

**BUSINESS AFFAIRS AND HUMAN RESOURCES
JUNE 16-18, 2026**

TAB	DESCRIPTION	ACTION
1	ANNOUNCEMENT OF THE SOLE FINALIST FOR THE BOISE STATE UNIVERSITY PRESIDENT SEARCH	Information Item
2	BOARD POLICY II.R. RETIREMENT PLAN COMMITTEE – SECOND READING	Action Item
3	BOARD POLICY V.N. GRANTS AND CONTRACTS – SECOND READING	Action Item
4	BOARD POLICY V.V. SCHOLARSHIPS – FIRST READING	Action Item
5	FY 2027 APPROPRIATED FUNDS OPERATING BUDGETS	Action Item
6	CHIEF EXECUTIVE OFFICERS CONTRACT TERMS	Action Item
7	IDAHO PUBLIC TELEVISION GENERAL MANAGER APPOINTMENT	Action Item
8	BOISE STATE UNIVERSITY – EAST STADIUM REDEVELOPMENT FEASIBILITY STUDY UPDATE	Information Item

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SUBJECT

Board Policy II.R. Retirement Plan Committee – Second Reading

REFERENCE

June 2011	Idaho State Board of Education (Board) approved Supplemental Retirement 403(b) Plan document
August 2013	Board approved technical amendments to plan document
February 2014	Board approved amendments to the Supplemental Retirement Benefit Plan
April 2020	Board approved allowance of plan-optional COVID-19 distribution and loan relief related to the CARES Act.
December 2020	Board approved amendments to Policy II.R. to allow the Executive Director to authorize the hiring of consultants for legal and fiduciary plan reviews.
February 2021	Board approved the First Reading of proposed amendments to committee membership at institutions
April 2021	Board approved the Second Reading of proposed amendments
April 2026	Board approved the First Reading of proposed amendments

APPLICABLE STATUTE, RULE, OR POLICY

Idaho State Board of Education Governing Policies & Procedures, Sections II.K.2. and II.R.
Sections 33-107A and 107C, Idaho Code

BACKGROUND/DISCUSSION

The Idaho State Board of Education sponsors several retirement plans for eligible employees at Idaho’s public postsecondary institutions, including the Optional Retirement Plan 401(a), Supplemental 403(b) Plan, and the 457(b) Deferred Compensation Plan.

Section II.R. of the Board’s Governing Policies and Procedures establishes the Retirement Plans Committee and delegates certain responsibilities to the Committee related to oversight and administration of the Board-sponsored retirement plans. The proposed amendments streamline Policy II.R. by removing the detailed enumeration of fiduciary duties, trustee responsibilities, and consultant provisions currently set forth in Sections 3.a. through 5, and replacing them with a single reference to the Retirement Plan Governance Charter. The Charter, which is incorporated by reference into the Policy, contains the full governance framework, including fiduciary responsibilities, delegation of authority, reporting requirements, and administrative procedures of the Committee.

The Retirement Plan Governance Charter establishes a structured governance framework that defines fiduciary responsibilities associated with the Board-

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sponsored retirement plans; clarifies the roles and responsibilities of the Board, the Retirement Plans Committee, and participating institutions; establishes procedures for committee membership, meetings, and reporting to the Board; delegates certain administrative and investment oversight responsibilities to the Retirement Plans Committee; and provides guidance for the monitoring of service providers, investment options, and plan administration.

The Retirement Plan Governance Charter is approved by the Board and may be amended by the Board from time to time. In the event of any conflict between Policy II.R. and the Charter, the Policy shall control.

This governance framework aligns with best practices for retirement plan oversight and is intended to improve transparency, accountability, and fiduciary compliance for the Board-sponsored retirement plans.

IMPACT

The proposed amendments to Policy II.R. streamline the Board's governing policy by removing the detailed operational provisions currently embedded in Sections 3.a. through 5 and directing readers to the Retirement Plan Governance Charter for those details. This approach keeps the Board's governing policy concise while allowing the Charter to be updated administratively as needed, subject to Board approval. The amendments do not create new fiscal obligations or alter the substantive governance structure of the retirement plans.

ATTACHMENTS

- Attachment 1 – Proposed Policy Amendments – Clean
- Attachment 2 – Proposed Policy Amendments – Redline
- Attachment 3 – Proposed Retirement Plan Governance Charter

BOARD STAFF COMMENTS AND RECOMMENDATIONS

Board staff recommends approval of the second reading of amendments to Policy II.R. as presented in Attachment 1. The proposed amendments remove Sections 3.a. through 5 from the Policy and add a new Section 4 incorporating the Retirement Plan Governance Charter by reference, providing a cleaner and more flexible governance structure for the Board-sponsored retirement plans.

There have been no changes between the first and second reading.

Board staff recommends approval.

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BOARD ACTION

I move to approve the second reading of Board Policy II.R., the Retirement Plan Committee as presented in Attachment 1.

Moved by _____ Seconded by _____ Carried Yes _____ No _____

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1. The Retirement Plan Committee is a special committee of the Board. The Committee provides stewardship of the retirement plans sponsored by the Board for the exclusive benefit of participants and their beneficiaries. The Committee may establish necessary procedures to carry out its responsibilities. Such procedures must be consistent with the Board's Governing Policies and Procedures.
2. The Committee shall consist of five or more members appointed by, and serving at the pleasure of, the Board. The chair of the Committee shall be appointed by the Board President and shall be a Board member. Other members of the Committee shall include at least two participants in the sponsored plans: at least one representative from a public four-year institution and at least one representative from a community or technical college. At least two members shall be private sector members who are knowledgeable about financial markets. All committee members should have investment, legal or benefits management expertise sufficient to evaluate the risks associated with the Committee's purpose. A quorum of any meeting of the Committee shall consist of a majority of the members. Committee members shall not be compensated for their service on the Committee. The Committee will meet as needed, but not less than semi-annually. The Committee is supported by the Board's Chief Fiscal Officer and by the Board's outside tax counsel.
3. Board-sponsored plans include the 401(a) Optional Retirement Plan (ORP), and the 403(b) and 457(b) voluntary deferred compensation plans (collectively referred to hereinafter as "Plan" or "Plans"). The Board has authority to manage and control the Plans' operation and administration. The Board retains exclusive authority to amend the Plans and select trustees/custodians.
4. The governance, fiduciary responsibilities, delegation of authority, reporting requirements, and administrative procedures of the Committee are further detailed in the Retirement Plan Governance Charter, which is incorporated by reference into this Policy. The Retirement Plan Governance Charter shall be approved by the Board and may be amended by the Board. In the event of any conflict between this Policy and the Charter, this policy shall control.

Idaho State Board of Education
GOVERNING POLICIES AND PROCEDURES

SECTION: II. HUMAN RESOURCES

SUBSECTION: R. Retirement Plan Committee

~~April 2024~~ June 2026

1. The Retirement Plan Committee is a special committee of the Board. The Committee provides stewardship of the retirement plans sponsored by the Board for the exclusive benefit of participants and their beneficiaries. The Committee may establish necessary procedures to carry out its responsibilities. Such procedures must be consistent with the Board's Governing Policies and Procedures.
2. The Committee shall consist of five or more members appointed by, and serving at the pleasure of, the Board. The chair of the Committee shall be appointed by the Board President and shall be a Board member. Other members of the Committee shall include at least two participants in the sponsored plans: at least one representative from a public four-year institution and at least one representative from a community or technical college. At least two members shall be private sector members who are knowledgeable about financial markets. All committee members should have investment, legal or benefits management expertise sufficient to evaluate the risks associated with the Committee's purpose. A quorum of any meeting of the Committee shall consist of a majority of the members. Committee members shall not be compensated for their service on the Committee. The Committee will meet as needed, but not less than semi-annually. The Committee is supported by the Board's Chief Fiscal Officer and by the Board's outside tax counsel.
3. Board-sponsored plans include the 401(a) Optional Retirement Plan (ORP), and the 403(b) and 457(b) voluntary deferred compensation plans (collectively referred to hereinafter as "Plan" or "Plans"). The Board has authority to manage and control the Plans' operation and administration. The Board retains exclusive authority to amend the Plans and select trustees/custodians.
 - ~~a. The Committee shall report at least annually to the Board.~~
 - ~~b. The Committee members shall sign a conflict of interest disclosure questionnaire.~~
 - ~~c. The Board delegates execution of the following fiduciary responsibilities with respect to the Plans to the Committee:~~
 - ~~i. Establishing, periodically reviewing, and maintaining a written investment policy, including investment allocation strategies.~~
 - ~~ii. Overseeing administration of the Plans in accordance with the investment policy, including:~~
 - ~~a) Selecting an appropriate number and type of investment asset classes and management styles for Plan participants, including default investment elections.~~
 - ~~b) Establishing performance criteria and benchmarks for selected asset classes.~~
 - ~~c) Researching, selecting, and withdrawing Plan investments as appropriate for specified asset classes or styles.~~
 - ~~d) Reviewing communication methods and materials to ensure that Plan participants receive adequate investment education and performance information.~~

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GOVERNING POLICIES AND PROCEDURES

SECTION: II. HUMAN RESOURCES

SUBSECTION: R. Retirement Plan Committee

~~April 2024~~ **June 2026**

- ~~e) Ensuring the Committee and the Plans comply with applicable laws, regulations, and the terms of the Plan pertaining to investments.~~
 - ~~iii. Reviewing and monitoring investment performance, including the reasonableness of investment fees, against appropriate benchmarks and in accordance with the investment policy.~~
 - ~~iv. Managing the Plans to ensure regulatory compliance pertaining to Plan investments, including required Plan amendments and document retention;~~
 - ~~v. Monitoring the Plans' vendors and implementation of contractual service arrangements;~~
 - ~~vi. Advising the Board on selection or termination of the Plans' trustee(s)/custodian(s);~~
 - ~~vii. Monitoring for reasonableness and consistency with the Plans' terms any investment product fees and charges passed through to Plan participants; and~~
 - ~~viii. Retaining consultants, subject to approval by the Board's executive director, as noted in Section 5.~~
- ~~4. The trustee(s) and/or custodian(s) of the sponsored plans will be responsible for holding and investing the Plans' assets in accordance with the terms of the Trust/Custodial Agreement.~~
- ~~5. The Committee may recommend to the Board's executive director the engagement of outside consultants and/or other professionals. The services of consultants and other professionals may include, but are not limited to:~~
- ~~a. Providing formal reviews of the performance of the investment options. Such reviews shall be based on established criteria and shall include recommendations for changes where appropriate;~~
 - ~~b. Advising the Committee of any recommended modifications to the investment structure of the Plans; and~~
 - ~~c. Advising the Committee as to the appropriate performance benchmarks for the investment options.~~
 - ~~d. Advising the Committee as to the effectiveness of vendors and assisting in periodic review and/or vendor searches.~~
 - ~~e. Providing legal counsel to the Board regarding plan administration.~~
 - ~~f. As determined by the Plans, payment for fees may be made from record keeping fees established within the Plans.~~
4. The governance, fiduciary responsibilities, delegation of authority, reporting requirements, and administrative procedures of the Committee are further detailed in the Retirement Plan Governance Charter, which is incorporated by reference into this Policy. The Retirement Plan Governance Charter shall be approved by the Board and may be amended by the Board. In the event of any conflict between this Policy and the Charter, this policy shall control.

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**Idaho State Board of Education
Retirement Plan Governance Charter**

I. Purpose and Objectives

The purpose of this Governance Charter (“Charter”) is to create a structured framework that identifies and clarifies the appropriate plan fiduciaries and the delegation of administrative and fiduciary functions for the retirement plans (the “Plans”) sponsored by the **Idaho State Board of Education** (“Plan Sponsor” or “Board”) as listed below.

Plan Name	Type
Optional Retirement Plan	401(a)
Tax Deferred 403(b) Plan	403(b)
457(b) Deferred Compensation Plan	457(b)
Supplemental Retirement 403(b) Plan	403(b)

This Charter defines the fiduciary responsibility of the Plan Sponsor and the delegation of certain rights, powers and duties for the Plans to the Retirement Plan Committee (“Committee”), who shall serve as fiduciaries of the Plans for those fiduciary duties delegated by the Plan Sponsor under and pursuant to this Charter. The Board shall retain the authority and decision rights except as expressly provided herein.

II. Fiduciary Authority and Responsibilities Under the Plan

Fiduciaries of retirement plans have special responsibilities under the Internal Revenue Code (“Code”) and State law. Fiduciaries include those individuals who:

- a) exercise discretionary authority or control over the management of retirement plans or exercise any authority or control over the management or disposition of plan assets;
- b) render investment advice for a fee or other compensation (direct or indirect) as to plan assets; or
- c) have discretionary authority or discretionary responsibility in the administration of employee benefit plans.

Therefore, the Plan Sponsor may act as a fiduciary when making fiduciary decisions. However, the Plan Sponsor is not a fiduciary when acting as a “settlor.” The Plan Sponsor shall bear the responsibility for all fiduciary duties except to the extent prudently delegated to a third party. Therefore, to the extent the Plan Sponsor delegates fiduciary duties to the Committee, the Committee will likewise be a fiduciary. The objectives as they relate to fiduciary responsibility and maintenance and operation of the Plans are to:

- a) Maintain the Plans for the exclusive benefit of participants while avoiding any prohibited transactions and/or conflicts of interest;
- b) Act for the exclusive purpose of providing Plan benefits and defraying reasonable expenses of Plan administration;
- c) Exercise prudence in all respects while executing fiduciary responsibilities;
- d) Diversify designated investment alternatives available to participants under the Plans; and,
- e) Ensure conformity of each Plan’s operations to the Plan document provisions and applicable law.

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Fiduciaries who fail to meet the responsibilities delineated herein may be personally liable for breach of fiduciary duty. **However, the Plan Sponsor indemnifies and holds harmless each member of the Committee for an alleged breach of fiduciary duty, except in the case of the delegate's gross negligence or willful misconduct.**

III. Committee Membership

Pursuant to the Idaho State Board of Education Governing Policies and Procedures, Section II, Subsection R, and as stated below, the Board delegates certain responsibilities for the Plans to the Committee, which shall be organized as described below.

- a) The Committee's membership shall consist of five or more members as follows:
 - i. *Committee Chair.* The Chair of the Committee shall be appointed by the Board President and shall be a Board member. The Board may at any time remove the Chair and appoint another Chair. If the Chair is no longer a Board member, the Chair will automatically be removed from the Committee without additional action required by the Board. If the Chair resigns or is removed from the Committee, the Board shall appoint a new Chair at its next meeting.
 - ii. *Campus Participants.* Each campus that participates in the Optional Retirement Plan shall have a seat on the Committee with the Director of Human Resources (or such equivalent position) as the Committee member. However, at the discretion of the Director of Human Resources, the Director may delegate another member of the Human Resources Department (or such equivalent department) to serve on the Committee and if desired, an alternate who may participate if the delegate is unavailable. It is the Director's responsibility to ensure that the delegates have sufficient skills and understanding of the campus' needs as it relates to the Plans. The Director of Human Resources may at any time remove the delegate and delegate another individual or join the Committee themselves. If any individual who is a campus member of the Committee ceases to be an employee, they shall automatically be removed from the Committee without any requirement for action by the Board or Committee or any notice to the individual.
 - iii. *Community Members.* At the Board's discretion, the Board may add at least two members shall be private sector members from the community who are knowledgeable about financial markets. The Board may at any time remove a designated community member. The Board may, at its discretion, replace the member with another member of the community or elect to leave the seat open.
 - iv. All Committee members should have investment, legal, or benefits experience sufficient to assist in the discharge of the Committee's duties and further the Committee's purpose.
- b) Consistent with the Board's Governing Policies and Procedures, the Committee may establish necessary procedures to carry out its responsibilities.
- c) Upon selection to serve on the Committee, members will complete the Fiduciary Committee Member Acknowledgement of Responsibilities. No individual shall serve on the Committee if they have a conflict of interest, except that no person shall be disqualified from service by reason of the fact that the person is or becomes a participant in the Plans.

IV. Committee Procedures

The Committee shall ensure the execution of its responsibilities with respect to the Plans. Such execution of responsibilities shall include, but is not limited to:

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- a) *Committee Chair.* The Chair shall be responsible for the preparation of the meeting agenda, meeting materials, and conducting the meeting.
- b) *Quorum.* A quorum for the transaction of business at any Committee meeting shall consist of the majority of the members of the Committee. Once a quorum has been established, the quorum shall continue to exist until the meeting has been adjourned.
- c) *Majority Decisions.* Any action of the Committee may be taken by a simple majority of those members present at a meeting, with or without the concurrence of the minority. In the event of a deadlock, the matter shall be decided by the Committee Chair.
- d) *Delegation to Act on Behalf of Committee.* The Committee may delegate in writing one or more of its members to act on its behalf or to give notice in writing of any action taken by the Committee. The Committee may appoint such officers and/or subcommittees (the members of which need not be members of the Committee) with such powers as it shall determine and may authorize them to execute or deliver on behalf of the Plans.
- e) *Committee Rules.* Subject to the limitations of the Plans, the Committee shall from time to time establish rules for the administration of the Committee and the transaction of its business, including the times and places for holding meetings and the notices to be given with respect to such meetings.
- f) *Frequency of Meetings.* Except to the extent that the Committee shall otherwise determine, meetings of the Committee shall be held at least once each semi-annual period.
- g) *Reports to the Board.* Periodically, but not less than annually, the Committee shall present a report to the Board. The report shall contain a summary of the Committee's activities, including an overview of the administrative and investment actions taken related to the Plans, as well as any additional information deemed appropriate by either the Committee or the Board. The Committee Chair will provide such reports in writing or present updates to the Board verbally. The Chair may request the attendance of other Committee members or service providers as the Chair deems helpful to the Board.

V. Plan Administrative Responsibilities

The Board retains the authority to manage and control the Plans' operations and administration. To the extent allowable under applicable law and except as limited in Section VII below, the Board hereby delegates the following administrative responsibilities to the Committee related to the Plans:

- a) *Plan Administration.* Discretionary authority for controlling and managing the operation and administration of the Plans, including resolving all questions arising in the administration, interpretation, and application of the Plans. However, the Board's Executive Director and Chief Financial Officer will have final decision-making authority for any benefit appeals.
- b) *Rules for Plan Administration.* Making and enforcing rules and prescribing procedures for efficient administration of the Plans to the extent consistent with the Plans, including procedures to be followed by participants in filing applications for benefits, handling claims for benefits and appeals, and the furnishing of evidence necessary to establish rights to such benefits.

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- c) *Records*. Maintaining all records necessary for the administration of the Plans, other than those maintained by the recordkeeper, including maintaining written records of all recommendations and decisions as well as the decision-making processes for which the Committee has authority and responsibility.
- d) *Plan Interpretation*. Applying, construing, and interpreting the Plans in a discretionary manner, making factual determinations thereunder, and determining the amount, manner, and time of payment of any benefits, provided that any benefit appeals will go to the Board's Executive Director and Chief Financial Officer for a final decision.
- e) *Delegation*. Delegating and/or allocating general or specific authority to the Chair, or any other individual or entity, to act on behalf of the Committee with respect to the Plans.
- f) *Plan Amendments*. Reviewing and recommending for adoption to the Board amendments to the Plan documents and/or policies.
- g) *Reporting*. Review consolidated financial reporting for the Plans, including governmental reporting.
- h) *Audit Reports*. Review any financial audit reports.
- i) *Oversight*. Provide general oversight of the Plans' compliance with applicable laws and/or regulations and recommend to the Board such other actions as are necessary or desirable in connection with the administration of the Plans.
- j) *Third-Party Providers*. Recommend to the Executive Director of the Board consultants, auditors and other advisers to the Plans as appropriate to assist with the aforementioned responsibilities. Any recommendations for trustees, custodians, or recordkeepers will be made to the Board for approval.
- k) *Monitoring of Service Providers*. Monitoring and evaluating the recordkeeper/administrator and other parties hired to perform delegated responsibilities to ensure reasonableness of fees and appropriate execution of delegated responsibilities. Recommend to the Board's Executive Director the termination of any such service providers, except for the trustees, custodians, and recordkeepers, which shall go to the Board.
- l) *Expenses*. Establishing policies and procedures to allocate reasonable expenses incurred by the Plan.
- m) *Tax-Qualification*. Obtaining approval of the tax-qualified status of the Plans, as appropriate and available, and monitoring any corrective actions for qualification failures that have been implemented and that the correction process has been appropriately documented.

The Committee may take such other and further actions with respect to the administration of the Plans as are consistent with this Charter or as are set forth in the documents of the Plans or their related trusts or contracts, or which the Committee determines in its discretion are in the best interests of the Plans and participants.

VI. Plan Investment Responsibilities

To the extent allowable under applicable law and except as limited in Section VII below, the Board hereby delegates the investment responsibilities provided below to the Committee related to the Plans. The Committee's investment-related responsibilities shall include, but shall not be limited to, the following:

- a) *Investment Professionals*. As determined necessary by the Committee, the Committee may select and enter into agreements with investment managers.

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The Committee may also terminate, replace, amend or restate agreements with any investment manager as the Committee deems necessary and prudent.

The Committee shall recommend for hire to the Board's Executive Director an Investment Consultant to assist the Committee with selecting and monitoring investments.

- b) *Investment Policy.* In consultation with the Investment Consultant, develop investment objectives, guidelines and performance measurement standards consistent with the needs of the investments of the Plans as documented in an Investment Policy Statement, which shall be established by, reviewed by and maintained by the Committee.
- c) *Selection of Investments.* In consultation with the Investment Consultant, select investment funds for the Plans, ensuring their proper diversification, and monitoring their performance against appropriate benchmarks.
- d) *Communications.* Communicate the Plans' provisions to participants as required by applicable law and oversee information provided to participants on the nature and characteristics of the investment alternatives available in the Plans to assist participants with making prudent asset allocation decisions.
- e) *Selection of Default Investment Alternative.* Determine the default investment to be used if a participant does not make an investment election.
- f) *Monitoring Investments.* In consultation with the Investment Consultant, provide on-going monitoring with respect to the investments of the Plans in the context of established standards of performance and taking whatever corrective action is deemed prudent and appropriate if objectives are not being met or if policies and guidelines are not being followed.
- g) *Monitoring Fees and Expenses.* Monitor the performance and reasonableness of investment costs and investment professional fees and take any such actions deemed prudent and appropriate related to investment costs and investment professional fees.
- h) *Investment Reports.* Receive, review and maintain on file reports of the Plans' financial conditions.

The Committee may take such other and further actions with respect to the investments of the Plans as are consistent with this Charter or as are set forth in the documents of the Plans or their related trusts or contracts, or which the Committee determines in its discretion are in the best interests of the Plans and participants.

VII. Employer Contribution Policy for Optional Retirement Plan (ORP)

The Idaho State Board of Education establishes the following policy regarding employer contributions for participants in the Optional Retirement Plan (ORP) (Idaho Code § 33-107A).

