600	0	214,927,000
Base Adjustments							
8.41	Removal of One-Time Expenditures						EDGC
This decision unit removes one-time appropriation from FY 2024.							
OT 65000	Dedicated	0.00	0	(21,812,000)	0	0	(21,812,000)
		0.00	0	(21,812,000)	0	0	(21,812,000)
8.81	Higher Education Adjustments						EDGC
This decision unit aligns FTP or tuition with the FY 2024 budget.							
10000	General	31.94	0	0	0	0	0
65000	Dedicated	0.00	1,132,400	543,900	58,600	0	1,734,900
		31.94	1,132,400	543,900	58,600	0	1,734,900

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2025 Base								
9.00	FY 2025 Base							EDGC
10000	General		1,359.99	95,764,700	6,248,300	3,491,500	0	105,504,500
48102	Dedicated		0.00	940,100	740,500	246,900	0	1,927,500
48106	Dedicated		0.00	3,468,500	3,204,200	0	0	6,672,700
48108	Dedicated		0.00	0	5,199,300	680,600	0	5,879,900
65000	Dedicated		0.00	54,533,300	16,723,500	58,600	0	71,315,400
OT	65000	Dedicated	0.00	0	0	0	0	0
			1,359.99	154,706,600	32,115,800	4,477,600	0	191,300,000

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Program Maintenance							
10.11	Change in Health Benefit Costs						EDGC
	This decision unit reflects a decrease in the employer health benefit costs based on the December 2023 Milliman projection using the 95th percentile.						
	10000 General	0.00	(649,900)	0	0	0	(649,900)
	65000 Dedicated	0.00	(370,100)	0	0	0	(370,100)
		0.00	(1,020,000)	0	0	0	(1,020,000)
10.12	Change in Variable Benefit Costs						EDGC
	This decision unit reflects a change in variable benefits including a Workers Compensation adjustment as provided by the State Insurance Fund, a PERSI employer contribution rate adjustment for all participants and a benefit enhancement for Rule of 80 participants approved by the PERSI board to be effective July 1, 2024, and an adjustment to the Basic Life Insurance rate as provided by the Office of Group Insurance.						
	10000 General	0.00	75,200	0	0	0	75,200
	65000 Dedicated	0.00	42,800	0	0	0	42,800
		0.00	118,000	0	0	0	118,000
10.41	Attorney General Fees						EDGC
	This decision unit reflects adjustments for legal services provided by the Office of the Attorney General.						
	10000 General	0.00	0	(200)	0	0	(200)
		0.00	0	(200)	0	0	(200)
10.45	Risk Management Costs						EDGC
	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	(121,800)	0	0	(121,800)
		0.00	0	(121,800)	0	0	(121,800)
10.46	Controller's Fees						EDGC
	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	(331,200)	0	0	(331,200)
		0.00	0	(331,200)	0	0	(331,200)
10.48	Office of Information Technology Services Support Fees						EDGC
	This decision unit reflects adjustments of information technology support services provided by the Office of Information Technology Services.						
	10000 General	0.00	0	(16,500)	0	0	(16,500)
		0.00	0	(16,500)	0	0	(16,500)
10.61	Salary Multiplier - Regular Employees						EDGC
	The Governor recommends a 3% change in employee compensation for permanent employees to be distributed by merit.						
	10000 General	0.00	2,484,100	0	0	0	2,484,100
	65000 Dedicated	0.00	1,414,500	0	0	0	1,414,500
		0.00	3,898,600	0	0	0	3,898,600

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
10.71	Nondiscretionary Adjustments								EDGC
This decision unit represents the nondiscretionary enrollment workload adjustment.									
10000	General		0.00	0	301,000	0	0	301,000	
			0.00	0	301,000	0	0	301,000	
10.91	Endowment Fund Adjustments								EDGC
This decision reflects adjustments due to changes in the Endowment Fund distribution.									
48102	Dedicated		0.00	0	65,700	0	0	65,700	
48106	Dedicated		0.00	0	49,700	0	0	49,700	
48108	Dedicated		0.00	0	266,500	0	0	266,500	
			0.00	0	381,900	0	0	381,900	
FY 2025 Total Maintenance									
11.00	FY 2025 Total Maintenance								EDGC
10000	General		1,359.99	97,674,100	6,079,600	3,491,500	0	107,245,200	
48102	Dedicated		0.00	940,100	806,200	246,900	0	1,993,200	
48106	Dedicated		0.00	3,468,500	3,253,900	0	0	6,722,400	
48108	Dedicated		0.00	0	5,465,800	680,600	0	6,146,400	
65000	Dedicated		0.00	55,620,500	16,723,500	58,600	0	72,402,600	
OT	65000	Dedicated	0.00	0	0	0	0	0	
			1,359.99	157,703,200	32,329,000	4,477,600	0	194,509,800	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
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Line Items

