

Agency Number and Name	Total Transferred	What Transferred Amount was Spent On	Total Reverted	Reason For Reversion	Ongoing Salary Savings Amount	Onetime Salary Savings Amount	Reason for Salary Savings
120 Lieutenant. Governor, Office of	\$32,457	Lt Governor's Office receives a lumpsum appropriation	\$0	NA	\$0	\$0	NA
130 Secretary of State, Office of	\$165,000	Pay contractor while IT employee was on active duty & one-time operating expenses	\$1,507	Staff turnover	\$0	\$1,507	Staff turnover and difficulty hiring replacements
140 Controller, Office of the State	\$0	NA	\$361,010	Various vacancies throughout the year; temporary reallocation of PC to Luma fund.	\$0	\$361,010	Various vacancies throughout the year; temporary reallocation of PC to Luma fund.
170 Department of Education	\$0	NA	\$1,626,500	For FY22 the Department had a significant amount of one-time PC in Federal Covid funds that were reverted. In general, the Department makes every attempt to budget and fully expend all on-going Federal, Dedicated and General funds each year. However, the Superintendent of Public Instruction must maintain some flexibility to manage her programs. Program activities can shift between PC and OE (Contracts) as needed in some years. Time and effort reporting requires a little cushion in appropriation to exist where staff code real-time efforts across multiple funds. Additionally, Federal regulations require terminal leave for federally funded employees to be charged to General funds upon departure. These payouts for time accruals can be significant for agencies with large Federal programs but are difficult to project. Couple these factors with the challenges of refilling positions in the current hiring environment and we can understand the reasons for unexpected reversions in some years.	\$858,700	\$767,800	We experienced salary savings when staff departed the agency and positions remained vacant until a replacement was identified and hired. This hiring delay has become increasingly significant in tight labor markets.
177 Information Technology, Office of	\$350,000	To augment staffing shortages with contract assistance	\$168,277	The reverted balances were salary savings for vacant positions.	\$168,277	\$0	Consistent/persistent vacant positions
178 Workforce Development	\$0	NA	\$9,400	Agency has held back full distribution of PC to mitigate risk of vacation payouts that would exceed spending authority.	\$9,400	\$0	When the agency was started in FY19, we were advised to hold back a small amount to payout vacation if there was staff turnover. The agency only had 5 FTPs (now there are 7 permanent and 4 limited service) so we don't accumulate salary savings through unfilled positions.
179 STEM Action Center	\$0	NA	\$25,306	OG salary savings found from FY21 Executive Director turnover (new director hired at lower rate) plus FY22 staff turnover.	\$19,894	\$5,412	Salary savings were almost entirely due to staff turnover and one-time vacant positions.
180 Financial Management, Division of	\$40,000	one time general operating costs and replacement printer	\$281,955	staff turnover and one-time vacancies	\$0	\$281,955	staff turnover and one-time vacancies
181 Governor, Office of the	\$189,700	Governor's Office receives a lumpsum appropriation, and a replacement printer	\$116,932	staff turnover	\$0	\$116,932	staff turnover
183 Public Employee Retirement System of Idaho	\$0	NA	\$643,750	Staff turnover, retirements, degradation of applicant pool, loss employees to private and public sectors.	\$0	\$643,750	Staff turnover, retirements, degradation of applicant pool, loss employees to private and public sector
185 State Liquor Division	\$108,800	To cover 50% of director's salary. Director is paid by Lottery Division who in turn invoices ISLD for our share of his salary. Due to SCO system limitations, our reimbursement to Lottery can only be remitted from OE.	\$204,968	PC was reverted and remitted to beneficiaries. Reversion was a result of challenges in filling vacancies during fiscal year.	\$0	\$204,968	Salary savings were a result of numerous vacancies (primarily in IT group and warehouse and at retail outlets) that proved very challenging to fill due to economic factors.
187 Aging, Commission on	\$120,000	Payments to Area Agencies on Aging	\$30,022	Staff turnover, reorganization, and reclassification.	\$5,814	\$24,208	Staff turnover, reorganization, and reclassifications.
