



Boise State University

Base Review

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Budget & Policy Analyst

February 26, 2024

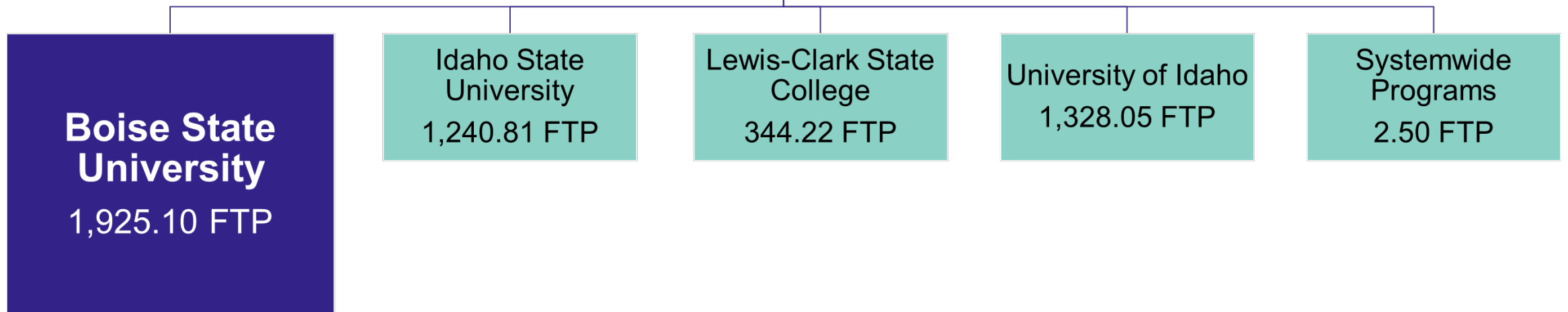
Boise State University

Boise State University offers a high-quality undergraduate education as well as a supportive graduate school that cultivates the personal and career growth of its students. Within seven academic colleges the University offers an array of degree programs including business, engineering, healthcare, education and public service, that foster student success, lifelong learning, community engagement, innovation and creativity.

