

# Budget Development Manual



**State of Idaho  
FY 2025**

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

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# TABLE OF CONTENTS

<b>PREFACE .....</b>	<b>iv</b>
<b>FY 2025 HIGHLIGHTS .....</b>	<b>1</b>
<b>ANNUAL STATE BUDGET PROCESS .....</b>	<b>4</b>
<b>GENERAL INFORMATION .....</b>	<b>5</b>
<b>BUDGET FORMS</b>	
<b>Form 2400: Agency Header .....</b>	<b>12</b>
<b>Organizational Charts .....</b>	<b>13</b>
<b>Federal Funds Inventory .....</b>	<b>14</b>
<b>Performance Report.....</b>	<b>18</b>
<b>Five-Year Facility Needs Plan .....</b>	<b>18</b>
<b>Capital Budget Request (Permanent Building Fund).....</b>	<b>19</b>
<b>Form 2500: Division Descriptions (B-3) .....</b>	<b>19</b>
<b>Form 4800 &amp; 4900: Agency Revenues (B-11) .....</b>	<b>19</b>
<b>Form 2900: Analysis of Funds (B-12) .....</b>	<b>20</b>
<b>Form 5300: Mixed Use DU Entry .....</b>	<b>22</b>
<b>Form 5500: Mixed Use DU Entry w/ Counter).....</b>	<b>23</b>
<b>Personnel Costs Forecaster &amp; Applicable Forms .....</b>	<b>24</b>
<b>Form 6700: One-time Operating and Capital Outlay (B-7) .....</b>	<b>30</b>
<b>Form 5400 &amp; 5600 Transfers.....</b>	<b>32</b>
<b>Form 5100: Line Item and Supplemental Requests (B-8.1 and B-8.2).....</b>	<b>33</b>
<b>Form 5100: Information Technology Requests (B-8.2) .....</b>	<b>34</b>
<b>B-8.1 Word Document Template.....</b>	<b>35</b>
<b>Form B-4 and Forms 5800 &amp; 6600: Inflationary Adjustments .....</b>	<b>35</b>
<b>Additional Forms and Reporting.....</b>	<b>37</b>
<b>APPENDICES</b>	
<b>Appendix 1: Decision Unit Descriptions .....</b>	<b>38</b>
<b>Appendix 2: Employee Benefit Rates.....</b>	<b>44</b>
<b>Appendix 3: Workers' Compensation Rates .....</b>	<b>45</b>
<b>Appendix 4: New Position Cost Calculation.....</b>	<b>46</b>
<b>Appendix 5: Glossary of Terms .....</b>	<b>47</b>
<b>Appendix 6: Budget Submission &amp; Technical Review Checklists .....</b>	<b>51</b>
<b>Appendix 7: SCO Review &amp; Approval of IT requests .....</b>	<b>52</b>
<b>Appendix 8: OITS Review &amp; Approval of IT requests.....</b>	<b>54</b>

## PREFACE

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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

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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/Updated for FY 2025

- **Luma Budget System Access:** With the Global HR (GHR) or (HCM) and Financials & Supply Management (FSM) modules now live, system access has changed. See the General Information starting on page 5 of this manual and access training materials through the service now portal (must be logged into SCO to view). <https://idahosco.servicenowservices.com/>
- **Submission Deadline:** The deadline for complete budget submission is **5:00 PM on Friday, September 1, 2023**, and the deadline for any revision requests is **5:00 PM on Friday, October 20, 2023**. This includes Luma and email submission. Hard copies should be sent prior to this deadline but may be received after if sent via statehouse mail. 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.
- **Luma Submission:** 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. Director’s must use the Luma system and form 9900 to submit the entire budget to stage 11. This process will add a signature and date the “Agency Summary and Certification” report in Birst.
- **PDF Submission:** Agencies must submit a complete budget submission as a PDF via email to DFM and LSO. The “Agency Summary and Certification” cannot be generated with signature until the budget is submitted in Luma, therefor the PDF document will need to be emailed to DFM and LSO after Luma submission. This must be completed prior to the submission deadline, plan accordingly. DFM will attach the completed PDF to form 2400 and post to the DFM website after verification of completion. **Forms in the PDF submission must be organized in the order listed in Figure 3 on page 8. This is the official budget request posted on the DFM website. Agencies must ensure all pages are legible and presented in a format ready to post to the web.**
- **Hard Copy Submission:** Agencies will print two (2) **Single Sided** copies of the PDF submission and provide DFM and LSO each one hard copy of the budget request in addition to their electronic submission via email and Luma. Hard copies should be sent prior to the submission deadline but may be received after if sent via statehouse mail.
- **2400 Form:** Agencies must attach a PDF copy of each individual required Birst report and external form or documents from Figure 4 on page 12, and any other supporting documentation including required attestations for line-item requests to form 2400 in Luma. When attaching supporting documentation in Luma, use a file naming convention that references the DU the documentation supports. **New this year, the completed PDF of the budget submission will be sent via email to DFM and LSO.**
- **No B-6:** The B6 has been officially phased out, moving forward the Luma budget PCF and associated forms will be used to generate benefit changes, CEC, and personnel cost enhancement requests.

- **Supplemental Requests for FY 2024:** All 4.3x series DU requests must be marked OT and the amounts requested removed in the 8.4x DU series. If the need also has an ongoing element such as annual operating expenses or ongoing Personnel Costs the agency will need to request a 12.xx series DU for the amounts needed in FY 2025 and beyond. The 12.xx series PC request should include a line on the detail tab of form 5100 that represents the 1% CEC placeholder  $((\text{requested salary} \times .01) \times (\text{variable benefit rate} + 1) = 1\% \text{ placeholder})$ . All new positions should be requested using the positions tab on form 5100.
- **New FTP Requests: Reminder there are now two (2) compensation schedules,** agencies must use the correct schedule according to the job classification being requested. New positions are requesting at 80% of policy. Positions requested above 80% of policy require additional justification and documentation to support the higher amount. The positions tab on form 5100 will properly calculate based on the job classification code. Use Appendix 4 to check the amounts.
- **\*New\* Federal Funds Inventory:** This form has been updated to include additional information relevant to an agency's federal grant funds. **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 the agency. This form must include all federal funds that have been or could be provided from COVID-19 relief funding including ARPA. See updated instructions starting on page 14 of this manual. **For the FY 2025 budget submission the deadline for the federal funds inventory form has been extended to October 1, 2023, 5:00 pm.**
- **Health Insurance Premium:** The health insurance appropriation placeholder is \$14,450 per full-time position and \$11,560 per part-time position for purposes of budget development. These amounts are coded into the PCF and will calculate when properly using form 6200 and the positions tab for transfers and new position requests on form 5100.
- **DHR Fee:** The Division of Human Resources (DHR) consolidation and fee structure was included in the FY 2024 Governor's recommendation and approved by the legislature. New fee structure and rates have been added to Luma Budget. **Ensure you are using the new rates found in Appendix 2: EMPLOYEE BENEFIT RATES when calculating Personnel Costs outside of Luma.**
- **Budget Checklist:** Appendix 6 includes checklists and training links for all budget reports and forms that are required/available for submission and a Technical Review Checklist that must be completed prior to budget submission. The Excel format of these documents can also be found on the DFM website, <https://dfm.idaho.gov/budget-development-manual/>.

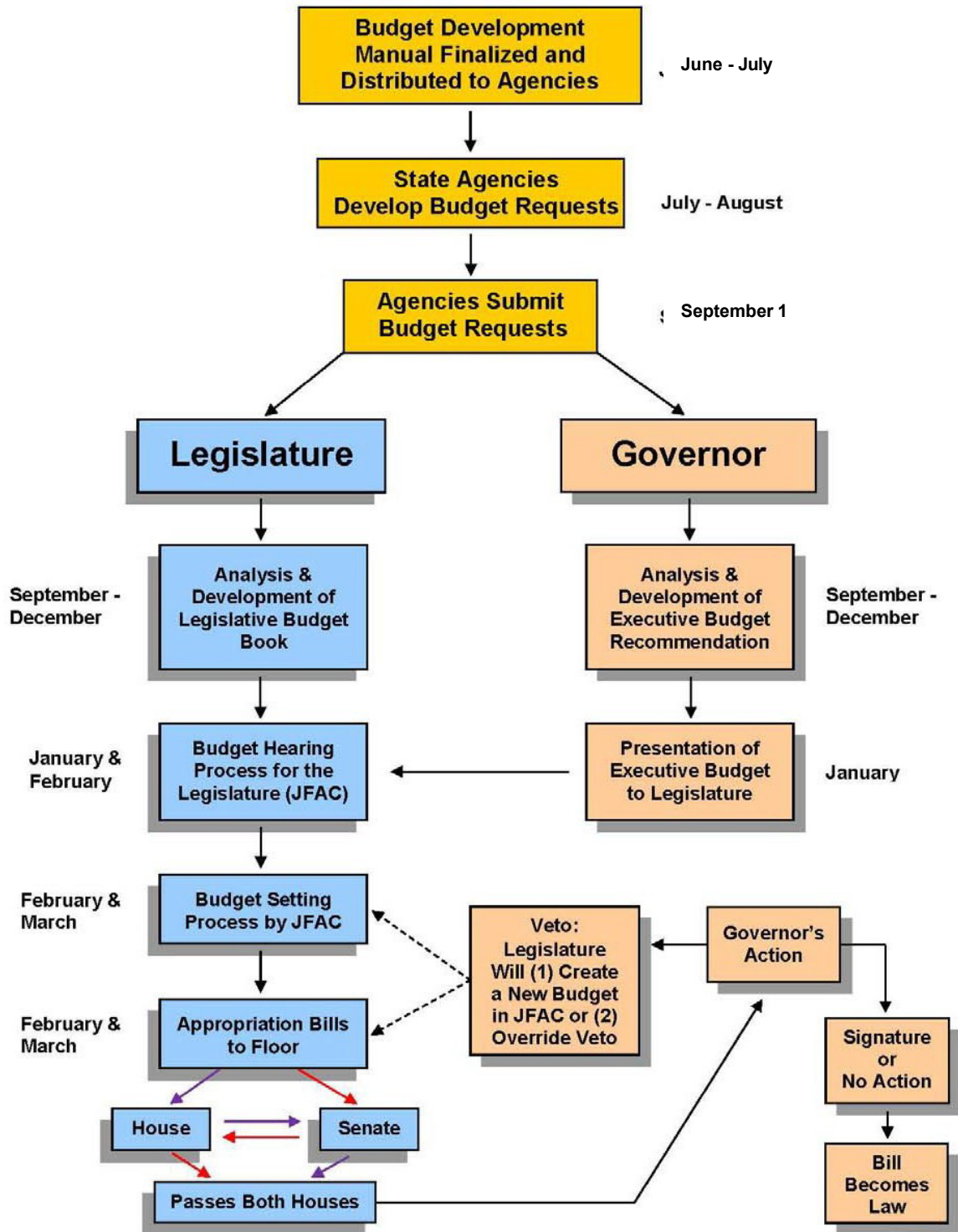
## Other Highlights for FY 2025

- **Salary Multiplier:** The CEC salary multiplier is 1% for FY 2025. This multiplier is for calculation purposes only and is **not** indicative of a planned CEC increase. This place holder is calculated by the PCF process and will populate on form 6200.
- **Unemployment Insurance:** The unemployment insurance rate holiday will continue for FY 2025.
- **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 & 2024, agencies that receive *direct* ARPA funds for specific grant programs should build their requested amounts into their FY 2025 request. This includes 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 DHR that the request is in alignment with statewide human resource policies. The attestation will need to be attached to form 2400. Requests for review and approval must be received by DHR no later than **August 11, 2023**, 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/](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](mailto:dhr@dhr.idaho.gov) no later than **August 11, 2023**.
    - 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.
- \*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.**
- **Information Technology Requests:** All information technology (IT) requests must be vetted by the Office of Information Technology Services (OITS) prior to budget submittal on September 1, 2023. Request for OITS approval must be submitted no later than **August 15, 2023**. See **Appendix 7 & 8** for instruction and additional information.
    - All IT and IT services requests must be submitted to OITS for approval, this includes both new and replacement items (see form 6700 instruction for additional information).
    - If a request is for custom information technology, DFM and LSO must also receive an attestation from OITS that no off-the-shelf technology can meet the agency's needs and no other agency has a similar technology that can be used.
    - Some information technology requests may also require an attestation from the State Controller's Office (SCO), that states, proposed technology is Luma compatible, review submission date for these is **August 4, 2023**. See **Appendix 7**.
    - In addition to required attestations from OTIS and SCO, ALL requests for new or expanded IT projects or services must be submitted as line items (DU 12.00 series). This includes replacement of large systems or services.

