

Budget Development Manual



**State of Idaho
FY 2024**

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

The highlights below do not encompass all the changes or updates made. A thorough review of this manual will be necessary to become familiar with all the items that are expected in a complete budget request.

New for FY 2024

- **Hard Copy Submission:** Agencies will provide DFM and LSO each one hard copy of the budget request in addition to their electronic submission via email and Luma. Figure 3 on page 6.
- **2400 Form:** Agencies must attach a PDF copy of the complete budget submission Figure 3 page 6, each individual required form from Figure 2 on page 5, and any other supporting documentation including required attestations for line-item requests to the 2400 Form in Luma. When attaching supporting documentation, please use a file naming convention that references the DU the documentation supports.
 - **IT Requests:** Any information technology requests for new items or program expansion for FY 2024 are to be submitted as line items (DU 12.00 series).
- **New FTP Requests:** In addition to the DHR attestation, any requests for new FTP must be also accompanied by a letter from the Director outlining why vacant FTP exceeding twelve months cannot be used to cover the request.

Other Highlights for FY 2024

- **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 for download from the DFM website. Forms are being created by LSO and should be available within a week of the fiscal year being officially closed. Additionally, agencies are required to submit PC information in the PCF tool in Luma. At this time, the B-6 generated data will be the officially recognized amounts for your budget submission.
- **Federal Funds Inventory:** This form must be completed in its entirety, including plans for a reduction if applicable. 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 relief funding including ARPA.
- **Electronic Submittals:** All agencies will be using Luma Budget for submittals. Work in the budget module should be done in Edge or Chrome browsers. Internet Explorer IS NOT supported. Agencies will be required to submit a complete budget submission as a PDF via email to DFM and LSO and as an attachment to Form 2400. **Forms in the PDF submission must be organized in the order listed in Figure 3 on page 6.**
- **Submission Deadline:** The deadline for submission in Luma is **5:00 PM on Thursday, September 1, 2022**, and the deadline for any revision requests is **5:00 PM on Friday, October 21, 2022**. Unless otherwise agreed upon, agency requests will remain in stage 11 during this timeframe. Any extensions to these deadlines will require approval of both DFM and LSO.
 - Prior to selecting “submit” in the budget form mass submit window, add both your DFM and LSO analyst emails to the email notification box to ensure they receive notification of budget submission.

- **Health Insurance Premium:** The health insurance appropriation placeholder is \$13,750 per full-time position for purposes of budget development.
- **Salary Multiplier:** The CEC salary multiplier is 1% for FY 2024. 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 2024. 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 2024.

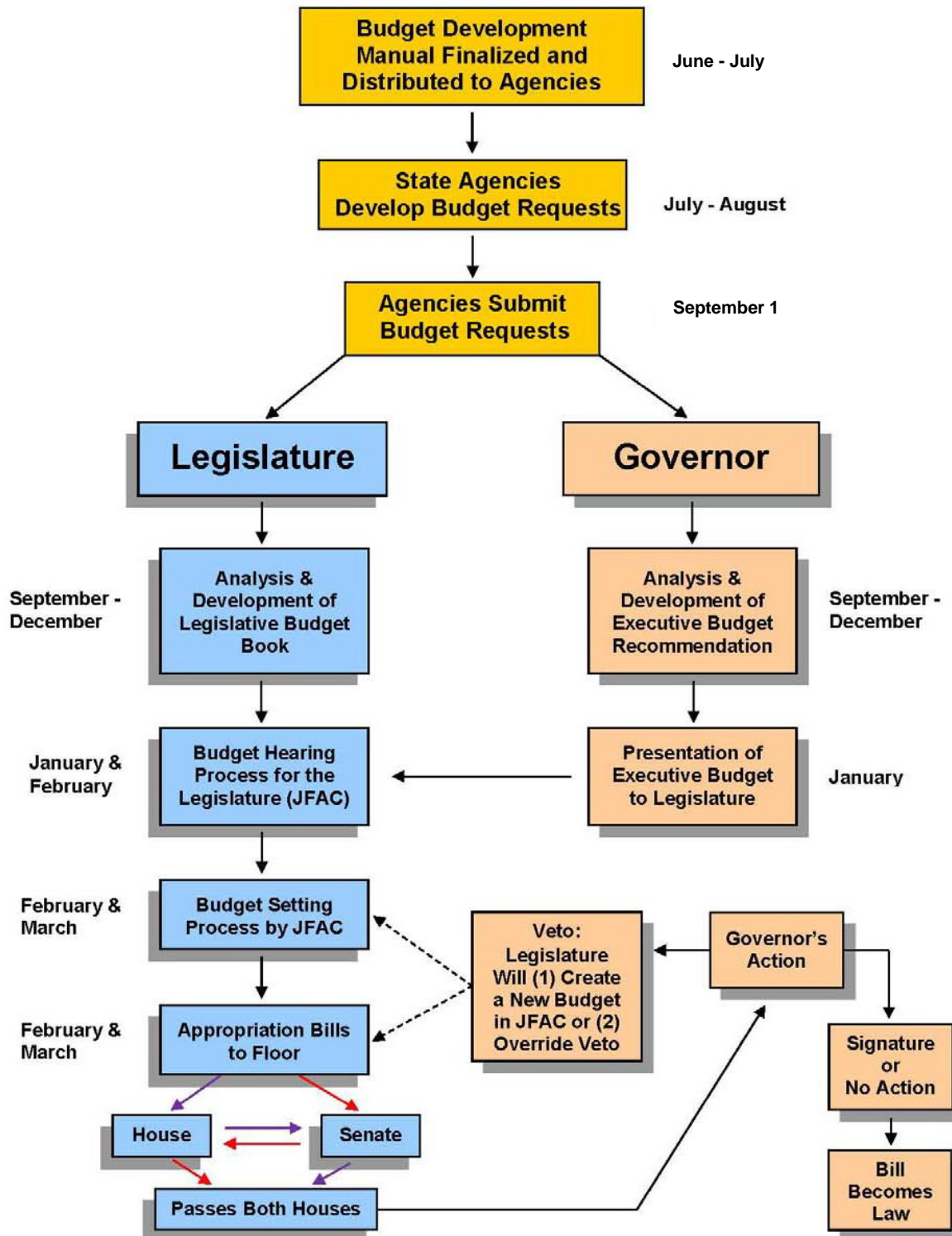
Sick Leave Rate: The PERSI Board acted on November 9, 2021, to extend the sick leave rate holiday for the schools to June 30, 2026, and the state to June 30, 2031.