- a) *Redirection of Expired PERSI Amortization Contribution.* Effective July 1, 2025, the employer contribution amount previously allocated to the 1.49% Public Employee Retirement System of Idaho (PERSI) amortization requirement must be redirected and applied to the employer contribution for all ORP 401(a) participants.
- b) *Application.* This redirection will remain in effect unless amended by the Board or superseded by statute.
- c) *Parity Objective.* It is the policy objective of the Board to maintain equitable employer retirement contribution rates for ORP participants at Idaho's four-year public institutions by aligning ORP employer

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contribution rates with the PERSI employer contribution rate, less any amounts required for total disability insurance, but not less than five percent (5%) of each participant's salary, as permitted by law.

- d) *Implementation.* Institutions must implement this policy through their budgeting, payroll, and administrative processes and to ensure timely and accurate employer contributions consistent with this Charter and applicable law.
- e) *Compliance and Oversight.* Institutions are required to comply with this policy and shall make such records available as necessary to demonstrate compliance. The Retirement Plan Committee shall provide oversight and may report compliance issues or recommended corrective actions to the Board.

VIII. Board Authority Reserved

Notwithstanding the above delegations, the Board reserves the authority:

- a) To revoke any and all delegation to the Committee at any time and for any reason;
- b) To review, revise and amend the roles and responsibilities of the Committee and to revise this Charter accordingly;
- c) To periodically review the Committee to ensure that it is performing the duties delegated to it under this Charter;
- d) To review, revise, and approve the adoption, termination, merger or spin-off of a Plan;
- e) To review and approve any amendment to the Plans; and
- f) To review and approve any contract with the trustee, custodian, or recordkeeper.

IX. Duties Delegated to Campuses

As the Plans include employees from multiple campuses, certain duties are delegated to the individual campuses as follows:

- a) Determine employee eligibility to participate in the Plans in accordance with applicable Plan document provisions.
- b) Enroll participants in the Plans in accordance with applicable Plan document provisions.
- c) Ensure the timely deposit of participant salary deferrals and employer contributions to the participants' accounts under the Plans.
- d) Approve and administer participant loans and distributions in accordance with applicable Plan document provisions.

X. Construction

This Charter shall not be interpreted to limit the discretion of the Plan Sponsor. The Plan Sponsor, by its Board, reserves the discretion to make exceptions to this Charter as may be appropriate.

As used herein, the term "participants" shall be deemed to include participants and their beneficiaries, as appropriate.

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XI. Charter Review and Amendment

This Charter shall be reviewed periodically by the Board and amended, restated, replaced or terminated as determined by the Board.

XII. Plan Document Coordination

In the event of any conflict between the provisions of this Charter, or any delegation of authority made pursuant to this Charter, and the provisions of any of the Plan documents, the terms of the Plan document shall govern.

XIII. Fiduciary Responsibility

The Committee shall discharge its duties with respect to the Plans solely in the interest of the participants and beneficiaries. The fiduciaries are to perform their duties with the care, skill, prudence, and diligence under the circumstances then prevailing that a prudent person acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of a like character and with like aims.

AS AUTHORIZED PURSUANT TO THE IDAHO STATE BOARD OF EDUCATION POLICIES AND PROCEDURES AND EXECUTED FOR THE COMMITTEE:

BY:

Signature

Date

Printed Name

Title

BUSINESS AFFAIRS AND HUMAN RESOURCES
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SUBJECT

Board Policy V.N. Grants and Contracts – Second Reading

REFERENCE

December 2011	Board approved the first reading to amend Board policy Section V.N.
February 2012	Board approved the second reading to amend Board policy Section V.N.
April 2026	Board approved the first reading to amend Board policy Section V.N.

APPLICABLE STATUTE, RULE, OR POLICY

Idaho State Board of Education Governing Policies & Procedures, Section V.N.
Idaho Code §33-107A and 107C

BACKGROUND/DISCUSSION

Board Policy V.N. governs the approval and acceptance of grants and contracts and establishes indirect cost recovery rates applicable to institutions and agencies under the governance of the Board. The proposed amendments make several substantive updates to Policy V.N.

First, a new Section 1 is added to define key terms used throughout the policy, including “Agency,” “Agency under the governance of the Board,” “Indirect costs” (costs incurred for a common or joint purpose that cannot be directly attributed to a specific project, program, or activity), “Long-term programs or projects” (programs or projects that demonstrate prior operations in two or more fiscal years), “Short-term programs or projects” (programs and projects with operations in less than two fiscal years), and “State pass-through funding” (funds in which an agency acts as the intermediary that distributes state funds appropriated to the agency for a specific purpose to a sub-recipient). A Purpose statement is also added to Section 1. These definitions and the purpose statement provide clarity and consistency in how the policy is applied across institutions and agencies.

Second, the indirect cost recovery provisions for state grants and contracts are updated. The prior flat prohibition on indirect cost recovery for state-funded contracts with the Office of the State Board of Education (OSBE) or an agency under the governance of the Board is replaced with a tiered rate structure: long-term programs or projects (those that demonstrate prior operations in two or more fiscal years) will be subject to an eight percent (8%) indirect cost recovery rate, while short-term programs or projects (those with operations in less than two fiscal years) will be subject to a four percent (4%) rate.

Third, the Reduction or Waiver of Cost Recoveries provision is updated. The prior language authorizing the chief executive officer to reduce or waive indirect cost recovery rates is revised to reference the institutional president or agency

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administrator, and the associated annual reporting requirement for discretionary reductions or waivers is removed.

Fourth, the section regarding Restrictions on Contract Services has been removed.

Fifth, a zero (0) percent indirect cost recovery rate is established for state pass-through funding from an agency to an institution, providing a specific rate for this category that was not addressed in the first reading at the April 2026 Board meeting.

IMPACT

The proposed amendments clarify and modernize the Board's grants and contracts policy. The new definitions section reduces ambiguity in policy application. The revised indirect cost recovery rates for state-funded contracts establish a structured approach that replaces the prior prohibition, and the updated Reduction or Waiver provision clarifies the authorized officer and removes the annual reporting requirement.

ATTACHMENTS

Attachment 1 – Proposed Policy Amendments – Clean
Attachment 2 – Proposed Policy Amendments – Redline

BOARD STAFF COMMENTS AND RECOMMENDATIONS

Board staff recommends approval of the second reading of amendments to Policy V.N. as presented in Attachment 1.

The proposed amendments add defined terms and a purpose statement, update the indirect cost recovery rates for state-funded contracts, update the Reduction or Waiver of Cost Recoveries provision, and remove previous language regarding restrictions on contract services.

Changes made between the first and second reading include: the addition of a Purpose statement; new defined terms for "Indirect costs" and "State pass-through funding"; an update to the Reduction or Waiver of Cost Recoveries provision replacing "chief executive officer" with "institutional president or agency administrator" and removing the annual reporting requirement; and the establishment of a zero (0) percent indirect cost recovery rate for state pass-through funding from an agency to an institution. These additions were made based on feedback provided after the first reading.

All changes from the first reading and second reading of Policy V.N. can be found highlighted in Attachment 2.

Board staff recommends approval.

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BOARD ACTION

I move to approve the second reading of Board Policy V.N., Grants and Contracts as presented in Attachment 1.

Moved by _____ Seconded by _____ Carried Yes _____ No _____

Idaho State Board of Education
GOVERNING POLICIES AND PROCEDURES
SECTION: V. FINANCIAL AFFAIRS
SUBSECTION: N. Grants and Contracts

June 2026

1. Purpose: This policy outlines expectations for the agencies and institutions under the governance of the Board regarding grants and contracts, including indirect cost recovery rates.

2. Definitions
 - a. Agency: The Office of the State Board of Education and the agencies under the governance of the Board.

 - b. Agency under the governance of the Board: The State Department of Education, the Division of Career Technical Education, the Public Charter School Commission, the Division of Vocational Rehabilitation, and Idaho Public Television.

 - c. Indirect costs: Costs incurred for a common or joint purpose that cannot be directly attributed to a specific project, program, or activity, including but not limited to facilities, administrative costs such as human resources and payroll, IT infrastructure, and insurance.

 - d. Long-term programs or projects: To qualify as a long-term program or project for the purposes of indirect cost recovery rate, a program or project at an Idaho public institution of higher education shall demonstrate prior operations in two or more fiscal years.

 - e. Short-term programs or projects: Programs and projects with operations in less than two fiscal years.

 - f. State pass-through funding: Funds in which an agency acts as the intermediary that distributes state funds appropriated to the agency for a specific purpose to a sub-recipient, including pass-through projects typically governed by memorandums of understanding such as funding for educator preparation. State pass-through funding does not include funds originated by or passed from a state agency or other state entity not under the governance of the Board.

3. Approval of Grant and Contract Applications

All applications for grants and contracts in excess of one million dollars (\$1,000,000) that require the institution or agency to dedicate current funds or facilities or will obligate the institution or agency or state to dedicate future funding or facilities require approval by the executive director. Cost sharing or other types of in-kind matching requirements are not considered as dedicated commitments. If there is no dedicated funding or facilities obligation, the application may be approved by the chief executive officer of the institution or agency or his or her designee. When requests for approval

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of such applications are presented to the executive director the following information shall be included:

- a. Agency to which application is made.
- b. Amount of the proposal.
- c. Period of the grant or contract.
- d. Purpose of the grant or contract.
- e. Nature of obligations including amount of funds involved or facilities to be committed.

4. Acceptance of Grants and Contracts

Grants and contracts accepted by an institution or agency shall be reported to the Board in August of each year, when the amount of the grant or contract award exceeds one million dollars (\$1,000,000). The following information must be provided:

- a. Name of grantor or contract.
- b. Amount of the grant or contract.
- c. Grant or contract period.
- d. Purpose of the grant or contract.
- e. Indicate nature of institution or agency's obligations in the form of dedicated funding or dedication of significant facilities.

5. Facilities and Administrative Indirect Cost Recovery

- a. The following indirect cost recovery rates will be used by institutions, the Office of the State Board of Education, and agencies under the governance of the Board for grant and contract services:
 - i. For grants and contracts with the federal government:
 - 1) The indirect cost recovery rates are those negotiated between the institution or agency and the federal government.
 - 2) The indirect cost recovery rate may vary from one classification (e.g. research, instruction, public service/outreach, etc.) to another, but institutions and agencies are encouraged to maximize indirect cost recovery rates.

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- 3) Institutions or agencies may accept indirect cost recovery rates below the institution's/agency's negotiated rate when federal laws, federal programs or policies of the federal agencies limit the rate.

 - ii. For state grants and contracts between an institution and the Office of the State Board of Education or an agency under the governance of the Board, and using state funds, the following will apply:
 - 1) Long-term programs or projects: The indirect cost recovery rate will be eight (8) percent.
 - 2) Short-term programs or projects: The indirect cost recovery rate will be four (4) percent.

 - iii. State pass-through funding from an agency to an institution shall have a zero (0) percent indirect recovery rate.

 - iv. Except as provided above, for grants and contracts with a State of Idaho office, department, agency, authority, commission, board, institution, hospital, college, university or other instrumentality thereof, the indirect cost recovery rate is twenty percent (20%) of the total direct cost; provided however, if the funding is federal pass-through, then paragraph one (1) applies.

 - v. For grants and contracts with any political subdivision of the State of Idaho as defined in Idaho Code §6-902(2):
 - 1) The indirect cost recovery rate is no less than twenty percent (20%) of the total direct cost unless the funding is federal pass through;
 - 2) If the funding is federal pass-through, then paragraph (1) applies.

 - vi. For grants and contracts with private entities, whether for-profit or non-profit, indirect cost recovery shall be charged at the full indirect cost recovery rate proposed to the federal government at the last rate negotiation which represents the institution's full cost of doing business.
- b. Reduction or Waiver of Cost Recoveries
- i. Notwithstanding the indirect cost recovery rates established in 3.a.ii and 3.a.iii, for good cause, the institutional president or agency administrator or his or her designee is authorized to reduce or waive indirect cost recoveries.

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c. Indirect costs: Costs incurred for a common or joint purpose that cannot be directly attributed to a specific project, program, or activity, including but not limited to facilities, administrative costs such as human resources and payroll, IT infrastructure, and insurance.

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All applications for grants and contracts in excess of one million dollars (\$1,000,000) that require the institution or agency to dedicate current funds or facilities or will obligate the institution or agency or state to dedicate future funding or facilities require approval by the executive director. Cost sharing or other types of in-kind matching requirements are not considered as dedicated commitments. If there is no dedicated funding or facilities obligation, the application may be approved by the chief executive officer of the institution or agency or his or her designee. When requests for approval

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- c. Grant or contract period.
- d. Purpose of the grant or contract.
- e. Indicate nature of institution or agency's obligations in the form of dedicated funding or dedication of significant facilities.

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- a. The following indirect cost recovery rates will be used by institutions the Office of the State Board of Education, and agencies under the governance of the Board for grant and contract services:
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 - 1) The indirect cost recovery rates are those negotiated between the institution or agency and the federal government.
 - 2) The indirect cost recovery rate may vary from one classification (e.g. research, instruction, public service/outreach, etc.) to another, but institutions and agencies are encouraged to maximize indirect cost recovery rates.

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3) Institutions or agencies may accept indirect cost recovery rates below the institution's/agency's negotiated rate when federal laws, federal programs or policies of the federal agencies limit the rate.

~~ii.~~ For state grants and contracts between an institution and with or administered by the Office of the State Board of Education or an agency under the governance of the Board, the Division of Career Technical Education, or the Division of Vocational Rehabilitation and using state funds, the following will apply: no indirect cost recovery is allowed.

1) Long-term programs or projects: The indirect cost recovery rate will be eight (8) percent.

2) Short-term programs or projects: The indirect cost recovery rate will be four (4) percent.

iii. State pass-through funding from an agency to an institution shall have a zero (0) percent indirect recovery rate.

~~ii.iv.~~ Except as provided above, for grants and contracts with a State of Idaho office, department, agency, authority, commission, board, institution, hospital, college, university or other instrumentality thereof, the indirect cost recovery rate is twenty percent (20%) of the total direct cost; provided however, if the funding is federal pass-through, then paragraph one (1) applies.

~~iii.v.~~ For grants and contracts with any political subdivision of the State of Idaho as defined in Idaho Code §6-902(2):

1) The indirect cost recovery rate is no less than twenty percent (20%) of the total direct cost unless the funding is federal pass through;

2) If the funding is federal pass-through, then paragraph (1) applies.

~~iv.vi.~~ For grants and contracts with private entities, whether for-profit or non-profit, indirect cost recovery shall be charged at the full indirect cost recovery rate proposed to the federal government at the last rate negotiation which represents the institution's full cost of doing business.

b. Reduction or Waiver of Cost Recoveries

i. Notwithstanding the indirect cost recovery rates established in 3.a.ii and 3.a.iii above, for good cause, the chief executive officer, institutional president or agency administrator or his or her designee of the institution or agency is authorized to reduce or waive indirect cost recoveries.

i.

~~ii. Discretionary reductions or waivers of indirect costs must be reported to the Board office in August of each year.~~

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~~4. Restrictions on Contract Services~~

- ~~a. Research or consultant entities of agencies and institutions under the governance of the Board may not bid on contract services when it appears that the contract services are reasonably available from the private sector. If the product of contract work is to be privileged or its dissemination restricted, the agency or institution may not undertake the contract work without the written approval of the chief executive officer of the agency or institution.~~

BUSINESS AFFAIRS AND HUMAN RESOURCES
JUNE 16-18, 2026

SUBJECT

Board Policy V.V. Scholarships – First Reading

REFERENCE

October 2011	Board approved first reading of proposed amendments
February 2012	Board approved second reading of proposed amendments

APPLICABLE STATUTES, RULE OR POLICY

Idaho State Board of Education Governing Policies & Procedures, Section V. Financial Affairs, Subsection V. Scholarships
Idaho Code § 49-418A
Idaho Code § 33-4302

BACKGROUND / DISCUSSION

Board staff, in coordination with institutional representatives, has identified the need to establish policy guardrails governing the use of the Armed Forces / Public Safety Officer Dependent Scholarship (AF/PSOD Scholarship), administered by the Office of the State Board of Education (OSBE) pursuant to Idaho Code Section 33-4302. Following discussions with Board staff and institutional partners, it has been determined that Policy V.V. Scholarships is the appropriate vehicle for these updates.

The updated language for the proposed amendments was developed in consultation with select legislators and a contact at the U.S. Department of Veterans Affairs (VA) to ensure the proposed policy language is well-informed and appropriately scoped. The amendments address application deadlines, housing and meal plan fund alignment, study abroad parameters, disability status documentation requirements, and recipient agreement obligations.

Note: This item is also being presented as an information item before the IRSA Committee.

IMPACT

The proposed amendments to Policy V.V. will establish clear parameters for the administration of the Armed Forces / Public Safety Officer Dependent Scholarship (AF/PSOD Scholarship), providing institutions with consistent guidance and ensuring alignment with applicable state and federal requirements. The addition of guardrails will support equitable and accountable administration of scholarship funds for qualifying service members, veterans, public safety officers, and their families.

ATTACHMENTS

Attachment 1 – Proposed Policy Amendments – Clean
Attachment 2 – Proposed Policy Amendments – Redline

**BUSINESS AFFAIRS AND HUMAN RESOURCES
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STAFF COMMENTS AND RECOMMENDATIONS

Board staff has identified a need for updated policy language to provide guardrails around the Armed Forces / Public Safety Officer Dependent Scholarship (AF/PSOD Scholarship). The amendments to Policy V.V. Scholarships address application deadlines, housing and meal plan fund alignment, study abroad limitations, disability status documentation, and recipient agreement requirements. The amendments have been prepared with input from legislative contacts and VA.

Board staff recommends approval of the first reading.

BOARD ACTION

I move to approve the first reading of the amendments to Board Policy V.V. Scholarships, as presented in Attachment 1.

Moved by _____ Seconded by _____ Carried Yes _____ No _____

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SUBSECTION: V. Scholarships

August 2026

1. Purpose: This policy establishes expectations and guidelines for the implementation of scholarship and grant programs managed by the Office of the State Board of Education and the state's public institutions and community colleges.
2. Definitions
 - a. Institutions: Boise State University, Idaho State University, Lewis-Clark State College, and University of Idaho.
 - b. Community colleges: College of Eastern Idaho, College of Southern Idaho, College of Western Idaho, and North Idaho College.
3. Armed Forces / Public Safety Officer Dependent Scholarship

Per Idaho Code Section 33-4302, the Office of the State Board of Education (OSBE) administers the Armed Forces / Public Safety Officer Dependent Scholarship (AF/PSOD Scholarship).

- a. The AF/PSOD Scholarship will have three application deadlines.
 - i. Fall semester: July 1
 - ii. Spring semester: December 1
 - iii. Summer semester: April 15
- b. AF/PSOD Scholarship funds will be provided in alignment with the lowest-cost housing option and the lowest-cost meal plan (typically covering 14 to 19 meals) of the institution the recipient attends. If an individual selects a higher cost housing or meal plan option, alternate funding must be used to cover the difference.
- c. AF/PSOD Scholarship funds may not be used to cover costs associated with study abroad unless approved via a separate application to the Scholarship Program Manager. The maximum amount of AF/PSOD Scholarship funds provided for a study abroad semester may not exceed the amount provided to the recipient for their most recent in-state semester.
- d. Disability status will be based on a documented disability determination that specifies unemployability from Veterans Affairs, PERSI, or the Social Security Administration. Disability determination documentation must be dated within the year prior to AF/PSOD Scholarship application submission. Any changes to the scholarship recipient's disability status must be reported to the OSBE Scholarship Program Manager within 30 days of the change.
- e. To accept and receive an AF/PSOD Scholarship, the recipient must confirm their agreement to the terms of the scholarship, including but not limited to required

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communication regarding changes to their enrollment institution and enrollment status.

4. College and University License Plates (Idaho Code § 49-418A)

Funds from the college and university special license plate program shall be used only as follows:

- a. To fund scholarships for Idaho residents attending the institution. Each institution may either create a new scholarship or fund existing scholarships so long as the scholarship recipients are Idaho residents as defined by Idaho Code and the rules of the Board.
- b. To contribute to academic programs. Provided, however, that this use of such funds shall be on the following conditions:
 - i. Such funds must be matched in at least equal amounts to non-state, non-federal, and non-local governmental funds.
 - ii. Such use requires prior approval of the Board.

5. Each institution participating in the college and university license plate program shall, upon request, present a detailed report to the Board of all recipients and distributions of all funds from said program.

Said report shall include, at a minimum; a complete accounting of the receipts; a complete accounting of the disbursements; what scholarships were funded and in what amounts; a brief description of the scholarship requirements or criteria; a list of the recipients of scholarships funded; the academic programs to which contributions were made and in what amounts; the amount and source of non-governmental matching funds contributed to academic programs in conjunction with the license plate funds; and any projected future use of said funds.

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GOVERNING POLICIES AND PROCEDURES
SECTION: V. FINANCIAL AFFAIRS
SUBSECTION: V. Scholarships

~~February 2012~~ **August 2026**

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- e. To accept and receive an AF/PSOD Scholarship, the recipient must confirm their agreement to the terms of the scholarship, including but not limited to required communication regarding changes to their enrollment institution and enrollment status.

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SUBSECTION: V. Scholarships

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4. College and University License Plates (Idaho Code § 49-418A)

~~4.~~ Funds from the college and university special license plate program shall be used only as follows:

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- b. To contribute to academic programs. Provided, however, that this use of such funds shall be on the following conditions:
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 - ii. Such use requires prior approval of the Board.

25. Each institution participating in the college and university license plate program shall, upon request, present a detailed report to the Board of all recipients and distributions of all funds from said program.

Said report shall include, at a minimum; a complete accounting of the receipts; a complete accounting of the disbursements; what scholarships were funded and in what amounts; a brief description of the scholarship requirements or criteria; a list of the recipients of scholarships funded; the academic programs to which contributions were made and in what amounts; the amount and source of non-governmental matching funds contributed to academic programs in conjunction with the license plate funds; and any projected future use of said funds.

BUSINESS AFFAIRS AND HUMAN RESOURCES
JUNE 16-18, 2026

SUBJECT

FY 2027 Appropriated Funds Operating Budgets

APPLICABLE STATUTE, RULE, OR POLICY

Idaho State Board of Education Governing Policies & Procedures Section II.F.b.v., V.B.3.b.ii., 4.b., 5.c, 6.b.

BACKGROUND/DISCUSSION

Pursuant to Board policy V.B., each institution and agency prepares an operating budget for appropriated funds, non-appropriated auxiliary enterprises, non-appropriated local services, and non-appropriated other funds.

For the appropriated funds operating budget, Board policy V.B.3.b.ii states as follows: “Each institution or agency prepares an operating budget for the next fiscal year based upon guidelines adopted by the Board. Each budget is then submitted to the Board in a summary format prescribed by the Executive Director for review and formal approval before the beginning of the fiscal year.” The appropriated operating budgets have been developed based on appropriations enacted during the 2026 legislative session.

