



Idaho State University

Base Review

Keith Bybee, Manager
Budget & Policy Analysis

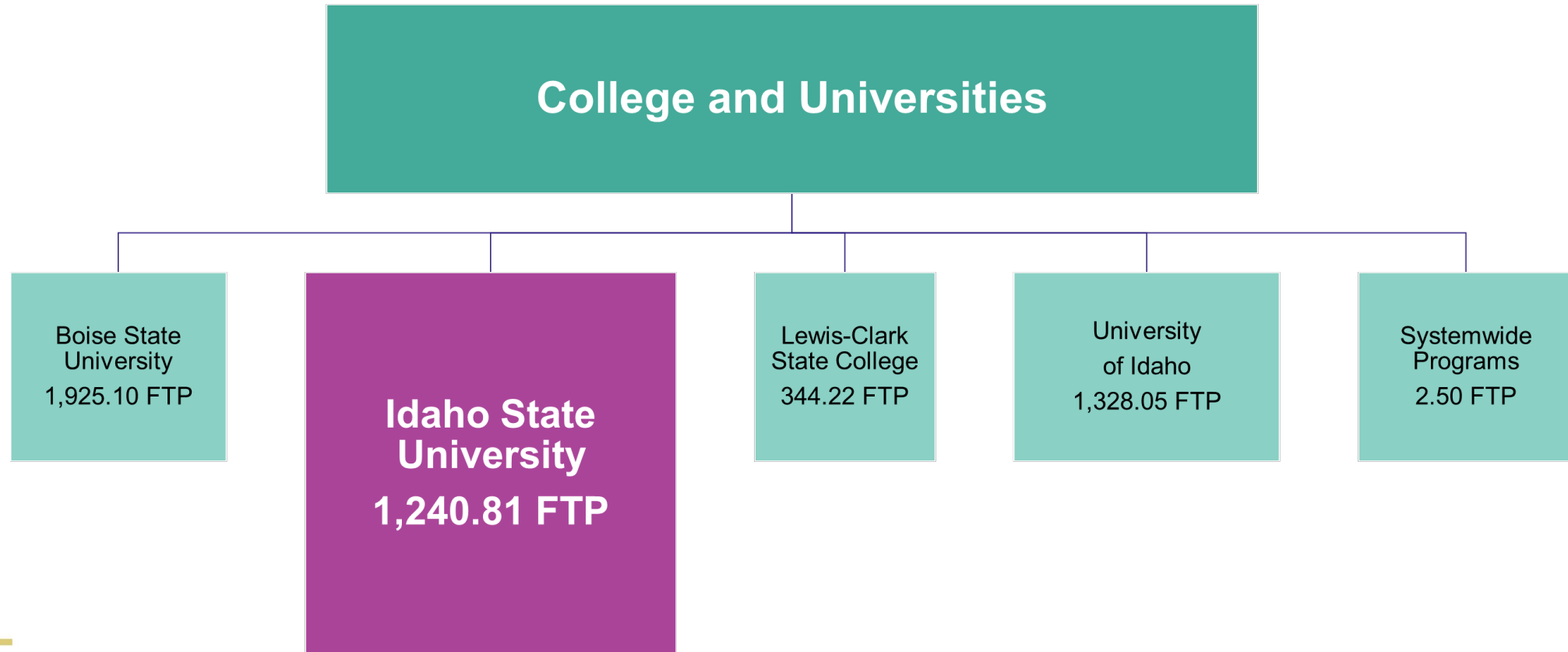
February 26, 2024

Idaho State University

Idaho State University, located in Pocatello, is a doctoral university serving a diverse population through research, state and regional public service, and undergraduate and graduate programs. The university also has specific responsibilities for delivering programs in the health professions with an emphasis in the biological sciences. Idaho State University also emphasizes business, education and teacher preparation, engineering, technical training, liberal arts, and sciences.