- **ARPA Funding Requests:** Consistent with requests for FY 2023, agencies that receive *direct* ARPA funds for specific grant programs should build their requested amounts into their FY 2024 submission or as an FY 2023 supplemental if there is demonstrable need. This includes DUs 4.31-4.39 and 12.01-12.46. This does not include requests for ARPA State Fiscal Recovery Funds.
- **Personnel-related Requests:** Agencies must receive prior written attestation from the Division of Human Resources (DHR) that the request is in alignment with statewide human resources policies. The attestation will need to be attached to the 2400 Form in Luma. Requests for review and approval must be received by DHR no later than **August 5, 2022, in the following format:**
 - Agencies must complete the appropriate DHR classification and/or compensation request form for any requests to create a new FTP, reclassify an existing FTP, or to increase an employee's pay. These forms can be found at <https://dhr.idaho.gov/hr-professional-resources/> under "Classification and Compensation Forms." Examples:
 - An agency requesting an increase to the pay of a current incumbent needs to complete the "Compensation Request Form" (note: one (1) form may be used for multiple people in the same classification if needed).
 - An agency requesting to reclassify an existing position with an increase in compensation needs to complete both the "Classification Review Form" and the accompanying "Position Description Questionnaire" or "Position Description Action Form."
 - In addition, include any budget forms (B8.1) and supporting documentation for the request.
 - Submit an email request including the above attachments to dhr@dhr.idaho.gov no later than **August 5, 2022.**
 - If DHR determines the request is justified and in line with all statewide HR policies, they will provide the agency with a written attestation that must be included with the budget request.
- **Information Technology Requests:** **All** information technology requests must be vetted by the Office of Information Technology Services prior to budget submittal on September 1, 2022. Request for ITS approval must be submitted no later than **August 15, 2022.** See **Appendix 7 & 8** for instruction and additional information.

- All information technology requests for FY 2024 for new or expanded services or programs are to be submitted as line items (DU 12.00 series).
 - If a request is for custom information technology, DFM and LSO must also receive attestation from ITS that no off-the-shelf technology can meet the agency's needs.
 - Some information technology requests may also require an attestation from the State Controller's Office that proposed technology is Luma compatible, review submission date for these is **August 5, 2022**. See **Appendix 7**.
- **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 no later than **5:00 PM MST on September 1, 2022**. The legislative and judicial branch as well as the Department of Administration's Division of Public Works requests are due by November 15, 2022. (§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: Agencies must submit all required forms and support materials through Luma. **Agencies must attach a PDF copy of the complete budget submission in the order defined in Figure 3 below, each individual required form in its required format in Figure 2, and any other supporting documentation including required attestations for line-item requests to the 2400 Form in Luma.**

Figure 2: Budget Forms

Required	Include
2400 - Agency Header and Associated Attachments	One per Agency
Organizational Chart(s)	One per Agency; One per Division
Federal Funds Inventory (Excel Format Required)	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 FY24	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 FY24
B-6 Personnel Costs Reconciliation (Excel Format Required))	One per Fund per Program
PCF Function Forms	One per Fund per Program
6300 -Vacant and Other PC Adj.	
4300 - Group & Temporary (if applicable)	
6200 - Salary & Benefit Changes	
5700 - Compensation Adjustment(s) (if applicable)	
5900 – SWCAP	
B-8 Agency Budget Request Detail Report	One Per Agency
9900 - Agency Summary and Certification (submitted by agency director)	Submit after review of budget One Per Agency
As Needed	
5300/5500 - Mixed Use DU Entry w/or w/out counter	Required In FY24 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	

Figure 3: Budget Submission Sequence: All documents required unless noted otherwise

Hard Copy and PDF Budget Submission Order:

The PDF and Hard copy will include a combination of Birst reports from the completed Luma forms, additional required forms not in Luma, and any additional documentation provided by the agency to support requests and must be in the order defined below.

Report or Form Title	Report/External Form ¹	Include
Agency Summary and Certification (B2)	Birst	One per Agency
Division Description (B3)	Birst	One per Division
Organizational Chart(s)	Agency	One per Agency & One per Division (If applicable)
Appropriation Unit Revenues (B11)	Birst	One per Fund
Analysis of Funds (B12)	Birst	One per Fund
<i>*Agencies with multiple budgeted programs should organize the detail reports, the B8.1's, and supporting documentation together by program.</i>		
Agency Budget Request Detail Report (B8)	Birst	One per Agency
Request Detail by Decision Item (B8.x) - Include supporting Documentation for each DU/B8.x	Birst and agency documentation	One per Enhancement Request (DU) With supporting documents (required with any 4.3 or 12. series DU requests)
<i>*Note the following Personnel forms should be ordered by Program by fund, B6, PCF detail, PCF Summary. The PCF Detail and Summary print as separate report and will have to be manually organized to ensure you have all three reports for each unit in the proper order.</i>		
B6- Personnel Costs Reconciliation	External Form	One of each report per Fund per Program
PCF Detail Report	Birst	
PCF Summary Report	Birst	
Inflation adjustments (B4 Parts A & B) - -Include the corresponding B8.1	Birst & External Form	One per Program (required if requesting general inflation)
Contract Inflation (B4 Part C)	Birst	One per Program (required if requesting contract inflation)
One-Time Operating Exp and Capital Outlay (B7) -Include ITS approvals and attestations and any additional justification.	Birst and agency documentation	One per Agency (required if requesting replacement items or one-time capital outlay)
Five-Year Facility Needs Plan	External Form	One per Agency
Capital Budget Request (Permanent Building Fund)	External Form	One per Agency (required if agency has a Capital request)
Federal Funds Inventory	External Form	One per Agency (Required if agency received any federal funds in the reported years, this includes and COVID-19 funding, i.e., ARPA)
Performance Report (Including Director Attestation)	External Forms	One per Agency

¹ Items listed as "External Form" are forms or documents that are provided and completed outside of the LUMA budget system.

Revisions: If changes to your original budget submission are required, email both your DFM and LSO analyst explaining the reasons for the revision(s) and identify the forms that need to be revised. Either your DFM or LSO analyst will return the budget form(s) requiring revision. Any revisions completed by the agency will require the Director to resubmit Form 9900 along with the submission of the revised forms prior to the revision deadline. **Revisions will only be accepted until 5:00 PM MST on Friday, October 21, 2022.** Please note: Due to the new process, if DFM or LSO makes significant technical corrections, agency Directors may be required to resubmit the 9900 Form prior to the revision deadline.

