



University of Idaho

Base Review

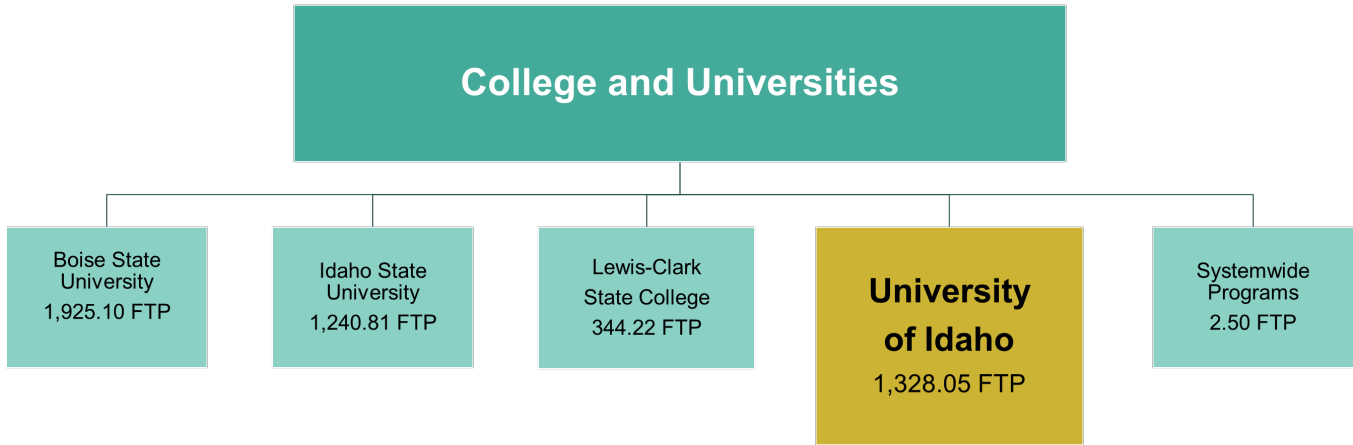
Keith Bybee, Manager
Budget & Policy Analysis

February 28, 2024

University of Idaho

The University of Idaho, located in Moscow, is a land-grant institution committed to undergraduate and graduate research education with extension services responsive to Idaho and the region's business and community needs. The university is also responsible for regional medical and veterinary education programs in which the state of Idaho participates. The University of Idaho emphasizes agriculture, natural resources, metallurgy, engineering, architecture, law, foreign languages, teacher preparation, and international programs.

