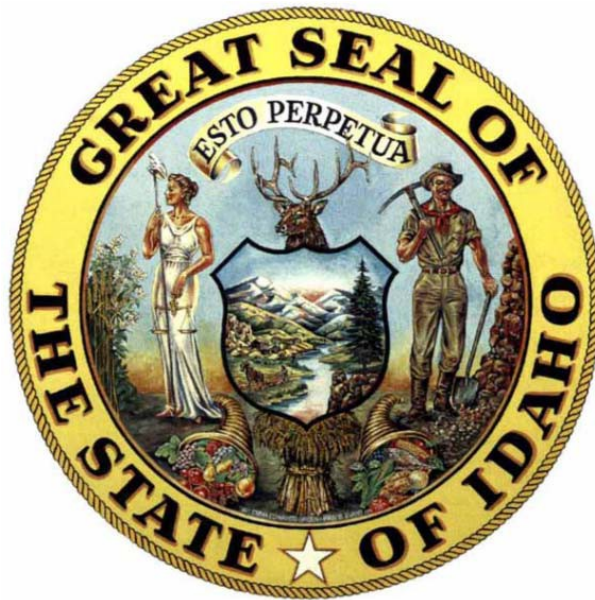


Budget Development Manual



**State of Idaho
FY 2023**

Prepared in accordance with Chapter 35, Title 67, *Idaho Code*
By

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PREFACE

This manual's purpose is to provide state agencies with clear guidance in preparing their annual budget requests. If you have any questions about the instructions in this manual, contact your Division of Financial Management (DFM) or Legislative Services Office (LSO) budget analyst.

When developing the Governor's recommendation for the allocation of state resources, DFM reviews all agency requests for compliance with basic budget policies and statutory requirements. This review results in the Governor's annual budget recommendation to the Legislature and it culminates with the final budget decisions made by the Legislature.

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HIGHLIGHTS

A thorough review of this manual will be necessary to become familiar with all the items that are expected in a complete budget request. Some of the more significant changes to this manual follow.

New for FY 2023

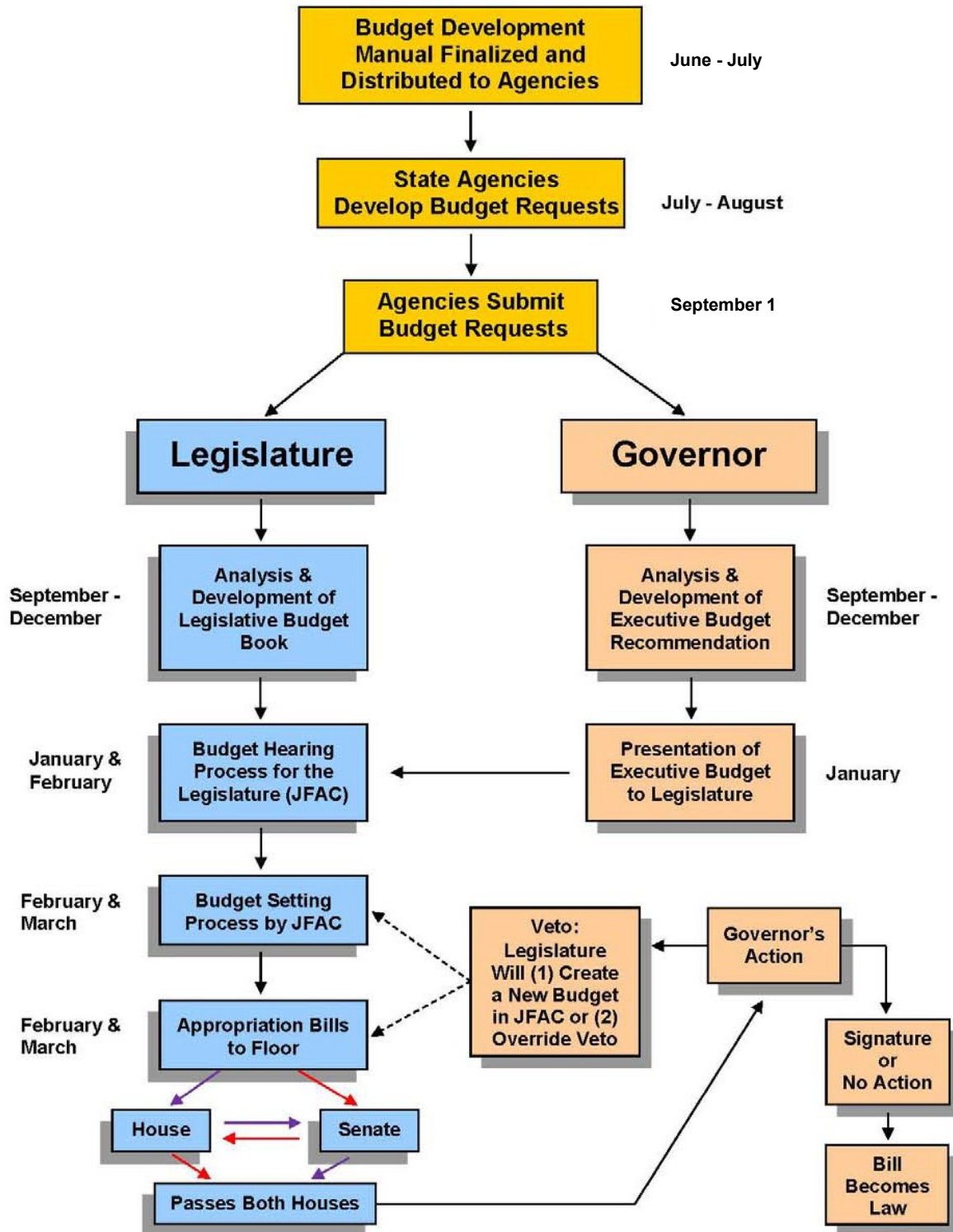
- **B-6 Personnel Costs Reconciliation Form: DO NOT OVERRIDE FORMULAS IN THE B-6 FORM.** Agencies will be notified when B-6 Forms are available on the DFM website. Forms are being created by LSO and expect to be posted by DFM by Friday, July 16, 2021, however this may be delayed as data from the B-6 is compared to data from the new Personnel Cost Forecaster (PCF). Additionally, this year agencies will be required to submit PC information in the PCF tool in the new budget system. **At the time of the budget manual release, the PCF was still being tested and as a result, a revised manual will be provided as soon as possible that includes additional information on the personnel cost forecaster (PCF) and/or any changes to the B-6 Form. You will be notified by DFM as soon as the updates to the budget manual are ready.** Further, this should be the last year for the B-6 submittal and is still required. At this time, the B-6 generated data will be the officially recognized amounts for your budget submission. Upon completion of the PCF in Luma, DFM and LSO will revisit and you will be informed of any changes.
- **Federal Funds Inventory:** This form must be completed in its entirety, including plans for a reduction. If the form is missing any of the information, it will be returned to you. This form must include all federal funds that have been or could be provided from COVID-19 stimulus funding.
- **Electronic Submittals:** Beginning this year, all agencies will be using Luma Budget for submittals. Work in the budget module should be done in Edge or Chrome browsers. Internet Explorer WILL NOT be supported. Agencies will be required to submit, via email, to DFM and LSO a complete budget submission as a PDF.
- **Submission Deadline:** The deadline for submission in Luma is 5:00 PM on Wednesday, September 1, 2021, and the deadline for any revision requests is 5:00 PM on Friday, October 22, 2021. Unless otherwise agreed upon, agency requests will remain in stage 11 during this timeframe. Any revisions beyond October 22 will require approval of both DFM and LSO.
 - When in the budget form mass submit window, prior to selecting “submit,” add your DFM and LSO analyst emails to the email notification box so they are provided notice when your budget is submitted.
- **Health Insurance Premium:** The health insurance appropriation placeholder will remain at \$11,650 per full-time position for purposes of budget development.
- **Salary Multiplier:** The CEC salary multiplier is 1% for FY 2023. This multiplier is for calculation purposes only and is **not** indicative of a planned CEC increase. The CEC calculation for permanent employees will change for FY 2023. Instead of calculating the CEC from the estimated permanent position’s salary portion of the PC appropriation, the new calculation will align with the PCF system and calculate the 1% on the filled and adjusted permanent positions salary portions. This method aligns with how the group CEC, variable benefits, and health insurance are calculated.
- **Unemployment Insurance:** There will be an unemployment insurance rate holiday for FY 2023.
- **Sick Leave Rate:** The PERSI Board acted on October 20, 2020, to extend the sick leave rate

holiday for both the state and school plans for one year, ending June 30, 2022.

- **ARPA Funding Requests:** Agencies that receive direct ARPA funds for specific grant programs should build their requested amounts into their FY 2023 submission or as an FY 2022 supplemental if there is demonstrable need.
- **Personnel-related Requests:** Agencies must receive prior written attestation from the Division of Human Resources that the request is in alignment with statewide human resources policies. The attestation will need to be attached to the header of whichever request form you use (Form 5100, for example).
- **Information Technology Requests:** All information technology requests must be vetted by the Office of Information Technology Services through the ITS SharePoint website (<https://idahogov.sharepoint.com/itsapproval>) prior to budget submittal on September 1, 2021.
 - If a request is for custom information technology, DFM must receive attestation from ITS that no off-the-shelf technology can meet the agency's needs.
 - Agencies must provide attestation from the Controller's Office that proposed technology is Luma compatible.
- **Decision Units:** Double check that your budget entries align with the appropriate decision units listed in the manual starting on page 33.

Figure 1:

Annual State of Idaho Budget Process



GENERAL INFORMATION

Dates: Per Idaho Code, budget request submittals for all executive branch agencies are due by close of business September 1, 2021. The legislative and judicial branch as well as the Department of Administration's Division of Public Works requests are due by November 15, 2021. (§67-3502, Idaho Code)

Luma is available through <https://auth.sco.idaho.gov/my.policy> and requires two-factor authentication using the Duo Mobile cell phone application. Contact the Controller's Office for assistance accessing the system. All budgets must be submitted using Chrome or Edge internet browsers (Internet Explorer is not supported).

Required Forms and Budget Submission Mechanics: Submit all required forms and support materials through Luma. Form 2400 is where attachments will be added for anything in the budget submittal requirements that does not associate with any other budget form. This includes all organization charts, agency performance report, federal funds inventory form, 5-year facility needs plan, and permanent building fund capital budget requests.

Figure 2: Budget Forms

Required	Include
2400 - Agency Header and Associated Attachments	
Organizational Chart(s)	One per Agency; One per Division
Federal Funds Inventory	One per Agency
Performance Report (including Director attestation)	One per Agency
5-year Facility Needs Plan	One per Agency
Capital Budget Request (Permanent Building Fund)	One per Agency
2500 (previously B-3) - Division Description – add for FY23	One per Division (update annually)
4800/4900 (previously B-11) - Agency/Approp. Revenue Estimates	By Fund
2900 (previously B-12) - Analysis of Fund Balance (if applicable)	By Fund
5300/5500 - Mixed Use DU Entry w/or w/out counter	As needed after FY23
B-6 Personnel Costs Reconciliation	One per Fund per Program
6300 - PCF Function: Vacant and Other PC Adj.	
4300 - PCF Function: Group & Temporary (if applicable)	
6200 - PCF Function: Salary & Benefit Changes	
5700 - PCF Function: Compensation Adjustment(s) (if applicable)	
5900 - SWCAP	
9900 - Agency Summary and Certification (submitted by agency director)	Submit after review of budget
As Needed	
5300/5500 - Mixed Use DU Entry w/or w/out counter	Required In FY23 for all DU 1.xx
5400 - DU 6 Series Transfers	
5600 - DU 8 Series Transfers	
B-4, 5800, 6600 - Inflation – General, Medical, and Contract	
5100 (previously B-8.1/B-8.2) - Line Item & Supplemental Request(s)	
6700 (previously B-7) - One-Time Operating and Capital Outlay	

Revisions: If you need to make changes to your budget, contact both your DFM and LSO analyst to explain the reasons for the revision(s). Either your DFM or LSO analyst will return the budget to whichever stage you designate (in the agency-related stages). DFM and LSO will have access to work revisions to the request in stage 11; however, only DFM or the agency will make technical corrections. Revisions will be allowed until the close of business on Friday, October 22, 2021, at which point you will need to resubmit the budget. If changes are significant, DFM or LSO may require your director to sign off on the budget again (stage 10, form 9900).

Please note: Due to the new process, DFM or LSO may require agency directors to resubmit at the revision

deadline, regardless of the type of changes made to the budget.

Decision Unit: A decision unit is a specific item in the budget request. Decision units (DUs) are standardized so that statewide information may be summarized and reported. When considered together, DUs 1.00 – 13.00 provide an overview of how the budget is built. Some decision unit numbers were changed in preparation for Luma Budget. You can see these changes by viewing the Budget Forms DU-Crosswalk spreadsheet on the Luma Budget Support and Training page under the Other Resources header. Go to <https://www.sco.idaho.gov/LivePages/luma-budget-support-and-training.aspx> to access the spreadsheet and other Luma Budget training resources. DU descriptions are included on page 31.

Account Categories: Budget requests are broken out and categorized according to the following account categories (formerly object codes or expense classes) (§67-3508, Idaho Code):

- **Personnel Costs (PC) [Category 50]:** Salaries and benefit costs for all regular/full-time, part-time, and temporary/seasonal employees, and elected officials. PC also includes board member or commissioner honorarium or per diem payments.
- **Operating Expenditures (OE) [Category 55]:** Rent, services, travel, consumable supplies, and minor equipment that has a useful life of two years or less.
- **Capital Outlay (CO) [Category 70]:** Purchase of land, buildings, fixed equipment, major replacement items, major repairs and renovations, automobiles, machinery, furnishings, etc. that meet the State Controller's fiscal policy for inventoriable capital assets.
- **Trustee & Benefit Payments (TB) [Category 80]:** Pass-through payments and related services to eligible recipients.