Attachment 1

Organizational Structure

College and Universities



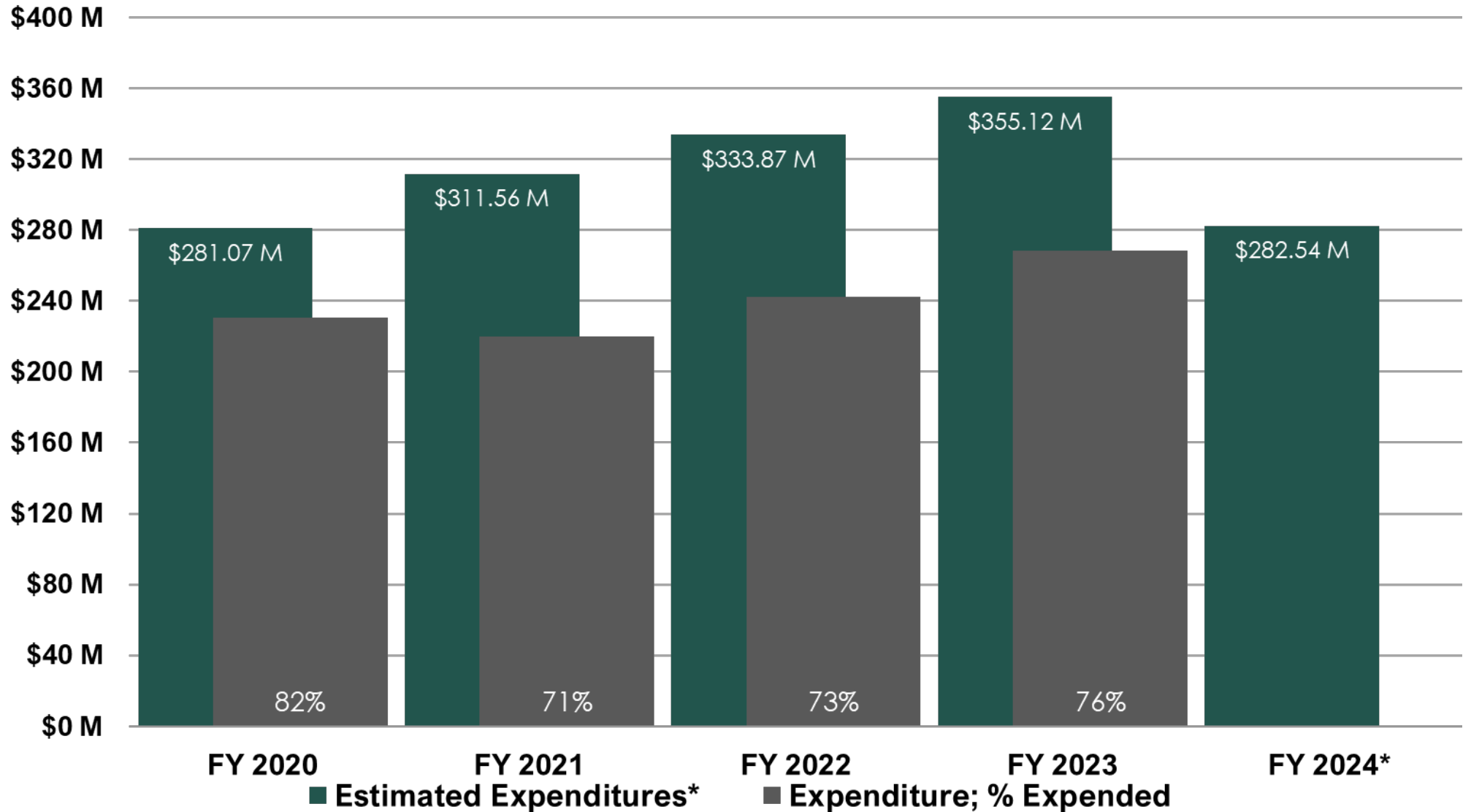
Consolidated Fund Analysis, *continued*

		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Description		Actual	Actual	Actual	Estimate	Estimate
A	Beginning Free Fund Balance	\$ 8,688,596	\$ 32,554,819	\$ 40,102,201	\$ 45,041,374	\$ 48,734,345
B	Receipts and Transfers	\$ 141,624,158	\$ 138,608,541	\$ 150,942,967	\$ 158,400,000	\$ 158,400,000
C	Cash Expenditures & Agency Request**	\$ 117,757,935	\$ 131,061,159	\$ 146,003,794	\$ 154,707,029	\$ 162,415,600
Ending Free Fund Balance (A+B-C)		\$ 32,554,819	\$ 40,102,201	\$ 45,041,374	\$ 48,734,345	\$ 44,718,745
By Fund						
D	Unrestricted (Tuition and Fees) Fund	\$ 32,554,819	\$ 40,102,201	\$ 45,041,374	\$ 48,734,345	\$ 44,718,745

**Estimate based on request.

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

Five-Year Appropriations and Expenditures



*FY 2024 is Original Appropriation

Consolidated Fund Analysis

		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Description		Actual	Actual	Actual	Estimate	Estimate
A	Beginning Free Fund Balance	\$ 8,688,596	\$ 23,683,868	\$ 7,876,056	\$ 11,415,503	\$ 9,278,853
B	Receipts and Transfers	\$ 191,168,666	\$ 197,024,000	\$ 232,713,620	\$ 241,570,379	\$ 247,400,000
C	Cash Expenditures & Agency Request**	\$ 176,173,394	\$ 212,831,812	\$ 229,174,173	\$ 243,707,029	\$ 251,415,600
Ending Free Fund Balance (A+B-C)		\$ 23,683,868	\$ 7,876,056	\$ 11,415,503	\$ 9,278,853	\$ 5,263,253
By Fund						
D	Unrestricted (Tuition and Fees) Fund	\$ 23,683,868	\$ 7,876,056	\$ 11,415,503	\$ 9,278,853	\$ 5,263,253