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 33.

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]:** Services, travel, consumable supplies, and minor equipment that is not otherwise classified as PC, CO, or TB and 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 inventorable 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 33 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 (10%) of the lesser of the two program budgets 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 33 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 year's submitted form as a starting point for budget year adjustments. (§67-1407 and §67-3531, Idaho Code)

Agency-Proposed Legislation/Rules (EALS): 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

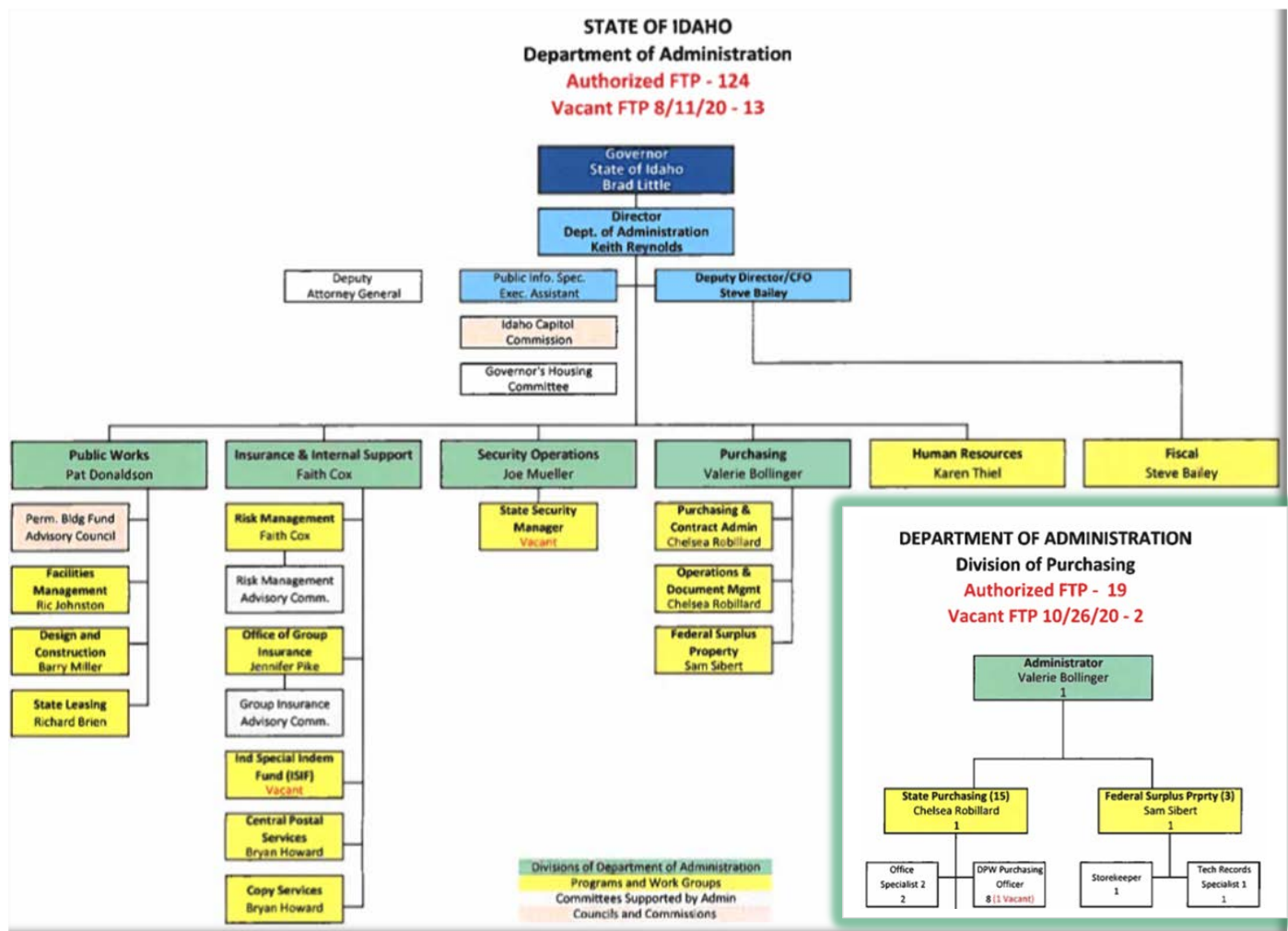
Purpose: To show the agency’s statutory authority and to provide DFM and LSO analysts a single location to review the PDF copy of the complete budget submission, each individual required form in its required format and any other supporting documentation within Luma. Please reference Figure 2 & 3 on pages 5-6 and review pages 8-32 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: Template can be found here: <https://dfm.idaho.gov/budget-development-manual/>. 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 2022, 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 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 L: For state FY 2024, 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 percentage of reduction between 10% and 49% in this federal award. If the grant has an applicable reduction, complete Question # 3 including the agency plan for operating at the reduced rate and if known, specify end date of grant, upcoming reduction, and other anticipated changes. If the federal award is being reduced more than 49%, use Column P to report the reduction.

Figure 4: Sample Federal Funds Inventory Form

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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:
<https://dfm.idaho.gov/strategic-plans-and-performance-reports/>

Agencies must use the DFM provided template. Attach one completed and updated PDF copy including the Director Attestation to Form 2400 and submit the completed and updated **word document** to: info@dfm.idaho.gov no later than 5:00 PM (MST) September 1, 2022.

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/>.

Forms: Forms and additional information can be found at <https://dpw.idaho.gov/> on the home page under Capital Budget Requests and linked below.

[Budget Cycle](#)

[Capital Budget Request Forms](#)

Sample: A sample Capital Budget Request is available at <https://dfm.idaho.gov/budget-development-manual/>

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 (1) form for each budgeted division in the agency. Annually review each division description for accuracy and contact your LSO analyst with questions.

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 (1) 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 (1) 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 (1) form for each supporting fund detail, if applicable. Do not include a form 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

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 2023 and 2024, 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 cost 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 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. Any formulas altered, even if the desired figure appears in the total column, can make future adjustments incorrect. This may result in, among other things, underfunding of CEC or benefits for any positions with altered formulas. 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. Retire Cd (Retirement Code): 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. Total: The current year total personnel costs for the budget unit from this fund.
- k. Change in Health Benefits: The amount that the health insurance benefit will change for the budgeted year.
- l. Change in Variable Benefits: The amount that variable benefits will change for the budgeted year.
- m. Total Benefit Changes: The sum of health and variable benefits changes.