For the college and universities’ non-appropriated operating budgets, Board policy V.B. requires reports of revenues and expenditures to be submitted to the State Board of Education at the request of the Board. Currently, these operating budgets are available on each institution’s website and are available upon request.

Operating budgets are presented in two formats: budgets for agencies, health education programs, and special programs contain a summary (displayed by program, by source of revenue, and by expenditure classification) and a budget overview that briefly describes the program and changes from the previous fiscal year. All sources of revenues are included (i.e., General Fund, federal funds, miscellaneous revenue, and any other fund source).

For the college and universities, postsecondary career technical education, and agricultural research and extension, supplemental information is provided including personnel costs summarized by type of position. The four-year institution reports contain information about appropriated funds, which only includes state General Fund, endowment funds, and appropriated student fees.

IMPACT

Approval of the operating budgets establishes agency and institutional fiscal spending plans for FY 2027 and allows the agencies and institutions to continue operations from FY 2026 into FY 2027.

BUSINESS AFFAIRS AND HUMAN RESOURCES
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ATTACHMENTS

- Attachment 1 – Charts - FY 2027 General Funds by Program
- Attachment 2 – Office of the State Board of Education Operating Budget
- Attachment 3 – Idaho Public Television Operating Budget
- Attachment 4 – Idaho Division of Vocational Rehabilitation Operating Budget
- Attachment 5 – Idaho Public Charter School Commission Operating Budget
- Attachment 6 – College and Universities FY 2027 Budget by Function
- Attachment 7 – College and Universities Summary of Appropriated Budget
- Attachment 8 – Boise State University FY 2027 Budget Overview
- Attachment 9 – Boise State University Appropriated Budget
- Attachment 10 – Boise State University Salary Changes
- Attachment 11 – Idaho State University FY 2027 Budget Overview
- Attachment 12 – Idaho State University Appropriated Budget
- Attachment 13 – Idaho State University Salary Changes
- Attachment 14 – University of Idaho FY 2027 Budget Overview
- Attachment 15 – University of Idaho Appropriated Budget
- Attachment 16 – University of Idaho Salary Changes
- Attachment 17 – Lewis-Clark State College FY 2027 Budget Overview
- Attachment 18 – Lewis-Clark State College Appropriated Budget
- Attachment 19 – Lewis-Clark State College Salary Changes
- Attachment 20 – Charts - FY 2027 Budgeted Positions by Type
- Attachment 21 – College and Universities Personnel Costs
- Attachment 22 – Career Technical Education FY 2027 Budget Overview
- Attachment 23 – Career Technical Education Appropriated Budget
- Attachment 24 – Agricultural Research & Extension FY 2027 Budget Overview
- Attachment 25 – Agricultural Research & Extension Appropriated Budget
- Attachment 26 – Agricultural Research & Extension Personnel Costs
- Attachment 27 – Health Education Programs Operating Budget
- Attachment 28 – Special Programs Operating Budget

STAFF COMMENTS AND RECOMMENDATIONS

Operating budgets for FY 2027 were developed according to legislative appropriations and Board guidelines as applicable. Representatives from the institutions will be available to answer specific questions.

The FY 2027 appropriated budgets reflect implementation of an ongoing 5% reduction to state General Fund appropriations enacted during the 2026 Idaho legislative session. Across college and universities, the reductions are partially offset by Board-approved tuition and fee increases, increased endowment distributions, and restoration of certain benefit and fixed-cost funding, while a health insurance increase of \$2,040 per FTE (to \$16,170 per employee) raised personnel costs across every entity.

Office of the State Board of Education (OSBE) - OSBE's FY 2027 operating budget of \$62.9M declines \$12.9M (-16.97%) from FY 2026. The reduction is concentrated in General Fund, mainly attributable to the sunseting of the

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Empowering Parent's Program. The budget also reflects a net-zero transfer of \$998,400 from the institutions for the Canvas LMS renewal for the college and universities, along with a net-zero transfer of 4.0 FTP and \$510,500 to return Risk Managers to BSU, ISU, and UI. The total Board office FTP decline is 4.83 (-5.42%).

	FY2026	FY2027	Net FTE
OSBE	89.10	84.27	(4.83)

Idaho Public Television (IPTV) - IPTV's FY 2027 operating budget of \$11.6M declines \$417,400 (-3.48%). General Fund (PC/OE/capital lease) drops \$327,800 (-9.93%), reflecting a 4% FY 2026 General Fund rescission of \$126,800 carried into the base under SB 1331, while continuously appropriated local funds (+0.47%) and Millennium Funds (+0.26%) hold roughly flat. The deepest program and class reductions fall on Development (-12.67%) and Capital Outlay (-34.11%). SB 1331 provided a \$207,000 Millennium Fund personnel appropriation and authorizes additional locally funded positions subject to DHR and DFM approval. The total IPTV FTP decline is 1.0 (-1.36%).

	FY2026	FY2027	Net FTE
IPTV	73.48	72.48	(1.00)

Idaho Division of Vocational Rehabilitation (IDVR)- IDVR's FY 2027 budget of \$26.8M declines \$1.28M (-4.57%). The reduction is driven almost entirely by a \$1.49M (-22.15%) cut to General Fund support and partially cushioned by a 1.04% increase in federal funds. Trustee/Benefit payments, the division's client-services dollars, fall \$1.59M (-13.66%), while the core Vocational Rehabilitation program declines 4.68% and the Council for the Deaf and Hard of Hearing holds roughly flat (+0.70%). Personnel costs rise 2.09% on benefit-rate growth despite a 0.90 FTP reduction (-0.62%).

	FY2026	FY2027	Net FTE
IDVR	145.27	144.37	(0.90)

Idaho Public Charter School Commission (IPCSC) - IPCSC's FY 2027 budget of \$744,700 increases \$14,500 (+1.99%) over the adjusted FY 2026 base, after absorbing \$10,000 in General Fund holdbacks and reversions (HB 874 plus an additional 2% FY 2027 holdback). The increase is attributable entirely to rising benefit costs, now trending near 40% of salary versus a previously budgeted 37%, as no salary increases are included for FY 2027. Operating expenditures grow only 0.35%, below inflation, which the agency notes may reduce purchasing power. Staffing total holds at 5.0 FTP.

	FY2026	FY2027	Net FTE
IPCSC	5.00	5.00	0.00

BUSINESS AFFAIRS AND HUMAN RESOURCES
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Boise State University (BSU) - BSU's FY 2027 base operating budget totals \$321.2M, an increase of \$14.3M over the FY 2026 base of \$307.0M. State General Funds decline a net \$2.9M, which includes a \$6.7M ongoing 5% base cut, partially offset by a \$2.0M one-time adjustment and added health and benefit funding. Dedicated funds rise a net \$3.3M and tuition and fee revenue grows \$13.8M on Board-approved April 2026 rate adjustments and projected enrollment and online-program growth. BSU reduces 25.50 FTE and reallocates toward Institutional Support (+25.04%) while holding Instruction roughly flat (-0.99%). BSU will be transitioning to a new all-funds University Budget Model (UBM) in FY 2027.

	Faculty	Exec/Admin	Managerial/Prof	Classified	Net FTE
BSU	(7.21)	(4.34)	+0.50	(14.45)	(25.50)

Idaho State University (ISU) - ISU presents a balanced central fund budget for FY 2027, with total operating revenues up 3.5%, despite a \$5.2M ongoing 5% base reduction and a net 3.0% (-\$3.1M) decline in ongoing state General Funds. ISU absorbs the cuts primarily through its "Bold Path Forward. Together." restructuring plan, approved in January 2026 and expected to generate \$8.3M in ongoing central-fund savings effective FY 2027. ISU reduces 28.06 FTE with the faculty salary base down 3.0%. A \$2.9M tuition rate increase and 6.2% growth in endowment distributions support the revenue increase on a conservative flat-enrollment assumption.

	Faculty	Exec/Admin	Managerial/Prof	Classified	Net FTE
ISU	(10.14)	(2.23)	(10.69)	(5.00)	(28.06)

University of Idaho (UI) - UI's FY 2027 budget totals \$213.6M, up \$4.8M (+2.3%) over the FY 2026 base (and 4.94% measured against post-holdback FY 2026 actuals). The budget implements a \$5.7M 5% state holdback, \$4.7M from personnel and \$1.0M from non-personnel, partially offset by reinstatement of the \$2.0M FY 2026 reduction and \$1.9M in added benefit funding, for a net state General Fund decline of \$1.4M. UI reduces 14.08 FTE and reallocates toward Student Financial Aid (+35.90%) and Student Services (+11.28%) while reducing Library (-14.27%) and Academic Support (-11.40%). Tuition revenue grows \$5.0M and endowment distributions \$1.2M, on a flat net-fee-paying enrollment assumption.

Institution	Faculty	Exec/Admin	Managerial/Prof	Classified	Net FTE
UI	(6.03)	(0.92)	+2.09	(9.22)	(14.08)

Lewis-Clark State College (LC State) - LC State's FY 2027 budget of \$44.7M declines \$180,700 (-0.40%). State General Funds fall \$808,600 (-3%), reflecting combined 3% and 2% rescissions totaling \$1.2M, partially offset by benefit (+\$388,100) and SWCAP (+\$68,100) funding net of a \$61,100 Canvas transfer, a

**BUSINESS AFFAIRS AND HUMAN RESOURCES
JUNE 16-18, 2026**

\$355,800 increase in endowment distributions, and a \$272,100 tuition increase. LC State reduces 1.42 FTE, with the faculty salary base down 7.6% and the Instruction function down 6.1% and adopts a fiscally conservative posture including a measured pause before filling positions. LC State cites its prison education program as a strategic enrollment-stabilization initiative.

Institution	Faculty	Exec/Admin	Managerial/Prof	Classified	Net FTE
LC State	(11.41)	0.00	+9.71	+0.28	(1.42)

Career Technical Education (CTE) – CTE’s FY 2027 budget, excluding the continuously appropriated Motorcycle Safety fund, totals \$106.7M, a 2.78% reduction against the FY 2026 original appropriation (and a 1.08% increase against the FY 2026 revised figure). General Fund support declines 3.34% (\$91.97M to \$88.90M), reflecting the 5% reduction working through the base. The cut lands hardest on Educator Services (EDED), where General Fund falls 20.09% and 2.0 FTP are eliminated (-20%). Technical College Programs (EDEC) are comparatively protected. General Fund declines 2.33% while the 509.14 technical-college FTP and the \$10M ongoing Trustee/Benefit appropriation for CTE program-capacity enhancements (added in FY 2026) are preserved.

	FY2026	FY2027	Net FTE
CTE	560.14	558.14	(0.36)

Agricultural Research and Extension Service (ARES) - UI's ARES appropriation declines 3.2% from the FY 2026 original, reflecting a 5% base reduction of approximately \$2.0M partially offset by \$705,600 in added benefit costs. The permanent reduction was allocated 84% to personnel and 16% to operating, and the personnel impact is substantial: budgeted FTE fall 40.90 (from 323.86 to 282.96, roughly a 12.6% staffing reduction), with the Classified workforce bearing the largest share (114.82 to 85.79 FTE). General Fund personnel cost drops from \$35.23M to \$34.26M.

	Faculty	Exec/Admin	Managerial/Prof	Classified	Net FTE
ARES (UI)	(12.15)	(0.13)	+0.41	(29.03)	(40.90)

Health Education Programs - Health Education Programs increases \$1.47M (+5.10%) to \$30.2M, with General Fund up 5.02%. The increase funds targeted Graduate Medical Education enhancements. \$240,000 for four (4) new psychiatry residents in the Eastern Idaho Medical Residencies, \$60,000 for one (1) additional resident in Burley, \$60,000 for one (1) Family Medicine OB/GYN fellowship, \$360,000 for six Family Medicine residents in Nampa, and \$180,000 for three (3) new child-psychiatry seats at the University of Utah, plus a WIMU veterinary FTP adjustment. Staffing rises 1.50 FTP (+3.19%), expanding physician-training pipelines in high-need specialties and rural sites.

**BUSINESS AFFAIRS AND HUMAN RESOURCES
JUNE 16-18, 2026**

	FY2026	FY2027	Net FTE
Health Education	46.96	48.46	+1.50

Special Programs - Special Programs decline \$316,400 (-0.90%) to \$34.9M, with General Fund down 1.04%. Within scholarships and grants (-1.08% overall), the Rural Underserved Educator Incentive Program (RUEIP) absorbs the largest reduction (-4.21%, to \$3.0 million) and the Opportunity Scholarship declines \$194,000 (-0.94%). The GEARUP, Atwell Parry Work Study, and the Armed Forces/Public Safety Officer scholarship hold flat. Personnel costs rise 6.89% while operating expenditures fall 54.27%, indicating a reallocation within the administrative cost centers. Staffing essentially stays flat (-0.14% FTP).

	FY2026	FY2027	Net FTE
Special Programs	49.34	49.27	(0.07)

Attachment 21 presents a system-wide summation of personnel costs by institution and by classification and also includes the number of new positions added at each institution. Board review of the operating budgets is the best opportunity for the Board to see the number of new positions added year-over-year.

Additionally, a list of FY 2027 Permanent Building Fund Advisory Council (PBFAC) Recommended Alteration and Repair Projects would typically appear as an attached information item in these materials. However, at its September 2025 project review meeting, PBFAC recommended that no college and university projects be funded for the FY 2027 funding cycle. Any new project funding through PBFAC will be considered until FY 2028.

This information was reviewed by the BAHR Committee on June 3, 2026.

Board staff recommends approval.

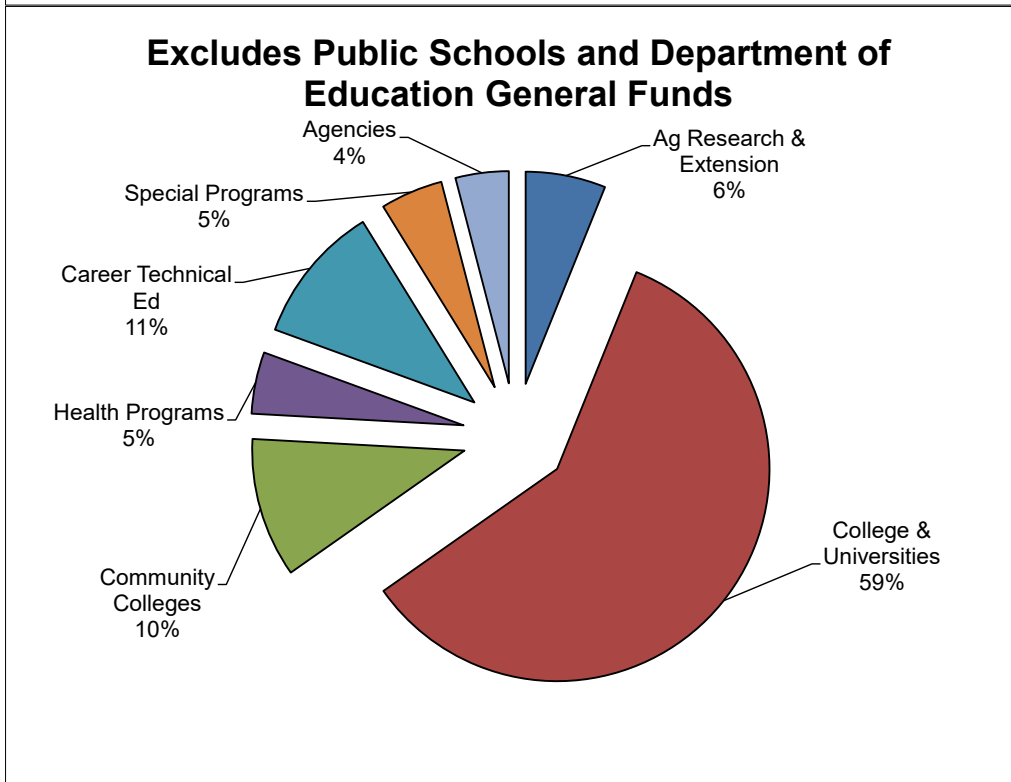
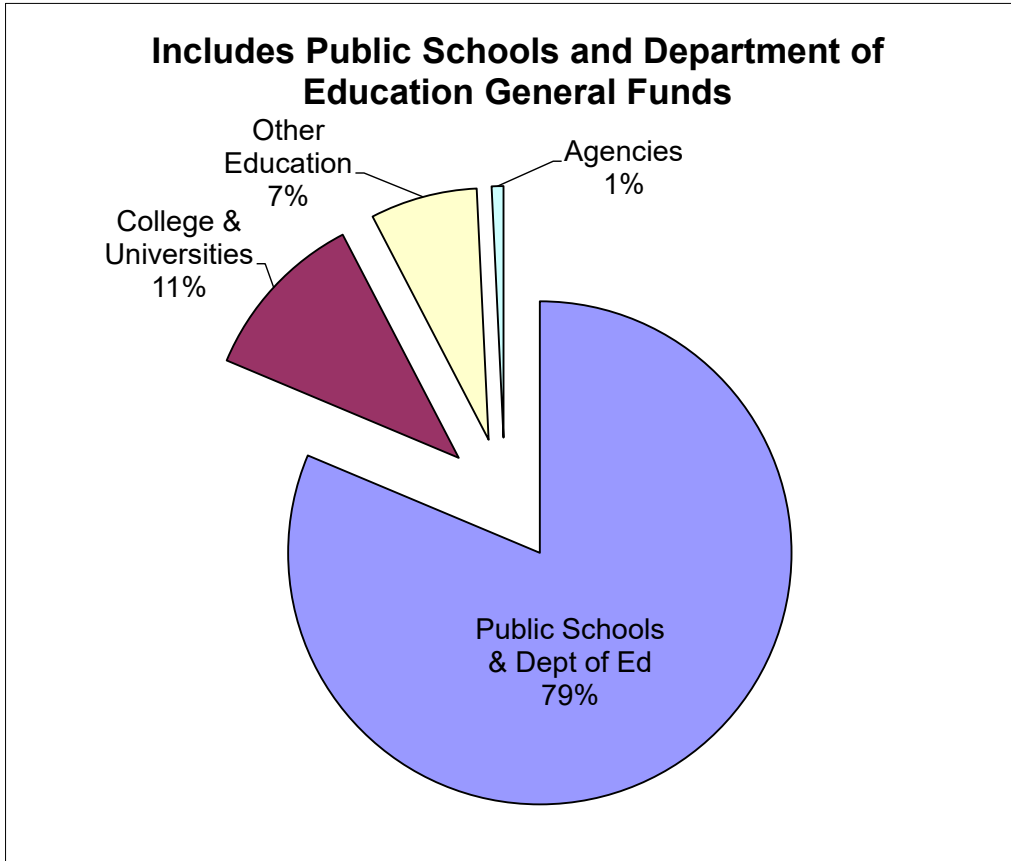
BOARD ACTION

I move to approve the FY 2027 operating budgets for the Office of the State Board of Education, Idaho Public Television, Idaho Division of Vocational Rehabilitation, Idaho Public Charter School Commission, College and Universities, Career Technical Education, Agricultural Research and Extension Service, Health Education Programs, and Special Programs, as presented in Attachments 2-28.

Moved by _____ Seconded by _____ Carried Yes _____ No _____

State Board of Education

FY27 General Funds by Program



**BUSINESS AFFAIRS AND HUMAN RESOURCES
JUNE 16-18, 2026**

**OFFICE OF THE STATE BOARD OF EDUCATION
FY 2027 Operating Budget**

	FY 2026 BUDGET	FY 2027 BUDGET	PERCENT of CHANGE	
1				
2	By Cost Center:			
3	Office of the State Board of Education			
4	Administration	30,460,133	19,413,100	-36.27%
5	IT and Data Management	9,338,162	9,371,600	0.36%
6	School Safety and Security	1,458,493	1,110,800	-23.84%
7	Scholarship Programs	30,932,300	29,542,000	-4.49%
8	Systemwide Needs	3,540,799	3,438,800	-2.88%
9	Total Programs	75,729,887	62,876,300	-16.97%
10	By Fund Source:			
11	General Fund - OSBE	22,974,233	8,424,300	-63.33%
12	General Fund - IT and Data Management	8,049,162	8,082,600	0.42%
13	General Fund - Office of School Safety/Security	733,000	743,900	1.49%
14	General Fund - Scholarships	26,401,600	25,011,000	-5.27%
15	Federal Funds	507,200	4,000,000	688.64%
16	Federal Funds - School Safety/Security	260,500	0	-100.00%
17	Federal Funds - GEARUP	4,530,700	4,531,000	0.01%
18	In-Demand Careers	276,500	294,400	6.47%
19	Broadband Infrastructure	1,274,000	1,274,000	0.00%
20	Miscellaneous Revenue OSBE	6,578,800	6,569,600	-0.14%
21	Miscellaneous IT and Data Management	15,000	15,000	0.00%
22	Miscellaneous School Safety/Security	464,993	366,900	-21.10%
23	Miscellaneous - Postsecondary Credit	0	0	N/A
24	Systemwide Needs	3,540,799	3,438,800	-2.88%
25	Indirect Cost Recovery Fund	123,400	124,800	1.13%
26	Total Funds	75,729,887	62,876,300	-16.97%
27	By Expenditure Classification:			
28	Personnel Costs	11,066,672	10,609,100	-4.13%
29	Operating Expenditures	7,700,600	9,026,000	17.21%
30	Capital Outlay	6,224,000	6,125,000	-1.59%
31	Trustee/Benefit Payments	50,738,615	37,116,200	-26.85%
32	Lump Sum	0	0	N/A
33	Total Expenditures	75,729,887	62,876,300	-16.97%
34	Full Time Positions	89.10	84.27	-5.42%

35 **Budget Overview**

36 The FY 2027 budget for The Office of the State Board of Education (OSBE) reflects an increase in health insurance of
 37 \$2,040 per FTE for an annual rate of \$16,170 per employee. OSBE Administration received a net zero transfer of \$998,400
 38 from the institutions for the CANVAS LMS Renewal as well as a net zero transfer of (4.0) FTP and (\$510,500) to transfer the
 39 Risk Managers back to the institutions.