189 Blind and Visually Impaired, Commission for	\$3,151	Client Services	\$79,281	Turnover and retirement	\$0	\$79,281	Turnover and retirement
190 Military Division	\$1,873,124	Contract services, admin costs, IT software and maintenance, Computers and mechanical equipment, construction projects	\$6,946,260	Turnover, vacant, unfilled positions. Excess personnel appropriation in dedicated funds to allow maximum flexibility in utilizing spending authority	\$1,892,900	\$5,053,360	Turnover, vacant, unfilled positions. Excess personnel appropriation in dedicated funds to all maximum flexibility in usage of spending authority
194 Human Resources, Division of	NA	NA	\$220,811	PC not spent due to vacant positions	\$0	\$220,812	vacant positions during FY 2022

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195 Species Conservation, Office of	\$69,774	Sage Grouse contract work GSG Project 10/2021, Drone, camera, flight battery	\$70,594	Staff turnover	\$0	\$70,954	Lag time in filling vacant positions
196 Arts, Commission on the	\$0	NA	\$152,243	Unused PC appropriation at year-end.	\$0	\$152,243	Two vacant positions plus small cushion budgeted in case of vacation pay-outs.
198 Drug Policy, Office of	\$0	NA	\$135,200	Employee turnover; open positions taking longer to fill	\$39,600	\$95,600	Staff transitions: ODP experienced turn over in three positions in FY22. Recruiting qualified employees took longer than anticipated, requiring active Job Announcements to be re-posted. New hires were added in August 2021, October 2021, and May 2022 at entry level salaries.
199 Office of Energy and Mineral Resources	\$23,490	Capital Outlay & Operating Expense; Laptops	\$380,387	Staff turnover	\$380,387	\$0	Staff turnover
200 Administration, Department of	\$189,700	4,200 was transferred to pay for additional actuarial services for Office of Group Insurance and \$17,000 was transferred to pay for licenses and maintenance for Purchasing software; 99,420.33 was transferred to pay for Administration's network and WI-FI updates, 27,549.51 was transferred to purchase a standing lawn mower, 19,925.76 was transferred to purchase CCTVs for the security center, 12,389.40 was transferred to purchase laptops, and 9,215 was transferred to replace the access badge printer for the Capitol Mall.	\$798,334	1)Turnover/Vacant positions. 2) Salary difference between new incumbent and previous incumbent.	\$0	\$798,334	1)Turnover/Vacant positions. 2) Salary difference between new incumbent and previous incumbent.
210 Agriculture, Department of	\$798,800	Normal operating costs associated with program operations. Examples include, trich testing supplies, lab supplies, unexpected repairs to lab equipment and building HVAC at the IFQAL building and the ISDA main building and normal operating costs incurred in specific programs above usual spending authority limits. Lastly, operating costs for Invasive programs related to conversion from outsourcing services to providing the services internally through permanent and temporary staff and the operating costs associated with this change in service. Capital equipment not initially included in replacement budget. Items include computer equipment, conference room upgrades, and lab equipment. Federal Pass through grant reimbursements	\$3,591,500	Staff turnover, group position funding for seasonal positions not utilized	\$0	\$3,591,500	Staff Turnover and lack of use of group funding for seasonal positions
215 Soil and Water Conservation Commission	\$0	NA	\$213,644	unknown	\$0	\$213,644	Unknown

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220 Commerce, Department of	\$565,300	Commerce used salary savings to help fund appropriation shortfall for operating expenses. In FY23 the legislature approved additional funds to cover operating costs so the agency does not have to depend on salary savings for both general and dedicated funds. Commerce used salary savings to purchase a new vehicle. Used salary savings to award additional GEM grants (create economic development opportunities) and IGEM grants (Idaho global entrepreneurial) grants for research and innovation to being commercially viable technologies to market.	\$193,000	General fund PC was reverted because of the number of vacancies during FY22. In addition, because of the number of vacancies CEC was not given to those positions. Commerce used the salary savings to address operational needs and economic development opportunities. Commerce typically has reversions for federal funds to manage the changes in work as dictated by federal grants. The federal grants have a different fiscal year than the state fiscal year and the additional spending authority allows Commerce to manage the grants based on the grant fiscal year. Because we have spending authority and typically will revert spending authority does not mean salary savings has been generated.	\$34,300	\$158,700	Short term savings were generated from the number of vacancies during FY22. Long term savings are typically generated from long term employees leaving and new hires hired in at a lower rate.