Rounding: All dollar amounts listed in a DU in the official budget request are to be rounded to the nearest \$100. Amounts of \$49.99 or less are rounded down and amounts of \$50.00 or more are rounded up. Amounts used to calculate the DU do not need to be rounded in the calculation stages but will need to be rounded in the DU entry.

Account Category Transfer: Net-zero transfer of appropriation from one account category to another. Unless a specific exemption is included in the agency appropriation bill, current year account category transfers are subject to approval by DFM and must be within the parameters outlined in statute. Specifically, account category transfers into PC or out of CO are not allowed unless approved as supplementals. Current year account category transfers approved by DFM must be documented as expenditure adjustments (DU 6.00 series) in the request. Account category transfers for the budget year must be included in the request. See DU descriptions on page 25 for more information. (§67-3511, Idaho Code)

Program Transfer: Net-zero transfer of appropriation from one program to another within the same fund. Unless a specific exemption is included in the agency appropriation bill, current year program transfers in excess of 10 percent of the lesser of the two program budgets for the relevant fund must be approved as supplementals. Current year requests for program transfers in lesser amounts must be approved by DFM. Current year program transfers either anticipated or already approved by DFM must be documented as expenditure adjustments (DU 6.00 series) in the request. Proposed budget-year program transfers must be included in the request. See DU descriptions on page 25 for more information. (§67-3511, Idaho Code)

Budget Law Exemption: Funds appropriated to a state institution, agency, department, division, program, project, or line item that are permitted to depart from the standard classification of expenditures as set forth in §67-3508, Idaho Code; or a specific statutory exemption from certain limits imposed by §67-3511, Idaho Code, pertaining to the transfer of appropriated funds between account categories and/or programs.

Statewide Cost Allocation (SWCAP): Annual allocation of statewide central service costs paid to the Attorney General, State Controller, State Treasurer, LSO Legislative Audit Division, and the Department of Administration for risk management costs. A statewide cost allocation plan is developed in October of each

year by DFM. SWCAP is based on the most recent closed year's actual indirect costs. Once SWCAP is finalized, DFM will send the workbook to the Controller's Office to upload into Luma. Agencies will now make the necessary adjustments in Luma in the 10.4X DU series of the agency request before the budget revision deadline. Please review the [SWCAP allocation](#) training materials for guidance on how to allocate the adjustments appropriately and use last years submitted form as a starting point for budget year adjustments. (§67-1407 and §67-3531, Idaho Code)

Agency-Proposed Legislation/Rules: If an agency is proposing legislation/rules with a proposed fiscal impact, an accompanying supplemental or line item must be included in the agency request. If the proposed legislation/rules will provide for an increased need in the agency budget, then dollar amounts in the request should match the bill's anticipated fiscal note. If the proposed legislation/rules will produce a reduced need in the agency budget, then submit the request with a \$0 amount and provide all relevant details including the estimated fiscal impact in the write up. Agencies shall provide the estimated fiscal impacts and explain the calculation methodology in the related 5100 (B-8.1) form.

Other Information: Discuss any additional information necessary to explain the request with both DFM and LSO analysts. DFM or LSO analysts may also require additional information from the agency to explain certain components of the request. DFM or LSO analysts may change the location of certain requested items (from one DU to another) within the request to increase transparency and ensure an informed decision-making process. These mechanical changes will not impact dollar amounts requested in DU 13.00 and are at the discretion of DFM or LSO.

BUDGET FORMS

Form 2400 – Agency Header

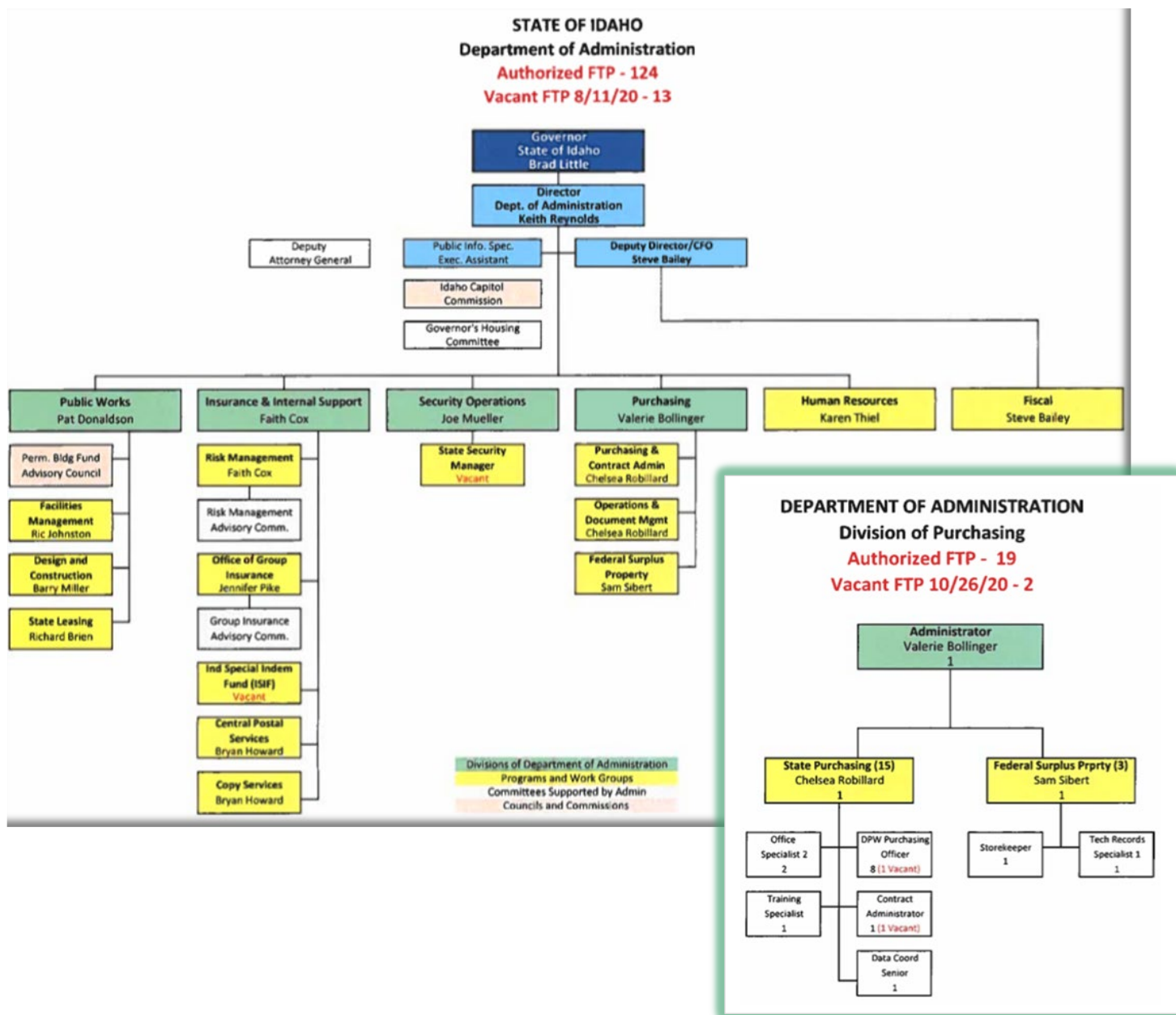
Purpose: To show the agency’s statutory authority and retain attachments of all required forms that do not have an electronic version in Luma. These forms include the organizational chart(s), federal funds inventory, performance report, five-year facility needs plan, and the capital budget request. Review pages 7-11 for more details.

Organizational Chart

Purpose: To illustrate the structure of the agency and identify various divisions and programs.

Instructions: Include organizational charts (1) at the agency level, (2) for each budgeted division, and (3) for each budgeted program. These charts should identify, at a minimum, the names of division administrators and program managers and FTP counts authorized by position type/general functional classification. Include total FTP counts, number of vacancies on each chart for positions included therein, and an “as-of date” on each chart. The FTP listed on each organizational chart should match the FTP counts in the most recent appropriation bill and the B-6 form. Any proposed reorganizations should include a crosswalk that clearly demonstrates the change from the current structure to the proposed structure.

Figure 3: Sample Organizational Charts



Federal Funds Inventory

Purpose: To allow the Legislative and Executive branches and the public to see details of federal funds received by the state so they can prepare for a possible reduction, measure the impact of programs supported, and act in the best interest of Idahoans.

Instructions: Identify **all** federal funds received or anticipate receiving within the current or budget year; this includes off-budget, noncognizable approved adjustments, and pass-through moneys (pass-through moneys must be reported by both the initial and end recipients). For purposes of this report, “federal funds” means any financial assistance made by the United States government, or any agency thereof, whether a contract, grant subsidy, augmentation, reimbursement, or in any other form and includes all federal funds provided from any of the COVID-19 stimulus acts (§67-1917, Idaho Code)

Column A: Identify the source of federal funds by CFDA Number, Cooperative Agreement, Joint Exercise of Power agreement, or Memoranda of Understanding.

Column B: Identify whether this grant is competitive (C), formula (F), block (B), or other (O). For more information on grant types, refer to <https://sam.gov/content/home> and/or <https://www.grants.gov/web/grants/learn-grants.html>.

Column C: Identify the federal agency granting funds to the state.

Column D: Identify the name of the grant received.

Column E: Describe the grant, agreement, or memorandum of understanding. Please note if the funding supports specific activities.

Column F: Identify the expiration date of the grant (if known).

Column G: Identify the total grant amount.

Column H: If these are pass-through funds from another agency, identify the state agency that is the primary recipient of the funds.

Columns I and J: For state FY 2021, delineate available federal funds in column I and actual expenditures of federal funds in column J. This number should reflect available cash, not available appropriation, and should include non-appropriated federal dollars. If the grant is a multi-year award, enter funds in the year expenditures are expected to be made.

Column K: For state FY 2022, delineate projected available federal funds. This number should reflect available cash, not available appropriation, and should include non-appropriated federal dollars. If the grant is a multi-year award, enter funds in the year expenditures are expected to be made.

Column L: For state FY 2023, delineate projected available federal funds. This number should reflect available cash, not available appropriation, and should include non-appropriated federal dollars. If the grant is a multi-year award, enter funds in the year expenditures are expected to be made.

Column M: If spending authority is appropriated annually, indicate with a Y. If spending authority is continuously appropriated, indicate with a C.

Column N: If this grant has a Maintenance of Effort (MOE), Memorandum of Understanding (MOU), and/or an Other Agreement/Requirement, indicate with a Y and answer question 2. If it does not have any of these agreements/requirements (MOE, MOU, Other) indicate with a N.

Column O: Note the impact of a reduction between 10% and 49% in this federal award. If known, specify end date of grant, upcoming reduction, and other anticipated changes in question 3.

Column P: Note the impact of a 50%, or greater, reduction in this federal award. If known, specify end date of grant, upcoming reduction, or other anticipated changes.

Figure 4: Sample Federal Funds Inventory Form

Federal Funds Inventory Form

As Required by Idaho Code 67-1917

Reporting Agency/Department: Department Example

Contact Person/Title: Jane Doe - Support Service Manager

STARS Agency Code: 123

Contact Phone Number: 208-967-5309

Fiscal Year: 2023

Contact Email: janedoe@notarealmail.gov

1

CFDA#/Cooperative Agreement # /Identifying #	Grant Type	Federal Granting Agency	Grant title	Description	Date of Expiration - If Known	Total Grant Amount	Pass Through Federal Money From Other State Agency	FY 2021 Available Funds	FY 2021 Actual Expenditures	FY 2022 Estimated Available Funds	FY 2023 Estimated Available Funds	State Approp [Y] Yearly or [C] Continuous	MOE or MOU (67-1917)(i)(d) requirements? [Y] Yes or [N] No If Yes answer question 2.	Known Reductions: Plan for 10% or More Reduction	Will this Grant be reduced by 50% or more from the previous years funding? [Y] Yes or [N] No If yes then answer question 3.
84.125	Formula	US DOA	Ag Production	Ag Services		125000		\$2,500.00	\$2,350.00	\$125,000.00	\$125,000.00	Y	Y		
54.356	Formula	US DOE	Nuclear Labs	National Lab Services		53500		\$10,200.00	\$10,000.00	\$53,500.00	\$53,500.00	Y	Y		
99.785	Formula	US BLM	Land Management	Sage Grouse Research		23400		\$5,700.00	\$5,200.00	\$3,400.00	\$20,000.00	Y	N		
Total								\$18,400.00	\$17,550.00	\$181,900.00	\$198,500.00				

Total FY 2021 All Funds Appropriation (DU 1.00)

\$525,000

Federal Funds as Percentage of Funds

3.50%

*** Report must be submitted to the Division of Financial Management and Legislative Services Office as part of your budget request.

2. Identify below for each grant any obligations, agreements, joint exercise of powers agreements, maintenance of efforts agreements, memoranda of understanding that may be impacted by federal or state decisions regarding federal receipts, include any state matching requirements.

CFDA#/Cooperative Agreement #	Agreement Type	Explanation of agreement including dollar amounts.

3. Provide a plan for each grant if notice of a reduction in federal funding of 50% of more from the previous year's funding to either reduce or eliminate the services provided through the grant or to continue the services without a shift to state resources.

CFDA#/Cooperative Agreement #	Plan for reduction or elimination of services.

9

Performance Report

Purpose: To improve agency accountability to citizens and lawmakers, increase the ability of decision makers to assess and oversee agency performance, assist decision makers with policy and budget decisions, and increase the ability of state agencies to assess program effectiveness. (§67-1901 and §67-1904, Idaho Code)

Instructions: Detailed instructions on agency performance reports are available at: http://dfm.idaho.gov/state_agencies/strat_perf_process/trainingmaterial/Strat_Plan_Guide_2021.pdf. Agencies must use the DFM provided template. Attach one completed and updated pdf copy to Form 2400 and submit the completed and updated word document to: info@dfm.idaho.gov.

Note: DFM's website includes instructions and related information for both strategic plans and performance reports. Only include performance reports with agency budget requests. Send strategic plans directly to DFM at: info@dfm.idaho.gov.