Organizational Structure



Consolidated Fund Analysis

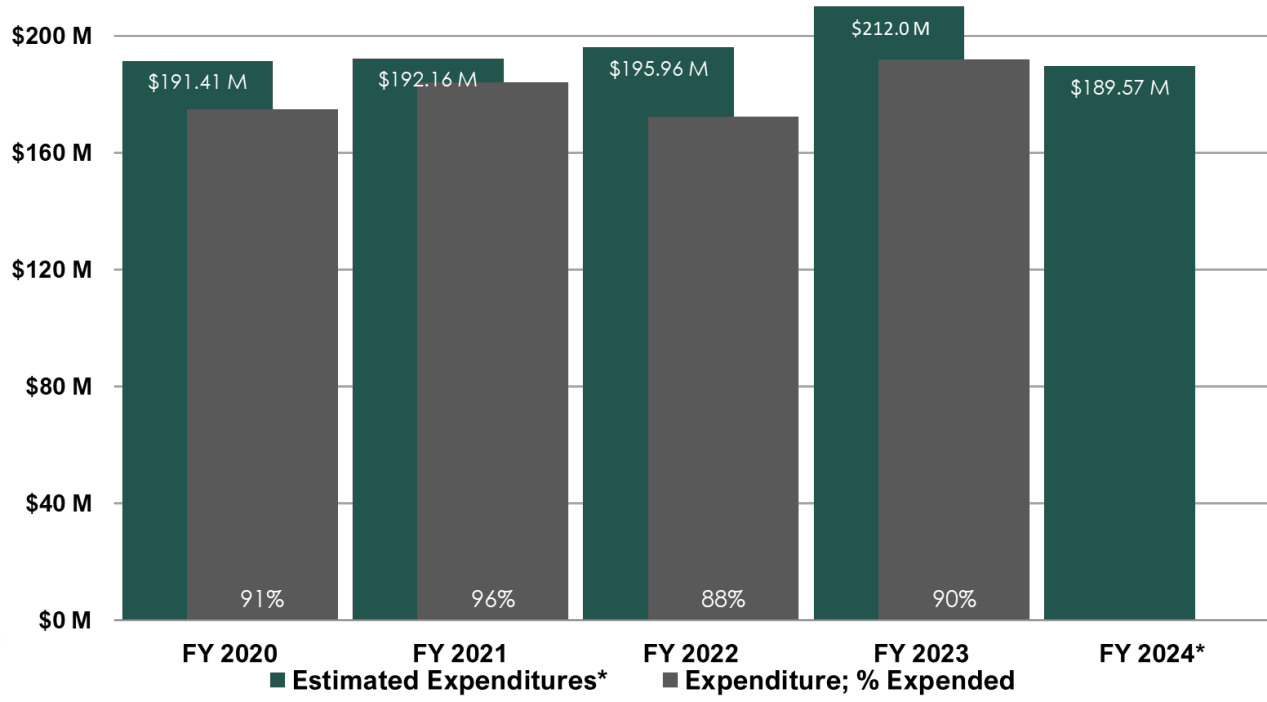
Description		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
		Actual	Actual	Actual	Estimate	Estimate
A	Beginning Free Fund Balance	\$ 14,032,400	\$ 20,950,000	\$ 26,406,400	\$ 21,812,000	\$ -
B	Receipts and Transfers	\$ 78,996,300	\$ 80,411,200	\$ 83,458,700	\$ 85,795,500	\$ 30,476,700
C	Cash Expenditures & Agency Request**	\$ 72,078,700	\$ 74,954,800	\$ 88,053,100	\$ 107,607,500	\$ 30,476,700
Ending Free Fund Balance (A+B-C)		\$ 20,950,000	\$ 26,406,400	\$ 21,812,000	\$ -	\$ -
By Fund						
D	Unrestricted (Tuition and Fees) Fund	\$ 20,950,000	\$ 26,406,400	\$ 21,812,000	\$ -	\$ -
E	Agricultural College Income Fund	\$ -	\$ -	\$ -	\$ -	\$ -
F	Scientific School Income Fund	\$ -	\$ -	\$ -	\$ -	\$ -
G	University Income Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Free Fund Balance		\$ 20,950,000	\$ 26,406,400	\$ 21,812,000	\$ -	\$ -

**Estimate based on request.

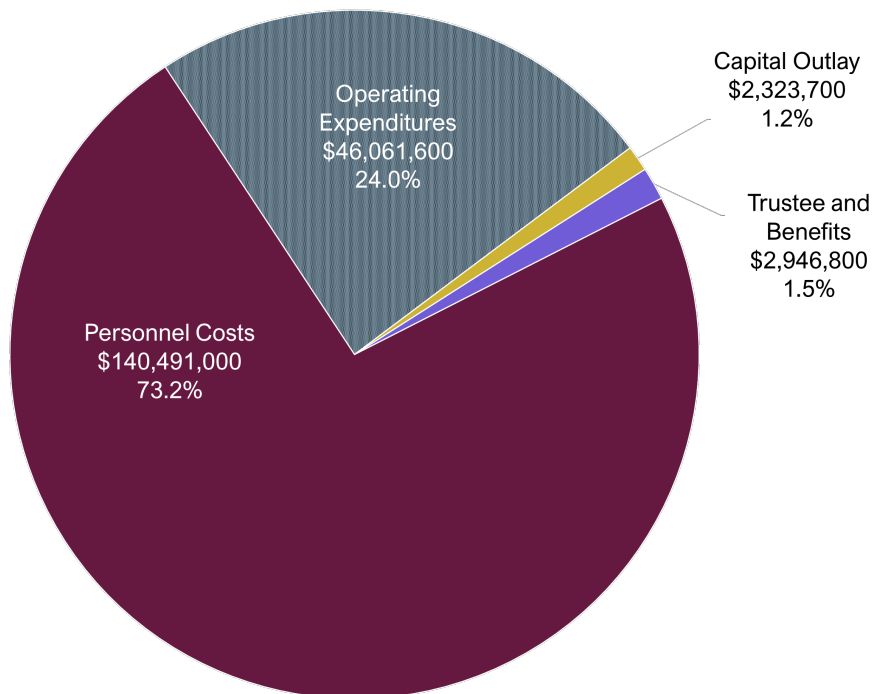
Amounts for the Unrestricted (Tuition and Fees) Fund are NOT deposited in the Idaho State Treasury and are retained and managed by the University of Idaho consistent with the institution's land grant authority.