Agency/Department:		Department of Example				Agency Number:		123					
Budgeted Division:		Department of Example				Luma Fund Number							
Budgeted Program		Example Services				Appropriation (Budget) Unit		ABCD					
						Fiscal Year:		2024					
Original Request Date:		9/1/2022				Fund Name:		General		Historical Fund #:	0001-00		
Revision Date:						Revision #:				Budget Submission Page #		of	

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2023 SALARY	FY 2023 HEALTH BENEFITS	FY 2023 VAR BENEFITS	FY 2023 TOTAL	FY 2024 CHG HEALTH BENEFITS	FY 2024 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) are 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 2023 SALARY	FY 2023 HEALTH BENEFITS	FY 2023 VAR BENEFITS	FY 2023 TOTAL	FY 2024 CHG HEALTH BENEFITS	FY 2024 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	20,394	17,679	38,073
		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	727,438	4,835,035	20,394	17,679	38,073
		FY 2023 ORIGINAL APPROPRIATION			5,084,600	591,127	764,985	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:

- 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 23 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:

- 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 2023 SALARY	FY 2023 HEALTH BENEFITS	FY 2023 VAR BENEFITS	FY 2023 TOTAL	FY 2024 CHG HEALTH BENEFITS	FY 2024 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	20,394	17,679	38,073
		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	727,438	4,835,035	20,394	17,679	38,073
		FY 2023 ORIGINAL APPROPRIATION	5,084,600	49.00	3,728,488	591,127	764,985	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		
		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	13,761	87,499	638	(332)	306
				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.

- 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 2023 SALARY	FY 2023 HEALTH BENEFITS	FY 2023 VAR BENEFITS	FY 2023 TOTAL	FY 2024 CHG HEALTH BENEFITS	FY 2024 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
		FY 2023 ORIGINAL APPROPRIATION	5,084,600	49.00	3,728,488	591,127	764,985	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		

- The second indicator compares filled positions as of mid-July, plus any adjustments made, to the Original Appropriation DU 3.00.
- 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.
- 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 budget year.

e. Base to maintain current agency operations.

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2023 SALARY	FY 2023 HEALTH BENEFITS	FY 2023 VAR BENEFITS	FY 2023 TOTAL	FY 2024 CHG HEALTH BENEFITS	FY 2024 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
		Estimated Salary Needs:									
		Permanent Positions	1	49.00	3,545,979	570,851	735,843	4,852,673	21,032	17,348	38,379
		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	570,851	741,199	4,922,534	21,032	17,348	38,379
		Adjusted Over or (Under) Funding:	Orig. Approp	0.00	118,900	18,800	24,400	162,100	Calculated overfunding is 3.2% of Original Appropriation		
			Est. Expend	0.00	118,900	18,700	24,400	162,000	Calculated overfunding is 3.2% of Estimated Expenditures		
			Base	0.00	118,900	18,700	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 DU 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 2023 SALARY	FY 2023 HEALTH BENEFITS	FY 2023 VAR BENEFITS	FY 2023 TOTAL	FY 2024 CHG HEALTH BENEFITS	FY 2024 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
DU			Original Appropriation	FTP	FY 23 Salary	FY 23 Health Ben	FY 23 Var Ben	FY 2023 Total	FY 24 Chg Health Bens	FY 24 Chg Var Bens	Total Benefit Change
3.00		FY 2023 ORIGINAL APPROPRIATION	5,084,600	49.00	3,729,353	589,645	765,602	5,084,600			
		Rounded Appropriation		49.00	3,729,400	589,600	765,600	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 2023 TOTAL APPROPRIATION		49.00	3,729,400	589,600	765,600	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 2023 ESTIMATED EXPENDITURES		49.00	3,729,400	589,600	765,600	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

5. **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 2024 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 2023 SALARY	FY 2023 HEALTH BENEFITS	FY 2023 VAR BENEFITS	FY 2023 TOTAL	FY 2024 CHG HEALTH BENEFITS	FY 2024 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
9.00		FY 2024 BASE		FTP	FY 24 Salary	FY24 Health Ben	FY 24 Var Ben	FY 2024 Total			
10.11		Change in Health Benefit Costs		49.00	3,729,400	589,600	765,600	5,084,600			
10.12		Change in Variable Benefits Costs				21,000		21,000			
			Indicator Code				17,300	17,300			
10.51		Annualization			0	0	0	0			
10.61		CEC for Permanent Positions	5.00%		177,300		36,600	213,900			
10.62		CEC for Group Positions	0.00%		0		0	0			
10.63		CEC for Elected Officials & Commissioners			0		0	0			
11.00		FY 2024 PROGRAM MAINTENANCE		49.00	3,906,700	610,600	819,500	5,336,800			
		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 2023 SALARY	FY 2023 HEALTH BENEFITS	FY 2023 VAR BENEFITS	FY 2023 TOTAL	FY 2024 CHG HEALTH BENEFITS	FY 2024 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
		Line Items:									
12.01								0			
12.02								0			
12.03								0			
13.00		FY 2024 TOTAL REQUEST		49.00	3,906,700	610,600	819,500	5,336,800			

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 2024 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. One-time capital outlay requests that are not replacements should tie to the amounts in the 4.30 or 12.00 series DU(s).

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

Instructions: Complete one (1) form per agency.

Budget submission 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. Attach additional documentation as necessary for any fields that have various responses (e.g., purchase date of computers or vehicles). Luma will allow you to upload an Excel spreadsheet to simplify this process and ensure sufficient detail for the Governor and Legislature to understand the request.

All IT-related decision units must be vetted by and include a written attestation from the Office of Information Technology Services (ITS), and documentation of approval must be submitted with the budget submission to DFM and LSO on September 1, 2022. The Deadline to submit a request to the ITS SharePoint website for review is August 15, 2022. ITS review 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>. Please reference Appendix 8 found on page 49 for instruction on the request process. In addition, any individual IT appropriation requests for new or replacement funding over \$200,000 must be submitted on Form B-8.2.

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 in Figure 6 below when completing the form.

