

| | | FTP | Personnel Costs | Operating Expense | Capital Outlay | Trustee Benefit | Total | |
|------------------------------------|---------------------------------|-----------------|---------------------|---------------------|--------------------|--------------------|---------------------|------|
| Agency: | College and Universities | | | | | | | 510 |
| Division: | Boise State University | | | | | | | BS1 |
| Appropriation Unit: | Boise State University | | | | | | | EDGA |
| FY 2024 Total Appropriation | | | | | | | | |
| 1.00 | FY 2024 Total Appropriation | | | | | | | EDGA |
| 10000 | General | 878.49 | 112,276,400 | 9,220,700 | 3,757,800 | 0 | 125,254,900 | |
| 14901 | Dedicated | 0.00 | 559,300 | 2,686,400 | 386,400 | 0 | 3,632,100 | |
| 65000 | Dedicated | 1,046.61 | 132,515,200 | 104,027,600 | 3,914,500 | 0 | 240,457,300 | |
| | | 1,925.10 | 245,350,900 | 115,934,700 | 8,058,700 | 0 | 369,344,300 | |
| 1.12 | Noncognizable Adjustments | | | | | | | EDGA |
| 10000 | General | 0.00 | 0 | 0 | (316,400) | 0 | (316,400) | |
| 65000 | Dedicated | 0.00 | 3,574,900 | 176,000 | (137,400) | 0 | 3,613,500 | |
| | | 0.00 | 3,574,900 | 176,000 | (453,800) | 0 | 3,297,100 | |
| 1.21 | Account Transfers | | | | | | | EDGA |
| 10000 | General | 0.00 | 1,755,000 | 0 | 0 | (1,755,000) | 0 | |
| 14900 | Dedicated | 0.00 | 0 | 0 | 0 | 0 | 0 | |
| 14901 | Dedicated | 0.00 | 824,300 | (449,900) | (374,400) | 0 | 0 | |
| | | 0.00 | 2,579,300 | (449,900) | (374,400) | (1,755,000) | 0 | |
| 1.31 | Transfers Between Programs | | | | | | | EDGA |
| 10000 | General | 0.00 | 0 | 55,800 | 0 | 1,755,000 | 1,810,800 | |
| | | 0.00 | 0 | 55,800 | 0 | 1,755,000 | 1,810,800 | |
| 1.61 | Reverted Appropriation Balances | | | | | | | EDGA |
| 10000 | General | 0.00 | (2,200) | 0 | 0 | 0 | (2,200) | |
| 65000 | Dedicated | 0.00 | (21,432,400) | (69,371,400) | (2,352,200) | 0 | (93,156,000) | |
| | | 0.00 | (21,434,600) | (69,371,400) | (2,352,200) | 0 | (93,158,200) | |
| FY 2024 Actual Expenditures | | | | | | | | |
| 2.00 | FY 2024 Actual Expenditures | | | | | | | EDGA |
| 10000 | General | 878.49 | 114,029,200 | 9,276,500 | 3,441,400 | 0 | 126,747,100 | |
| 14900 | Dedicated | 0.00 | 0 | 0 | 0 | 0 | 0 | |
| 14901 | Dedicated | 0.00 | 1,383,600 | 2,236,500 | 12,000 | 0 | 3,632,100 | |
| 65000 | Dedicated | 1,046.61 | 114,657,700 | 34,832,200 | 1,424,900 | 0 | 150,914,800 | |
| | | 1,925.10 | 230,070,500 | 46,345,200 | 4,878,300 | 0 | 281,294,000 | |

| | | FTP | Personnel Costs | Operating Expense | Capital Outlay | Trustee Benefit | Total |
|--|--------------------------------|-----------------|--------------------|--------------------|------------------|------------------|--------------------|
| FY 2025 Original Appropriation | | | | | | | |
| 3.00 | FY 2025 Original Appropriation | | | | | | EDGA |
| 10000 | General | 877.49 | 116,857,000 | 8,581,400 | 3,441,400 | 0 | 128,879,800 |
| 65000 | Dedicated | 1,085.42 | 115,664,400 | 45,254,400 | 0 | 0 | 160,918,800 |
| | | 1,962.91 | 232,521,400 | 53,835,800 | 3,441,400 | 0 | 289,798,600 |
| FY 2025 Total Appropriation | | | | | | | |
| 5.00 | FY 2025 Total Appropriation | | | | | | EDGA |
| 10000 | General | 877.49 | 116,857,000 | 8,581,400 | 3,441,400 | 0 | 128,879,800 |
| 65000 | Dedicated | 1,085.42 | 115,664,400 | 45,254,400 | 0 | 0 | 160,918,800 |
| | | 1,962.91 | 232,521,400 | 53,835,800 | 3,441,400 | 0 | 289,798,600 |
| Appropriation Adjustments | | | | | | | |
| 6.21 | Account Transfer | | | | | | EDGA |
| This decision unit reflects a one-time net-zero account transfer. | | | | | | | |
| 10000 | General | 0.00 | 727,700 | 0 | 0 | (727,700) | 0 |
| | | 0.00 | 727,700 | 0 | 0 | (727,700) | 0 |
| 6.31 | Program Transfer | | | | | | EDGA |
| This decision unit reflects a one-time net-zero program transfer. | | | | | | | |
| 10000 | General | 0.00 | 0 | 0 | 0 | 727,700 | 727,700 |
| | | 0.00 | 0 | 0 | 0 | 727,700 | 727,700 |
| 6.41 | FTP/Noncognizable Adjustment | | | | | | EDGA |
| This decision unit reflects non-cognizable spending authority for FY 2025. | | | | | | | |
| 65000 | Dedicated | 0.00 | (550,600) | 5,172,700 | 0 | 0 | 4,622,100 |
| | | 0.00 | (550,600) | 5,172,700 | 0 | 0 | 4,622,100 |
| 6.42 | FTP/Noncognizable Adjustment | | | | | | EDGA |
| This decision unit reflects non-cognizable spending authority for FY 2025. | | | | | | | |
| 65000 | Dedicated | 0.00 | 21,432,400 | 69,371,400 | 2,352,200 | 0 | 93,156,000 |
| | | 0.00 | 21,432,400 | 69,371,400 | 2,352,200 | 0 | 93,156,000 |
| FY 2025 Estimated Expenditures | | | | | | | |
| 7.00 | FY 2025 Estimated Expenditures | | | | | | EDGA |
| 10000 | General | 877.49 | 117,584,700 | 8,581,400 | 3,441,400 | 0 | 129,607,500 |
| 65000 | Dedicated | 1,085.42 | 136,546,200 | 119,798,500 | 2,352,200 | 0 | 258,696,900 |
| | | 1,962.91 | 254,130,900 | 128,379,900 | 5,793,600 | 0 | 388,304,400 |

| | | FTP | Personnel Costs | Operating Expense | Capital Outlay | Trustee Benefit | Total |
|--|-------------------------|-----------------|--------------------|-------------------|------------------|-----------------|--------------------|
| Base Adjustments | | | | | | | |
| 8.11 | FTP or Fund Adjustments | | | | | | EDGA |
| This decision unit reflects an alignment of the agency's FTP allocation by fund. | | | | | | | |
| 65000 | Dedicated | 18.02 | (550,600) | 5,172,700 | 0 | 0 | 4,622,100 |
| | | 18.02 | (550,600) | 5,172,700 | 0 | 0 | 4,622,100 |
| FY 2026 Base | | | | | | | |
| 9.00 | FY 2026 Base | | | | | | EDGA |
| 10000 | General | 877.49 | 116,857,000 | 8,581,400 | 3,441,400 | 0 | 128,879,800 |
| 65000 | Dedicated | 1,103.44 | 115,113,800 | 50,427,100 | 0 | 0 | 165,540,900 |
| | | 1,980.93 | 231,970,800 | 59,008,500 | 3,441,400 | 0 | 294,420,700 |