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, 2023**. The legislative and judicial branch as well as the Department of Administration's Division of Public Works requests are due by November 15, 2023. (§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).

Luma budget is accessed through the SCO Enterprise Dashboard, the link can be found on the right-hand side of the blue announcement section on the statewide homepage after successful log in.

The Birst reporting tool is accessed through the "waffle" menu found in the upper left-hand corner of the statewide home page. The reports are defaulted to current year. Historical reports can be accessed through the Birst Menu.

Training materials and support ticketing can be found here: <https://idahosco.servicenowservices.com/>.

**Required Forms and Budget Submission Mechanics:** Agencies **must** complete and submit all required forms (**Figure 2**) and support materials through Luma. Agencies must attach a PDF copy of each individual required Birst report, each external form or document in its required/native format, and any other supporting documentation including required attestations for line-item requests to form 2400 in Luma. See Appendix 6 for a complete list of required forms with training links.

### Figure 2: Budget Forms

*\*See also Appendix 6 and <https://dfm.idaho.gov/budget-development-manual/>*

Form Name	Include	Additional Requirements / Information
<b>Required for All Agency Requests</b>		
2400 - Agency Header	One per Agency	
<u>Attachments required on 2400 Agency Header</u>		
<i>Organizational Chart(s)</i>	One per Agency, Division, & Budgeted Program	
<i>Federal Funds Inventory</i>	One per Agency	Must submit in Excel format.
<i>Performance Report (including Director attestation)</i>	One per Agency	<b>PMR - word format</b> , Director Attestation - PDF of signed document. <a href="https://dfm.idaho.gov/strategic-plans-and-performance-reports/">https://dfm.idaho.gov/strategic-plans-and-performance-reports/</a>
<i>5-year Facility Needs Plan</i>	One per Agency (Excel)	<a href="https://leasing.idaho.gov/wp-content/uploads/2023/06/5-Year-Plan-2024-2028.xlsx">https://leasing.idaho.gov/wp-content/uploads/2023/06/5-Year-Plan-2024-2028.xlsx</a>
<i>Capital Budget Request (Permanent Building Fund)</i>	One per Agency	<a href="https://dpw.idaho.gov/">https://dpw.idaho.gov/</a>
<i>Each individual Birst report required for budget submission</i>	one PDF per report	When all LUMA budget forms have been completed and verified, print each birst report to PDF, save according to report name, attach each report individually to the 2400 form.

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**Figure 2: Budget Forms (Continued)***\*See also Appendix 6 and <https://dfm.idaho.gov/budget-development-manual/>*

Form Name	Include	Additional Requirements / Information
<b>Required for All Agency Requests (Continued)</b>		
2500 (previously B-3) - Division Description – add for FY24	One per Division (update annually)	Print and include if information was updated.
4800/4900 (previously B-11) - Agency/Approp. Revenue Estimates	By Fund	Agency enters estimated amounts for current year and budget year
2900 (previously B-12) - Analysis of Fund Balance (if applicable)	By Fund	Agency enters estimated amounts for current year and budget year
5300 Mixed Use DU Entry w/out counter	As needed after FY25	FY 2023 History must be entered using DU 1.10 through 1.99. DU 1.00 FY23 total appropriation and DU 3.00 FY24 original appropriation will be pre-loaded. <b>Use this Form to enter DUs: 1.1x-1.9x, 4.11, 4.6x- 4.7x, 6.11, 6.5x-6.9x, 8.5x-8.6x, 10.29, 10.91, and 10.92</b>
5500 - Mixed Use DU Entry w/ counter	As needed after FY25	<b>Use this form to enter DUs: 4.4x-4.5x, 4.9x, 6.9x, 8.4x, 8.7x-8.9x, 10.5x, 10.7x, and 12.9x.</b>
<u>PCF Function Forms</u>		
8100 - Position Allocation	One per Agency	Update payroll allocation for existing employees (current year)
6300 - Vacant and Other PC Adj.	May have multiple per agency	Download data from PCF vacant positions, upload data to the 6300 form, adjust as needed.
4300 - Group & Temporary (if applicable)	May have multiple per agency	Group PC must be added here to be captured in budget. Add vacant positions not captured on the 6300 form, i.e., new FTP not created in HCM prior to July 15.
6200 - Salary & Benefit Changes	One per Agency	Must complete to capture variable benefit changes and 1% CEC placeholder
5200 - Higher Education Only	May have multiple per institution	Manually enter DU 10.11-10.19 and 10.61-10.63 as needed for Higher Ed ONLY
5700 - Compensation Adjustment(s) (if applicable)	one per DU	Manually calculated CEC or salary adjustments for DU 10.65-10.69
5900 – SWCAP	One per Agency	Not submitted with September 1 submission - completed as a separate budget process mid-October.
B-8 Agency Budget Request Detail Report	One Per Agency	Birst report
9900 - Agency Summary and Certification (submitted by agency director)	Submit after review of budget One Per Agency	This is generated and signature is applied when Director submits to DFM. Report ran in Birst.

*\*Continued next page*

**Figure 2: Budget Forms (Continued)**

*\*See also Appendix 6 and <https://dfm.idaho.gov/budget-development-manual/>*

Form Name	Include	Additional Requirements / Information
<b>As Needed</b>		
5400 - DU 6 Series Transfers	one per DU	Include completed and anticipated current year program/account transfers
5600 - DU 8 Series Transfers	one per DU	Include transfers needed for budget year
<b>Inflation Requests</b>		
- General and Medical Inflation		
B-4 Part A & B (Excel)	One per Appropriation Unit	<a href="#">Click the B4 tab, choose agency from drop down, click "download B4 spreadsheet" button.</a> <a href="https://legislature.idaho.gov/lso/bpa/process/">https://legislature.idaho.gov/lso/bpa/process/</a>
5800 - Inflation Gen & Med	One per Appropriation Unit	Must complete the B-4 provided by LSO and enter completed amounts in the 5800 form. Include an explanation on the header and attach B4, any working documents, and all supporting documentation for the request.
- Contract Inflation		
6600 - Inflation Contract	One per Appropriation Unit	Complete for contract inflation and attached applicable contract terms to support request.
5100 (previously B-8.1/B-8.2) - Line Item & Supplemental Request(s)	One per DU	
6700 (previously B-7) - One-Time Operating and Capital Outlay	One per Agency*	*To separate replacement items by type or program, create a new form and use a new DU for each grouping. If you want computers in one group and vehicle in another, use one form and DU 10.31 for computers and add a second form and use 10.32 for vehicles. This will allow for a separate header descriptions to be added for each request that will populate the detail report.

**PDF and Hard Copy Submission Mechanics:** The PDF and Hard copy will include a combination of Birst reports generated from the completion of Luma Budget forms, additional required forms not in Luma, and any additional documentation provided by the agency to support enhancement or change requests. These two documents must include the complete agency budget submission.

The completed PDF of the budget should only be created after the agency has:

1. Completed all Luma Budget forms and external forms,
2. Completed the Technical Review Checklist and,
3. The Agency Director has submitted the budget using the 9900 form. *This submission step is required to generate the Agency Summary and Certification Report in Birst with the Director's signature and date constituting the official budget submission; however, the submission is not considered completed until the PDF and hardcopies have been delivered to DFM and LSO.*

Print all required Birst reports to PDF, convert all required documentation to PDF, combine and organize all required forms according to **Figure 3** below. If you do not have a version of Adobe that allows this process, you may need to print all documents and then scan the completed package after organizing.

**Ensure all PDF and printed documents are legible and complete. These will be the public facing documents posted to the DFM website.** Best practice is to ensure that the PDF document pages are positioned for best readability, i.e., if a page is landscape, it should be positioned that way in the PDF.

Once you have created the PDF complete the following steps.

1. Email the PDF document to [info@dfm.idaho.gov](mailto:info@dfm.idaho.gov), your DFM analyst, and your LSO analyst. Please send one email copied to all required individuals.
2. Print two (2) hard copies and send via statehouse mail or hand deliver one (1) copy to DFM and one (1) copy to LSO.

**Figure 3: Budget Submission Sequence for PDF and Hard Copy:** *All documents required unless noted otherwise.*

*\*See also Appendix 6 and <https://dfm.idaho.gov/budget-development-manual/>*

Report or Form Title	Report / Form	Luma Form	Include	Notes
Agency Summary and Certification (B2)	Birst	2400	One per Agency	The signature on this report is generated when the director submits the budget to stage 11 using the 9900 form.
Division Description (B3)	Birst	2500	One per Division	One per Division
Organizational Chart(s)	Agency	N/A	One per Agency & One per Division (If applicable)	
Appropriation Unit Revenues (B11)	Birst	4900	One per Agency	Report is broken out by fund
Analysis of Funds (B12)	Birst	2900	One per Agency	Report is broken out by fund
Agency Budget Request Detail Report (B8)	Birst	Multiple	One per Agency	One per Agency

*\*Continued next page*

**Figure 3: Budget Submission Sequence for PDF and Hard Copy: *All documents required unless noted otherwise. (Continued)***

*\*See also Appendix 6 and <https://dfm.idaho.gov/budget-development-manual/>*

Report or Form Title	Report / Form	Luma Form	Include	Notes
Request Detail by Decision Item (B8.1 or B8.2) - Include supporting Documentation for each DU/B8.1	Birst and Agency	5100	One per Enhancement Request (DU) With supporting documents (required with any 4.3 or 12. series DU requests)	One per Enhancement Request (DU) With supporting documents (required with any 4.3 or 12. series DU requests)
*The Birst report "PCF Summary (B6) generates two reports, The PCF Detail and the PCF Summary. These each need to be saved/printed as separate reports and will have to be manually organized to ensure you have both reports for each unit in the proper order i.e., for an agency with one program: Page 1: Detail Report General Fund, page 2: Summary report general fund, page 3 Detail Report dedicated fund, page 4: Summary Report dedicated fund, etc. If you have multiple programs, you will repeat this process for each appropriation unit.				
PCF Detail Report	Birst	Multiple	One of each report	Each report prints and individual page for each appropriation unit and fund.
PCF Summary Report	Birst	Multiple		
Inflation adjustments (B4 Parts A&B) -	Birst	5800	One per Program	Required if requesting general inflation. Must Include the corresponding B8.1
Form B4 Parks A & B	LSO Template	N/A	One per appropriation unit	Must have a completed B4 on LSO template to request Gen & Med inflation.
Contract Inflation (B4 Part C)	Birst	6600	One per Program	Required if requesting contract inflation.
Supporting Documentation for Contract Inflation	Agency	N/A	One per Contract	Attached first page of contract, page(s) that support request, and signature page for each requested contract inflation.
One-Time Operating Exp and Capital Outlay (B7)	Birst and agency documents	6700	One per Agency (required if requesting replacement items or one-time capital outlay)	Include ITS approvals and attestations and any additional justification include B8.1 for requests in excess of BDM approved amounts.
Capital Budget Request (Permanent Building)	External Form	N/A	One per Agency	Required if agency has a Capital request.
Federal Funds Inventory	Excel Form	N/A	One per Agency	Required if agency received any federal funds in the reported years, this includes and COVID-19 funding, i.e., ARPA
Five-Year Facility Needs Plan	Excel Form	N/A	One per Agency	
Performance Report & Director Attestation	Word Doc & PDF	N/A	One per Agency	Attach one (1) PMR in word format and one (1) PMR & director attestation in PDF form.