Five-Year Appropriations and Expenditures



FY 2023 Expenditures



Five-Year Base Snapshot

Fiscal Year	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024*
1. Total FTP	1,488.65	1,481.52	1,308.27	1,302.80	1,328.05
2. Current Year Base	178,973,800	192,000,000	166,000,000	169,000,000	181,805,800
3. Benefits Costs	98,200	(863,600)	518,500	575,200	1,511,500
4. Inflationary Adjustments	838,500	523,200		559,600	117,300
5. Statewide Cost Allocation	124,600	173,500	311,500	(529,600)	844,800
6. CEC	3,821,200	2,583,500	2,327,900	5,786,100	4,036,600
7. Nondiscretionary Adjustments	608,900	(72,000)		(1,314,400)	(177,300)
8. Endowment Fund Adjustments	(157,500)	726,400	667,200	1,545,000	
9. Total Ongoing Maintenance Change	5,333,900	3,071,000	3,825,100	6,621,900	6,332,900
10. % Chg from Current Year Base (line 9 / 2)	3.0%	1.6%	2.3%	3.9%	3.5%
11. Ongoing Enhancements	109,700	(1,906,800)	(500,000)	677,800	1,426,400
12. Total Ongoing Enhancements Change	109,700	(1,906,800)	(500,000)	677,800	1,426,400
13. % Chg from Current Year Base (line 12 / 2)	0.1%	(1.0%)	(0.3%)	0.4%	0.8%
14. Ongoing Base Adjustments	\$7,582,600	(\$27,164,200)	(\$325,100)	\$5,506,100	-
15. Next Year Base (line 2 + 9 + 12 + 14)	192,000,000	166,000,000	169,000,000	181,805,800	189,565,100*
16. Total Base Change (line 15 - 2)	13,026,200	(26,000,000)	3,000,000	12,805,800	7,759,300
17. % Chg from Current Year Base (line 16 / 2)	7.3%	(13.5%)	1.8%	7.6%	4.3%

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



The Original Appropriation for the University of Idaho was 55.7% General Fund and 44.3% Dedicated Funds in FY 2024

2023 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
UI, McClure Center	Enhancement	\$279,500
All Institutions, Chief Audit Executive	Enhancement	(\$59,200)
All Institutions, Risk Manager	Enhancement	(\$52,000)
Nuclear Engineering Program Support	Enhancement	\$509,500
Total Ongoing Base Change from Enhancements		\$677,800



2024 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
BSU, ISU, UI - Audit Staff Transfer	Enhancement	(\$390,100)
Gov. Initiative - Institution Funding	Enhancement	\$1,816,500
Total Ongoing Base Change from Enhancements		\$1,426,400



2025 Budget Request (Enhancements)

Ongoing Enhancement Name	Type	Amount
Operational Capacity Enhancement	Enhancement	\$2,139,100
Transfer Risk Managers to OSBE	Enhancement	(\$248,400)
Enrollment Workload Adjustment	Nondiscretionary	\$301,000
Total Ongoing Base Change from Enhancements		\$2,191,700

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.



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.	77.3%	76.8%	74.6%	73.8%
2. Math Pathways VI	89.8%	93.3%	91.7%	88.2%
3. Remediation Reform V	50.0%	52.4%	56.6%	48.3%
4. Timely Degree I - 30+ credits per semester	42.0%	41.8%	38.6%	39.3%
5. Timely Degree II - 150% of time	56.1%	59.5%	59.1%	61.0%
6. Guided Pathways VII - 100% of time	38.2%	40.7%	41.1%	42.9%



FY 2023 Expenditures – Personnel Costs

73.2% of Total Expenditures



Gross Salary & Wages: \$105,094,733

Employees	\$100,568,280
Temporary Employees	\$4,526,453

Employee Benefits: \$35,396,288

The University of Idaho benefit package is distinct and separate from the State of Idaho. The fringe rate actuals vary across the benefited workforce and includes categories that tie to the template.

The included amount reflects the total paid for employee benefits.

A Total of \$140,491,021 Was Expended on Personnel Costs



FY 2023 Expenditures - Operating Expenditures

10.1% of Total Expenditures from non-tuition funds

24.0% of Total Expenditures for all funds (including tuition & fees)

Actual expenditures recorded on the do not include details for expenditures from tuition and fees.

