

State of Idaho

FY2027



BUDGET DEVELOPMENT MANUAL

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

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PREFACE

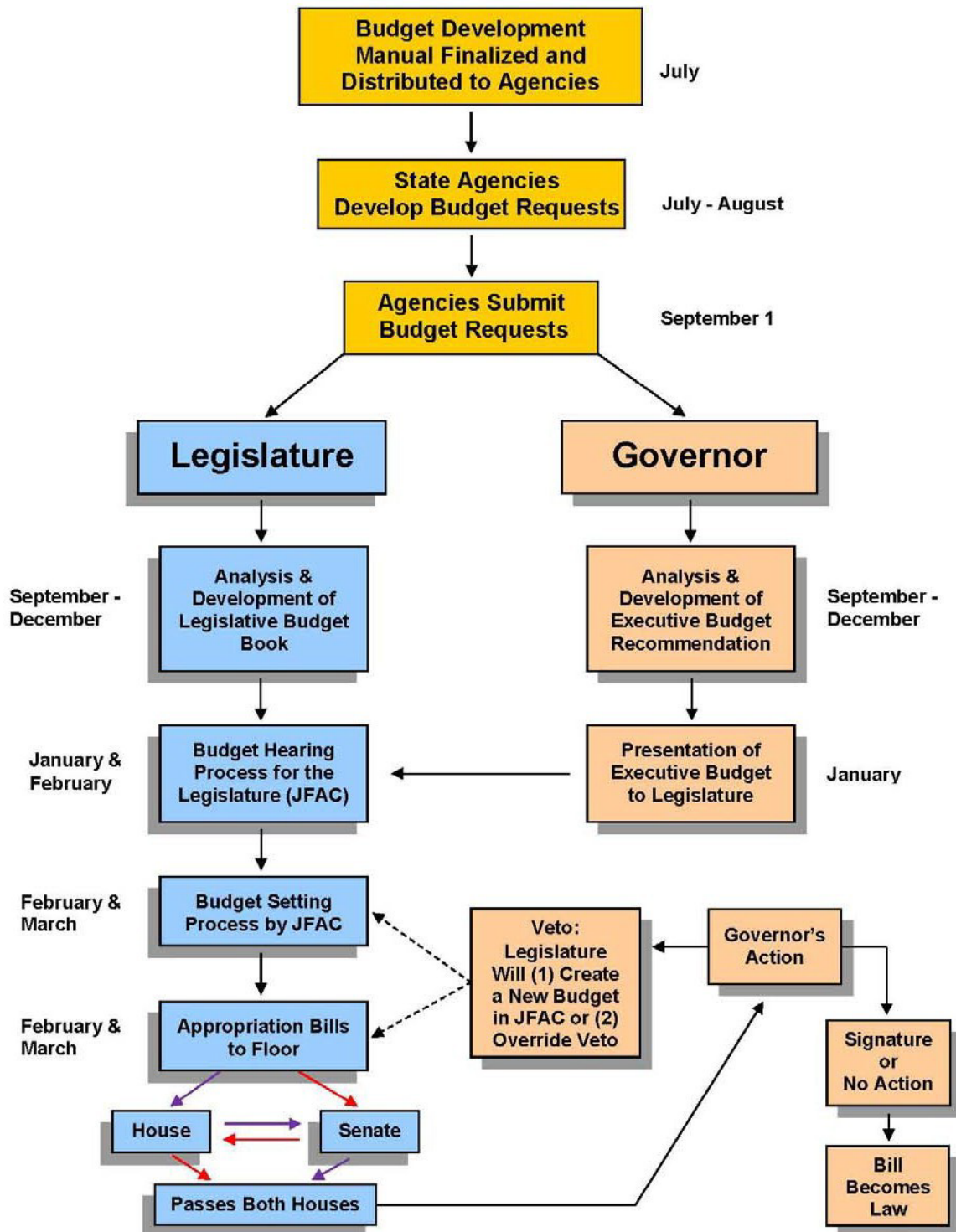
The purpose of this manual is to provide state agencies with clear guidance in preparing their annual budget requests. If you have any questions about the instructions in this manual, contact your Division of Financial Management (DFM) or Legislative Services Office (LSO) budget analyst.

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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Figure 1:

Annual State of Idaho Budget Process



HIGHLIGHTS

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

New/Updated for FY 2027

- **B-4 Workbook Employee Travel Questionnaire:** B-4 Inflationary Adjustments workbook must be used to calculate all inflationary requests. This year, the B-4 workbook will also include questions about travel expenses. If an agency had employee travel expenditures in FY 2025, they must include a B-4 workbook in their budget submission packet to answer new questions on employee travel (you do not need to complete the whole workbook or Luma Budget forms if you do not have inflationary adjustment requests). Only agencies that request inflationary adjustments will complete the full B-4 workbook and submit the Luma Budget forms. Review page 32 for detailed instructions.
- **Vacant FTP Reporting:** All agencies must submit a Vacant Full Time Positions Report and, if applicable, complete a Vacant FTP Questionnaire for each position that has been vacant longer than six months. These documents must be attached to the 2400 form and included in the full budget submission packet. Review page 23 for detailed instructions.
- **Sponsorship and Donations Form:** To comply with the provisions of §67-2360, Idaho Code, regarding the identification of sponsorships and donations, please follow the instructions on page 41. This form will not be part of your budget submission but is instead due by January 15, 2026. All donations and sponsorships approved after January 1, 2025, through December 31, 2025, shall be reported to DFM by January 15, 2025. DFM will compile the report and provide the information to the appropriate committees by February 1, 2026.
- **Health Insurance Premium:** The health insurance appropriation placeholder is \$17,770 per full-time position and \$14,220 per part-time position for purposes of budget development. These amounts are coded into the PCF and will be calculated when properly using form 6200 and the positions tab for transfers and new position requests on form 5100.
- **Strategic Plan:** This year, all strategic plans will be reviewed first by your Governor's office contact prior to submission to DFM. Your agency's strategic plan is due to your Governor's office contact by **August 1, 2025**. Strategic plans shall cover a minimum of four years forward, including the fiscal year for which it is submitted, "FY 2026 – FY 2029" (§67-1903(2), Idaho Code). Updated and approved strategic plans are due to the Division of Financial Management on or before August 29th with your budget submission. Updates should be in electronic format and submitted to info@dfm.idaho.gov.
- **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 2027

- **Employee Additional Forms and Reporting:** As required by §67-5309D and §67-5337, Idaho Code, agencies are required to provide DFM and LSO data regarding bonus pay, recruitment and retention pay,

and other non-performance related pay, as well as moving expense reimbursements for the previous year. Review page 42 for instructions and attach required documentation to the 2400 form.

- **Salary Multiplier:** The CEC salary multiplier is 1% for FY 2027. This multiplier is for calculation purposes only and is **not** indicative of a planned CEC increase. This placeholder is calculated by the PCF process and will populate on form 6200.
- **Unemployment Insurance:** The unemployment insurance rate is changing for FY 2027 from 0 to 0.0010.
- **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.
- **Revised Decision Unit Structure:** Please review pages 43-47 to become familiar with what constitutes maintenance of current operations and line-item decision units. Changes to what have historically been maintenance decision units have been made to align with the new JFAC budget setting format established in the 2024 Legislative session.
- **New FTP Requests Reminder there are now four (4) compensation schedules,** agencies must use the correct schedule according to the job classification being requested. New positions must be requested at 85% of policy. Positions requested above 85% 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.
- **Personnel-related Requests:** Agencies must receive prior written attestation from DHR that the request is in alignment with statewide human resource policies. Please work in conjunction with your DHR business partners to facilitate this review. Communications with your DHR business partners must begin no later than **August 8, 2025**. If DHR determines the request is in line with all statewide HR policies, they will provide the agency with a written attestation. This attestation must be attached to the 5100 form for that enhancement request.

***In addition to the DHR attestation, any requests for new FTP must also be accompanied by a letter from the Director outlining why vacant FTP 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 (ITS) prior to budget submittal on August 29, 2025. Request for ITS approval must be submitted no later than **August 01, 2025**. See **Appendix 7 & 8** for instructions and additional information.
 - All IT and IT services requests must be submitted to ITS for approval, including both new requests (see form 5100 for additional information) and replacement items (see form 6700 instructions for additional information).
 - If a request is for custom information technology, DFM and LSO must also receive an attestation from ITS that the technology aligns with ITS standard solutions or that an exception for non-standard technology has been evaluated and approved by ITS.
 - The requesting agency has completed an RFI with ITS participation, or ITS has evaluated the requirements and made a recommendation for a solution and budget.
 - Information technology requests that have financial tracking components also require an attestation from the State Controller's Office (SCO) that states that the proposed technology is Luma

compatible and not duplicative of Luma functionality. The review submission date for these is **August 1, 2025**. See **Appendix 7**.