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**BUSINESS AFFAIRS AND HUMAN RESOURCES
JUNE 16-18, 2026**

**IDAHO PUBLIC TELEVISION
FY 2027 Operating Budget**

	<u>FY 2026 BUDGET</u>	<u>FY 2027 BUDGET</u>	<u>PERCENT of CHANGE</u>
By Program:			
Delivery System and Administration:			
Technical Services	2,769,000	2,711,700	(2.07%)
Administration	(3) 1,899,800	1,902,800	0.16%
Educational Content:			
Programming Acquisitions	1,791,500	1,739,400	(2.91%)
IdahoPTV Productions	1,832,900	1,761,200	(3.91%)
Special Productions/Projects	800,000	800,000	0.00%
Communications	789,700	759,700	(3.80%)
Education/Community Services	665,700	639,400	(3.95%)
Development	1,444,600	1,261,600	(12.67%)
Total Programs	<u>11,993,200</u>	<u>11,575,800</u>	<u>(3.48%)</u>
By Fund Source:			
General Fund - PC /OE / Capital Lease	3,299,800	2,972,000	(9.93%)
Millennium Funds	1,004,400	1,007,000	0.26%
Federal Funds	-	0	
Local Funds	(1) 7,561,500	7,596,800	0.47%
Total Funds	<u>11,993,200</u>	<u>11,575,800</u>	<u>(3.48%)</u>
By Expenditure Classification:			
Personnel Costs	6,626,200	6,497,600	(1.94%)
Operating Expenditures:			
Communication & Programming	1,812,800	1,798,416	(0.79%)
Employee Development & Travel	309,200	303,016	(2.00%)
Professional, Admin & Other Services	778,000	754,660	(3.00%)
Supplies, R&M Services	829,900	790,106	(4.80%)
Utilities and Gas	185,700	195,271	5.15%
Leases and Rentals	523,500	549,539	4.97%
Miscellaneous	243,600	236,292	(3.00%)
Total Operating Expenditures	<u>4,682,700</u>	<u>4,627,300</u>	<u>(1.18%)</u>
Capital Outlay	684,300	450,900	(34.11%)
Total Expenditures	<u>11,993,200</u>	<u>11,575,800</u>	<u>(3.48%)</u>
FTP Count	(2) 73.48	72.48	(1.36%)

Notes:

FY2026, General Fund budget per HB250 & 391 appropriated \$342,400 from the General Fund to Idaho Public Television for capital outlay.

FY2027 General Fund budget per SB1331 appropriated \$2,972,000 from the General Fund to Idaho Public TV. This legislation included a 4% FY2026 General Fund rescission totaling \$126,800 and \$700 from the Millennium Fund.

(1) SB1331 provided for the continuous appropriation of local funds. This is our targeted amount for SFY 2027.

(2) SB1331 also provided IdahoPTV with the ability to add additional personnel based on the availability of local funds and with the authorization

from the Idaho Division of Human Resources and the Division of Financial Management.

(3) SB1331 provided IdahoPTV Millenium Fund Personnel Cost Appropriation totalling \$207,000

**BUSINESS AFFAIRS AND HUMAN RESOURCES
JUNE 16-18, 2026**

**DIVISION OF VOCATIONAL REHABILITATION
FY 2027 Operating Budget**

	FY 2026 BUDGET	FY 2027 BUDGET	PERCENT of CHANGE
1			
2 By Program:			
3 Vocational Rehabilitation	27,499,700	26,212,000	-4.68%
4 Council for the Deaf & Hard of Hearing (CDHH)	598,800	603,000	0.70%
5			
6 Total Programs	28,098,500	26,815,000	-4.57%
7 By Fund Source:			
8 General Fund	6,734,900	5,243,100	-22.15%
9 Federal Funds	19,945,000	20,152,600	1.04%
10 Miscellaneous Revenue	258,100	258,100	0.00%
11 Dedicated Funds	1,160,500	1,161,200	0.06%
12 Total Funds	28,098,500	26,815,000	-4.57%
13 By Expenditure Classification:			
14 Personnel Costs	13,492,400	13,774,100	2.09%
15 Operating Expenditures	2,573,300	2,596,800	
16 Communications	126,633	128,400	1.40%
17 Employee Dev./Memberships	21,126	21,529	1.91%
18 Professional & General Services	700,131	704,863	0.68%
19 Travel	67,325	68,883	2.31%
20 Supplies & Insurance	209,536	210,656	0.53%
21 Rents	51,410	53,100	3.29%
22 Computer Services	819,911	832,268	1.51%
23 Other	577,228	577,101	-0.02%
24 Total Operating Expenditures	2,573,300	2,596,800	0.91%
25 Capital Outlay	404,600	404,600	0.00%
26 Trustee/Benefit Payments	11,628,200	10,039,500	-13.66%
27 Total Expenditures	28,098,500	26,815,000	-4.57%
28 Full Time Positions	145.27	144.37	-0.62%
29 Budget Overview			

FY26 funded with HB 876 & HB 877

[1] Additional lease increase for CDHH in the amount of \$2,100

**BUSINESS AFFAIRS AND HUMAN RESOURCES
JUNE 16-18, 2026**

V. FISCAL YEAR 2027 OPERATING BUDGET

BACKGROUND

	FY 2026 BUDGET	FY 2027 BUDGET	PERCENT OF CHANGE
By Program			
Charter School Commission	<u>730,200</u>	<u>744,700</u>	1.986%
Total Programs	<u>730,200</u>	<u>744,700</u>	1.986%
By Fund Source			
General Fund	191,900	192,600	0.365%
Dedicated Fund	<u>538,300</u>	<u>552,100</u>	2.564%
Total Funds	<u>730,200</u>	<u>744,700</u>	1.986%
By Expenditure Classification			
Personnel Costs	586,600	600,600	2.387%
Operating Expenditures	143,600	144,100	0.348%
Capital Outlay	<u>0.00</u>	<u>0.00</u>	0.000%
Total Expenditures	<u>730,200</u>	<u>744,700</u>	1.986%
FTP Count	5.0	5.0	0.0%

Notes:

The Fiscal Year 2027 Operating Budget reflects a 1.986% increase over the adjusted Fiscal Year 2026 base. The budget includes a total of \$10,000 in General Fund holdbacks and reversions, including amounts incorporated in House Bill 874 and an additional 2% holdback for FY2027.

Personnel costs increase by 2.387%; however, no salary increases are included for FY2027. The increase is primarily attributable to higher benefit costs, which have trended closer to 40% of salary compared to the previously budgeted rate of approximately 37%. Operating expenditures increase by 0.348%, which is below anticipated inflationary pressures and may reduce purchasing power during the fiscal year.

To manage these constraints, the agency will closely monitor expenditures, prioritize essential operating needs, and implement cost containment measures as necessary to remain within available appropriations. The agency's operations are primarily personnel- and service-based, and do not require capital expenditures.

BUSINESS AFFAIRS AND HUMAN RESOURCES
JUNE 16-18, 2026

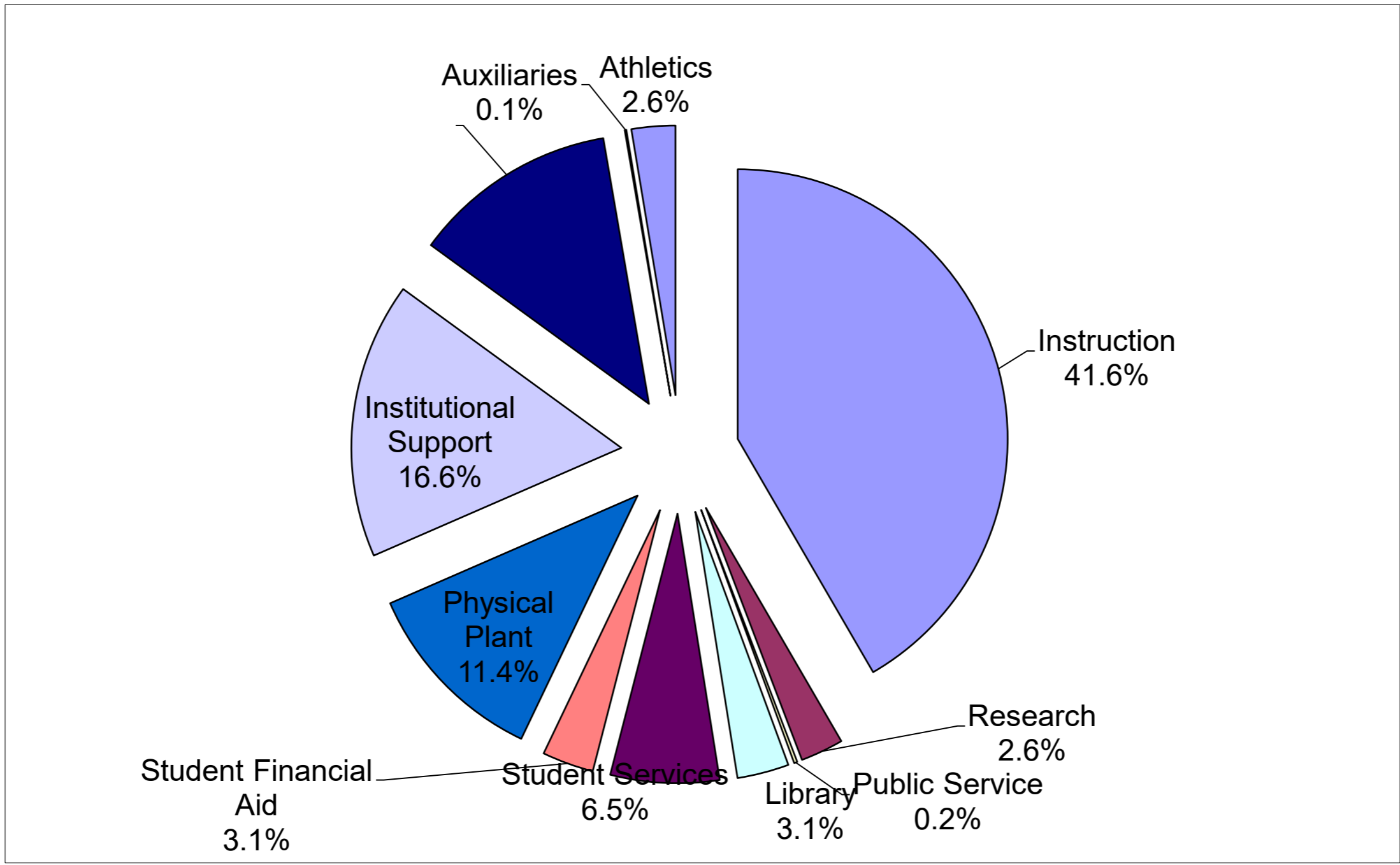
SPEAKER

IPCSC Director, Rachel Burk

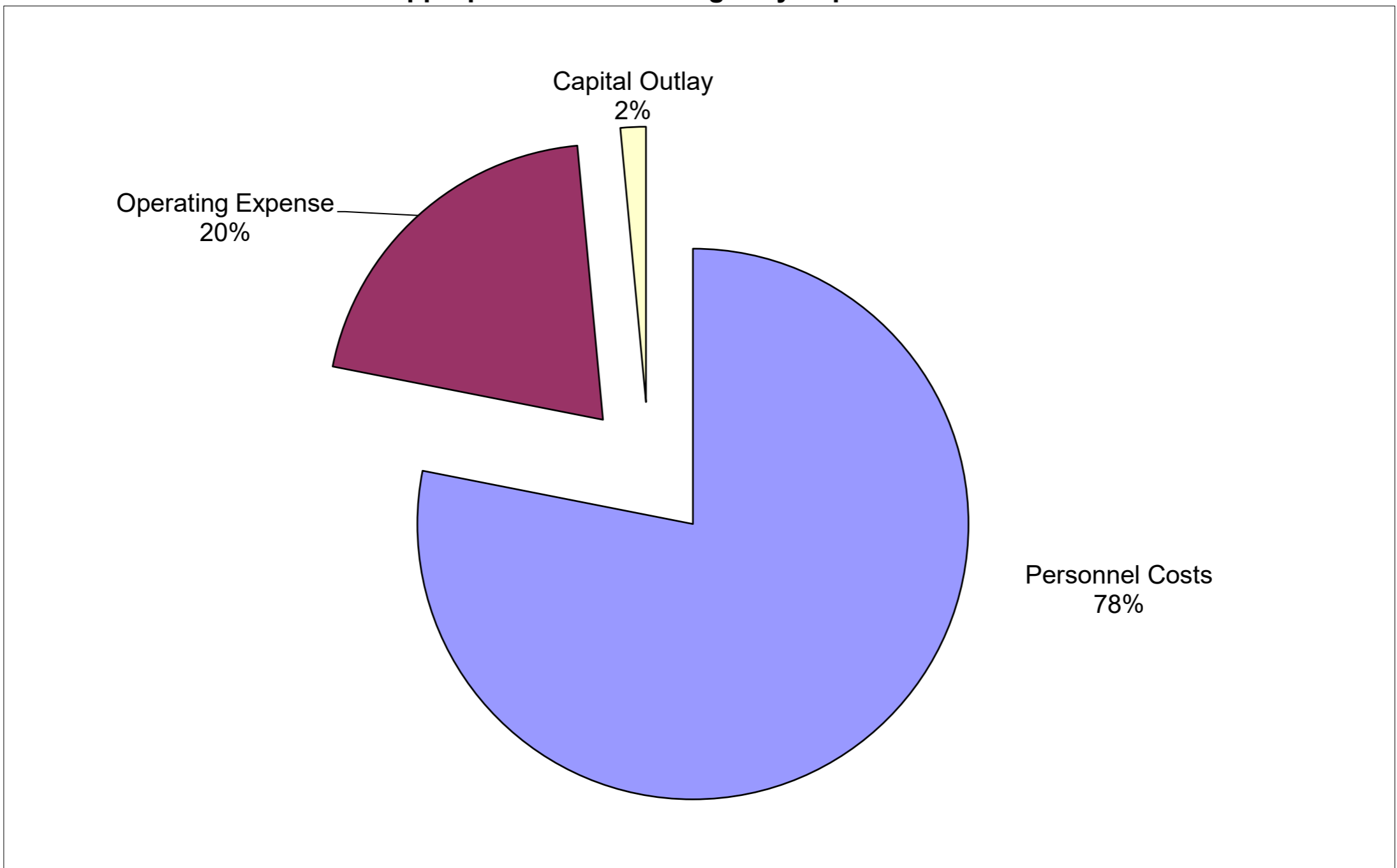
COMMISSION ACTION

1. A motion to approve the FY 2027 Operating Budget as presented.
OR
2. A motion to modify the FY 2027 Operating Budget.
OR
3. A Commission-developed motion.

COLLEGE & UNIVERSITIES
FY 2027 Appropriated Funds Budget By Function



FY 2026 Appropriated Funds Budget By Expenditure Classification



**BUSINESS AFFAIRS AND HUMAN RESOURCES
JUNE 16-18, 2026**

**COLLEGE & UNIVERSITIES SUMMARY
Budget Distribution by Activity and Expense Class
July 1, 2026 - June 30, 2027**

	FY2026 Original Budget with Holdbacks		FY2027 Original Budget		Changes from Prior Year	
	Amount	% of Total	Amount	% of Total	Amount	% Chge
Revenue by Source						
1 State General Account - ongoing	\$379,938,177	51.39%	\$367,946,200	48.46%	(\$11,991,977)	-3.16%
2 State General Account - one time	(4,000,000)	-0.54%	0	0.00%	4,000,000	-100.00%
3 HESF - one time	0	0.00%	0	0.00%	0	0.00%
4 State Endowments	25,691,400	3.47%	27,601,100	3.64%	1,909,700	7.43%
5 COVID Funds	0	0.00%	0	0.00%	0	0.00%
6 Student Tuition and Fees	337,703,507	45.68%	363,702,501	47.90%	25,998,994	7.70%
7 Total Operating Revenues	<u>\$739,333,084</u>	<u>100.00%</u>	<u>\$759,249,801</u>	<u>100.00%</u>	<u>\$19,916,717</u>	<u>2.69%</u>
Expenses						
By Function:						
8 Instruction	\$318,650,306	42.98%	\$316,111,480	41.63%	(\$2,538,826)	-0.80%
9 Research	20,331,221	2.74%	19,531,588	2.57%	(799,633)	-3.93%
10 Public Service	1,480,975	0.20%	1,455,916	0.19%	(25,059)	-1.69%
11 Library	25,591,027	3.45%	23,536,637	3.10%	(2,054,390)	-8.03%
12 Student Services	46,567,838	6.28%	49,444,222	6.51%	2,876,384	6.18%
13 Student Financial Aid	20,695,721	2.79%	23,419,138	3.08%	2,723,417	13.16%
14 Physical Plant	84,219,087	11.36%	86,285,965	11.36%	2,066,878	2.45%
15 Institutional Support	111,491,711	15.04%	125,755,104	16.56%	14,263,393	12.79%
16 Academic Support	91,807,390	12.38%	93,124,642	12.27%	1,317,252	1.43%
17 Auxiliaries	680,729	0.09%	729,428	0.10%	48,699	7.15%
18 Athletics	19,817,077	2.67%	19,857,380	2.62%	40,303	0.20%
19 Total Bdgt by Function	<u>\$741,333,083</u>	<u>100.00%</u>	<u>\$759,251,501</u>	<u>100.00%</u>	<u>\$17,918,418</u>	<u>2.42%</u>
20 By Expense Class:						
21 Personnel Costs:						
22 Salaries:						
23 Faculty	\$195,823,458	26.42%	\$193,591,778	25.50%	(\$2,231,680)	-0.0114
24 Executive/Admin	22,934,051	3.09%	22,036,490	2.90%	(897,561)	-3.91%
25 Managerial/Prof	141,530,718	19.09%	141,509,667	18.64%	(21,051)	-0.01%
26 Classified	54,557,689	7.36%	53,143,000	7.00%	(1,414,689)	-2.59%
27 Grad Assist	14,803,454	2.00%	14,703,067	1.94%	(100,387)	-0.68%
28 Irregular Help	8,208,160	1.11%	7,533,731	0.99%	(674,429)	-8.22%
29 Total Salaries	<u>\$437,857,530</u>	<u>59.06%</u>	<u>\$432,517,734</u>	<u>56.97%</u>	<u>(\$5,339,796)</u>	<u>-1.22%</u>
30 Personnel Benefits	151,517,004	20.44%	160,453,699	21.13%	8,936,695	5.90%
31 Total Pers Costs	<u>\$589,374,534</u>	<u>79.50%</u>	<u>\$592,971,432</u>	<u>78.10%</u>	<u>\$3,596,898</u>	<u>0.61%</u>
32 Operating Expense:						
33 Travel	2,518,700	0.34%	1,715,307	0.23%	(803,393)	-31.90%
34 Utilities	21,685,758	2.93%	23,321,082	3.07%	1,635,324	7.54%
35 Insurance	5,632,095	0.76%	6,593,995	0.87%	961,900	17.08%
36 Other Oper. Exp	109,644,375	14.79%	123,367,417	16.25%	13,723,042	12.52%
37 Total Oper. Exp	<u>\$139,480,928</u>	<u>18.81%</u>	<u>\$154,997,801</u>	<u>20.41%</u>	<u>\$15,516,873</u>	<u>11.12%</u>
38 Capital Outlay:						
39 Depart Equipment	1,597,238	0.22%	1,495,867	0.20%	(101,371)	-6.35%
40 Library Acquisitions	10,880,384	1.47%	9,784,700	1.29%	(1,095,684)	-10.07%
41 Total Cap Outlay	<u>\$12,477,622</u>	<u>1.68%</u>	<u>\$11,280,567</u>	<u>1.49%</u>	<u>(\$1,197,055)</u>	<u>-9.59%</u>
42 Tot Bdgt by Exp Class	<u>\$741,333,084</u>	<u>100.00%</u>	<u>\$759,249,801</u>	<u>100.00%</u>	<u>\$17,916,717</u>	<u>2.42%</u>
43 One-time 27th Payroll (GF)	\$0		\$0		\$0	
44 One-time Capital Outlay	\$0		\$0		\$0	
45 One-time Other	\$0		\$0		\$0	
46 Activity Total	<u>\$741,333,084</u>		<u>\$759,249,801</u>		<u>\$17,916,717</u>	<u>2.42%</u>
47 TOTAL FTE POSITIONS	4,926.42		4,857.36		(69.06)	-1.40%
48 Budget Deficit - reserve funds	(2,000,000)		0			

**BOISE STATE UNIVERSITY
FY2027 BUDGET OVERVIEW
Appropriated Funds**

FY 2026 Base Operating Budget	\$306,961,600
Adjustments to Base from State General Funds	
Change in Variable Benefit Costs	-\$144,600
Risk Mgmt., State Controller, OIT, Admin. Fees	-\$62,000
Change in Employee Compensation (CEC)	\$0
Change in Health Benefit Costs	\$2,059,200
5% Ongoing Base reduction	-\$6,711,300
One-Time Adjustment	\$2,000,000
NET INCREASE TO BASE FROM STATE GENERAL FUNDS	<hr/> -\$2,858,700
Adjustments to Base from Dedicated Funds	
Change in Variable Benefit Costs	-\$144,100
Change in Employee Compensation (CEC)	\$0
Restore Recission	\$1,412,400
Change in Health Benefit Costs	\$2,052,000
NET APPROPRIATIONS INCREASE FROM DEDICATED	<hr/> \$3,320,300
NET INCREASE FROM TUITION AND FEES	\$13,818,101
FY 2027 Base Operating Budget	<hr/> \$321,241,301

Boise State's proposed FY27 base operating budget of \$321.2 million comprises \$131.4 million in state general funds and \$189.9 million in student tuition and fee revenue, reflecting updated projections and online program growth. This includes a \$13.8 million revenue increase resulting from Board-approved tuition and fee adjustments in April 2026 as well as the projected enrollment growth.

The university remains committed to balancing educational costs with high-quality program delivery. Through program prioritization, strategic investment, and

BUSINESS AFFAIRS AND HUMAN RESOURCES
JUNE 16-18, 2026

innovation, Boise State continues to maximize institutional efficiency. Starting in FY27, the university will transition to a new all-funds budget model. This University Budget Model (UBM) will enhance financial transparency and support data-driven strategic decision-making.