| | | FTP | Personnel Costs | Operating Expense | Capital Outlay | Trustee Benefit | Total |
|----------------------------------|---|-----------------|--------------------|-------------------|------------------|-----------------|--------------------|
| Program Maintenance | | | | | | | |
| 10.11 | Change in Health Benefit Costs | | | | | | EDGA |
| | This decision unit reflects an increase in the employer health benefit costs based on the Milliman projection. | | | | | | |
| | 10000 General | 0.00 | 1,297,300 | 0 | 0 | 0 | 1,297,300 |
| | 65000 Dedicated | 0.00 | 1,277,900 | 0 | 0 | 0 | 1,277,900 |
| | | 0.00 | 2,575,200 | 0 | 0 | 0 | 2,575,200 |
| 10.12 | Change in Variable Benefit Costs | | | | | | EDGA |
| | 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 | (61,200) | 0 | 0 | 0 | (61,200) |
| | 65000 Dedicated | 0.00 | (60,200) | 0 | 0 | 0 | (60,200) |
| | | 0.00 | (121,400) | 0 | 0 | 0 | (121,400) |
| 10.45 | Risk Management Costs | | | | | | EDGA |
| | 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 | 531,100 | 0 | 0 | 531,100 |
| | | 0.00 | 0 | 531,100 | 0 | 0 | 531,100 |
| 10.46 | Controller's Fees | | | | | | EDGA |
| | 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 | 410,600 | 0 | 0 | 410,600 |
| | | 0.00 | 0 | 410,600 | 0 | 0 | 410,600 |
| 10.48 | Office of Information Technology Services Support Fees | | | | | | EDGA |
| | This decision unit reflects adjustments of information technology support services provided by the Office of Information Technology. | | | | | | |
| | 10000 General | 0.00 | 0 | 400 | 0 | 0 | 400 |
| | | 0.00 | 0 | 400 | 0 | 0 | 400 |
| 10.61 | Salary Multiplier - Regular Employees | | | | | | EDGA |
| | 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 | 5,082,800 | 0 | 0 | 0 | 5,082,800 |
| | 65000 Dedicated | 0.00 | 5,007,000 | 0 | 0 | 0 | 5,007,000 |
| | | 0.00 | 10,089,800 | 0 | 0 | 0 | 10,089,800 |
| FY 2026 Total Maintenance | | | | | | | |
| 11.00 | FY 2026 Total Maintenance | | | | | | EDGA |
| | 10000 General | 877.49 | 123,175,900 | 9,523,500 | 3,441,400 | 0 | 136,140,800 |
| | 65000 Dedicated | 1,103.44 | 121,338,500 | 50,427,100 | 0 | 0 | 171,765,600 |
| | | 1,980.93 | 244,514,400 | 59,950,600 | 3,441,400 | 0 | 307,906,400 |

| | | FTP | Personnel Costs | Operating Expense | Capital Outlay | Trustee Benefit | Total |
|---|---|-----------------|--------------------|-------------------|------------------|-----------------|--------------------|
| Line Items | | | | | | | |
| 12.01 | Operational Capacity Enhancement | | | | | | EDGA |
| The Governor recommends General Fund to provide colleges with the maximum flexibility necessary to meet their local needs. | | | | | | | |
| 10000 | General | 0.00 | 1,178,400 | 0 | 0 | 0 | 1,178,400 |
| | | 0.00 | 1,178,400 | 0 | 0 | 0 | 1,178,400 |
| 12.61 | Enrollment Workload Adjustment | | | | | | EDGA |
| The Governor recommends General Fund for enrollment workload adjustment as generated by a formula that compares student credit hour levels over three consecutive years. | | | | | | | |
| 10000 | General | 0.00 | 195,700 | 0 | 0 | 0 | 195,700 |
| | | 0.00 | 195,700 | 0 | 0 | 0 | 195,700 |
| 12.91 | Budget Law Exemptions/Other Adjustments | | | | | | EDGA |
| The Governor recommends the budget be exempt from transfer limitations found in Idaho Code 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 | | | | | | EDGA |
| The Governor recommends reappropriation authority of all unexpended and unencumbered dedicated funds to be used for nonrecurring expenditures for the period July 1, 2025, through June 30, 2026. | | | | | | | |
| 65000 | Dedicated | 0.00 | 0 | 0 | 0 | 0 | 0 |
| | | 0.00 | 0 | 0 | 0 | 0 | 0 |
| FY 2026 Total | | | | | | | |
| 13.00 | FY 2026 Total | | | | | | EDGA |
| 10000 | General | 877.49 | 124,550,000 | 9,523,500 | 3,441,400 | 0 | 137,514,900 |
| 65000 | Dedicated | 1,103.44 | 121,338,500 | 50,427,100 | 0 | 0 | 171,765,600 |
| | | 1,980.93 | 245,888,500 | 59,950,600 | 3,441,400 | 0 | 309,280,500 |

| | | FTP | Personnel Costs | Operating Expense | Capital Outlay | Trustee Benefit | Total |
|------------------------------------|---------------------------------|-----------------|---------------------|-------------------|------------------|------------------|---------------------|
| Agency: | College and Universities | | | | | | 510 |
| Division: | Idaho State University | | | | | | IS1 |
| Appropriation Unit: | Idaho State University | | | | | | EDGB |
| FY 2024 Total Appropriation | | | | | | | |
| 1.00 | FY 2024 Total Appropriation | | | | | | EDGB |
| | 10000 General | 1,240.81 | 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 | 84,660,900 | 31,165,700 | 6,245,000 | 0 | 122,071,600 |
| | | 1,240.81 | 182,556,600 | 33,403,700 | 6,245,000 | 0 | 222,205,300 |
| 1.12 | Noncognizable Adjustments | | | | | | EDGB |
| | 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 |
| 1.21 | Account Transfers | | | | | | EDGB |
| | 10000 General | 0.00 | 0 | 315,000 | 0 | (315,000) | 0 |
| | 65000 Dedicated | 0.00 | (3,612,800) | 2,559,900 | 1,052,900 | 0 | 0 |
| | | 0.00 | (3,612,800) | 2,874,900 | 1,052,900 | (315,000) | 0 |
| 1.31 | Transfers Between Programs | | | | | | EDGB |
| | 10000 General | 0.00 | 0 | 42,400 | 0 | 315,000 | 357,400 |
| | | 0.00 | 0 | 42,400 | 0 | 315,000 | 357,400 |
| 1.61 | Reverted Appropriation Balances | | | | | | EDGB |
| | 65000 Dedicated | 0.00 | (52,781,900) | (13,000) | (562,700) | 0 | (53,357,600) |
| | | 0.00 | (52,781,900) | (13,000) | (562,700) | 0 | (53,357,600) |
| FY 2024 Actual Expenditures | | | | | | | |
| 2.00 | FY 2024 Actual Expenditures | | | | | | EDGB |
| | 10000 General | 1,252.57 | 92,742,500 | 2,595,400 | 0 | 0 | 95,337,900 |
| | 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 | 30,198,800 | 33,712,600 | 6,735,200 | 0 | 70,646,600 |
| | | 1,252.57 | 128,094,500 | 36,308,000 | 6,735,200 | 0 | 171,137,700 |