- **All ITS recommended replacement items must be submitted as a 12.79 enhancement request using the 5100 form (attach a copy of the ITS recommendation packet to this form).**

Figure 2: Key Deadlines

Deliverable	Due Date
IT items submitted to ITS for review/approval	8/1/2025
IT items submitted to SCO for review/approval	8/1/2025
Strategic plans are due to the Governor's office	8/1/2025
PC authorization requests to DHR	8/8/2025
Budget submission due	8/29/2025
SWCAP	October 2025
PBF Budget submission due	11/14/2025
Sponsorship and donation form due to DFM	1/15/2026

GENERAL INFORMATION

Submission Deadline: The deadline for complete budget submission is **5:00 PM on Friday, August 29, 2025**. This includes Luma Budget and PDF email submission. **Please ensure proper coordination with your head of agency to ensure this deadline is met (early submissions are accepted)**. Prior to selecting “submit” in the budget form mass submit form (9900 form), add both your DFM and LSO analyst emails to the email notification box to ensure they receive notification of budget submission. Hard copies are also due on this date, 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. Revisions beyond the August 29th deadline must be of a technical nature only. Any revisions of a substantive nature may be submitted only after review and approval by your DFM and LSO analyst. Your August 29th submission is expected to be the final product. Please ensure the utilization of your agency’s internal quality control processes and procedures.

The Department of Administration’s Division of Public Works request is due by November 14, 2025. (§67-3502, Idaho Code).

Accessing Luma Budget: Luma Budget is available through <https://auth.sco.idaho.gov/my.policy> and requires two-factor authentication using the Duo Mobile cell phone application. Contact SCO for assistance accessing the system. 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.

Accessing Birst: The Birst reporting tool is accessed through the “waffle” menu found in the upper left-hand corner of the statewide Luma homepage. The reports are defaulted to the current year. Historical reports can be accessed through the Birst Menu via the “space selector” and choosing the “Idaho Luma Budget History” space.

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 a signature until the budget is submitted in Luma Budget, therefore, the PDF document will need to be emailed to DFM and LSO after Luma Budget submission. This must be completed prior to the submission deadline, so plan accordingly. DFM will attach the completed PDF to form 2400 and post it 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 with one hard copy of the budget request in addition to their electronic submission via email and Luma Budget. 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 document in the order listed on Figure 4 to form 2400 in Sherpa. The following file naming convention **MUST** be used for all 2400 form attachments: Agency Number, Form Title, Associated DU, _____. When attaching supporting documentation in Luma Budget, use a file naming convention that references the DU the documentation supports. **The completed PDF of the budget submission must be sent via email to DFM and LSO.**

Supplemental Requests for FY 2026: 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 2027 and beyond. The 12.xx series Personnel Cost request(s) should include a line on the detail tab of form 5100 that represents the 1% CEC placeholder $((\text{requested salary} \times .01) \times (\text{variable benefit rate} + 1) = 1\%$ placeholder). All new positions should be requested using the positions tab on form 5100.

Luma Budget Submission: All agencies will be using Luma Budget for submittals. Directors must use Luma Budget 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 Reporting.

Required Forms and Budget Submission Mechanics: Agencies must **complete and submit all required forms and support materials through Luma Budget**. A complete list of the required forms with training links can be found on the DFM website under APPENDIX 6. Additional Training materials and support ticketing can be found here: <https://idahosco.servicenowservices.com/>. Please utilize training materials and **Figure 3: PDF and Hard Copy Submission Mechanics** (below) for guidance on the order in which each form and associated reports/documentation should be compiled for PDF and Hard Copy budget submissions.

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 Budget, 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 hard copies have been delivered to DFM and LSO.*

Print all required Birst reports to PDF, convert all required documentation to PDF, and 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, 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 are required unless noted otherwise.*

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

Report or Form Title	Report / Form	Luma Budget 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
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.x series DU requests)	One per Enhancement Request (DU) With supporting documents (required with any 4.3 or 12.x series line-item DU requests)

Vacant Positions Report and Questionnaire	Excel and PDF	N/A	One Vacant Position Report Per Agency One Questionnaire Per Vacant FTP	One questionnaire is required for each vacancy more than 6 months (January 1, 2025, or before)
<i>*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.</i>				
PCF Detail Report	Birst	Multiple	One of each report	Each report prints an individual page for each appropriation unit and fund.
PCF Summary Report	Birst	Multiple		
Inflation adjustments (B4 Parts A&B) -	Birst	5800	One per appropriation unit	Required if requesting general inflation. Must include the corresponding B8.1
Form B4 Parts A & B	LSO Template	N/A	One per appropriation unit	Required if the agency had employee travel expenditures in FY 2025. Must have a completed B4 on the LSO template to request Gen & Med inflation.
Contract Inflation (B4 Part C)	Birst	6600	One per appropriation unit	Required if requesting contract inflation.
Supporting Documentation for Contract Inflation	Agency	N/A	One per Contract	Attach the first page of the contract, the page(s) that support the request, and the signature page for each requested contract inflation.
One-Time Operating Expense and Capital Outlay (B7)	Birst and agency documents	6700	One per Agency (<i>required if requesting replacement items or one-time capital outlay</i>)	Include ITS approvals and attestations, and any additional justification, including B8.1 for requests in excess of BDM-approved amounts.
Capital Budget Request (Permanent Building)	External Form	N/A	One per Agency	Required if the agency has a Capital request.
Federal Funds Inventory	Excel Form	N/A	One per Agency	Required if the agency received any federal funds in the reported years.
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 format.
Additional Forms and Reporting	PDF	N/A	One per Agency	Attach reports as referenced on page 42.

Revisions: Only technical revisions will be accepted after the August 29th original submission deadline. If technical 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 of a substantive nature may be submitted only after review and approval by your DFM and LSO analyst. Your August 29th submission is expected to be the final product. Please ensure the utilization of your agency's internal quality control processes and procedures. Any revisions completed by the agency will require the Director to resubmit Form 9900 along with the submission of the revised forms.

Decision Unit: A decision unit (DU) is a specific item in the budget request. 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](#) 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 expenditure 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.
- Capital Outlay (CO) [**Category 70**]: Purchase of land, buildings, fixed equipment, major replacement items, major repairs and renovations, capitalized leases, 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, Office of Administrative Hearings, 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 Budget. Agencies will make the necessary adjustments in Luma Budget 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 via the 5100 form. 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 on the "Narrative Tab".

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: This form is used to show the agency’s statutory authority and to provide documents to DFM and LSO analysts in a single location, including all applicable Luma Budget reports, completed external forms, and required reports that cannot be attached to individual forms within Sherpa or printed as a Birst report. In other words, this form can be used to submit additional documentation. Please reference Figure 4, Appendix 6, and review pages 11-42 for more details.

Figure 4: 2400 Form Required Attachments

Report/Document Name	Type	Location	Notes
Agency Org Charts	PDF	Agency Created	One for the Agency and one for each division
Federal Funds Inventory Form	Excel	DFM Template	Required for all federal funds received for FY23-FY25 and any anticipated federal funds for FY26-FY27
Performance Report	word	DFM Template	The performance report must be submitted in native format.
Performance Report and Director's Attestation	PDF	DFM template converted to PDF	Add a PDF copy of PMR with a signed director's 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 (LSO workbook)	Excel	LSO Template	Required if requesting
Vacant FTP Report	Excel	Enterprise Reporting	Navigate to the “Vacant Positions Detail” and export to an Excel document
Vacant FTP Questionnaire	PDF	LSO Template	One questionnaire is required for each vacant FTP position vacant for longer than six months (vacant prior to January 1, 2025)
Employee Bonus Report(s)	PDF	Luma (Report Catalog)	Required regarding bonus pay, recruitment and retention pay, and other non-performance related pay for FY 2025
Employee Moving Expense Reports	PDF	Enterprise Reporting	Required for all employee moving expense reimbursements for FY 2025

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.