BUSINESS AFFAIRS AND HUMAN RESOURCES
JUNE 16-18, 2026

BOISE STATE UNIVERSITY
Budget Distribution by Activity and Expense Class
July 1, 2026 - June 30, 2027

	FY2026 Original Budget		FY2027 Original Budget		Changes from	
	Amount	% of Total	Amount	% of Total	Amount	% Chge
Revenue by Source						
1 State General Account - ongoing	\$136,040,977	44.35%	\$131,366,000	40.89%	(\$4,674,977)	-3.44%
2 State General Account - one time	(2,000,000)	-0.65%	0	0.00%	2,000,000	-100.00%
3 HESF - one time	0	0.00%	0	0.00%	0	0.00%
4 State Endowments	0	0.00%	0	0.00%	0	0.00%
5 COVID Funds	0	0.00%	0	0.00%	0	0.00%
6 Student Tuition and Fees	172,717,107	56.30%	189,875,301	59.11%	17,158,194	9.93%
7 Hold Back - one time		0.00%	0	0.00%	0	0.00%
8 Total Operating Revenues	\$306,758,084	100.00%	\$321,241,301	100.00%	\$14,483,217	4.72%
Expenses						
By Function:						
9 Instruction	\$141,959,031	45.98%	\$140,549,895	43.75%	(\$1,409,136)	-0.99%
10 Research	7,935,568	2.57%	7,536,818	2.35%	(398,750)	-5.02%
11 Public Service	1,259,935	0.41%	1,232,642	0.38%	(27,293)	-2.17%
12 Library	8,914,720	2.89%	8,304,127	2.59%	(610,593)	-6.85%
13 Student Services	16,210,566	5.25%	17,038,664	5.30%	828,098	5.11%
14 Student Financial Aid	2,681,091	0.87%	2,000,660	0.62%	(680,431)	-25.38%
15 Physical Plant	28,241,075	9.15%	28,008,208	8.72%	(232,867)	-0.82%
16 Institutional Support	44,544,007	14.43%	55,697,415	17.34%	11,153,408	25.04%
17 Academic Support	49,386,853	16.00%	53,247,635	16.58%	3,860,782	7.82%
18 Auxiliaries	0	0.00%	0	0.00%	0	0.00%
19 Athletics	7,625,236	2.47%	7,625,236	2.37%	(0)	0.00%
20 Total Bdgt by Function	\$308,758,083	100.00%	\$321,241,301	100.00%	\$12,483,218	4.04%
21 By Expense Class:						
22 Personnel Costs:						
23 Salaries:						
24 Faculty	\$86,850,256	28.13%	\$87,400,925	27.21%	\$550,669	0.63%
25 Executive/Admin	6,301,836	2.04%	5,860,805	1.82%	(441,031)	-7.00%
26 Managerial/Prof	67,685,984	21.92%	67,963,933	21.16%	277,949	0.41%
27 Classified	14,211,800	4.60%	13,505,426	4.20%	(706,374)	-4.97%
28 Grad Assist	5,147,597	1.67%	4,969,710	1.55%	(177,887)	-3.46%
29 Irregular Help	862,445	0.28%	946,592	0.29%	84,147	9.76%
30 Total Salaries	\$181,059,918	58.64%	\$180,647,392	56.23%	(\$412,526)	-0.23%
31 Personnel Benefits	62,927,321	20.38%	67,959,248	21.16%	5,031,927	8.00%
32 Total Pers Costs	\$243,987,239	79.02%	\$248,606,639	77.39%	\$4,619,400	1.89%
33 Operating Expense:						
34 Travel	\$0	0.00%	\$0	0.00%	0	0.00%
35 Utilities	5,229,133	1.69%	5,129,133	1.60%	(100,000)	-1.91%
36 Insurance	1,575,164	0.51%	1,575,164	0.49%	0	0.00%
37 Other Oper. Exp	54,533,469	17.66%	62,552,157	19.47%	8,018,688	14.70%
38 Total Oper. Exp	\$61,337,766	19.87%	\$69,256,454	21.56%	\$7,918,688	12.91%
39 Capital Outlay:						
40 Depart Equipment	\$209,456	0.07%	\$153,420	0.05%	(56,036)	-26.75%
41 Library Acquisitions	3,223,623	1.04%	3,224,787	1.00%	1,164	0.04%
42 Total Cap Outlay	\$3,433,079	1.11%	\$3,378,207	1.05%	(\$54,872)	-1.60%
43 Tot Bdgt by Exp Class	\$308,758,084	100.00%	\$321,241,301	100.00%	\$12,483,217	4.04%
44 HESF one-time	\$0		\$0		\$0	
45 One-time Capital Outlay	\$0		\$0		\$0	
46 Unallocated CEC + Target Positi	\$0		\$0		\$0	
47 Activity Total	\$308,758,084		\$321,241,301		\$12,483,217	4.04%
48 TOTAL FTE POSITIONS	2,011.08		1,985.58		(25.50)	-1.27%
49 Budget Deficit: Holdbacks	(\$2,000,000)		\$0			

BUSINESS AFFAIRS AND HUMAN RESOURCES

JUNE 16-18, 2026

BOISE STATE UNIVERSITY

Summary of Salary Changes for FY2027 by Employee Group

Institution/Agency by Group	Existing Positions							Position Adjustments		Total				
	FY2026 FTE	FY2026 Salary Base	Promotion	Salary Adjustments Reductions/Other	Equity	Total	FY2027 Salary Base	% Incr	FTE	Salary	FY2027 FTE	FY2027 Salary Base		
General Education (Approp Only)														
Faculty														
Professor	275.57	\$33,996,008	\$505,482	-\$390,521		\$114,960	\$34,110,968	0.3%	25.62	3,213,958	301.19	\$37,324,926	9.8%	\$ 175,506,742
Associate Professor	233.11	\$24,119,850	\$211,389	-\$170,016		\$41,373	\$24,161,223	0.2%	-27.17	(2,595,092)	205.94	\$21,466,132	-11.0%	\$ 862,445
Assistant Professor	182.00	\$15,008,814	\$5,013	-\$41,312		-\$36,299	\$14,972,514	-0.2%	-14.75	(1,163,564)	167.25	\$13,808,950	-8.0%	\$ 5,147,597
Instr/Lect	130.30	\$7,812,826	\$21,466	-\$57,054		-\$35,589	\$7,777,237	-0.5%	9.09	1,311,927	139.39	\$9,089,164	16.3%	\$ 181,516,783
Part-Time Instructor	0.00	\$5,912,759				\$0	\$5,912,759	0.0%	0.00	(201,007)		\$5,711,752	-3.4%	\$ 181,059,918
Total Faculty	820.98	\$86,850,256	\$743,349	-\$658,904	\$0	\$84,445	\$86,934,702	0.1%	-7.21	466,223	813.77	\$87,400,924	0.6%	\$ 456,866
Executive/Administrative	29.68	\$6,301,836				\$0	\$6,301,836	0.0%	-4.34	(441,031)	25.34	\$5,860,805	-7.0%	
Managerial/Professional	864.44	\$67,685,984		-\$204,076		-\$204,076	\$67,481,908	-0.3%	0.50	482,026	864.94	\$67,963,933	0.4%	
Classified	295.98	\$14,211,800		-\$157,389		-\$157,389	\$14,054,410	-1.1%	-14.45	(548,984)	281.53	\$13,505,426	-5.0%	
Student/Teaching Assistant	0.00	\$5,147,597		-\$52,269		-\$52,269	\$5,095,328	-1.0%	0.00	(125,617)		\$4,969,710	-3.5%	
Irregular Help	0.00	\$862,445		-\$83,237		-\$83,237	\$779,208	-9.7%	0.00	167,384		\$946,592	9.8%	
Total	2,011.08	\$181,059,918	\$743,349	-\$1,155,876	\$0	-\$412,526	\$180,647,392	-0.2%	-25.50	\$0	1,985.58	\$180,647,392	-0.2%	
Idaho Small Business Development Center														
Faculty														
Professor						\$0	\$0	0.0%						
Associate Professor						\$0	\$0	0.0%						
Assistant Professor						\$0	\$0	0.0%						
Instr/Lect						\$0	\$0	0.0%						
Part-Time Instructor						\$0	\$0	0.0%						
Total Faculty		\$0	\$0	\$0	\$0	\$0	\$0	0.0%						
Executive/Administrative						\$0	\$0	0.0%						
Managerial/Professional	10.17	\$643,437		(17,240)	0	-\$17,240	\$626,197	-2.7%	-0.70	(0)	9.47	\$626,197	-2.7%	
Classified						\$0	\$0	0.0%						
Student/Teaching Assistant						\$0	\$0	0.0%						
Irregular Help	0.00					\$0	\$0	0.0%			0.00	\$0		
Total	10.17	\$643,437	\$0	-\$17,240	\$0	-\$17,240	\$626,197	0.0%	-0.70	\$0	9.47	\$626,197		
TechHelp														
Faculty														
Professor						\$0	\$0	0.0%						
Associate Professor						\$0	\$0	0.0%						
Assistant Professor						\$0	\$0	0.0%						
Instr/Lect						\$0	\$0	0.0%						
Part-Time Instructor						\$0	\$0	0.0%						
Total Faculty			\$0	\$0	\$0	\$0	\$0	0.0%						
Executive/Administrative						\$0	\$0	0.0%						
Managerial/Professional	3.44	\$334,872		-\$10,322		-\$10,322	\$324,550	-3.1%	-0.09	0	3.35	\$324,550	-3.1%	
Classified						\$0	\$0	0.0%						
Student/Teaching Assistant						\$0	\$0	0.0%						
Irregular Help						\$0	\$0	0.0%						
Total	3.44	\$334,872	\$0	-\$10,322	\$0	-\$10,322	\$324,550	0.0%	-0.09	\$0	3.35	\$324,550		

IDAHO STATE UNIVERSITY

FY2027 Budget Overview

Background

Idaho State University has been engaged in a strategic, multi-year initiative to address a structural budget deficit in central university (appropriated) funds. The deficit, dating back to FY2017, was caused by a significant decline in international student enrollment and further exacerbated by state disinvestment, inflation, increased competition, the COVID-19 pandemic, and multi-year tuition rate freezes. These challenges prompted a comprehensive transformation of ISU's budgeting, planning, and operational framework.

During this period, ISU was directed to spend down excess reserves, providing the University with the opportunity to build essential foundations for long-term fiscal sustainability, including:

1. Establishment of a budget governance structure and budget principles
2. Creation of a comprehensive all-funds budget model
3. Development of forecasting, scenario-planning, reporting, and analytical tools
4. Creation of longitudinal data sets to analyze staffing, revenue, expense, contribution margin, and workload trends and benchmarks
5. Stabilization of local and auxiliary funds and operations

This foundational work established a culture that supports ISU's established budget principles of:

- Trust, transparency, and inclusivity in budget development and administration
- Maximization of University resources
- Budgeting and decision-making informed by data, strategic plans, and priorities
- Budget structures that foster innovation, stewardship, and resilience
- Empowerment, mutual accountability, responsiveness, and adaptation at the local level

ISU entered FY2026 with a balanced central fund budget for the first time since FY2016-- and one year ahead of schedule-- with the understanding that additional work would be required through OAR, program prioritization, enrollment strategies, and revenue diversification to achieve enduring fiscal sustainability. The need for this additional work was amplified and accelerated due to state budget cuts announced in Fall 2025 and into the 2026 legislative session.

Multi-Year Financial Initiatives

In January 2023, ISU launched the **Budget Optimization Initiative**. The focus of this initiative was to strategically optimize ISU's resources by identifying opportunities to grow revenues, improve operating and financial structures, and increase operational efficiency and effectiveness. Over the ensuing two years, 17 Budget Optimization Initiative projects were completed, with more than 150 faculty and staff from across the University participating in project teams.

Outcomes of the Budget Optimization Initiative included:

- Expanded revenue streams through fee restructuring, non-academic growth, and enrollment gains
- Improved understanding of net tuition revenue, scholarship strategies, and discounting practices
- Improved operational efficiencies through de-siloing and implementation of shared service models

In 2025, the University concluded the project-Budget Optimization Initiative and launched **Opportunity Aligned Resourcing (OAR)**, an enduring and forward-thinking framework for strategic institutional growth and resiliency. Built upon ISU's budget principles, OAR is designed to steer the University toward future goals by strategically aligning resources with opportunities that support mission fulfillment. This collaborative process is centered on the principle that resource allocation decisions should be driven by data, analysis, context, and opportunity rather than historical allocations or formulaic models.

State budget cuts announced in Fall 2025 and Spring 2026 created the need for significant budget restructuring heading into FY2027. In response, the University proactively launched a strategic budget restructuring plan, called **Bold Path Forward. Together**.

Building upon foundations of trust, mission focus, and a One ISU mindset, University leadership engaged the campus community throughout the fall semester to gather feedback and ideas regarding structural and operational changes and other budget-balancing strategies for FY2027 and beyond. An online survey was also made available to all members of the University community to collect additional ideas, feedback, and perspectives.

More than 2,000 comments were collected through this process, revealing five overarching themes:

- Structural redesign
- Strengthening the academic core
- Operational efficiency
- Investing in people and performance
- Revenue growth/diversification

BUSINESS AFFAIRS AND HUMAN RESOURCES

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The analysis and results were shared with the University community, while members of Administrative Council worked to incorporate these ideas into divisional plans and recommendations.

In January 2026, Administrative Council approved the **Bold Path Forward. Together** strategic budget restructuring plan. This plan is expected to realize \$8.3 million in ongoing budget savings in central university funds effective FY2027.

Looking Ahead

Due to the University's proactive efforts to respond to state budget cuts through strategic budget restructuring, ISU is presenting a balanced central fund operating budget for FY2027.

Idaho State University will continue to build enduring fiscal sustainability and resiliency in FY2027 and beyond by:

- Continuing to expand and diversify central revenue streams
- Implementing a Strategic Enrollment Management plan
- Launching a comprehensive fundraising campaign
- Expanding partnerships and collaborations, including Public-Private Partnerships (P3), to support infrastructure needs and programmatic growth
- Implementing the Campus Master Plan, including debt and philanthropic financing for the Life Sciences Building
- Maintaining a continued focus on operational efficiencies
- Advancing academic program prioritization
- Preparing for Outcomes-Based Funding

FY2027 Budget Overview

The FY2027 budget represents ISU's mission-focused and data-informed allocation of resources. The budget supports continued investment in growth, impact, and outcomes while maintaining a focus on efficiency, effectiveness, diversified revenue streams, and long-term financial stability.

FY2027 Strategic Priorities

- Enrollment Growth and Student Success – growing enrollment and supporting each student to goal completion
- Academic and Research Focus – strengthening academic excellence and expanding research opportunities
- Advancing/Enhancing Physical Infrastructure – investing in dynamic, innovative, student-centered spaces and infrastructure
- External Relationships and Partnerships – building strong partnerships and meaningful external relationships
- Employee Engagement, Empowerment, and Connection – empowering employees through shared vision, connection, and engagement

**BUSINESS AFFAIRS AND HUMAN RESOURCES
JUNE 16-18, 2026**

FY2027 General Appropriations Resources Summary of Changes	
Base General Education Appropriation (excluding one-time)	\$ 109,865,500
Adjustments:	
Ongoing Base Reduction	\$ (5,242,700)
Personnel Benefits	1,781,800
Risk Management, Controller	435,700
Canvas LMS	(186,300)
Risk Management Transfer	97,800
Endowments	373,100
Net Change in General Education Appropriation	<u>\$ (2,740,600)</u>
Base Tuition and Fees Appropriation	\$ 69,009,700
Adjustments:	
Personnel Benefits	\$ 654,800
Tuition Rate Increase	2,900,000
Net Change in Tuition and Fees Appropriation	<u>\$ 3,554,800</u>
FY2027 General Appropriations Resources	\$ 179,689,400

ISU has conservatively estimated flat enrollment growth for FY2027. The FY2027 budget reflects a revenue increase of 5.2%, reflecting FY2026 enrollment growth combined with a modest tuition rate increase across all tuition levels. The FY2027 budget also reflects a 6.2% increase in endowment funds and a 3.0% decrease in net general fund appropriations. Collectively, these resources allow ISU to continue advancing strategic priorities maintaining a solid foundation for sustainable growth and long-term success.

BUSINESS AFFAIRS AND HUMAN RESOURCES
JUNE 16-18, 2026

IDAHO STATE UNIVERSITY

Budget Distribution by Activity and Expense Class
July 1, 2026 - June 30, 2027

	FY2026 Original Budget		FY2027 Original Budget		Changes from Prior Year	
	Amount	% of Total	Amount	% of Total	Amount	% Chge
Revenue by Source						
1 State General Account - ongoing	\$104,482,500	60.18%	\$101,368,800	56.41%	(\$3,113,700)	-2.98%
2 State General Account - one time	0	0.00%	0	0.00%	0	0.00%
3 HESF - one time	0	0.00%	0	0.00%	0	0.00%
4 State Endowments	6,037,800	3.48%	6,410,900	3.57%	373,100	6.18%
5 COVID Funds	0	0.00%	0	0.00%	0	0.00%
6 Student Tuition and Fees	68,354,900	39.37%	71,909,700	40.02%	3,554,800	5.20%
7 Holdback - one time	(5,255,500)	-3.03%	0	0.00%	5,255,500	-100.00%
8 Total Operating Revenues	\$173,619,700	100.00%	\$179,689,400	100.00%	\$6,069,700	3.50%
Expenses						
By Function:						
9 Instruction	\$82,263,700	45.99%	\$83,107,100	46.25%	\$843,400	1.03%
10 Research	6,230,000	3.48%	5,786,100	3.22%	(443,900)	-7.13%
11 Public Service	0	0.00%	0	0.00%	0	0.00%
12 Library	6,836,900	3.82%	6,648,600	3.70%	(188,300)	-2.75%
13 Student Services	11,669,300	6.52%	11,877,600	6.61%	208,300	1.79%
14 Student Financial Aid	7,964,500	4.45%	8,122,000	4.52%	157,500	1.98%
15 Physical Plant	23,589,100	13.19%	23,898,900	13.30%	309,800	1.31%
16 Institutional Support	18,416,700	10.30%	18,328,500	10.20%	(88,200)	-0.48%
17 Academic Support	16,143,700	9.03%	16,351,900	9.10%	208,200	1.29%
18 Auxiliaries	51,900	0.03%	35,900	0.02%	(16,000)	-30.83%
19 Athletics	5,709,400	3.19%	5,534,500	3.08%	(174,900)	-3.06%
20 Total Bdgt by Function	\$178,875,200	100.00%	\$179,691,100	100.00%	\$815,900	0.46%
By Expense Class:						
22 Personnel Costs:						
23 Salaries:						
24 Faculty	\$47,426,600	26.51%	\$46,023,600	25.61%	(\$1,403,000)	-2.96%
25 Executive/Admin	6,055,600	3.39%	5,646,800	3.14%	(408,800)	-6.75%
26 Managerial/Prof	28,112,000	15.72%	27,162,900	15.12%	(949,100)	-3.38%
27 Classified	15,849,100	8.86%	15,622,700	8.69%	(226,400)	-1.43%
28 Grad Assist	4,053,800	2.27%	4,131,300	2.30%	77,500	1.91%
29 Irregular Help	5,323,900	2.98%	5,173,500	2.88%	(150,400)	-2.82%
30 Total Salaries	\$106,821,000	59.72%	\$103,760,800	57.74%	(\$3,060,200)	-2.86%
31 Personnel Benefits	38,923,700	21.76%	40,147,700	22.34%	1,224,000	3.14%
32 Total Pers Costs	\$145,744,700	81.48%	\$143,908,500	80.09%	(\$1,836,200)	-1.26%
33 Operating Expense:						
34 Travel	\$1,648,600	0.92%	\$1,075,400	0.60%	(573,200)	-34.77%
35 Utilities	4,246,700	2.37%	4,380,100	2.44%	133,400	3.14%
36 Insurance	1,369,900	0.77%	1,700,000	0.95%	330,100	24.10%
37 Other Oper. Exp	21,790,500	12.18%	24,550,600	13.66%	2,760,100	12.67%
38 Total Oper. Exp	\$29,055,700	16.24%	\$31,706,100	17.64%	\$2,650,400	9.12%
39 Capital Outlay:						
40 Depart Equipment	\$835,000	0.47%	\$835,000	0.46%	0	0.00%
41 Library Acquisitions	3,239,800	1.81%	3,239,800	1.80%	0	0.00%
42 Total Cap Outlay	\$4,074,800	2.28%	\$4,074,800	2.27%	\$0	0.00%
43 Tot Bdgt by Exp Class	\$178,875,200	100.00%	\$179,689,400	100.00%	\$814,200	0.46%
44 One-time 27th Payroll (GF)	\$0		\$0		0	
45 One-time Capital Outlay	\$0		\$0		0	
46 Unallocated CEC + Target Positions	\$0		\$0		0	
47 Activity Total	\$178,875,200		\$179,689,400		\$814,200	0.46%
48 TOTAL FTE POSITIONS	1,248.01		1,219.95		(28.06)	-2.25%
49 Budget Deficit - reserves	(\$5,255,500)		\$0			

**BUSINESS AFFAIRS AND HUMAN RESOURCES
JUNE 16-18, 2026**

**IDAHO STATE UNIVERSITY
Summary of Salary Changes for FY2027 by Employee Group**

Institution/Agency by Group	Existing Positions								Position Adjustments		Total	
	FY2026		Promotion	Salary Adjustments			FY2027 Salary	% Incr	FTE	Salary Base	FTE	FY2027 Salary
	FTE	Salary Base		Perf/Exp	Equity	Total						
General Education												
Faculty	487.64	44,547,100	149,900	-	-	149,900	44,697,000	0.34	(10.14)	(1,012,900)	477.50	43,684,100
Adjunct Faculty	0.00	2,879,500	-	-	-	-	2,879,500	0.00	-	(540,000)	0.00	2,339,500
Executive/Administrative	29.23	6,055,600	-	-	-	-	6,055,600	0.00	(2.23)	(408,800)	27.00	5,646,800
Managerial/Professional	369.69	28,112,000	-	-	-	-	28,112,000	0.00	(10.69)	(949,100)	359.00	27,162,900
Classified	361.45	15,849,100	-	-	-	-	15,849,100	0.00	(5.00)	(226,400)	356.45	15,622,700
Teaching Assistant	0.00	4,053,800	-	-	-	-	4,053,800	0.00	-	77,500	0.00	4,131,300
Irregular Salaries	0.00	5,323,900	-	-	-	-	5,323,900	0.00	-	(150,400)	0.00	5,173,500
Total	1,248.01	106,821,000	149,900	-	-	149,900	106,970,900	0.14	(28.06)	(3,210,100)	1,219.95	103,760,800
Idaho Dental Education Program												
Faculty	1.89	186,032	-	3,198	-	3,198	189,230	1.72	-	(11,032)	1.89	175,000
Adjunct Faculty	0.00	109,386	-	-	-	-	109,386	0.00	-	(40,286)	0.00	69,100
Executive/Administrative	0.00	-	-	-	-	-	-	N/A	-	-	0.00	-
Managerial/Professional	1.36	104,305	-	1,793	-	1,793	106,098	1.72	-	(12,005)	1.36	92,300
Classified	0.00	-	-	-	-	-	-	N/A	-	-	0.00	-
Teaching Assistant	0.00	-	-	-	-	-	-	N/A	-	-	0.00	-
Irregular Salaries	0.00	27,000	-	-	-	-	27,000	0.00	-	(10,500)	0.00	16,500
Total	3.25	426,723	-	4,991	-	4,991	431,714	1.17	-	(73,823)	3.25	352,900
Idaho Museum of Natural History												
Faculty	1.00	85,108	-	2,906	-	2,906	88,014	3.41	-	(5,908)	1.00	79,200
Adjunct Faculty	0.00	-	-	-	-	-	-	N/A	-	-	0.00	-
Executive/Administrative	0.00	-	-	-	-	-	-	N/A	-	-	0.00	-
Managerial/Professional	7.20	451,287	-	15,406	-	15,406	466,694	3.41	-	12,213	7.20	463,500
Classified	0.00	-	-	-	-	-	-	N/A	-	-	0.00	-
Teaching Assistant	0.00	-	-	-	-	-	-	N/A	-	-	0.00	-
Irregular Salaries	0.00	2,650	-	-	-	-	2,650	N/A	-	13,750	0.00	16,400
Total	8.20	539,045	-	18,312	-	18,312	557,357	3.40	-	20,055	8.20	559,100
Family Medicine Residency												
Faculty	2.35	660,520	7,300	7,491	-	14,791	675,310	2.24	1.00	53,680	3.35	714,200
Adjunct Faculty	0.00	-	-	-	-	-	-	N/A	-	-	0.00	-
Executive/Administrative	0.00	-	-	-	-	-	-	N/A	-	-	0.00	-
Managerial/Professional	20.95	1,335,304	-	15,143	-	15,143	1,350,446	1.13	-	(3,304)	20.95	1,332,000
Classified	2.00	80,392	-	912	-	912	81,304	1.13	-	8	2.00	80,400
Teaching Assistant	0.00	-	-	-	-	-	-	N/A	-	-	0.00	-
Irregular Salaries	0.00	96,384	-	-	-	-	96,384	0.00	-	10,916	0.00	107,300
Total	25.30	2,172,599	7,300	23,545	-	30,845	2,203,444	1.42	1.00	61,301	26.30	2,233,900

**BUSINESS AFFAIRS AND HUMAN RESOURCES
JUNE 16-18, 2026**

**UNIVERSITY OF IDAHO
FY 2027 Budget Overview
Appropriated Funds**

FY 2026 Base Operating Budget	\$208,800,000
Adjustments to Base from State General Funds:	
Benefits	\$ 1,920,700
Reinstatement of FY 2026 Reduction	2,000,000
SWCAP and State ITS Billings	288,500
Canvas LMS to OSBE	(210,200)
Risk Management from OSBE	273,300
5% Holdback	(5,667,000)
Total Adjustments from State General Funds	<u>\$ (1,394,700)</u>
 Adjustments to Base from Tuition:	 \$ 5,013,900
 Adjustments to Base from Land Grant Endowments:	 \$ 1,180,800
 FY 2027 Base Operating Budget	 <u><u>\$213,600,000</u></u>

The FY 2027 General Education operating budget totals \$213.6M, an increase of \$4.8M or 2.3% over FY 2026. This increase includes the reinstatement of the \$2.0M reduction in state funding in FY 2026 along with increased benefit and SWCAP funding which partially offset the \$5.7M in state holdbacks. Other changes include \$5.0M in additional tuition revenue driven by year-over-year enrollment growth and tuition rate increases, and increased distributions from the three land grant endowment funds benefiting the University of Idaho. In alignment with our sustainable budget model, the university assumed flat net fee paying enrollment from FY 2026 actuals to FY 2027 budget.

