

## College and Universities

### Fund: General (0001-00 Gen)

Sources: Idaho's four-year college and universities, the University of Idaho, Boise State University, Idaho State University, and Lewis-Clark State College, form a statewide higher education system. Most of the appropriated funding they receive comes from the General Fund. The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205, Idaho Code). Approximately 48% of the General Fund is derived from individual income tax, 41% from sales tax, 6% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: The college and universities use their General Fund appropriation to support and maintain the instruction, research and public service functions of the university, including related institutional support, operation, and maintenance activities.

Budget Unit: EDGA(512) Boise State University

FY 19 \$100,932,300	FY 20 \$104,309,170	FY 21 \$103,340,500	FY 22 \$111,730,700	FY 23 \$122,400,500
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Budget Unit: EDGB(513) Idaho State University

FY 19 \$80,244,399	FY 20 \$81,437,300	FY 21 \$77,967,400	FY 22 \$84,345,200	FY 23 \$91,922,200
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Budget Unit: EDGC(514) University of Idaho

FY 19 \$95,348,900	FY 20 \$94,675,800	FY 21 \$91,310,000	FY 22 \$97,317,200	FY 23 \$103,770,000
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Budget Unit: EDGD(511) Lewis-Clark State College

FY 19 \$17,502,300	FY 20 \$17,429,000	FY 21 \$16,583,200	FY 22 \$18,362,493	FY 23 \$20,544,100
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Budget Unit: EDGE(501) Systemwide

FY 19 \$1,717,391	FY 20 \$1,443,619	FY 21 \$2,524,026	FY 22 \$1,636,477	FY 23 \$1,841,806
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### Total General Fund (0001-00)

FY 19 \$295,745,289	FY 20 \$299,294,889	FY 21 \$291,725,126	FY 22 \$313,392,070	FY 23 \$340,478,606
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### Fund: HESF Strategic Interest CU (0149-01 Ded)

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.

Budget Unit: EDGA(512) Boise State University

FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0	FY 23 \$367,938
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Budget Unit: EDGD(511) Lewis-Clark State College

FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0	FY 23 \$0
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Budget Unit: EDGF(001) Idaho State University HESF

FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0	FY 23 \$0
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**Total HESF Strategic Interest CU Fund (0149-01)**

**FY 19 \$0                      FY 20 \$0                      FY 21 \$0                      FY 22 \$0                      FY 23 \$367,938**

**Fund: HESF Surplus Stabilization CU (0149-02 Ded)**

Sources: 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.

Budget Unit: EDGA(512) Boise State University

<b>FY 19 \$0</b>	<b>FY 20 \$0</b>	<b>FY 21 \$0</b>	<b>FY 22 \$0</b>	<b>FY 23 \$0</b>
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Budget Unit: EDGC(514) University of Idaho

<b>FY 19 \$0</b>	<b>FY 20 \$0</b>	<b>FY 21 \$0</b>	<b>FY 22 \$0</b>	<b>FY 23 \$0</b>
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Budget Unit: EDGF(001) Idaho State University HESF

<b>FY 19 \$0</b>	<b>FY 20 \$0</b>	<b>FY 21 \$0</b>	<b>FY 22 \$0</b>	<b>FY 23 \$0</b>
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Budget Unit: EDGG(511) Lewis-Clark State College 2

<b>FY 19 \$0</b>	<b>FY 20 \$0</b>	<b>FY 21 \$531,000</b>	<b>FY 22 \$0</b>	<b>FY 23 \$0</b>
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**Total HESF Surplus Stabilization CU Fund (0149-02)**

**FY 19 \$0                      FY 20 \$0                      FY 21 \$531,000                      FY 22 \$0                      FY 23 \$0**

**Fund: Agricultural College Endowment Income (0481-02 Ded)**

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.

Budget Unit: EDGC(514) University of Idaho

<b>FY 19 \$1,447,200</b>	<b>FY 20 \$1,466,000</b>	<b>FY 21 \$1,551,600</b>	<b>FY 22 \$1,660,000</b>	<b>FY 23 \$1,927,500</b>
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**Fund: Charitable Institutions Endowment Income (0481-03 Ded)**

Sources: 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.

Budget Unit: EDGB(513) Idaho State University

<b>FY 19</b> \$1,536,800	<b>FY 20</b> \$1,534,400	<b>FY 21</b> \$1,597,800	<b>FY 22</b> \$1,647,700	<b>FY 23</b> \$1,868,800
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**Fund: Normal School Endowment Income (0481-04 Ded)**

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, . . ."