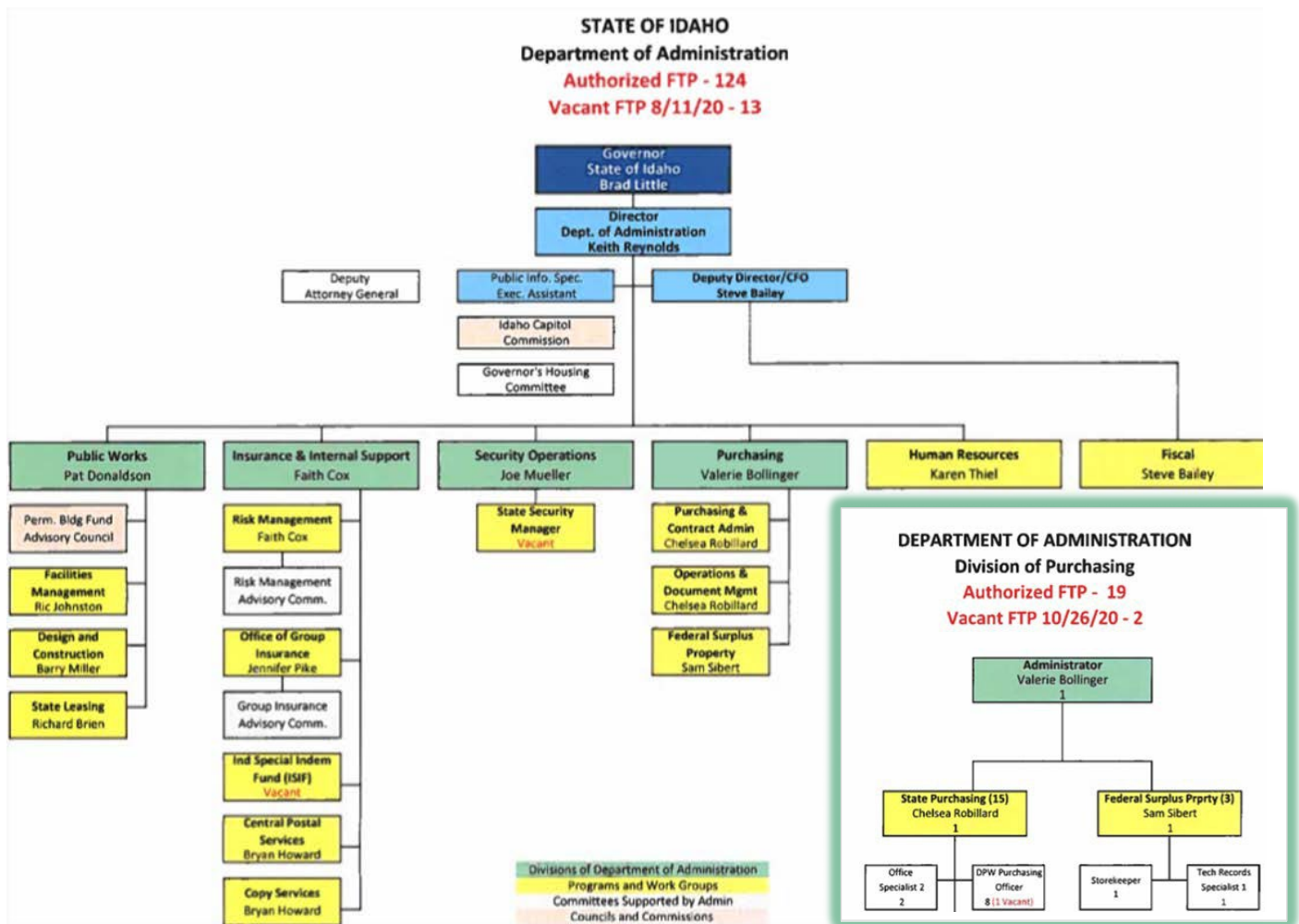
Organizational Chart

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.

Note: All Org Charts must include a current FTP vacancy count as of August 1st, 2025 or later.

Figure 5: Sample Organizational Charts



4800 - Agency Revenues Estimates & 4900 – Appropriation Unit 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 enter projected revenues that will be reported in Luma Finance.

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.

Only fill out either the 4800 form OR 4900 forms. DO NOT USE BOTH.

2900 - Analysis of Funds (B-12)

Purpose: This shows the multi-year cash balances of each fund and tracks the balances of each fund. It contains actual figures for two prior years, as well as estimated figures for the current year and budget year. Agencies will only need to enter estimates for FY 2026 and FY 2027. Complete this form for all appropriated and partially appropriated *dedicated* and *federal* funds. Please complete this form for any funds that are appropriated in law, and any fund details that your DFM and LSO analyst may request a B-12 for. Forms do not need to be completed for the General Fund.

Instructions: PLEASE NOTE that the B12 has been revised starting this year.

Excel template can be found on the DFM website. For dedicated and federal funds, submit one 2900 form in Luma Budget per fund. For fiscal years 2026 and 2027, input reasonable and realistic estimates for each of the fields as applicable.

Additional directions for the NEW B12 are found in the workbook template. The new form and training on it will be addressed in the upcoming Budget training session.

5300 – Mixed Use DU Entry

Purpose: To enter or adjust closed year actuals until a full year of financial data is captured in Luma Budget and to enter miscellaneous adjustments and restorations as needed. Use this form to enter DU 4.11, 4.61, 4.71, 6.11, 6.51-6.81, 8.51, 8.61. See Appendix 1 for DU descriptions. For FY 2027 budget requests, this form is required to properly record FY 2025 actuals.

Instruction: DUs available on this form do not have counters, so only 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.

Items such as reappropriations, reversions, and executive carryforward may need to be verified in Luma Finance.

DU 2.00 must tie out to the Luma Finance reported actual expenditures. If you find errors in the amounts open a ticket in the service now system and email your DFM analyst with the variance information.

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 12.90 Budget Law Exemptions/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 Budget and uploaded to the 5300 form using the DU number as part of the naming convention (i.e., B8-1 DU12-01).

[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 (statutory annualizations only), 12.89, 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 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., 8.41 is the priority and 8.42 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 Budget and uploaded to the 5500 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, 12.6x Population Forecast Adjustments, and 12.9x Budget Law Exemptions/Other Adjustments.**

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

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

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: This is a net-zero transfer of appropriation from one account category to another. Unless a specific exemption is included in the agency appropriation bill, current year account category transfers are subject to approval by DFM and must be within the parameters outlined in statute. Specifically, account category transfers into PC or out of CO are not allowed unless approved as supplementals. Current year account category transfers approved by DFM must be documented as expenditure adjustments (DU 6.00 series) in the request. Account Category Transfers for the budget year must be included in the request. See DU descriptions on pages 41-42 for more information. (§67-3511, Idaho Code)

Program Transfer: This is a net-zero transfer of appropriation and/or FTP from one program to another within the same fund. Current-year requests for program transfers in amounts that are ten percent (10%) of the lesser of the two program budgets involved can be approved by DFM via delegated authority from the Board of Examiners. Current year program transfers already approved by DFM must be documented as expenditure adjustments (DU 6.00 series) in the request. Unless a specific exemption is included in the agency appropriation bill, current year program transfers that exceed 10% must be approved by the legislature as supplementals (DU4.3x). Proposed ongoing program transfers must be included in the request as well. For transfers of 10% or less please include these in the DU 8.3 series. For transfers over 10% please include these as enhancements in the DU 12.x series. See DU descriptions on pages 41-42 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 6.00 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 Budget tracks these 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 upcoming 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. *(Note: any transfers that do not conform to the provisions in Idaho Code 67-3511 will likely be moved to the 12 series as enhancements. Please consult with your DFM and LSO analysts prior to entering these into the system.)*

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 (DU 4.30 series), line item (DU 12.00 series), population forecast adjustment (DU 12.6x series), and any other DU in the request as needed by the DFM or LSO analysts.

NEW: All ITS recommended replacement items, communicated to agencies by the “ITS Budget Packets,” must be requested using the 5100 form as a DU 12.79 request. Please include a copy of the ITS recommendation as an attachment to these requests.

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 ITS and SCO for technology-related requests and 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.
- For requests to add new positions ensure you have the space to house them. If you do not, you must reach out to the Department of Administration prior to budget submission. New space will need to be calculated and included in the line item. Requests for new positions should include appropriate OE/CO amounts for desks, computers, association fees, software licenses, etc. (Please consult with ITS for appropriate amounts for IT licensing costs).

The “Request Narrative” tab on all form 5100 requests **must** be filled out completely. If a question does not apply, please include N/A in the response field.

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

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

5100 – Information Technology Requests (B-8.2)

Purpose: Any individual IT appropriation request for 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 of the project. Contact ITS 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 the 5100 form, this word template must be completed and attached to the corresponding form used for that entry. Include the DU number and corresponding form in the file name before attaching.

If using the 5100 form, please DO NOT attach the Word document as additional support as this information will be duplicative.

The following DUs require the completion of this template: 10.5x Statutory Annualizations, 12.53 General Inflation, 12.54 Medical Inflation, 12.6x Population Forecast Adjustments, and 12.9x Budget Law Exemptions/Other Adjustments. DFM and LSO may require B-8.1 narratives for additional DU’s.

[B-8.1 Template](#)

Vacant Full Time Positions Report

Purpose: The purpose of this report is to provide a list of vacant full-time positions (FTP) and provide additional information about the vacant positions. All state departments, agencies, and institutions (*except for institutions of higher education*) are required to attach a copy of the Vacant Positions Report and prepare a summary statement regarding the position using the new Vacant FTP Questionnaire. **All positions that have been vacant for six months or longer will require a separate Vacant FTP Questionnaire.**

Instructions:

Agencies will identify all vacant positions that have been vacant for longer than six months (all vacancy dates prior to January 1st, 2025). For each position, the agency will complete a Vacant FTP Questionnaire, detailing information about the position, why the position is vacant, and how appropriated personnel costs for the position are being used or not used. The Vacant FTP Questionnaire can be found on the DFM Website.