| | | FTP | Personnel Costs | Operating Expense | Capital Outlay | Trustee Benefit | Total | |
|--|--------------------------------|-----------------|--------------------|-------------------|------------------|------------------|--------------------|------|
| FY 2025 Original Appropriation | | | | | | | | |
| 3.00 | FY 2025 Original Appropriation | | | | | | | 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 | 34,963,300 | 23,280,900 | 3,666,700 | 0 | 61,910,900 | |
| | | 1,265.57 | 136,340,700 | 25,657,700 | 3,666,700 | 0 | 165,665,100 | |
| FY 2025 Total Appropriation | | | | | | | | |
| 5.00 | FY 2025 Total Appropriation | | | | | | | 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 | 34,963,300 | 23,280,900 | 3,666,700 | 0 | 61,910,900 | |
| | | 1,265.57 | 136,340,700 | 25,657,700 | 3,666,700 | 0 | 165,665,100 | |
| Appropriation Adjustments | | | | | | | | |
| 6.21 | Account Transfer | | | | | | | EDGB |
| This decision unit reflects a one-time net-zero account transfer. | | | | | | | | |
| 10000 | General | 0.00 | 201,800 | 409,700 | 0 | (611,500) | 0 | |
| | | 0.00 | 201,800 | 409,700 | 0 | (611,500) | 0 | |
| 6.31 | Program Transfer | | | | | | | EDGB |
| This decision unit reflects a one-time net-zero program transfer. | | | | | | | | |
| 10000 | General | 0.00 | 0 | 0 | 0 | 611,500 | 611,500 | |
| | | 0.00 | 0 | 0 | 0 | 611,500 | 611,500 | |
| 6.41 | FTP/Noncognizable Adjustment | | | | | | | EDGB |
| This decision unit reflects non-cognizable spending authority for FY 2025. | | | | | | | | |
| 10000 | General | (21.54) | 0 | 0 | 0 | 0 | 0 | |
| 65000 | Dedicated | 0.00 | 919,700 | 894,800 | 408,100 | 0 | 2,222,600 | |
| | | (21.54) | 919,700 | 894,800 | 408,100 | 0 | 2,222,600 | |
| 6.42 | FTP/Noncognizable Adjustment | | | | | | | EDGB |
| This decision unit reflects non-cognizable spending authority for FY 2025. | | | | | | | | |
| OT | 65000 | Dedicated | 0.00 | 52,781,900 | 13,000 | 562,700 | 53,357,600 | |
| | | 0.00 | 52,781,900 | 13,000 | 562,700 | 0 | 53,357,600 | |

| | | FTP | Personnel Costs | Operating Expense | Capital Outlay | Trustee Benefit | Total | |
|---------------------------------------|--------------------------------|-----------|-----------------|--------------------|-------------------|------------------|--------------------|------|
| FY 2025 Estimated Expenditures | | | | | | | | |
| 7.00 | FY 2025 Estimated Expenditures | | | | | | | EDGB |
| | 10000 | General | 1,244.03 | 96,031,800 | 2,786,500 | 0 | 98,818,300 | |
| | 48103 | Dedicated | 0.00 | 1,902,400 | 0 | 0 | 1,902,400 | |
| | 48104 | Dedicated | 0.00 | 3,645,000 | 0 | 0 | 3,645,000 | |
| | 65000 | Dedicated | 0.00 | 35,883,000 | 24,175,700 | 4,074,800 | 64,133,500 | |
| OT | 65000 | Dedicated | 0.00 | 52,781,900 | 13,000 | 562,700 | 53,357,600 | |
| | | | 1,244.03 | 190,244,100 | 26,975,200 | 4,637,500 | 221,856,800 | |

Base Adjustments

| | | | | | | | | |
|------|--|-----------|----------------|----------------|----------------|----------------|------------------|------|
| 8.81 | Higher Ed Adjustments | | | | | | | EDGB |
| | This decision unit aligns FTP and tuition with FY 2025 budget. | | | | | | | |
| | 10000 | General | (21.54) | 0 | 0 | 0 | 0 | |
| | 65000 | Dedicated | 0.00 | 919,700 | 894,800 | 408,100 | 2,222,600 | |
| | | | (21.54) | 919,700 | 894,800 | 408,100 | 2,222,600 | |

FY 2026 Base

| | | | | | | | | |
|------|--------------|-----------|-----------------|--------------------|-------------------|------------------|--------------------|------|
| 9.00 | FY 2026 Base | | | | | | | EDGB |
| | 10000 | General | 1,244.03 | 95,830,000 | 2,376,800 | 0 | 98,206,800 | |
| | 48103 | Dedicated | 0.00 | 1,902,400 | 0 | 0 | 1,902,400 | |
| | 48104 | Dedicated | 0.00 | 3,645,000 | 0 | 0 | 3,645,000 | |
| | 65000 | Dedicated | 0.00 | 35,883,000 | 24,175,700 | 4,074,800 | 64,133,500 | |
| | | | 1,244.03 | 137,260,400 | 26,552,500 | 4,074,800 | 167,887,700 | |

| | | FTP | Personnel Costs | Operating Expense | Capital Outlay | Trustee Benefit | Total |
|---|---------------------------------------|-----------------|--------------------|-------------------|------------------|-----------------|--------------------|
| Program Maintenance | | | | | | | |
| 10.11 | Change in Health Benefit Costs | | | | | | EDGB |
| This decision unit reflects an increase in the employer health benefit costs based on the Milliman projection. | | | | | | | |
| 10000 | General | 0.00 | 1,129,100 | 0 | 0 | 0 | 1,129,100 |
| 48103 | Dedicated | 0.00 | 22,400 | 0 | 0 | 0 | 22,400 |
| 48104 | Dedicated | 0.00 | 42,900 | 0 | 0 | 0 | 42,900 |
| 65000 | Dedicated | 0.00 | 422,800 | 0 | 0 | 0 | 422,800 |
| | | 0.00 | 1,617,200 | 0 | 0 | 0 | 1,617,200 |
| 10.12 | Change in Variable Benefit Costs | | | | | | EDGB |
| 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 | 7,100 | 0 | 0 | 0 | 7,100 |
| 48103 | Dedicated | 0.00 | 100 | 0 | 0 | 0 | 100 |
| 48104 | Dedicated | 0.00 | 300 | 0 | 0 | 0 | 300 |
| 65000 | Dedicated | 0.00 | 2,600 | 0 | 0 | 0 | 2,600 |
| | | 0.00 | 10,100 | 0 | 0 | 0 | 10,100 |
| 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 | (265,300) | 0 | 0 | (265,300) |
| | | 0.00 | 0 | (265,300) | 0 | 0 | (265,300) |
| 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 | 208,500 | 0 | 0 | 208,500 |
| | | 0.00 | 0 | 208,500 | 0 | 0 | 208,500 |
| 10.61 | Salary Multiplier - Regular Employees | | | | | | EDGB |
| 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 | 3,923,900 | 0 | 0 | 0 | 3,923,900 |
| 48103 | Dedicated | 0.00 | 77,900 | 0 | 0 | 0 | 77,900 |
| 48104 | Dedicated | 0.00 | 149,200 | 0 | 0 | 0 | 149,200 |
| 65000 | Dedicated | 0.00 | 1,469,300 | 0 | 0 | 0 | 1,469,300 |
| | | 0.00 | 5,620,300 | 0 | 0 | 0 | 5,620,300 |
| FY 2026 Total Maintenance | | | | | | | |
| 11.00 | FY 2026 Total Maintenance | | | | | | EDGB |
| 10000 | General | 1,244.03 | 100,890,100 | 2,320,000 | 0 | 0 | 103,210,100 |
| 48103 | Dedicated | 0.00 | 2,002,800 | 0 | 0 | 0 | 2,002,800 |
| 48104 | Dedicated | 0.00 | 3,837,400 | 0 | 0 | 0 | 3,837,400 |
| 65000 | Dedicated | 0.00 | 37,777,700 | 24,175,700 | 4,074,800 | 0 | 66,028,200 |
| | | 1,244.03 | 144,508,000 | 26,495,700 | 4,074,800 | 0 | 175,078,500 |