Budget Unit: EDGB(513) Idaho State University

<b>FY 19</b> \$2,212,200	<b>FY 20</b> \$2,473,000	<b>FY 21</b> \$2,667,000	<b>FY 22</b> \$2,743,800	<b>FY 23</b> \$3,284,800
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Budget Unit: EDGD(511) Lewis-Clark State College

<b>FY 19</b> \$2,205,000	<b>FY 20</b> \$2,473,000	<b>FY 21</b> \$2,667,000	<b>FY 22</b> \$2,743,800	<b>FY 23</b> \$3,284,400
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**Total Normal School Endowment Income Fund (0481-04)**

<b>FY 19 \$4,417,200</b>	<b>FY 20 \$4,946,000</b>	<b>FY 21 \$5,334,000</b>	<b>FY 22 \$5,487,600</b>	<b>FY 23 \$6,569,200</b>
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**Fund: Scientific School Endowment Income (0481-06 Ded)**

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.

Budget Unit: EDGC(514) University of Idaho

<b>FY 19 \$4,826,400</b>	<b>FY 20 \$4,930,000</b>	<b>FY 21 \$5,420,400</b>	<b>FY 22 \$5,735,500</b>	<b>FY 23 \$6,672,700</b>
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**Fund: University Endowment Income (0481-08 Ded)**

Sources: 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.

Budget Unit: EDGC(514) University of Idaho

<b>FY 19 \$4,225,200</b>	<b>FY 20 \$4,360,000</b>	<b>FY 21 \$4,766,400</b>	<b>FY 22 \$5,102,000</b>	<b>FY 23 \$5,879,900</b>
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**Fund: Unrestricted (0650-00 Ded)**

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.

Budget Unit: EDGA(512) Boise State University

<b>FY 19 \$113,943,608</b>	<b>FY 20 \$126,401,033</b>	<b>FY 21 \$116,640,049</b>	<b>FY 22 \$130,770,667</b>	<b>FY 23 \$145,663,174</b>
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Budget Unit: EDGB(513) Idaho State University

<b>FY 19 \$68,407,393</b>	<b>FY 20 \$58,176,704</b>	<b>FY 21 \$57,583,487</b>	<b>FY 22 \$61,572,498</b>	<b>FY 23 \$63,253,839</b>
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Budget Unit: EDGC(514) University of Idaho

FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0	FY 23 \$0
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Budget Unit: EDGD(511) Lewis-Clark State College

FY 19 \$17,246,805	FY 20 \$17,731,164	FY 21 \$13,600,053	FY 22 \$11,570,750	FY 23 \$10,745,043
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**Total Unrestricted Fund (0650-00)**

FY 19 \$199,597,806	FY 20 \$202,308,901	FY 21 \$187,823,589	FY 22 \$203,913,916	FY 23 \$219,662,055
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**Fund: LCSC Payroll (0651-00 Ded)**

Sources: Lewis-Clark State College uses the State Controller's payroll system to pay all employees of the college, not just those funded with General Fund money. Revenues are generated by the institution's auxiliary enterprises, local accounts, and grants. This fund is continuously appropriated and does not appear in the institution's annual appropriation.

Uses: The fund is used as a memo account only for payroll processing purposes and only for those employees who are paid from revenues generated from the college's auxiliary enterprises, local accounts, and grants. This account creates no obligation to the state, and relies on zero dollars from the state.

Budget Unit: EDGD(511) Lewis-Clark State College

FY 19 \$9,758,411	FY 20 \$9,494,761	FY 21 \$9,071,174	FY 22 \$8,835,992	FY 23 \$9,057,071
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**Fund: American Rescue Plan (0344-00 Fed)**

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.

Budget Unit: EDGC(514) University of Idaho

FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0	FY 23 \$0
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Budget Unit: EDGD(511) Lewis-Clark State College

FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0	FY 23 \$0
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**Total American Rescue Plan Fund (0344-00)**

FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0	FY 23 \$0
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**Fund: Federal COVID-19 Relief (0345-00 Fed)**

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.

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.

Budget Unit: EDGA(512) Boise State University

FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0	FY 23 \$0
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Budget Unit: EDGC(514) University of Idaho

FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0	FY 23 \$0
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Budget Unit: EDGG(511) Lewis-Clark State College 2

FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0	FY 23 \$0
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Budget Unit: EDGH(513) Idaho State University 2

FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0	FY 23 \$0
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**Total Federal COVID-19 Relief Fund (0345-00)**

FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0	FY 23 \$0
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<b>College and Universities Grand Total</b>				
FY 19 \$521,554,306	FY 20 \$528,334,952	FY 21 \$507,821,088	FY 22 \$545,774,777	FY 23 \$592,483,770