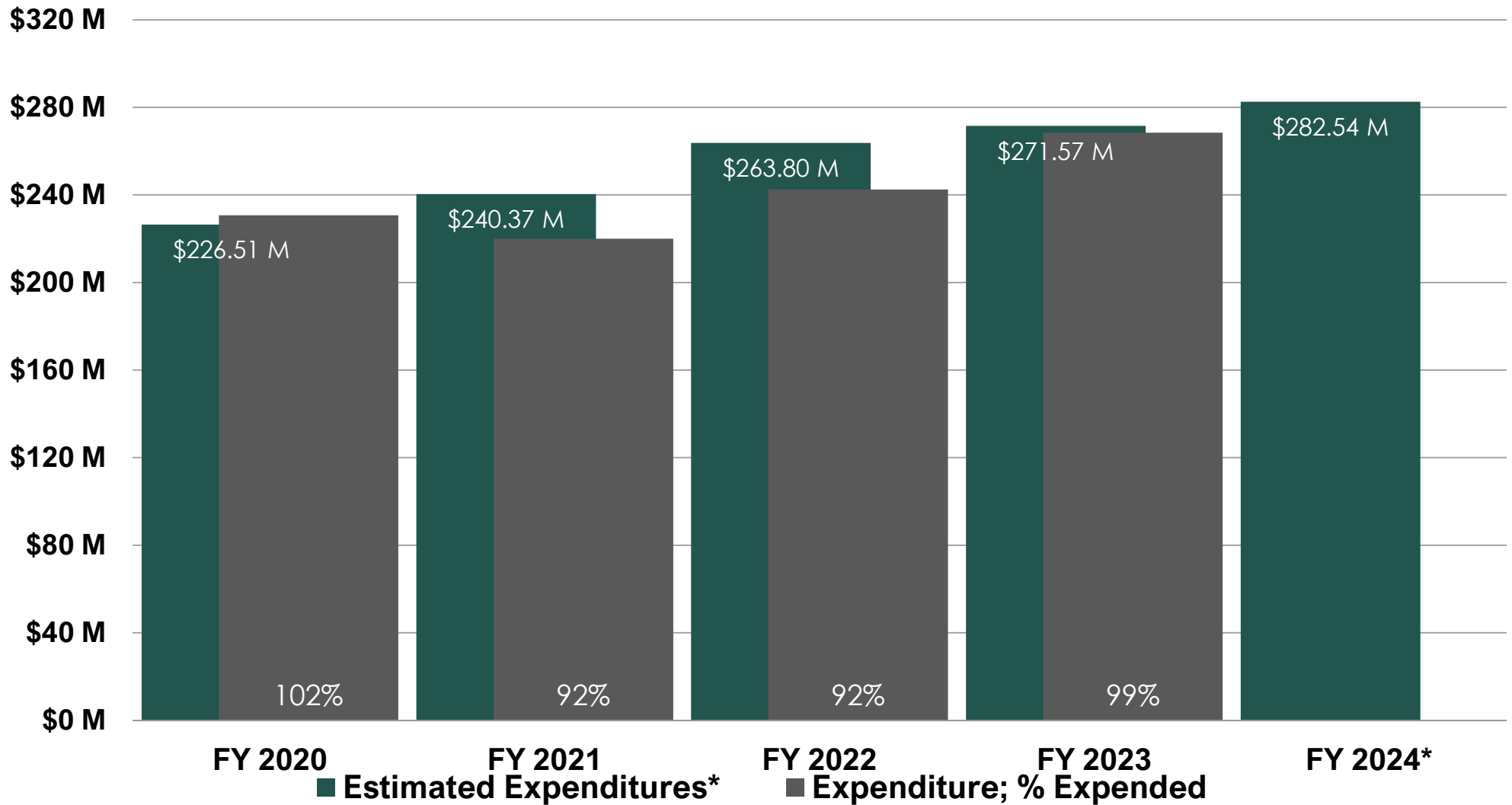
**Estimate based on request.