The vehicle amounts below are estimates for base models. If additional options or upgrades are necessary, the agency should 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	\$400	Non-Windows OS, No IT Support
Standard Tablet	\$7,500	Non-Windows OS, No IT Support
High-end Tablet	\$1,200	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)	\$23,800	Fusion, Malibu
Full Size Sedan	\$27,500	Charger, Impala, Taurus
Light Duty Truck (Gas/FFV)	\$27,500	F150/S1500 (1/2 Ton)
Medium Duty Truck (Gas/FFV)	\$28,500	F250/S2500 (3/4 Ton)
Full-Size Heavy-Duty Truck	\$30,500	F350/S3500 (1 Ton)
Full-Size Heavy-Duty Truck	\$49,000	F450/S4500 (>1 Ton)
Heavy Duty Cab/Chassis	\$29,500	F350/S3500 (>1 Ton)
Heavy Duty Cab/Chassis	\$36,000	F450/S4500 (>1 Ton)
Heavy Duty Cab/Chassis	\$37,000	F550/S5500 (>1 Ton)
Mini/Passenger Van (Gas/FFV)	\$25,000	Transit, Express
Full/Cargo Van (Gas/FFV)	\$38,000	Sierra, Express
Full/Passenger Van (Gas/FFV)	N/A	No longer available
Small Size SUV	\$25,000	Escape, Edge, Trax, Ecosport
Mid-Size SUV	\$27,200	Explorer, Tahoe, Yukon
Full-Size SUV	\$28,300	Suburban, Expedition, Yukon XL
Police SUV	\$34,000	
Police Truck	\$34,500	
Police Sedan	\$26,500	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 (DU 10.70 series), line item (DU 12.00 series), and any other DU in the request as needed by the DFM or LSO analysts.

Instructions: Complete one (1) 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. All requests submitted on the B-8.2 must have ITS and SCO approvals. See Appendix 7 & 8.

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), is 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 Luma 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 37.
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, considering 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, considering 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 the 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 among 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, 2022, 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 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 [i.e., 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 was new for FY 2021 expenditures and was authorized with H260 of 2021 (§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 (e.g., 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 the 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 should be a negative number and will need an offset entry in DU 4.11 in the agency request for the current year.
- 1.81 Current Year Encumbrances: Input any encumbrances that were approved for executive carry forward and carried into FY 2023. This amount should be a negative number, and will need an offset entry in DU 6.11, executive carry forward (ECF), 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 report DAFR0237, APPROPRIATION BY Budget Year/Fund/Account Category, after year-end adjusting entry.
- 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.
 - 4.41 Rescission: Reduction to current year appropriation, subject to legislative approval.
 - 4.51 Omnibus Decisions. These are decisions that impact agencies statewide and are 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.
 - 4.81 Governor's Initiatives: This DU series is only for the Governor's Initiatives entered after the agency revision deadline. These are not available for agency use and will not be included in an agency's budget request.
 - 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 (e.g., 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 DU 10.00 series or DU 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 (e.g., 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 DU 7.00 + DUs 8.01-8.99. This DU should only include ongoing and positive amounts. (no one-time and no negative amounts)

- 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. Requests for general inflation must also include a completed B8.1.
 - 10.22 Medical Inflation Adjustments: For increases in cost to provide medical services. Use form B-4 to calculate and 5800/6600 Form 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 (Annual billing amounts only)
 - 10.50 Annualizations: Brings partial prior year funding for an activity to the 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 be included 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, an agency may request a shift to another fund. The 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 for entry.
- 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 for entry.
 - 12.47-12.49 IJA: This DU series is only for IJA related requests.
 - 12.51- 12.59 ARPA State Fiscal Recovery Fund: This DU series is only for State Fiscal Recovery Fund requests. These DU's can only be used by agencies that used them last year.
- 12.60 Governor's Initiatives: This DU series is only for the Governor's Initiatives entered after the agency revision deadline. These are not available for agency use and will not be included in an agency's budget request.
- 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 2023

Health Insurance

\$12,500/position (30-40 hrs/wk)
\$10,000/PT position (20-29.9 hrs/wk)

CURRENT ESTIMATED FY 2023

Health Insurance

\$12,500/position (30-40 hrs/wk)
\$10,000/PT position (20-29.9 hrs/wk)

PROJECTED FY 2024

Health Insurance

\$13,750/position (30-40 hrs/wk)
\$11,000/PT position (20-29.9 hrs/wk)