12.01 Operational Capacity Enhancement EDGC

The Governor recommends General Fund to provide colleges the maximum flexibility necessary to meet their local needs. Given the enhanced funding that is proposed for scholarships through the Idaho Launch Program, this will help colleges prepare for an anticipated increase in students, and ensure programs are in place to service a growing population seeking in-demand careers.

10000	General	14.25	2,139,100	0	0	0	2,139,100
		14.25	2,139,100	0	0	0	2,139,100

12.02 Higher Education Risk Management Enterprise Program EDGC

The Governor recommends a transfer of 4.0 FTP and General fund to transfer risk management staff from Boise State University, Idaho State University, and the University of Idaho to OSBE to standardize risk management practices at the four institutions. Additionally the Governor recommends equity pay increases for two of the risk management positions and funding for four risk management interns.

10000	General	(2.00)	(246,800)	(11,000)	0	0	(257,800)
		(2.00)	(246,800)	(11,000)	0	0	(257,800)

12.91 Budget Law Exemptions/Other Adjustments EDGC

The Governor recommends an exemption from account transfer limitations found in Idaho Code Section 67-3511(1), (2) and (3).

10000	General	0.00	0	0	0	0	0
		0.00	0	0	0	0	0

12.92 Budget Law Exemptions/Other Adjustments EDGC

The Governor recommends Lump Sum Spending Authority for all FY2025 appropriation.

10000	General	0.00	0	0	0	0	0
48102	Dedicated	0.00	0	0	0	0	0
48106	Dedicated	0.00	0	0	0	0	0
48108	Dedicated	0.00	0	0	0	0	0
65000	Dedicated	0.00	0	0	0	0	0
		0.00	0	0	0	0	0

FY 2025 Total

13.00 FY 2025 Total EDGC

10000	General	1,372.24	99,566,400	6,068,600	3,491,500	0	109,126,500
48102	Dedicated	0.00	940,100	806,200	246,900	0	1,993,200
48106	Dedicated	0.00	3,468,500	3,253,900	0	0	6,722,400
48108	Dedicated	0.00	0	5,465,800	680,600	0	6,146,400
65000	Dedicated	0.00	55,620,500	16,723,500	58,600	0	72,402,600
OT	65000	0.00	0	0	0	0	0
		1,372.24	159,595,500	32,318,000	4,477,600	0	196,391,100

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency: College and Universities							510
Division: College and Universities							ZCU
Appropriation Unit: Systemwide Programs							EDGE
FY 2023 Total Appropriation							
1.00	FY 2023 Total Appropriation						EDGE
10000	General	0.00	0	2,167,900	0	4,074,800	6,242,700
		0.00	0	2,167,900	0	4,074,800	6,242,700
1.13	PY Executive Carry Forward						EDGE
10000	General	0.00	0	34,900	0	0	34,900
		0.00	0	34,900	0	0	34,900
1.21	Account Transfers						EDGE
10000	General	0.00	0	36,000	0	(36,000)	0
		0.00	0	36,000	0	(36,000)	0
1.31	Transfers Between Programs						EDGE
10000	General	0.00	0	(328,000)	0	(4,036,000)	(4,364,000)
		0.00	0	(328,000)	0	(4,036,000)	(4,364,000)
1.61	Reverted Appropriation Balances						EDGE
10000	General	0.00	0	(54,100)	0	(2,800)	(56,900)
		0.00	0	(54,100)	0	(2,800)	(56,900)
1.81	CY Executive Carry Forward						EDGE
10000	General	0.00	0	(6,800)	0	0	(6,800)
		0.00	0	(6,800)	0	0	(6,800)
FY 2023 Actual Expenditures							
2.00	FY 2023 Actual Expenditures						EDGE
10000	General	0.00	0	1,849,900	0	0	1,849,900
		0.00	0	1,849,900	0	0	1,849,900