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

Five-Year Appropriations and Expenditures

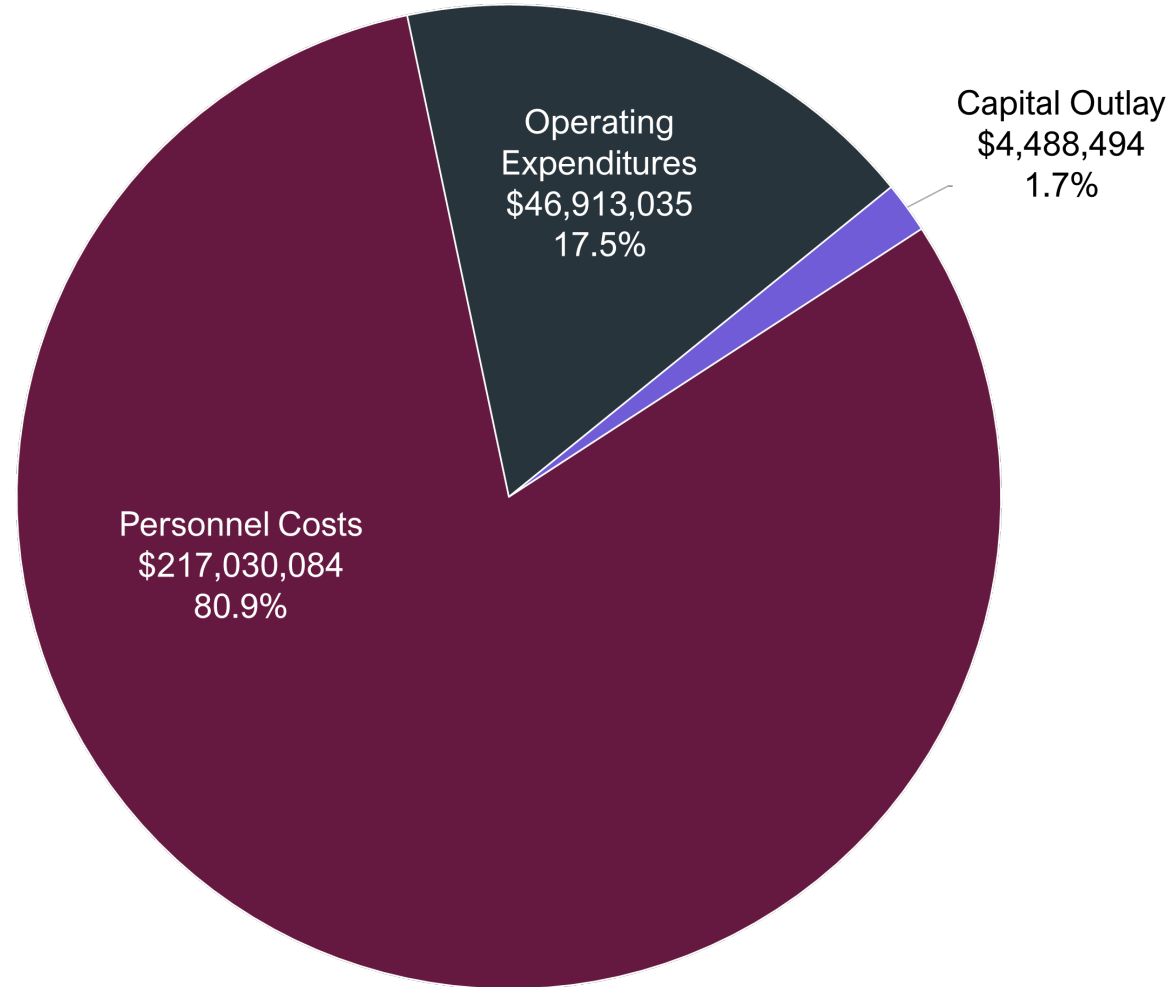
Amounts for the Estimated Expenditures do not include reappropriated funds from the institution's Restricted (Tuition and Fees) Fund.

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



*FY 2024 is Original Appropriation

FY 2023 Expenditures



Five-Year Base Snapshot

Fiscal Year	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024*
1. Total FTP	1,665.21	1,782.67	1,855.17	1,855.17	1,925.10
2. Current Year Base	218,000,000	233,000,000	237,425,600	254,000,000	269,296,100
3. Benefits Costs	81,100	(1,147,700)	728,300	2,141,700	2,116,500
4. Inflationary Adjustments	941,900	755,600		1,650,700	2,310,700
5. Statewide Cost Allocation	23,300	198,800	384,100	(44,800)	1,003,700
6. CEC	4,287,100	3,272,200	3,293,600	8,639,700	5,850,300
7. Nondiscretionary Adjustments	2,489,100	2,831,300	1,247,300	(223,700)	(2,020,300)
8. Total Ongoing Maintenance Change	7,822,500	5,910,200	5,653,300	12,163,600	9,260,900
9. <i>% Chg from Current Year Base (line 8 / 2)</i>	<i>3.6%</i>	<i>2.5%</i>	<i>2.4%</i>	<i>4.8%</i>	<i>3.4%</i>
10. Ongoing Enhancements	683,700	(1,711,300)	(1,500,000)	1,401,700	1,760,200
11. Total Ongoing Enhancements Change	683,700	(1,711,300)	(1,500,000)	1,401,700	1,760,200
12. <i>% Chg from Current Year Base (line 11 / 2)</i>	<i>0.3%</i>	<i>(0.7%)</i>	<i>(0.6%)</i>	<i>0.6%</i>	<i>0.7%</i>
13. Ongoing Base Adjustments	\$6,493,800	\$226,700	\$12,421,100	\$1,730,800	-
14. Next Year Base (line 2 + 8 + 11 + 13)	233,000,000	237,425,600	254,000,000	269,296,100	280,317,200*
15. Total Base Change (line 14 - 2)	15,000,000	4,425,600	16,574,400	15,296,100	11,021,100
16. <i>% Chg from Current Year Base (line 15 / 2)</i>	<i>6.9%</i>	<i>1.9%</i>	<i>7.0%</i>	<i>6.0%</i>	<i>4.1%</i>

*Next Year Base not set. Ongoing Original Appropriation used instead.