DU 10.12 VARIABLE BENEFIT RATES

BUDGETED 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

CURRENT ESTIMATED 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

School: 0.1194 x salary

Judges: 0.6253 x salary

Police / Fire: 0.1228 x salary

Optional Plan: 0.1084 x salary

PROJECTED FY 2024

FICA

SSDI 0.062 x salary to \$147,000
SSHI 0.0145 x salary

Unemployment Insurance

0.0000 x salary

Life Insurance

0.00721 x salary

Retirement

Regular: 0.1118 x salary

School: 0.1269 x salary

Judges: 0.6253 x salary

Police / Fire: 0.1326 x salary

Optional Plan: 0.1084 x salary

Sick Leave

0.0000 x salary

Sick Leave

0.0000 x salary

Sick Leave

0.0000 x salary

Human Resources (classified employees) Non-Delegated Authority

0.005535 x salary

Human Resources Non-Delegated Authority

0.005535 x salary

Human Resources Non-Delegated Authority

0.005535 x salary

Human Resources (classified employees) Delegated Authority

0.00306 x salary

Human Resources Delegated Authority

0.00306 x salary

Human Resources Delegated Authority

0.00306 x salary

Workers' Comp SEE APPENDIX 3

Agency Rate x salary

Workers' Comp SEE APPENDIX 3

Agency Rate x salary

Workers' Comp SEE APPENDIX 3

Agency Rate x salary

APPENDIX 3: WORKER'S COMPENSATION RATES

Agency	Budgeted FY23	Budgeted FY24	Agency	Budgeted FY23	Budgeted FY24
Admin Hearing, Office of		0.0021	Lands, Dept.	0.0167	0.0242
Administration, Dept.	0.0139	0.0184	Lava Hot Springs	0.0361	0.0439
Aging, Comm. on	0.0034	0.0023	Legislative Services	0.0021	0.0017
Agriculture, Dept.	0.0176	0.0212	Lewis-Clark State College	0.0099	0.0117
Arts Commission	0.0034	0.0023	Libraries, Id. Comm. for	0.0031	0.0021
Attorney General	0.0043	0.0054	Lieutenant Governor	0.0035	0.0023
Blind Commission	0.0045	0.0051	Liquor Division	0.0172	0.0187
Boise State University	0.0078	0.0066	Lottery Commission	0.0046	0.0047
Brand Board	0.0279	0.0325	Military Division	0.0238	0.0263
Career Technical Educ.	0.0032	0.0041	Occup. & Prof. Licenses, Div.	0.0052	0.0112
Commerce, Dept. of	0.0035	0.0022	Pardons and Parole Comm.	0.0206	0.0248
Controller, State	0.0018	0.0019	Parks & Recreation	0.0347	0.0437
Correctional Industries	0.0321	0.0383	Performance Evals, Ofc of	0.0033	0.0022
Correction, Dept. of	0.0312	0.0363	Public Defense Comm.	0.0034	0.0024
Deaf and Blind, Educ. Svcs.	0.0109	0.0114	Public Employees Ret.	0.0024	0.0020
Drug Policy, Office of	0.0036	0.0025	Public Charter School Comm.	0.0029	0.0127
Educ., Dept of	0.0035	0.0039	Public Television, Idaho	0.0059	0.0057
Educ., State Board of	0.0029	0.0031	Public Utilities Comm.	0.006	0.0061
Endowment Fund Inv. Bd.	0.0036	0.0027	Racing Commission	0.0049	0.0111
Energy Resources, Off. of	0.0036	0.0024	Secretary of State	0.0018	0.0020
Environmental Quality, Dept.	0.0089	0.0102	Senate	0.0017	0.0022
Finance, Dept.	0.0010	0.0013	Soil & Water Comm.	0.0119	0.0133
Financial Mgmt., Div.	0.0033	0.0022	Species Conserv., Office of	0.0098	0.0105
Fish & Game, Dept.	0.0321	0.0492	State Appellate Pub. Def	0.0017	0.0021
Governor's Office	0.0035	0.0021	State Ind. Living Council	0.0027	0.0022
Health & Welfare	0.0124	0.0143	State Police, Idaho	0.0265	0.0318
Hispanic Commission	0.0036	0.0029	STEM Action Center	0.0036	0.0023
Historical Society	0.0076	0.0061	Tax Appeals Board	0.0023	0.0021
House of Representatives	0.0031	0.0024	Tax Commission	0.0025	0.0030
Human Resources, Div	0.0033	0.0024	Transportation, Dept.	0.0325	0.0354
Idaho State University	0.0094	0.0089	Treasurer, State	0.0032	0.0021
Industrial Commission	0.0031	0.0030	University of Idaho	0.0053	0.0053
Information Technology, Office	0.0017	0.0019	Veterans' Services	0.0299	0.0318
Insurance, Dept.	0.0038	0.0041	Vocational Rehab	0.0026	0.0027
Judicial Branch	0.0020	0.0023	Water Resources, Dept.	0.0101	0.0109
Juvenile Corrections	0.0295	0.0347	Workforce Develop. Council	0.0030	0.0022
Labor, Dept. of	0.0034	0.0044			

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	\$9.60	\$12.00	\$18.00	\$15,080	\$19,968	\$24,960	\$37,440
E	\$9.40	\$10.74	\$13.42	\$20.13	\$19,552	\$22,331	\$27,914	\$41,870
F	\$10.59	\$12.09	\$15.11	\$22.67	\$22,027	\$25,143	\$31,429	\$47,154
G	\$12.00	\$13.74	\$17.17	\$25.76	\$24,960	\$28,571	\$35,714	\$53,581
H	\$13.82	\$15.82	\$19.77	\$29.66	\$28,746	\$32,898	\$41,122	\$61,693
I	\$16.15	\$18.46	\$23.08	\$34.62	\$33,592	\$38,405	\$48,006	\$72,010
J	\$18.23	\$20.82	\$26.03	\$39.05	\$37,918	\$43,314	\$54,142	\$81,224
K	\$20.41	\$23.31	\$29.14	\$43.71	\$42,453	\$48,489	\$60,611	\$90,917
L	\$23.03	\$26.33	\$32.91	\$49.37	\$47,902	\$54,762	\$68,453	\$102,690
M	\$26.04	\$29.75	\$37.19	\$55.79	\$54,163	\$61,884	\$77,355	\$116,043
N	\$28.77	\$32.88	\$41.10	\$61.65	\$59,842	\$68,390	\$85,488	\$128,232
O	\$31.17	\$35.63	\$44.54	\$66.81	\$64,834	\$74,114	\$92,643	\$138,965
P	\$34.09	\$38.97	\$48.71	\$73.07	\$70,907	\$81,054	\$101,317	\$151,986
Q	\$37.52	\$42.89	\$53.61	\$80.42	\$78,042	\$89,207	\$111,509	\$167,274
R	\$41.63	\$47.58	\$59.47	\$89.21	\$86,590	\$98,958	\$123,698	\$185,557
S	\$46.69	\$53.37	\$66.71	\$100.07	\$97,115	\$111,006	\$138,757	\$208,146
T	\$52.74	\$60.27	\$75.34	\$113.01	\$109,699	\$125,366	\$156,707	\$235,061
U	\$59.94	\$68.49	\$85.61	\$128.42	\$124,675	\$142,455	\$178,069	\$267,114
V	\$68.51	\$78.29	\$97.86	\$146.79	\$142,501	\$162,839	\$203,549	\$305,323

***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 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)

PLEASE CONSULT THE TRAINING MATERIALS ON THE SCO WEBSITE UNTIL THIS MANUAL CAN BE UPDATED.

APPENDIX 7: State Controller's Office review of IT requests for new or replacement systems.

- IT requests of any amount for Applications, Development Projects, Mainframes, Servers, Storage, Telecom and Network, or any other item that may now or in the future need to communicate or be integrated with the LUMA system need to be reviewed using the process below.
- Any forms including the B-7, B8.2 and supporting documentation being used in the budget request should be submitted as attachments for SCO review.
- The deadline to submit a request to the SCO for review is **August 5, 2022**. Any request received after this date may result in not getting a response in time to include the IT request in the budget submission.
- A written attestation from the SCO must be included with the budget request.