Five-Year Facility Needs Plan

Purpose: The purpose of this plan is to project future space needs. Section 67-5708A, Idaho Code, requires agencies to perform an analysis on all leased facilities. All state departments, agencies, and institutions (except for institutions of higher education) are required to prepare a five-year plan to report projected facility needs at annual budget hearings. Unused, underused, or surplus building space must be reported to the Department of Administration's Division of Public Works via this plan.

Instructions: Agencies will define facility space based upon administrative use, client counseling, hearing rooms, field offices, etc. Agencies must address reasons for expanding or relocating; amount of space leased to other state agencies, federal agencies, etc. and the amount of rent paid by tenants for the use of an agency's facility; or other comments which might be helpful. In addition, identify facilities to be disposed of and funds re-utilized for building replacement or renovation of facilities.

This plan may also include leased facilities if they are to be vacated prior to the expiration date of their agreements. Work areas are areas occupied by full-time employees, contractors, seasonal employees, auditors, etc. (three people working in one building would be three work areas). Use "net rentable" sq. ft. if in a facility leased from a private party; use "usable" sq. ft. if in a state-owned facility. Include annual rent, plus any facility-related costs, such as utilities, janitorial service, property taxes, or building maintenance that are not included in rent payment made to your landlord. If improvements will need to be made to the facility and will be paid by the agency, this should be included as well. If the agency anticipates moving to a new facility, consider any increase in square footage leased and estimate a new market rate for the new facility. Do NOT use an old rate per square foot as it may not be a realistic figure. Forms and information are available at <https://leasing.idaho.gov/forms-and-information/>.

Sample: A sample Facility Needs Plan is available at https://dfm.idaho.gov/state_agencies/bdm/.

Capital Budget Request (Permanent Building Fund)

Purpose: To highlight new capital project requests and ensure coordination among various committees and the Governor.

Instructions: The Permanent Building Fund budget consists of new construction projects, major

facility alterations or remodels, and other major capital expenditures statewide. Although this budget request is reviewed separately from each agency's budget request, a copy of the Capital Budget Request Project Development Form (as submitted to the Permanent Building Fund Advisory Council) must be submitted to DFM and LSO when submitted to the Permanent Building Fund Advisory Council (per timelines established by the council and Idaho Code). Copies of an agency's request for funding from the Permanent Building Fund Advisory Council for alteration and repair project funding are not required.

Any agency costs associated with the maintenance, operations, and occupancy of a new capital construction project, such as staffing, furnishings, and maintenance of the building or its grounds, should be requested by the agency in its own budget as a line item in DU 12.00.

For more information about the Permanent Building Fund, see <https://dpw.idaho.gov/pbfac/>.

Sample: A sample Capital Budget Request is available at https://dfm.idaho.gov/state_agencies/bdm/.

Form 2500- Division Description (B-3)

Purpose: To identify changes to division descriptions from year to year. Information provided on this form is used by LSO for the Legislative Budget Book.

Instructions: Include one form for each budgeted division in the agency. If you did not add your agency description during Luma training, you will need to add the required descriptions. If you were able to get them done, please review them to ensure they are in final draft format. Going forward, all division descriptions should be reviewed for accuracy each year. Contact your LSO analyst with questions or if you would like the current description emailed to you.

Form 4800 & 4900 - Agency Revenues (B-11)

Purpose: This form tracks agency revenues by fund and uses the prior three years of revenues, as well as assumptions identified by the agency, to project revenues for the current and budget year.

Instructions: Programs that operate solely on General Fund resources do not need to submit a Form 4800/4900. Most agencies will only need to prepare *one form* that includes the actual revenues for all funds, for the three prior fiscal years, and estimates for the current year and budget request year. Only include revenues that are found in STARS Revenue reporting group.

There are two revenue forms that can be used: 1) agency-wide revenue by fund source and 2) program level revenue. The agency-wide form shall account for all revenue for the listed fund regardless of which program receives the revenue. The program level form is to be used for every appropriated program in the agency with revenue separated out at that level. Your DFM or LSO analyst may require you to use one form over another or may require certain rows of revenue data to be further separated out. For example, your analyst(s) may ask that you break out your fees or contributions into separate rows.

Consistent with prior years, significant changes to any source of revenue are to be noted in the appropriate revenue form and additional documentation may be provided/needed.

Form 2900 - Analysis of Funds (B-12)

Purpose: This form shows the multi-year cash flow of each fund and tracks the unencumbered, available balance of each fund, e.g., free fund balance. It contains actual figures for three prior years, as well as estimated figures for the current year and budget year.

Instructions: Submit one Form 2900 per fund, for the level of appropriation, and one for each supporting fund detail, if applicable. Do not include one for General Fund as those balances are typically reverted at fiscal year end.

The 2900 form is the same information that was calculated in the B-12 form. Here are the descriptions for the various rows in the report:

1. *Beginning Free Fund Balance.* This figure represents the Beginning Cash Balance less any encumbrances as of July 1, less any reappropriation, and does not include any borrowing limit.
2. *Encumbrances as of July 1.* This figure is the sum of all prior year(s) encumbrances from the DAFR 0209.
- 2a. *Reappropriation (Legislative Carryover).* This figure represents amounts reappropriated and carried over from the prior fiscal year into the current fiscal year. It will match the figure shown on row 22a in the column for the preceding fiscal year (which matches the figure shown on row 17 for the same column, except as a positive number).
3. *Beginning Cash Balance.* This figure should tie to the DAFR 8190. The figure for this field equals the sum of the Beginning Free Fund Balance, Encumbrances as of July 1, and Reappropriation (Legislative Carryover). It does not include the borrowing limit.
4. *Revenues.* This figure must tie to the Fund Total shown for the relevant fund on the B-11 Form.
5. *Non-Revenue Receipts and Other Adjustments.* This figure represents the adjustments necessary to reconcile receipts to revenues such as refunds in process, interest on outside investments, deposits, sales tax, or moneys in suspense. Borrowing limits, if applicable, are also included in this figure but are removed in line 23.
6. *Statutory Transfers In.* This figure accounts for funds from which statutory transfers are received into this fund. Input the Fund Code, Idaho Code section, and/or bill number associated with any moneys transferred into this fund.
7. *Operating Transfers In.* This figure accounts for funds from which operating transfers are received into this fund. Input the Fund Code, Idaho Code section, or other authorization associated with any moneys transferred into this fund.
8. *Total Available for Year.* This figure should auto-sum the fields for Beginning Cash Balance, Revenues, Non-Revenue Receipts, and Transfers In.
9. *Statutory Transfers Out.* This figure accounts for funds to which statutory transfers are made from this fund. Input the Fund Code, Idaho Code section, and/or bill number associated with any moneys transferred from this fund.
10. *Operating Transfers Out.* This figure accounts for funds to which operating transfers are made from this fund. Input the Fund Code, Idaho Code section, or other authorization associated with any moneys transferred from this fund.
11. *Non-Expenditure Disbursements and Other Adjustments.* This figure accounts for the adjustments necessary to reconcile disbursements to expenditures such as p-card liabilities and sales tax payable.
12. *Cash Expenditures for Prior Year(s) Encumbrances.* This figure represents cash expenditures for

the liquidation of prior year(s) encumbrances in the current year.

13. *Original Appropriation*. This figure is the total amount originally appropriated to the agency for the current year, as reflected in the original appropriation bill.

14. *Prior Year Reappropriations, Supplementals, and Rescissions*.

i. *Prior Year Reappropriations* are unused appropriation from a previous fiscal year made available through legislative action for use in the current fiscal year (e.g., “carryover”).

ii. *Supplementals* are changes to an original appropriation in the current fiscal year that add to or adjust the appropriation for objects, funds, or programs as authorized by the Legislature during the current fiscal year.

iii. *Rescissions* are changes to a current fiscal year appropriation that permanently reduce the appropriation as authorized by the Legislature during the current fiscal year. The figure for this field is the sum of these appropriation adjustments.

15. *Non-Cognizable Adjustments, Receipts to Appropriation, Board of Examiners Reductions, and Governor’s Holdbacks*. The amount calculated for this field is the sum of the following adjustments:

i. *Non-Cognizable Adjustments* account for non-state funds that are obtained unforeseeably after appropriations are established and from which expenditures must be made prior to the next fiscal year.

ii. *Receipts to Appropriation* are moneys received from the sale of assets or insurance settlements that are added back to the appropriated object code from which the asset was originally acquired.

iii. *Board of Examiners Reductions* are changes to an appropriation by the Board of Examiners in consultation with DFM.

iv. *Governor’s Holdbacks* temporarily limit the expenditures of agencies until the Legislature can convene.

16. *Reversions and Continuous Appropriations*. A negative figure reflects unexpended and unencumbered balances of appropriation. Continuous appropriations use this same transaction code but are reflected as positive amounts.

17. *Current Year Reappropriation*. This figure accounts for funds which are expected to go unused in the current fiscal year and made available through legislative action for use in the subsequent fiscal year. This figure is reported as a negative number in the current fiscal year but as a positive number in the subsequent fiscal year (as described in line 14).

18. *Reserve for Current Year Encumbrances*. This figure reflects funds encumbered in the current year and is entered as a negative number in this field.

19. *Current Year Cash Expenditures*. This figure is the sum of the fields entered in lines 13 through 18.

19a. *Budgetary Basis Actual Expenditures*. This is the sum of Current Year Cash Expenditures and Current Year Encumbrances. This figure must tie to the DAFR 0209 Report STARSYR Appropriation by Fund/BU/OBJ.

20. *Ending Cash Balance*. This figure equals Total Available for Year minus Transfers Out, Non-Expenditure Disbursements, Cash Expenditures for Prior Year Encumbrances, and Current Year Cash Expenditures. This figure should match the figure for Beginning Cash Balance in the column for the subsequent fiscal year, unless this fund has a borrowing limit.

21. *Prior Year(s) Encumbrances as of June 30*. This figure accounts for outstanding, unliquidated encumbrances from prior years.

22. *Current Year Encumbrances as of June 30*. This figure reflects new encumbrances in the current

year and should match the figure for Reserve for Current Year Encumbrances from line 18 but as a positive number.

22a. *Current Year Reappropriation*. This figure will be a zero in the current fiscal year, as well as the subsequent fiscal year, as it is contingent upon legislative action.

23. *Borrowing Limit*. This figure accounts for the amount up to which an agency is authorized by DFM to carry a negative cash balance in federal funds.

24. *Ending Free Fund Balance*. This figure equals Ending Cash Balance minus Prior Year Encumbrances, Current Year Encumbrances, Current Year Reappropriation, and Borrowing Limit. The form then auto-carries the Ending Free Fund Balance of one fiscal year to the Beginning Free Fund Balance of the subsequent fiscal year.

24a. *Investments Direct by Agency (GL 1203)*. Use this line to show agency moneys held in the Diversified Bond Fund as reported by the State Treasurer at fiscal year-end. This figure can be found on the trial balance GL 1203.

24b. *Ending Free Fund Balance Including Direct Investments*. This figure is the sum of the Ending Free Fund Balance in the Treasury plus direct investments.

25. *Budgetary Basis Actual Expenditures* has been moved to line 19a.

26. *Outstanding Loans*. Show outstanding loan amounts for this fund, if any. This helps show the larger financial picture for those funds used in loan programs. For example, one year the Resource Conservation and Rangeland Development Fund had expenditures of \$162,400, a free fund balance of over \$4.4 million, and outstanding loans of over \$5.7 million.

For fiscal years 2022 and 2023, input reasonable and realistic estimates for each of the foregoing fields as applicable.

Form B-6: Personnel Costs Reconciliation

Purpose: This form reconciles Personnel Costs expenditures for the current year and estimated changes for the upcoming budgeted year. This form also highlights the availability of FTP and funding that agencies have when it comes to adjusting the personnel structure of the agency. This form must be filled out to reflect the Personnel Costs reconciliation of each program and fund for both the current fiscal year and the next fiscal year. **If filled out incorrectly it could result in over or underfunding in personnel dollars.** Luma has a personnel costs forecasting (PCF) tool that is intended to eventually replace the B-6; notification will be provided when/if the PCF is tested and ready for use. Until then the B-6 will be the official form for personnel cost reconciliation amounts. Both the B-6 and the PCF are required as part of the budget submission.

NOTE: Reconciliation adjustments made in the B-6 Form must still be made in the personnel system.

NOTE: The Office of the State Controller provides Personnel Costs data to LSO who then populates the forms for each agency in mid-July. Your agency's populated B-6 forms will reflect the positions **filled** as of the report date for permanent positions, elected officials, and full-time commissioners. Actual expenditures from the prior year will be used for board and group positions.

NOTE: Automation does not capture all unique circumstances. If you have issues completing the form, please contact both of your DFM and LSO analysts for assistance.

Agency B-6 Workbook Files: Each agency B-6 workbook will contain a minimum of six worksheets. Each worksheet is described below.

- 1) Populated B-6 Form. This worksheet will be the agency's populated B-6 Form. There should be a populated B-6 Form for each budget unit by fund. Each agency will have a minimum of one populated form.
- 2) Data Worksheet. This worksheet contains all the necessary and relevant information used to populate your agency's B-6 file(s). This worksheet also contains all the information on positions that are established in EIS but are currently vacant.
- 3) Benefits Worksheet. This worksheet contains all of the fixed and variable benefit rates for your agency.
- 4) Summary Worksheet. This worksheet is the same as the top portion of all your agency's B-6 Form(s) and contains the information for filled permanent positions, filled elected officials' positions, and prior year actual expenditures for board and group positions by program by fund.
- 5) Fund Summary Worksheet. This worksheet is a summary of filled permanent and elected positions and prior year actual expenditures for group positions by fund by agency.
- 6) Blank B-6 Form. This blank B-6 Form is added to the file in case the agency is requesting a new program or is missing a populated B-6 Form.

Instructions: Each agency should download and save the B-6 file from http://dfm.idaho.gov/state_agencies/bdm/bdm_index.html and verify that there is a worksheet for each fund by program and a complete packet of files as described above. Agencies must submit the entire B-6 workbook along with their budget submittals.