The Original Appropriation for Boise State was 44.4% General Fund and 55.6% Dedicated Funds in FY 2024

Five-Year Base Snapshot – General Fund

Fiscal Year	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024*
1. Total FTP	882.49	882.49	882.49	882.49	878.49
2. Current Year Base	99,811,800	105,196,800	107,580,200	109,688,200	120,502,400
3. Benefits Costs	40,600	(573,600)	357,300	1,041,300	1,071,200
4. Inflationary Adjustments		1,200			
5. Statewide Cost Allocation	23,300	198,800	384,100	(44,800)	1,003,700
6. CEC	2,148,300	1,637,000	1,619,300	8,639,700	2,960,800
7. Nondiscretionary Adjustments	2,489,100	2,831,300	1,247,300	(223,700)	(2,020,300)
8. Total Ongoing Maintenance Change	4,701,300	4,094,700	3,608,000	9,412,500	3,015,400
9. % Chg from Current Year Base (line 8 / 2)	4.7%	3.9%	3.4%	8.6%	2.5%
10. Ongoing Enhancements	683,700	(1,711,300)	(1,500,000)	1,401,700	1,737,100
11. Total Ongoing Enhancements Change	683,700	(1,711,300)	(1,500,000)	1,401,700	1,737,100
12. % Chg from Current Year Base (line 11 / 2)	0.7%	(1.6%)	(1.4%)	1.3%	1.4%
13. Next Year Base (line 2 + 8 + 11)	105,196,800	107,580,200	109,688,200	120,502,400	125,254,900*
14. Total Base Change (line 13 - 2)	5,385,000	2,383,400	2,108,000	10,814,200	4,752,500
15. % Chg from Current Year Base (line 14 / 2)	5.4%	2.3%	2.0%	9.9%	3.9%

*Next Year Base not set. Ongoing Original Appropriation used instead.

2023 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
All Institutions, Chief Audit Executive	Enhancement	(\$68,400)
All Institutions, Risk Manager	Enhancement	(\$59,900)
BSU, Health Sciences Program Support	Enhancement	\$1,530,000
Total Ongoing Base Change from Enhancements		\$1,401,700

2024 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
BSU, ISU, UI - Audit Staff Transfer	Enhancement	(\$423,200)
Gov. Initiative - Institution Funding	Enhancement	\$2,136,600
DHR Consolidation	Enhancement	\$46,800
Total Ongoing Base Change from Enhancements		\$1,760,200

2025 Budget Request (Enhancements)

Ongoing Enhancement Name	Type	Amount
Operational Capacity Enhancement	Enhancement	\$2,491,700
Transfer Risk Managers to OSBE	Enhancement	(\$136,000)
Enrollment Workload Adjustment	Non-Discretionary	(\$1,959,000)
Total Ongoing Base Change from Enhancements		\$396,700

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 \$136,000 to transfer personnel to OSBE.

Please feel free to contact me with
any questions at (208) 334 – 4739 or
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LSO