Request Process:

- 1) Go to <https://www.sco.idaho.gov/LivePages/scohome.aspx>
- 2) Sign in to the "SCO Enterprise Dashboard"

SCO Enterprise Dashboard Sign-in

StateID

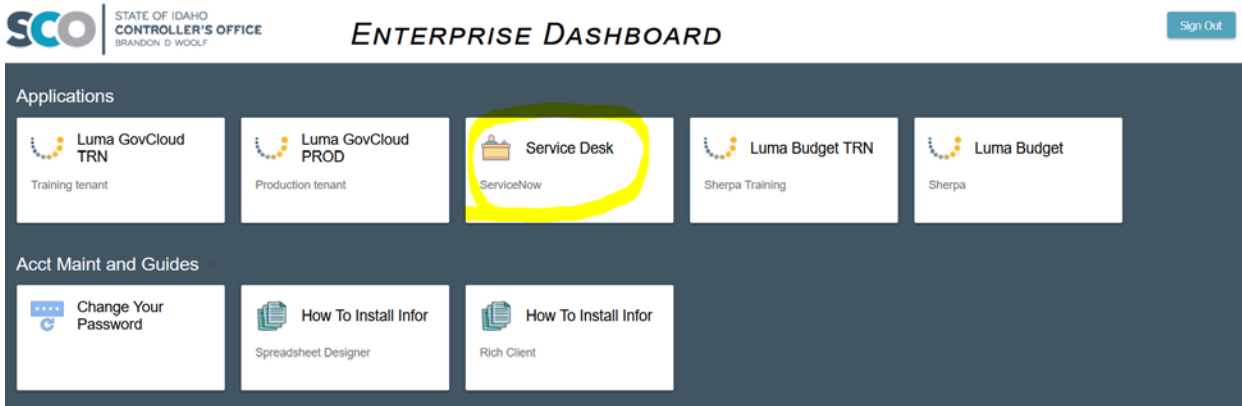
Password

[Sign In](#)

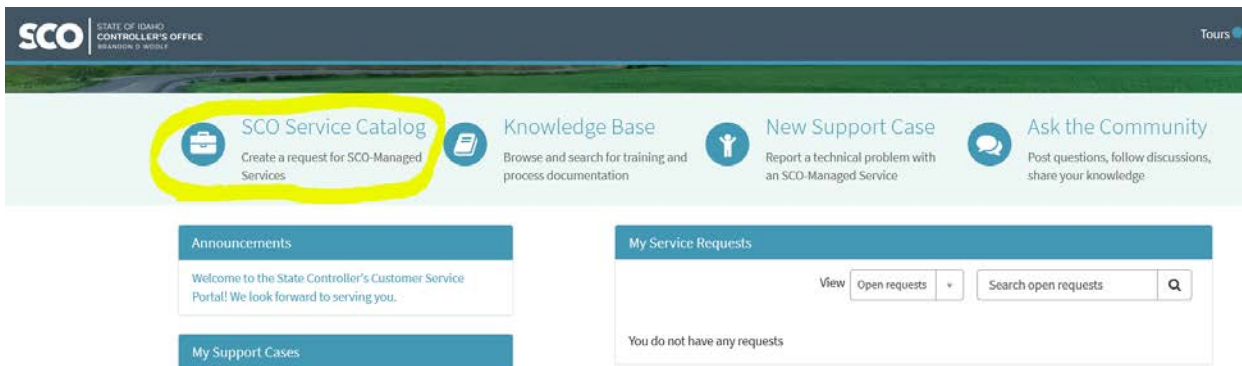
[Forgot your password?](#)

[New User? Register here.](#)

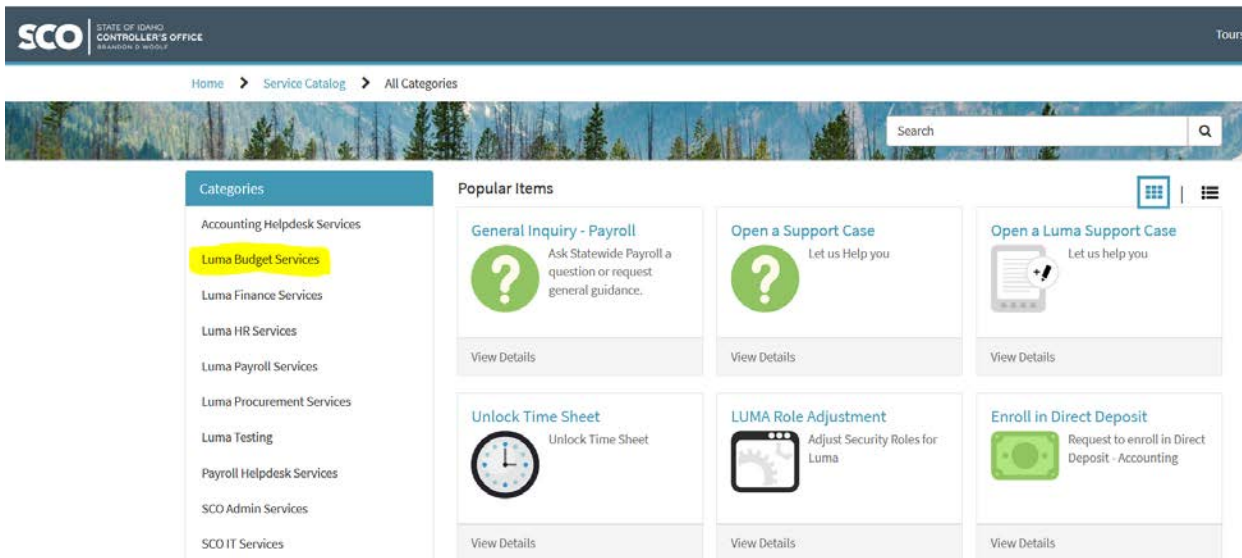
- 3) Choose "Service Desk" from the application menu.



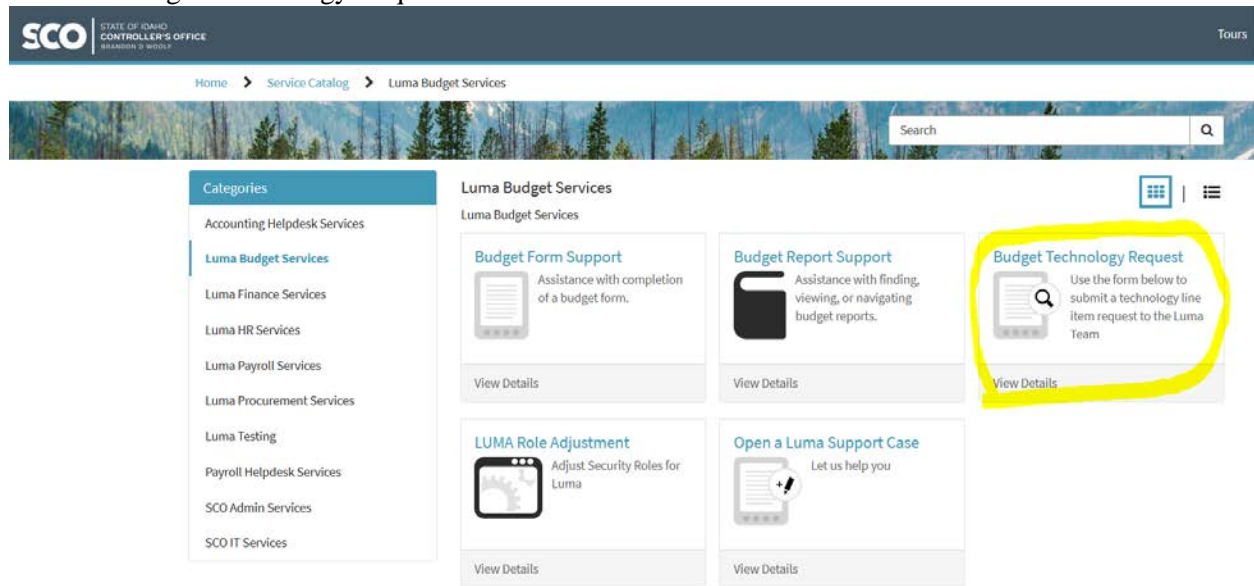
4) Choose “SCO Service Catalog”.