Attachment 2

Organizational Structure



Consolidated Fund Analysis

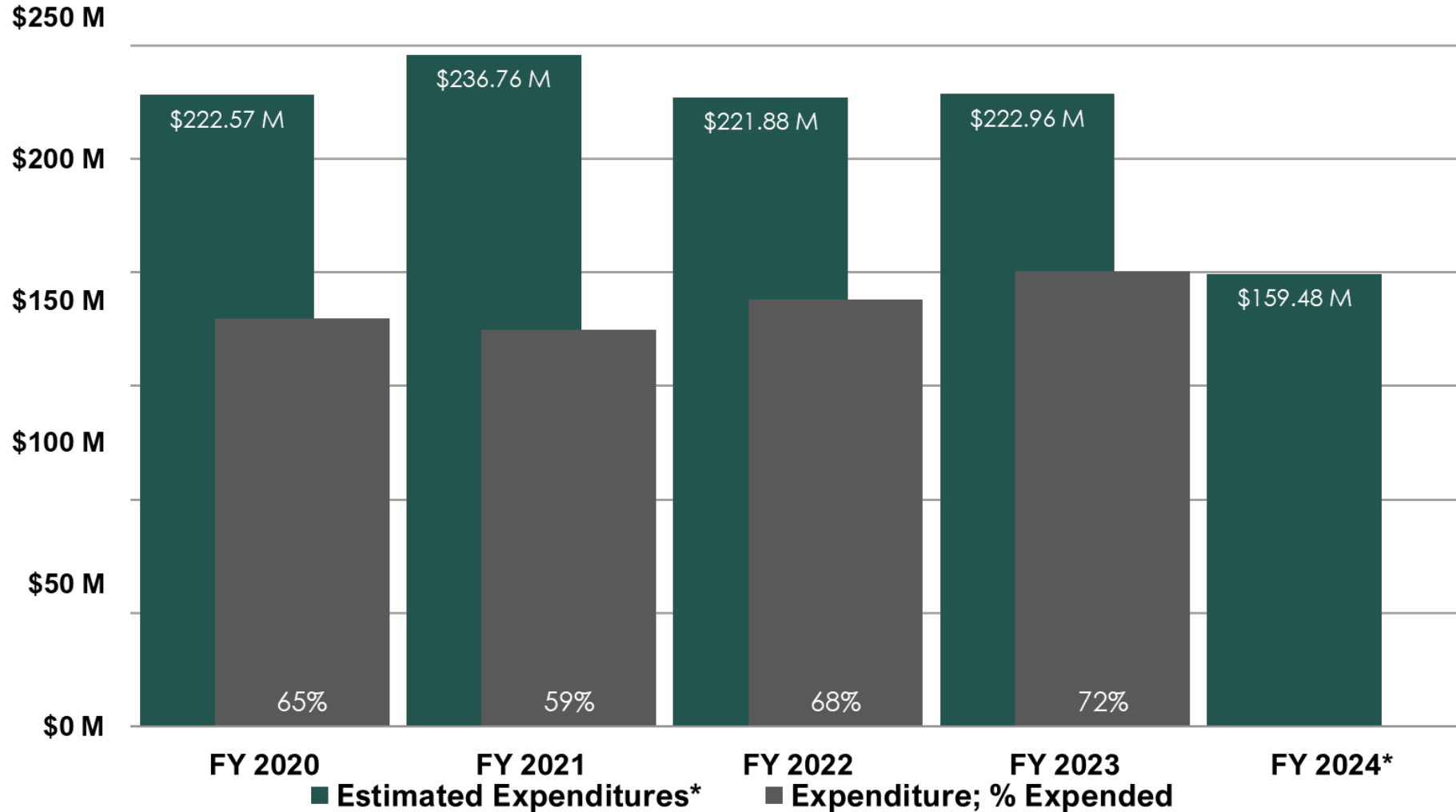
| Description | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Estimate | FY 2025 Estimate |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|
| A Beginning Free Fund Balance | \$ (10,579,400) | \$ (17,576,300) | \$ (13,616,500) | \$ (13,756,400) | \$ (15,004,700) |
| B Receipts and Transfers | \$ 134,929,100 | \$ 141,095,400 | \$ 132,212,000 | \$ 130,245,100 | \$ 67,626,100 |
| C Cash Expenditures & Agency Request** | \$ 141,926,000 | \$ 137,135,600 | \$ 132,351,900 | \$ 131,493,400 | \$ 66,626,100 |
| Ending Free Fund Balance (A+B-C) | \$ (17,576,300) | \$ (13,616,500) | \$ (13,756,400) | \$ (15,004,700) | \$ (14,004,700) |
| By Fund | | | | | |
| D Unrestricted (Tuition and Fees) Fund | \$ (17,659,600) | \$ (13,700,600) | \$ (13,846,700) | \$ (15,095,000) | \$ (15,095,000) |
| E Charitable Institutions Income Fund | \$ 34,300 | \$ 34,700 | \$ 37,900 | \$ 37,900 | \$ 37,900 |
| F Normal School Income Fund | \$ 49,000 | \$ 49,400 | \$ 52,400 | \$ 52,400 | \$ 1,052,400 |
| Ending Free Fund Balance | \$ (17,576,300) | \$ (13,616,500) | \$ (13,756,400) | \$ (15,004,700) | \$ (14,004,700) |

**Estimate based on request.

Amounts for the Unrestricted (Tuition and Fees) Fund do not include reappropriated funds.

Five-Year Appropriations and Expenditures

Estimated Expenditures and Actual Expenditures



*FY 2024 is Original Appropriation

Consolidated Fund Analysis, *continued*

| Description | | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Estimate | FY 2025 Estimate |
|---|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| A | Beginning Free Fund Balance | \$ 68,435,900 | \$ 60,991,000 | \$ 57,054,500 | \$ 49,781,800 | \$ 47,715,900 |
| B | Receipts and Transfers | \$ 55,913,800 | \$ 62,528,100 | \$ 61,541,000 | \$ 129,427,500 | \$ 67,626,100 |
| C | Cash Expenditures & Agency Request** | \$ 63,358,700 | \$ 66,464,600 | \$ 68,813,700 | \$ 131,493,400 | \$ 66,626,100 |
| Ending Free Fund Balance (A+B-C) | | \$ 60,991,000 | \$ 57,054,500 | \$ 49,781,800 | \$ 47,715,900 | \$ 48,715,900 |
| By Fund | | | | | | |
| D | Unrestricted (Tuition and Fees) Fund | \$ 60,907,700 | \$ 56,970,400 | \$ 49,691,500 | \$ 47,625,600 | \$ 47,625,600 |
| E | Charitable Institutions Income Fund | \$ 34,300 | \$ 34,700 | \$ 37,900 | \$ 37,900 | \$ 37,900 |
| F | Normal School Income Fund | \$ 49,000 | \$ 49,400 | \$ 52,400 | \$ 52,400 | \$ 1,052,400 |
| Ending Free Fund Balance | | \$ 60,991,000 | \$ 57,054,500 | \$ 49,781,800 | \$ 47,715,900 | \$ 48,715,900 |