230 Correction, Department of	\$7,956,000	Salary savings was used to offset operating shortages.	\$3,533,164	Vacant positions resulted in fewer personnel expenditures	\$0	\$3,533,164	Salary savings was due to staff turnover and one-time vacant positions.
231 Correctional Industries	\$0	NA	\$1,278,048	Funds were reverted due to a combination of restrictions placed on hiring by the state, peoples apprehensions regarding a safe work environment, the competitiveness of the market regarding wages and the constraints of ICI's compensation plan and budget.	\$0	\$1,278,048	The same factors that resulted a the revision of PC funds caused the agency to have salary saving. If the agency could fill all positions (which is our goal), there would not be any salary savings.
232 Pardons and Parole, Commission of	\$0	NA	\$271,279	Salary savings	\$0	\$271,279	Staff turnover and 2 hard to fill positions vacant all year
240 Labor, Department of	\$2,035,000	UI general operating costs of two million. Twenty thousand in administrative service operating costs for state miscellaneous activity. Capital equipment was purchased for one of our federal programs.	\$13,525,937	Our agency is over-appropriated due to the nature of our business and being counter-cyclical.	\$0	\$13,525,937	Our agency is over-appropriated due to the nature of our business and being counter-cyclical.
245 Environmental Quality, Department of	\$689,305	Overspend on CDA Basin Operating, needed to cover with excess PC from Vacancy. Purchase of 5 vehicles and a water monitoring system SONDE	\$3,429,873	Staff Turnover and long-term Vacancies	\$3,429,873	\$0	Staff Turnover and long-term Vacancies
250 Finance, Department of	\$50,000	The transferred funds came from our Securities Investor Training Fund and were spent on materials, sponsorships, and educational presentations as authorized by the Idaho Uniform Securities Act (30-14-601(e)). This is an ongoing appropriation which has typically been listed as PC but is almost always spent on OE. For our FY 2024 budget request, we have submitted a base adjustment action 8.21 to change the appropriation of these funds from personnel to operating.	\$486,181	a. DOF had vacancies in 15% of our positions throughout the fiscal year. While we significantly improved our turnaround time in filling vacancies over previous years, the vacancies did still result in some salary savings. b. Approximately 40 of our 66 positions are part of a multi-step underfill ladder (either Financial Institution Examiners or Financial Examiner/Investigators). From 2019 to 2021, approximately 18% of our workforce retired. Most of those who retired were examiners at the top of their underfill ladder; or were in bureau chief positions and were replaced by promoting examiners who were at the top of the underfill ladder. Because these higher compensated employees (examiners at top of underfill) were replaced by new examiners at the bottom of the underfill ladder, we realized salary savings from the difference in the budgeted salary vs the actual. c. When new examiners are hired, they start at the bottom of the underfill ladder and generally reach the top of the underfill in approximately five years. While they are progressing through the underfill ladder, we budget personnel funds for their underfill promotions. This also results in salary savings.	\$0	\$486,181	a. DOF had vacancies in 15% of our positions throughout the fiscal year. While we significantly improved our turnaround time in filling vacancies over previous years, the vacancies did still result in some salary savings. b. Approximately 40 of our 66 positions are part of a multi-step underfill ladder (either Financial Institution Examiners or Financial Examiner/Investigators). From 2019 to 2021, approximately 18% of our workforce retired. Most of those who retired were examiners at the top of their underfill ladder; or were in bureau chief positions and were replaced by promoting examiners who were at the top of the underfill ladder. Because these higher compensated employees (examiners at top of underfill) were replaced by new examiners at the bottom of the underfill ladder, we realized salary savings from the difference in the budgeted salary vs the actual. c. When new examiners are hired, they start at the bottom of the underfill ladder and generally reach the top of the underfill in approximately five years. While they are progressing through the underfill ladder, we budget personnel funds for their underfill promotions. This also results in salary savings.