| | | FTP | Personnel Costs | Operating Expense | Capital Outlay | Trustee Benefit | Total |
|---|---|-----------------|--------------------|-------------------|------------------|-----------------|--------------------|
| Line Items | | | | | | | |
| 12.01 | Operational Capacity Enhancement | | | | | | EDGB |
| The Governor recommends General Fund to provide colleges with the maximum flexibility necessary to meet their local needs. | | | | | | | |
| 10000 | General | 0.00 | 907,300 | 0 | 0 | 0 | 907,300 |
| | | 0.00 | 907,300 | 0 | 0 | 0 | 907,300 |
| 12.59 | Endowment Fund Adjustments | | | | | | EDGB |
| The Governor recommends General Fund for enrollment workload adjustment as generated by a formula that compares student credit hour levels over three consecutive years. | | | | | | | |
| 10000 | General | 0.00 | 988,100 | 0 | 0 | 0 | 988,100 |
| | | 0.00 | 988,100 | 0 | 0 | 0 | 988,100 |
| 12.61 | Endowment Fund Adjustment | | | | | | EDGB |
| The Governor recommends dedicated fund spending authority for the endowment fund adjustment distribution. | | | | | | | |
| 48103 | Dedicated | 0.00 | 60,100 | 0 | 0 | 0 | 60,100 |
| 48104 | Dedicated | 0.00 | 173,600 | 0 | 0 | 0 | 173,600 |
| | | 0.00 | 233,700 | 0 | 0 | 0 | 233,700 |
| 12.91 | Budget Law Exemptions/Other Adjustments | | | | | | EDGB |
| The Governor recommends the budget be exempt from transfer limitations found in Idaho Code 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 | | | | | | EDGB |
| The Governor recommends reappropriation authority of all unexpended and unencumbered dedicated funds to be used for nonrecurring expenditures for the period July 1, 2025, through June 30, 2026. | | | | | | | |
| 65000 | Dedicated | 0.00 | 0 | 0 | 0 | 0 | 0 |
| | | 0.00 | 0 | 0 | 0 | 0 | 0 |
| FY 2026 Total | | | | | | | |
| 13.00 | FY 2026 Total | | | | | | EDGB |
| 10000 | General | 1,244.03 | 102,785,500 | 2,320,000 | 0 | 0 | 105,105,500 |
| 48103 | Dedicated | 0.00 | 2,062,900 | 0 | 0 | 0 | 2,062,900 |
| 48104 | Dedicated | 0.00 | 4,011,000 | 0 | 0 | 0 | 4,011,000 |
| 65000 | Dedicated | 0.00 | 37,777,700 | 24,175,700 | 4,074,800 | 0 | 66,028,200 |
| | | 1,244.03 | 146,637,100 | 26,495,700 | 4,074,800 | 0 | 177,207,600 |

| | | 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 2024 Total Appropriation | | | | | | | |
| 1.00 | 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 | 33,598,800 | 4,718,600 | 863,100 | 0 | 39,180,500 |
| | | 344.22 | 52,511,700 | 10,425,300 | 1,288,400 | 0 | 64,225,400 |
| 1.11 | Net FTP or Fund Adjustments | | | | | | EDGD |
| | 10000 General | (4.23) | 0 | 0 | 0 | 0 | 0 |
| | 65000 Dedicated | 0.00 | (53,800) | 0 | (220,400) | 0 | (274,200) |
| | | (4.23) | (53,800) | 0 | (220,400) | 0 | (274,200) |
| 1.21 | Account Transfers | | | | | | EDGD |
| | 10000 General | 0.00 | 0 | 134,000 | 0 | (134,000) | 0 |
| | 65000 Dedicated | 0.00 | (631,200) | 631,200 | 0 | 0 | 0 |
| | | 0.00 | (631,200) | 765,200 | 0 | (134,000) | 0 |
| 1.31 | Transfers Between Programs | | | | | | EDGD |
| | 10000 General | 0.00 | 0 | 9,700 | 0 | 134,000 | 143,700 |
| | 65000 Dedicated | 0.00 | 0 | 0 | 0 | 0 | 0 |
| | | 0.00 | 0 | 9,700 | 0 | 134,000 | 143,700 |
| 1.61 | Reverted Appropriation Balances | | | | | | EDGD |
| | 65000 Dedicated | 0.00 | (24,014,200) | (3,677,100) | (642,700) | 0 | (28,334,000) |
| | 65100 Dedicated | 0.00 | 0 | 0 | 0 | 0 | 0 |
| | | 0.00 | (24,014,200) | (3,677,100) | (642,700) | 0 | (28,334,000) |
| FY 2024 Actual Expenditures | | | | | | | |
| 2.00 | FY 2024 Actual Expenditures | | | | | | EDGD |
| | 10000 General | 339.99 | 18,912,900 | 2,566,000 | 425,300 | 0 | 21,904,200 |
| | 48104 Dedicated | 0.00 | 0 | 3,284,400 | 0 | 0 | 3,284,400 |
| | 65000 Dedicated | 0.00 | 8,899,600 | 1,672,700 | 0 | 0 | 10,572,300 |
| | 65100 Dedicated | 0.00 | 0 | 0 | 0 | 0 | 0 |
| | | 339.99 | 27,812,500 | 7,523,100 | 425,300 | 0 | 35,760,900 |

| | | FTP | Personnel Costs | Operating Expense | Capital Outlay | Trustee Benefit | Total |
|---------------------------------------|--------------------------------|---------------|-------------------|-------------------|----------------|-----------------|-------------------|
| FY 2025 Original Appropriation | | | | | | | |
| 3.00 | FY 2025 Original Appropriation | | | | | | 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 |
| | | 340.99 | 33,013,700 | 8,244,600 | 449,100 | 0 | 41,707,400 |
| FY 2025 Total Appropriation | | | | | | | |
| 5.00 | FY 2025 Total Appropriation | | | | | | 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 |
| | | 340.99 | 33,013,700 | 8,244,600 | 449,100 | 0 | 41,707,400 |