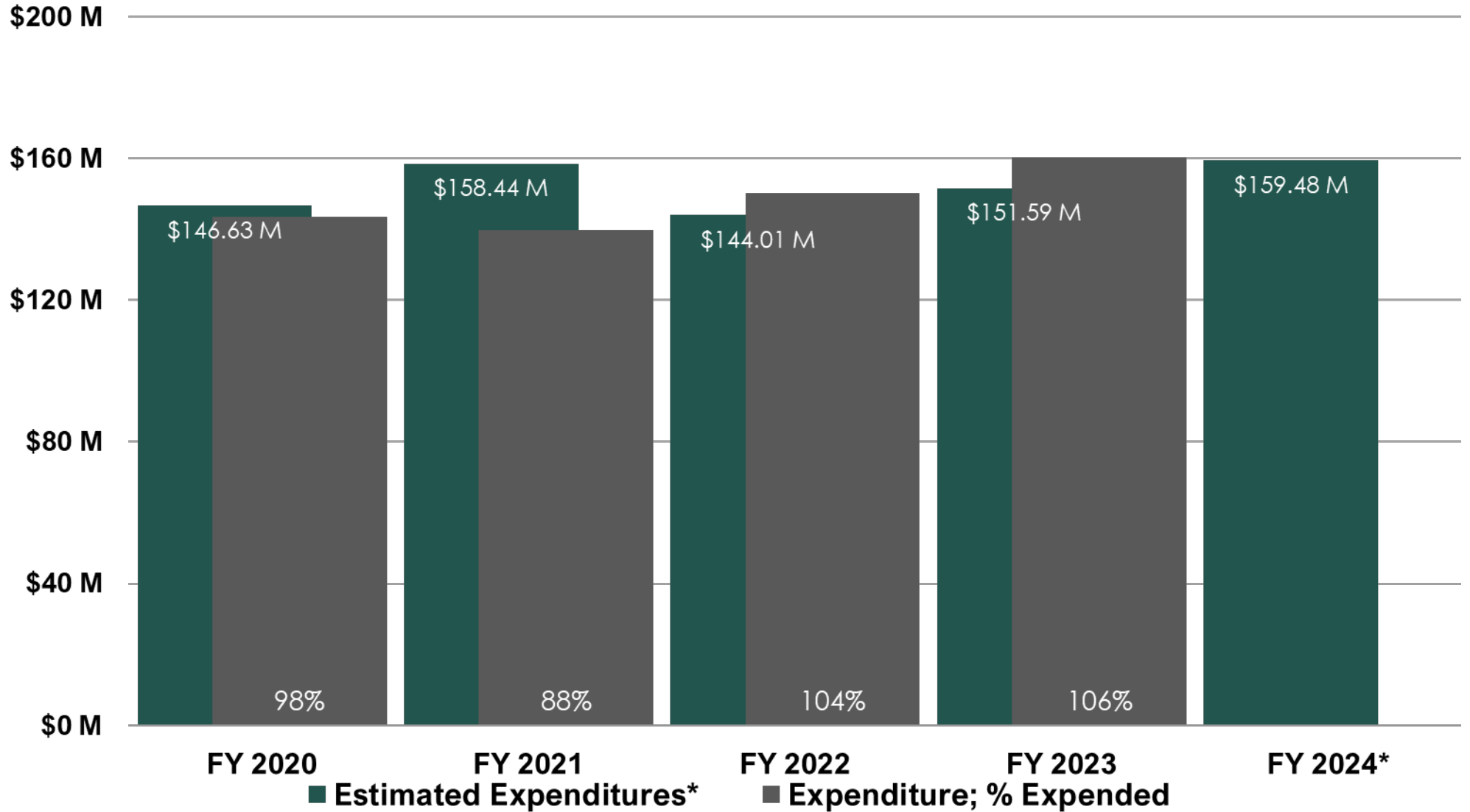
**Estimate based on request.

Amounts for the Unrestricted (Tuition and Fees) Fund include reappropriated funds.