Major FY 2026 expense changes include implementation of the 5% state holdback, with \$4.7M coming from personnel and \$1.0M from non-personnel categories. Fixed-cost funding also increased for contractual obligations, benefits, and utilities. Additional resources were directed to scholarships; Strategic Enrollment Management (recruiting, admissions, financial aid, and other student services); Teaching Assistants; the Office of Information Technology; and the Counseling and Mental Health Center. These investments primarily stabilize areas that have depended on one-time funds as enrollment growth increased demand without matching recurring resources.

As the university moves forward with its sustainable budget model and the implementation of our strategic plan, we will continue to focus on ensuring that all university resources are used in an effective manner to meet the strategic priorities of the university. The model continues to provide the roadmap for setting the budget. The strategic plan ensures resources are allocated in a responsible manner that supports our goals.

BUSINESS AFFAIRS AND HUMAN RESOURCES
JUNE 16-18, 2026

UNIVERSITY OF IDAHO
Budget Distribution by Activity and Expense Class
July 1, 2026 - June 30, 2027

	FY2026 Original Budget with Holdback		FY2027 Original Budget		Changes from Prior Year	
	Amount	% of Total	Amount	% of Total	Amount	% Chg
Revenue by Source						
1 State General Account - ongoing	\$115,340,900	56.67%	\$111,946,200	52.41%	(\$3,394,700)	-2.94%
2 State General Account - one time	(2,000,000)	-0.98%	0	0.00%	2,000,000	-100.00%
3 HESF - one time	0	0.00%	0	0.00%	0	0.00%
4 State Endowments	15,762,000	7.74%	16,942,800	7.93%	1,180,800	7.49%
5 COVID Funds	0	0.00%	0	0.00%	0	0.00%
6 Student Tuition and Fees	79,697,100	39.15%	84,711,000	39.66%	5,013,900	6.29%
7 Total Base Operating Revenues	208,800,000	102.58%	213,600,000	100.00%	4,800,000	2.30%
8 Holdback - one time	(5,256,500)	-2.58%	0	0.00%	5,256,500	-100.00%
9 Total Adjusted Operating Revenues	\$203,543,500	100.00%	\$213,600,000	100.00%	\$10,056,500	4.94%
Expenses						
By Function:						
10 Instruction	\$76,140,775	36.47%	\$75,275,075	35.24%	(\$865,700)	-1.14%
11 Research	6,083,192	2.91%	6,118,758	2.86%	35,566	0.58%
12 Public Service	0	0.00%	0	0.00%	0	0.00%
13 Library	8,939,207	4.28%	7,663,259	3.59%	(1,275,948)	-14.27%
14 Student Services	13,916,971	6.67%	15,487,160	7.25%	1,570,189	11.28%
15 Student Financial Aid	9,043,608	4.33%	12,289,967	5.75%	3,246,359	35.90%
16 Physical Plant	27,748,145	13.29%	29,435,801	13.78%	1,687,656	6.08%
17 Institutional Support	40,005,598	19.16%	42,908,699	20.09%	2,903,101	7.26%
18 Academic Support	21,942,504	10.51%	19,441,281	9.10%	(2,501,223)	-11.40%
19 Auxiliaries	590,000	0.28%	590,000	0.28%	0	0.00%
20 Athletics	4,390,000	2.10%	4,390,000	2.06%	0	0.00%
21 Total Adjusted Bdgt by Function	\$208,800,000	100.00%	\$213,600,000	100.00%	\$4,800,000	2.30%
22 By Expense Class:						
Personnel Costs:						
Salaries:						
25 Faculty	\$50,230,463	24.06%	\$49,707,597	23.27%	(\$522,866)	-1.04%
26 Executive/Admin	8,556,350	4.10%	8,499,162	3.98%	(57,188)	-0.67%
27 Managerial/Prof	36,988,349	17.71%	37,407,069	17.51%	418,720	1.13%
28 Classified	21,694,844	10.39%	21,191,937	9.92%	(502,907)	-2.32%
29 Grad Assist	5,602,057	2.68%	5,602,057	2.62%	0	0.00%
30 Irregular Help	1,498,336	0.72%	937,252	0.44%	(561,084)	-37.45%
31 Total Salaries	\$124,570,399	59.66%	\$123,345,074	57.75%	(\$1,225,325)	-0.98%
32 Personnel Benefits	39,265,486	18.81%	41,728,019	19.54%	2,462,533	6.27%
33 Total Pers Costs	\$163,835,885	78.47%	\$165,073,093	77.28%	\$1,237,208	0.76%
Operating Expense:						
34 Travel	\$870,100	0.42%	\$639,907	0.30%	(230,193)	-26.46%
35 Utilities & Debt Service	11,046,725	5.29%	12,598,649	5.90%	1,551,924	14.05%
36 Insurance	2,469,131	1.18%	2,950,931	1.38%	481,800	19.51%
37 Other Oper. Exp	26,057,516	12.48%	28,958,960	13.56%	2,901,444	11.13%
38 Total Oper. Exp	\$40,443,472	19.37%	\$45,148,447	21.14%	\$4,704,975	11.63%
Capital Outlay:						
39 Depart Equipment	\$466,682	0.22%	\$421,347	0.20%	(45,335)	-9.71%
40 Library Acquisitions	4,053,961	1.94%	2,957,113	1.38%	(1,096,848)	-27.06%
41 Total Cap Outlay	\$4,520,643	2.17%	\$3,378,460	1.58%	(\$1,142,183)	-25.27%
42 Tot Bdgt by Exp Class	\$208,800,000	100.00%	\$213,600,000	100.00%	\$4,800,000	2.30%
43 Tot Bdgt by Exp Class	\$208,800,000	100.00%	\$213,600,000	100.00%	\$4,800,000	2.30%
44 One-time 27th Payroll (GF)	\$0		\$0		\$0	
45 One-time Capital Outlay	\$0		\$0		\$0	
46 Holdback - one time	(\$5,256,500)		\$0		\$5,256,500	
47 Unallocated CEC / Target Positic	\$0		\$0		\$0	
48 Activity Total	\$203,543,500		\$213,600,000		\$10,056,500	4.94%
49 TOTAL FTE POSITIONS	1,327.90		1,313.82		(14.08)	-1.06%
50 Budget Deficit:	\$0		\$0			

BUSINESS AFFAIRS AND HUMAN RESOURCES

JUNE 16-18, 2026

UNIVERSITY OF IDAHO

Summary of Salary Changes for FY 2027 by Employee Group

Institution/Agency by Group	FY 2026 Budget Book		Annual Salary Process							Midyear Changes and Position Adjustments		FY 2027 Budget Book			
	FTE	Salary Base	Salary Adjustments							FTE	Salary Base	FTE	Salary	% Incr	
			Promotion	Merit	Equity/Other	ATB and Minimums	Total	Salary	% Incr						
General Education (FT 10)															
Faculty	489.30	\$ 50,230,463	\$ 249,015	\$ -	\$ -	\$ -	\$ -	\$ 249,015	\$ 50,479,478	0.50%	(6.03)	(771,881)	483.27	\$ 49,707,597	-1.04%
Executive/Administrative	41.81	8,556,350	-	-	-	-	-	-	8,556,350	0.00%	(0.92)	(57,188)	40.89	8,499,162	-0.67%
Managerial/Professional	388.64	36,988,349	-	-	-	-	-	-	36,988,349	0.00%	2.09	418,720	390.73	37,407,069	1.13%
Classified	408.15	21,694,844	-	-	-	-	-	-	21,694,844	0.00%	(9.22)	(502,907)	398.93	21,191,937	-2.32%
Teaching Assistant	-	5,602,057	-	-	-	-	-	-	5,602,057	0.00%	-	(4,664,805)	-	937,252	-83.27%
Irregular Help	-	1,498,336	-	-	-	-	-	-	1,498,336	0.00%	-	4,103,721	-	5,602,057	#####
Total	#####	\$ 124,570,399	\$ 249,015	\$ -	\$ -	\$ -	\$ -	\$ 249,015	\$ 124,819,414	0.20%	(14.08)	\$ (1,474,340)	1,313.82	\$ 123,345,074	-0.98%

**BUSINESS AFFAIRS AND HUMAN RESOURCES
JUNE 16-18, 2026**

**LEWIS-CLARK STATE COLLEGE
FY2027 BUDGET OVERVIEW
Appropriated Funds**

2027 State Budget Overview

FY 2026 Base Operating Budget (excl. one-time) \$44,899,800

Adjustments to Base from State General Funds

FY 2026 State Funds Base	\$24,073,800
3% Rescission	(\$722,200)
2% Rescission	(\$481,500)
Personnel Benefits	\$388,100
SWCAP	\$68,100
Canvas Transfer To SBOE	<u>(\$61,100)</u>
FY 2027 Base State General Funds	\$23,265,200

Net Decrease in Base State General Funds (\$808,600)

Adjustments to Base from Endowment Funds

FY 2026 Endowment Funds	\$3,891,600
Normal School Endowment Fund Adjustment	<u>\$355,800</u>
FY 2027 Base State Endowment Funds	\$4,247,400

Net Increase in Endowment Funds \$355,800

Adjustments to Base from Tuition Funds

FY 2026 Tuition Base Budget	\$16,934,400
FY 2027 Tuition Base Budget	\$17,206,500

Net Increase in Tuition Budget \$272,100

NET DECREASE IN ALL BASE FUNDS (\$180,700)

FY 2027 All Funds Base Budget \$44,719,100

FY 2027 Operating Budget \$44,719,100

General Fund (52.02%)	\$23,265,200
Normal School Endowment (9.50%)	\$4,247,400
Tuition (38.48%)	\$17,206,500

The FY 2027 General Education operating budget totals \$44,719,100, a decrease of (\$180,700) under the FY 2026 operating budget of \$44,899,800. The ongoing 5% rescission of (\$1,203,700), personnel benefits of \$388,100, SWCAP of \$68,100, and the Canvas transfer to SBOE of (\$61,100) accounted for the (\$808,600) decrease or (3%).

BUSINESS AFFAIRS AND HUMAN RESOURCES
JUNE 16-18, 2026

Additionally, LC State saw an increase of \$68,100 in SWCAP. State Endowment appropriations rose by \$355,800 compared to the FY 2026 funding level. Revenue from student tuition, adjusted for estimated FY 2027 enrollment, resulted in a net increase of \$272,100, and is primarily allocated for operational inflation and faculty contract obligations.

For FY 2027, the college will continue its fiscally conservative approach, taking a measured pause before filling positions as we address challenges associated with enrollment uncertainties, and rising student support and operational costs. We will strategically assess where to invest in positions to further the institution's mission. Additionally, we will continue exploring ways to maximize efficiencies and increase and diversify our revenue streams through program modifications and new offerings. An example of a strategic growth initiative is our prison education program, which has contributed to maintaining stable enrollment.

Overall, the FY 2027 budget is fiscally conservative and reflects ongoing efforts to align anticipated revenue with expenses. Given uncertain enrollment and current projections, the institution has assumed a reduction in resident full-time as well as part-time net fee-paying enrollment and flat in all other net fee-paying tuition lines from FY 2026 actuals to the FY 2027 budget. We will continue to ensure that resources are used effectively to support the education mission and meet the institution's strategic priorities.

BUSINESS AFFAIRS AND HUMAN RESOURCES
JUNE 16-18, 2026

LEWIS-CLARK STATE COLLEGE
Budget Distribution by Activity and Expense Class
July 1, 2026 - June 30, 2027

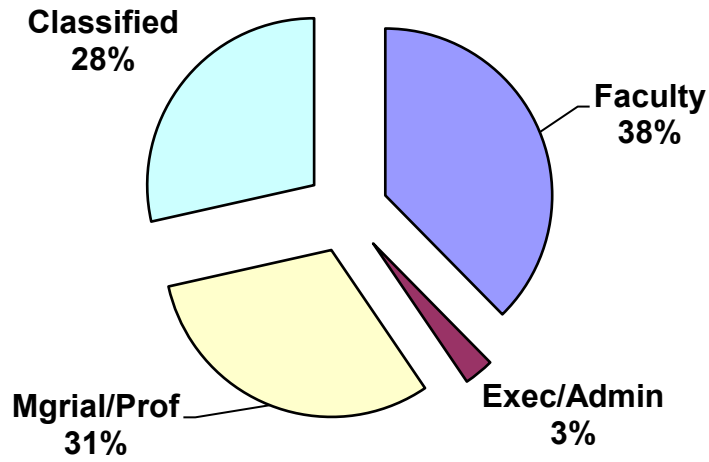
	FY2026 Original Budget		FY2027 Original Budget		Changes from Prior Year	
	Amount	% of Total	Amount	% of Total	Amount	% Chge
Revenue by Source						
1 State General Account - ongoing	\$24,073,800	55.08%	\$23,265,200	52.03%	(\$808,600)	-3.36%
2 State General Account - one time	0	0.00%	0	0.00%	0	0.00%
3 HESF - one time	0	0.00%	0	0.00%	0	0.00%
4 State Endowments	3,891,600	8.90%	4,247,400	9.50%	355,800	9.14%
5 COVID Funds	0	0.00%	0	0.00%	0	0.00%
6 Student Tuition and Fees	16,934,400	38.75%	17,206,500	38.48%	272,100	1.61%
7 Hold Back one time	(1,195,900)	-2.74%	0	0.00%	1,195,900	-100.00%
8 Total Operating Revenues	\$43,703,900	100.00%	\$44,719,100	100.00%	\$1,015,200	2.32%
Expenses						
By Function:						
9 Instruction	\$18,286,800	40.73%	\$17,179,410	38.42%	(\$1,107,390)	-6.06%
10 Research	82,461	0.18%	89,912	0.20%	7,451	9.04%
11 Public Service	221,040	0.49%	223,274	0.50%	2,234	1.01%
12 Library	900,200	2.00%	920,651	2.06%	20,451	2.27%
13 Student Services	4,771,001	10.63%	5,040,798	11.27%	269,797	5.65%
14 Student Financial Aid	1,006,522	2.24%	1,006,511	2.25%	(11)	0.00%
15 Physical Plant	4,640,767	10.34%	4,943,056	11.05%	302,289	6.51%
16 Institutional Support	8,525,406	18.99%	8,820,490	19.72%	295,084	3.46%
17 Academic Support	4,334,333	9.65%	4,083,826	9.13%	(250,507)	-5.78%
18 Auxiliaries	38,829	0.09%	103,528	0.23%	64,699	166.63%
19 Athletics	2,092,441	4.66%	2,307,644	5.16%	215,203	10.28%
20 Total Bdgt by Function	\$44,899,800	100.00%	\$44,719,100	100.00%	(\$180,700)	-0.40%
21 By Expense Class:						
22 Personnel Costs:						
23 Salaries:						
24 Faculty	\$11,316,139	25.20%	\$10,459,656	23.39%	(\$856,483)	-7.57%
25 Executive/Admin	\$2,020,265	4.50%	\$2,029,723	4.54%	9,458	0.47%
26 Managerial/Prof	\$8,744,385	19.48%	\$8,975,765	20.07%	231,380	2.65%
27 Classified	\$2,801,945	6.24%	\$2,822,937	6.31%	20,992	0.75%
28 Grad Assist	\$0	0.00%	\$0	0.00%	0	0.00%
29 Irregular Help	523,479	1.17%	476,387	1.07%	(47,092)	-9.00%
30 Total Salaries	\$25,406,213	56.58%	\$24,764,468	55.38%	(\$641,745)	-2.53%
31 Personnel Benefits	10,400,497	23.16%	10,618,732	23.75%	218,235	2.10%
32 Total Pers Costs	\$35,806,710	79.75%	\$35,383,200	79.12%	(\$423,510)	-1.18%
33 Operating Expense:						
34 Travel	\$0	0.00%	\$0	0.00%	0	0.00%
35 Utilities	1,163,200	2.59%	1,213,200	2.71%	50,000	4.30%
36 Insurance	217,900	0.49%	367,900	0.82%	150,000	68.84%
37 Other Oper. Exp	7,262,890	16.18%	7,305,700	16.34%	42,810	0.59%
38 Total Oper. Exp	\$8,643,990	19.25%	\$8,886,800	19.87%	\$242,810	2.81%
39 Capital Outlay:						
40 Depart Equipment	\$86,100	0.19%	\$86,100	0.19%	0	0.00%
41 Library Acquisitions	363,000	0.81%	363,000	0.81%	0	0.00%
42 Total Cap Outlay	\$449,100	1.00%	\$449,100	1.00%	\$0	0.00%
43 Tot Bdgt by Exp Class	\$44,899,800	100.00%	\$44,719,100	100.00%	(\$180,700)	-0.40%
44 One-time 27th Payroll (GF)	\$0		\$0		0	
45 One-time Capital Outlay	\$0		\$0		0	
46 Unallocated CEC + Target Position	\$0		\$0		0	
47 Activity Total	\$44,899,800		\$44,719,100		(\$180,700)	-0.40%
48 TOTAL FTE POSITIONS	339.43		338.01		(1.42)	-0.42%
47 Budget Deficit - reserve funds	(\$1,195,900)		\$0			

**BUSINESS AFFAIRS AND HUMAN RESOURCES
JUNE 16-18, 2026**

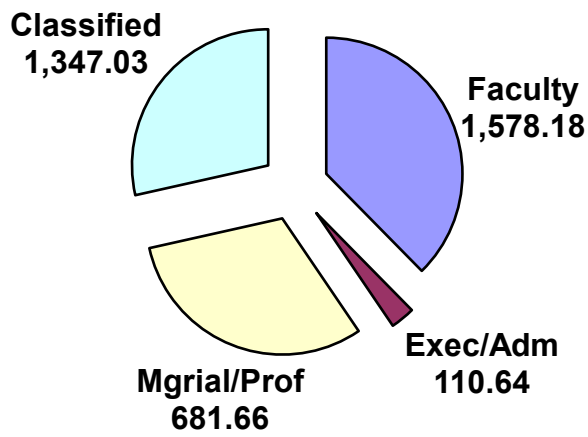
**LEWIS-CLARK STATE COLLEGE
Summary of Salary Changes for FY2027 by Employee Group**

Institution/Agency by Group	Existing Positions								Position Adjustments		Total	
	FY2026		Promotion	Salary Adjustments			FY2027 Salary	% Incr	FTE	Salary Base	FTE	FY2027 Salary Base
	FTE	Salary Base		Merit (CEC)	Equity	Total						
General Education												
Faculty												
Professor	50.01	4,482,684	19,000	0	0	19,000	4,501,684	0.42	(6.01)	(76,055)	44.00	4,425,629
Associate Professor	35.90	2,599,303	24,000	0	0	24,000	2,623,303	0.92	(1.90)	(156,893)	34.00	2,466,410
Assistant Professor	25.50	1,646,444	0	0	0	0	1,646,444	0.00	(1.00)	(31,742)	24.50	1,614,702
Instr/Lect	19.78	1,437,440	0	0	0	0	1,437,440	0.00	(2.50)	(332,333)	17.28	1,105,107
Part-Time Instructor	0.00	1,150,268	0	0	0	0	1,150,268	0.00	0.00	(302,460)	0.00	847,808
Total Faculty	131.19	11,316,139	43,000	0	0	43,000	11,359,139	0.38	(11.41)	(899,483)	119.78	10,459,656
Executive/Administrative	14.92	2,020,265	0	0	0	0	2,020,265	0.00	0.00	9,458	14.92	2,029,723
Managerial/Professional	130.35	8,744,385	0	0	0	0	8,744,385	0.00	9.71	231,380	140.06	8,975,765
Classified	62.97	2,801,945	0	0	0	0	2,801,945	0.00	0.28	20,992	63.25	2,822,937
Irregular Help	0.00	523,479	0	0	0	0	523,479	0.00	0.00	(47,092)	0.00	476,387
Total	339.43	25,406,213	43,000	0	0	43,000	25,449,213	0.17	(1.42)	(684,745)	338.01	24,764,468

**College & Universities
FY26 Budgeted Positions by Type - % of Total**



**College & Universities
FY26 Budgeted Positions by Type - FTP**



BUSINESS AFFAIRS AND HUMAN RESOURCES

JUNE 16-18, 2026

COLLEGE & UNIVERSITIES Operating Budget Personnel Costs Summary July 1, 2026 - June 30, 2027