| | | | 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 | (12,100) | 12,100 | 0 | 0 | 0 |
| | | | 0.00 | (12,100) | 12,100 | 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 an FTP adjustment for FY 2025. | | | | | | | |
| | 10000 | General | 0.69 | 0 | 0 | 0 | 0 | 0 |
| | | | 0.69 | 0 | 0 | 0 | 0 | 0 |
| 6.42 | FTP/Noncognizable Adjustment | | | | | | | EDGD |
| | This decision unit reflects non-cognizable spending authority for FY 2025. | | | | | | | |
| | 65000 | Dedicated | 0.00 | 0 | 72,900 | 0 | 0 | 72,900 |
| | | | 0.00 | 0 | 72,900 | 0 | 0 | 72,900 |
| 6.43 | FTP/Noncognizable Adjustment | | | | | | | EDGD |
| | This decision unit reflects non-cognizable spending authority for FY 2025. | | | | | | | |
| OT | 65000 | Dedicated | 0.00 | 24,014,200 | 3,677,100 | 642,700 | 0 | 28,334,000 |
| | | | 0.00 | 24,014,200 | 3,677,100 | 642,700 | 0 | 28,334,000 |
| 6.91 | Other Adjustments | | | | | | | EDGD |
| | This decision unit reflects an adjustment to align spending authority with available cash. | | | | | | | |
| OT | 65000 | Dedicated | 0.00 | 0 | 0 | (15,000) | 0 | (15,000) |
| | | | 0.00 | 0 | 0 | (15,000) | 0 | (15,000) |
| FY 2025 Estimated Expenditures | | | | | | | | |
| 7.00 | FY 2025 Estimated Expenditures | | | | | | | EDGD |
| | 10000 | General | 341.68 | 19,442,900 | 2,708,600 | 425,300 | 0 | 22,576,800 |
| | 48104 | Dedicated | 0.00 | 0 | 3,636,600 | 0 | 0 | 3,636,600 |
| | 65000 | Dedicated | 0.00 | 13,558,700 | 2,118,400 | 23,800 | 0 | 15,700,900 |
| OT | 65000 | Dedicated | 0.00 | 24,014,200 | 3,677,100 | 627,700 | 0 | 28,319,000 |
| | | | 341.68 | 57,015,800 | 12,140,700 | 1,076,800 | 0 | 70,233,300 |

| | | 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 allocation by fund. | | | | | | |
| 10000 | General | 0.69 | 0 | 0 | 0 | 0 | 0 |
| | | 0.69 | 0 | 0 | 0 | 0 | 0 |
| 8.91 | Other Adjustments | | | | | | EDGD |
| | This decision unit aligns spending authority with the State Board of Education approved operating budget. | | | | | | |
| 65000 | Dedicated | 0.00 | (12,100) | 85,000 | 0 | 0 | 72,900 |
| | | 0.00 | (12,100) | 85,000 | 0 | 0 | 72,900 |
| FY 2026 Base | | | | | | | |
| 9.00 | FY 2026 Base | | | | | | EDGD |
| 10000 | General | 341.68 | 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 | 13,558,700 | 2,118,400 | 23,800 | 0 | 15,700,900 |
| | | 341.68 | 33,001,600 | 8,329,600 | 449,100 | 0 | 41,780,300 |

| | | FTP | Personnel Costs | Operating Expense | Capital Outlay | Trustee Benefit | Total |
|---|---------------------------------------|-------------|------------------|-------------------|----------------|-----------------|------------------|
| Program Maintenance | | | | | | | |
| 10.11 | Change in Health Benefit Costs | | | | | | EDGD |
| This decision unit reflects an increase in the employer health benefit costs based on the Milliman projection. | | | | | | | |
| 10000 | General | 0.00 | 261,700 | 0 | 0 | 0 | 261,700 |
| 65000 | Dedicated | 0.00 | 182,500 | 0 | 0 | 0 | 182,500 |
| | | 0.00 | 444,200 | 0 | 0 | 0 | 444,200 |
| 10.12 | Change in Variable Benefit Costs | | | | | | EDGD |
| 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 | 4,200 | 0 | 0 | 0 | 4,200 |
| 65000 | Dedicated | 0.00 | 2,900 | 0 | 0 | 0 | 2,900 |
| | | 0.00 | 7,100 | 0 | 0 | 0 | 7,100 |
| 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 | 26,400 | 0 | 0 | 26,400 |
| | | 0.00 | 0 | 26,400 | 0 | 0 | 26,400 |
| 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 | 1,200 | 0 | 0 | 1,200 |
| | | 0.00 | 0 | 1,200 | 0 | 0 | 1,200 |
| 10.61 | Salary Multiplier - Regular Employees | | | | | | EDGD |
| 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 | 825,200 | 0 | 0 | 0 | 825,200 |
| 65000 | Dedicated | 0.00 | 575,400 | 0 | 0 | 0 | 575,400 |
| | | 0.00 | 1,400,600 | 0 | 0 | 0 | 1,400,600 |
| 10.67 | Compensation Schedule Changes | | | | | | EDGD |
| The Governor recommends the salary structure adjustments as identified in the FY 2026 Change in Employee Compensation & Benefits Report provided by the Division of Human Resources. These upward adjustments will result in certain filled positions falling below the newly required minimum of the positions pay grade. Therefore, the Governor recommends additional funding to bring the identified positions pay rate up to the recommended salary structures minimum pay for each pay grade. | | | | | | | |
| 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. | | | | | | | |
| 10000 | General | 0.00 | 4,700 | 0 | 0 | 0 | 4,700 |
| | | 0.00 | 4,700 | 0 | 0 | 0 | 4,700 |

| | | FTP | Personnel Costs | Operating Expense | Capital Outlay | Trustee Benefit | Total | |
|---|---|---------------|-------------------|-------------------|----------------|-----------------|-------------------|------|
| FY 2026 Total Maintenance | | | | | | | | |
| 11.00 | FY 2026 Total Maintenance | | | | | | | EDGD |
| 10000 | General | 341.68 | 20,538,700 | 2,602,200 | 425,300 | 0 | 23,566,200 | |
| 48104 | Dedicated | 0.00 | 0 | 3,636,600 | 0 | 0 | 3,636,600 | |
| 65000 | Dedicated | 0.00 | 14,319,500 | 2,118,400 | 23,800 | 0 | 16,461,700 | |
| | | 341.68 | 34,858,200 | 8,357,200 | 449,100 | 0 | 43,664,500 | |
| Line Items | | | | | | | | |
| 12.01 | Operational Capacity | | | | | | | EDGD |
| The Governor recommends General Fund to provide colleges with the maximum flexibility necessary to meet their local needs | | | | | | | | |
| 10000 | General | 0.00 | 287,900 | 0 | 0 | 0 | 287,900 | |
| | | 0.00 | 287,900 | 0 | 0 | 0 | 287,900 | |
| 12.59 | Endowment Fund Adjustments | | | | | | | EDGD |
| The Governor recommends dedicated fund spending authority for the endowment fund adjustment distribution. | | | | | | | | |
| 48104 | Dedicated | 0.00 | 0 | 255,000 | 0 | 0 | 255,000 | |
| | | 0.00 | 0 | 255,000 | 0 | 0 | 255,000 | |
| 12.61 | Enrollment Workload Adjustment | | | | | | | EDGD |
| The Governor recommends a reduction in General Fund for enrollment workload adjustment as generated by a formula that compares student credit hour levels over three consecutive years. | | | | | | | | |
| 10000 | General | 0.00 | (102,500) | 0 | 0 | 0 | (102,500) | |
| | | 0.00 | (102,500) | 0 | 0 | 0 | (102,500) | |
| 12.91 | Budget Law Exemptions/Other Adjustments | | | | | | | EDGD |
| The Governor recommends the budget be exempt from transfer limitations found in Idaho Code 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 | | | | | | | EDGD |
| The Governor recommends reappropriation authority of all unexpended and unencumbered dedicated funds to be used for nonrecurring expenditures for the period July 1, 2025, through June 30, 2026. | | | | | | | | |
| OT 65000 | Dedicated | 0.00 | 0 | 0 | 0 | 0 | 0 | |
| | | 0.00 | 0 | 0 | 0 | 0 | 0 | |
| FY 2026 Total | | | | | | | | |
| 13.00 | FY 2026 Total | | | | | | | EDGD |
| 10000 | General | 341.68 | 20,724,100 | 2,602,200 | 425,300 | 0 | 23,751,600 | |
| 48104 | Dedicated | 0.00 | 0 | 3,891,600 | 0 | 0 | 3,891,600 | |
| 65000 | Dedicated | 0.00 | 14,319,500 | 2,118,400 | 23,800 | 0 | 16,461,700 | |
| OT 65000 | Dedicated | 0.00 | 0 | 0 | 0 | 0 | 0 | |
| | | 341.68 | 35,043,600 | 8,612,200 | 449,100 | 0 | 44,104,900 | |