Five-Year Appropriations and Expenditures

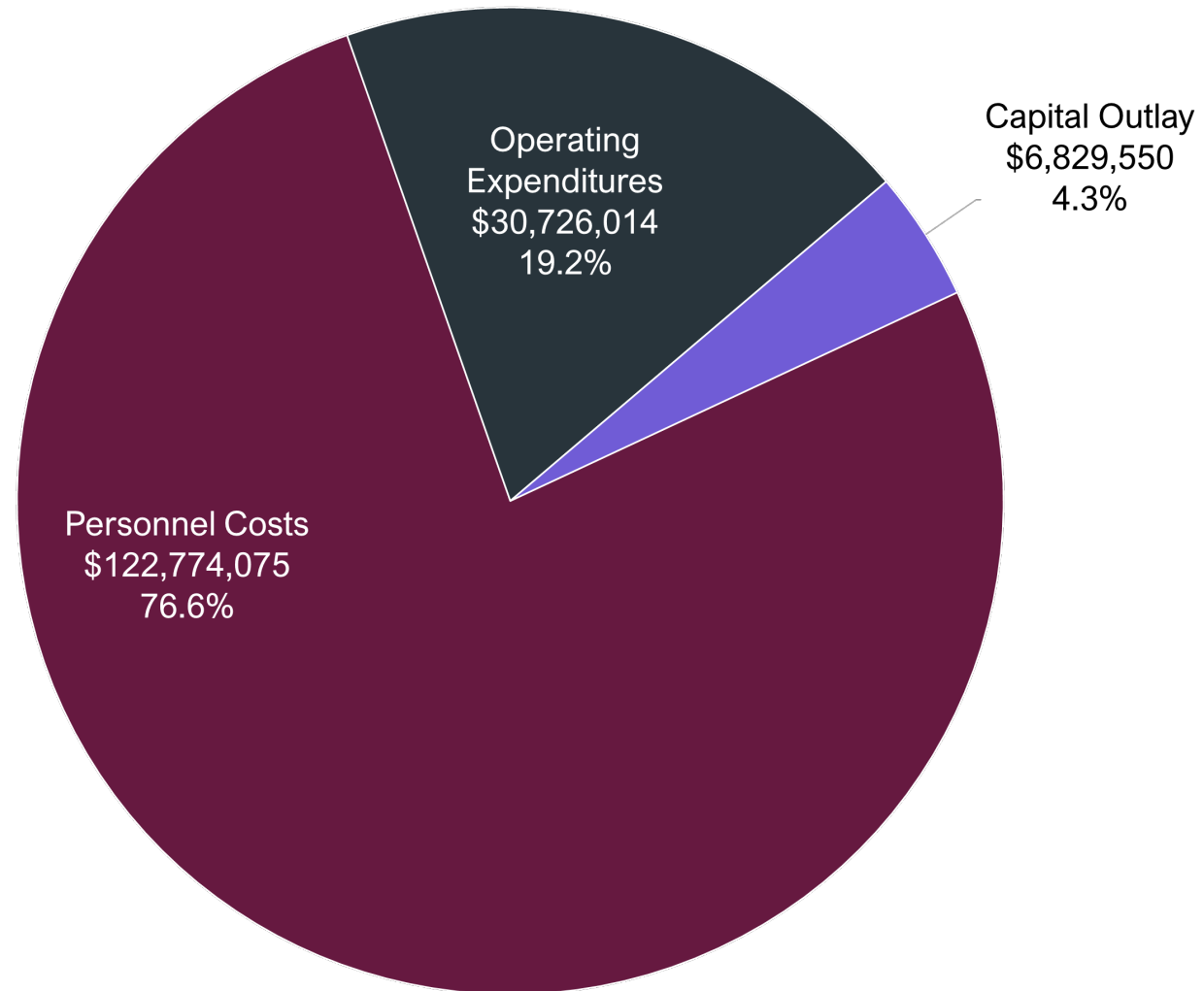
Amounts for the Estimated Expenditures do not include reappropriated funds from the institution's Restricted (Tuition and Fees) Fund.

In years where expenditures exceeded the Estimated Expenditures column, the overage utilized reappropriated funds that were unrestricted and available.