After completing a questionnaire for each position, the agency will attach both the Vacant Position Report and a copy of each questionnaire per position to the 2400 form with other supplemental forms and materials. Both the report and questionnaires should be submitted with all other submitted budget materials in the budget submission packet.

Enterprise Reporting (Cognos) Vacancy Report Directions:

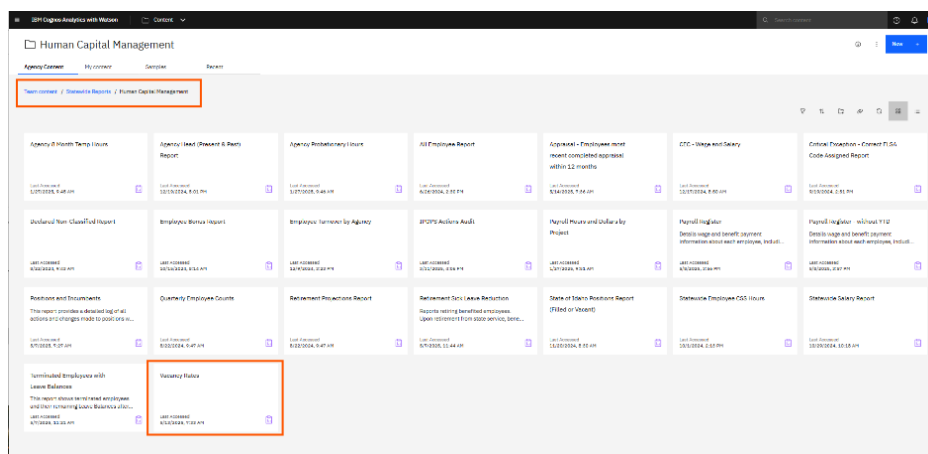
All agencies must submit a Vacant Positions report and a Vacant FTP Questionnaire for each vacant position that has been vacant since or before January 1st, 2025.

These instructions detail how to find the Vacant Positions report in Enterprise Reporting (Cognos).

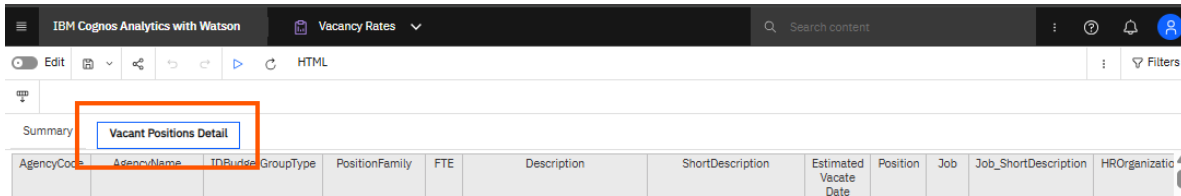
All data and information in the Vacant Positions report is sourced from Luma GHR (Global Human Resources). If information is not accurate or missing from the report, such as the reported vacancy date, please contact your HR contact.

If information such as the reported vacancy date is missing from the report, please update the workbook from Step 7 below.

1. Go to <https://www.sco.idaho.gov/LivePages/scohome.aspx>
2. Sign in to “SCO Enterprise Dashboard”
3. Once signed in, choose “Enterprise Reporting: Cognos Analytics” from the application tiles.
4. After entering the Enterprise Reporting (Cognos) Site, navigate to the “Agency Content” tile and click open.
5. Open “Statewide Reports,” then “Human Capital Management,” and open the Vacancy Rates report as shown below:



- After running the Vacancy Rates report, click on the second tab, “Vacant Position Detail,” as



shown below.

- From the vacant position detail tab, click on the “HTML” button at the top and change the format to Excel. This will create an Excel workbook version of the report that can be found on the Vacant Positions Detail_2 tab 2. This workbook will be submitted via the 2400 form and printed for the paper copy submission.
- Complete a Vacant FTP Questionnaire for each position vacant since January 1st, 2025.

Personnel Cost Forecaster (PCF)

Purpose: The PCF, when properly completed, will reconcile an agency's current year estimated Personnel Costs against the available budget, forecast additional needs 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 and will need to be updated. **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, changes 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 it 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 (DU 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 (i.e., annualizations (10.51)) 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 85% of the compensation policy as found in Appendix 4.

All positions being requested should be done so using the “**Position**” tab on form 5100. This will provide all the variable and fixed benefits costs for the chosen salary. 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 the 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 programs and funds. Any other adjustments will need to be made on applicable forms. The payroll allocation adjustments on the 8100 form help to reconcile the 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 the current allocation and report back any errors. Each position’s allocation must equal 100%; any variance from 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 in 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 in this report only apply to current year estimated needs.

Instructions:

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

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

5700 Compensation Adj.

Purpose: To add compensation adjustments in the DU 10 series that are 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), and 10.67 Compensation Schedule Changes. *12.9x Budget Law Exemptions/Other Adjustments and CEC Fund Shifts (now a line-item request) should be done on the 5100 form.*

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 6.00 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. See **Appendix 1** for detailed DU descriptions.

The 6 series DUs do NOT need to be removed in DU 8.41, Luma Budget tracks these as one-time 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 34 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 12.00 series DUs using form 5100. See additional transfer guidance starting on page 18 before entering transfers.

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

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

5500 DU 10.5x Statutory Annualizations

Purpose: Form 5500 Mixed Use with Counter DU Entry is a form 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 pages 34-35.

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 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, 10.61 Salary Adjustments for Regular Employees, 10.62 Salary Adjustments for Group and Temporary, 10.63 Salary Adjustments for Elected Officials, and 10.67 Compensation Schedule Changes.

Instructions:

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

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

B-4 Workbook and 5800/6600 – Inflationary Adjustments / Employee Travel Questionnaire

B-4 Form: <https://legislature.idaho.gov/lso/bpa/process>

Purpose: The B-4 workbook 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 calculated using this form. However, increases attributable to caseload changes, changes in responsibilities, or other factors beyond cost should not be included.

New: *The B-4 workbook now includes questions relating to employee travel costs. If an agency has travel costs, the questions about those travel costs must be completed and submitted with the budget.* These questions will be used to inform the Legislature about the purpose and scope of agency travel costs.

IMPORTANT - Submission Requirements:

All agencies must review the B-4 workbook for each appropriation unit. A B-4 workbook must be submitted with the budget request if either of the following applies:

- The agency has employee travel expenditures in FY 2025.
 - Answer the employee travel questions in the B-4 workbook, then attach the B-4 to your budget submission. Refer to rows 16, 17, and 18 in Column E of the B-4 form.
 - **Do not complete the full B-4 workbook unless inflationary adjustments are also being requested.**

OR

- The agency is requesting inflationary adjustments.
 - Complete the entire B-4 workbook, including the employee travel questions if applicable, and attach the B-4 workbook to your budget submission.
 - Follow the instructions and notes below to complete the B-4 workbook.

INFLATION ADJUSTMENT INSTRUCTIONS: Agencies requesting inflationary adjustments will submit a B-4 workbook AND submit a Form 5800 or a Form 6600 in Luma Budget. Luma Budget relies on manually entered information; therefore, agencies must complete a B-4 workbook to calculate those inflationary amounts and then enter them into the 5800 and/or 6600 forms in Luma Budget.

DUs 12.53 General Inflation Adjustments and 12.54 Medical Inflation Adjustments require a separate completed B-8.1 Word document:

- The B-8.1 document will need to be completed outside of Luma Budget and uploaded to the form being used to request the funding.

HOW TO COMPLETE THE B-4 WORKBOOK:

PART A: Baseline Actuals:

Columns (1) through (7): These are actual expenditures as reported in Luma Finance. 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 OAH, 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 12.60 description on page 44.

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 12.53), 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 12.53 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 12.54), 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 12.54 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 line item.

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 input for replacement and maintenance items (DU 12.55).

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 a better description of the request.

Budget submission in Luma Budget still requires all data fields to be fully completed. Provide sufficient information for each item 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 Budget 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 DUs must be vetted by and include a written attestation from the Office of Information Technology Services (ITS), and documentation of approval must be included with the budget submission to DFM and LSO on August 29, 2025. The deadline to submit a request to the ITS SharePoint website for review is August 1, 2025. An ITS review is required and applies to **ALL** requests for telecommunications hardware (voice, data, video, etc.) and software, computing hardware and software, and any other IT-related items, services, or initiatives to ensure consistency with submitted plans, the state's IT Strategic Plan, and Idaho Technology Authority (ITA) Enterprise Policies and Standards. ITS staff are 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 58, for instructions 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 8 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 the Division of Purchasing for additional clarification on differences in equipment types.