| | | 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 2024 Total Appropriation | | | | | | | |
| 1.00 | 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 | 37,991,600 | 0 | 0 | 91,392,500 |
| | | 1,328.05 | 153,574,200 | 53,383,900 | 4,419,000 | 0 | 211,377,100 |
| 1.11 | Net FTP or Fund Adjustments | | | | | | EDGC |
| 65000 | Dedicated | 0.00 | 0 | 3,020,800 | 0 | 0 | 3,020,800 |
| | | 0.00 | 0 | 3,020,800 | 0 | 0 | 3,020,800 |
| 1.12 | Noncognizable Adjustments | | | | | | EDGC |
| 65000 | Dedicated | 0.00 | 0 | 1,734,900 | 0 | 0 | 1,734,900 |
| | | 0.00 | 0 | 1,734,900 | 0 | 0 | 1,734,900 |
| 1.21 | Account Transfers | | | | | | EDGC |
| 10000 | General | 0.00 | 0 | 4,393,800 | (2,578,800) | (1,815,000) | 0 |
| OT 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 | 327,000 | (327,000) | 0 | 0 |
| 65000 | Dedicated | 0.00 | (4,193,600) | 925,200 | 0 | 3,268,400 | 0 |
| | | 0.00 | (4,193,600) | 5,646,000 | (2,905,800) | 1,453,400 | 0 |
| 1.31 | Transfers Between Programs | | | | | | EDGC |
| 10000 | General | 0.00 | 0 | 47,100 | 0 | 1,815,000 | 1,862,100 |
| | | 0.00 | 0 | 47,100 | 0 | 1,815,000 | 1,862,100 |

| | | FTP | Personnel Costs | Operating Expense | Capital Outlay | Trustee Benefit | Total |
|-------|---------------------------------|-------------|-----------------|---------------------|----------------|-----------------|---------------------|
| 1.61 | Reverted Appropriation Balances | | | | | | EDGC |
| 10000 | General | 0.00 | (800) | 0 | 0 | 0 | (800) |
| 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 | (22,191,700) | 0 | 0 | (22,191,700) |
| | | 0.00 | (800) | (22,191,700) | 0 | 0 | (22,192,500) |

| | | | | | | | |
|-------|-----------------------------|-------------|----------|----------|----------|----------|----------|
| 1.71 | Legislative Reappropriation | | | | | | EDGC |
| 65000 | Dedicated | 0.00 | 0 | 0 | 0 | 0 | 0 |
| | | 0.00 | 0 | 0 | 0 | 0 | 0 |

FY 2024 Actual Expenditures

| | | | | | | | |
|----------|-----------------------------|-----------------|--------------------|-------------------|------------------|------------------|--------------------|
| 2.00 | FY 2024 Actual Expenditures | | | | | | EDGC |
| 10000 | General | 1,328.05 | 95,763,900 | 10,689,200 | 912,700 | 0 | 107,365,800 |
| OT 10000 | General | 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 | 5,526,300 | 353,600 | 0 | 5,879,900 |
| 65000 | Dedicated | 0.00 | 49,207,300 | 21,480,800 | 0 | 3,268,400 | 73,956,500 |
| | | 1,328.05 | 149,379,800 | 41,641,000 | 1,513,200 | 3,268,400 | 195,802,400 |

FY 2025 Original Appropriation

| | | | | | | | |
|-------|--------------------------------|-----------------|--------------------|-------------------|------------------|----------|--------------------|
| 3.00 | FY 2025 Original Appropriation | | | | | | 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 |
| | | 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 | |
|--|--------------------------------|-----------|-----------------|--------------------|-------------------|------------------|--------------------|--------------------|------|
| FY 2025 Total Appropriation | | | | | | | | | |
| 5.00 | FY 2025 Total Appropriation | | | | | | | | 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 | |
| | | | 1,372.24 | 159,595,500 | 32,318,000 | 4,477,600 | 0 | 196,391,100 | |
| Appropriation Adjustments | | | | | | | | | |
| 6.21 | Account Transfer | | | | | | | | EDGC |
| This decision unit reflects a one-time net-zero account transfer. | | | | | | | | | |
| 10000 | General | | 0.00 | 0 | 2,365,100 | 0 | (2,365,100) | 0 | |
| 65000 | Dedicated | | 0.00 | 2,386,000 | (2,385,000) | (1,000) | 0 | 0 | |
| | | | 0.00 | 2,386,000 | (19,900) | (1,000) | (2,365,100) | 0 | |
| 6.31 | Program Transfer | | | | | | | | EDGC |
| This decision unit reflects a one-time net-zero program transfer. | | | | | | | | | |
| 10000 | General | | 0.00 | 0 | 0 | 0 | 2,365,100 | 2,365,100 | |
| | | | 0.00 | 0 | 0 | 0 | 2,365,100 | 2,365,100 | |
| 6.41 | FTP/Noncognizable Adjustment | | | | | | | | EDGC |
| This decision unit reflects non-cognizable spending authority for FY 2025. | | | | | | | | | |
| 10000 | General | | (19.70) | 0 | 0 | 0 | 0 | 0 | |
| 65000 | Dedicated | | 0.00 | 0 | 2,508,900 | 0 | 0 | 2,508,900 | |
| | | | (19.70) | 0 | 2,508,900 | 0 | 0 | 2,508,900 | |
| 6.42 | FTP/Noncognizable Adjustment | | | | | | | | EDGC |
| This decision unit reflects non-cognizable spending authority for FY 2025. | | | | | | | | | |
| OT | 65000 | Dedicated | 0.00 | 0 | 22,191,700 | 0 | 0 | 22,191,700 | |
| | | | 0.00 | 0 | 22,191,700 | 0 | 0 | 22,191,700 | |
| FY 2025 Estimated Expenditures | | | | | | | | | |
| 7.00 | FY 2025 Estimated Expenditures | | | | | | | | EDGC |
| 10000 | General | | 1,352.54 | 99,566,400 | 8,433,700 | 3,491,500 | 0 | 111,491,600 | |
| 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 | 58,006,500 | 16,847,400 | 57,600 | 0 | 74,911,500 | |
| OT | 65000 | Dedicated | 0.00 | 0 | 22,191,700 | 0 | 0 | 22,191,700 | |
| | | | 1,352.54 | 161,981,500 | 56,998,700 | 4,476,600 | 0 | 223,456,800 | |