**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 20, 2023.** *Please note: due to the new process, if DFM or LSO identify 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 access the “LUMA Budget Forms to DU Crosswalk” spreadsheet either on the DFM website: <https://dfm.idaho.gov/budget-development-manual/> or in the Service Now Portal, [LUMA Budget Forms to DU Crosswalk](#). **For detailed DU information see Appendix 1.**

**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, 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 inventoriable capital assets.
- **Trustee & Benefit Payments (TB) [Category 80]:** Pass-through payments and related services to eligible recipients.

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

**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, Office of Information Technology, 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 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](#) and [quick reference guide](#) for instruction 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

### 2400 – Agency Header

**Purpose:** To show the agency’s statutory authority and to provide DFM and LSO analysts a single location to review all applicable Luma budget reports, completed external forms, required reports, and all agency provided supporting documentation for maintenance and enhancement requests. Please reference Figure 4, Appendix 6, and review pages 13-43 for more details.

**Figure 4: 2400 Form Required Attachments**

Report/Document Name	Type	Location	Notes
Agency Summary and Certification (B2)	PDF	Birst - Budget Reports	Required
Division Descriptions (B3)	PDF	Birst - Budget Reports	Required
Agency Revenues (B11)	PDF	Birst - Budget Reports	Required for all non-General Fund revenue
Appropriation Unit Revenues (B11)	PDF	Birst - Budget Reports	Required for all non-General Fund revenue
Analysis of Fund Balances (B12)	PDF	Birst - Budget Reports	Required for all non-General Fund funds
Agency Budget Requests Detail Report (B8)	PDF	Birst - Budget Reports	Required
Request Detail by Decision Item (B8.X)	PDF	Birst - Budget Reports	Required if requesting any 4.3x or 12.XX DU's
PCF Summary (B6)	PDF	Birst - Budget Reports	Required
One-Time Operating Exp & Capital Outlay (B7)	PDF	Birst - Budget Reports	Required if requesting any 10.3x DU's (Replacement Items)
Inflationary Adjustments (B4 Parts A & B)	PDF	Birst - Budget Reports	Required if requesting DU 10.21 or 10.22
Contract Inflation (B4 Part C)	PDF	Birst - Budget Reports	Required if requesting DU 10.23
Agency Org Charts	PDF	Agency created	One for Agency and one for each division
B8.1 word document	word/PDF	DFM template	Required to be completed and attached for DU 10.21, 10.22, 10.5x, 10.7x, 10.9x, and 12.9x
Federal Funds Inventory Form	Excel	DFM Template	Required if received any federal funds FY21-FY25
Performance Report	word	DFM template	Performance report must be submitted in native format.
Performance Report and Director Attestation	PDF	DFM template converted to PDF.	Add a PDF copy of PMR with signed director attestation.
5-year Facility Needs Plan	Excel	DPW template	
Capital Budget Request		DPW templates	Include all documents submitted to DPW and PBFAC
B4 Part A & B	Excel	LSO template	Required if requesting DU 10.21 or 10.22
Supporting documentation and working Files	any	Agency created	Include any additional documentation to support maintenance and enhancement requests.

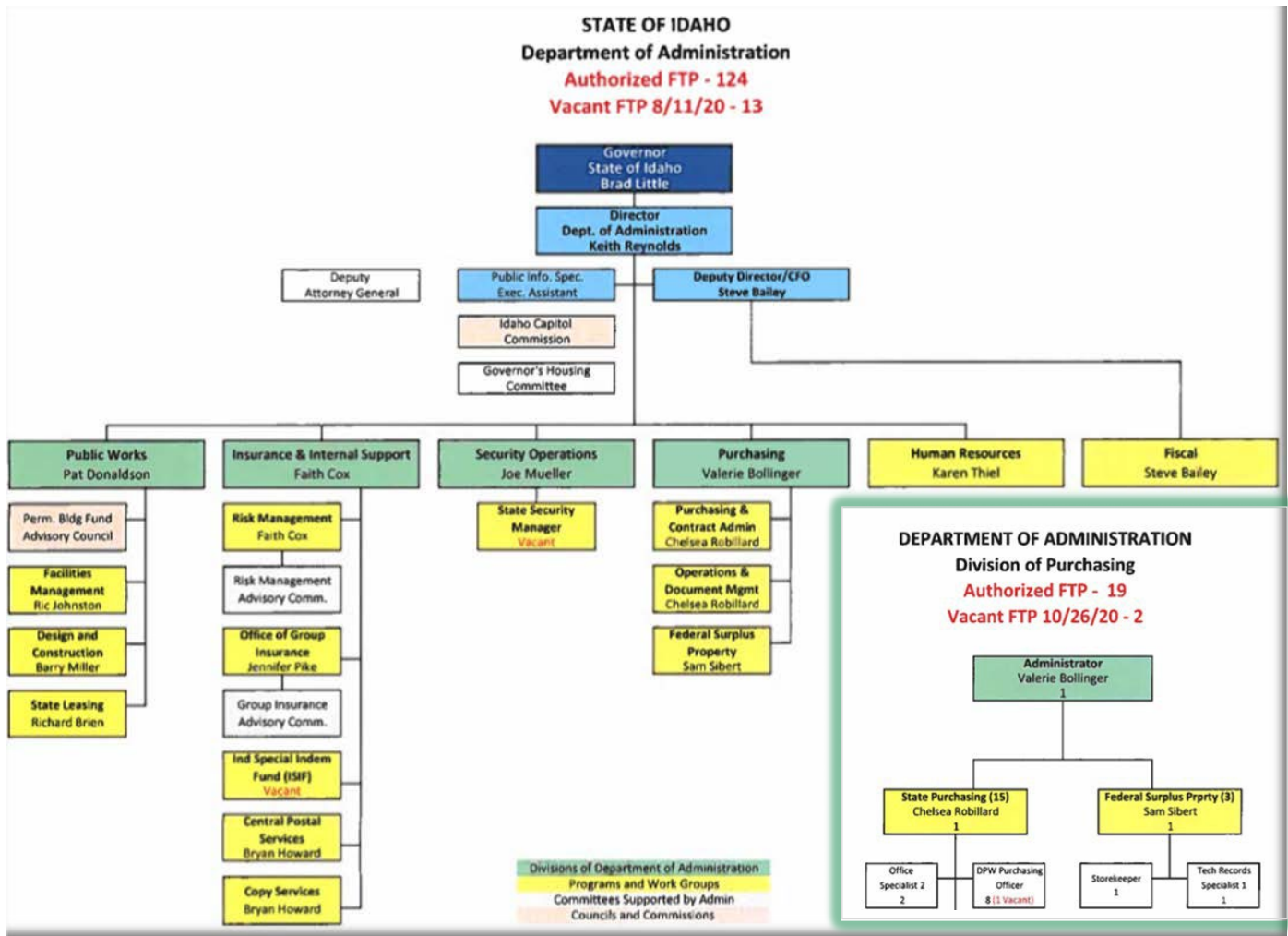


## Organizational Chart

**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 DU 3.00 on the PCF summary report. Any proposed reorganizations should include a crosswalk that clearly demonstrates the change from the current structure to the proposed structure.

**Figure 5: 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 in the prior three years and anticipate receiving within the current and 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, Grant Number: Identify the source of federal funds by Catalog of Federal Domestic Assistance (CFDA) or Assistance Listing Number, this number is required with a hyperlink to the grant information if any federal funds have been received. Additionally, provide any Cooperative Agreement, Joint Exercise of Power agreement, or Memoranda of Understanding numbers related to the grant funding. If the agency expects or anticipates a new grant or source of federal funds, but a CFDA number is not known, leave this cell empty. CFDA now referred to as an Assistance Listing Number can be found on <https://sam.gov/content/assistance-listings>.

Column B, Grant Type: 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, Federal Granting Agency: Identify the name of the federal agency granting funds to the state.

Column D, Grant Title: Identify the official name of the grant received.

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

Column F, Pass Through State Agency: If these are pass-through funds from another agency, identify the state agency that is the primary recipient of the funds.

Column G, Budgeted Program: Identify the specific budgeted program(s)(appropriation unit(s)) this grant appears in.

Column H, Award Structure: Indicate whether the grant amount is **capped** (e.g., there is a maximum total award amount provided to the state by the federal government), or an **open-ended** entitlement (e.g., there is no capped amount, and the federal government will cover all or a portion of any eligible expenses incurred by a state).

Column I, Grant is Ongoing or Short-term: Indicate whether the grant is **ongoing** (i.e., Grants that are expected for the foreseeable future, including grants that have traditionally been reauthorized by Congress), or **short-term** (i.e., Grants that are expected for short periods of time and do not have a track record of Congressional reauthorization).

Column J, Date of Expiration: Enter the expiration of the grant (if known), if short-term is indicated in column H an expiration date is required.

Column K, Total Grant Amount: Enter the total grant award amount. This amount should be located on the notice of award.

Column L, State Appropriation: If spending authority is requested annually, indicate as (OT); If spending authority does not require an annual line-item request because it is part of the agency’s base budget, indicate as (OG); If spending authority is continuously appropriated, indicate as (C).

### **Federal Funds Inventory (Continued)**

Column M, MOE or MOU Requirements: 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 N, State Match Required: If a state match is required, indicate with (Y); If a state match is not required, indicate with (N).

Column O, State Match Description and Fund Source: Describe the match and indicate in-kind contribution, the fund source (General Fund or other state fund).

Column P, Total State Match: Identify the total state match amount that is related to the grant amount reported in Column K.

Column Q, FY 2021 Actual Federal Expenditure: Report the FY 2021 federal expenditures related to this grant (reported amounts must align with the 2021 Schedule of Expenditure of Federal Awards (SEFA), available here: <http://legislature.idaho.gov/lso/audit/special-reports/>).