Figure 8: Budget Estimate Guidelines

Computer Equipment	Estimated Cost	Examples
Low-end Desktop (no monitor)	\$ 840	Dell Optiplex Tower
Standard Desktop (no monitor)	\$ 1,230	Dell Optiplex Tower Plus
High-end Desktop (no monitor)	\$ 2,040	Dell Optiplex Small Form
Low-end Laptop	\$ 790	Dell Latitude 3550
Standard Laptop	\$ 1,340	Dell Latitude 5550
High-end Laptop	\$ 3,130	Dell XPS 16
Low-end ultra-thin laptop	\$ 670	Dell Latitude 3440
Standard ultra-thin laptop	\$ 1,360	Dell Pro 16 Plus
High-end ultra-thin Laptop	\$ 3,130	Dell XPS 16
Low-end Tablet	\$ 310	IPAD
Standard Tablet	\$ 530	IPAD Air
High-end Tablet	\$ 1,400	IPAD Pro
Low-end 2-in-1 Laptop/Tablet	\$ 1,130	Dell Latitude 5350
Standard 2-in-1 Laptop/Tablet	\$ 1,710	Dell Latitude 5350
High-end 2-in-1 Laptop/Tablet	\$ 2,020	Dell Pro 14 Plus
Toughbook Rugged and Semi-Rugged Laptops	\$ 2,510	Dell Latitude
Toughbook Rugged and Semi-Rugged Tablet	\$ 2,640	Dell Latitude 7230
Toughbook Fully Rugged Laptop	\$ 2,660	Dell Latitude 7330
Flat Panel Monitor	\$ 300	Dell P2723D
Standard 27" Monitor	\$ 190	B&H Photo P2725H
Ultra-sharp 27" Monitor	\$ 590	B&H Photo U2723QE
Software	Varies	

Vehicles	Estimated Cost	Examples
Small Sedan (Gas/FFV)	\$23,000	Honda Civic
Mid-Size Sedan (Gas/FFV)	\$26,000	Fusion, Malibu
Full-Size Sedan	\$30,000	Charger, Impala, Taurus
Light Duty Truck (Gas/FFV)	\$43,000	F150/S1500 (1/2 Ton)
Medium Duty Truck (Gas/FFV)	\$50,000	F250/S2500 (3/4 Ton)
Full-Size Heavy-Duty Truck	\$54,000	F350/S3500 (1 Ton)
Full-Size Heavy-Duty Truck	\$57,000	F450/S4500 (>1 Ton)
Heavy Duty Cab/Chassis	\$50,000	F350/S3500 (>1 Ton)
Heavy Duty Cab/Chassis	\$55,000	F450/S4500 (>1 Ton)
Heavy Duty Cab/Chassis	\$57,500	F550/S5500 (>1 Ton)
Mini/Passenger Van (Gas/FFV)	\$48,000	Transit, Express, Pacifica
Full/Cargo Van (Gas/FFV)	\$50,000	Sierra, Express
Small-Sized SUV	\$35,000	Escape, Edge, Trax, Ecosport
Mid-Size SUV	\$50,000	Explorer, Tahoe, Yukon
Full-Size SUV	\$75,000	Suburban, Expedition, Yukon XL
Police SUV	\$52,500	
Police Truck	\$52,500	

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 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/>

Federal Funds Inventory

Purpose: To allow the Legislative branch, the Executive branch, and the public to have visibility into the details of federal funds received by the state to prepare for possible reductions in federal funding, measure the impact of programs supported by federal funding, and act in the best interest of Idahoans.

Instructions: The Federal Funds Inventory (FFI) template can be found on the DFM website. Please download the FFI Excel template and review the Instructions Tab within the Excel template to understand the information that must be entered into each column. Agencies must identify **all** federal funds received in the prior three years, as well as all federal funds your agency anticipates receiving within the current and budget year; this includes off-budget, approved noncognizable 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.

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 the rent payment made to your landlord. If improvements 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/>

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Strategic Plans and 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 strategic plans and agency performance reports are available at: <https://dfm.idaho.gov/strategic-plans-and-performance-reports/>

Agencies must use the DFM-provided template for performance reports. 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) August 29, 2025.

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 are due to your Governor's office contact by August 1, 2025. Updated and approved strategic plans are due to the Division of Financial Management on or before August 29, 2025, and should be sent directly to DFM at: info@dfm.idaho.gov.

Sponsorship and Donations Form

Purpose: To allow the Legislative and Executive branches and the public to see details of sponsorships and donations that are specifically required by law or approved by the agency director, chief executive officer, or president, so they can measure the impact of programs supported and act in the best interest of Idahoans.

Instructions: Please review §67-2360, Idaho Code. The template can be found on the DFM website. Identify all necessary sponsorships and donations made by any department, board, commission, state educational institution, or other entity of state government. In conversations with legislative sponsors, DFM understands the intent of the bill to capture direct donations and sponsorships made with appropriated tax dollars, not minor one-off in-kind goods such as a shirt or a cup. All approved donations and sponsorships that fall within this scope must be reported to DFM. That said, should you have any concerns or questions about any single event or action, and whether it falls within the definition of a donation or sponsorship, **DFM strongly urges consultation with the agency's legal counsel about whether an action counts as a donation or sponsorship and should be reported to DFM.**

If no sponsorships or donations were made, no report is required.

Timeframes: All donations and sponsorships approved after January 1, 2025 through December 31, 2025 shall be reported to DFM by January 15, 2026. DFM will compile the report and provide the information to the appropriate committees by February 1, 2026.

Additional Forms and Reporting

Agencies are required by §59-1603(14), §67-5309D and §67-5337, Idaho Code, to provide DFM and LSO with data regarding bonus pay, recruitment and retention pay, and other nonperformance-related pay, as well as moving expense reimbursements for the previous fiscal year. Employee Bonus Reports are available in Luma GHR under My Reports. Moving Expense Reports can be found in Enterprise Reporting under Team Content/Statewide Reports/Finance Supply Management. Agencies shall compile and review all reports for their agency prior to August 29, 2025, and attach them to the 2400 form to submit with their budget.

In addition to the requirements of §59-1603(14), §67-5309D and §67-5337, Idaho Code, DFM and LSO may request additional information from various reports in Luma Budget 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 will be preloaded into the system.
- 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).
- 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. Verify dollar amounts by account category. This amount will be a negative number and will need an offset entry in DU 4.11 in the agency request for the current year.
- 1.81 **Current Year Encumbrances:** Input any encumbrances that were approved for executive carry forward and carried into FY 2025. This amount will be a negative number, and will need an offset entry in DU 6.11, executive carry forward (ECF), in the agency request.
- 1.91 **Other Adjustments:** Catch-all DU for other adjustments in the prior fiscal year; use of this DU is subject to approval by DFM and LSO.
- 2.00** **PRIOR YEAR ACTUAL EXPENDITURES:** Automatically calculated sum of PRIOR YEAR TOTAL APPROPRIATION (DU 1.00) and subsequent 1.00 series adjustments.
- 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's 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): 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). 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 12.00 series of the request. This section may include Governor approved FTP.
- 8.21 Account Category Transfers: Net zero transfers of funds between account categories within a program for the budget year. Such transfers are not subject to restrictions outlined in §67-3511, Idaho Code. However, DFM or LSO may choose to present such requests in the line-item series.
- 8.31 Transfer Between Appropriated Programs: Transfer of appropriation from one program to another within the same fund. The transfer amount must net to zero within the agency and fund for the budget year. Such transfers are not subject to restrictions outlined in §67- 3511, Idaho Code. 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. It will be a negative number. *Note DU 6.XX series items do not need to be removed using the 8.4x, they 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
- 10.23 **Contract Inflation:** Increases defined in contract (lease rates, for example). Use form 6600 for entry.
- 10.40 Interagency Nonstandard Adjustments (Statewide Cost Allocation /SWCAP)
- 10.41 Attorney General Fees
- 10.42 **Office of Administrative Hearings (OAH) SWCAP**
- 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 **Statutory Annualizations:** Brings partial prior year funding for a change made in statute to the necessary amount. Examples include: Constitutional Officers' salary changes that take effect upon inauguration, or creation of a new agency.
- 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
- 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.
- 12.01-12.50** **LINE-ITEM REQUESTS:** Examples include expansion or creation of programs and services, major technology or other purchases, increased staffing or salaries, fund shifts, annualizations, inflationary adjustments, other adjustments, program or object transfers, etc. Use Form 5100 for entry.
- 12.53 **General Inflation Adjustments:** For increases associated with standard/general inflation. Use form B-4 workbook to calculate and 5800/6600 for entry. Requests for general inflation **must also include a completed B8.1.**
- 12.54 **Medical Inflation Adjustments:** For increases in cost to provide medical services. Use form B-4 workbook to calculate and 5800/6600 Form for entry.
- 12.55-12.58 **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](#).
- 12.59 **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.