| | | FTP | Personnel Costs | Operating Expense | Capital Outlay | Trustee Benefit | Total | |
|--|-----------------------|-----------------|--------------------|--------------------|------------------|-----------------|--------------------|------|
| Base Adjustments | | | | | | | | |
| 8.81 | Higher Ed Adjustments | | | | | | | EDGC |
| This decision unit aligns FTP and tuition with FY 2025 budget. | | | | | | | | |
| 10000 | General | (19.70) | 0 | 0 | 0 | 0 | 0 | |
| 65000 | Dedicated | 0.00 | 0 | 2,508,900 | 0 | 0 | 2,508,900 | |
| | | (19.70) | 0 | 2,508,900 | 0 | 0 | 2,508,900 | |
| 8.82 | Higher Ed Adjustments | | | | | | | EDGC |
| This decision unit reflects a net zero adjustment to align the FY 2026 base with institutional budget. | | | | | | | | |
| 65000 | Dedicated | 0.00 | 2,386,000 | (2,385,000) | (1,000) | 0 | 0 | |
| | | 0.00 | 2,386,000 | (2,385,000) | (1,000) | 0 | 0 | |
| FY 2026 Base | | | | | | | | |
| 9.00 | FY 2026 Base | | | | | | | EDGC |
| 10000 | General | 1,352.54 | 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 | 58,006,500 | 16,847,400 | 57,600 | 0 | 74,911,500 | |
| | | 1,352.54 | 161,981,500 | 32,441,900 | 4,476,600 | 0 | 198,900,000 | |

| | | FTP | Personnel Costs | Operating Expense | Capital Outlay | Trustee Benefit | Total |
|----------------------------|---|-------------|--------------------|----------------------|----------------|--------------------|------------------|
| Program Maintenance | | | | | | | |
| 10.11 | Change in Health Benefit Costs | | | | | | EDGC |
| | This decision unit reflects an increase in the employer health benefit costs based on the Milliman projection. | | | | | | |
| | 10000 General | 0.00 | 1,111,000 | 0 | 0 | 0 | 1,111,000 |
| | 65000 Dedicated | 0.00 | 647,300 | 0 | 0 | 0 | 647,300 |
| | | 0.00 | 1,758,300 | 0 | 0 | 0 | 1,758,300 |
| 10.12 | Change in Variable Benefit Costs | | | | | | EDGC |
| | 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 | (4,500) | 0 | 0 | 0 | (4,500) |
| | 65000 Dedicated | 0.00 | (2,700) | 0 | 0 | 0 | (2,700) |
| | | 0.00 | (7,200) | 0 | 0 | 0 | (7,200) |
| 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 | (600) | 0 | 0 | (600) |
| | | 0.00 | 0 | (600) | 0 | 0 | (600) |
| 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 | 451,600 | 0 | 0 | 451,600 |
| | | 0.00 | 0 | 451,600 | 0 | 0 | 451,600 |
| 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 | 448,000 | 0 | 0 | 448,000 |
| | | 0.00 | 0 | 448,000 | 0 | 0 | 448,000 |
| 10.47 | Treasurer's Fees | | | | | | EDGC |
| | 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 | (200) | 0 | 0 | (200) |
| | | 0.00 | 0 | (200) | 0 | 0 | (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. | | | | | | |
| | 10000 General | 0.00 | 0 | 22,500 | 0 | 0 | 22,500 |
| | | 0.00 | 0 | 22,500 | 0 | 0 | 22,500 |
| 10.61 | Salary Multiplier - Regular Employees | | | | | | EDGC |
| | 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 | 4,311,600 | 0 | 0 | 0 | 4,311,600 |
| | 65000 Dedicated | 0.00 | 2,511,900 | 0 | 0 | 0 | 2,511,900 |
| | | 0.00 | 6,823,500 | 0 | 0 | 0 | 6,823,500 |

| | | FTP | Personnel Costs | Operating Expense | Capital Outlay | Trustee Benefit | Total |
|----------------------------------|---|-----------------|--------------------|-------------------|------------------|-----------------|--------------------|
| FY 2026 Total Maintenance | | | | | | | |
| 11.00 | FY 2026 Total Maintenance | | | | | | EDGC |
| 10000 | General | 1,352.54 | 104,984,500 | 6,989,900 | 3,491,500 | 0 | 115,465,900 |
| 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 | 61,163,000 | 16,847,400 | 57,600 | 0 | 78,068,000 |
| | | 1,352.54 | 170,556,100 | 33,363,200 | 4,476,600 | 0 | 208,395,900 |
| Line Items | | | | | | | |
| 12.01 | University of Idaho: Operational Capacity Enhancement | | | | | | EDGC |
| | The Governor recommends General Fund to provide colleges with the maximum flexibility necessary to meet their local needs | | | | | | |
| 10000 | General | 0.00 | 996,300 | 0 | 0 | 0 | 996,300 |
| | | 0.00 | 996,300 | 0 | 0 | 0 | 996,300 |
| 12.59 | Endowment Fund Adjustments | | | | | | EDGC |
| | The Governor recommends dedicated fund spending authority for the endowment fund adjustment distribution. | | | | | | |
| 48102 | Dedicated | 0.00 | 0 | 109,200 | 0 | 0 | 109,200 |
| 48106 | Dedicated | 0.00 | 0 | 362,400 | 0 | 0 | 362,400 |
| 48108 | Dedicated | 0.00 | 0 | 428,400 | 0 | 0 | 428,400 |
| | | 0.00 | 0 | 900,000 | 0 | 0 | 900,000 |
| 12.61 | Enrollment Workload Adjustment | | | | | | EDGC |
| | The Governor recommends a reduction in General Fund for enrollment workload adjustment as generated by a formula that compares student credit hour levels over three consecutive years. | | | | | | |
| 10000 | General | 0.00 | 0 | (57,800) | 0 | 0 | (57,800) |
| | | 0.00 | 0 | (57,800) | 0 | 0 | (57,800) |
| 12.91 | Budget Law Exemptions/Other Adjustments | | | | | | EDGC |
| | The Governor recommends the budget be exempt from transfer limitations found in Idaho Code 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 reappropriation authority of all unexpended and unencumbered dedicated funds to be used for nonrecurring expenditures for the period July 1, 2025, through June 30, 2026. | | | | | | |
| 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 2026 Total | | | | | | | |
| 13.00 | FY 2026 Total | | | | | | EDGC |
| 10000 | General | 1,352.54 | 105,980,800 | 6,932,100 | 3,491,500 | 0 | 116,404,400 |
| 48102 | Dedicated | 0.00 | 940,100 | 915,400 | 246,900 | 0 | 2,102,400 |
| 48106 | Dedicated | 0.00 | 3,468,500 | 3,616,300 | 0 | 0 | 7,084,800 |
| 48108 | Dedicated | 0.00 | 0 | 5,894,200 | 680,600 | 0 | 6,574,800 |
| 65000 | Dedicated | 0.00 | 61,163,000 | 16,847,400 | 57,600 | 0 | 78,068,000 |
| | | 1,352.54 | 171,552,400 | 34,205,400 | 4,476,600 | 0 | 210,234,400 |