*FY 2024 is Original Appropriation; amounts do not include reappropriated funds

FY 2023 Expenditures



Five-Year Base Snapshot

| Fiscal Year | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024* |
|---|--------------------|--------------------|--------------------|--------------------|---------------------|
| 1. Total FTP | 1,235.68 | 1,245.19 | 1,248.40 | 1,241.73 | 1,240.81 |
| 2. Current Year Base | 145,647,400 | 146,832,200 | 139,377,200 | 141,608,500 | 151,273,200 |
| 3. Benefits Costs | (39,800) | (537,700) | 423,800 | 637,900 | 1,407,000 |
| 4. Inflationary Adjustments | 876,200 | 571,600 | | | 1,941,900 |
| 5. Statewide Cost Allocation | (55,000) | 104,200 | 256,400 | 133,100 | 661,900 |
| 6. CEC | 2,820,800 | 2,059,400 | 1,875,900 | 4,757,500 | 3,772,000 |
| 7. Nondiscretionary Adjustments | 499,900 | (385,700) | 865,400 | 988,700 | (841,000) |
| 8. Endowment Fund Adjustments | 178,000 | 205,100 | 39,900 | 472,200 | |
| 9. Total Ongoing Maintenance Change | 4,280,100 | 2,016,900 | 3,461,400 | 6,989,400 | 6,941,800 |
| 10. <i>% Chg from Current Year Base (line 9 / 2)</i> | <i>2.9%</i> | <i>1.4%</i> | <i>2.5%</i> | <i>4.9%</i> | <i>4.6%</i> |
| 11. Ongoing Enhancements | 94,400 | (1,639,900) | (500,000) | 411,800 | 1,269,700 |
| 12. Total Ongoing Enhancements Change | 94,400 | (1,639,900) | (500,000) | 411,800 | 1,269,700 |
| 13. <i>% Chg from Current Year Base (line 12 / 2)</i> | <i>0.1%</i> | <i>(1.1%)</i> | <i>(0.4%)</i> | <i>0.3%</i> | <i>0.8%</i> |
| 14. Ongoing Base Adjustments | (\$3,189,700) | (\$7,832,000) | (\$730,100) | \$2,263,500 | - |
| 15. Next Year Base (line 2 + 9 + 12 + 14) | 146,832,200 | 139,377,200 | 141,608,500 | 151,273,200 | 159,484,700* |
| 16. Total Base Change (line 15 - 2) | 1,184,800 | (7,455,000) | 2,231,300 | 9,664,700 | 8,211,500 |
| 17. <i>% Chg from Current Year Base (line 16 / 2)</i> | <i>0.8%</i> | <i>(5.1%)</i> | <i>1.6%</i> | <i>6.8%</i> | <i>5.4%</i> |

2023 Budget Enhancements

| Ongoing Enhancement Name | Type | Amount |
|--|-------------|------------------|
| All Institutions, Chief Audit Executive | Enhancement | (\$52,000) |
| All Institutions, Risk Manager | Enhancement | (\$45,700) |
| Nuclear Engineering Program Support | Enhancement | \$509,500 |
| Total Ongoing Base Change from Enhancements | | \$411,800 |

2024 Budget Enhancements

| Ongoing Enhancement Name | Type | Amount |
|--|-------------|--------------------|
| BSU, ISU, UI - Audit Staff Transfer | Enhancement | (\$390,600) |
| Gov. Initiative - Institution Funding | Enhancement | \$1,614,000 |
| DHR Consolidation | Enhancement | \$46,300 |
| Total Ongoing Base Change from Enhancements | | \$1,269,700 |

2025 Budget Request (Enhancements)

| Ongoing Enhancement Name | Type | Amount |
|--|-------------------|--------------------|
| Operational Capacity Enhancement | Enhancement | \$1,924,400 |
| Transfer Risk Managers to OSBE | Enhancement | (\$90,600) |
| Enrollment Workload Adjustment | Non-Discretionary | \$213,000 |
| Total Ongoing Base Change from Enhancements | | \$2,046,800 |

FY 2025 Governor's Recommendation

- Operational Capacity Enhancement
Recommended by the Governor with changes for benefits and compensation for requested personnel costs. However, the request remained the same as the Governor recommended an increase for operating expenditures in the same amount that he recommended decreasing the personnel costs.
- Transfer Risk Managers to OSBE
The Governor recommended a total decrease of \$95,200 to transfer personnel to OSBE.

Please feel free to contact me with
any questions at (208) 334 – 4739 or
kbybee@Lso.Idaho.gov

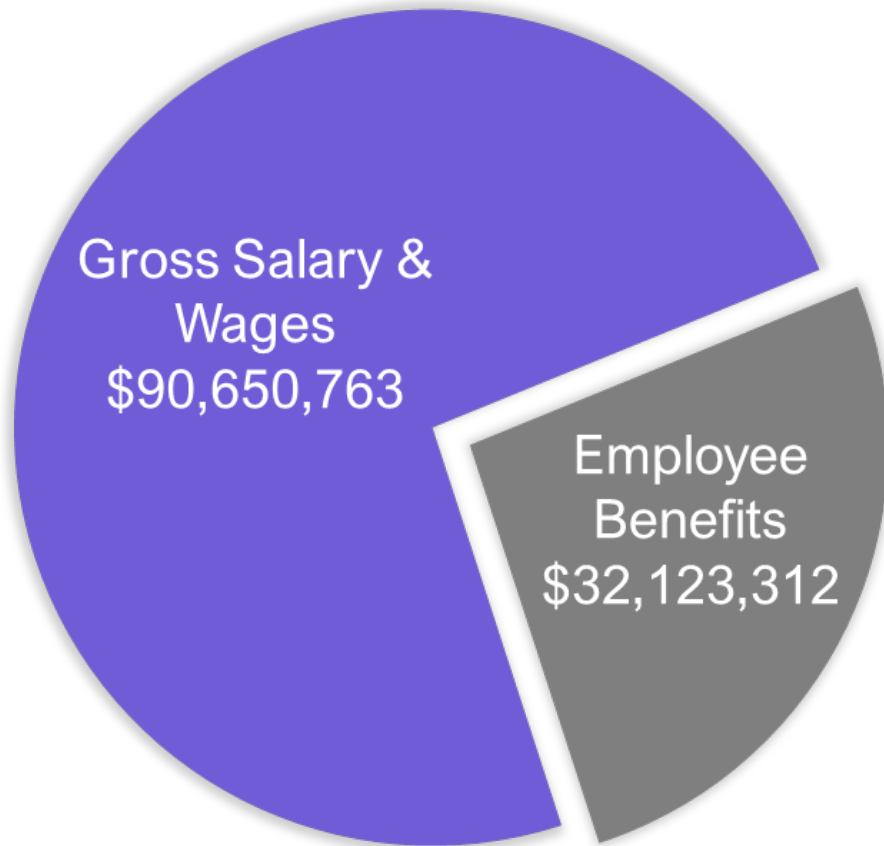
Performance Measures

GOAL 1 Increase student access, opportunity, retention, and success.
(Objective: Increase access and enrollment using targeted recruitment)