With the pre-population and automation of most data, the primary responsibility for each agency will be to make necessary adjustments to the anticipated expenditures for the current and budgeted year. These changes can occur in four sections and only in cells highlighted yellow:

1. Add Funded, Vacant, and Authorized Positions, or Subtract Unfunded Positions
2. Other Adjustments (examples include shift differential, holiday pay, overtime)
3. DU 3.0-11.0: Supplementals, Transfers, FTP/Fund Adjustments, and Annualizations
4. DU 12.0x: Line Items

***IMPORTANT* Adjustments should only occur in the cells highlighted yellow. If unique adjustments need to be made to a grey (formula driven) cell, contact your DFM and LSO analysts. DO NOT OVERRIDE ANY FORMULAS IN THE FORM. When inserting additional rows, be sure to use the copy and paste new row function to ensure that all formulas remain intact.**

Form Headers: Explanations of the column headers on the B-6 Form.

- a. PCN: The four-digit position control number.
- b. Class Code: The five-digit class code associated with the position title.
- c. Description/Position Title: Description, information, or position title.
- d. Retirement Cd: Allows for the actual retirement rate for each position to be calculated. The form will default to the 'R1' or regular retirement rate.
- e. Indicator Code: An indicator of "1" refers to permanent positions, an indicator of "2" refers to board and group positions, and an indicator of "3" refers to full-time commissioners and elected officials.
- f. FTP: The result of each position's Pay Period Hours and Percent of Year Worked (2,080 hours is equivalent to 1.0 FTP.)

- g. Salary: The salary portion of each position's Personnel Costs.
- h. Health Benefits: The current year costs of health benefits.
- i. Variable Benefits: The current year costs of variable benefits; see the benefits worksheet for a breakdown of variable benefits.
- j. Change in Health Benefits: The amount that the health insurance benefit will change for the budgeted year.
- k. Change in Variable Benefits: The amount that variable benefits will change for the budgeted year.

Agency/Department:	Department of Example	Agency Number:	123
Function/Division:	Department of Example	Function/Activity Number:	
Activity/Program:	Example Services	Budget Unit:	ABCD
		Fiscal Year:	2022
Original Request Date:	9/1/2020	Fund Name:	General
Revision Date:		Fund Number:	0001-00
	Revision #:	Budget Submission Page #	of

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2021 SALARY	FY 2021 HEALTH BENEFITS	FY 2021 VAR BENEFITS	FY 2021 TOTAL	FY 2022 CHG HEALTH BENEFITS	FY 2022 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
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A. Current Personnel Status:

The B-6 Form is pre-populated with the FTP, salary, health benefits, and variable benefits calculated for positions that are filled as of mid-July. This section of the B-6 Form also includes the calculated change in cost of benefits for these positions. The total filled FTP and projected cost from the Employee Information System (EIS) is then compared to the Original Appropriation; remember that this includes both one-time and ongoing Personnel Costs. This section of the form totals the cost of positions as filled, not as established. This shows the agency's ability to meet payroll needs in the current fiscal year should nothing change.

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2021 SALARY	FY 2021 HEALTH BENEFITS	FY 2021 VAR BENEFITS	FY 2021 TOTAL	FY 2022 CHG HEALTH BENEFITS	FY 2022 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
		Totals from Wage and Salary Report (WSR):									
		Permanent Positions	1	48.25	3,480,979	562,113	722,082	4,765,174	0	20,293	20,293
		Board & Group Positions	2		64,505	0	5,356	69,861			
		Elected Officials & Full Time Commissioners	3	0.00	0	0	0	0	0	0	0
		TOTAL FROM WSR		48.25	3,545,484	562,113	727,439	4,835,035	0	20,293	20,293
		FY 2021 ORIGINAL APPROPRIATION			5,084,600		764,986	5,084,600			
		Unadjusted Over or (Under) Funded:	Est Difference	0.75	183,004	29,014	37,547	249,565	Calculated overfunding is 4.9% of Original Appropriation		

B. Making Adjustments to the B-6:

1. **Add Funded or Subtract Unfunded – Vacant or Authorized – Positions:** In the adjustments section of the B-6, an agency may add or subtract authorized positions and associated FTP, salary, and benefit costs to align projected Personnel Costs needs with the appropriation. The agency may have authorized positions that have not been established in EIS, or they may have vacant positions that are established in EIS. In either case, positions may only be added to the B-6 if they are going to be filled this fiscal year and the agency has sufficient FTP authorization and associated funding. Positions may be added to the form until the FTP cap or associated funding is met. Agencies cannot request funding for increased costs of benefits for unfunded positions. Please see the **Review Section** on page 19 for further detailed instructions.

When making adjustments on the B-6, please fill in all of the necessary cells by PCN; **do not make lists on a separate worksheet and put the totals on the B-6 without consulting with your LSO and DFM analysts first.** Fill in the unique PCN, Class Code, Retirement Code, Adjustment Description/Position Title, and Indicator Code for each row. The Retirement Code defaults to R1, which is regular retirement under PERSI. Other Retirement Codes can be used, and those rates and simple titles are found on the Benefits worksheet (included in the B-6 Workbook). The default Retirement Code can be overwritten by selecting a new code from the retirement code cell; note that about 85% of state employees are covered with the R1 code. Each adjustment must be shown separately, and permanent positions should be included at the compensation rate and associated FTP at which the position is to be filled. Be sure to add positions as they are to be filled, not necessarily as they were established. For example, your agency may have an administrative assistant 1 position established in the system in mid-July, but your agency has decided that an additional research analyst would be more useful for the agency. In this example, your B-6 form should reflect the research analyst position as it will be paid and filled. Changes to health and variable benefits will be automatically calculated in the grey highlighted cells. If additional rows are needed, copy existing adjustment rows and use the Insert Copied Cells command to ensure the formulas remain intact.

Common Examples Include:

- a. There is sufficient FTP and appropriation to fill additional positions and there is a plan to fill those in the current fiscal year. Add the PCN, retirement code, position title, indicator code, FTP, and current fiscal year salary.
- b. There is either sufficient FTP or sufficient appropriation but not both. Add the position as shown above and then add an appropriation adjustment which could include either a supplemental in the DU 4.0 series or a transfer in either the DU 6.0 or 8.0 series.
- c. Only a partial FTP (e.g., .80) is being hired and the health benefits will not equal 1.00 FTP. Add 1.00 FTP, like in Example A above, and then make an additional adjustment in the row below to subtract the remaining FTP (.20) that will not be filled.

2. **Other Adjustments:** Other ongoing or one-time adjustments and corrections to the Personnel Costs data should be made under this heading. Examples of this include: salaries or benefits under or overstated, shift differential, required overtime or holiday pay not reflected elsewhere in the B-6 workbook, a position established on the wrong fund, or a position that is incorrectly split between programs and/or funds. If a position has an incorrect Retirement Code, then the correction can be made in this section. If additional rows are needed, copy existing adjustment rows and use the Insert Copied cells command to ensure the formulas remain intact.

Common Examples Include:

- a. The FTP will only be filled for part of the year.
- b. There will be a change to Shift, Holiday, or Overtime.
- c. Accounting for normal vacancy, if there is a vacancy rate of 3% and that is expected.
- d. A scheduled pay raise.

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2021 SALARY	FY 2021 HEALTH BENEFITS	FY 2021 VAR BENEFITS	FY 2021 TOTAL	FY 2022 CHG HEALTH BENEFITS	FY 2022 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
		Adjustments to Wage & Salary: Add Funded / Subtract Unfunded - Vacant or Authorized - Positions:									
		Retire Cd Adjustment Description / Position Title									
1234		R1 Fill Vacant FTP	1	0.75	65,000	8,738	13,868	87,605	0	377	377
				0.00	0	0	0	0	0	0	0
		Other Adjustments:									
				0.00	0	0	0	0	0	0	0

3. **Adjustment Indicators:** The B-6 has four indicators that identify discrepancies between DU totals and appropriated FTP and Personnel Costs.

- a. The first indicator compares filled positions as of mid-July to the Original Appropriation DU 3.00. This is before any adjustments are made. It shows any variance between filled FTP and authorized FTP, and between projected Personnel Costs and current appropriation.

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2021 SALARY	FY 2021 HEALTH BENEFITS	FY 2021 VAR BENEFITS	FY 2021 TOTAL	FY 2022 CHG HEALTH BENEFITS	FY 2022 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
		FY 2021 ORIGINAL APPROPRIATION	5,084,600	49.00	3,728,487	591,127	764,986	5,084,600			
		Unadjusted Over or (Under) Funded:	Est Difference	0.75	183,004	29,014	37,547	249,565	Calculated overfunding is 4.9% of Original Appropriation		

- b. The second indicator compares filled positions as of mid-July, plus any adjustments made, to the Original Appropriation DU 3.00.
- c. The third indicator compares filled positions as of mid-July, plus any adjustments made, any Supplemental Requests and Rescissions, and any planned or approved Expenditures Adjustments, to get to the Estimated Expenditures DU 7.00.
- d. The final indicator compares all of the above, plus any Base Adjustments, to get to the Base DU 9.00. This calculation highlights whether there is a sufficient amount of ongoing funding in the FY 2022.
- e. Base to maintain current agency operations.

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2021 SALARY	FY 2021 HEALTH BENEFITS	FY 2021 VAR BENEFITS	FY 2021 TOTAL	FY 2022 CHG HEALTH BENEFITS	FY 2022 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
		Estimated Salary Needs:									
		Permanent Positions	1	49.00	3,545,979	570,850	735,950	4,852,779	0	20,670	20,670
		Board & Group Positions	2	0.00	64,505	0	5,356	69,861	0	0	0
		Elected Officials & Full Time Commissioners	3	0.00	0	0	0	0	0	0	0
		Estimated Salary and Benefits		49.00	3,610,484	570,850	741,306	4,922,640	0	20,670	20,670
		Adjusted Over or (Under) Funding:	Orig. Approp	0.00	118,800	18,800	24,400	162,000	Calculated overfunding is 3.2% of Original Appropriation		
			Est. Expend	0.00	118,800	18,800	24,400	162,000	Calculated overfunding is 3.2% of Estimated Expenditures		
			Base	0.00	118,800	18,800	24,400	162,000	Calculated overfunding is 3.2% of the Base		
		Personnel Cost Reconciliation - Relation to Zero Variance --->									

4. **Expenditure and Base Adjustments:** To ensure that adjustment indicators accurately compare the agency's plan to the appropriation, verify the removal of any one-time Personnel Costs appropriation for the current year in DU 8.41. This row has been pre-populated with the one-time appropriation and then calculated between the salary and associated benefits. This can be found on the bottom portion of the B-6 Form. If you have additional one-time Personnel Costs that were added in a supplemental or as carryover, be sure to insert another row and label it as DU 8.42 before including any additional one-time rounded Personnel Costs (split between salary and benefits) that were not already included in the original appropriation. When removing Personnel Costs, the salary will be approximately 79 percent of the one-time amount, and variable benefits will be approximately 21 percent. The exact amount can be calculated using the benefits worksheet by calculating the SUM of all applicable variable benefits (total permanent row plus most relevant retirement row). Also include any current year Expenditure Adjustments such as FTP or Fund Adjustments (DU 6.31) or Transfers Between Programs (DU 6.51) previously approved by DFM.

If the agency does not have sufficient appropriation and authorized FTP to cover anticipated costs and any adjustment indicators show

a negative variance, additional adjustments may be necessary before submitting the form. These may include additional Expenditure Adjustments or Base Adjustments such as FTP or Fund Adjustments (DU 6.31 or 8.11), Object Transfers (DU 8.21), Transfers Between Programs (DU 6.51 or 8.31), or Base Reductions (8.51). Include these adjustments on the bottom section of the form as needed. Any costs relating to positions transferred in DU 6.51 or 8.31 should be reconciled here with an upward or downward adjustment in the corresponding B-6. This adjustment should net to zero agency-wide. If applicable, calculate and include any changes in health and variable benefits in the appropriate columns on the right side of the sheet. Use the 8.50 series to remove any unfunded full-time equivalent positions that will not be available in the budget year. Expenditure Adjustments or Base Adjustments requested should mirror those identified on the B-6 Form. Base Adjustments must be appropriated by the Legislature, and DFM and LSO may show requested Base Adjustments as a line item.

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2021 SALARY	FY 2021 HEALTH BENEFITS	FY 2021 VAR BENEFITS	FY 2021 TOTAL	FY 2022 CHG HEALTH BENEFITS	FY 2022 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
DU			Original Appropriation	FTP	FY 21 Salary	FY 21 Health Ben	FY 21 Var Ben	FY 2021 Total	FY 22 Chg Health Bens	FY 22 Chg Var Bens	Total Benefit Change
3.00		FY 2021 ORIGINAL APPROPRIATION	5,084,600	49.00	3,729,272	589,632	765,696	5,084,600			
		Rounded Appropriation		49.00	3,729,300	589,600	765,700	5,084,600			
		Appropriation Adjustments:									
4.11		Reappropriation		0.00	0	0	0	0			
4.31		Supplemental		0.00	0	0	0	0			0
5.00		FY 2021 TOTAL APPROPRIATION		49.00	3,729,300	589,600	765,700	5,084,600			
		Expenditure Adjustments:									
6.31		FTP or Fund Adjustment		0.00	0	0	0	0			0
6.51		Transfer Between Programs		0.00	0	0	0	0			0
7.00		FY 2021 ESTIMATED EXPENDITURES		49.00	3,729,300	589,600	765,700	5,084,600			
		Base Adjustments:									
8.31		Transfer Between Programs		0.00	0	0	0	0			0
8.41		Removal of One-Time Expenditures		0.00	0	0	0	0			0
8.51		Base Reduction		0.00	0	0	0	0			0

- Review:** Review the B-6 to make sure it accurately reflects the agency's plan to manage appropriated Personnel Costs. All agencies are required to have a positive or zero variance after reconciling Personnel Costs. If the agency has sufficient appropriation and authorized FTP to cover anticipated costs – and the variances are positive for DUs 3.00, 7.00, and 9.00 – no further adjustments are needed. Negative variances show the need for additional adjustments to ensure there is sufficient appropriation to cover all Personnel Costs. Adjustments should not be made for the sake of achieving a positive variance on the form alone, but rather as part of the agency's plan to keep personnel funding solvent throughout the fiscal year. If variances are negative, contact your DFM and LSO analyst for additional support or instruction before submitting.