| | | 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 2024 Total Appropriation | | | | | | | |
| 1.00 | FY 2024 Total Appropriation | | | | | | EDGE |
| 10000 | General | 2.50 | 251,300 | 2,112,700 | 3,000 | 4,074,800 | 6,441,800 |
| | | 2.50 | 251,300 | 2,112,700 | 3,000 | 4,074,800 | 6,441,800 |
| 1.13 | PY Executive Carry Forward | | | | | | EDGE |
| 10000 | General | 0.00 | 0 | 6,800 | 0 | 0 | 6,800 |
| | | 0.00 | 0 | 6,800 | 0 | 0 | 6,800 |
| 1.21 | Account Transfers | | | | | | EDGE |
| 10000 | General | 0.00 | 0 | (274,700) | 0 | 274,700 | 0 |
| | | 0.00 | 0 | (274,700) | 0 | 274,700 | 0 |
| 1.61 | Reverted Appropriation Balances | | | | | | EDGE |
| 10000 | General | 0.00 | (7,700) | (9,400) | (3,000) | 0 | (20,100) |
| | | 0.00 | (7,700) | (9,400) | (3,000) | 0 | (20,100) |
| 1.81 | CY Executive Carry Forward | | | | | | EDGE |
| 10000 | General | 0.00 | 0 | (1,800) | 0 | 0 | (1,800) |
| | | 0.00 | 0 | (1,800) | 0 | 0 | (1,800) |
| 1.91 | Other Adjustments | | | | | | EDGE |
| 10000 | General | 0.00 | 0 | (155,000) | 0 | (4,019,000) | (4,174,000) |
| | | 0.00 | 0 | (155,000) | 0 | (4,019,000) | (4,174,000) |
| FY 2024 Actual Expenditures | | | | | | | |
| 2.00 | FY 2024 Actual Expenditures | | | | | | EDGE |
| 10000 | General | 2.50 | 243,600 | 1,678,600 | 0 | 330,500 | 2,252,700 |
| | | 2.50 | 243,600 | 1,678,600 | 0 | 330,500 | 2,252,700 |

| | | FTP | Personnel Costs | Operating Expense | Capital Outlay | Trustee Benefit | Total | |
|---------------------------------------|---|-------------|-----------------|-------------------|----------------|--------------------|--------------------|------|
| FY 2025 Original Appropriation | | | | | | | | |
| 3.00 | FY 2025 Original Appropriation | | | | | | | EDGE |
| 10000 | General | 2.50 | 255,000 | 2,168,500 | 0 | 4,019,000 | 6,442,500 | |
| | | 2.50 | 255,000 | 2,168,500 | 0 | 4,019,000 | 6,442,500 | |
| FY 2025 Total Appropriation | | | | | | | | |
| 5.00 | FY 2025 Total Appropriation | | | | | | | EDGE |
| 10000 | General | 2.50 | 255,000 | 2,168,500 | 0 | 4,019,000 | 6,442,500 | |
| | | 2.50 | 255,000 | 2,168,500 | 0 | 4,019,000 | 6,442,500 | |
| 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). | | | | | | | |
| OT | 10000 | General | 0.00 | 0 | 1,800 | 0 | 1,800 | |
| | | | 0.00 | 0 | 1,800 | 0 | 1,800 | |
| 6.21 | Account Transfer | | | | | | | EDGE |
| | This decision unit reflects a one-time net-zero account transfer. | | | | | | | |
| 10000 | General | 0.00 | 3,700 | (3,700) | 0 | 0 | 0 | |
| | | 0.00 | 3,700 | (3,700) | 0 | 0 | 0 | |
| 6.31 | Program Transfer | | | | | | | EDGE |
| | This decision unit reflects a one-time net-zero program transfer. | | | | | | | |
| 10000 | General | 0.00 | 0 | 0 | 0 | (3,838,300) | (3,838,300) | |
| | | 0.00 | 0 | 0 | 0 | (3,838,300) | (3,838,300) | |
| FY 2025 Estimated Expenditures | | | | | | | | |
| 7.00 | FY 2025 Estimated Expenditures | | | | | | | EDGE |
| 10000 | General | 2.50 | 258,700 | 2,164,800 | 0 | 180,700 | 2,604,200 | |
| OT | 10000 | General | 0.00 | 0 | 1,800 | 0 | 1,800 | |
| | | 2.50 | 258,700 | 2,166,600 | 0 | 180,700 | 2,606,000 | |
| FY 2026 Base | | | | | | | | |
| 9.00 | FY 2026 Base | | | | | | | EDGE |
| 10000 | General | 2.50 | 255,000 | 2,168,500 | 0 | 4,019,000 | 6,442,500 | |
| | | 2.50 | 255,000 | 2,168,500 | 0 | 4,019,000 | 6,442,500 | |

| | | FTP | Personnel Costs | Operating Expense | Capital Outlay | Trustee Benefit | Total |
|---|---------------------------------------|-------------|-----------------|-------------------|----------------|------------------|------------------|
| Program Maintenance | | | | | | | |
| 10.11 | Change in Health Benefit Costs | | | | | | EDGE |
| This decision unit reflects an increase in the employer health benefit costs based on the Milliman projection. | | | | | | | |
| 10000 | General | 0.00 | 3,600 | 0 | 0 | 0 | 3,600 |
| | | 0.00 | 3,600 | 0 | 0 | 0 | 3,600 |
| 10.12 | Change in Variable Benefit Costs | | | | | | EDGE |
| 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 | 2,700 | 0 | 0 | 0 | 2,700 |
| | | 0.00 | 2,700 | 0 | 0 | 0 | 2,700 |
| 10.61 | Salary Multiplier - Regular Employees | | | | | | EDGE |
| 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 | 11,100 | 0 | 0 | 0 | 11,100 |
| | | 0.00 | 11,100 | 0 | 0 | 0 | 11,100 |
| FY 2026 Total Maintenance | | | | | | | |
| 11.00 | FY 2026 Total Maintenance | | | | | | EDGE |
| 10000 | General | 2.50 | 272,400 | 2,168,500 | 0 | 4,019,000 | 6,459,900 |
| | | 2.50 | 272,400 | 2,168,500 | 0 | 4,019,000 | 6,459,900 |
| Line Items | | | | | | | |
| 12.01 | Health Benefits Increase | | | | | | EDGE |
| The Governor recommends a net zero transfer to fully cover the health benefits costs of the higher education research council coordinator position. | | | | | | | |
| 10000 | General | 0.00 | 3,900 | (3,900) | 0 | 0 | 0 |
| | | 0.00 | 3,900 | (3,900) | 0 | 0 | 0 |
| 12.02 | FY 2025 2% CEC | | | | | | EDGE |
| The Governor recommends General Fund for missed FY 2025 change in employee compensation. | | | | | | | |
| 10000 | General | 0.00 | 3,600 | 0 | 0 | 0 | 3,600 |
| | | 0.00 | 3,600 | 0 | 0 | 0 | 3,600 |
| 12.03 | Minors on Campus Training | | | | | | EDGE |
| The Governor recommends General Fund for internal campus audits on policies and procedures related to the protection of the Minors on Campus program. | | | | | | | |
| OT | 10000 | General | 0.00 | 0 | 15,000 | 0 | 15,000 |
| | | 0.00 | 0 | 15,000 | 0 | 0 | 15,000 |

| | | | FTP | Personnel Costs | Operating Expense | Capital Outlay | Trustee Benefit | Total |
|----------------------|---------------|---------|-------------|-----------------|-------------------|----------------|------------------|------------------|
| FY 2026 Total | | | | | | | | |
| 13.00 | FY 2026 Total | | | | | | | EDGE |
| | 10000 | General | 2.50 | 279,900 | 2,164,600 | 0 | 4,019,000 | 6,463,500 |
| OT | 10000 | General | 0.00 | 0 | 15,000 | 0 | 0 | 15,000 |
| | | | 2.50 | 279,900 | 2,179,600 | 0 | 4,019,000 | 6,478,500 |