Classification	FY2026 Original Budget with Holdbacks				FY2027 Original Budget			
	FTE	Salaries	Benefits	Total	FTE	Salaries	Benefits	Total
BOISE STATE UNIVERSITY								
1 Faculty	820.98	\$86,850,256	\$27,423,272	\$114,273,528	813.77	\$87,400,925	\$29,777,246	\$117,178,171
2 Executive/Administrative	29.68	6,301,836	1,706,272	8,008,108	25.34	5,860,805	1,598,925	7,459,730
3 Managerial/Professional	864.44	67,685,984	25,820,082	93,506,066	864.94	67,963,933	27,834,932	95,798,865
4 Classified	295.98	14,211,800	7,695,024	21,906,824	281.53	13,505,426	7,950,105	21,455,531
5 Irregular Help		862,445	77,620	940,065		4,969,710	85,193	5,054,903
6 Graduate Assistants		5,147,597	205,051	5,352,648		946,592	712,846	1,659,438
7 TOTAL	2,011.08	\$181,059,918	\$62,927,321	\$243,987,239	1,985.58	\$180,647,392	\$67,959,247	\$248,606,639
8	Number of New Positions				(25.50)			
9								
10								
IDAHO STATE UNIVERSITY								
11 Faculty	487.64	\$47,426,600	\$16,674,900	\$64,101,500	477.50	\$46,023,600	\$18,323,800	\$64,347,400
13 Executive/Administrative	29.23	6,055,600	1,662,300	7,717,900	27.00	5,646,800	2,066,700	7,713,500
14 Managerial/Professional	369.69	28,112,000	11,023,500	39,135,500	359.00	27,162,900	9,941,600	37,104,500
15 Classified	361.45	15,849,100	8,768,700	24,617,800	356.45	15,622,700	8,936,200	24,558,900
16 Irregular Help		5,323,900	450,900	5,774,800		5,173,500	62,000	5,235,500
17 Graduate Assistants		4,053,800	343,400	4,397,200		4,131,300	817,400	4,948,700
18 TOTAL	1,248.01	\$106,821,000	\$38,923,700	\$145,744,700	1,219.95	\$103,760,800	\$40,147,700	\$143,908,500
19	Number of New Positions				(28.06)			
20								
21								
UNIVERSITY OF IDAHO								
22 Faculty	489.30	\$50,230,463	\$15,646,789	\$65,877,252	483.27	\$49,707,597	\$15,160,816	\$64,868,413
24 Executive/Administrative	41.81	8,556,350	2,776,452	11,332,802	40.89	8,499,162	2,921,669	11,420,831
25 Managerial/Professional	388.64	36,988,349	12,425,126	49,413,475	390.73	37,407,069	14,925,416	52,332,485
26 Classified	408.15	21,694,844	8,080,525	29,775,369	398.93	21,191,937	8,455,584	29,647,521
27 Irregular Help		1,498,336	157,328	1,655,664		937,252	79,666	1,016,918
28 Graduate Assistants		5,602,057	179,266	5,781,323		5,602,057	184,868	5,786,925
29 TOTAL	1,327.90	\$124,570,399	\$39,265,486	\$163,835,885	1,313.82	\$123,345,074	\$41,728,019	\$165,073,093
30	Number of New Positions				(14.08)			
31								
32								
LEWIS CLARK STATE COLLEGE								
33 Faculty	131.19	\$11,316,139	\$4,166,260	\$15,482,399	119.78	\$10,459,656	\$4,096,161	\$14,555,817
35 Executive/Administrative	14.92	2,020,265	660,853	2,681,118	14.92	2,029,723	660,673	2,690,396
36 Managerial/Professional	130.35	8,744,385	3,969,756	12,714,141	140.06	8,975,765	4,126,713	13,102,478
37 Classified	62.97	2,801,945	1,555,363	4,357,308	63.25	2,822,937	1,691,794	4,514,731
38 Irregular Help		523,479	48,265	571,744		476,387	43,391	519,778
39 Graduate Assistants		0	0	0		0	0	0
40 TOTAL	339.43	\$25,406,213	\$10,400,497	\$35,806,710	338.01	\$24,764,468	\$10,618,732	\$35,383,200
41	Number of New Positions				(1.42)			
42								
43								
TOTAL COLLEGE & UNIVERSITIES								
44 Faculty	1,929.11	\$195,823,458	\$63,911,221	\$259,734,679	1,894.32	\$193,591,778	\$67,358,023	\$260,949,801
46 Exec/Admin	115.64	22,934,051	6,805,877	29,739,928	108.15	22,036,490	7,247,967	29,284,457
47 Mgrial/Prof	1,753.12	141,530,718	53,238,464	194,769,182	1,754.73	141,509,667	56,828,661	198,338,328
48 Classified	1,128.55	54,557,689	26,099,612	80,657,301	1,100.16	53,143,000	27,033,683	80,176,683
49 Irregular Help	0.00	8,208,160	734,113	8,942,273	0.00	11,556,849	270,250	11,827,099
50 Graduate Assistants	0.00	14,803,454	727,717	15,531,171	0.00	10,679,949	1,715,114	12,395,063
51 TOTAL	4,926.42	\$437,857,530	\$151,517,004	\$589,374,534	4,857.36	\$432,517,734	\$160,453,698	\$592,971,432
52	Number of New Positions				(69.06)			

**Idaho Division of Career Technical Education
Appropriated Funds – FY 2026**

The legislature appropriates funds to the Idaho Division of Career Technical Education (Division) for the administration and management of Idaho's career technical education system. The Division is responsible for secondary and postsecondary career technical education and adult programs and courses, workforce training, apprenticeship programs, other related services. Adult programs include adult education programs with Idaho correctional facilities, fire service training, hazardous material training, motorcycle training (housed at CSI), general educational development (GED), Centers for New Directions, and Workforce Training Centers at our technical colleges. Secondary programs are delivered through each of Idaho's local education agencies starting in grade 7 and going through grade 12. Pursuant to IDAPA 08.02.03 all secondary schools (middle schools/junior high schools and high schools) are required to offer career technical education. Postsecondary career technical education programs are delivered through Idaho's technical college system. The six technical colleges are housed at Idaho's four community colleges and Lewis-Clark State College and Idaho State University. In addition to the programs listed, the Division is responsible for the administration of the federal Perkins V program and Adult Education programs tied to the Workforce Innovation and Opportunity Act (WIOA). Perkins V covers both secondary and postsecondary programs and makes up the bulk of the federal funding received by the Division. The Division works cooperatively with the Workforce Development Council and the Idaho Division of Vocation Rehabilitation in fulfilling Idaho's responsibilities under WIOA as well as administering other aspects of Idaho's career technical education system.

The Division's appropriation is divided into five budget units:

- Administration
- Secondary and General Programs
- Technical College Programs
- Educator Services
- Related Programs
- Other Services

In addition to the general funds appropriated by the legislature, the Division receives revenue for the administration of related programs from the following dedicated funds: Hazardous Materials/Waste Enforcement Fund; Miscellaneous Revenue Fund; Displaced Homemaker Fund and Motorcycle Safety Program Fund. The monies from the Hazardous Materials, Displaced Homemakers, and Motorcycle Safety are restricted in use. The Miscellaneous Revenue Funds are made up from registration fees from the Division's annual summer conference and those monies go back into providing the annual conference.

The operating budgets for the technical colleges are derived from the general fund appropriation under technical college programs and has been 90.5% for personnel cost and 509.14 FTP with the remaining 9.5% for operating expenditures. For FY26 the

**BUSINESS AFFAIRS AND HUMAN RESOURCES
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Division received an additional \$10M in Trustee/Benefits ongoing to be distributed equally to the technical colleges specifically for the use of CTE program capacity enhancements.

**BUSINESS AFFAIRS AND HUMAN RESOURCES
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**Idaho Division of Career Technical Education
By Appropriation Unit, Account Category and Fund**

	FY 2027	FY 2026	FY 2026 Original	% Inc/-Dcr	% Inc/-Dcr From Original
EDEA - Administration					
By Account Category					
50 Personnel Costs	\$2,328,800.00	\$2,290,100.00	\$2,342,400.00	1.69%	-0.58%
55 Operating Expenditures	\$638,300.00	\$642,500.00	\$702,600.00	-0.65%	-9.15%
60 Capital Outlay	\$0.00	\$0.00	\$0.00		
Total	\$2,967,100.00	\$2,932,600.00	\$3,045,000.00	1.18%	-2.56%
By Fund					
10000 General Fund	\$2,947,100.00	\$2,912,600.00	\$3,025,000.00	1.18%	-2.58%
34800 Federal Grants	\$20,000.00	\$20,000.00	\$20,000.00	0.00%	0.00%
Total	\$2,967,100.00	\$2,932,600.00	\$3,045,000.00	1.18%	-2.56%
FTP	20.00	20.00	20.00	0.00%	0.00%
EDEB - Secondary and General					
By Account Category					
50 Personnel Costs	\$2,153,300.00	\$2,110,700.00	\$2,089,100.00	2.02%	3.07%
55 Operating Expenditures	\$542,000.00	\$542,000.00	\$542,000.00	0.00%	0.00%
60 Capital Outlay	\$0.00	\$0.00	\$0.00		
70 Trustee and Benefit Payments	\$24,333,400.00	\$22,456,100.00	\$23,378,800.00	8.36%	4.08%
Total	\$27,028,700.00	\$25,108,800.00	\$26,009,900.00	7.65%	3.92%
By Fund					
10000 General Fund	\$15,669,500.00	\$15,643,600.00	\$16,544,700.00	0.17%	-5.29%
32300 In Demand Career Fund	\$5,000,000.00	\$5,000,000.00	\$5,000,000.00	0.00%	0.00%
34800 Federal Grants	\$4,456,900.00	\$4,440,200.00	\$4,440,200.00	0.38%	0.38%
30900 Idaho Career Ready Students Fund (\$1,877,300.00	\$957,600.00	\$0.00	96.04%	
34900 Miscellaneous Revenue	\$25,000.00	\$25,000.00	\$25,000.00	0.00%	0.00%
Total	\$27,028,700.00	\$26,066,400.00	\$26,009,900.00	3.69%	3.92%
FTP	21.00	21.00	21.00	0.00%	0.00%
EDEC - Technical Colleges					
By Account Category					
50 Personnel Costs	\$51,319,000.00	\$50,291,000.00	\$51,846,400.00	2.04%	-1.02%
55 Operating Expenditures	\$5,044,300.00	\$5,044,300.00	\$5,200,300.00	0.00%	-3.00%
60 Capital Outlay	\$0.00	\$0.00	\$0.00		
70 Trustee and Benefit Payments	\$13,488,700.00	\$13,488,700.00	\$14,368,400.00	0.00%	-6.12%
Total	\$69,852,000.00	\$68,824,000.00	\$71,415,100.00	1.49%	-2.19%
By Fund					
10000 General Fund	\$65,483,600.00	\$64,455,600.00	\$67,046,700.00	1.59%	-2.33%
34800 Federal Grants	\$4,368,400.00	\$4,368,400.00	\$4,368,400.00	0.00%	0.00%
Total	\$69,852,000.00	\$68,824,000.00	\$71,415,100.00	1.49%	-2.19%
FTP	509.14	509.14	509.14	0.00%	0.00%
EDED - Educator Services					
By Account Category					
50 Personnel Costs	\$881,400.00	\$793,100.00	\$1,149,200.00	11.13%	-23.30%
55 Operating Expenditures	\$469,100.00	\$469,100.00	\$509,100.00	0.00%	-7.86%
60 Capital Outlay	\$0.00	\$0.00	\$0.00		
70 Trustee and Benefit Payments	\$661,200.00	\$661,200.00	\$702,500.00	0.00%	-5.88%
Total	\$2,011,700.00	\$1,923,400.00	\$2,360,800.00	4.59%	-14.79%
By Fund					
10000 General Fund	\$1,666,700.00	\$1,648,400.00	\$2,085,800.00	1.11%	-20.09%
34900 Miscellaneous Revenue	\$275,000.00	\$275,000.00	\$275,000.00	0.00%	0.00%
Total	\$1,941,700.00	\$1,923,400.00	\$2,360,800.00	0.95%	-17.75%
FTP	8.00	8.00	10.00		-20.00%
EDEJ - Related Programs					
By Account Category					

**BUSINESS AFFAIRS AND HUMAN RESOURCES
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50 Personnel Costs	\$1,186,600.00	\$1,168,200.00	\$1,176,200.00	1.58%	0.88%
55 Operating Expenditures	\$276,800.00	\$276,800.00	\$302,600.00	0.00%	-8.53%
60 Capital Outlay	\$0.00	\$0.00	\$0.00		
70 Trustee and Benefit Payments	\$5,333,000.00	\$5,333,000.00	\$5,445,700.00	0.00%	-2.07%
70 Trustee and Benefit Payments (OT)	\$0.00	\$50,000.00	\$50,000.00	-100.00%	-100.00%
Total	<u>\$6,796,400.00</u>	<u>\$6,828,000.00</u>	<u>\$6,974,500.00</u>	-0.46%	-2.55%
By Fund					
10000 General Fund	\$3,131,200.00	\$3,117,400.00	\$3,263,900.00	0.44%	-4.07%
10000 General Fund (OT)	\$0.00	\$50,000.00	\$50,000.00	-100.00%	-100.00%
21800 Displaced Homemaker	\$170,000.00	\$170,000.00	\$170,000.00	0.00%	0.00%
27400 Hazardous Materials	\$67,800.00	\$67,800.00	\$67,800.00	0.00%	0.00%
34800 Federal Grants	\$3,412,400.00	\$3,407,800.00	\$3,407,800.00	0.13%	0.13%
34900 Miscellaneous Revenue	\$15,000.00	\$15,000.00	\$15,000.00	0.00%	0.00%
Total	<u>\$6,796,400.00</u>	<u>\$6,828,000.00</u>	<u>\$6,974,500.00</u>	-0.46%	-2.55%
FTP					
EDEK- Other Services (Continous Appropriation per IC 33-4904)					
By Account Category					
70 Trustee and Benefit Payments	\$2,133,000.00	\$2,133,000.00	\$2,133,000.00	0.00%	0.00%
Total					
By Fund					
31901 Motorcycle Safety Training	\$2,133,000.00	\$2,133,000.00	\$2,133,000.00	0.00%	0.00%
Total					
All Functions					
By Account Category					
50 Personnel Costs	\$57,869,100.00	\$56,653,100.00	\$58,603,300.00	2.15%	-1.25%
55 Operating Expenditures	\$6,970,500.00	\$6,974,700.00	\$7,256,600.00	-0.06%	-3.94%
60 Capital Outlay	\$0.00	\$0.00	\$0.00		
70 Trustee and Benefit Payments	\$40,616,300.00	\$38,789,000.00	\$40,632,700.00	4.71%	-0.04%
Total	<u>\$105,455,900.00</u>	<u>\$102,416,800.00</u>	<u>\$106,492,600.00</u>	2.97%	-0.97%
By Fund					
10000 General Fund	\$88,898,100.00	\$87,777,600.00	\$91,966,100.00	1.28%	-3.34%
32300 In Demand Career Fund	\$5,000,000.00	\$5,000,000.00	\$5,000,000.00	0.00%	0.00%
21800 Displaced Homemaker	\$170,000.00	\$170,000.00	\$170,000.00	0.00%	0.00%
27400 Hazardous Materials	\$67,800.00	\$67,800.00	\$67,800.00	0.00%	0.00%
34800 Federal Grants	\$12,257,700.00	\$12,236,400.00	\$12,236,400.00	0.17%	0.17%
34900 Miscellaneous Revenue	\$315,000.00	\$315,000.00	\$315,000.00	0.00%	0.00%
31901 Motorcycle Safety Training	\$2,133,000.00	\$2,133,000.00	\$2,133,000.00	0.00%	0.00%
Total	<u>\$108,841,600.00</u>	<u>\$107,699,800.00</u>	<u>\$111,888,300.00</u>	1.06%	-2.72%
Excluding Motorcycle Safety Training	\$106,708,600.00	\$105,566,800.00	\$109,755,300.00	1.08%	-2.78%

**BUSINESS AFFAIRS AND HUMAN RESOURCES
JUNE 16-18, 2026**

University of Idaho

FY2027 Budget Overview

Agricultural Research and Extension Service

In FY2027, the Agricultural Research and Extension Service (ARES) appropriation decreased 3.2% from the original FY2026 appropriation. This includes a 5% base reduction of \$1,997,800 and a \$705,600 increase in personnel benefit costs.

The Agricultural Research and Extension Service (ARES) permanent reduction of nearly \$2,000,000 was allocated 84% to personnel costs and 16% to operating expenses.

Continued support for the ARES appropriation remains essential for the University of Idaho's College of Agricultural and Life Sciences to continue serving the needs of Idaho's citizens and stakeholders.

**BUSINESS AFFAIRS AND HUMAN RESOURCES
JUNE 16-18, 2026**

**UNIVERSITY OF IDAHO
AVAILABILITY AND ALLOCATION OF FUNDS FOR FY2027
AGRICULTURAL RESEARCH AND EXTENSION SYSTEM**

1	<u>FUNDS AVAILABLE</u>	<u>FTE</u>	<u>AMOUNT</u>
2			
3	FY2027 Operating Budget Base	323.86	\$ 39,955,500
4	Adjustments: Ongoing Base Reductions		\$ (1,598,300)
5			
6			
7			
8			-
9	Adjustments: FTP Additions	(40.90)	-
10	Adjustments: FTP Adjustment	-	
11	FY2027 Adjusted Budget Base	<u>282.96</u>	<u>\$ 38,357,200</u>
12			
13	Additional Funding for FY2027		
14	Additional Ongoing Reduction		\$ (399,500)
	Benefit Costs		\$ 705,600
15			-
16	Total Additional Funding	<u>-</u>	<u>\$ 306,100</u>
17	Total Funds Available for FY2025	<u>282.96</u>	<u>\$ 38,663,300</u>
18			
19			
20	<u>ALLOCATION OF FUNDS</u>		
21			
22	FY2027 Adjusted Budget Base	323.86	\$ 38,357,200
23			
24	MCO Increases/Decreases to Budget Base		
25	Replacement items		\$ -
26	Inflationary Adjustments		\$ -
27	Benefit Costs		\$ 705,600
28	Additional Ongoing Reduction		\$ (399,500)
29			
30	Total MCO Increases/Decreases	-	<u>\$ 306,100</u>
31			
32	Enhancements to Budget Base		
33			
34		-	
35	FTE Increase	(40.90)	
36			
37	Total Enhancements	<u>(40.90)</u>	<u>\$ -</u>
38			
39	Total Increases	<u>(40.90)</u>	<u>\$ 306,100</u>
40			
41	FY2027 Operating Budget	<u>282.96</u>	<u>\$ 38,663,300</u>

**BUSINESS AFFAIRS AND HUMAN RESOURCES
JUNE 16-18, 2026**

AGRICULTURAL RESEARCH & EXTENSION SERVICE

Operating Budget Personnel Costs Summary

July 1, 2026 - June 30, 2027

ARES Classification	FY2026 Operating Budget				FY2027 Operating Budget			
	FTE	Salaries	Benefits	Total	FTE	Salaries	Benefits	Total
Faculty	155.69	\$15,246,671	\$4,497,850	\$ 19,744,521	143.54	\$ 15,035,956	\$ 4,585,967	\$ 19,621,923
Executive/Administrative	2.65	\$576,029	\$169,929	\$ 745,958	2.52	\$ 533,189	\$ 162,623	\$ 695,812
Managerial/Professional	50.7	\$4,087,192	\$1,499,999	\$ 5,587,191	51.11	\$ 5,056,230	\$ 2,017,436	\$ 7,073,666
Classified	114.82	\$5,988,055	\$2,197,616	\$ 8,185,671	85.79	\$ 4,665,899	\$ 1,861,694	\$ 6,527,593
Irregular Help		\$404,377	\$40,842	\$ 445,219		\$ 314,661	\$ 26,746	\$ 341,406
Graduate Assistants		\$507,500	\$16,240	\$ 523,740		\$ -	\$ -	\$ -
TOTAL General Fund	323.86	\$26,809,824	\$8,422,476	\$35,232,300	282.96	\$25,605,935	\$8,654,465	\$34,260,399
			Personnel Cost per FY2026 General Fund	\$35,232,300			Personnel Cost per FY2027 General Fund	\$34,260,400

**BUSINESS AFFAIRS AND HUMAN RESOURCES
JUNE 16-18, 2026**

**HEALTH EDUCATION PROGRAMS
FY 2027 Operating Budget**

	FY 2026 BUDGET	FY 2027 BUDGET	PERCENT of CHANGE	
1				
2	By Program:			
3	Boise Internal Medicine Residency	1,252,300	1,252,300	0.00%
4	Eastern Idaho Medical Residencies	3,147,600	3,387,600	7.62%
5	Family Medicine Residencies	7,892,200	8,454,400	7.12%
6	Idaho Dental Education Program	2,273,900	2,349,300	3.32%
7	Psychiatry Residency	812,700	812,700	0.00%
8	University of Utah Medical Education	3,075,500	3,328,800	8.24%
9	WIMU Veterinary Education	2,818,300	2,862,700	1.58%
10	WWAMI Medical Education	7,483,100	7,775,100	3.90%
11	Total Programs	28,755,600	30,222,900	5.10%
12	By Fund Source:			
13	General Fund	28,377,100	29,800,900	5.02%
14	Student Fee Revenue	378,500	422,000	11.49%
15	Total Funds	28,755,600	30,222,900	5.10%
16	By Expenditure Classification:			
17	Personnel Costs	5,770,900	5,982,300	3.66%
18	Operating Expenditures	2,685,500	2,651,800	-1.25%
19	Capital Outlay	5,500	5,500	0.00%
20	Trustee & Benefits	20,293,700	21,583,300	6.35%
21	Lump Sum	0	0	0.00%
22	Total Expenditures	28,755,600	30,222,900	5.10%
23	Full Time Position	46.96	48.46	3.19%

24 **Budget Overview**

The FY 2027 budget for Health Education Programs reflects an increase in health insurance of \$2,040 for an annual rate of \$16,170K. Enhancements included \$240K for four new psychiatry residents at the Eastern Idaho Medical Residencies; \$60K for one additional medical resident in Burley; \$60k for one Family Medicine OB/GYN fellowship; \$360K for six Family Medicine Residents in Nampa; \$180K for three new child psychiatry residents seats at the University of Utah; and an FTP adjustment for the Washington-Idaho-Mountain-Utah Veterinary Education Program (WIMU).

**BUSINESS AFFAIRS AND HUMAN RESOURCES
JUNE 16-18, 2026**

**SPECIAL PROGRAMS
FY 2027 Operating Budget**

	FY 2026 BUDGET	FY 2027 BUDGET	PERCENT of CHANGE
1			
2	By Program:		
3	1,670,800	1,662,900	-0.47%
4	1,356,300	1,356,500	0.01%
5	Scholarships and Grants:		
6			0.00%
7	1,186,000	1,186,000	0.00%
8	3,131,900	3,000,000	-4.21%
9	330,000	330,000	0.00%
10	111,600	113,000	1.25%
11	20,576,000	20,382,000	-0.94%
12	0	0	0.00%
13	4,529,900	4,531,000	0.02%
14	29,865,400	29,542,000	-1.08%
15	764,600	767,200	0.34%
16	1,120,400	1,130,700	0.92%
17	442,700	444,500	0.41%
18	35,220,200	34,903,800	-0.90%
19	By Fund Source:		
20	30,467,400	30,149,900	-1.04%
21	-	-	0.00%
22	4,752,800	4,753,900	0.02%
23	35,220,200	34,903,800	-0.90%
24	By Expenditure Classification:		
25	4,888,600	5,225,400	6.89%
26	603,100	275,800	-54.27%
27	0		0.00%
28	29,728,500	29,402,600	-1.10%
29	35,220,200	34,903,800	-0.90%
30	49.34	49.27	-0.14%

Budget Overview

The FY 2027 budget for Special Programs reflects an increase in health insurance of \$2,040 per FTE for an annual rate of \$16,170K per employee.