| | FY 2020 | FY 2021 | FY 2022 | FY 2023 |
|--|---------|---------|---------|---------|
| 1. Fall-to-fall, full-time, first-time bachelor degree-seeking student retention rate. | 64.0% | 63.0% | 67.0% | 71.0% |
| 2. Math Pathways VI | 68.0% | 71.0% | 73.0% | 76.0% |
| 3. Remediation Reform V | 22.0% | 29.0% | 38.0% | 47.0% |
| 4. Timely Degree I - 30+ credits per semester | 26.0% | 24.0% | 24.0% | 22.0% |
| 5. Timely Degree II - 150% of time | 33.0% | 36.0% | 34.0% | 35.0% |
| 6. Guided Pathways VII - 100% of time | 19.0% | 24.0% | 19.0% | 22.0% |

FY 2023 Expenditures – Personnel Costs

76.6% of Total Expenditures



Gross Salary and Wages: \$90,650,763

| | |
|---------------------|--------------|
| Employees | \$86,449,268 |
| Temporary Employees | \$4,201,495 |

Employee Benefits: \$32,123,312

| | |
|----------------------------------|--------------|
| Life Insurance | \$861,928 |
| Group Health Insurance | \$14,897,745 |
| Workers Compensation | \$636,121 |
| Employer Retirement Contribution | \$9,040,360 |
| DHR | \$39,281 |
| Employment Security | \$414,090 |
| Social Security and Medicare | \$6,233,788 |

A Total of \$122,774,075 Was Expended on Personnel Costs

FY 2023 Expenditures - Operating Expenditures

19.2% of Total Expenditures

| Expenditure | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | % of Total |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------|
| Communication Costs | \$957,189 | \$295,910 | \$298,620 | \$313,879 | \$271,296 | 0.9% |
| Employee Development Costs | \$443,867 | \$371,274 | \$525,802 | \$472,263 | \$586,123 | 1.9% |
| General Services | \$1,938,491 | \$1,386,216 | \$1,802,528 | \$1,794,866 | \$2,011,221 | 6.5% |
| Professional Services | \$4,112,656 | \$2,240,507 | \$1,584,005 | \$2,924,399 | \$4,286,105 | 13.9% |
| Repair & Maintenance Services | \$2,808,092 | \$1,226,651 | \$844,145 | \$1,428,836 | \$1,480,878 | 4.8% |
| Administrative Services | \$435,527 | \$505,227 | \$354,949 | \$411,654 | \$442,363 | 1.4% |
| Computer Services | \$1,349,083 | \$1,405,791 | \$1,063,943 | \$1,934,469 | \$994,373 | 3.2% |
| Employee Travel Costs | \$1,035,759 | \$924,094 | \$194,870 | \$660,515 | \$1,165,535 | 3.8% |
| Administrative Supplies | \$188,601 | \$196,639 | \$212,913 | \$243,227 | \$251,725 | 0.8% |
| Fuel & Lubricant Costs | \$114,039 | \$82,470 | \$75,103 | \$113,749 | \$138,084 | 0.4% |
| Manufacturing & Merchandising Costs | \$3,938 | \$6,538 | \$46 | | | - |
| Computer Supplies | \$659,375 | \$672,248 | \$513,378 | \$457,573 | \$654,610 | 2.1% |
| Repair & Maintenance Supplies | \$1,721,353 | \$1,252,268 | \$1,121,359 | \$1,435,185 | \$1,285,128 | 4.2% |
| Institutional & Residential Supplies | \$517,812 | \$355,206 | \$158,398 | \$518,356 | \$396,648 | 1.3% |
| Specific Use Supplies | \$687,227 | \$573,433 | \$651,101 | \$818,550 | \$1,017,629 | 3.3% |
| Insurance | \$637,024 | \$599,796 | \$617,157 | \$813,466 | \$999,639 | 3.3% |
| Utility Charges | \$3,181,002 | \$2,752,658 | \$3,011,759 | \$3,281,594 | \$3,790,685 | 12.3% |
| Rentals & Operating Leases | \$689,897 | \$786,222 | \$231,290 | \$254,560 | \$413,606 | 1.3% |
| Miscellaneous Expenditures | \$7,424,041 | \$8,302,296 | \$7,629,588 | \$9,988,627 | \$10,540,368 | 34.3% |
| Total | \$28,904,974 | \$23,935,443 | \$20,890,954 | \$27,865,766 | \$30,726,014 | - |