If the B-6 still shows a negative variance after adjustments to add back vacant unfunded positions have been made, begin by removing just the Indicator Code for any unfunded positions. Removing the Indicator Code will not remove the FTP or salary from the screen,

but instead will remove the FTP, salary, and benefit costs from any calculations. This step will continue to show how agencies intend to fill vacant positions should funding become available but without artificially adding benefit costs to unfunded positions. Remove the Indicator Code from as many adjustments as necessary until the form shows a zero or positive variance. Contact your DFM and LSO analyst before submitting a form with a negative variance.

C. Request Reconciliation:

After reviewing all adjustments needed to establish your budget year base (DU 9.00), the B-6 Form will automatically calculate most of the program maintenance (DU 10.00 series) items. An explanation of each item is included below. Review these items for accuracy, and then review totals from the B-6 Form against the PCF in Luma. At this time, the B-6 will have the officially recognized amounts for FY 2023 and any significant differences should be discussed in consultation with both your LSO and DFM analysts; significant differences can be accounted for with “pencil edits” in the Luma system with agreement from both of your LSO and DFM analysts.

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2021 SALARY	FY 2021 HEALTH BENEFITS	FY 2021 VAR BENEFITS	FY 2021 TOTAL	FY 2022 CHG HEALTH BENEFITS	FY 2022 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
9.00		FY 2022 BASE		49.00	3,729,300	589,600	765,700	5,084,600			
10.11		Change in Health Benefit Costs				0		0			
10.12		Change in Variable Benefits Costs					20,700	20,700			
		Subtotal CEC Base:	Indicator Code	49.00	3,729,300	589,600	786,400	5,105,300			
10.51		Annualization			0	0	0	0			
10.61		CEC for Permanent Positions	1.00%		36,600		8,000	44,600			
10.62		CEC for Group Positions	1.00%		600		0	600			
10.63		CEC for Elected Officials & Commissioners			0		0	0			
11.00		FY 2022 PROGRAM MAINTENANCE		49.00	3,766,500	589,600	794,400	5,150,500			
		Line Items:									

1. **Change in Benefit Costs:** The calculated differences in health and variable benefits from the current year to the budget year will appear in the rows labeled DU 10.11 (health) and 10.12 (variable).

Note: Include additional maintenance adjustments as necessary for refactored classes (10.42), annualizations (10.51), etc. that impact Personnel Costs.

Health and variable benefit information can be found on the benefits worksheet. Workers' Compensation and DHR are the only rates that differ from agency to agency. The DHR rate is determined by the agency's status as "Delegated Authority" or "Non-Delegated Authority."

Agencies will need to verify the benefit amounts found on the Benefits worksheet. If changes need to be made, inform your DFM and LSO

analysts.

2. **Change in Employee Compensation (CEC):** The B-6 includes three rows for CEC calculation. The 1% calculation is used as a placeholder and is not necessarily indicative of a planned CEC increase.
 - DU 10.61 (Permanent Employees): This row is the total salary amount for all permanent positions, multiplied by the 1% multiplier, and the corresponding change in variable benefits for the associated salary dollars.
 - DU 10.62 (Board and Group positions): This row is the total salary amount for all board and group positions, multiplied by the 1% multiplier, and the corresponding change in variable benefits.
 - DU 10.63 (Elected Officials and Full-Time Commissioners): This row only applies to state entities with an elected official or full-time commissioner (not part-time commissioners who are counted in board positions). This row is used for any statutory changes to the **annual salary** of the official and associated variable benefit costs. Agencies that need to complete this DU will most likely also need to complete the annualization in DU 10.51. This DU will not apply to most agencies.
3. **Line items (DU 12.00 series):** Line items are used to request new positions and for additional Personnel Costs. Each position type should be shown separately and should be calculated at 80% of the compensation policy as found in Appendix 4.

Benefits for each new position should be calculated using the budget year health and variable benefit rates. Use Appendix 4 to find the appropriate salary and the benefits worksheet in your B-6 file for appropriate benefit information. In addition, use line items to request funding for positions that were funded with noncognizable funds in the current year and then removed from the budget year base. Request these positions using the benefit information for the budget year to account for the change in benefit costs. Bucket-fund agencies should include the specific fund or funds in the cell left of the FTP.

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2021 SALARY	FY 2021 HEALTH BENEFITS	FY 2021 VAR BENEFITS	FY 2021 TOTAL	FY 2022 CHG HEALTH BENEFITS	FY 2022 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
		Line Items:									
12.01								0			
13.00		FY 2022 TOTAL REQUEST		49.00	3,766,500	589,600	794,400	5,150,500			

4. **Budget Year Total Request:** The Total Request must reflect the FTP, salary, and health and variable benefits for each program and fund. The total must tie to DU 13.00.

5. **Final Steps:** Verify all information in each B-6 form closely reconciles to what has been calculated in the PCF for each budgeted program and fund. The B-6, at this time, will have the officially recognized amounts for FY 2023 and any significant differences should be discussed in consultation with both your LSO and DFM analysts; significant differences can be accounted for with “pencil edits” in the Luma system with agreement from both of your LSO and DFM analysts.

D. Agencies with a Bucket Fund:

Agencies/Divisions with bucket fund authority are not required to complete separate B-6 Forms for each fund detail within the bucket fund. At the bottom of the form are several calculated fields to allocate the appropriation into the fund details. Fund detail allocation should align with the Personnel Costs in the Current Year Original Appropriation (DU 3.0). Agencies should not include line-items in their allocation; rather include the associated Personnel Costs in the line item or other DU request. Agencies will need to input the information for the yellow highlighted cells. **Grey cells in the bucket fund breakdown section are automatically calculated and should not be modified.** The first allocation uses STARS data for the prior fiscal year Actual Expenditures. The second allocation is the current fiscal year Original Appropriation, and this information can be found in the appropriation bill. The final allocation is for the budget year salary and benefit adjustments. For the budget year, you will need to include the percentage split for each of the fund types. Noteworthy deviations, either in dollars or percentage, from the prior years will need additional explanation and can be included at the bottom of the B-6 Form. The allocation table is not intended to be used for fund shifts. If your agency needs to request a fund shift, this should occur in DU 10.19, 10.69, or as a line item. The assigned DFM or LSO analyst may require additional information. All yellow highlighted cells in this section need to be inputted for each fund detail within the bucket.

Bucket Fund Agencies: Include the various fund breakdowns as it pertains to the FY 2022 Budget Request											
			FY 2020 PERSONNEL COST ACTUAL EXPENDITURES (DU 2.0)		FY 2021 PERSONNEL COST ORIGINAL APPROPRIATION (DU 3.0)		FY 2022 Benefit and CEC Allocation. Allocated Fund Splits Should be Consistent with Personnel Costs in DU 3.0				
Fund Number- Fund Detail	Type (G/D/F)	Fund Name	Fund Split	Total	Fund Split	Total	Fund Split	10.11 Health	10.12 Variable	10.61 CEC	10.62 CEC Group
0001-00	G	General Fund	44.9%	3,865,200	49.2%	4,926,400	49.9%	131,500	(9,600)	40,500	3,700
0349-00	D	Miscellaneous Revenue Fund	48.0%	4,134,200	44.2%	4,423,500	42.6%	112,300	(8,200)	34,600	3,200
0348-00	F	Federal Grants Fund	7.1%	612,700	6.6%	657,800	7.5%	19,900	(1,500)	6,100	600
TOTAL			100.0%	8,612,100	100.0%	10,007,700	100.0%	263,700	(19,300)	81,200	7,500

Table Below Is To Be Used For Fund Shift Requests (If Needed) - Shifts Should Align With BDS Entries And Net To \$0									
Fund Number- Fund Detail	Type (G/D/F)	Fund Name	10.11 Health	10.12 Variable	10.19 Benefit Fund Shift	10.61 CEC	10.62 CEC Group	10.69 CEC Fund Shift	
0001-00	G	General Fund	\$700	\$400	\$1,100	(\$600)	(\$500)	(\$1,100)	
0349-00	D	Miscellaneous Revenue Fund	(\$300)	(\$300)	(\$600)	\$400	\$200	\$600	
0348-00	F	Federal Grants Fund	(\$400)	(\$100)	(\$500)	\$200	\$300	\$500	
TOTAL			\$0	\$0	\$0	\$0	\$0	\$0	

Please explain any changes to the allocation of the bucket funds within the detail level
The small changes in the allocation for FY 2022 are due to a small reduction in forecasted Federal Grants, but consistent with prior years the Miscellaneous Revenue Fund will be able to absorb the difference.

Form 6700 – One-time Operating and Capital Outlay (B-7)

Purpose: This form identifies and prioritizes all one-time requests for replacement items, Capital Outlay, and facility alteration/repair projects. This form provides inputs for replacement and maintenance items (typically, DU 10.31 series). Agencies **may** use the several DUs in the 10.3X series to separate out their various replacement items and alteration and repairs. For example, use DU 10.31 for general replacement items; DU 10.32 for IT related items; DU 10.33 for vehicles; and DU 10.34 for alteration and repairs.

Note: Account category descriptions, including Capital Outlay vs. Operating Expenditures, are outlined in §67-3508, Idaho Code.

Instructions: Complete one form per agency. A detailed narrative description of the sub-objects crosswalk can be found on the DFM [website](#).

Budget submissions in Luma still requires all data fields to be fully completed. Provide sufficient information for each item(s) to justify the request. Continue to provide a priority ranking order beginning with the most critical need. Any fields that have various responses e.g., purchase date of computers or vehicles, attach additional documentation as necessary. Luma will allow you to upload an excel spreadsheet, simplifying this process and still providing sufficient detail for the Governor and Legislature to understand the request.

All IT-related decision units require approval by the Office of Information Technology Services (ITS) prior to submission to DFM and LSO on September 1, 2021. ITS approval is required and applies to all requests for telecommunications hardware (voice, data, video, etc.) and software, computing hardware and software, and any other IT-related items, services, or initiatives to ensure consistency with submitted plans, the state's IT Strategic Plan, and Idaho Technology Authority (ITA) Enterprise Policies and Standards. ITS staff is available to aid agencies in complying with the state's IT Strategic Plan and ITA Enterprise Policies. The following link provides access to the IT Purchase Approval submission tool: <https://idahogov.sharepoint.com/itsapproval>.

When considering vehicle replacement, review the age, overall condition, client needs, and mileage of the vehicle. Recommended mileage range for disposal is from 90,000 to 120,000 and up, based on agency/program requirements. Mileage should be based on the actual mileage at the time of budget submittal. Refer to the following budget estimate guidelines (Figure 5) when completing the form. These amounts are for base models. If options or upgrades are necessary, request the appropriate amount and justify the need for additional funding beyond estimates contained herein. Agencies may contact the Department of Administration, Division of Purchasing, for additional clarification on differences in equipment types.

Figure 6: Budget Estimate Guidelines

Computer Equipment	Estimated Cost	Examples
Low-end Desktop (no monitor)	\$ 700	Dell Optiplex 3060
Standard Desktop (no monitor)	\$ 850	Dell Optiplex 5060
High-end Desktop (no monitor)	\$1,500	Dell Optiplex 7060
Low-end Laptop	\$ 850	Dell Latitude 3590 – 15"
Standard Laptop	\$1,400	Dell Latitude 5520 – 15"
High-end Laptop	\$2,000	Dell Precision 5560
Low-end ultra-thin laptop	\$1,200	
Standard ultra-thin laptop	\$1,600	
High-end ultra-thin Laptop	\$2,400	
Low-end Tablet	\$ 200	Non-Windows OS, No IT Support
Standard Tablet	\$ 300	Non-Windows OS, No IT Support
High-end Tablet	\$ 600	Non-Windows OS, No IT Support

Low-end 2-in-1 Laptop/Tablet	\$1,200	
Standard 2-in-1 Laptop/Tablet	\$1,500	
High-end 2-in-1 Laptop/Tablet	\$2,400	
Toughbook Rugged and Semi-Rugged Laptops	\$3,100	
Toughbook Rugged and Semi-Rugged Tablet	\$2,700	
Toughbook Fully-Rugged Laptop	\$4,800	
Flat Panel Monitor	\$ 280	
Software	Varies	

Vehicles	Estimated Cost	Examples
Compact Sedan	N/A	No longer available
Small Sedan (Gas/FFV)	N/A	No longer available
Mid-Size Sedan (Gas/FFV)	\$21,800	Fusion, Malibu
Full Size Sedan	\$25,500	Charger, Impala, Taurus
Light Duty Truck (Gas/FFV)	\$25,500	F150/S1500 (1/2 Ton)
Medium Duty Truck (Gas/FFV)	\$26,500	F250/S2500 (3/4 Ton)
Full Size Heavy Duty Truck	\$28,500	F350/S3500 (1 Ton)
Full Size Heavy Duty Truck	\$49,000	F450/S4500 (>1 Ton)
Heavy Duty Cab/Chassis	\$28,500	F350/S3500 (>1 Ton)
Heavy Duty Cab/Chassis	\$35,000	F450/S4500 (>1 Ton)
Heavy Duty Cab/Chassis	\$36,000	F550/S5500 (>1 Ton)
Mini/Passenger Van (Gas/FFV)	\$24,000	Transit, Express
Full/Cargo Van (Gas/FFV)	\$22,500	Sierra, Express
Full/Passenger Van (Gas/FFV)	N/A	No longer available
Small Size SUV	\$27,300	Escape, Edge, Trax, Ecosport
Mid-Size SUV	\$37,200	Explorer, Tahoe, Yukon
Full-Size SUV	\$39,300	Suburban, Expedition, Yukon XL
Police SUV	\$35,000	
Police Truck	\$34,500	
Police Sedan	\$25,500	Charger

Form 5100 – Line Item and Supplemental Requests (B-8.1 and B-8.2 [IT])

Purpose: To provide a detailed explanation of specific items/actions included in the agency request. The 5100 form is used to provide detailed information for each supplemental request (4.30 series), nondiscretionary adjustment (10.70 series), line item (12.00 series), and any other DU in the request as needed by the DFM or LSO analysts.