Column R, FY 2021 Actual State Match Expenditures: Report the FY 2021 actual state match cash expenditures, excluding in-kind contributions, that tie to the FY 2021 actual federal expenditures in Column Q. The state match amount should be limited to the **specific** match dollars necessary for the reported federal grant expenditures; it should not be reported as the total amount of General Funds or dedicated funds in the agency or any of its organizational units.

Column S, FY 2022 Actual Federal Expenditure: Report the FY 2022 federal expenditures related to this grant (reported amounts must align with the 2022 SEFA, available here: <http://legislature.idaho.gov/lso/audit/special-reports/>).

Column T, FY 2022 Actual State Match Expenditures: Report the FY 2022 actual state match cash expenditures, excluding in-kind contributions, that tie to the FY 2022 actual federal expenditures in Column S. The state match amount should be limited to the **specific** match dollars necessary for the reported federal grant expenditures; it should not be reported as the total amount of General Funds or dedicated funds in the agency or any of its organizational units.

Column U, FY 2023 Actual Federal Funds Received: Report the FY 2023 actual cash received or drawn related to this grant. The reported amount may be different than actual expenditures due to timing of reimbursements.

Column V, FY 2023 Actual Federal Expenditures: Report the FY 2023 federal expenditures related to this grant (this must align with what will be reported on the 2023 SEFA).

Column W, FY 2023 Actual State Match Expenditures: Report the FY 2023 actual state match cash expenditures, excluding in-kind contributions, that tie to the FY 2023 actual federal expenditures in Column P. The state match amount should be limited to the **specific** match dollars necessary for the reported federal grant expenditures; it should not be reported as the total amount of General Funds or dedicated funds in the agency or any of its organizational units.

Column X, FY 2024 Estimated Available Federal Funds: **Delineate FY 2024 estimated 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 Y, FY 2024 Estimated Federal Expenditures: Delineate FY 2024 estimated expenditures of federal funds. This amount should not exceed the requested/approved spending authority appropriation including approved non-cogs and FY 2024 supplementals being requested.

Column Z, FY 2025 Estimated Available Federal Funds: **Delineate FY 2025 estimated 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.

### **Federal Funds Inventory (Continued)**

Column AA, FY 2025 Estimated Federal Expenditures: Delineate FY 2025 estimated expenditures of federal funds. This amount should not exceed the requested FY 2025 spending authority.

Column AB, Known Reductions: Note the percentage of reduction between 10% and 49% in the federal award. If the grant has an applicable reduction, agencies must complete Question #3 with the agency plan for operating at the reduced rate. 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 AB to report the reduction.

Column AC, Grant Reduced by 50% or More: Note the percentage impact of a 50%, or greater, reduction in this federal award. If the grant has an applicable reduction, agencies must complete Question #3 with the agency plan to either reduce or eliminate the services provided through the grant or to continue the services without a shift to state resources. If known, specify end date of grant, upcoming reduction, or other anticipated changes.

Question 2: If Column M is yes, identify and provide a detailed explanation for any obligations, agreements, joint exercise of powers agreements, maintenance of efforts agreements, or memoranda of understanding that may be impacted by federal or state decisions regarding federal receipts, include any state matching requirement in compliance with §67-1917(1)(d), I.C.

Question 3: If there is a known reduction in grant funding in the budget year compared to the previous year identified in column AB or AC complete this question and include the amount of reduction, detail about the reduction, the impact to the agency and the programs or activities supported by the grant funding, possible reduction in state funding required, and if the reduction is:

Between 10-49%, provide the agency's plan for operating at a reduced rate in grant funding in compliance with Idaho Code 67-3502(1)(e). Or ,

50% or greater, provide the agency's detailed plan to either reduced or eliminate the services provided through the grant or to continue the service without a shift to state resources in compliance with Idaho Code 67-1927(2). Attach additional documentation as needed.

**Figure 6: Sample Federal Funds Inventory Form**

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

Reporting Agency/Department: \_\_\_\_\_  
Contact Person/Title: \_\_\_\_\_

STARS Agency Code: \_\_\_\_\_  
Contact Phone Number: \_\_\_\_\_

Fiscal Year: 2025  
Contact Email: \_\_\_\_\_

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
Client Name	Client Type	Federal Granting Agency	Grant Title	Grant Location	Pass Through State Agency	Budgetary Program	Account Structure	Funds Designation or Short Name	Explanation of "F" or "J"	Fiscal Year	Fiscal Amount	Amount Available for FY 2021	State Match	Description of "P" or "Q"	Fiscal Amount	Federal Expenditures	State Match Expenditures	FY 2021 Federal Expenditures	FY 2021 State Match Expenditures	FY 2021 Federal Expenditures	FY 2021 State Match Expenditures	FY 2021 Federal Expenditures	FY 2021 State Match Expenditures	FY 2021 Federal Expenditures	FY 2021 State Match Expenditures	FY 2021 Federal Expenditures	FY 2021 State Match Expenditures	FY 2021 Federal Expenditures
CFDA#/Cooperative Agreement #									"Required if there was a 50% increase in FY 2021 I.C."																			

Total FY 2023 All Funds Appropriation (DSU 1.00)	50
Federal Funds as Percentage of Funds (67-1317)(a), I.C.	4000/50

2. Identify below for each grant any obligations, agreements, joint exercise of powers agreements, maintenance of efforts agreements, or memoranda of understanding that may be impacted by federal or state decisions regarding federal receipts, include any state matching requirements. §63-2927(1)(d), I.C.

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

3. Provide a plan for each grant with a known reduction in federal funding that includes anticipated changes, and if reduction is:  
 10-40% include the agency's plan for operating at the reduced rate §67-3502(1)(e), I.C. or,  
 50% or more from the previous year's funding include the plan to either reduce or eliminate the services provided through the grant or to continue the services without a shift to state resources. §67-1917(2), I.C.

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

## **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 and required templates for agency performance reports are available at: <https://dfm.idaho.gov/strategic-plans-and-performance-reports/>

**Agencies must use the DFM provided template.** Attach two copies of the completed report; one in native word format and one PDF copy that includes the signed Director Attestation to the 2400 Form and submit with the completed budget no later than 5:00 PM (MST) September 1, 2023.

*Note: DFM's website includes instructions and related information for both strategic plans and performance reports. Only include performance reports with agency budget requests. Strategic plans were due July 1, 2023, and should have been sent directly to DFM at: [info@dfm.idaho.gov](mailto: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/budget-development-manual/>

## **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 (PBF) 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 (PBFAC) must be submitted to DFM and LSO when submitted to the PBFAC within the timelines established by PBFAC 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/>

### **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.

### **4800 - Agency Revenues Estimates & 4900 - Approp Revenue Estimates (B11)**

**Purpose:** Report agency revenues by fund using the prior three years of revenues and 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: form 4800 for agency-wide revenue by fund source and form 4900 for program level revenue. Form 4800 accounts for all revenue in each fund regardless of the program receiving the revenue. Form 4900 accounts for revenue in each appropriated program in the agency separated out at that level. DFM or LSO may identify which form an agency must use and the level of detail reported. For example, analyst(s) may ask that you break out your fees or contributions into separate rows. Significant changes to any source of revenue must be noted in the appropriate revenue form and additional documentation may be provided/needed.



## **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. This form is complete for all appropriated dedicated and federal funds and fund details. Forms do not need to be completed for General Fund or continuously appropriated funds.

**Instructions:** For dedicated and federal funds, submit one 2900 form per fund, for the level of appropriation, and one (1) form for each supporting fund detail. If applicable, actuals for the previous two (2) years are pre-loaded into the report. To check these amounts, use the Analysis of Funds (B12) report found in IBIS, this report can be found in the State of Idaho Public Folders, select the Statewide report Folder and then the Budget Development / Position Control folder. ***For FY 2023 actuals use a combination of the B-12 IBIS report and available data in the Luma Finance system to ensure actuals are being reported correctly. Original appropriation, transfers, and expenditures must tie out to IBIS/STARS reports. Other items such as reappropriations, reversions, and executive carryforward may need to be verified in Luma Finance.*** If you find errors in the amounts open a ticket in the service now system and email your DFM analyst with the variance information. Form 2900 calculates and reports the same information that was historically calculated on the B-12 form. Here are the descriptions for the various rows in the report:

**01. 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.

**02. Encumbrances as of July 1:** This figure is the sum of all prior year(s) encumbrances from the DAFR 0209.

**02a. 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).

**03. 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.

**04. Revenues (from Form B-11):** This figure must tie to the Fund Total shown for the relevant fund on the B-11 Form 4800 or 4900.

**05. 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.

**06. 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.

**07. 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.

**08. Total Available for Year:** This figure should auto-sum the fields for Beginning Cash Balance, Revenues, Non-Revenue Receipts, and Transfers In.

**09. 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.



## **2900 - Analysis of Funds (B-12) (Continued)**

**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:** The amount calculated for this field is the sum of the following adjustments:

**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”).

**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.

**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 Holdback:** The amount calculated for this field is the sum of the following adjustments:

**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.

**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.

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

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

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

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

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

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

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

## **2900 - Analysis of Funds (B-12) (Continued)**

**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.

**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 2024 and 2025, input reasonable and realistic estimates for each of the foregoing fields as applicable.

## **5300 – Mixed Use DU Entry**

***Purpose:*** To enter or adjust closed year actuals until a full year of financial data is captured in Luma and to enter miscellaneous adjustments and restorations as needed. Use this from to enter DU 1.10-1.91, 4.11, 4.61, 4.71, 6.11, 6.51-6.81, 8.51, 8.61, 10.29, 10.91, & 10.92, see Appendix 1 for DU descriptions. For FY 2025 budget requests, this form is required to properly record FY 2023 actuals.

***Instruction:*** DUs available on this form do not have counters so only the one DU is reported to record all changes. For example, DU 4.11 legislative appropriation, all legislative appropriation for the agency will be reported on the detail tab under the singular DU, there is no ability to add a DU 4.12 to separate the amounts.

***For FY 2023 actuals use a combination of the B-12 IBIS report and available data in the Luma Finance system to ensure actuals are being reported correctly. Original appropriations, transfers, and expenditures must tie out to IBIS/STARS reports, other items such as reappropriations, reversions, and executive carryforward may need to be verified in Luma finance.***

Do not use one-time OT indicator for DUs 1.10-1.19. Amounts entered using DU series 1.xx are FY 2023 actuals and are used to calculate DU 2.00 FY 2023 expenditures. DU 2.00 must tie out to STARS reported actual expenditures.

Amounts entered using a 6 series DU will not adjust the base in DU 9.00 and do NOT need to be removed.

One-time amounts entered using a 4 series DU **must** be removed using an 8.4x DU to ensure there are no one-time amounts in the base in DU 9.00.

DU 10.92 Other Adjustments should only be used with pre-approval from DFM and LSO. This DU also requires the completion of the [B8.1 form](#). The B8.1 will need to be completed outside of LUMA and uploaded to the 2400 form using the DU number as part of the naming convention, i.e., B8.1 DU1071.

[Mixed Use DU Entry \(5300\)](#)

[Mixed Use DU Entry \(5300\) TV](#)

### **5500 – Mixed Use DU Entry w/ Counter**

***Purpose:*** To enter DUs that are rarely used, don't fit in a definitive category, or don't have functions that require specialized functionality. Use this form to enter Du 4.4x, 4.5x, 4.9x, 6.9x, 8.4x, 8.7x-8.9x, 10.5x, 10.7x, 12.8x, and 12.9x, see Appendix 1 for DU descriptions.