2020 Budget Enhancements

| Ongoing Enhancement Name | Type | Amount |
|--|-------------|-----------------|
| Occupancy Costs - BSU, ISU, and UI | Enhancement | \$94,400 |
| Total Ongoing Base Change from Enhancements | | \$94,400 |

2021 Budget Enhancements

| Ongoing Enhancement Name | Type | Amount |
|--|-------------|----------------------|
| Occupancy Costs | Enhancement | \$4,500 |
| 2% Ongoing General Fund Reduction | Enhancement | (\$1,644,400) |
| Total Ongoing Base Change from Enhancements | | (\$1,639,900) |

2022 Budget Enhancements

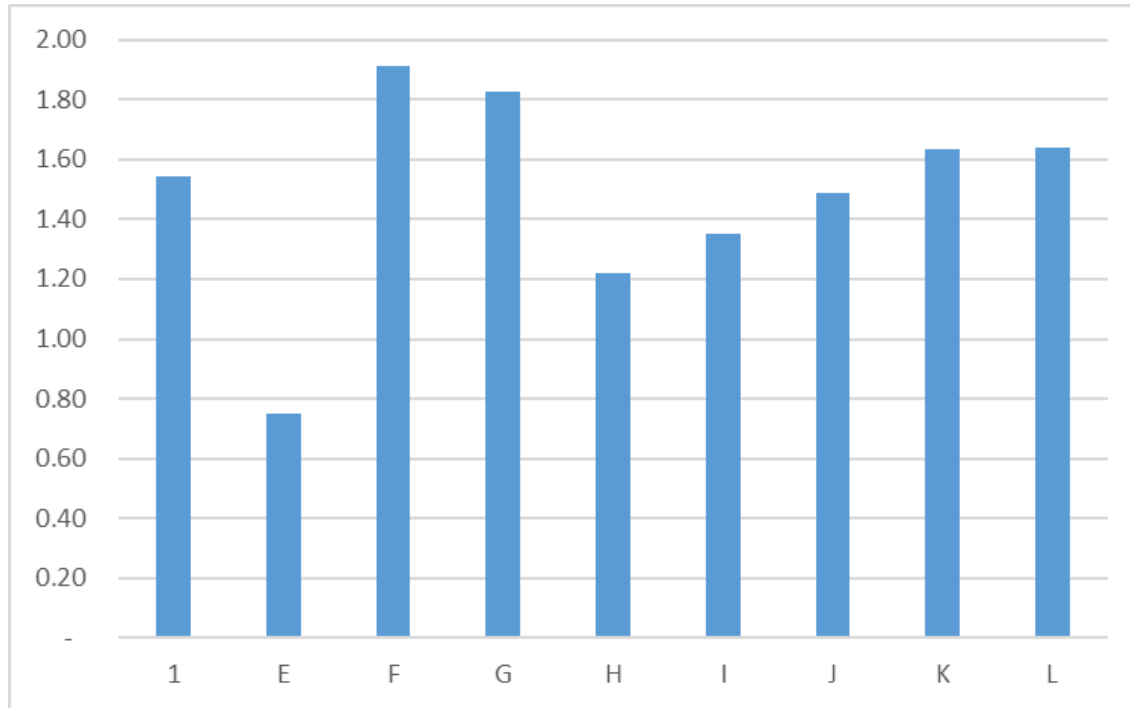
| Ongoing Enhancement Name | Type | Amount |
|--|-------------|--------------------|
| Soc Justice Reduction (BSU, ISU, UI) | Enhancement | (\$500,000) |
| Total Ongoing Base Change from Enhancements | | (\$500,000) |

| Onetime Enhancement Name | Type | Amount |
|--|--------------|---------------------|
| COVID Relief Funding | Enhancement | \$350,000 |
| Reappropriation | Supplemental | \$77,870,100 |
| Nuclear Engineering Program Supp | Supplemental | \$550,000 |
| Forensic Pathology Center | Supplemental | \$900,000 |
| Total Onetime Base Change from Enhancements | | \$79,670,100 |

FY 2024 CEC Implementation

CEC was implemented on June 11th of 2023

Average Dollar Increase by Paygrade



The Legislature appropriated \$1.20 per hour per FTP and Idaho State University distributed this funding in accordance with the CEC plan approved by the Division of Financial Management.

Employee increases ranged from \$0.00 to \$6.28 per hour.

Agency Funds – Sources and Uses

Higher Education Stabilization Fund (HESF) Interest

Sources: Pursuant to Section 33-3726(1), Idaho Code, an account designated as the strategic interest account was created in the treasury to consist of interest earnings from the investment of moneys deposited with the state treasurer into unrestricted current fund (0650-00). Interest collected on the moneys in this fund remain with the fund.

Uses: Moneys in this fund shall be expended for the maintenance, use and support of institutions that have deposited moneys into the unrestricted current fund (0650-00). When appropriated by the Legislature, institutions shall receive a pro rata share of the appropriation based upon the amount that the institutions has deposited in the unrestricted current fund (0650-00). The University of Idaho does not pay its tuition and fees into the unrestricted current fund.