Instructions: Complete one form for each DU supplemental, nondiscretionary, line item, or other DU request. Before submitting requests for information technology hardware, software, or systems development projects, or anything personnel-related, you must receive prior approval from OITS and SCO for technology-related requests and the Division of Human Resources for the personnel-related requests.

For capital budget requests associated with maintenance, operations, and occupancy (such as staffing, maintenance of building grounds, and furnishings that are necessary to make the building fully functional), agencies will need to request a line item in the operating budget request in the year in which the facility will be completed. These costs are necessary to make the building fully functional for the purpose for which it will be designed and constructed.

If a request includes one-time funding or ongoing funding, be specific about the amounts by selecting one-time (OT) or ongoing (OG). See the Luma Budget Support and Training [page](#) for additional details on

accomplishing fund splits, etc.

Any requests for new positions should include an organizational chart that clearly displays where the requested position(s) will be located in the agency/division/program structure.

Program Request by Decision Unit for IT Project Requests

Purpose: Any individual IT appropriation request over \$200,000 must be submitted on Form B-8.2, whether the request is for new or replacement initiatives.

Indicate the category of the request on the B-8.2 Form from the drop-down selection list. Contact the Office of Information Technology Services for help determining which category to choose.

The categories for IT items are:

a. Applications: such as application support, application operations, functional enhancements, and platform enhancements. This includes software products that can be installed independently of others to provide a specific set of functionalities. For example, Microsoft Word is one application. An office suite containing a word processor, spreadsheet, and database (all of which could be installed individually, if required), are three applications. Most commercial software is an application, as well as internally developed software that is created and supported to provide specific functionality to end users. This category also includes costs to support and operate the applications, provide minor functional enhancements, and maintain or enhance the platforms over time.

b. Development Projects: such as project portfolio, analysis, design, development, testing, and release preparation (development tools, standards and methods, training, and consultancy). This category includes the process of creating an application, customizing off-the-shelf software, or integrating commercial software within an agency's overall IT environment. It also includes typical software development lifecycle activities (e.g., design, development, testing) and activities to manage and maintain a portfolio of projects and applications.

c. Mainframe: such as processors, transaction processing, batch processing, middleware, databases, production control, operations, and support.

d. Servers: such as processors, transaction processing, batch processing and job scheduling, databases, administration, and monitoring and supervision.

e. Storage: such as Storage Area Network infrastructure, tiered disk, manual and automatic tape, optical disk, operations, support, backup and restore, disaster recovery, and archive solutions.

f. Telecom and Network: such as private circuits, public frame relay circuits, IP VPN connections, internet circuits, and call volume and charges; LAN architecture, switching and routing, wireless LANs, WAN architecture, voice architecture, PBX, VoIP, network perimeter control, and remote network access.

g. Service Desk and End User Computing: such as central service desk, local service desk, incident and problem management, office applications, email, mobile devices, personal computers, virtual desktops, software distribution, common software support, and hardware maintenance.

h. Cybersecurity: such as inventory tools, patching tools, vulnerability assessment and management solutions, access controls, secure configurations, maintenance monitoring and analysis of audit logs, incident response, penetration testing, risk assessments, network intrusion detection systems, endpoint protection solutions.

Form B-4 and Forms 5800/ 6600 – Inflationary Adjustments

Purpose: Provides information in support of a request for inflationary factors relating to Operating Expenditures and Trustee & Benefit Payments for each budgeted program. Increases for the cost of normal day-to-day operations such as fuel, utilities, pharmaceuticals, contracts, etc. should be requested in these forms. However, increases attributable to caseload changes, changes in responsibilities, or factors other than mere cost shall not be included.

Instructions: Agencies are only required to submit a Form 5800 or a Form 6600 if inflationary adjustments are required. Luma will rely on manually entered information, so agencies are still required to complete a B-4 file and use the file information to accurately complete the 5800 and/or 6600 forms. Once the Finance (accounting) module is fully launched, the B-4 form should no longer be needed. The B-4 forms will be available on the LSO website around the end of July at: <https://legislature.idaho.gov/lso/bpa/process>; agencies will be notified when forms are finalized.

PART A: Baseline Actuals

1. Columns (1) through (7): These are actual expenditures as reported in STARS. They are input by DFM/LSO for the agency. These cells are not protected, so be careful not to overwrite calculated cells.
2. Column (8): This is the current year original appropriation by summary object. The total should tie to DU 3.00.
3. Column (9): These are the prior fiscal year adjustments (positive or negative). This may include reappropriations, supplemental requests, rescissions, Governor's holdback, fund adjustments (noncognizable adjustments), object and program transfers, and other adjustments.
4. Column (10): These are the current fiscal year estimated expenditures and should match DU 7.00 by object code total.

PART B: Inflation Calculator/Request

Note: Do not include contract inflation in Part B. Contract inflation is included in Part C of the form.

1. Column (11): This should be the same as column 1 in PART A.
2. Column (12): This is a copy of column 10 from PART A.
3. Column (13): This column removes all one-time funding received from the previous fiscal year. This value should match the DU 8.40 series.
4. Column (14): This column removes the base amounts for SWCAP, including Attorney General fees, Risk Management fees, Legislative Audit fees, Controller's fees, and State Treasurer's fees. In addition, remove the base amounts for any categories for which the agency will be requesting funding in a nondiscretionary caseload adjustment. Examples of nondiscretionary caseload adjustments are listed in the DU 10.70 description on page 29.
5. Column (15): This is auto-calculated and is the total used for the agency's new inflation factor. The total of Column (15) will NOT match the total of DU 9.00 – the budget year Base.

6. Column (16): For General Inflation (DU 10.21), fill in the dollar amount necessary for the agency to maintain operations, taking into account historical expenditures. Use the amount from the “Total” row to populate DU 10.21 in the B-8 Form.

7. Column (17): This will auto-calculate the percent change of the fund sources that have historically been used to fund that activity. For example, if operating expenditures are funded at one-half General Fund and one-half federal funds, then the agency must request any increases at the same ratio, if applicable.

8. Column (18): For Medical Inflation (DU 10.22) fill in the dollar amount necessary for the agency to maintain operations, taking into account historical expenditures. Medical Inflation should only be used in cases of direct medical service provision by an agency. Use the amount from the “Total” row to populate DU 10.22 in the B-8 Form.

9. Column (19): This will auto-calculate the percent change of the request. Explain any significant increases or decreases in the text box at the bottom of PART C.

10. Column (20): This is the total, as requested in Column (16) and Column (18).

PART C: Contract Inflation Worksheet (Found at the bottom of LSO’s B4 webpage)

1. Column (1): Identify the contractor and the benefits of its service.

2. Columns (2) – (5): Provide actual contractual expenditures, as applicable.

3. Column (6): Provide estimated expenditures for the current fiscal year, as applicable.

4. Column (7): Provide the date the agency entered into contract.

5. Column (8): Provide the term of the contract (e.g., year 1 of 3).

6. Column (9): Provide the annual contractual percent rate change.

7. Column (10): Provide the total inflationary adjustment for the current fiscal year. This adjustment should tie to DU 10.23. Split the increase requested amongst the fund sources used to support the contract. If fund sources are insufficient, with no request for, expectation of, or ability to increase revenues in the coming fiscal year, the agency may request a fund shift in DU 10.29.

Additional Forms and Reporting

Agencies are required by §67-5309D and §67-5337, Idaho Code, to provide DFM and LSO with data regarding bonus pay, recruitment and retention pay, and other non-performance related pay as well as moving expense reimbursements for the previous fiscal year. For your convenience, reports are available on the State Controller's Office website in the Idaho Business Intelligence System (IBIS):

1. Employee Bonus – Detail (B-6)
2. Moving Expenses

Note: If you do not have a license to access IBIS and would like to get one, have your agency representative contact the SCO for access.

Agencies will not be required to submit a physical copy of the reports; however, each agency should compile and review all reports for their agency prior to September 1 to verify the data is accurate. Verify the data prior to the deadline by running each report as follows:

1. Log into the State Controller's System at:
<https://ipops.sco.idaho.gov/defaultweb.nsf/mainframeset.htm>
2. Select "State of Idaho Public Folders"
3. Select "Statewide Reports"
4. Select "Budget Development/Position Control"
5. Select "Employee Bonus Detail" report
6. Select the following parameters for the report:
 - a. Agency
 - b. Previous fiscal year
 - c. All Class Codes
 - d. All Change Reason/Earning Code(s)
 - e. Run and then verify the report
7. Select "State of Idaho Public Folders"
8. Select "Statewide Reports"
9. Select "Budget Development/Position Control"
10. Select "Moving Expenses"
11. Select the following parameters for the report:
 - a. Agency
 - b. Previous fiscal year
 - c. Run and then verify the report

In addition to requirements of §67-5309D and §67-5337, Idaho Code, DFM and LSO use information from various reports in IBIS and Luma/Luma to analyze agency requests:

APPENDIX 1: DECISION UNIT DESCRIPTIONS

- 1.00 PRIOR YEAR TOTAL APPROPRIATION:** Typically, the pre-loaded starting point, including prior year adjustments, supplementals, etc., as established by legislative appropriation. Because Luma Finance isn't live, all DU 1.00 series data will need to be added to the budget through Form 5300 – Mixed Use DU Entry. This amount must match the appropriation bill(s) amounts for each program, as appropriated by the Legislature.
- 1.10 Net FTP or Fund Adjustments: Shifts and adjustments between funds.
- 1.12 Noncognizable Adjustments: Documents prior year noncognizable adjustments previously approved by DFM. One-time noncognizable adjustments reflect changes outside of the appropriations process when (1) the funds in question are not state resources and (2) the funds in question were “not cognizable [e.g., not known] at the time when appropriations were made.” (§67-3516(2), Idaho Code)
- 1.13 Prior Year Executive Carry Forward (ECF). ECF is defined as an increase in the current year appropriation resulting from an unliquidated encumbrance balance from a prior fiscal year. This is a similar process to legislative reappropriation (DU 1.7X). This is new for FY 2021 expenditures and was authorized with H260 (2021 legislative session) §67-3501B, Idaho Code.
- 1.21 Account Category Transfers: Net zero [object] transfers within each fund between account categories within a program. The transfer amount must net to zero. Such transfers are subject to restrictions outlined in §67-3511, Idaho Code.
- 1.31 Transfers Between Programs: Transfer of appropriation from one program to another within the same fund. The transfer amount must net to zero within the agency and fund, and account category restrictions outlined in §67-3511, Idaho Code, apply. Program transfers that also include an account category transfer must be completed in at least two steps. You cannot do a program and account transfer in the same step. (i.e. transfer PC in program X to OE in program Y)
- 1.41 Receipts to Appropriation: As defined in §67-3516(2), Idaho Code, this DU records increases to appropriations resulting from sale of goods, services, and insurance proceeds.
- 1.51 Reduction of Legislative Appropriation or Temporary Reduction of Spending Authority: Accounts for executive-ordered budget holdbacks and Board of Examiners decisions. (§67-3512 and §67-3512A, Idaho Code). If a holdback is issued and a Board of Examiners Reduction both occur in the same year for an agency – these need to be entered as separate DUs (i.e. 1.51 and 1.52).
- 1.61 Reverted Appropriation Balances: Unused and unencumbered appropriation at the end of the prior fiscal year, recorded by expenditure account category. Will be a negative number.
- 1.71 Legislative Reappropriation: Legislatively approved carryover authority for unused and unencumbered appropriation at the end of the prior fiscal year. Include dollar amount by account category. This amount must tie to DU 4.11 in the agency request for the current year.
- 1.81 Current Year Encumbrances. Input any encumbrances that were approved in FY 2021 and will be carried into FY 2022. This amount must tie to executive carry forward (ECF) in DU 6.11 in the agency request.
- 1.91 Other Adjustments: Catch-all DU for other adjustments in the prior fiscal year, use of this DU is subject to approval by DFM and LSO.