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260 Fish and Game, Department of	\$2,170,000	Shifts to operating were spent on depredation stackyard fencing, contracted fence removal and replacement, region 7 grazing enclosure, revegetation on the Blackfoot River WMA and phase 3 implementation, Marty tract restoration, Deer Gulch bridge bank reinforcement, and engineering design for the Blackfoot River habitat restoration. Shifts to capital were spent on decommissioning the lagoon and improving the settling basin at Grace Hatchery, the purchase of camp trailers to house seasonal staff, installation of a wildlife viewing blind at Payette River WMA, replacement of the fire suppression system at the Salmon Regional Office, enforcement repeaters and stations, five variable message signs to prevent wildlife / motor vehicle collisions, site improvements to the administrative offices in Regions 2 and 5, and ADA door openers.	\$1,850,800	Personnel is reverted for a variety of reasons. Chief among those is one-time savings from vacancies. When someone leaves a full-time or part-time position, it can take weeks or even months to fill the position. Vacancies are inherently difficult to predict in volume, length and fund source as people leave for a variety of reasons (promotions, separations, retirements, laterals, etc.) and certain positions take longer to fill than others (e.g. enforcement officers).	\$549,500	\$1,301,300	Vacancies, followed by net savings from refilling positions at lower rates than the prior incumbents were making
270 Health and Welfare, Department of	\$8,653,400	Significant vacancy rates forced use of contractor services in lieu of personnel. Unplanned costs at hospitals were incurred to retrofit for safety, to meet joint accreditation standards, and for unexpected inflationary effects to general operating costs of serving the patient populations. we also saw unexpected inflationary effects on contractor services and laboratory supplies. Transfers were made to purchase technology upgrades, motorpool replacements, lab equipment and newborn hearing screening equipment. State Hospitals spent funds to upgrade facilities for joint accreditation. Transfers to T&B supported a significant increase in need for residential placement within our Children's Mental Health division. General funds were transferred to support Homes for Adult Residential Treatment (HART) in our Adult Mental Health division.	\$9,635,200	In FY22 we experienced the highest average vacancy rate in 10 years. The vast majority of personnel dollars reverted because we were unable to recruit and train personnel. Where receipts were not collected to the level of appropriation, those appropriations were reverted.	\$0	\$9,635,200	In FY22 we experienced the highest vacancy rate in 10 years, at approximately 9.2%. In some cases, we were able to retain contracted labor support and sustain services, transferring PC dollars to OE, but this wasn't possible in all areas of all divisions.
280 Department of Insurance	\$0	NA	\$593,904	Staff turnover and leaving position open to meet holdback amount.	\$593,904	\$0	Staff turnover and leaving position open to meet holdback amount.

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285 Juvenile Corrections, Department of	\$80,000	\$80,000 in salary savings was transferred to operating to pay for recruitment expenditures, including radio and web advertisements, career fairs, published advertisements, etc.	\$1,680,200	Similar to many employers, IDJC has had an increasing challenge to hire and retain employees, specifically youth rehabilitation positions in the institutions. The first quarter of FY21, we averaged about 9 vacancies in Institutions, which is close to our normal. The average number of vacancies in FY22 was close to 43, with some pay periods in the mid-50s. We have invested significant time and resources in recruiting and retaining our critical staff, and are starting to see a reduction in vacancies this fiscal year. Until our vacancy rate returns to normal levels, we will continue to focus on our retention and recruitment efforts.	\$0	\$1,680,200	The majority of salary savings was due to the challenge in hiring and retaining employees, specifically youth rehabilitation positions in the institutions. Additionally, our vacancies in other areas took longer than normal to fill.
290 Transportation, Department of	\$2,350,000	TRFA (0260) (\$325K) - Admin recruitment, relocation and ETS contractor expenses, TRFD (0260) (\$1.6M) - Highways oil, fuel and winter salt materials, and TRFG (0221) (\$65K) - Aero jet fuel. TRFE (0260) (\$360K) - Capital Facilities OSHA mandated upgrade to District lab.	\$2,821,400	Vacant positions.	\$0	\$2,821,400	Vacant positions.
300 Industrial Commission	\$48,621	The funds were used to order two replacement vehicles, one for Fund 0300 Administration, and one for Fund 0300 Rehabilitation.	\$873,401	Significant turnover in staffing resulted in PC reversions.	\$46,152	\$827,249	Salary savings are due to notable turnover and vacancies.