***Instruction:*** The DU's on this form have priority counters and can be re numbered as needed. For example, if an agency is requesting multiple nondiscretionary adjustments, they should be entered into separate DU's in to provide a request specific description, narrative, and required documentation for each requested item. The last number in the DU represents the priority level of that request, i.e., 10.71 is the priority and 10.72 is the second priority. If the priority of the requests change the DU's can be adjusted on the header by choosing a different DU from the DU Detail # drop down.

Amounts entered using a 6 series DU will not adjust the base in DU 9.00 and do NOT need to be removed.

One-time amounts entered using a 4 series DU **must** be removed using an 8.4x DU to ensure there are no one-time amounts in the base in DU 9.00.

The 5500 form does not currently have a narrative tab available. The [B8.1 form](#) will need to be completed outside of Luma and uploaded to the 2400 form using the DU number as part of the naming convention, i.e., B8.1 DU1071. **The following DUs on this form require a B8.1 to be completed: 10.5X Annualizations, 10.7x Nondiscretionary Adjustments, and 12.9x Budget Law Exemptions/Other Adjustments.**

[Mixed Use with Counter DU Entry \(5500\)](#)

[Mixed Use DU Entry \(5500\) TV](#)

## **Personnel Cost Forecaster (PCF)**

**Purpose:** The PCF replaces the B-6. The forecaster uses several forms that, when properly completed, will reconcile an agency's current year estimated Personnel Costs against the available budget, forecast additional need for the budget year, and capture any enhancement requests related to the Personnel Costs.

The PCF is pre-populated with the FTP, salary, health benefits, and variable benefits calculated for positions that are filled as of mid-July and the positions that are active but currently vacant. Vacant positions may not have accurate salary data that will need to be updated and any HCM actions made after mid-July will require an adjustment using applicable forms to properly calculate the agency's estimated need for the current year.

Once all applicable PCF forms are completed, the PCF summary report (current year reconciliation) will show the total filled FTP with projected cost from HCM and all adjustments made on forms 4300, 5400, 6300, & 8100 compared to the Original Appropriation; remember that this includes both one-time and ongoing Personnel Costs. This section of the report 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.

The PCF detail report will show all maintenance and enhancement requests by DU for the budget year including variable and health benefit changes, change in employee compensation, current and budget year transfers, supplemental and line-item personnel cost enhancements, and any other personnel cost adjustments. Amounts for Personnel Costs calculated or entered on forms 5100, 5200, 5300, 5400, 5500, 5600, 5700, and 6200 will populate on this report.

**Instructions:** 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. Adjustments to the prepopulated data are made using the forms and processes defined below.

The order of form completion is very important in this process. If changes are needed to form 8100, they **must** be completed before any other form listed below; the only exception is form 5100, used to request budget year enhancements (DU 12.00 series). Form 6200 should be the last form completed after all other personnel adjustments and requests are entered. If changes are made to personnel adjustments or enhancements after initial completion of form 6200, the form will need to be checked to ensure the correct calculations are present in the budget request.

[Personnel Cost Forecaster \(PCF\) Refresher Training](#)  
[Higher Education PCF Refresher Training](#)

### **General Information Making PC Adjustments**

**Add Funded or Subtract Unfunded – Vacant or Authorized – Positions:** on the 6300 form, 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 HCM, or they may have vacant positions that are established in HCM. In either case, positions may only be added to the 6300 form 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 below for further detailed instructions.**

## Common Examples Include:

A program or fund has sufficient FTP and appropriation to fill additional positions and there is a plan to fill those in the current fiscal year. Use either the 6300 or 4300 form to add the position to the current year reconciliation.

A program or fund has either sufficient FTP or sufficient appropriation but not both. Add the position as described 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.

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). These adjustments should net to zero agency wide. Base Adjustments must be appropriated by the Legislature, and DFM and LSO may show requested Base Adjustments as a line item.

**Review:** Review the PCF Summary Report 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 PCF Summary Report still shows a negative variance after adjustments to add back vacant unfunded positions have been made, begin by unapproving any unfunded vacant positions. Unapproving will not remove the position from the report, 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. Unapprove 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.

**Request Reconciliation:** After reviewing all adjustments needed to establish your budget year base (DU 9.00), the 6200 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 PCF Summary and Detail report. Agencies must add the 6200 form and then access and hit the copy to calc button, this will move the calculated amounts to the request column. This process may need to be completed again if changes are made to any forms that affect the calculated fields. Pencil edit any amounts to account for rounding. If additional pencil edits are completed explain why in the comments.

**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.*

**Change in Employee Compensation (CEC):** 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.

**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.

All positions being request should be done so using the “Position” tab on form 5100. This will provide all the variable and fixed benefits cost for the salary chosen. In addition, use form 5100 to request funding for positions that were funded with noncognizable funds or requested as one-time supplementals 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.

**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.

## **8100 Position Allocation**

**Purpose:** Correct employee payroll allocations for current year. Form 8100 is populated with the data from HCM as of July 15. Any HCM actions not completed prior to that date are not captured on this form and will require manual adjustment. This form should only be used to adjust allocations of payroll between program and fund. Any other adjustment will need to be made on applicable forms. The payroll allocation adjustments on the 8100 form help to reconcile current year appropriation against the estimated need. Changes on this form will not facilitate budget year transfers. 100% of a position’s salary must be allocated on the report, this will show as 1.0000.

### ***Instructions:***

[Position Allocation Form & Employee Allocation Error Report](#)  
[Position Allocation \(8100\)](#)

## **Employee Allocation Errors**

**Purpose:** Evaluate current allocation and report back any errors. Each position’s allocation must equal 100%, any variance to that amount and the position will show up on the report.

**Instruction:** Run the report, if data is returned, revisit the 8100 and correct allocations until no data populates on the report. [Position Allocation Form & Employee Allocation Error Report](#)

## **6300 Vacant & Other PC Adjustments**

**Purpose:** Add Funded, Vacant, and Authorized Positions, or Subtract Unfunded Positions. Additionally, this form can be used to account for current year adjustments such as shift differential, holiday overtime, etc. The changes on this report only apply to current year estimated needs.

### ***Instructions:***

[Vacant & Other PC Adjustments \(6300\)](#)

[Vacant & Other PC Adjustments \(6300\) TV](#)

## **4300 Group & Temporary Costs**

**Purpose:** Add in the agency's estimated use of group / temporary position funding already in the base budget. Additionally, this form is used to add new positions that were not added to HCM prior to mid-July. For example, if a new position was appropriated but the PCN has not been created in the HCM system it will not have been accounted for in the 6300 form and will need to be added here. The changes on this report only apply to current year estimated needs.

### ***Instructions:***

[Group/Temporary & Other \(4300\)](#)

[Group & Temporary \(4300\) TV](#)

## **5700 Compensation Adj.**

**Purpose:** To add in compensation adjustments in the DU 10 series not otherwise accounted for or calculated on other forms. The amounts on the form are manually entered and are not calculated by the PCF. Specific DUs include 10.65 Public Schools, 10.66: Military Compensation (adjustments), 10.67 Compensation Schedule Changes, 10.68 Other CEC Adjustments, and 10.69 CEC Fund Shifts.

### ***Instructions:***

[Compensation Adjustment Budget Form \(5700\)](#)

[Compensation Adjustment \(5700\) TV](#)

## **5400 DU 6 Series Transfers**

**Purpose:** To record current year transfers and FTP/Fund Adjustments. The 6 series DUs generated by this form are informational transfers occurring in the current year. These transfers have no ongoing implication to the base budget and must follow Idaho Code 67-3511 unless the agency has a specific exemption in the current year appropriation bill. **Note:** This form is used to record transfers in all account categories, the PCF reports will only pull in the transfers/adjustments related to Personnel Costs.

When adding manual transfers to the detail tab ensure you are using the correct DU for the transfer type. The system will allow any transfer with any DU number. Use DU 6.2x for Account Category transfers, DU 6.3x for Program Transfers, 6.4x for ongoing FTP adjustments and one-time noncognizable increases. ee **Appendix 1** for detailed DU descriptions.

The 6 series DUs do NOT need to be removed in DU 8.41, Luma tracks these as OT and removes the changes before calculating the base in DU 9.00.

**Instructions:** All transfers must net to zero! See additional transfer guidance starting on page 32 before entering transfers.

[DU 6 Series Transfers \(5400\)](#)

[DU 6 Series Transfers \(5400\) TV](#)

### **5600 DU 8 Series Transfers**

**Purpose:** To request budget year transfers and FTP/Fund adjustments. This form generates DU 8 series transfers that may have either one-time or ongoing implications to your base budget. These requests for transfers are not subject to Idaho Code 67-3511. **Note:** This form is used to record transfers in all account categories, the PCF reports will only pull in the transfers/adjustments related to Personnel Costs.

When adding manual transfers to the detail tab ensure you are using the correct DU for the transfer type. The system will allow any transfer with any DU number. Use DU 8.1x for FTP and Fund Adjustments, 8.2x for Account Category Transfers, and DU 8.3x for Program Transfers. See **Appendix 1** for detailed DU descriptions.

**Instructions:** Any transfer that would result in an increase of General Fund must be requested in the 12 series DUs using form 5100. See additional transfer guidance starting on page 32 before entering transfers.

[DU 8 Series Transfers \(5600\)](#)

[DU 8 Series Transfers \(5600\) TV](#)

### **5500 DU 10.5x Annualizations**

**Purpose:** Form 5500 Mixed Use with Counter DU Entry is a form used for rarely used DUs. For the PCF this form may be used for entering DU 10.5x annualizations, 6.9x Other Adjustments, and 8.9x Other Adjustments. See **Appendix 1** for detailed DU descriptions.

**Instructions:** Agencies must consult with DFM and LSO prior to entering any of these DUs.

[Mixed Use with Counter DU Entry \(5500\)](#)

[Mixed Use with Counter DU Entry \(5500\) TV](#)

### **5100 DU 4.3x: Supplementals**

**Purpose:** See form 5100 information on page 33.

**Instructions:** Supplementals for Personnel Costs should be entered prior to completing form 6200 to ensure proper calculation of benefit costs.

[Line Item & Supplemental Request \(5100\)](#)

[Line Item & Supplemental Request \(5100\) TV](#)



## **6200 Salary & Benefit Changes**

**Purpose:** To calculate the salary and benefit changes related to personnel. This includes changes to health and variable benefit costs along with CEC, as provided in the Budget Development Manual

**Instructions:** This should be one of the last forms to complete. Amounts on this form will be calculated by the system based on Personnel Costs entered throughout the system on other forms. Calculations will consider amounts entered on the positions tab but will not include amounts entered on the detail tab of request forms. Using the positions tab whenever possible will help ensure salary and benefit adjustments are properly accounted for in the budget request.