The total expenditures for operating expenditures including tuition and fees is as follows:

FY 2023	\$46,061,593
FY 2022	\$39,823,500
FY 2021	\$33,823,500
FY 2020	\$30,351,800
FY 2019	\$43,601,000

Expenditure	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	% of Total
Communication Costs	\$421,635	\$236,412	\$461,567	\$293,596	\$1,043,789	8.8%
Employee Development Costs	\$627,709	\$212,615	\$1,287,492	\$1,923,428	\$1,631,742	13.7%
General Services	\$195,294	\$103,609	\$185,425	\$328,998	\$301,993	2.5%
Professional Services	\$1,457,011	\$1,482,827	\$2,305,069	\$2,558,426	\$2,637,530	22.2%
Repair & Maintenance Services	\$673,541	\$279,316	\$520,829	\$860,887	\$746,344	6.3%
Administrative Services	\$235,905	\$246,291	\$189,332	\$254,181	\$222,060	1.9%
Computer Services	\$578,114	\$703,082	\$878,480	\$1,656,198	\$1,916,116	16.1%
Employee Travel Costs	\$279,670	\$126,784	\$30,292	\$128,811	\$221,564	1.9%
Administrative Supplies	\$82,832	\$32,466	\$21,627	\$43,508	\$37,217	0.3%
Fuel & Lubricant Costs	\$14,177	\$7,512	\$9,580	\$20,618	\$16,058	0.1%
Manufacturing & Merchandising Costs	\$244	\$11,673	\$975	\$82,233	\$8,282	0.1%
Computer Supplies	\$12,126	\$7,203	\$12,941	\$24,342	\$20,970	0.2%
Institutional & Residential Supplies	\$35,882	\$8,073	\$2,728	\$15,356	\$14,607	0.1%
Specific Use Supplies	\$65,703	\$37,389	\$30,662	\$48,692	\$49,532	0.4%
Insurance	\$1,473,096	\$1,556,833	\$1,588,121	\$93,004	\$1,482,454	12.5%
Utility Charges	\$456,742	\$783,519	\$1,334,632	\$1,688,720	\$1,245,504	10.5%
Rentals & Operating Leases	\$2,729,135	\$4,748,719	\$2,568,073	\$1,946,445	\$96,939	0.8%
Miscellaneous Expenditures	886929.28	\$778,977	\$1,476,995	\$525,313	\$194,684	1.6%
Repair & Maintenance Supplies		\$4,551	\$341		\$431	0.0%
Total	\$10,225,745	\$11,367,851	\$12,905,160	\$12,492,756	\$11,887,819	-



FY 2023 Expenditures – Trustee & Benefit Payments

12.2% of Total Expenditures from non-tuition funds

1.5% of Total Expenditures for all funds (including tuition & fees)

Expenditure	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	% of Total
Miscellaneous Payments As Agent	\$10,498,800	\$10,756,000	\$11,738,400	\$12,497,500	\$14,480,100	100.0%
Total	\$10,498,800	\$10,756,000	\$11,738,400	\$12,497,500	\$14,480,100	-

Actual expenditures recorded on the do not include details for expenditures from tuition and fees. The total expenditures for trustee and beneficiary payments including tuition and fees is as follows:

FY 2023	\$2,946,809
FY 2022	\$2,828,608
FY 2021	\$2,476,768
FY 2020	\$3,051,367
FY 2019	\$3,316,933

The University of Idaho reports that expenditures are primarily for awards, contributions, and claims, and education and training assistance. Funds in excess of those listed above were reported to have been transferred to the operating expenditures and personnel costs. Trustee and beneficiary payments are overstated in the state accounting system due to how draw downs of land grant endowment funds are coded in the system.



2020 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
Occupancy Costs - BSU, ISU, and UI	Enhancement	\$109,700
Total Ongoing Base Change from Enhancements		\$109,700



2021 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
Occupancy Costs	Enhancement	\$3,400
Idaho Law & Justice Learning Rent	Enhancement	(\$20,800)
2% Ongoing General Fund Reduction	Enhancement	(\$1,889,400)
Total Ongoing Base Change from Enhancements		(\$1,906,800)



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)



FY 2024 CEC Implementation

CEC was implemented on June 25th, 2023

- In Fiscal Year 2024, the University of Idaho was appropriated \$4,036,600 for change in employee compensation. This amount included \$2,577,400 from the General Fund and \$1,459,200 from the Unrestricted (Tuition and Fees) Fund.