**BUSINESS AFFAIRS AND HUMAN RESOURCES
JUNE 16-18, 2026**

SUBJECT

Chief Executive Officers Contract Terms

APPLICABLE STATUTES, RULE OR POLICY

Idaho State Board of Education Governing Policies & Procedures, Section I.E.2.d. and e.
Idaho Code §§ 33-102A, 33-2205, 33-2303, 33-2806, 33-3006, 33-3106, and 33-4005

BACKGROUND/DISCUSSION

Contracts for the presidents of Boise State University, Idaho State University, Lewis-Clark State College, and the University of Idaho are established by the State Board of Education pursuant to Board Policy I.E.2.e.i, which provides that "Each chief executive officer's annual compensation shall be set and approved by the Board." The Board will be conducting annual reviews and discussions with the four (4) college/university presidents on June 16, 2026.

IMPACT

Approval of any proposed salaries changes will allow staff to enter the salaries for FY 2027 into the state payroll system and update any presidential contracts.

STAFF COMMENTS AND RECOMMENDATIONS

Institution chief executive officer annual personnel reviews were conducted on June 16, 2026 by the Board along with any proposed salary increases and updated contract terms.

BOARD ACTION

I move to approve an annual salary of \$_____ for **NAME** as **POSITION** at **COLLEGE/UNIVERSITY**, retroactively effective June 7, 2026.

Moved by _____ Seconded by _____ Carried Yes _____ No _____

I move to approve an amendment to extend **NAME** contract as **POSITION** of **COLLEGE/UNIVERSITY** for **DURATION**, and for the parties to execute the **NUMBER** amendment to their contract.

Moved by _____ Seconded by _____ Carried Yes _____ No _____

BUSINESS AFFAIRS AND HUMAN RESOURCES
JUNE 16-18, 2026

SUBJECT

Idaho Public Television - General Manager Appointment

APPLICABLE STATUTE, RULE, OR POLICY

Idaho State Board of Education Governing Policies & Procedures, Section I.E.2.c. Idaho Code §33-2205(1), Idaho Code §33-2202

BACKGROUND/DISCUSSION

Jeff Tucker, who has served as General Manager of Idaho Public Television (IPTV), has announced his retirement. He will work through July 4, 2026, and then utilize accrued vacation leave through his retirement date of August 31, 2026. Mr. Tucker has served in this role since August 2021. To ensure continuity of leadership and operations at IDPTV, the State Board of Education has identified Scott Graf as the next General Manager.

Board policy provides that the Board's Executive Director shall have authority to identify candidates and make recommendations for the appointment of agency heads, which must be approved and appointed by the Board.

Scott Graf currently serves as Director of Content and Operations at IPTV, a position he has held since August 2025. Mr. Graf brings extensive experience in public media and state government communications, having worked in communications roles within Idaho State Government from 2016 to 2025. Prior to his work in state government, Mr. Graf held positions at Boise State Public Radio and spent eight years at WFAE Radio in Charlotte, North Carolina. He is a graduate of Northwest Missouri State University and has worked in public media since 2004. In his current role at IPTV, Mr. Graf has demonstrated strong leadership in aligning departments and ensuring strategic coordination of organizational resources.

IMPACT

This appointment will ensure continuity of leadership at IPTV with the pending retirement of current IPTV General Manager Jeff Tucker.

ATTACHMENTS

Attachment 1 – Scott Graf Resume

STAFF COMMENTS AND RECOMMENDATIONS

Board staff has conducted a review of Scott Graf's qualifications and professional background and find him well suited to serve as General Manager of IDPTV. Mr. Graf brings extensive experience in communications, public media leadership, and state government operations. His background in both public broadcasting and public sector leadership, combined with his current success in aligning IPTV's departments and operations, demonstrates his readiness for this appointment.

Board staff recommends approval of the appointment of Mr. Graf as General Manager of Idaho Public Television.

BUSINESS AFFAIRS AND HUMAN RESOURCES
JUNE 16-18, 2026

BOARD ACTION

I move to appoint Scott Graf as General Manager of Idaho Public Television at the rate of \$67.50/hour effective June 21st, 2026.

Moved by _____ Seconded by _____ Carried Yes _____ No _____

SCOTT GRAF

Idaho-based professional with over 20 years' experience, including 12 in public media and the last 9 in government and strategic government communications. Extensive background in writing, editing, storytelling, story pitching, staff management, strategic media relations, relationship development and internal communications oversight. Genuine interpersonal communicator skilled at building trust and relationships with people from all backgrounds and at all levels of an organization. Adept at relationship development with local, regional and national partners and stakeholders. Midwest native with professional experience in the urban West and Southeast.

EXPERIENCE

JANUARY 2023 – PRESENT

Boise, Idaho

CHIEF COMMUNICATIONS OFFICER Supt. of Public Instruction/Idaho Dept. of Education

Currently oversee department and superintendent messaging around high profile and highly scrutinized education issues, including direct outreach to state policymakers. Cultivate and maintain external relationships to support beneficial policy change and counter adverse legislation. Work closely with local media to ensure the department's story is told consistently and accurately. Anticipate and plan for scrutiny from various entities in the public and political spheres by assessing vulnerability and messaging accordingly. Have helped lead an internal cultural transformation by providing communication, leadership, visibility and accountability.

NOVEMBER 2016 – JANUARY 2023

Boise, Idaho

PUBLIC INFORMATION OFFICER/DIRECTOR OF CONSTITUENT AFFAIRS Office of the Attorney General

Oversaw communications and constituent affairs for a 5-term AG and statewide law firm representing all aspects of state government. Communicated legally complex and nuanced messaging within state public information laws and ethical bounds, while navigating political and intergovernmental sensitivities. Cultivated positive relationships with journalists and other external entities based on trust, professionalism and customer service.

APRIL 2012 – NOVEMBER 2016

Boise, Idaho

NEWS DIRECTOR, HOST/EDITOR/REPORTER Boise State Public Radio

Managed newsroom of public media reporters and hosts while also reporting for regional and national audiences. Oversaw department budget development and execution. Consistently navigated issues associated with station's role in the broader public media system, as well as issues unique to the university setting.

May 2004 – March 2012

Charlotte, North Carolina

MORNING NEWS HOST AND REPORTER WFAE Public Radio

Hosted morning news program in top 25 media market for discerning and demanding audience. Reported in-depth feature stories for national broadcast and conducted local and regional newsmaker interviews. Designated as preferred on-air contact for Development team to assist in cultivation of donor relationships.

EDUCATION

DECEMBER 2001

Maryville, Missouri

B.S. NORTHWEST MISSOURI STATE UNIVERSITY

Communications/Broadcast major, Political Science minor. Cum Laude, 3.79 GPA.

SKILLS/CHARACTERISTICS

- Strategic communicator adept at planning messaging around internal and external organizational need, risk assessment, vulnerability and anticipated reaction; strong relationship builder both internally and externally; personable and approachable; solution-oriented; strong team player; intellectually curious and covets new challenges; self-motivated with a strong work ethic and focus on personal accountability.

SUBJECT

Boise State University - East Stadium Redevelopment Feasibility Study Update

REFERENCE

N/A

APPLICABLE STATUTE, RULE OR POLICY

Idaho State Board of Education Governing Policies & Procedures, Section V.K.4

BACKGROUND/DISCUSSION

Boise State is in the early stages of assessing whether redeveloping Albertsons Stadium east parking area could enhance the university's capacity to host national-level events, expand student-athlete facilities, and introduce complementary commercial amenities.

A central objective of this effort is to assess whether the site could support uses that generate long-term, non-tuition revenue while remaining compatible with campus operations and the surrounding transportation network.

This feasibility phase will inform future decisions on redevelopment, and focuses on understanding opportunities, risks, and alignment with campus safety, long-term university strategies, and community value. The process is shaped through consultation with key stakeholders.

No final plans or commitments exist today.

IMPACT

This early feasibility effort has no immediate policy, financial, or approval implications for the State Board, but may inform future discussions related to institutional financial sustainability, systemwide revenue diversification, and major campus development governance. The Board will be kept informed of progress, and future requests for approval will only occur only if the exploration advances to a stage requiring such.

ATTACHMENTS

Attachment 1 – Briefing

Attachment 2 – East Stadium Redevelopment Feasibility Presentation

BOARD STAFF COMMENTS AND RECOMMENDATIONS

Boise State University (BSU) is conducting a preliminary feasibility assessment regarding the potential redevelopment of the East Stadium Parking Lot and adjacent BSU owned properties. As presented in the briefing materials (Attachment 1), BSU is evaluating whether the site could support a mixed-use development that may include parking, hospitality, retail, housing, conference/event space, and other complementary uses designed to generate long-term, non-tuition revenue while supporting institutional strategic priorities.

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This project remains in an exploratory phase only. No development commitments, financial obligations, or approvals are being requested by BSU at this time. BSU is currently assessing feasibility considerations including parking replacement, transportation impacts, infrastructure needs, stakeholder input, constructability, and financial viability.

BSU has engaged an owner's representative in a limited advisory capacity to provide market and development expertise during the feasibility assessment process. Any future advancement of the project would require additional institutional review, stakeholder engagement, and appropriate Board approvals consistent with Board policy governing major capital and real property projects.

Board staff is supportive of these efforts and for the BAHR Committee continue to be updated should the project advance to a stage requiring formal Board consideration.

BOARD ACTION

This item is for informational purposes only.

BRIEFING: East Stadium Parking Lot Redevelopment

Early Feasibility Study

Purpose

This item is provided to inform the Idaho State Board of Education of early, exploratory work underway at Boise State University related to a potential redevelopment of the East Stadium Parking Lot (ESPL). No decisions have been made, and no approvals are being requested at this stage.

Project Status and Objectives

Boise State University is conducting early feasibility and stakeholder assessment for a potential large-scale redevelopment of the East Stadium Parking Lot and adjacent university-owned property. The concept under examination is a mixed-use development that could include a combination of hotel, conference or event space, retail, dining, housing, and parking.

A central objective of the exploration is to determine if the site could support uses that generate long-term, non-tuition revenue while remaining compatible with campus operations and the surrounding transportation network.

This work remains preliminary. Additional due diligence is necessary to assess constraints, entitlements, constructability, traffic, parking replacement, and financial viability before any formal development process is considered.

Use of an Owner's Representative

As part of this early assessment, the university has engaged Tommy Ahlquist in a limited owner's representative advisory role. The purpose of this engagement is to provide market insight and development expertise to help the university understand:

- Local development and construction market conditions
- Site opportunities and constraints
- Potential development scenarios
- Overall project viability

The role is advisory only and is intended to support an internal determination of whether further exploration is warranted.

Potential Future Process (If Feasible)

If early feasibility findings suggest the project is viable and aligned with university priorities, future steps may include:

- Retaining a secondary owner's representative with expertise to support development structuring and fiduciary oversight
- Issuing a Request for Proposals (RFP) to the development community
- Reviewing proposals with third-party guidance to ensure the university's operational, financial, and policy interests are protected

Advancement to any of these steps would require additional internal review and appropriate governance approvals.

Study Areas Under Consideration

The preliminary evaluation includes:

- East Stadium Parking Lot, including areas near Cesar Chavez Lane and property along Broadway Avenue that has multiple smaller buildings.
- University Plaza site, a small, vacant parcel adjacent to the University Plaza parking structure
- Property along Beacon Street that has been earmarked in the Campus Master Plan for an additional campus parking structure.

Each site presents unique development opportunities as well as constraints related to access, parking, circulation, and existing uses.

Stakeholder Input and Key Considerations

Initial discussions have been held with key Boise State departments with considerations to include:

- Parking replacement prior to redevelopment (current lot provides ~790 spaces; future needs may approach ~1,100 spaces)
- Continued university control of parking operations
- Protection of campus safety, security, and Clery compliance
- Coordination related to IT infrastructure and network impacts
- Transportation, circulation, and pedestrian safety impacts, particularly along Broadway Avenue

The team has met, or plans to meet, with community stakeholders to gain insights and identify considerations and/or concerns as part of the feasibility effort. So far, no major concerns have been shared. The stakeholders include:

- City of Boise
- ACHD

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- CCDC
- ITD (pending)

Key Takeaway

This work represents an early, exploratory planning effort intended to assess whether the East Stadium Parking Lot and adjacent sites could support a development that aligns with Boise State's long-term strategic and financial goals. The university is currently gathering information, identifying constraints, and testing feasibility. No development commitments, financial obligations, or approvals are being sought at this time.

The Board will be kept informed as this analysis progresses or if the project advances to a stage requiring formal consideration.

Site Map

The red outlined areas in the map below illustrate the East Stadium redevelopment area under consideration. The orange area indicates where an initial phase (parking structure) may locate, in accordance with the campus master plan.

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East Stadium Lot Redevelopment

Feasibility Study, May 2026



BOISE STATE UNIVERSITY

East Stadium Lot Redevelopment

Agenda Topics

- Executive Summary
- Primary Project Goals
- Stakeholder Engagement
- Project Area/U of T Example
- Opportunity Zones
- Recommendation & Discussion



East Stadium Lot Redevelopment

Executive Summary

Key Objective: Determine the viability of revenue-generating development while maintaining campus operations.

Fall Meeting 2025 Recap: Leadership introduction and go-ahead for feasibility phase, owner's rep participation.

Current Phase: Completed initial stakeholder engagement and constraint identification.

NEXT DECISION POINTS:

- 1** Engage with second owner's representative to assist with RFP preparations and ongoing oversight
- 2** Proceed with RFP process based on feasibility findings
- 3** Create a go/no-go decision matrix



East Stadium Lot Redevelopment

Primary Project Goals

Generate Revenue

Develop strategic partnerships and create opportunities to generate non-tuition revenue streams.

Maintain Control

Ensure all facilities operate within campus security, safety and financial protocols.

Enhance Gateway

Create an easy-access gateway of amenities, services and parking to fans, visitors and the campus community.

Stakeholder Engagement

Boise State Departments

- Department of Public Safety
 - Parking & Transportation
 - Campus Security
 - Emergency Management
- Office of Information Technology
- Campus Planning

Community Partners

- City of Boise
- Ada County Highway District (ACHD)
- Capital City Development Corporation (CCDC)
- Idaho Transportation Department (pending)

PARKING IS THE PRIMARY PROJECT COMPLEXITY TO RESOLVE



Operational Requirements

Parking

- Immediate need of 790 replacement stalls
- University (DPS) must maintain operational control

Safety & Security

- Clery Act compliance
- Building height and vantage point considerations for security/surveillance
- Vehicle crash barriers & protective infrastructure
- Pedestrian safety along Broadway

OIT Infrastructure

- WiFi/cellular coverage impact assessment needed
- University avoid commercial IT operations oversight - especially for a hotel component

Access

- Potential Friendship Lane closure impacts
- Right-in, right-out access to Broadway
- West Stadium Lot circulation may require modification



Key Constraints & Challenges

Regulatory/Planning

- Existing structure relocation
- City of Boise design review
- State Highway access limitations
- Campus Master Plan parking location preferences

Financial Considerations

- Parking infrastructure costs
- Structure relocation expenses
- Revenue generation requirements vs development costs
- Credit and debt capacity impact
- 2nd tier owners rep - event venue specialist



East Stadium Lot Redevelopment

Large-scale Mixed Use Development

t

- Hotel & conference facilities
- Outdoor/indoor event space
- Retail & restaurant options
- Structured parking



1. River Activation Area
2. Office or High-end Residential Over Parking, or Park Area and Additional Activation
3. Elevated Parking Garage with Hotel, Ground Level Retail and Office
4. Promenade Walk
5. New Science Research Building
6. **Phase 1** - Vertical Mixed-use and Parking

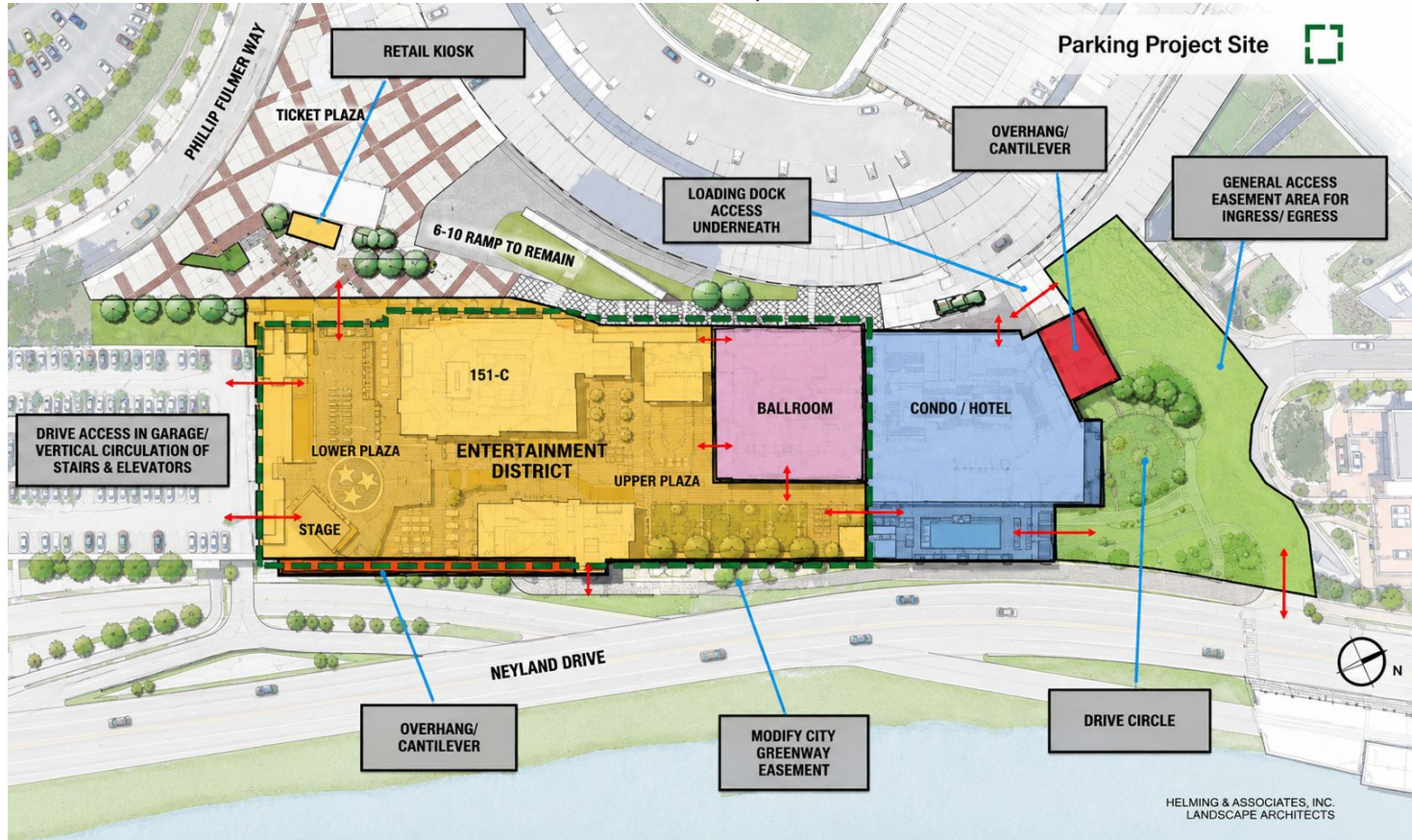
UNIVERSITY OF TENNESSEE



Neyland Entertainment District Proposal



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HELMING & ASSOCIATES, INC.
LANDSCAPE ARCHITECTS

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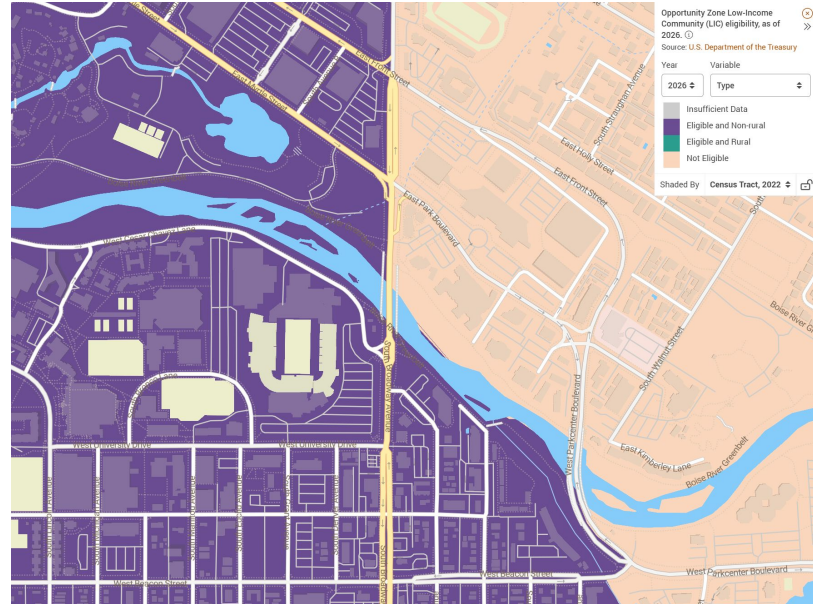


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Opportunity Zones

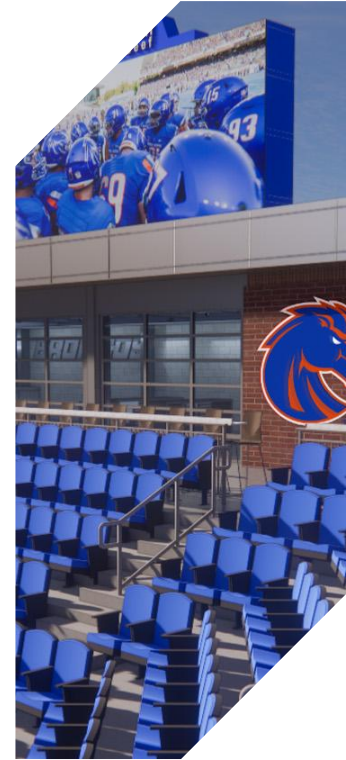
- Federal tax incentives for investing in designated underserved communities - **Purple area is designated**
- Created to spur economic development and job growth
- Investors can defer or reduce capital gains taxes through long-term investments in Qualified Opportunity Funds (QOFs)



East Stadium Lot Redevelopment

Recommendation

- 1 Proceed with informational item to the State Board of Education. **June meeting.**
- 2 Develop and advertise RFQ to retain a 2nd tier owner's rep to support
 - a) Selection of firm
 - b) Additional analysis and recommendations
 - c) Leadership review/decision-making
- 3 Develop and advertise RFP to the development community. Proceed with development if viable solution is received. **October - February**



Discussion