[Salary & Benefit Changes \(6200\)](#)

[Salary & Benefit Changes \(6200\) TV](#)

## **5200 Higher Ed PC Input**

**Purpose:** This form is only for higher education institutions, to report Personnel Cost (PC) changes in their budgets. The amounts on the form are manually entered and are not calculated by the PCF. Specific DUs include 10.11 Change in Health Benefit Costs, 10.12 Change in Variable Benefit Costs, 10.13 Other Benefit Changes, 10.19 Employee Benefits Fund Shift, 10.61 Salary Adjustments for Regular Employees, 10.62 Salary Adjustments for Group and Temporary, 10.63 Salary Adjustments for Elected Officials, 10.67 Compensation Schedule Changes, and 10.69 CEC Fund Shifts.

**Instructions:**

[Higher Education PC Input Form \(5200\)](#)

[Higher Education PC Input Form \(5200\) TV](#)

## **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 Decision Unit. Each header includes a text field that pulls onto the detail report so a new form for each DU allows for better description of the request.**

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 (OITS, and documentation of approval must be submitted with the budget submission to DFM and LSO on September 1, 2023. **The deadline to submit a request to the OITS SharePoint website for review is August 15, 2023.** An OITS 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 54 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 7 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 or Division of Purchasing, for additional clarification on differences in equipment types.

**Figure 7: Budget Estimate Guidelines**

Computer Equipment	Estimated Cost	Examples
Low-end Desktop (no monitor)	\$ 700	Dell Optiplex 3060
Standard Desktop (no monitor)	\$ 950	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	\$2,200	Dell Precision 5560
Low-end ultra-thin laptop	\$1,400	
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	\$ 750	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	
Standard 27" Monitor	\$ 250	
Ultra-sharp 27" Monitor	\$ 370	
Software	Varies	
Vehicles	Estimated Cost	Examples
Compact Sedan	N/A	Fiesta, Sonic
Small Sedan (Gas/FFV)	N/A	Considered Compact Sedan
Mid-Size Sedan (Gas/FFV)	\$23,800	Fusion, Malibu
Full Size Sedan	\$27,500	Charger, Impala, Taurus
Light Duty Truck (Gas/FFV)	\$28,500	F150/S1500 (1/2 Ton)
Medium Duty Truck (Gas/FFV)	\$29,500	F250/S2500 (3/4 Ton)
Full-Size Heavy-Duty Truck	\$31,500	F350/S3500 (1 Ton)
Full-Size Heavy-Duty Truck	\$50,000	F450/S4500 (>1 Ton)
Heavy Duty Cab/Chassis	\$30,500	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

## **5400 DU 6 Series Transfers & 5600 DU 8 Series Transfers**

### **General Transfer Guidance**

**General Fund:** Any transfer that would result in an increase to the agency's General Fund appropriation regardless of the year (DU 4.3x supplemental or DU 12.xx budget year enhancement) must be requested using form 5100. Do NOT enter these transfers using form 5400 or 5600.

**Account Category Transfer:** Net-zero transfer of appropriation and/or FTP 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 and/or FTP from one program to another within the same fund. Unless a specific exemption is included in the agency appropriation bill, current year program transfers that exceed 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 38 for more information. (§67-3511, Idaho Code)

**FTP Adjustments:** This includes adjustments to FTP such as Governor authorized increases in FTP and transfers of FTP between programs/funds without a transfer of appropriation. Use DU 6.41 (current year OT) and/or DU 8.11 (budget year) to record or request these adjustments.

**Noncognizable Increases:** This includes any amounts that were approved for noncognizable spending authority for the current year. These amounts are reported using DU 6.41.

### **5400 DU 6 Series Transfers**

**Purpose:** To record current year transfers and FTP/Fund Adjustments. The 6 series DUs generated by this form are informational transfers occurring in the current year. These transfers have no ongoing implication to the base budget and must follow Section 67-3511, Idaho Code, unless the agency has a specific exemption in the current year appropriation bill.

When adding manual transfers to the detail tab ensure you are using the correct DU for the transfer type. The system will allow any transfer with any DU number. Use DU 6.2x for Account Category Transfers, DU 6.3x for Program Transfers, 6.4x for ongoing FTP adjustments and one-time noncognizable increases. See **Appendix 1** for detailed DU descriptions.

The 6 series DUs do NOT need to be removed in DU 8.41. Luma tracks as OT and removes the changes before calculating the base in DU 9.00.

**Instructions:** All transfers must net to zero!

[DU 6 Series Transfers \(5400\)](#)

[DU 6 Series Transfers \(5400\) TV](#)

## **5600 DU 8 Series Transfers**

**Purpose:** To request budget year transfers and FTP/fund adjustments. This form generates DU 8 Series transfers that may have either one-time or ongoing implications to your base budget. These requests for transfers are not subject to Section 67-3511, Idaho Code.

When adding manual transfers to the detail tab ensure you are using the correct DU for the transfer type. The system will allow any transfer with any DU number. Use DU 8.1x for FTP and Fund adjustments, 8.2x for Account Category Transfers, and DU 8.3x for Program Transfers. See **Appendix 1** for detailed DU descriptions.

**Instructions:** Any transfer that would result in an increase of General Fund must be requested in the 12 series DUs using form 5100.

[DU 8 Series Transfers \(5600\)](#)

[DU 8 Series Transfers \(5600\) TV](#)

## **5100 – Line Item and Supplemental Requests (B-8.1 & B-8.2)**

**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. DU 10.70 series will require data entry into the 5500 form and manual completion of the B-8.1 template found in the DFM website,

[https://dfm.idaho.gov/wp-content/uploads/state\\_agencies/bdm/B-8.1\\_template.docx](https://dfm.idaho.gov/wp-content/uploads/state_agencies/bdm/B-8.1_template.docx).

**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 DHR for 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 Service Portal for additional details on accomplishing fund splits, etc.

Any requests for new positions must include updated organizational charts for the agency, division, and programs that clearly identifies the new positions and their requested location with the organization structure.

The “Request Narrative” tab on all form 5100 requests must be completely filled out.

[Line Item & Supplemental Request \(5100\)](#)

[Line Item & Supplemental Request \(5100\) TV](#)

## **5100 – Information Technology Requests (B-8.2)**

***Purpose:*** Any individual IT appropriation request over \$200,000 must be requested using the 5100 form and have the questions on both the Narrative Tab and the IT Narrative Tab completed, whether the request is for new or replacement initiatives.

Check the IT request box on the header tab.

On the “Request Narrative” tab as part of the explanation of the request, indicate the category for the IT request and provide a description on the project. Contact OITS for help determining which category to choose. All requests that meet or exceed the \$200,000 threshold must also have ITS and SCO approvals. See Appendix 7 & 8.

The categories for IT items are:

***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.

***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.

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

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

***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.

***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.

***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.

***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.

## **B-8.1 Word Document Template**

**Purpose:** Several DUs require a B-8.1 narrative to be completed if requested. The current system does not have the “Request Narrative” tab available on every form to accommodate this requirement. For DUs that require a narrative and are not requested on 5100 this word template must be completed and attached to form 2400 in the budget request. Include the DU number in the file name before attaching.

The following DUs require the completion of this template: 10.21 General Inflation, 10.22 Medical Inflation, 10.5x Annualizations, 10.7x Nondiscretionary Adjustments, 10.9x Other Adjustments and 12.9x Budget Law Exemptions. DFM and LSO may require B-8.1 narratives for additional DU's.

### **B-8.1 Template**

## **B-4 and 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 requested. 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.

**The 5800 form does not currently have the narrative tab available. The [B-8.1 form](#) will need to be completed outside of LUMA and uploaded to the 2400 form using the DU number as part of the naming convention, i.e., B-8.1 DU1021. The following DUs on this form require a B-8.1 to be completed: 10.21 General Inflation Adjustments and 10.22 Medical inflation Adjustments.**

### **PART A: Baseline Actuals**

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.

Column (8): This is the current year original appropriation by summary object. The total should tie to DU 3.00.

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.

Column (10): These are the current fiscal year estimated expenditures and should match DU 7.00 by account category 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.*

Column (11): This should be the same as Column (1) in PART A.

Column (12): This is a copy of Column (10) from PART A.

Column (13): This column removes all one-time funding received from the previous fiscal year. This value should match the DU 8.40 series.

Column (14): This column removes the base amounts for SWCAP, including Attorney General, Risk Management, Legislative Audit, Controller's, and State Treasurer's fees. In addition, removes 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 42.

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.

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.

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.

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.

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.

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

## **PART C: Contract Inflation Worksheet Use 6600 Form**

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

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

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

Column (7): Provide the date the contract was executed.

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

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

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, 2023, to verify the data is accurate. Verify the data prior to the deadline by running each report as follows:

- Log into the State Controller's System at: <https://ipops.sco.idaho.gov/defaultweb.nsf/mainframeset.htm>
- Select "State of Idaho Public Folders"
- Select "Statewide Reports"
- Select "Budget Development/Position Control"
- Select "Employee Bonus Detail" report
- Select the following parameters for the report:
  - Agency
  - Previous fiscal year
  - All Class Codes
  - All Change Reason/Earning Code(s)
- Run and then verify the report
- Select "State of Idaho Public Folders"
- Select "Statewide Reports"
- Select "Budget Development/Position Control"
- Select "Moving Expenses"
- Select the following parameters for the report:
  - Agency
  - Previous fiscal year
- 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 APPROPRIATION:** Typically, the pre-loaded starting point, including prior year adjustments, supplementals, etc., as established by the legislative appropriation. DU 1.00 data will be pre-loaded, these amounts must match the appropriation bill(s) amounts for each program, as appropriated by the Legislature. The remaining 1.xx series DUs must be added to the budget using Form 5300 – Mixed Use DU Entry.
- 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 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).
- 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. For FY 2023 actuals, agencies may need to use both IBIS and LUMA FSM reports to identify correct amounts.
- 1.81 Current Year Encumbrances: Input any encumbrances that were approved for executive carry forward and carried into FY 2024. 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. For FY 2023 actuals, agencies may need to use both IBIS and LUMA FSM reports to identify correct amounts.
- 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. Except for 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 was new in FY 2022 and was authorized with H260 of 2021 in §67-3501B, Idaho Code. ECF adjustments will show as positive numbers in DU 6.11 and will be the inverse amount of DU 1.81.

- 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 Board of Examiner's Reduction
- 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 DU12.00 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. 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.\*Note DU 6.XX series items do not need to be removed using the 8.4x, the are auto removed by the system.
- 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 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 including but not limited to the [B8.1](#).
- 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 5500 for entry.
- 10.90 Other Adjustments 5300 Form:
  - 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.
- 12.70 Statewide Initiatives: This series should only be used when instructed by DFM and LSO to do so.