320 Lands, Department of	\$120,000	The transfer was completed based on a projection that OE expense in the dedicated fund in budget unit LAAD was going to exceed the budgeted amount. Actual expenses were less than projected, so \$91,100 was reverted.	\$5,211,200	Vacancies and permanent staff being assigned to fire activities.	\$23,795	\$5,187,405	Vacancies, new hires at a lower rate than incumbents, and permanent staff assigned to fire activities during Fire Season
322 Endowment Fund Investment Board	\$0	NA	\$31,175	Due to supplemental hold back and not increasing MOI salary as was budgeted.	\$10,887	\$20,288	Not increasing salaries due to holdback.
330 State Police	\$4,455,490	Ammo, Office Furniture, Vehicle Lights, Motorola Console Update, travel, utilities, FUEL, K9 Upfittings; Docking Stations, Motorcycle Helmets, LED monitors, Ballistic Vests, HVAC repair; arbitrators, replacement laptops, vehicle maintenance, SWAT equipment; Public Records Software, forensic equipment, RAPID 7 software, lab supplies, AZLA certification. ISP had \$1,000,000 in the dedicated fund that was reimbursed from the Federal CARES act; this gave us back spending authority in PC which was moved down to CO to purchase and ILETs switch. Domestic Violence Grant. Glenns Ferry Housing Unit, cyber crime computers, turtle shell roof, k9 pavilion, laser glasses, scanner	\$1,727,110	There are many reasons for PC to be reverted; turnover of the position, grant overtime not available; vacancies	\$343,110	\$1,384,000	All ISP employees are required to go through background and polygraph before being hired this process takes 6-8 weeks after the interview process. This can cause significant salary savings due to the timing of hiring. ISP runs between 1-2 Advance Training classes for Troopers each year. Once we either fill a promotional position or someone leaves that trooper position stays vacant until ISP goes through another Trooper Hiring. This process is significant and time-consuming and uses a lot of resources as there are several requirements to be offered a position as a trooper.
331 State Brand Inspector	\$170,000	To ensure sufficient OE funds were available to sustain the remainder of FY. Vehicle Purchase	\$40,387	Open positions throughout the year. Also, salary saving due to retirement and filling positions at a lower rate of pay than retiree.	\$0	\$40,387	Open positions throughout the year. Also, retirements and filling position at lower rate of pay than retiree.
332 State Racing Commission	\$0	NA	\$66,630	With more than one person hired over the past 5 years, cash issues become forefront for us.	\$66,630	\$0	With more than one person hired over the past 5 years, cash issues become forefront for us.

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340 Parks and Recreation, Department of	\$0	NA	\$785,554	Reverted PC appropriation occurs when full-time positions turn over and are vacant for a period of time while recruiting and hiring replacements.	\$0	\$785,554	In FY 2022, we experienced ordinary staff turnover. We continued to face challenges in recruiting and hiring for vacant positions due to the fact that our pay scale is below market expectations.
341 Lava Hot Springs Foundation	\$0	NA	\$183,948	Excess of funds in personnel costs were not needed for operating expenses or capital outlay expenditures.	\$0	\$183,948	Time frame of job openings, with hard to fill jobs.
351 Tax Appeals, Board of	\$3,000	Office Furniture	\$134,100	Open position which has now been eliminated and unused Board Member Appropriation	\$58,000	\$76,100	The agency had an open position, as well as unused Board Appropriation
352 State Tax Commission	\$32,000	On June 15, 2022, we sent a request to our DFM analyst requesting a transfer from OE to CO but the move was	\$691,938	We maximized the use available methods to reduce PC including merit and retention bonuses, equity adjustments, merit increases, and early CEC. Unfortunately, the vacancy rate was greater than our ability to distribute PC funds.	\$0	\$691,938	The Tax Commission has been actively recruiting for all vacant positions throughout the fiscal year. Rather than return from COVID telecommuting, many staff members opted to retire or find employment where they could work 100% remotely. The rates of pay the Tax Commission is able to offer new employees leaves us at a disadvantage in filling our open positions. On many occasions we offered candidates the position and they declined due to the starting rate of pay. The salary savings we are reverting is not a large enough amount to have raised all employees' rates of pay to a level where we could offer candidates a competitive starting rate without creating inequities. There are several positions for which we have posted the multiple times with different marketing strategies to fill the vacancy. We took advantage of both merit and retention bonuses. We gave 60 permanent merit increases to existing employees. Utilized short-term increases to retain employees who were taking on extra projects due to our staffing levels. We paid the majority of the costs for a state-wide job fair hosted by the Tax Commission to try and fill our positions. Yet, despite our efforts to responsibly use the salary savings and fill our vacant positions, we generated greater than desired salary saving.