Employee Type	Average Hourly Increase
Classified Staff	\$1.02
Exempt Staff	\$1.61
Faculty	\$1.64

- Employees of the University of Idaho received a CEC can be influenced by position and funding source. Like other postsecondary employees, employees at the University of Idaho are not exclusively paid from state appropriation. Other fund sources are considered and factored into the institution's compensation plan for the entire employee population.



Agency Funds – Sources and Uses

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

American Rescue Plan Act (ARPA)

Sources: The American Rescue Plan Act of 2021 (ARPA) is the sixth federal COVID relief legislation passed by Congress and was signed into law on March 11, 2021 (Public Law No. 117-2). ARPA provides funding for state, local, territorial, and Tribal governments to respond to and recover from the COVID-19 pandemic; delivers direct economic assistance to individuals and businesses; and continues many programs from previously enacted COVID relief acts that address the public health emergency or support economic stimulus efforts. In Idaho, a new fund was created by the Legislature in S1204 (2021) to account for expenditures related to ARPA. All ARPA moneys flowing through our state treasury and to state agencies are to be appropriated pursuant to S1204, which declares all ARPA funding to be cognizable. The first five acts were accounted for in a separate fund (“CARES-Act COVID-19”).

ARPA funding and relief available to Idaho is \$5.65 billion. This total can be categorized by (1) Economic stimulus programs outside of state government, which include direct impact payments to individuals; (2) State and Local Fiscal Recovery Funds, which are to be used to respond to the COVID-19 health emergency or its negative economic impacts, provide premium pay to workers, address lost revenue, or invest in sewer, water, or broadband infrastructure; and (3) Grant programs to state agencies, which have varying allocations and allowable uses as specified by federal agencies.

Uses: In Fiscal Year 2023, ARPA money was used for one-time Capital Outlay, including computers, for Title IX and Non-Traditional Learner support at Lewis-Clark State College. Funds were also used for similar Capital Outlay at the University of Idaho.



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

Agricultural College Endowment

Sources: The University of Idaho is the beneficiary of the Agricultural College Endowment Fund (§33-2913, §33-2913A, and §33-2914, Idaho Code). Congress granted lands to the territory and the state of Idaho for the support and maintenance of what would become the agricultural college at the University of Idaho. The Permanent Endowment Fund receives receipts from the sale of land and mineral royalties. The Earnings Reserve Fund receives receipts from timber sales, interest on timber sales, land rentals, and earnings from the Permanent Endowment Fund. The Board of Land Commissioners distributes moneys from the Earnings Reserve Fund to the Agricultural College Income Fund for appropriation by the Legislature.

Uses: Section 33-2914, Idaho Code, directs that these funds be used for the support and maintenance of the agricultural college at the University of Idaho.



Agency Funds – Sources and Uses

Scientific School Endowment Income

Sources: The University of Idaho is the beneficiary of the Scientific School Endowment Fund (§33-2911, §33-2911A, and §33-2912, Idaho Code). Congress granted lands to the state of Idaho for the support and maintenance of a scientific school at the University of Idaho. The Permanent Endowment Fund receives receipts from the sale of land and mineral royalties. The Earnings Reserve Fund receives receipts from timber sales, interest on timber sales, land rentals, and earnings from the Permanent Endowment Fund. The Board of Land Commissioners distributes moneys from the Earnings Reserve Fund to the Scientific School Income Fund for appropriation by the Legislature.

Uses: Section 33-2912, Idaho Code, directs that these moneys be used for the benefit the University of Idaho pursuant to appropriation by the Legislature.



Agency Funds – Sources and Uses

University Endowment Income

Source: The University of Idaho is the beneficiary of the University Endowment Fund (§33-2909, §33-2909A, and §33-2910, Idaho Code). Congress granted lands to the state of Idaho for the support and maintenance of a University in Idaho. The Permanent Endowment Fund receives receipts from the sale of land and mineral royalties. The Earnings Reserve Fund receives receipts from timber sales, interest on timber sales, land rentals, and earnings from the Permanent Endowment Fund. The Board of Land Commissioners distributes moneys from the Earnings Reserve Fund to the University Income Fund for appropriation by the Legislature.

Uses: Section 33-2910, Idaho Code, directs that these funds be set apart for the benefit the University of Idaho pursuant to appropriation by the Legislature.



Agency Funds – Sources and Uses

Unrestricted (Tuition and Fees) Fund

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.