- 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

<b><u>BUDGETED FY 2024</u></b>	<b><u>CURRENT ESTIMATED FY 2024</u></b>	<b><u>PROJECTED FY 2025</u></b>
<b>Health Insurance</b>	<b>Health Insurance</b>	<b>Health Insurance</b>
\$13,750/position (30-40 hrs/wk)	\$13,750/position (30-40 hrs/wk)	\$14,450/position (30-40 hrs/wk)
\$11,000/PT position (20-29.9 hrs/wk)	\$11,000/PT position (20-29.9 hrs/wk)	\$11,560/PT position (20-29.9 hrs/wk)

### DU 10.12 VARIABLE BENEFIT RATES

<b><u>BUDGETED FY 2024</u></b>	<b><u>CURRENT ESTIMATED FY 2024</u></b>	<b><u>PROJECTED FY 2025</u></b>
<b>FICA</b>	<b>FICA</b>	<b>FICA</b>
SSDI 0.062 x salary to \$147,000	SSDI 0.062 x salary to \$160,200	SSDI 0.062 x salary to \$160,200
SSHI 0.0145 x salary	SSHI 0.0145 x salary	SSHI 0.0145 x salary
<b>Unemployment Insurance</b>	<b>Unemployment Insurance</b>	<b>Unemployment Insurance</b>
0.0000 x salary	0.0000 x salary	0.0000 x salary
<b>Life Insurance</b>	<b>Life Insurance</b>	<b>Life Insurance</b>
0.00721 x salary	0.00693 x salary	0.00693 x salary
<b>Retirement</b>	<b>Retirement</b>	<b>Retirement</b>
Regular: 0.1118 x salary	Regular: 0.1118 x salary	Regular: 0.1196 x salary
School: 0.1269 x salary	School: 0.1269 x salary	School: 0.1348 x salary
Judges: 0.6253 x salary	Judges: 0.6253 x salary	Judges: 0.6253 x salary
Police / Fire: 0.1326 x salary	Police / Fire: 0.1326 x salary	Police / Fire: 0.1398 x salary
Optional Plan: 0.1084 x salary	Optional Plan: 0.1084 x salary	Optional Plan: 0.1084 x salary
<b>Sick Leave</b>	<b>Sick Leave</b>	<b>Sick Leave</b>
0.0000 x salary	0.0000 x salary	0.0000 x salary
<b><u>Human Resources</u></b>	<b><u>Human Resources</u></b>	<b><u>Human Resources</u></b>
<b>Classified Positions</b>	<b>Classified Positions</b>	<b>Classified Positions</b>
0.020000 x salary	0.020000 x salary	0.020000 x salary
<b>Non-Classified Positions (<i>includes group, temp, &amp; daily rate</i>)</b>	<b>Non-Classified Positions (<i>includes group, temp, &amp; daily rate</i>)</b>	<b>Non-Classified Positions (<i>includes group, temp, &amp; daily rate</i>)</b>
0.010000 x salary	0.010000 x salary	0.010000 x salary
<b>Universities &amp; Military Division (<i>non-delegated</i>)</b>	<b>Universities &amp; Military Division (<i>non-delegated</i>)</b>	<b>Universities &amp; Military Division (<i>non-delegated</i>)</b>
0.006500 x salary	0.006500 x salary	0.006500 x salary
<b>Workers' Comp</b>	<b>Workers' Comp</b>	<b>Workers' Comp</b>
<b>See Appendix 3</b>	<b>See Appendix 3</b>	<b>See Appendix 3</b>
Agency Rate x salary	Agency Rate x salary	Agency Rate x salary



### APPENDIX 3: WORKER’S COMPENSATION RATES

Agency	Budgeted FY 2024	Budgeted FY2025	Agency	Budgeted FY 2024	Budgeted FY 2025
Admin Hearing, Office of	0.0021	0.0016	Lands, Dept.	0.0242	0.0153
Administration, Dept.	0.0184	0.0139	Lava Hot Springs	0.0439	0.0332
Aging, Comm. on	0.0023	0.0016	Legislative Services	0.0017	0.0014
Agriculture, Dept.	0.0212	0.0164	Lewis-Clark State College	0.0117	0.0089
Arts Commission	0.0023	0.0017	Libraries, Id. Comm. for	0.0021	0.0017
Attorney General	0.0054	0.0043	Lieutenant Governor	0.0023	0.0017
Blind Commission	0.0051	0.0040	Liquor Division	0.0187	0.0138
Boise State University	0.0066	0.0071	Lottery Commission	0.0047	0.0047
Brand Board	0.0325	0.0266	Military Division	0.0263	0.0215
Career Technical Educ.	0.0041	0.0037	Occup. & Prof. Licenses, Div.	0.0112	0.0089
Commerce, Dept. of	0.0022	0.0017	Pardons and Parole Comm.	0.0248	0.0206
Controller, State	0.0019	0.0017	Parks & Recreation	0.0437	0.0315
Correctional Industries	0.0383	0.0314	Performance Evals, Ofc of	0.0022	0.0017
Correction, Dept. of	0.0363	0.0302	Public Defense Comm.	0.0024	0.0016
Deaf and Blind, Educ. Svcs.	0.0114	0.0107	Public Employees Ret.	0.0020	0.0017
Drug Policy, Office of	0.0025	0.0017	Public Charter School Comm.	0.0127	0.0108
Educ., Dept of	0.0039	0.0028	Public Television, Idaho	0.0057	0.0054
Educ., State Board of	0.0031	0.0026	Public Utilities Comm.	0.0061	0.0054
Endowment Fund Inv. Bd.	0.0027	0.0017	Racing Commission	0.0111	0.0084
Energy Resources, Off. of	0.0024	0.0016	Secretary of State	0.0020	0.0017
Environmental Quality, Dept.	0.0102	0.0080	Senate	0.0022	0.0016
Finance, Dept.	0.0013	0.0009	Soil & Water Comm.	0.0133	0.0118
Financial Mgmt., Div.	0.0022	0.0017	Species Cons., Office of	0.0105	0.0102
Fish & Game, Dept.	0.0492	0.0389	State Appellate Pub. Def	0.0021	0.0017
Governor's Office	0.0021	0.0017	State Ind. Living Council	0.0022	0.0017
Health & Welfare	0.0143	0.0105	State Police, Idaho	0.0318	0.0272
Hispanic Commission	0.0029	0.0017	STEM Action Center	0.0023	0.0017
Historical Society	0.0061	0.0056	Tax Appeals Board	0.0021	0.0016
House of Representatives	0.0024	0.0017	Tax Commission	0.0030	0.0022
Human Resources, Div	0.0024	0.0017	Transportation, Dept.	0.0354	0.0281
Idaho State University	0.0089	0.0081	Treasurer, State	0.0021	0.0017
Industrial Commission	0.0030	0.0026	University of Idaho	0.0053	0.00531
Information Technology, Office	0.0019	0.0017	Veterans’ Services	0.0318	0.0246
Insurance, Dept.	0.0041	0.0038	Vocational Rehab	0.0027	0.0024
Judicial Branch	0.0023	0.0018	Water Resources, Dept.	0.0109	0.0093
Juvenile Corrections	0.0347	0.0285	Workforce Develop. Council	0.0022	0.0016
Labor, Dept. of	0.0044	0.0031			

## APPENDIX 4: NEW POSITION COST CALCULATION

**FY 2024 Core Compensation Schedule - Effective 6/11/2023**

Pay Grade	Hourly				Annual			
	Minimum	80% of Policy	Policy	Maximum	Minimum	80% of Policy	Policy	Maximum
D	\$7.25	\$10.00	\$12.50	\$18.75	\$19,500	\$20,800	\$26,000	\$39,000
E	\$10.46	\$11.15	\$13.94	\$20.91	\$21,750	\$23,200	\$29,000	\$43,500
F	\$11.68	\$12.46	\$15.58	\$23.37	\$24,300	\$25,920	\$32,400	\$48,600
G	\$13.16	\$14.04	\$17.55	\$26.32	\$27,375	\$29,200	\$36,500	\$54,750
H	\$14.96	\$15.96	\$19.95	\$29.93	\$31,125	\$33,200	\$41,500	\$62,250
I	\$17.67	\$18.85	\$23.56	\$35.34	\$36,750	\$39,200	\$49,000	\$73,500
J	\$19.69	\$21.00	\$26.25	\$39.38	\$40,950	\$43,680	\$54,600	\$81,900
K	\$22.14	\$23.62	\$29.52	\$44.28	\$46,050	\$49,120	\$61,400	\$92,100
L	\$25.02	\$26.70	\$33.37	\$50.05	\$52,050	\$55,520	\$69,400	\$104,100
M	\$28.49	\$30.38	\$37.98	\$56.97	\$59,250	\$63,200	\$79,000	\$118,500
N	\$31.84	\$33.96	\$42.45	\$63.68	\$66,225	\$70,640	\$88,300	\$132,450
O	\$35.84	\$38.23	\$47.79	\$71.68	\$74,550	\$79,520	\$99,400	\$149,100
P	\$40.75	\$43.46	\$54.33	\$81.49	\$84,750	\$90,400	\$113,000	\$169,500
Q	\$46.88	\$50.00	\$62.50	\$93.75	\$97,500	\$104,000	\$130,000	\$195,000
R	\$54.09	\$57.70	\$72.12	\$108.17	\$112,500	\$120,000	\$150,000	\$225,000
T	\$63.10	\$67.30	\$84.13	\$126.20	\$131,250	\$140,000	\$175,000	\$262,500
V	\$81.13	\$86.54	\$108.17	\$162.26	\$168,750	\$180,000	\$225,000	\$337,500

**FY 2024 Public Safety Compensation Schedule - Effective 6/11/2023**

Pay Grade	Hourly				Annual			
	Minimum	80% of Policy	Policy	Maximum	Minimum	80% of Policy	Policy	Maximum
D	\$7.25	\$11.54	\$14.42	\$21.63	\$22,500	\$24,000	\$30,000	\$45,000
E	\$11.94	\$12.73	\$15.91	\$23.87	\$24,825	\$26,480	\$33,100	\$49,650
F	\$13.13	\$14.00	\$17.50	\$26.25	\$27,300	\$29,120	\$36,400	\$54,600
G	\$14.64	\$15.62	\$19.52	\$29.28	\$30,450	\$32,480	\$40,600	\$60,900
H	\$16.48	\$17.58	\$21.97	\$32.96	\$34,275	\$36,560	\$45,700	\$68,550
I	\$19.90	\$21.23	\$26.54	\$39.81	\$41,400	\$44,160	\$55,200	\$82,800
J	\$21.53	\$22.96	\$28.70	\$43.05	\$44,775	\$47,760	\$59,700	\$89,550
K	\$23.44	\$25.00	\$31.25	\$46.88	\$48,750	\$52,000	\$65,000	\$97,500
L	\$25.75	\$27.46	\$34.33	\$51.49	\$53,550	\$57,120	\$71,400	\$107,100
M	\$28.49	\$30.38	\$37.98	\$56.97	\$59,250	\$63,200	\$79,000	\$118,500
N	\$31.84	\$33.96	\$42.45	\$63.68	\$66,225	\$70,640	\$88,300	\$132,450
O	\$35.84	\$38.23	\$47.79	\$71.68	\$74,550	\$79,520	\$99,400	\$149,100
P	\$40.75	\$43.46	\$54.33	\$81.49	\$84,750	\$90,400	\$113,000	\$169,500
Q	\$46.88	\$50.00	\$62.50	\$93.75	\$97,500	\$104,000	\$130,000	\$195,000
R	\$54.09	\$57.70	\$72.12	\$108.17	\$112,500	\$120,000	\$150,000	\$225,000
T	\$63.10	\$67.30	\$84.13	\$126.20	\$131,250	\$140,000	\$175,000	\$262,500
V	\$81.13	\$86.54	\$108.17	\$162.26	\$168,750	\$180,000	\$225,000	\$337,500

\*Variable and health benefit amounts can be found in Appendix 2 and 3 of this manual.