360 Water Resources, Department of	\$112,000	The money was used to cover the increase in costs for travel, fuel, etc because of the inflation increase.	\$882,644	Difficulty filling vacant positions and staff turnover.	\$179,619	\$703,025	Staff turnover and not being able to fill vacant positions.
427 Division of Occupational and Professional Licenses (DOPL)	\$35,000	Spent on specific operating program needs- logging program	\$1,916,812	On-time vacancy salary savings	\$0	\$1,916,812	Salary savings were almost entirely due to staff turnover and one-time vacant positions.
437 State Public Defender Commission	\$0	NA	\$113,300	Vacant Position	\$18,600	\$94,700	Vacant Position
440 Lottery	\$0	NA	\$235,409	Vacant positions and reimbursement of one half of the Director's salary by the Liquor Division.	\$108,888	\$126,521	Vacant positions and reimbursement of one half of the Director's salary from the Liquor Division.
441 Hispanic Affairs, Commission on	\$0	NA	\$2,858	Salary increases did not utilize all of the appropriation.	\$2,858	\$0	Implement CEC to the maximum of allowable appropriation balance.
443 State Appellate Public Defender	\$0	NA	\$71,081	Staff turnover and vacancies. One-time bonuses were given to support staff remaining.	\$14,352	\$56,729	Staff turnover, vacancies, newly hired staff paid at a lower rate during probationary period or having to hire less experienced employees.
444 Veterans Services, Division of	\$0	NA	\$8,498,561	Staff turnover and ability to fill positions quickly.	\$6,957,150	\$1,541,411	This is only an appropriation figure as cash has to be earned to spend the appropriation; Staff turnover and ability to attract and obtain staff within state pay lines.
501 Board of Education	\$0	NA	\$523,400	Vacant positions and no federal grants for OSBE Administration	\$476,600	\$46,800	Vacant positions and no federal grants for OSBE Administration
503 Career - Technical Education	\$393,100	Funds were used to purchase updated technology equipment and server.	\$0	Staff turnover and holding to fill until after school year due to not being able to get staff as they were under teacher contracts.	\$0	\$0	Salary savings were almost entirely due to staff turnover and one-time vacant positions.

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520 Public Television	\$224,500	Higher than expected allocation of costs to operating from the implementation of GASB 87 (leases). For SFY 2022, we had budgeted heavily in capital for the GASB 87 implementation, but once we had a better understanding of the accounting guidance we realized a major portion of the expense should stay in operating. If this had been a normal year, this one time transfer would have gone to capital expenditures. Within capital, we purchased equipment needed for broadcasting or streaming IdahoPTV's content. Balance need for covering the purchase of some broadcasting equipment.	\$569,100	Vacant positions. However, \$300,000 of the federal fund reversion relates to HB 227 (2021 session) that relates to an early childhood education development grant. This bill for the 2021 supplemental federal spending authority was held in committee. What is interesting is this \$300,000 was included in IdahoPTV's SFY 2022 appropriation bill (HB 283 - 2021 session). The state did not accept the grant, therefore we did not use the federal spending authority related to this grant.	\$0	\$569,100	Vacant positions and staff turnover.