Higher Education Stabilization Fund (HESF)

Source: Surplus Pursuant to Section 33-3726(2), Idaho Code, an account designated as the surplus stabilization account was created in the treasury to consist of any moneys made available through legislative transfers, appropriations, or otherwise provided by law. Interest collected on the moneys in this fund remain with the fund. In FY 2015, the legislature appropriated \$1,379,000 to this account pursuant to Section 6 of H635 (2014). In FY 2021, the legislature appropriated \$531,000 to Lewis-Clark State College on a onetime basis to support campus operations and building projects.

Uses: Moneys in this fund shall be expended for the maintenance, use and support of the Regents of the University of Idaho, Lewis-Clark State College, Idaho State University, and Boise State University (§33-3803, Idaho Code). Moneys are subject to appropriation, and distribution of such moneys to the institutions shall be based upon the state board of education's established practices for the allocation of moneys to institutions.

Agency Funds – Sources and Uses

Federal COVID-19 Relief

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. The first five include: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic. As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion.

Uses: Funds were to be used for necessary expenditures directly related to COVID-19; expenditures that were not accounted for in the most recently approved budget for state FY 2020 or for FY 2021; and for COVID-19 related expenditures that were incurred between March 1, 2020 and December 30, 2020. Funding was used for student reimbursements, technology upgrades to meet online course demand, cleaning/sanitization efforts on campus, and replace lost revenue.

Agency Funds – Sources and Uses

Charitable Institutions Endowment

Source: Idaho State University is a beneficiary of the Charitable Institutions Endowment Fund created in Section 66-1103, Idaho Code. Moneys in the fund are generated from the following: (a) Proceeds from the sale of lands granted to the state of Idaho for charitable, educational, penal and reformatory institutions by the Idaho Admission Bill, 26 Stat. L. 215, ch. 656, and lands granted in lieu thereof; (b) Proceeds of royalties from the extraction of minerals on charitable institutions endowment lands owned by the state; (c) Moneys allocated from the Charitable Institutions Earnings Reserve Fund. Section 66-1105, Idaho Code, creates the Charitable Institutions Fund that is credited for all the above revenue and Section 66-1106, Idaho Code, transfers the funds in the Charitable Institutions Fund to "the following designated funds in the following proportions:

Idaho State University - 4/15

State Juvenile Corrections Institutions- 4/15

State Hospital North - 4/15

Division of Veteran's - 5/30

School for Deaf and Blind - 1/30

Uses: Section 66-1107, Idaho Code, specifies that these funds be used for the "support or maintenance" of the institutions listed above.



Agency Funds – Sources and Uses

Normal School Endowment Income

Sources: According to Section 33-3301B, Idaho Code, the fund shall consist of all moneys distributed from the Normal School Earnings Reserve Fund and from other sources as the Legislature deems appropriate. Additionally, pursuant to Section 33-3301A, moneys in the Fund originate from: (a) All earnings of the Normal School Earnings Reserve Fund; (b) Proceeds of the sale of timber growing on normal school endowment lands; (c) Proceeds of leases of normal school endowment lands; (d) Proceeds of interest upon deferred payments on normal school endowment lands or timber on those lands; and (e) All other proceeds received from the use of normal school endowment lands and not otherwise designated for deposit in the Normal School Earnings Reserve Fund. Idaho State University (§33-3304, Idaho Code) and Lewis-Clark State College (§33-3302, Idaho Code) are the beneficiaries of the Normal School Endowment Fund.

Uses: Section 33-3304, Idaho Code, provides: "Fifty percent (50%) of all the moneys that now are in or which may hereafter accrue to the normal school income fund are hereby appropriated and set apart for the support and maintenance of the department of education at Idaho State University . . ." Section 33-3302, Idaho Code, provides: "Fifty percent (50%) of all moneys that now are in or which may hereafter accrue to the normal school income fund are perpetually appropriated and set apart for the support and maintenance of the Lewis-Clark State College, . . ."

Agency Funds – Sources and Uses

Unrestricted

Sources: Unrestricted Funds are student tuition and fees collected by BSU, ISU, LCSC, and UI (beginning in FY 2012). In addition to tuition, all students are charged a variety of fees, where applicable, including part-time fees, graduate fees, professional fees (e.g., law, medicine, pharmacy, architecture, etc.), course overload fees, summer session fees, in-service teacher fees, Western Undergraduate Exchange (WUE) fees, employee/spouse fees and senior citizen fees. Traditionally, interest earned on tuition and fees was deposited into the General Fund, however, beginning in FY 2012, interest earned from appropriated tuition and fees will be deposited to the newly created Higher Education Stabilization Fund (§33-2909, Idaho Code).

Uses: BSU, ISU, LCSC, and UI (beginning in FY 2012) can expend tuition and fees without restriction in the performance of the primary objectives of the institution, e.g. for instruction, research, extension, and public service, and for programs that support those functions. The expenditure detail for the University of Idaho is not included below. Unlike BSU, ISU and LCSC, the constitutional status of the UI allows it to retain, manage, and expend all student fees directly rather than depositing those moneys with the State Treasurer and expending them through the State Controller.