## APPENDIX 5: GLOSSARY OF TERMS

TERM	DEFINITION
<b>Activity</b>	State accounting reporting group for specific financial transactions impacting defined users.
<b>Account Category</b>	A grouping of transactions for the purposes of identifying expenditure classifications, include Personnel Costs [50], Operating Expenditures [55], Capital Outlay [70], and Trustee and Benefit Payments [80].
<b>Agency</b>	An administrative division of the department or reporting entity for which a budget request package is submitted, e.g., Department of Finance, DFM, etc.
<b>Appropriation</b>	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.
<b>Base</b>	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.
<b>Board of Examiners Reduction</b>	A reduction in the appropriation of an agency directed by the State Board of Examiners in consultation with the Division of Financial Management.
<b>Budget &amp; Policy Analysis</b>	The division within the Legislative Services Office responsible for development and presentation of budget and policy information to legislators.
<b>Budget Law Exemption</b>	A specific, statutory exemption from related restrictions on transfers of funds between object codes or expense classes.
<b>Bucket Fund</b>	A special revenue fund which contains multiple fund sources, and which only select agencies are authorized to have.
<b>Appropriation Unit</b>	Appropriation control mechanism within STARS/Luma used to differentiate between appropriated and non-appropriated elements within an agency's program structure.
<b>Capital Outlay (CO)</b>	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.
<b>Capitalized Lease</b>	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.
<b>Caseload Changes</b>	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.
<b>Change in Employee Compensation (CEC)</b>	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.

<b>Continuous Appropriations</b>	Ongoing statutory appropriations not requiring annual legislative action. Actual expenditures are based on program needs and availability of cash.
<b>Decision Unit (DU)</b>	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.
<b>Deficiency Warrants</b>	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.
<b>Division of Financial Management (DFM)</b>	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.
<b>Employee Benefit Costs</b>	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.
<b>Encumbrance</b>	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.
<b>Executive Carryforward</b>	An increase in the current year appropriation resulting from an unliquidated encumbrance balance from a prior fiscal year.
<b>Expenditures</b>	Cash outlays for items necessary and essential to the operation of the agency but not including encumbrances.
<b>Full-time Positions (FTP)</b>	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.
<b>Function</b>	Grouping of agency activities into areas of like purpose in STARS.
<b>Fund</b>	A category of moneys in the treasury form which appropriations are made and the use of which is prescribed by law.
<b>Governor's Holdback</b>	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.
<b>Idaho Technology Authority (ITA)</b>	ITA plans and coordinates the state's approach to information technology. Administratively, the ITA resides in the Office of Information Technology Services (OITS).
<b>Legislative Services Office (LSO)</b>	Full-time non-partisan staff that serve the Legislature. LSO includes Budget & Policy Analysis, Legislative Audits, Research & Legislation, and Information Technology.
<b>Line Items</b>	Additional decision units requesting funding for new or expanded activities after maintenance of current operations.
<b>Lump Sum Appropriation</b>	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.
<b>Maintenance of Current Operations</b>	Resources needed to continue current levels of service.

<b>Noncognizable Funds</b>	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).
<b>Account Category Transfers</b>	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.
<b>Objective</b>	Means to achieve a long-term goal.
<b>One-time</b>	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.
<b>Operating Expenditures (OE)</b>	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.
<b>Outcome</b>	Results of program services on the constituent group served.
<b>Output</b>	Number of services performed by an activity within a program.
<b>Performance Report</b>	Agency information regarding completion of targeted performance standards that are part of agency strategic plans. The Performance Report is submitted with the budget.
<b>Personnel Costs (PC)</b>	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.)
<b>Policy Pay Rates</b>	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.
<b>Program</b>	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.
<b>Program Transfers</b>	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.
<b>Reclassify</b>	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.

<b>Reappropriations</b>	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.
<b>Receipts to Appropriation</b>	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. Requires DFM and SCO approval.
<b>Refactor</b>	The DHR 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 DFM if there would be fiscal impact.
<b>Rescission</b>	A change to the appropriation that reduces appropriation in the current fiscal year.
<b>State Board of Examiners</b>	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.
<b>Statewide Cost Allocation Plan (SWCAP)</b>	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. May also be referred to as Indirect Cost Recovery.
<b>Statewide Goals and Objectives</b>	Structure used to provide expenditure information on a statewide functional basis.
<b>Strategy</b>	Action or activity leading to the completion of an objective.
<b>Supplemental Appropriation</b>	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 that exceed 10%, per Section 67-3511, Idaho Code, should also be included.
<b>Trustee &amp; Benefit Payments (TB)</b>	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).
<b>Wage and Salary Data/Reports</b>	Data and a series of reference reports produced by the Employee Information System Unit of the State Controller's Office which identifies salaries and related benefit costs for all budgeted positions, and projects increase in costs for the current and following fiscal years. The reports are for reference only

## APPENDIX 6: BUDGET SUBMISSION & TECHNICAL REVIEW CHECKLISTS

Visit <https://dfm.idaho.gov/budget-development-manual/> to download.

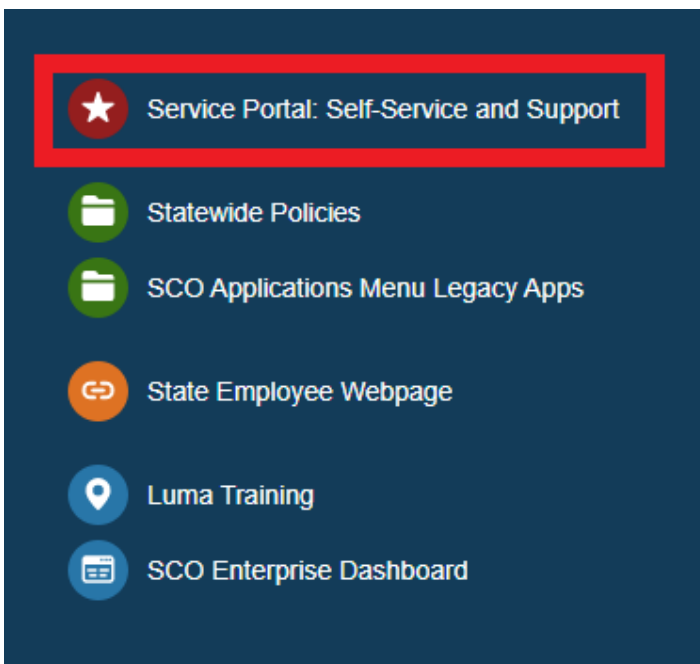
- [Budget Form Requirements & Training Links](#)
- [Agency Pre-Submission Technical Review Checklist](#)
- [2400 Form Required Attachments](#)
- [Report Sequence for PDF/Hard Copy Submission](#)

## APPENDIX 7: SCO REVIEW & APPROVAL OF “IT” REQUESTS.

- 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, B-8.2 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 4, 2023**. 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 “SCO Enterprise Dashboard”
3. Once signed in, choose “Service Portal: Self-Service and Support” from the left side menu



4. On the Service Portal page, select Luma FSM from the top bar menu and under “Budget” in the drop-down menu, click on “Request Budget Support.”
5. From the budget support options, select “Budget Technology Request.”



IDAHO SERVICE PORTAL

Search

IT Services ▾ General Services Luma FSM ▾ Luma HCM ▾ Employee Self Service ▾ Supervisors & Managers ▾ Communities

★ Home > Luma FSM > Budget > Request Budget Support

## Request Budget Support

Browse Request Budget Support

Filter by: All ▾ Sort by: A-Z ▾

Request

Budget Form Support

Assistance with completion of a budget form.

Request

Budget Report Support

Assistance with finding, viewing, or navigating...

Request

Budget Technology Request

Use the form below to submit a technology line...

Request

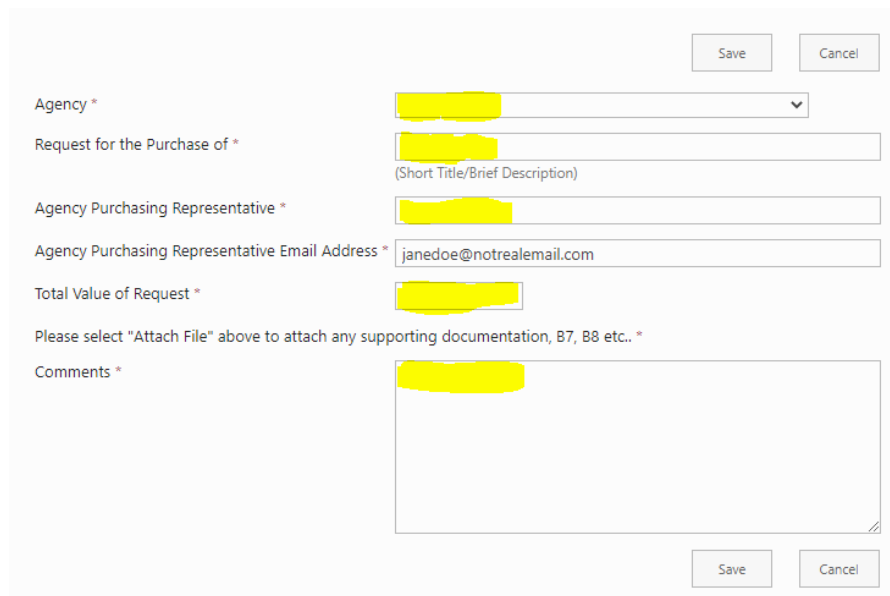
Open a Support Case

Let Us Help You.

- 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 B-8.1 or B-8.2 depending on the cost of the project.

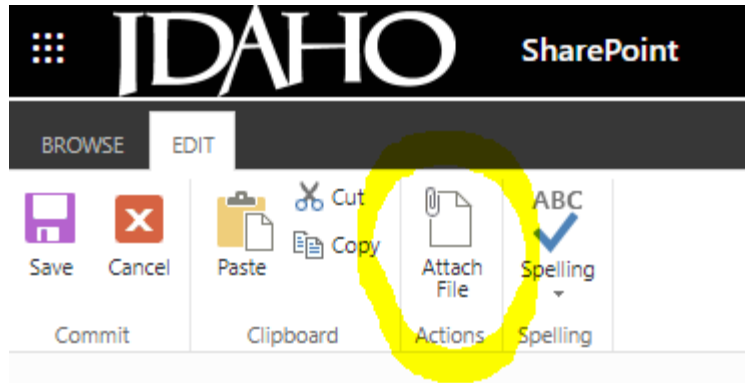
## APPENDIX 8: OITS REVIEW & APPROVAL OF “IT” REQUESTS

- All information technology requests must be vetted by the Office of Information Technology Services (OITS) 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, B-8.1 or B-8.2, 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, 2023**. 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 a request. At the top right are 'Save' and 'Cancel' buttons. The form fields are: 'Agency \*' (a dropdown menu with a yellowed selection), 'Request for the Purchase of \*' (a text field with a yellowed entry and the subtext '(Short Title/Brief Description)'), 'Agency Purchasing Representative \*' (a text field with a yellowed entry), 'Agency Purchasing Representative Email Address \*' (a text field containing 'janedoe@notrealemail.com'), 'Total Value of Request \*' (a text field with a yellowed entry), and 'Comments \*' (a large text area with a yellowed entry). Below the 'Comments' field is another 'Save' and 'Cancel' button. A line of text above the comments field reads: 'Please select "Attach File" above to attach any supporting documentation, B7, B8 etc.. \*'.

- 4) Select “Attach File” upload completed B7, applicable B-8.1 or B-8.2, 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.