521 Libraries, Commission for	\$73,207	\$54,500 for Education Opportunity Resource Act program to cover content filtering and mobile hotspots; \$8,207.25 for Laundromat Literacy Centers. \$10,500 for My First Books program to fund all grant applicants	\$36,704	ARPA PC carried over to FY23	\$36,292	\$412	Staff turnover
522 State Historical Society	\$0	NA	\$318,540	The Idaho State Historical Society relies on part-time and limited-service positions to achieve its mission. These positions are seasonal and project specific funded through non-state sources. ISHS maintains needed appropriation to react to season and project needs if funding becomes available.	\$0	\$318,540	The Idaho State Historical Society relies on part-time and limited-service positions to achieve its mission. These positions are seasonal and project specific funded through non-state sources. ISHS maintains needed appropriation to react to season and project needs if funding becomes available.
523 Vocational Rehabilitation, Division of	\$0	NA	\$487,992	Turnover resulted in vacant positions throughout the year. If all employees were retained throughout the year all PC appropriation would be completely expended.	\$487,992	\$0	Turnover resulting in temporary vacancies.
525 Public Charter School Commission	\$0	NA	\$140,900	The \$140,900 was reverted and reappropriated to FY23. I think it's important to note here, that we received reappropriation authority so that we could use these funds in the current year. The FY22 funds were intended for ongoing personnel costs.	\$0	\$140,900	Unknown
900 Public Utilities Commission	\$0	NA	\$939,600	Hard to fill positions remained vacant during the year while we attempted multiple recruitments and the amount of federal reimbursement for the pipeline line program only reimburses approximately 50% of program costs.	\$939,600	\$0	Hard to fill positions remained vacant during the year while we attempted multiple recruitments.
905 State Independent Living Council	\$0	NA	\$125,367	Grant amounts awarded were less than appropriation	\$0	\$125,367	Unknown

The agencies below are not on the statewide payroll system but do receive a personnel cost appropriation from the Legislature.

503 Career - Technical Education	\$43,209,800	Postsecondary appropriation transferred to T/B in order to pay colleges	\$0	NA	\$0	\$0	NA
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511 Lewis - Clark State College	\$0	NA	\$1,086,600	On-going Dedicated tuition funds in the amount of \$1,086,600 were reverted to adjust spending authority to align with the SBOE approved FY 2022 operating budget.	\$1,086,600	\$0	<p>a. Vacant positions and salary savings accrue typically through retirements and resignations, and incoming hires at lower salaries than retirees. In recent times we added to these somewhat "normal" attrition savings through additional FTE reductions needed because of prior budget cuts. These cuts took place in response to: an inherited budget deficit, reduced reserve capacity due to capital project obligations that experienced substantial completion price escalation, state budget reductions and enrollment declines.</p> <p>b. Vacant positions allow the ability to balance the budget w/o having to make further cuts- something difficult to do in Higher Ed given the limitations faculty contracts and tenure place on reduction options and timelines; and, as enrollment stabilizes allows us to consider strategic position allocations to rebuild and grow forward. The ability to hold vacancies and savings is critical because unlike other industries, enrollment that we try and predict and influence but cannot guarantee, impacts our budgets after we are long into annual spending.</p>
512 Boise State University	\$0	NA	\$25,006,584	There were numerous vacancies in FY22.	\$0	\$25,006,584	<p>Boise State University has \$25,006,584 or one-time salary savings to carry over from FY22 to FY23, all related to student tuition. General fund personnel costs were all spent. This represents 12% of our overall budgeted appropriated personnel costs for FY22. Boise State University had over 200 open appropriated positions at the end of the year alone and has been impacted by the tight labor market. Rising housing costs in the Treasure Valley has made recruiting out of state faculty and staff more difficult. And the ability of many staff to work from home for out of area companies has made our salaries less competitive. Our turnover rates for the fiscal year were:</p> <p>Faculty - 7.6% Professional – 17.37% Classified – 27.47%</p>
513 Idaho State University	\$275,700	<p>General Fund: \$56,000 Idaho Museum of Natural History services, supplies, and related expenditures.</p> <p>Dedicated Fund: \$106,900 Personnel budget was reduced to reconcile to the approved State Board of Education budget. \$43,000 Idaho Dental Education student scholarships. Idaho Museum of Natural History capital purchases. A student in the Idaho Dental Education program took a leave of absence three years ago resulting in an additional student in FY2022 and an increased invoice from Creighton University.</p>	\$0	NA	NA	NA	NA