- 2.00 PRIOR YEAR ACTUAL EXPENDITURES:** Automatically calculated sum of PRIOR YEAR TOTAL APPROPRIATION (DU 1.00) and subsequent 1.00 series adjustments. Must reconcile to the State Controller's Office final year end DAFR0237, APPROPRIATION BY Budget Year/Fund/Object report.
- 3.00 CURRENT YEAR ORIGINAL APPROPRIATION:** Pre-loaded, as established by legislative appropriation during the previous legislative session. This DU will only include positive amounts for each account and fund.
- 4.00 CURRENT YEAR LEGISLATIVE ADJUSTMENTS:** Series of adjustments made or requested to the current year appropriation. All adjustments in this section require approval by the Legislature.
- 4.11 Legislative Reappropriation: Accounts for prior year reappropriation or carryover authority approved by the Legislature. Prior year reappropriation adjustments will show as positive numbers in DU 4.10 and will match DU 1.70.
- 4.30 Supplemental: Requested adjustments to the current year appropriation. Program and account category transfer restrictions outlined in §67-3511, Idaho Code, will dictate inclusion of certain actions as supplementals (as opposed to other adjustments or transfer). Supplemental requests will be entered using Form 5100, and additional information may be required by DFM or LSO. Use form 5100.
- 4.41 Rescission: Reduction to current year appropriation, subject to legislative approval.
- 4.51 Omnibus Decisions. These are decisions that impact agencies statewide and is typically used by DFM in the Governor's recommendation or by the Legislature for statewide changes.
- 4.61 Deficiency Warrants: Authorized expenditures that do not receive appropriations until after the expenditure occurs. Examples include fire suppression costs, agricultural pest eradication expenses, etc.
- 4.71 Cash Transfer: Request to transfer cash from one fund to another fund for expenditure. For example, the departments of Lands and Agriculture use this DU in conjunction with DU 4.60 for General Fund deficiency warrants. This will be a negative number. This DU is used to display the need for cash to transfer without impacting the total appropriation for an agency, typically against the General Fund.
- 4.91 Other Adjustments. Consult with DFM and LSO for use of these DUs.
- 5.00 CURRENT YEAR LEGISLATIVE APPROPRIATION:** Automatically calculated sum of DU 3.00 - DU 4.99 adjustments. This DU should only include net-positive amounts for each account and fund.
- 6.00 CURRENT YEAR EXECUTIVE ADJUSTMENTS:** Series of adjustments relating to the current year budget. With the exception of FTP approved by the Governor, all actions in the 6.XX series are onetime and will be reversed prior to setting the budget year base. All adjustments in this series are approved by DFM or the Board of Examiners (executive branch).
- 6.11 Executive Carry Forward (ECF) is defined as an increase in the current year appropriation resulting from an unliquidated encumbrance balance from a prior fiscal year. This is a similar process to legislative reappropriation (DU 4.1X). This is new for FY 2022 and was authorized with H260 of 2021 in §67-3501B, Idaho Code.
- 6.21 Account Category Transfers. Net zero [object] transfers within each fund between account categories within a program. The transfer amount must net to zero. Such transfers are subject to restrictions outlined in §67-3511, Idaho Code.
- 6.31 Transfers Between Programs: Transfer of appropriation from one program to another within the same fund. The transfer amount must net to zero within the agency and fund, and account category restrictions outlined in §67-3511, Idaho Code, apply. Program transfers that also include an account category transfer must be completed in

- at least two steps. You cannot do a program and account transfer in the same step. (i.e. transfer PC in program X to OE in program Y)
- 6.41 FTP or Noncognizable Adjustments: FTP additions by the Governor (allowed as ongoing) and noncognizable increases (which are tracked as one-time and removed in DU 8.41).
 - 6.51 Receipts to Appropriation
 - 6.61 Temporary reduction of spending authority ordered by the Governor. (§67-3512A, Idaho Code)
 - 6.71 Early Reversions
 - 6.81 Reduction of Legislative Appropriation.
 - 6.91 Other Adjustments: Catch-all DU for other adjustments in the current fiscal year.
 - 7.00 CURRENT YEAR ADJUSTED APPROPRIATION:** Automatically calculated sum of DU 5.00 – DU 6.00 adjustments. This DU should only include net-positive amounts for each account and fund.
 - 8.00 BUDGET YEAR BASE ADJUSTMENTS:** Series of adjustments that will not occur in the current year but are needed/requested to establish the budget year base.
 - 8.11 FTP or Fund Adjustments: Examples include reallocation of FTP or appropriation between funds. May include minor, mechanical fund shifts, subject to approval by DFM and LSO. Any adjustments that result in an increase from the General Fund or may otherwise be subject to question must be included in the 10.00 series or 12.00 series of the request. This section may include Governor approved FTP.
 - 8.21 Account Category Transfers: Net zero transfers of funds between account categories within a program for the budget year. Such transfers are not subject to restrictions outlined in §67-3511, Idaho Code. However, DFM or LSO may choose to present such requests in the line item series.
 - 8.31 Transfer Between Appropriated Programs: Transfer of appropriation from one program to another within the same fund. The transfer amount must net to zero within the agency and fund for the budget year. Such transfers are not subject to restrictions outlined in §67- 3511, Idaho Code. However, DFM or LSO may choose to present such requests in the line item series. Program transfers that also include an account category transfer must be completed in at least two steps. You cannot do a program and account transfer in the same step (i.e. transfer PC in program X to OE in program Y).
 - 8.41 Removal of One-Time Expenditure: Removes one-time funds from the current year appropriation for calculating the budget year base. Will be a negative number.
 - 8.51 Base Reduction: FTP or fund reductions that may not net to zero. May include removal of excess appropriation, unfunded FTP, etc.
 - 8.61 Base Additions or Restorations: This DU should be used after agreement from DFM and LSO or as part of the appropriation motion that was approved by JFAC.
 - 8.71 Restore Governor’s Approved Holdback Reductions
 - 8.81 Higher Education Adjustments
 - 8.91 Other Adjustments: Catch-all DU for other adjustments that will not impact the current year, but are needed for the budget year, subject to approval by DFM and LSO.
 - 9.00 BUDGET YEAR BASE APPROPRIATION:** Automatically calculated sum of 5.00 + DUs 8.01-8.99. This DU should only include ongoing and positive amounts. (no OT and no negatives)
 - 10.00 BUDGET YEAR MAINTENANCE REQUESTS:** Series of adjustments needed to maintain the current state of operation and level of service for each program.
 - 10.10 Employee Benefit Costs

- 10.11 Change in Health Benefit Costs
- 10.12 Change in Variable Benefit Costs
- 10.19 Employee Benefits Fund Shift: If inadequate resources are available in a certain fund to pay for **changes** in benefit costs, agencies may request a shift to another fund. Agencies must provide evidence of (1) inadequate funds and (2) an inability to generate necessary funds.
- 10.20 Inflationary Adjustments
 - 10.21 General Inflation Adjustments: For increases associated with standard/general inflation. (Use form B-4 to calculate and 5800/6600 for entry)
 - 10.22 Medical Inflation Adjustments: For increases in cost to provide medical services. (Use form B-4 to calculate and 5800/6600 for entry)
 - 10.23 Contract Inflation: Increases defined in contract (lease rates, for example). (Use form B-4 to calculate and 5800/6600 for entry)
 - 10.29 Inflation Fund Shift: If inadequate resources are available in a certain fund to pay for inflationary increases, agencies may request a shift to another fund. Agency must provide evidence of (1) inadequate funds and (2) an inability to generate necessary funds.
- 10.30 Repair, Replacement Items, and Alteration Requests: Use Form 6700 for entry. Entries in this DU are typically onetime and ongoing requests must be accompanied with adequate documentation.
- 10.40 Interagency Nonstandard Adjustments (Statewide Cost Allocation /SWCAP)
 - 10.41 Attorney General Fees
 - 10.42 Refactored Classes: Adjustments needed when DHR revises the pay grade for an entire class of positions statewide, and an agency has received prior approval from DFM for the anticipated fiscal impact of refactoring.
 - 10.43 Legislative Audits
 - 10.44 Building Services Space Charges
 - 10.45 Risk Management Costs
 - 10.46 Controller Fees
 - 10.47 Treasurer Fees
 - 10.48 Office of Information Technology Fees
- 10.50 Annualizations: Brings partial prior year funding for an activity to full necessary annual amount. For example, since supplementals are typically for unforeseen mid-year adjustments, amounts requested may only reflect the cost of the requested activity for a portion of the year. Annualizations add to the partial-year amount requested in a supplemental for the activity to continue for a full year. Amounts not included in a current year supplemental request must have prior year approval from the Legislature to include in this DU; if no prior year approval, the agency should request as a line item.
- 10.60 Change in Employee Compensation
 - 10.61 Salary Multiplier – Regular Employees
 - 10.62 Salary Multiplier – Group and Temporary
 - 10.63 Salary Multiplier – Elected Officials
 - 10.65 Salary Multiplier – Public Schools
 - 10.66 Military Compensation [Adjustments]
 - 10.67 Compensation Schedule Changes
 - 10.68 Other CEC Adjustments
 - 10.69 Fund Shift: If inadequate resources are available in a certain fund to pay for **changes** in employee compensation, agency may request a shift to another

- fund. Agency must provide evidence of (1) inadequate funds and (2) an inability to generate necessary funds.
- 10.70 Nondiscretionary Adjustments: Used for statutory changes in public schools (including K-12 Career Ladder Salary increases); Medicaid; Aid to the Aged, Blind, and Disabled; and adult and child protection. This DU will be used for Enrollment Workload Adjustments in higher education, as defined in Board of Education Policy, Section V, Subsection S, February 2006. Use form 5100.
- 10.90 Other Adjustments:
- 10.91 Endowment Fund Adjustments: Used to reflect changes in endowment fund distributions. The ongoing total in DU 13.00 cannot exceed the amount distributed by the Endowment Fund Investment Board. An agency can request one-time funding in addition to the ongoing distribution if the agency has cash reserves in its endowment fund.
- 10.92 Other Adjustments: Catch-all DU for other adjustments in the budget year, subject to approval by DFM and LSO.
- 11.00 BUDGET YEAR MAINTENANCE APPROPRIATION:** Automatically calculated sum of DU 9.00 - 10.99 adjustments. This DU should only include net-positive amounts for each account and fund.
- 12.00 LINE ITEM REQUESTS:** Examples include expansion or creation of programs and services, major technology or other purchases, increased staffing or salaries, fund shifts, program or object transfers, etc. Use form 5100.
- 12.80 Cash Transfer: Used in conjunction with line item requests to transfer revenue from one fund source to another (where the expenditure will occur). This DU is used to display the need for cash to transfer without impacting the total appropriation for an agency, typically against the General Fund.
- 12.90 Budget Law Exemptions/Other Adjustments: Agencies may request an exemption to the budget laws outlined in Idaho Code. Exemptions include removing restrictions on account category and program transfers, reappropriation, continuous appropriation for a specific fund or purpose, and multi-year appropriation. Enter the appropriate fund number but not the estimated dollar amount; leave that amount as \$0.
- 13.00 BUDGET YEAR ORIGINAL APPROPRIATION:** Automatically calculated sum of DU 11.00 – DU 12.00 adjustments. This DU should only include net-positive amounts for each account and fund.

APPENDIX 2: EMPLOYEE BENEFIT RATES

DU 10.11 HEALTH INSURANCE BENEFIT AMOUNT

BUDGETED FY 2022

Health Insurance

\$11,650/position (30-40 hrs/wk)

\$9,320/PT position (20-29.9 hrs/wk)

CURRENT ESTIMATED FY 2022

Health Insurance

\$11,650/position (30-40 hrs/wk)

\$9,320/PT position (20-29.9 hrs/wk)

PROJECTED FY 2023

Health Insurance

\$11,650/position (30-40 hrs/wk)

\$9,320/PT position (20-29.9 hrs/wk)