- 12.60 Population Forecast Adjustments: Used for statutory changes in public schools (including K-12 Career Ladder Salary increases); Medicaid; Aid to the Aged, Blind, and Disabled, adult and child protection; and Department of Corrections. This DU will be used for Enrollment Workload Adjustments in higher education, as defined in Board of Education Policy, Section V, Subsection S, February 2006. Use Form 5100 for entry.
- 12.70 Statewide Initiatives: This series should only be used when instructed by DFM and LSO to do so.
- 12.79 ITS Recommended Replacement Items: All ITS critical and recommended replacement items.
- 12.81-12.88 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.
- 12.89 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. Use Form 5500 for entry.
- 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

<u>BUDGETED FY 2026</u>	<u>CURRENT ESTIMATED FY 2026</u>	<u>PROJECTED FY 2027</u>
Health Insurance	Health Insurance	Health Insurance
\$14,300/position (30-40 hrs/wk)	\$14,130/position (30-40 hrs/wk)	\$17,770/position (30-40 hrs/wk)
\$11,400/PT position (20-29.9 hrs/wk)	\$11,304/PT position (20-29.9 hrs/wk)	\$14,220/PT position (20-29.9 hrs/wk)

DU 10.12 VARIABLE BENEFIT RATES

<u>BUDGETED FY 2026</u>	<u>CURRENT ESTIMATED FY 2026</u>	<u>PROJECTED FY 2027</u>
FICA	FICA	FICA
SSDI 0.062 x salary to \$168,600	SSDI 0.062 x salary to \$176,100	SSDI 0.062 x salary to \$176,100
SSHI 0.0145 x salary	SSHI 0.0145 x salary	SSHI 0.0145 x salary
Unemployment Insurance	Unemployment Insurance	Unemployment Insurance
0.0000 x salary	0.0000 x salary	0.0010 x salary
Life Insurance	Life Insurance	Life Insurance
0.00671 x salary	.00552 x salary	.00552 x salary
Retirement	Retirement	Retirement
Regular: 0.1196 x salary	Regular: 0.1196 x salary	Regular: 0.1196 x salary
School: 0.1348 x salary	School: 0.1348 x salary	School: 0.1348 x salary
Judges: 0.6253 x salary	Judges: 0.6253 x salary	Judges: 0.6253 x salary
Police / Fire: 0.1398 x salary	Police / Fire: 0.1465 x salary	Police / Fire: 0.1465 x salary
Optional Plan: 0.1084 x salary	Optional Plan: 0.1084 x salary	Optional Plan: 0.1084 x salary
Sick Leave	Sick Leave	Sick Leave
0.0000 x salary	0.0000 x salary	0.0000 x salary
Human Resources	Human Resources	Human Resources
Classified Positions	Classified Positions	Classified Positions
0.020000 x salary	0.020000 x salary	0.020000 x salary
Non-Classified Positions (includes group, temp, & daily rate)	Non-Classified Positions (includes group, temp, & daily rate)	Non-Classified Positions (includes group, temp, & daily rate)
0.010000 x salary	0.010000 x salary	0.010000 x salary
Universities & Military Division (non-delegated)	Universities & Military Division (non-delegated)	Universities & Military Division (non-delegated)
0.006500 x salary	0.006500 x salary	0.006500 x salary
Workers' Comp	Workers' Comp	Workers' Comp
See Appendix 3	See Appendix 3	See Appendix 3
Agency Rate x salary	Agency Rate x salary	Agency Rate x salary

APPENDIX 3: WORKER’S COMPENSATION RATES

Agency	Budgeted FY 2026	Budgeted FY 2027	Agency	Budgeted FY 2026	Budgeted FY 2027
Admin Hearing, Office of	.0016	.0014	Labor, Dept. of	.0028	.0025
Administration, Dept.	.0145	.0116	Lands, Dept.	.0187	.0178
Aging, Comm. on	.0016	.0014	Lava Hot Springs	.0323	.0256
Agriculture, Dept.	.0164	.0149	Legislative Services	.0013	.0012
Arts Commission	.0016	.0014	Lewis-Clark State College	.0092	.0081
Attorney General	.0042	.0033	Libraries, Id. Comm. for	.0016	.0014
Blind Commission	.0038	.0033	Lieutenant Governor	.0016	.0014
Boise State University	.0064	.0050	Liquor Division	.0136	.0114
Brand Board	.0273	.0252	Lottery Commission	.0046	.0039
Career Technical Educ.	.0031	.0030	Military Division	.0204	.0184
Commerce, Dept. of	.0016	.0014	Occup. & Prof. Licenses, Div.	.0090	.0077
Controller, State	.0016	.0014	Pardons and Parole Comm.	.0205	.0189
Correctional Industries	.0305	.0274	Parks & Recreation	.0317	.0259
Correction, Dept. of	.0301	.0269	Performance Evals, Ofc of	.0029	.0024
Deaf and Blind, Educ. Svcs.	.0103	.0089	Public Employees Ret.	.0016	.0014
Drug Policy, Office of	.0016	.0014	Public Charter School Comm.	.0102	.0093
Educ., Dept of	.0029	.0027	Public Television, Idaho	.0052	.0044
Educ., State Board of	.0026	.0022	Public Utilities Comm.	.0054	.0046
Endowment Fund Inv. Bd.	.0014	.0012	Racing Commission	.0080	.0070
Energy Resources, Off. of	.0016	.0014	Secretary of State	.0016	.0014
Environmental Quality, Dept.	.0079	.0067	Senate	.0016	.0014
Finance, Dept.	.0009	.0008	Soil & Water Comm.	.0110	.0090
Financial Mgmt., Div.	.0016	.0014	Species Cons., Office of	.0088	.0078
Fish & Game, Dept.	.0380	.0334	State Appellate Pub. Def	.0017	.0015
Governor's Office	.0016	.0014	State Ind. Living Council	.0020	.0018
Health & Welfare	.0102	.0086	State Police, Idaho	.0294	.0257
Health & Social Services Ombud.	.0016	.0014	State Pub. Defender, Office of	0.0042	.0015
Hispanic Commission	.0016	.0014	STEM Action Center	.0016	.0014
Historical Society	.0051	.0048	Tax Appeals Board	.0015	.0013
House of Representatives	.0016	.0014	Tax Commission	.0021	.0018
Human Resources, Div	.0027	.0023	Transportation, Dept.	.0254	.0203
Idaho State University	.0082	.0073	Treasurer, State	.0016	.0014
Industrial Commission	.0025	.0021	University of Idaho	.00525	.0071
Information Technology, Office	.0016	.0014	Veterans’ Services	.0240	.0201
Insurance, Dept.	.0032	.0031	Vocational Rehab	.0023	.0020
Judicial Branch	.0018	.0016	Water Resources, Dept.	.0091	.0080
Juvenile Corrections	.0280	.0248	Workforce Develop. Council	.0016	.0014

APPENDIX 4: NEW POSITION COST CALCULATION

FY 2026 Primary Compensation Schedule - Effective 6/8/2025

Luma Salary Structure Grade	Pay Grade	Hourly				Annual			
		Minimum	85% of Policy	Policy	Maximum	Minimum	85% of Policy	Policy	Maximum
1	D	\$7.25	\$11.94	\$14.05	\$21.08	\$21,918	\$24,840	\$29,224	\$43,836
2	E	\$12.16	\$13.78	\$16.21	\$24.32	\$25,293	\$28,665	\$33,724	\$50,586
3	F	\$13.42	\$15.22	\$17.90	\$26.84	\$27,918	\$31,640	\$37,224	\$55,836
4	G	\$14.94	\$16.93	\$19.92	\$29.87	\$31,068	\$35,210	\$41,424	\$62,136
5	H	\$16.81	\$19.06	\$22.42	\$33.62	\$34,968	\$39,630	\$46,624	\$69,936
6	I	\$19.01	\$21.55	\$25.35	\$38.02	\$39,543	\$44,815	\$52,724	\$79,086
7	J	\$21.25	\$24.08	\$28.33	\$42.49	\$44,193	\$50,085	\$58,924	\$88,386
8	K	\$23.91	\$27.11	\$31.89	\$47.83	\$49,743	\$56,375	\$66,324	\$99,486
9	L	\$27.12	\$30.74	\$36.17	\$54.25	\$56,418	\$63,940	\$75,224	\$112,836
10	M	\$30.91	\$35.03	\$41.21	\$61.82	\$64,293	\$72,865	\$85,724	\$128,586
11	N	\$35.42	\$40.14	\$47.22	\$70.83	\$73,668	\$83,490	\$98,224	\$147,336
12	O	\$39.67	\$44.97	\$52.90	\$79.34	\$82,518	\$93,520	\$110,024	\$165,036
13	P	\$44.90	\$50.89	\$59.87	\$89.80	\$93,393	\$105,845	\$124,524	\$186,786
14	Q	\$51.43	\$58.28	\$68.57	\$102.85	\$106,968	\$121,230	\$142,624	\$213,936
15	R	\$58.85	\$66.70	\$78.47	\$117.71	\$122,418	\$138,740	\$163,224	\$244,836
17	T	\$67.87	\$76.92	\$90.49	\$135.74	\$141,168	\$159,990	\$188,224	\$282,336
19	V	\$82.29	\$93.26	\$109.72	\$164.58	\$171,168	\$193,990	\$228,224	\$342,336