Legislative Services Office



Performance Measures

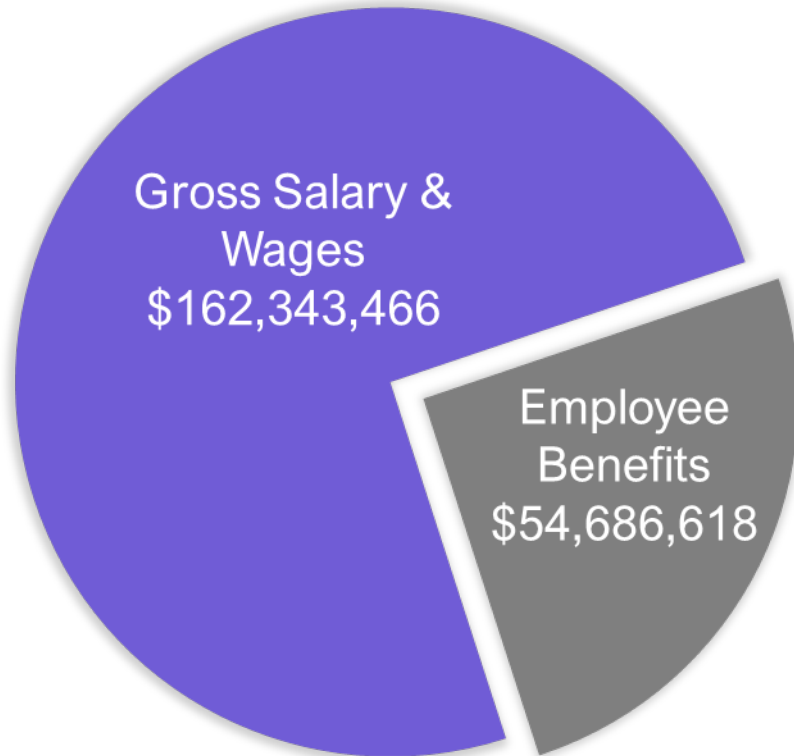
GOAL 1 Improve educational access and student success.

(Enhance the comprehensive student experience with a focus on student success and post-graduate outcomes)

	FY 2020	FY 2021	FY 2022	FY 2023
1. Graduation Rates – 4-Year graduation rate	38.1%	39.6%	41.4%	42.7%
2. Graduation Rates – 6-Year graduation rate	54.1%	53.0%	59.1%	61.2%
3. Progression to Degree, Gateway Math Completion	86.8%	85.9%	85.7%	85.4%
4. Progression to Degree – Progress in Credits	28.7%	28.3%	27.9%	29.6%
5. Progression to Degree – Remedial Math	56.7%	59.6%	65.1%	63.5%
6. Progression to Degree – Remedial English	87.1%	84.8%	78.9%	80.8%

FY 2023 Expenditures – Personnel Costs

80.9% of Total Expenditures



Gross Salary and Wages: \$162,343,466

Employees	\$153,976,413
Temporary Employees	\$8,367,053

Employee Benefits: \$54,686,618

Life Insurance	\$832,574
Group Health Insurance	\$24,597,207
Workers Compensation	\$934,808
Employer Retirement Contribution	\$16,760,735
Employment Security	\$24,064
Social Security and Medicare	\$11,496,087
DHR	\$41,144

A Total of \$217,030,084 Was Expended on Personnel Costs

FY 2023 Expenditures - Operating Expenditures

17.5% of Total Expenditures

Expenditure	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	% of Total
Communication Costs	\$1,173,865	\$1,078,541	\$1,130,989	\$1,310,759	\$1,403,659	3.0%
Employee Development Costs	\$818,538	\$737,892	\$579,294	\$598,167	\$907,286	1.9%
General Services	\$1,359,535	\$1,386,287	\$1,382,148	\$1,959,772	\$1,988,565	4.2%
Professional Services	\$5,790,341	\$6,405,125	\$5,125,139	\$7,131,298	\$10,180,317	21.7%
Repair & Maintenance Services	\$2,135,153	\$2,598,907	\$2,368,807	\$2,949,625	\$2,539,861	5.4%
Administrative Services	\$555,903	\$453,178	\$234,509	\$564,645	\$655,484	1.4%
Computer Services	\$1,080,449	\$869,984	\$835,690	\$713,999	\$879,735	1.9%
Employee Travel Costs	\$1,489,178	\$2,147,142	\$607,229	\$1,464,593	\$3,090,694	6.6%
Administrative Supplies	\$637,133	\$1,601,238	\$316,675	\$343,890	\$740,896	1.6%
Fuel & Lubricant Costs	\$55,162	\$51,590	\$42,190	\$67,379	\$67,536	0.1%
Manufacturing & Merchandising Costs	\$867	\$2,053	\$2,680	\$1,592	\$8,115	0.0%
Computer Supplies	\$5,201,120	\$5,464,045	\$5,728,504	\$5,618,087	\$6,339,974	13.5%
Repair & Maintenance Supplies	\$660,953	\$785,327	\$626,254	\$747,360	\$739,921	1.6%
Institutional & Residential Supplies	\$459,727	\$703,246	\$169,959	\$414,933	\$527,449	1.1%
Specific Use Supplies	\$887,542	\$1,057,389	\$1,063,311	\$791,079	\$984,082	2.1%
Insurance	\$1,506,015	\$1,511,994	\$1,686,594	\$2,229,131	\$2,856,244	6.1%
Utility Charges	\$3,182,781	\$3,226,156	\$3,328,911	\$3,658,352	\$4,981,817	10.6%
Rentals & Operating Leases	1397562.99	\$1,087,917	\$394,592	\$585,481	\$513,412	1.1%
Miscellaneous Expenditures	5704166.34	\$6,055,193	\$5,671,453	\$6,405,505	\$7,507,987	16.0%
Total	\$34,095,989	\$37,223,206	\$31,294,927	\$37,555,646	\$46,913,035	-