DU 10.12 VARIABLE BENEFIT RATES

BUDGETED FY 2022

FICA

SSDI 0.062 x salary to \$137,700

SSHI 0.0145 x salary

Unemployment Insurance

0.0049 x salary

Life Insurance

0.00721 x salary

Retirement

Regular: 0.1194 x salary

Judges: 0.6253 x salary

Police / Fire: 0.1228 x salary

Sick Leave

0.0000 x salary

Human Resources (*classified employees*)**Non-Delegated Authority**

0.005535 x salary

Human Resources (*classified employees*)**Delegated Authority**

0.00306 x salary

Workers' Comp**SEE APPENDIX 3**

Agency Rate x salary

CURRENT ESTIMATED FY 2022

FICA

SSDI 0.062 x salary to \$142,800

SSHI 0.0145 x salary

Unemployment Insurance

0.0049 x salary

Life Insurance

0.00721 x salary

Retirement

Regular: 0.1194 x salary

Judges: 0.6253 x salary

Police / Fire: 0.1228 x salary

Sick Leave

0.0000 x salary

Human Resources**Non-Delegated Authority**

0.005535 x salary

Human Resources**Delegated Authority**

0.00306 x salary

Workers' Comp**SEE APPENDIX 3**

Agency Rate x salary

PROJECTED FY 2023

FICA

SSDI 0.062 x salary to \$142,800

SSHI 0.0145 x salary

Unemployment Insurance

0.0000 x salary

Life Insurance

0.00721 x salary

Retirement

Regular: 0.1194 x salary

Judges: 0.6253 x salary

Police / Fire: 0.1228 x salary

Optional Plan: 0.1084 x salary

Sick Leave

0.0000 x salary

Human Resources**Non-Delegated Authority**

0.005535 x salary

Human Resources**Delegated Authority**

0.00306 x salary

Workers' Comp**SEE APPENDIX 3**

Agency Rate x salary

APPENDIX 3: WORKER'S COMPENSATION RATES

Agency	Budgeted FY22	Budgeted FY23	Agency	Budgeted FY22	Budgeted FY23
Accountancy Board	0.0028	0.0025	Lewis-Clark State College	0.0080	0.0099
Administration, Dept.	0.0139	0.0139	Libraries, Id. Comm. for	0.0033	0.0031
Aging, Comm. on	0.0036	0.0034	Lieutenant Governor	0.0037	0.0035
Agriculture, Dept.	0.0153	0.0176	Liquor Division	0.0135	0.0172
Arts Commission	0.0036	0.0034	Lottery Commission	0.0047	0.0046
Attorney General	0.0041	0.0043	Medicine Board	0.0031	0.0029
Blind Commission	0.0044	0.0045	Military Division	0.0273	0.0238
Boise State University	0.0087	0.0172	Nursing Board	0.0027	0.0027
Brand Board	0.0268	0.0279	Occup. & Prof. Licenses, Div.	0.0057	0.0057
Building Safety, Div.	0.0138	0.0146	Outfitters & Guides Bd.	0.0063	0.0025
Career Technical Educ.	0.0034	0.0032	Pardons and Parole Comm.	0.0222	0.0206
Charter School Commission	0.0031	0.0029	Parks & Recreation	0.0269	0.0347
College of Western Idaho	0.0055	0.0054	Performance Evals, Ofc of	0.0036	0.0033
Commerce, Dept. of	0.0037	0.0035	Pharmacy Board	0.0083	0.0067
Controller, State	0.0021	0.0018	Public Defense Comm.	0.0035	0.0034
Correctional Industries	0.0301	0.0321	Public Employees Ret.	0.0027	0.0024
Correction, Dept. of	0.0268	0.0312	Public Health Dist. I (PH)	0.0123	0.0120
Deaf and Blind, Educ. Svcs.	0.0087	0.0109	Public Health Dist. II (NC)	0.0055	0.0046
Dentistry Board	0.0028	0.0023	Public Health Dist. III(SW)	0.0074	0.0087
Drug Policy, Office of	0.0038	0.0036	Public Health Dist. IV (C)	0.0058	0.0050
Department of Education	0.0037	0.0035	Public Health District V (SC)	0.0152	0.0162
Educ., State Board of	0.0031	0.0029	Public Health Dist. VI (SE)	0.0061	0.0050
Endowment Fund Inv. Bd.	0.0038	0.0036	Public Health Dist. VII (E)	0.0065	0.0063
Energy Resources, Off. of	0.0038	0.0036	Public Television, Idaho	0.0059	0.0059
Engineers & Land Surveyors Bd	0.0036	0.0034	Public Utilities Comm.	0.0059	0.0060
Environmental Quality, Dept.	0.0104	0.0089	Racing Commission	0.0038	0.0049
Finance, Dept.	0.0013	0.0010	Real Estate Commission	0.0052	0.0053
Financial Mgmt., Div.	0.0034	0.0033	Secretary of State	0.0021	0.0018
Fish & Game, Dept.	0.0240	0.0321	Senate	0.0020	0.0017
Governor's Office	0.0037	0.0035	Soil & Water Comm.	0.0136	0.0119
Health & Welfare	0.0120	0.0124	Species Conserv., Office of	0.0109	0.0098
Hispanic Commission	0.0037	0.0036	State Appellate Pub. Def	0.0015	0.0017
Historical Society	0.0073	0.0076	State Ind. Living Council	0.0030	0.0027
House of Representatives	0.0032	0.0031	State Police, Idaho	0.0243	0.0265
Human Resources, Div	0.0036	0.0033	STEM Action Center	0.0038	0.0036
Idaho State University	0.0096	0.0094	Tax Appeals Board	0.0029	0.0023
Industrial Commission	0.0034	0.0031	Tax Commission	0.0024	0.0025
Information Technology, Office	0.0020	0.0017	Transportation, Dept.	0.0298	0.0325
Insurance, Dept.	0.0039	0.0038	Treasurer, State	0.0034	0.0032
Judicial Branch	0.0021	0.0020	University of Idaho	0.0058	0.0053
Juvenile Corrections	0.0252	0.0295	Veterans' Services	0.0291	0.0299
Labor, Dept. of	0.0027	0.0034	Veterinary Med. Bd.	0.0020	0.0017
Lands, Dept.	0.0160	0.0167	Vocational Rehab	0.0028	0.0026
Lava Hot Springs	0.0339	0.0361	Water Resources, Dept.	0.0101	0.0101
Legislative Services	0.0023	0.0021	Workforce Develop. Council	0.0032	0.0030

APPENDIX 4: NEW POSITION COST CALCULATION

Pay Grade	Hourly				Annual			
	Minimum	80% of Policy	Policy	Maximum	Minimum	80% of Policy	Policy	Maximum
D	\$7.25	\$9.32	\$11.65	\$14.58	\$15,080	\$19,386	\$24,232	\$30,326
E	\$9.13	\$10.42	\$13.03	\$16.30	\$18,990	\$21,682	\$27,102	\$33,904
F	\$10.28	\$11.74	\$14.67	\$18.34	\$21,382	\$24,411	\$30,514	\$38,147
G	\$11.65	\$13.34	\$16.67	\$20.82	\$24,232	\$27,739	\$34,674	\$43,306
H	\$13.42	\$15.35	\$19.19	\$24.00	\$27,914	\$31,932	\$39,915	\$49,920
I	\$15.68	\$17.93	\$22.41	\$28.01	\$32,614	\$37,290	\$46,613	\$58,261
J	\$17.70	\$20.22	\$25.27	\$31.59	\$36,816	\$42,050	\$52,562	\$65,707
K	\$19.82	\$22.63	\$28.29	\$35.36	\$41,226	\$47,074	\$58,843	\$73,549
L	\$22.36	\$25.56	\$31.95	\$39.93	\$46,509	\$53,165	\$66,456	\$83,054
M	\$25.28	\$28.89	\$36.11	\$45.16	\$52,582	\$60,087	\$75,109	\$93,933
N	\$27.93	\$31.92	\$39.90	\$49.87	\$58,094	\$66,394	\$82,992	\$103,730
O	\$30.26	\$34.59	\$43.24	\$54.06	\$62,941	\$71,951	\$89,939	\$112,445
P	\$33.10	\$37.83	\$47.29	\$59.11	\$68,848	\$78,690	\$98,363	\$122,949
Q	\$36.43	\$41.64	\$52.05	\$65.07	\$75,774	\$86,611	\$108,264	\$135,346
R	\$40.42	\$46.19	\$57.74	\$72.19	\$84,074	\$96,079	\$120,099	\$150,155
S	\$45.33	\$51.82	\$64.77	\$80.97	\$94,286	\$107,778	\$134,722	\$168,418
T	\$51.20	\$58.52	\$73.15	\$91.44	\$106,496	\$121,722	\$152,152	\$190,195
U	\$58.19	\$66.50	\$83.12	\$103.92	\$121,035	\$138,312	\$172,890	\$216,154
V	\$66.51	\$76.01	\$95.01	\$118.77	\$138,341	\$158,097	\$197,621	\$247,042

***Variable and health benefit amounts can be found in appendix 2 and 3 of this manual; similar information can be found in the benefits tab of the agency B-6 form.**

APPENDIX 5: GLOSSARY OF TERMS

TERM	DEFINITION
Activity	State accounting reporting group for specific financial transactions impacting defined users.
Account Category	A grouping of transactions for the purposes of identifying expenditure classifications, include personnel costs, operating expenditures, capital outlay, and trustee and benefit payments.
Agency	An administrative division of the department or reporting entity for which a budget request package is submitted, e.g., Department of Finance, DFM, etc.
Appropriation	A provision of legal authority given by the legislature that permits a department, office, or institution of the state to draw moneys from the state treasury for an object or demand against the state that is specified by amount, program, account category, fund, and period.
Base	Starting point for development of a fiscal year's budget request. The base reflects previous year's expenditures plus or minus expenditure adjustments and base adjustments.
Board of Examiners Reduction	A reduction in the appropriation of an agency directed by the State Board of Examiners in consultation with the Division of Financial Management.
Budget & Policy Analysis	The division within the Legislative Services Office responsible for development and presentation of budget and policy information to legislators.
Budget Law Exemption	A specific, statutory exemption from related restrictions on transfers of funds between object codes or expense classes.
Bucket Fund	A special revenue fund which contains multiple fund sources, and which only select agencies are authorized to have.
Appropriation Unit	Appropriation control mechanism within STARS/Luma used to differentiate between appropriated and non-appropriated elements within an agency's program structure.
Capital Outlay (CO)	Account Category from which expenditures for land, highways, buildings fixtures, automobiles, machinery, equipment, and furniture that meets the State Controller's fiscal policy for inventoriable assets.
Capitalized Lease	Lease of land, buildings, vehicles, computers, machinery, office equipment or other property with a lease term, including automatic renewals, of longer than one year, and which meet the state capitalized lease policy threshold of \$100,000 or more per the lease.
Caseload Changes	Increases or decreases in clients required to be served by state agencies or enrollment numbers in public school or colleges and universities. Caseload changes do not include changes in benefit levels for existing clients.
Change in Employee Compensation (CEC)	Cost of salary increases for personnel. CEC is calculated using the B-6 Form and the calculation factor determined by DFM. CEC is requested in DU 10.61.

Continuous Appropriations	Ongoing statutory appropriations not requiring annual legislative action. Actual expenditures are based on program needs and cash availability.
Decision Unit (DU)	A specific item in the budget request. Decision units are standardized in order that statewide information may be summarized and reported. A summary of decision unit categories can be found in Appendix 1 of this manual.
Deficiency Warrants	Expenditures that are authorized but for which no specific appropriation is provided until after the expense amount is known. Examples include fire suppression costs and agricultural pest eradication expenses.
Division of Financial Management (DFM)	The Division of Financial Management is the Governor's Budget Office. The Division assists the Governor in coordinating and developing revenue projections and agency expenditure recommendations for presentation to the Legislature.
Employee Benefit Costs	A budgetary adjustment for changes in the cost of maintaining a range of employer-paid benefits for state employees such as Social Security, retirement (PERSI), unemployment insurance, and health insurance.
Encumbrance	The recognition of a commitment that is a reduction against a current year appropriation and will subsequently become an expenditure when a good or service is received.
Executive Carryforward	An increase in the current year appropriation resulting from an unliquidated encumbrance balance from a prior fiscal year.
Expenditures	Cash outlays for items necessary and essential to the operation of the agency but not including encumbrances.
Full-time Positions (FTP)	Full-time and part-time permanent agency staff that are not part of group or board positions. The number of FTP is normally capped by the Legislature for most state agencies each fiscal year.
Function	Grouping of agency activities into areas of like purpose in STARS.
Fund	A category of moneys in the treasury form which appropriations are made and the use of which is prescribed by law.
Governor's Holdback	Authority given to the Governor to temporarily limit expenditures of agencies due to shortfalls in revenue projections for the fiscal year and subject to final Legislature determination as a possible rescission.
Idaho Technology Authority (ITA)	ITA plans and coordinates the state's approach to information technology. Administratively, the ITA resides in the Office of Information Technology Services (ITS).
Legislative Services Office (LSO)	Full-time non-partisan staff that serve the Legislature. LSO includes Budget & Policy Analysis, Legislative Audits, Research & Legislation, and Information Technology.
Line Items	Additional decision units requesting funding for new or expanded activities after maintenance of current operations.
Lump Sum Appropriation	Either (1) an appropriation that is not broken out by object codes or expenses, or (2) a specific, statutory exemption from related restrictions on transfers of funds between account categories or programs.
Maintenance of Current Operations	Resources needed to continue current levels of service.

Noncognizable Funds	Non-state funds obtained after appropriations are established and from which expenditures must be made prior to the next legislative session. Use of noncognizable funds must be approved by DFM and in compliance with Idaho Code 67-3516(2).
Account Category Transfers	Movement of funds between appropriated Account Categories. Funds may be moved from Personnel Costs, Operating Expenditures, and Trustee and Benefits Payments to any other account category. Funds may not be moved into Personnel Costs or out of Capital Outlay without legislative approval. All current year account category transfers require DFM approval.
Objective	Means to achieve a long-term goal.
One-time	Appropriation granted for one budget year and marked for automatic removal from the base the following fiscal year. One-year grants or capital purchases are examples of uses of one-time funding. Such resources are removed prior to establishment of the base budget for the following fiscal year.
Operating Expenditures (OE)	Account category from which expenditures for daily operations of the agency are recorded. Includes rent, services, travel, consumable supplies, and minor equipment that have a useful life of two years or less.
Outcome	Results of program services on the constituent group served.
Output	Number of services performed by an activity within a program.
Performance Report	Agency information regarding completion of targeted performance standards that are part of agency strategic plans. The Performance Report is submitted with the budget.
Personnel Costs (PC)	Account category from which expenditures for wages, salaries, and benefits of agency staff are recorded. This includes temporary staff funded in group positions. (Contract temp services are recorded in Operating Expenditures.)
Policy Pay Rates	Policy pay rates are determined by the Division of Human Resources (DHR) for classified positions. DHR conducts salary surveys to identify competitive market averages for similar job classifications in the public and private sector. Agencies are allowed to request funding for new positions at 80% of policy pay rates from the compensation schedules.
Program	An activity or function of a department, office, or institution of the state, or a grouping thereof, for which appropriations are made and expenditures are reported.
Program Transfers	Movement of funds between more than one budgeted program within an agency. Pursuant to Section 67-3511, Idaho Code, program transfers are limited to 10% cumulative change from the appropriated amount for any program affected by the transfer.
Reclassify	A specific position may be reclassified to another classification, resulting in a higher or lower pay grade, with approval from the Division of Human Resources. For example, an agency may request an Admin. Assistant 1 position to be reclassified as an Admin. Assistant 2 position.

Reappropriations	Unused funds from a previous fiscal year available in the next fiscal year, commonly known as carryover authority. This requires approval from the Legislature each year.
Receipts to Appropriation	Money received from the sale of assets or insurance settlements that is added back to the appropriated account category from which the asset was originally acquired.
Refactor	The Division of Human Resources may revise the pay grade for an entire class of positions statewide. For example, the pay grade for all Administrative Assistant 1 positions throughout the state could be refactored from pay grade F to pay grade G. Refactoring requires approval from the Division of Financial Management if there would be fiscal impact.
Rescission	A change to the appropriation that reduces appropriation in the current fiscal year.
STARS	Statewide Accounting and Reporting System operated by the State Controller's Office.
State Board of Examiners	A board consisting of the Governor, the Secretary of State, and the Attorney General with the State Controller acting as secretary to the Board. The Board of Examiners reviews all claims against the state.
Statewide Cost Allocation Plan (SWCAP)	Statewide plan for implementing federally approved indirect cost allocation among all state funding sources. Includes fees for agency use of the Attorney General, Legislative Audits, Risk Management, State Controller, and State Treasurer.
Statewide Goals and Objectives	Structure within STARS used to provide expenditure information on a statewide functional basis.
Strategy	Action or activity leading to the completion of an objective.
Supplemental Appropriation	A change to the appropriation, determined to be an emergency, that adds to or adjusts appropriation for account categories, funds, or programs that are granted by the Legislature in the current fiscal year. Program transfers in excess of 10%, per Section 67-3511, Idaho Code, should also be included.
Trustee & Benefit Payments (TB)	Account categories through which funding for authorized payments can be passed through to eligible individuals (e.g., scholarships, public assistance, retirement benefits) or to other governmental entities for the provision of services (e.g., intra or intergovernmental contracts, state support for local community college districts, community development block grants).
Wage and Salary Data/Reports	Data and a series of reference reports produced by the Employee Information System Unit of the State Controller's Office which identifies wages, salaries and related benefit costs for all budgeted positions and also projects increase in costs for the current and following fiscal years. The reports are for reference only; the data is used to calculate the B-6 form.

APPENDIX 6: PERSONNEL COST FORECASTER (PCF)

MORE INFORMATION COMING SOON. PLEASE CONSULT WITH THE TRAINING MATERIALS ON THE SCO WEBSITE UNTIL THIS MANUAL CAN BE UPDATED.

<https://www.sco.idaho.gov/LivePages/luma-budget-support-and-training.aspx>