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2024 Original Appropriation								
3.00	FY 2024 Original Appropriation							EDGE
	10000	General	2.50	251,300	2,112,700	0	4,074,800	6,438,800
OT	10000	General	0.00	0	0	3,000	0	3,000
			2.50	251,300	2,112,700	3,000	4,074,800	6,441,800
FY 2024 Total Appropriation								
5.00	FY 2024 Total Appropriation							EDGE
	10000	General	2.50	251,300	2,112,700	0	4,074,800	6,438,800
OT	10000	General	0.00	0	0	3,000	0	3,000
			2.50	251,300	2,112,700	3,000	4,074,800	6,441,800
Appropriation Adjustments								
6.11	Executive Carry Forward							EDGE
	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	0	0
OT	10000	General	0.00	0	6,800	0	0	6,800
			0.00	0	6,800	0	0	6,800
6.21	Account Transfer							EDGE
	This decision unit reflects a one-time net-zero account transfer.							
	10000	General	0.00	1,755,000	2,264,000	0	(4,019,000)	0
			0.00	1,755,000	2,264,000	0	(4,019,000)	0
6.22	Account Transfer							EDGE
	This decision unit reflects a one-time net-zero account transfer.							
	10000	General	0.00	0	55,800	0	(55,800)	0
			0.00	0	55,800	0	(55,800)	0
6.31	Program Transfer							EDGE
	This decision unit reflects a one-time net-zero program transfer.							
	10000	General	0.00	(1,755,000)	(2,264,000)	0	0	(4,019,000)
			0.00	(1,755,000)	(2,264,000)	0	0	(4,019,000)
FY 2024 Estimated Expenditures								
7.00	FY 2024 Estimated Expenditures							EDGE
	10000	General	2.50	251,300	2,168,500	0	0	2,419,800
OT	10000	General	0.00	0	6,800	3,000	0	9,800
			2.50	251,300	2,175,300	3,000	0	2,429,600

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Base Adjustments							
8.21	Account Transfers						EDGE
This decision unit reflects a net-zero account transfer to align spending authority with actual expenses.							
10000	General	0.00	0	55,800	0	(55,800)	0
		0.00	0	55,800	0	(55,800)	0
8.41	Removal of One-Time Expenditures						EDGE
This decision unit removes one-time appropriation from FY 2024.							
10000	General	0.00	0	0	0	0	0
OT 10000	General	0.00	0	0	(3,000)	0	(3,000)
		0.00	0	0	(3,000)	0	(3,000)
FY 2025 Base							
9.00	FY 2025 Base						EDGE
10000	General	2.50	251,300	2,168,500	0	4,019,000	6,438,800
OT 10000	General	0.00	0	0	0	0	0
		2.50	251,300	2,168,500	0	4,019,000	6,438,800
Program Maintenance							
10.11	Change in Health Benefit Costs						EDGE
This decision unit reflects a decrease in the employer health benefit costs based on the December 2023 Milliman projection using the 95th percentile.							
10000	General	0.00	2,000	0	0	0	2,000
		0.00	2,000	0	0	0	2,000
10.12	Change in Variable Benefit Costs						EDGE
This decision unit reflects a change in variable benefits including a Workers Compensation adjustment as provided by the State Insurance Fund, a PERSI employer contribution rate adjustment for all participants and a benefit enhancement for Rule of 80 participants approved by the PERSI board to be effective July 1, 2024, and an adjustment to the Basic Life Insurance rate as provided by the Office of Group Insurance.							
10000	General	0.00	(100)	0	0	0	(100)
		0.00	(100)	0	0	0	(100)
10.61	Salary Multiplier - Regular Employees						EDGE
The Governor recommends a 3% change in employee compensation for permanent employees to be distributed by merit.							
10000	General	0.00	1,800	0	0	0	1,800
		0.00	1,800	0	0	0	1,800
FY 2025 Total Maintenance							
11.00	FY 2025 Total Maintenance						EDGE
10000	General	2.50	255,000	2,168,500	0	4,019,000	6,442,500
OT 10000	General	0.00	0	0	0	0	0
		2.50	255,000	2,168,500	0	4,019,000	6,442,500

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2025 Total								
13.00	FY 2025 Total							EDGE
	10000	General	2.50	255,000	2,168,500	0	4,019,000	6,442,500
OT	10000	General	0.00	0	0	0	0	0
			2.50	255,000	2,168,500	0	4,019,000	6,442,500