5) From the left-hand menu choose “Luma Budget Services”



6) Choose “Budget Technology Request”




7) Complete the three questions with detailed information and attach any budget forms that are needed for the request. Form may include but are not limited to the B7 for any one-time purchases or replacement items and the B8.1 or B8.2 depending on the cost of the project.

* Indicates required

Budget Technology Request

Use the form below to submit a technology line item request to the Luma Team




Per DFM, please answer the questions below for a review of your technology line item request by the Luma Team. The final closure email from this system will constitute the approval/rejection from the Luma Team.

Deadline for submission is Aug 5, 2022.

*** What is the system your agency is asking for?**

*** Why is it needed?**

*** How do you anticipate this technology interfacing/affecting or not interfacing/affecting the Luma systems?**

 **Add attachments**

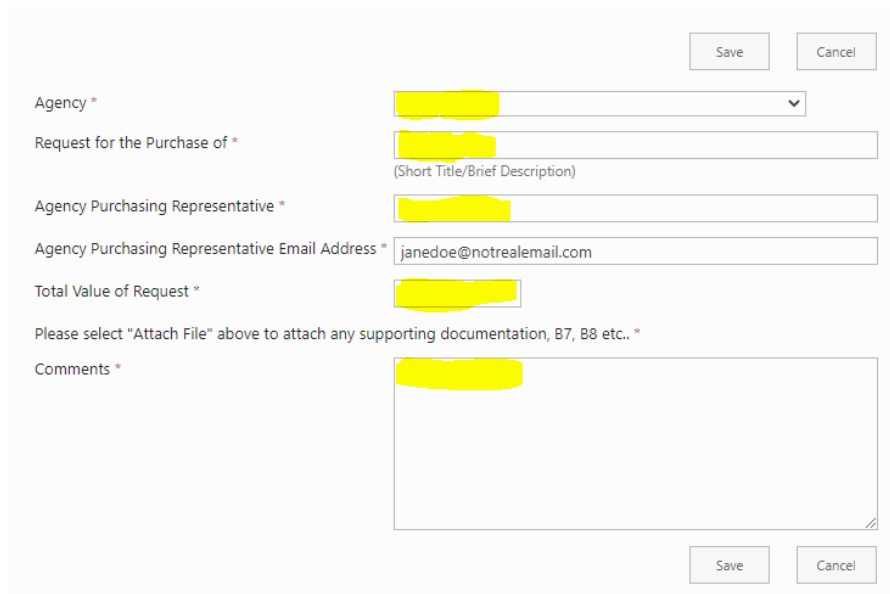
Submit

Required information

- What is the system your agency is asking for?**
- Why is it needed?**
- How do you anticipate this technology interfacing/affecting or not interfacing/affecting the Luma systems?**

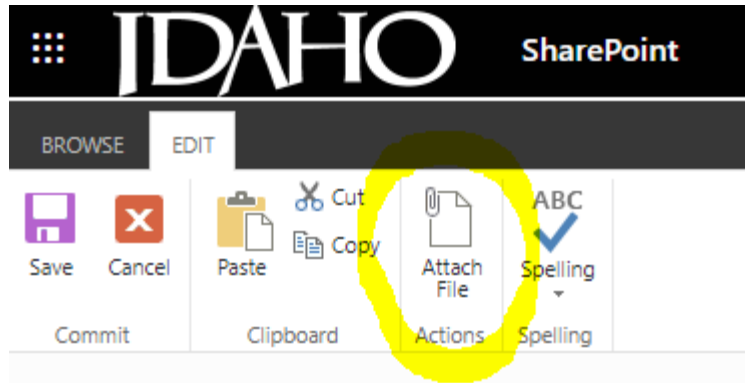
APPENDIX 8: Information Technology Review for all new or replacement information technology requests.

- All information technology requests must be vetted by the Office of Information Technology Services (ITS) through the ITS SharePoint website. This includes but is not limited to any new and/or replacement items that are IT related, computers, servers, software, custom or off the self-systems, phones, data management, etc.
- Any forms including the B-7, B8.1 or B8.2, and supporting documentation being used in the budget request should be submitted as attachments for the ITS to review.
- The deadline to submit a request to the ITS SharePoint website for review is **August 15, 2022**. Any request received after this date may result in not getting a response in time to include the IT request in the budget submission.
- A copy of ITS review response must be included in the budget request.
- If custom software is being requested a written attestation from ITS must be included in the budget request.
- Request Process.
 - 1) Go to <https://idahogov.sharepoint.com/itsapproval>
 - 2) [Select “Click here to submit a new Request”](#)
 - 3) Fill in all required fields.



The screenshot shows a web form for submitting an information technology request. The form is titled "Request for the Purchase of" and includes several required fields marked with an asterisk (*). The fields are: Agency, Request for the Purchase of (with a sub-label "(Short Title/Brief Description)"), Agency Purchasing Representative, Agency Purchasing Representative Email Address (pre-filled with "janedoe@notrealemail.com"), Total Value of Request, and Comments. There are "Save" and "Cancel" buttons at the top right and bottom right of the form. The form is set against a light gray background.

- 4) Select “Attach File” upload completed B7, applicable B8.1 or B8.2, and any other supporting documentation.



- 5) Save Request
- 6) Once ITS has completed the review you will need to print the approval and attach it to the 2400 Form along with any other supporting documentation for the applicable DU.