FY 2026 Public Safety Compensation Schedule - Effective 6/8/2025

Luma Salary Structure Grade	Pay Grade	Hourly				Annual			
		Minimum	85% of Policy	Policy	Maximum	Minimum	85% of Policy	Policy	Maximum
1	D	\$7.25	\$13.57	\$15.97	\$23.96	\$24,918	\$28,240	\$33,224	\$49,836
2	E	\$12.16	\$13.78	\$16.21	\$24.32	\$25,293	\$28,665	\$33,724	\$50,586
3	F	\$13.42	\$15.22	\$17.90	\$26.84	\$27,918	\$31,640	\$37,224	\$55,836
4	G	\$14.94	\$16.93	\$19.92	\$29.87	\$31,068	\$35,210	\$41,424	\$62,136
5	H	\$18.47	\$20.94	\$24.63	\$36.94	\$38,418	\$43,540	\$51,224	\$76,836
6	I	\$21.72	\$24.61	\$28.95	\$43.43	\$45,168	\$51,190	\$60,224	\$90,336
7	J	\$23.73	\$26.90	\$31.65	\$47.47	\$49,368	\$55,950	\$65,824	\$98,736
8	K	\$26.11	\$29.60	\$34.82	\$52.23	\$54,318	\$61,560	\$72,424	\$108,636
9	L	\$29.00	\$32.87	\$38.67	\$58.00	\$60,318	\$68,360	\$80,424	\$120,636
10	M	\$32.39	\$36.70	\$43.18	\$64.78	\$67,368	\$76,350	\$89,824	\$134,736
11	N	\$36.46	\$41.33	\$48.62	\$72.93	\$75,843	\$85,955	\$101,124	\$151,686
12	O	\$40.68	\$46.10	\$54.24	\$81.36	\$84,618	\$95,900	\$112,824	\$169,236
13	P	\$45.95	\$52.07	\$61.26	\$91.89	\$95,568	\$108,310	\$127,424	\$191,136
14	Q	\$52.44	\$59.43	\$69.92	\$104.87	\$109,068	\$123,610	\$145,424	\$218,136
15	R	\$58.85	\$66.70	\$78.47	\$117.71	\$122,418	\$138,740	\$163,224	\$244,836
17	T	\$67.87	\$76.92	\$90.49	\$135.74	\$141,168	\$159,990	\$188,224	\$282,336
19	V	\$82.29	\$93.26	\$109.72	\$164.58	\$171,168	\$193,990	\$228,224	\$342,336

FY 2026 Nursing/Healthcare Compensation Schedule - Effective 6/8/2025

Luma Salary Structure Grade	Pay Grade	Hourly				Annual			
		Minimum	85% of Policy	Policy	Maximum	Minimum	85% of Policy	Policy	Maximum
1	D	\$7.25	\$11.94	\$14.05	\$21.08	\$21,918	\$24,840	\$29,224	\$43,836
2	E	\$12.16	\$13.78	\$16.21	\$24.32	\$25,293	\$28,665	\$33,724	\$50,586
3	F	\$13.42	\$15.22	\$17.90	\$26.84	\$27,918	\$31,640	\$37,224	\$55,836
4	G	\$14.94	\$16.93	\$19.92	\$29.87	\$31,068	\$35,210	\$41,424	\$62,136
5	H	\$16.81	\$19.06	\$22.42	\$33.62	\$34,968	\$39,630	\$46,624	\$69,936
6	I	\$19.01	\$21.55	\$25.35	\$38.02	\$39,543	\$44,815	\$52,724	\$79,086
7	J	\$21.25	\$24.08	\$28.33	\$42.49	\$44,193	\$50,085	\$58,924	\$88,386
8	K	\$24.67	\$27.97	\$32.90	\$49.34	\$51,318	\$58,160	\$68,424	\$102,636
9	L	\$28.78	\$32.62	\$38.38	\$57.57	\$59,868	\$67,850	\$79,824	\$119,736
10	M	\$33.61	\$38.10	\$44.82	\$67.23	\$69,918	\$79,240	\$93,224	\$139,836
11	N	\$37.15	\$42.10	\$49.53	\$74.30	\$77,268	\$87,570	\$103,024	\$154,536
12	O	\$40.61	\$46.03	\$54.15	\$81.22	\$84,468	\$95,730	\$112,624	\$168,936
13	P	\$44.90	\$50.89	\$59.87	\$89.80	\$93,393	\$105,845	\$124,524	\$186,786
14	Q	\$48.04	\$54.44	\$64.05	\$96.08	\$99,918	\$113,240	\$133,224	\$199,836
15	R	\$58.85	\$66.70	\$78.47	\$117.71	\$122,418	\$138,740	\$163,224	\$244,836
17	T	\$67.87	\$76.92	\$90.49	\$135.74	\$141,168	\$159,990	\$188,224	\$282,336
19	V	\$82.29	\$93.26	\$109.72	\$164.58	\$171,168	\$193,990	\$228,224	\$342,336

FY 2026 IT & Engineering Compensation Schedule - Effective 6/8/2025

Luma Salary Structure Grade	Pay Grade	Hourly				Annual			
		Minimum	85% of Policy	Policy	Maximum	Minimum	85% of Policy	Policy	Maximum
1	D	\$7.25	\$11.94	\$14.05	\$21.08	\$21,918	\$24,840	\$29,224	\$43,836
2	E	\$12.16	\$13.78	\$16.21	\$24.32	\$25,293	\$28,665	\$33,724	\$50,586
3	F	\$13.42	\$15.22	\$17.90	\$26.84	\$27,918	\$31,640	\$37,224	\$55,836
4	G	\$14.94	\$16.93	\$19.92	\$29.87	\$31,068	\$35,210	\$41,424	\$62,136
5	H	\$19.12	\$21.67	\$25.49	\$38.24	\$39,768	\$45,070	\$53,024	\$79,536
6	I	\$21.10	\$23.92	\$28.14	\$42.20	\$43,893	\$49,745	\$58,524	\$87,786
7	J	\$23.48	\$26.61	\$31.31	\$46.96	\$48,843	\$55,355	\$65,124	\$97,686
8	K	\$26.33	\$29.84	\$35.11	\$52.66	\$54,768	\$62,070	\$73,024	\$109,536
9	L	\$29.72	\$33.69	\$39.63	\$59.44	\$61,818	\$70,060	\$82,424	\$123,636
10	M	\$33.90	\$38.42	\$45.20	\$67.81	\$70,518	\$79,920	\$94,024	\$141,036
11	N	\$38.84	\$44.02	\$51.79	\$77.69	\$80,793	\$91,565	\$107,724	\$161,586
12	O	\$42.20	\$47.82	\$56.26	\$84.39	\$87,768	\$99,470	\$117,024	\$175,536
13	P	\$46.31	\$52.48	\$61.74	\$92.61	\$96,318	\$109,160	\$128,424	\$192,636
14	Q	\$51.43	\$58.28	\$68.57	\$102.85	\$106,968	\$121,230	\$142,624	\$213,936
15	R	\$58.85	\$66.70	\$78.47	\$117.71	\$122,418	\$138,740	\$163,224	\$244,836
17	T	\$67.87	\$76.92	\$90.49	\$135.74	\$141,168	\$159,990	\$188,224	\$282,336
19	V	\$82.29	\$93.26	\$109.72	\$164.58	\$171,168	\$193,990	\$228,224	\$342,336

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

APPENDIX 5: GLOSSARY OF TERMS

TERM	DEFINITION
Activity	State accounting reporting group for specific financial transactions impacting defined users.
Account Category	A grouping of transactions for the purposes of identifying expenditure classifications, including Personnel Costs [50], Operating Expenditures [55], Capital Outlay [70], and Trustee and Benefit Payments [80].
Agency	An administrative division of the department or reporting entity for which a budget request package is submitted, e.g., Department of Finance, DFM, etc.
Appropriation	A provision of legal authority given by the legislature that permits a department, office, or institution of the state to draw moneys from the state treasury for an object or demand against the state that is specified by amount, program, account category, fund, and period.
Base	Starting point for development of a fiscal year's budget request. The base reflects previous year's expenditures plus or minus expenditure adjustments and base adjustments.
Board of Examiners Reduction	A reduction in the appropriation of an agency directed by the State Board of Examiners in consultation with the Division of Financial Management.
Budget & Policy Analysis	The division within the Legislative Services Office responsible for development and presentation of budget and policy information to legislators.
Budget Law Exemption	A specific, statutory exemption from related restrictions on transfers of funds between object codes or expense classes.
Bucket Fund	A special revenue fund which contains multiple fund sources, and which only select agencies are authorized to have.
Appropriation Unit	Appropriation control mechanism within Luma Finance used to differentiate between appropriated and non-appropriated elements within an agency's program structure.
Capital Outlay (CO)	Account Category from which expenditures for land, highways, buildings, fixtures, automobiles, machinery, equipment, and furniture that meets the State Controller's fiscal policy for inventoriable assets.
Capitalized Lease	Lease of land, buildings, vehicles, computers, machinery, office equipment or other property with a lease term, including automatic renewals, of longer than one year, and which meet the state capitalized lease policy threshold of \$100,000 or more per the lease.
Caseload Changes	Increases or decreases in clients required to be served by state agencies or enrollment numbers in public schools or colleges and universities. Caseload changes do not include changes in benefit levels for existing clients.
Change in Employee Compensation (CEC)	Cost of salary increases for personnel. CEC is calculated using the 6200 Form and the calculation factor determined by DFM. CEC is requested in DU 10.60.