2020 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
Occupancy Costs - BSU, ISU, and UI	Enhancement	\$683,700
Total Ongoing Base Change from Enhancements		\$683,700

2021 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
Occupancy Costs	Enhancement	\$392,700
2% Ongoing General Fund Reduction	Enhancement	(\$2,104,000)
Total Ongoing Base Change from Enhancements		(\$1,711,300)

2022 Budget Enhancements

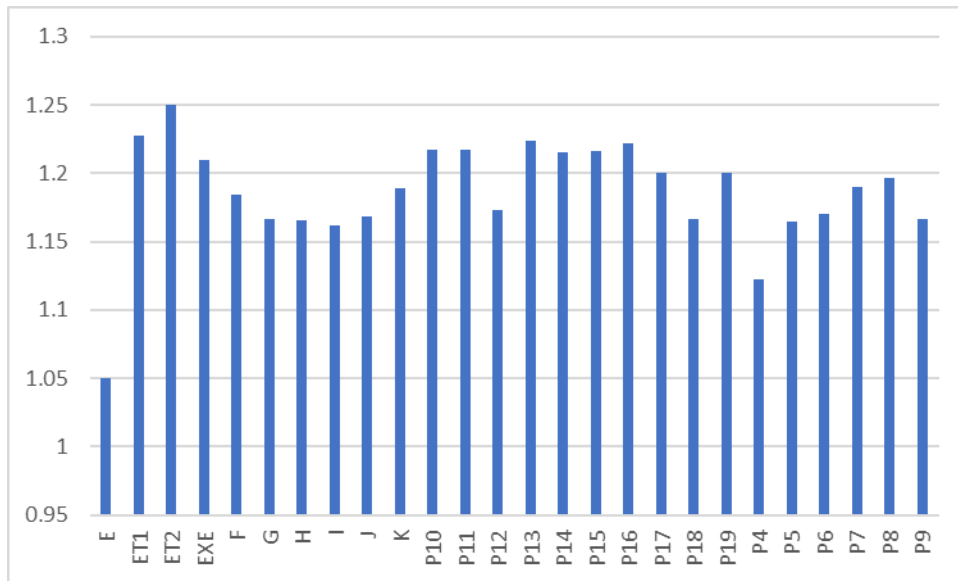
Ongoing Enhancement Name	Type	Amount
Soc Justice Reduction (BSU, ISU, UI)	Enhancement	(\$1,500,000)
Total Ongoing Base Change from Enhancements		(\$1,500,000)

Onetime Enhancement Name	Type	Amount
COVID Relief Funding	Enhancement	\$22,221,300
Reappropriation	Supplemental	\$58,415,400
Total Onetime Base Change from Enhancements		\$80,636,700

FY 2024 CEC Implementation

CEC was implemented on July 7th of 2023

Average Dollar Increase by Paygrade



The Legislature appropriated \$1.20 per hour per FTP and Boise State University employees received an average of a \$1.18 per hour.

Employee increases ranged from \$0.83 to \$1.25 per hour.

Agency Funds – Sources and Uses

Higher Education Stabilization Fund (HESF) Strategic Interest 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.

Agency Funds – Sources and Uses

Higher Education Stabilization Fund (HESF) Surplus Stabilization 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 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.

Some CARES Act moneys were approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable (AKA “non-cog”) expenditure adjustments pursuant to Section 67-3516(2), Idaho Code. A new fund, CARES Act – COVID 19, was created by the Office of the State Controller to account for these noncognizable funds. Other CARES Act moneys were approved through legislative appropriation from the Federal COVID-19 Relief Fund, which was created by the passage of S1034 of 2021. The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

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

Unrestricted Fund 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.