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

Noncognizable Funds	Non-state funds obtained after appropriations are established and from which expenditures must be made prior to the next legislative session. Use of noncognizable funds must be approved by DFM and in compliance with Idaho Code 67-3516(2).
Account Category Transfers	Movement of funds between appropriated Account Categories. Funds may be moved from Personnel Costs, Operating Expenditures, and Trustee and Benefits Payments to any other account category. Funds may not be moved into Personnel Costs or out of Capital Outlay without legislative approval. All current year account category transfers require DFM approval.
Objective	Means to achieve a long-term goal.
One-time	Appropriation granted for one budget year and marked for automatic removal from the base the following fiscal year. One-year grants or capital purchases are examples of uses of one-time funding. Such resources are removed prior to establishment of the base budget for the following fiscal year.
Operating Expenditures (OE)	Account category from which expenditures for daily operations of the agency are recorded. Includes services, travel, consumable supplies, and minor equipment.
Outcome	Results of program services on the constituent group served.
Output	Number of services performed by an activity within a program.
Performance Report	Agency information regarding completion of targeted performance standards that are part of agency strategic plans. The Performance Report is submitted with the budget.
Personnel Costs (PC)	Account category from which expenditures for wages, salaries, and benefits of agency staff are recorded. This includes temporary staff funded in group positions. (Contract temp services are recorded in Operating Expenditures.)
Policy Pay Rates	Policy pay rates are determined by the Division of Human Resources (DHR) for classified positions. DHR conducts salary surveys to identify competitive market averages for similar job classifications in the public and private sector. Agencies are allowed to request funding for new positions at 85% of policy pay rates from the compensation schedules.
Program	An activity or function of a department, office, or institution of the state, or a grouping thereof, for which appropriations are made and expenditures are reported.
Program Transfers	Movement of funds between more than one budgeted program within an agency. Pursuant to Section 67-3511, Idaho Code, program transfers are limited to 10% cumulative change from the appropriated amount for any program affected by the transfer.
Reclassify	A specific position may be reclassified to another classification, resulting in a higher or lower pay grade, with approval from the Division of Human Resources. For example, an agency may request an Admin. Assistant 1 position to be reclassified as an Admin. Assistant 2 position.

Reappropriations	Unused funds from a previous fiscal year available in the next fiscal year, commonly known as carryover authority. This requires approval from the Legislature each year.
Receipts to Appropriation	Money received from the sale of assets or insurance settlements that is added back to the appropriated account category from which the asset was originally acquired. Requires DFM and SCO approval.
Refactor	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.
Rescission	A change to the appropriation that reduces appropriation in the current fiscal year.
State Board of Examiners	A board consisting of the Governor, the Secretary of State, and the Attorney General with the State Controller acting as secretary to the Board. The Board of Examiners reviews all claims against the state.
Statewide Cost Allocation Plan (SWCAP)	Statewide plan for implementing federally approved indirect cost allocation among all state funding sources. Includes fees for agency use of the Attorney General, Legislative Audits, Risk Management, Office of Administrative Hearings, State Controller, and State Treasurer. May also be referred to as Indirect Cost Recovery.
Statewide Goals and Objectives	Structure used to provide expenditure information on a statewide functional basis.
Strategy	Action or activity leading to the completion of an objective.
Supplemental Appropriation	A change to the appropriation, determined to be an emergency, that adds to or adjusts appropriation for account categories, funds, or programs that are granted by the Legislature in the current fiscal year. Program transfers that exceed 10%, per Section 67-3511, Idaho Code, should also be included.
Trustee & Benefit Payments (TB)	Account categories through which funding for authorized payments can be passed through to eligible individuals (e.g., scholarships, public assistance, retirement benefits) or to other governmental entities for the provision of services (e.g., intra or intergovernmental contracts, state support for local community college districts, community development block grants).

APPENDIX 6: BUDGET SUBMISSION & TECHNICAL REVIEW CHECKLISTS

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

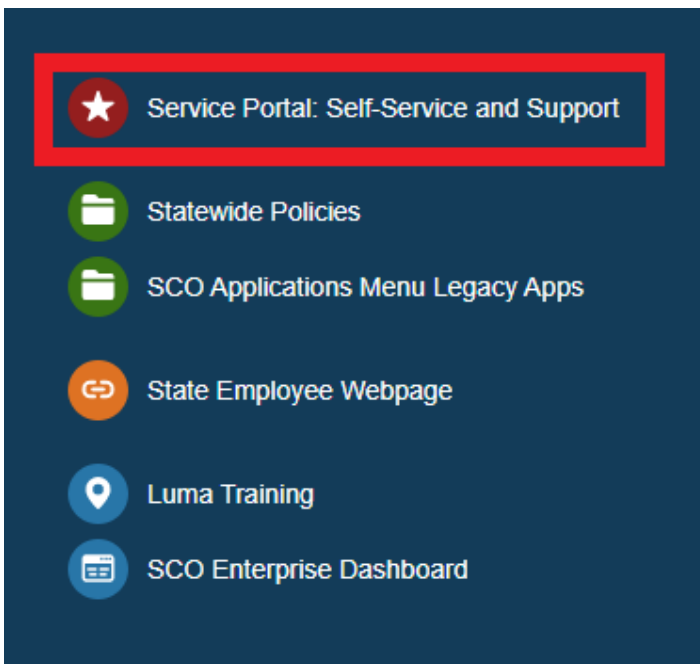
- [Budget Form Requirements & Training Links](#)
- [Agency Pre-Submission Technical Review Checklist](#)
- [2400 Form Required Attachments](#)
- [Report Sequence for PDF/Hard Copy Submission](#)

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, or that track financial data, 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 1, 2025**. Any request received after this date may result in not getting a response in time to include the IT request in the budget submission.
- A written attestation from the SCO must be included with the budget request.

Request Process:

1. Go to <https://www.sco.idaho.gov/LivePages/scohome.aspx>
2. Sign in to the “SCO Enterprise Dashboard”
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 (Finance and Supply Management) 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.

6. 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: ITS 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-shelf 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 1, 2025**. 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 the 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 displays a web-based form for submitting IT requests. The form is organized into two main columns. The left column contains several required fields, each marked with an asterisk (*):

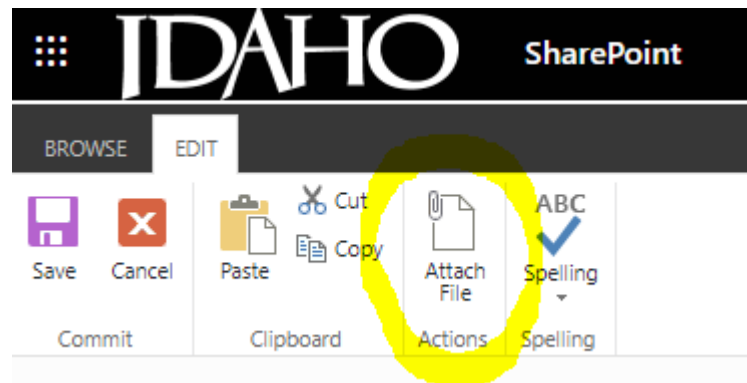
- Agency:** A dropdown menu with a "Find items" search bar and a downward arrow.
- Fiscal Year:** A dropdown menu with a "Find items" search bar and a downward arrow.
- Request for the Purchase of:** A text input field.
- Agency Purchasing Representative:** A text input field.
- Agency Purchasing Representative Email Address:** A text input field.
- One-Time Cost:** A text input field.
- Ongoing Cost:** A text input field.
- Total 5 year cost:** A text input field.
- Acknowledge budgetary evidence is attached:** A dropdown menu with a "Find items" search bar and a downward arrow.
- Impact if funded:** A text input field.

The right column contains three sections:

- Impact if not funded:** A large text input area.
- Comments:** A large text input area.
- ITS Approval Status:** A dropdown menu with a "Find items" search bar and a downward arrow.
- ITS Comments:** A large text input area.
- ITS Notes:** A large text input area.

At the top of the form, there is a toolbar with buttons for "Save", "Cancel", "Copy link", and a menu icon (three dots).

- 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